

JUNE 16, 2005

**AN ACT TO REPEAL CHAPTER 53 OF THE EXECUTIVE  
LAW OF 1972 CREATING THE GENERAL AUDITING  
OFFICE PLACING THEREUNDER THE EXECUTIVE  
BRANCH OF GOVERNMENT AND TO GRANT IT STATUS  
OF INDEPENDENT AUTONOMOUS AGENCY OF  
GOVERNMENT AMENDABLE TO THE LEGISLATIVE  
BRANCH OF THE GOVERNMENT OF THE REPUBLIC OF  
LIBERIA**

WHEREAS the Government of the Republic of Liberia comprises three (3) distinct and equal or coordinating Branches so established by the Constitution for the purpose of check-and balance;

WHEREAS authority of the Republic of Liberia to take steps by appropriate legislation to eliminate such abuses of power as the misuse of Government resources..... and all corrupt practices is vested in the legislature of the Republic;

ACKNOWLEDGING that the lack of transparency and accountability for distributive justice in terms of national wealth is one of many justifications for the inclusion of a Chapter on Government Reform Commission in the Comprehensive Peace Agreement on Liberia signed in Accra, the Republic of Ghana;

DISCERNING that setting the Pace for good governance, transparency, accountability and the rule of law must begin with reviewing existing legislations and policies of Government for adjustments through repeals and/or amendments to reflect the intent of the Liberia Constitution and aspirations of the Liberian people;

RECOGNIZING that upholding the placing of General Auditing Office under the Executive Branch of the Government of the Republic of Liberia will undermine transparency and accountability which are integral parts of good governance; and,

**NOW THEREFORE, IT IS ENACTED BY THE NATIONAL  
TRANSITIONAL LEGISLATIVE ASSEMBLY (NTLA) OF THE  
REPUBLIC OF LIBERIA IN LEGISLATURE ASSEMBLED:**

**SECTION 1:** That from and after the passage of this Act, Section 53.2 of Chapter 53 of the Executive Law of 1972 creating the General Auditing Office, is hereby amended to read as follows:

**“The General Auditing Office is hereby given Autonomous Status and shall report directly to the Legislative Branch of Government. The General Auditing Office shall be headed by the Auditor General, who shall be assisted by at least two deputies. The Auditor General and the Deputies shall be appointed by the President, by and with the advice and consent of the Senate. The Auditor General shall be appointed for a term of Office for four years and shall be eligible for reappointment . The Auditor General shall be removed by the President for gross malfeasance in office of for mental or physical disability or incompetence. In the Absence of the Auditor General, the President shall appoint one of the Deputies to act in the capacity of the Auditor General”.**

**SECTION 2:** Immediately after the passage of this Act, an Independent Public Autonomous Agency of Government in accordance with Chapter X Article 89 Paragraph 1.C. to be called the **GENERAL AUDITING COMMISSION** is hereby created.

**SECTION 3:** This Act shall take effect immediately upon publication in Hand Bill.

**ANY LAW TO THE CONTRARY NOTWITHSTANDING**