WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 18faa ...... Lak. 1/2002
፲፰ኛ ዓመት ...... ቁጥር ፩/፪ሺ፪
18th year .... № 1/2010

Finfinnee, Ebla 16 Bara 2002
ፊንፊኔ፣ ሚያዝያ ፲፮ ቀን ፪ሺ፪ ዓ.ም
Finfine, April 24, 2010

MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokko ....
ያንዱ ዋጋ ....
Unit Price ....

To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe
በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ

Lak. S. Poostaa 21383-1000
የፖ.ሣ.ቁጥር ....
P.O.Box ....

QABIYYEE

ማውጫ

CONTENT

Labsii Lak. 154/2002
Labsii Mana Hojii Odiitara Muummichaa Oromiyaa Irra Deebiidhaan Dhaabuuf Bahe Lakk. 90/1997 Irra Deebiidhaan Fooyyessuuf Labsii Bahe

Karooraafi baajata Mootummaa Naannichaa sirnaan gaggeessuufi bulchuuf kan barbaachisu odeeffannoo amansiisaafi walaba ta'e argachuudhaaf sirna odiitii qo'annoofi qorannoon deeggarame dhaabuufi cimsuun barbaachisaa ta'ee waan argameef;

Maallaqniifi horataaleen Mootummaa Naannichaa seerotaafi qajeelfamoota Mootummaa Naannootiin bahan irratti hundaa'ee sassaabamuu, eegamuufi karaa sirrii ta'een hojiirra ooluu isaa mirkaneessuun bu'aa irra gahame gabaasa Caffee Naannichaaf dhiyeessuun barbaachisaa ta'ee waan argameef;

Sadarkaa herregni, sirni to'annoofi raawwileen hojii mannen hojiifi dhaabbileen misooma Mootummaa Naannichaa ittiin odiitii taasifaman ammayyeessuun barbaachisaa ta'ee waan argameef;

አዋጅ ቁጥር ፩፻፶፬/፪ሺ፪
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ዋና ኦዲተር መሥሪያ ቤትን እንደገና ለማቋቋም የወጣውን አዋጅ ቁጥር ፺/፲፱፻፺፯ን ለማሻሻል የወጣ አዋጅ

የክልሉን መንግስት ዕቅድና በጀት በአግባቡ ለማካሄድና ለማስተዳደር የሚያስፈልግ አስተማማኝና ነፃ የሆነ መረጃ ለማግኘት በጥናትና ምርምር የተደገፈ የኦዲት ሥርዓት ማቋቋምና ማጠናከር አስፈላጊ በመሆኑ፤

የክልሉ መንግሥት ገንዘብና ንብረት መንግስት ባወጣቸው ሕጎችና መመሪያዎች ላይ ተመስርቶ መሰባሰብ፣ መጠበቅና በአግባቡ ስራ ላይ መዋሉን በማረጋገጥ የተገኘውን ውጤት ለጨፌ ማቅረብ አስፈላጊ ሆኖ በመገኘቱ፤

የክልሉን መንግስት መሥሪያ ቤቶችና የመንግስት የልማት ድርጅቶች ሂሳብ፣ የቁጥጥር ሥርዓትና የስራ አፈፃፀም ኦዲት የሚደረግበትን ሥርዓት ዘመናዊ ማድረግ አስፈላጊ ሆኖ በመገኘቱ፣

Proclamation No. 154/2010
A Proclamation to Amend Proclamation No. 90/2005 Proclamation Re-Establish the Office of Oromia National Regional State Auditor General

WHEREAS, it is necessary to establish and strengthen an audit system which is supported by research and analysis to get reliable and independent information that enables to properly manage and administer the Region's plan and budget;

WHEREAS, it is necessary to ascertain that finance and resource of the Region collected, protected and properly used in accordance with laws and directives issued by the National Regional Government and report its result to the 'Caffee;'

WHEREAS, it is necessary to modernize the standard in which accounts, control system and performance of Government offices and development organizations of the National Regional Government are audited;

Qulqullina sadarkaa ogummaa odiitiifi qabiinsa herregaa eegsisuufi kenna tajaajila qabiinsa herregaafi odiitii babal'isuuf ogeessota hojii qabiinsa herregaafi odiitii irratti bobba'aniif ragaa gahumsaafi eeyyama ogummaa kennuun barbaachisaa ta'ee waan argameef;

Haala qo'annoo jijjiirama bu'uura adeemsa hojii geggeeffame waliin walsimsiisuuf Labsii Lak. 90/1997 irra deebiidhaan fooyyessuun barbaachisaa ta'ee waan argameef;

Akkaataa Heera Mootummaa Naannoo Oromiyaa Labsii Lak. 46/ 1994 Keewwata 49 (3) (a) tiin kan kanatti aanu labsamee jira.

KUTAA TOKKO
Tumaalee Waliigalaa

1. **Mata Duree Gabaabaa**
   Labsiin kun "Labsii Mana Hojii Odiitara Muummichaa Oromiyaa Irra Deebiidhaan Dhaabuuf Bahe Lak. 90/1997 Irra Deebiidhaan Fooyyessuuf Labsii Bahe Lak. 154/2002," jedhamee waamamuu ni danda'a.
2. **Hiika**
   Akkaataan jechichaa hiika biraa kan kennisiisuuf yoo ta'ee malee Labsii kana keessatti:
   1) "Caffee" jechuun, bu'uura Heera Mootummaa Naannoo Oromiyaa fooyya'ee bahe Keewwata 46 Keewwata Xiqqaa 1tiin qaama hundeeffameedha.
   2) "Mana Hojii Mootummaa" jechuun, Mana hojii Mootummaa Naannichaatiin seeraan kan dhaabbateefi guutumaan guutuutti yookiin gar-tokkeedhaan baajata Mootummaatiin kan bulu ta'ee hojiin Mootummaa kan keessatti hojjatamuudha.
   3) "Dhaabbata Misoomaa Mootummaa" jechuun, Dhaabbata Misoomaa yookiin Waldaa Aksiyoonaa guutummaa guutuutti abbaa qabeenyummaa Mootummaa Naannichaatiin kan bulu yookiin gartokkeedhan ga'een mooottummaa naannichaa kan keessa jiru jechuudha.
   4) "Odiitara Muummichaa" jechuun, Hogganaa Mana Hojii Odiitara Muummichaa Mootummaa Naannoo Oromiyaati.
   5) "Herrega Gargaarsaa" jechuun, Mana Hojii Mootummaa Naannichaatiif dhaabbilee gargaarsaafi biroo irraa maallaqa callaan yookiin gosaan gargaarsaan argameedha.
   6) "Odiitii" jechuun, Odiitii Faayinaansii, Naannoo, Raawwii, To'annoo, Sirna Odeeffannofi Odiitii Maltee kan dabalatudha.
   7) "Odiitii Naannoo" jechuun, sagantaalee, sochiifi raawwii hojiilee Manneen Hojii Mootummaafi Dhaabbilee Misooma Mootummaa Naannichaa dhimma naannootiin walqabatan odiitii gochuudhaan eegumsi naannoo akka

የኦዲትንና የሂሳብ አያያዝን የሙያ ደረጃ ጥራት ለማስጠበቅና የሂሳብ አያያዝና የኦዲት አገልግሎት አሰጣጥን ለማስፋፋት በሂሳብ አያያዝና በኦዲት ሥራ ላይ ለተሰማሩ ባለሙያዎች የብቃት ማረጋገጫና የሙያ ፍቃድ መስጠት አስፈላጊ ሆኖ በመገኘቱ፣

ከተካሄደው መሠረታዊ አሠራር የሥራ ሂደት ለውጥ ጥናት ጋር ለማጣጣም አዋጅ ቁጥር ፺/፲፱፻፺፯ን በድጋሚ ማሻሻል በማስፈለጉ፣

በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱ ንዑስ አንቀጽ ፫ (ሀ) መሠረት የሚከተለው ታውጇል።

ክፍል አንድ
ጠቅላላ ድንጋጌ

፩. **አጭር ርዕስ**
   ይህ አዋጅ "የኦሮሚያ ብሔዊ ክልላዊ መንግሥት ዋና ኦዲተር መሥሪያ ቤትን እንደገና ለቋቋቋም የወጣውን አዋጅ ቁጥር ፺/፲፱፻፺፯ን በድጋሚ ለማሻሻል የወጣ አዋጅ ቁጥር ፻፶፬/፪ሺ፪" ተብሎ ሊጠቀስ ይችላል።
፪. **ትርጓሜ**
   የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ:-
   ፩) «ጨፌ» ማለት በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ህገ መንግሥት አንቀጽ ፵፮ ንዑስ አንቀጽ ፩ መሠረት የተቋቋመ አካል ነው።
   ፪) «የመንግስት መሥሪያ ቤት» ማለት በክልሉ በሕግ የተቋቋመና ሙሉ በሙሉ ወይም በከፊል በመንግሥት በጀት የሚተዳደር ሆኖ የመንግሥት ሥራ የሚሠራበት ማለት ነው።
   ፫) «የመንግሥት ልማት ድርጅት» ማለት ሙሉ በሙሉ በክልሉ መንግሥት ባለቤትነት የሚተዳደር ወይም በከፊል የመንግሥት ድርሻ ያለበት የልማት ድርጅት ወይም የአክስዮን ማሕበር ማለት ነው።
   ፬) «ዋና ኦዲተር» ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ዋና ኦዲተር ነው።
   ፭) «የእርዳታ ሂሳብ» ማለት ለክልሉ መንግሥት መሥሪያ ቤቶች በጥሬ ገንዘብ ወይም በዓይነት ከእርዳታ ሰጪ ድርጅቶች ወይም ከሌሎች የተገኘ እርዳታ ነው።
   ፮) «ኦዲት» ማለት የፋይናንስ፣ የአካባቢ፣ የክንዋኔ፣ የቁጥጥር፣የመረጃ ሥርዓትና የማጭበርበር ኦዲትን የሚጨምር ነው።
   ፯) «የአካባቢ ኦዲት» ማለት የክልሉ መንግሥት መሥሪያ ቤቶችና የመንግሥት የልማት ድርጅቶች ፕሮግራሞች፣ የሥራ እንቅስቃሴዎችና ክንውኖች ከአካባቢ ጋር ያላቸውን ግንኙነት ኦዲት በማድረግ የአካባቢ ጥበቃን በተመለከተ ነፃ የማሻሻያ ሃሳብ ለጨፌ ማቅረብ ነው።

WHEREAS, it is necessary to give certificate of competency and professional license to accountants and Auditors, to insure the standard of professional quality of audit and accounting and to expand same;

WHEREAS, it is necessary to amend Proclamation No. 90/2005 so as to make it compatible with the Business Process Reengineering study;

NOW, THEREFORE, in accordance with Article 49 Sub-Article 3 (a) of the Revised Constitution of the National Region State of Oromia, it is hereby proclaimed as follows:

PART ONE
General Provisions

1. **Short Title**
   This proclamation may be cited as, "A Proclamation to Amend Proclamation No 90/2005, Proclamation Re establish the Office of Oromia National Regional State Auditor General Proclamation No. 154/ 2010".
2. **Definition**
   In this proclamation:
   1) "Caffee," means an organ established pursuant to Article 46(1) of the Revised Constitution of Oromia National Regional State;
   2) "Government Office," means Office established in accordance with the regional government law and fully or partially budgeted by government to perform government activities
   3) "Government Development Organization," means development organization or share company fully or partially owned by the Region Government;
   4) "Auditor General," means the head of Auditor General of the Oromia National Regional State;
   5) "Donors Account," means any assistance received in cash or in kind by the Regional Government offices from the donors and others;
   6) "Audit," means financial, environmental, performance, control, information system and includes fraud audit;
   7) "Environmental Audit," means the audit conducted on programs, activities and performances of the Regional Government offices and development organizations; in relation to environment in order to provide independent opinion to Caffee on the improvement of environmental protection;

foyya'u yaada bilisa ta'e Caffeedhaaf kan dhiyeessu jechuudha.

8) "Odiitii Raawwii" jechuun, sagantaan, piroojektiin, dalagaaleeniifi manneen hojiifi Dhaabbileen Misooma Mootummaa qabeenya dinagdeen, gahuumsaafi milkoomaan fayyadamuun itti gaafatamummaan bahamuusaa mirkaneessuudha.

9) "Odiitii To'annoo" jechuun, manneen hojiifi Dhaabbileen Misooma Mootummaa sirna to'annoo keessaa dogongoraafi raawwii seeraan alaa umamuu danda'u kan ittisuufi kan addaan baasuu dandeessisu diriirsuufi hojiirra oolchuu isaanii odiitii gaggeessee mirkaneessuun yaada walaba ta'e kan kennudha.

10) "Odiitii Sirna Odeeffannoo" jechuun, sirni odeeffannoo kompiitaraa mana hojii Mootummaafi dhaabbilee oditii ta'uun diriire sirrummaafi guutummaa kan qabu, haala qajeeltummaa odeeffannoo eeguu dandeessissuun ta'uu, manni hojii yookiin dhaabbanni misoomaa horataalee isaa karaa bu'a qabeessa ta'een hojiirra oolchuun galma gahinsa kaayyoo isaa milkoomsuu kan dandeessisu ta'uu isaa mirkaneessuudhaan yaada odiitii walaba ta'e kan kennudha.

11) "Odiitii Maltee" jechuun, gocha ta'e jedhamee qaama biroo miidhuuf, faayidaa dhuunfaa argachuuf yookiin qaama biraatiif argamisiisuuf raawwate addabaasuuf adeemsifamu dha.

12) "Koree Dhaabbii Dhimma Bulchiinsaafi To'annoo Baasii Mootummaa" jechuun, Koree Dhaabbii Caffee Mootummaa Naannoo Oromiyaa ta'ee Dhimma Bulchiinsaafi To'annaa Baasii Mootummaa irratti to'annoofi hordoffii kan taasisuudha.

3. **Ibsa Saalaa**

Labsii kana keessatti jechi saala dhiiraatiin ibsame dubartiis ni dabalata.

4. **Hundeeffamaafi Itti Waamama**

1) Manni Hojii Odiitara Muummichaa Naannoo Oromiyaa kana booda Mana Hojii Oditara Muummichaa jedhamee kan waamamu Labsii kanaan irra deebi'amee hundeeffamee jira.

2) Itti waamamni Mana Hojii Odiitara Muummichaa Caffee Naannichaatiif ta'a.

5. **Gurmaa'ina Mana Hojii Odiitara Muummichaa**

Manni Hojii Odiitara Muummichaa:-

1) Odiitara Muummichaa tokko,

2) Itti Aanaa Odiitara Muummichaa tokkoofi

፰) «የክንዋኔ ኦዲት» ማለት የመንግሥት መሥሪያ ቤቶችና የልማት ድርጅቶች ፕሮግራም፣ ፕሮጀክትና ሥራዎች በብቃትና በተሳካ ሁኔታ በመጠቀም ኃላፊነትን መወጣትን ማረጋገጥ ነው።

፱) «የቁጥጥር ኦዲት» ማለት የመሥሪያ ቤቶችና የመንግሥት የልማት ድርጅቶች ሊፈጠር የሚችል ስህተትንና ሕገወጥ አሠራርን የሚከላከልና መለየት የሚያስችል፣ የውስጥ ቁጥጥር መዘርጋታቸውንና ሥራ ላይ መዋላቸውን ኦዲት የሚያደርግና ነፃ የሆነ ሃሳብ የሚሰጥ ነው።

፲) «የመረጃ ሥርዓት ኦዲት» ማለት የመንግሥት መሥሪያ ቤቶችና የልማት ድርጅቶች በኮምፒውተር የተዘረጋው የመረጃ ስርዓት ትክክለኛና የተሟላ መሆኑን፣ የመረጃውን ትክክለኛነት መጠበቅ በሚያስችል መልኩ መሆኑን፣ መሥሪያ ቤቱ ወይም የልማት ድርጅቱ ንብረቱን ውጤታማ በሆነ መንገድ ሥራ ላይ በማዋል ዓላማውን ለማሳካት የሚያስችል መሆኑን በማረጋገጥ ነፃ የኦዲት አስተያየት የሚሰጥ ነው።

፲፩) «የማጭበርበር ኦዲት» ማለት ሆን ተብሎ ሌላ አካልን ለመጉዳት፣ የግል ጥቅም ለማግኘት ወይም ለሌላ አካል ለማስገኘት የተከናወነ ድርጊትን ለማግኘት የሚከናወን ኦዲት ማለት ነው።

፲፪) «የመንግሥት ወጪ አስተዳደርና ቁጥጥር ጉዳይ ቋሚ ኮሚቴ» ማለት የጨፌ ኦሮሚያ የቋሚ ኮሚቴ ሆኖ በመንግሥት ወጪ አስተዳደር ጉዳይ ላይ ቁጥጥርና ክትትል የሚያካሄድ ማለት ነው።

፫. **የጾታ አገላለጽ**

በዚህ አዋጅ ውስጥ፡ በወንድ ጾታ የተደነገገው የሴት ጾታንም ይጨምራል።

፬. **አመሠራረትና ተጠሪነት**

፩) የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ዋናው ኦዲተር መሥሪያ ቤት ከዚህ በኋላ ዋናው ኦዲተር መሥሪያ ቤት እየተባለ እንዲጠራ በዚህ አዋጅ እንደገና ተቋቁሟል።

፪) የዋናው ኦዲተር መሥሪያ ቤት ተጠሪነት ለጨፌ ይሆናል።

፭. የዋናው ኦዲተር **መሥሪያ ቤት አወቃቀር**

የዋና ኦዲተር መሥሪያ ቤት፣

፩) አንድ ዋና ኦዲተር፣

፪) አንድ ምክትል ዋና ኦዲተር፣ እና

፫) ሌሎች አስፈላጊ ባለሙያዎችና ድጋፍ ሰጭ ሠራተኞች ይኖሩታል።

8) "Performance Audit," means ensuring the responsibility of government offices and development organizations in utilizing resources; economically, efficiently; and effectively on the implementation of programs, projects, and activities;

9) "Control Audit," means an audit conducted to give independent opinion on the existence and implemented internal control which prevent and identify a possibility of wrong doings and illegal procedures in the Regional government offices and development organizations;

10) "Information System Audit," means an audit conducted to ensure that the computerized information system laid down in the Regional government offices and development organizations is correct and complete, able to preserve completeness of the information and enables the use of resource in effective manner in the government offices or development organization to achieve its objective and give an independent opinion;

11) "Fraud Audit," means an audit conducted to identify a deliberate action, harm another body, done to gain one's own advantage, or help another body to obtain an advantage;

12) "Public Accounts Affairs Standing Committee," means Public Accounts Affairs Standing Committee of the 'Caffee' responsible for supervising and follows up of administration and control of expenditure of the government.

3. **Gender Reference**

The provisions of this proclamation set out in the masculine gender shall also apply to the feminine gender.

4. **Establishment and Accountability**

1) The Office of Auditor General of the National Regional State of Oromia herein after referred as Office of Auditor General is hereby reestablished by this Proclamation;

2) The Office of Auditor General shall be accountable to the 'Caffee.

5. **Organization of the Office**

The Office of Auditor General shall have:

1) One Auditor General;

2) One Deputy Auditor General, and

3) The necessary professionals and supporting staff.

3) Ogeessotaa fi hojjattoota deeggarsaa barbaachisaa ta'an ni qabaata.

6. **Teessoo Mana Hojii**

Teessoon Mana Hojii Odiitara Muummichaa Finfinnee ta'ee akkuma barbaachisummaa isaatti Godinaalee irratti Waajjira Odiitii banachuu ni danda'a.

KUTAALAMA

Aangoo Fi Hojii Mana Hojii Odiitara Muummichaa

7. **Aangoofi Hojii Mana Hojii Odiitara Muummichaa**

Manni hojii odiitara Muummichaa aangoofi hojii armaan gadii ni qabaata:

1) Horataaleen Mootummaa Naannichaa faayidaa uummataatiif qofa ooluufi bu'a barbaadame argamsiisuu isaa mirkaneessuuf herregaafi raawwii manneen hojii mootummaafi Dhaabbilee Misoomaa Mootummaa Naannoo irratti odiitii ni gaggeessa yookiin akka geggeeffamu ni taasisa;
2) Hojiirra oolmaa yaada odiitii ni hordofa; raawwii isaa qaama dhimmi ilaaluuf ni gabaasa;
3) Sadarkaaleefi adeemsa hojii odiitii ilaalchisee qajeelfama ni baasa;
4) Manneen hojii Mootummaa Naannichaa waliigaltee dhaaba dhuunfaa yookiin Dhaabbiilee Misooma Mootummaa waliin raawwatan irratti sodaan mul'istuu maltee yoo argame Herregaafi raawwii dhaaba dhuunfaa yookiin dhaabbiilee misooma mootummaa dhimma kaanaan walqabate odiitii ni taasisa. Hojiirra oolmaa yaada odiitii ni hordofa; raawwii isaa qaama dhimmi ilaaluuf ni gabaasa;.
5) Caffeedhaan, Mana Maree Bulchiinsa Mootummaa Naannichaatiin yookiin Mana Murtii Waliigalaatiin yoo gaafatamee yookiin eeruun uummata biraa yoo dhiyaate, akkasumas raawwiin seeraan alaa adeemsa hojii odiitii idilee keessatti yoo argame dhimmicha irratti odiitii addaa ni taasisa yookiin ni tasisiisa; hojiirra oolmaa murtii oditiis ni hordofa;
6) Akkaataa Keewwata kana Keewwata Xiqqaa 5tiin bu'aa odiitii taasifame akkuma haala dhimmichaatti qaama mana hojii mootummaa yookiin dhaabbata misooma mootummaa odiitii ta'e to'atuuf gabaasa ni dhiyeessa.
7) Bu'aan odiitii gaafatamuummaa bulchiinsaa kan hordofsiisu yoo ta'e qaamolee gaafatamuummaa isaanii hin baane irrattii tarkaanfiin bulchiinsaa akka fudhatamu Koree Dhaabbii Dhimma Bulchiinsaafi To'annoo Baasii Mootummaafi qaama dhimmi ilaaluuf gabaasa ni dhiyeessa; hojiirra oolmaa isaas ni

፮. **የመሥሪያ ቤቱ አድራሻ**

የመሥሪያ ቤቱ ዋና መቀመጫ ፊንፊኔ ሆኖ እንደአስፈላጊነቱ በዞኖች ስይ የኦዲት ጽ/ቤት መክፈት ይችላል።

ክፍል ሁለት

የዋናው ኦዲተር መሥሪያ ቤት ሥልጣንና ተግባር

፯. **የዋናው ኦዲተር መሥሪያ ቤት ሥልጣንና ተግባር**

የዋናው ኦዲተር መሥሪያ ቤት የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፤

፩) የክልሉ መንግሥት ንብረቶች ለሕዝብ አገልግሎት ብቻ መዋላቸውንና የሚፈለገውን ውጤት ማስገኘታቸውን ለማረጋገጥ የክልሉን መንግሥት መሥሪያ ቤቶች እና የልማት ድርጅቶች ሂሣብ ኦዲት ያደርጋል፤ ወይም ያስደርጋል፤
፪) የኦዲት ማሻሻያ አስተያየት ስራ ላይ መዋሉን ይከታተላል፤ ክንውኑንም ለሚመለከተው አካል ሪፖርት ያደርጋል።
፫) የኦዲትን ደረጃና የሥራ ሂደት አስመልክቶ መመሪያ ያወጣል።
፬) የክልሉ መንግሥት መሥሪያ ቤቶች ከግል ድርጅቶች ወይም የልማት ድርጅቶች ጋር በሚገቧቸው ውሎች ላይ የማጭበርበር ስጋት ካደረ ከጉዳዩ ጋር የተያያዙ የግል ድርጅቶችን ወይም የመንግሥት ልማት ድርጅቶችን ኦዲት ያደርጋል፤ የኦዲት አስተያየት ስራ ላይ መዋሉን ይከታተላል፤ ክንውኑንም ለሚመለከተው አካል ሪፖርት ያደርጋል።
፭) በጨፌው፣ በመንግሥት መስተዳድር ምክር ቤት ወይም በጠቅላይ ፍርድ ቤት ሲጠየቅ ወይም ከሕዝብ ጥቆማ ከቀረበ፣ እንዲሁም በመደበኛው የኦዲት ሥራ ሂደት ውስጥ ሕገወጥ አሠረር ከተገኘ በጉዳዩ ላይ ልዩ ኦዲት ያካሂዳል፣ ወይም እንዲካሄድ ያደርጋል፣ የኦዲት ውሳኔ ሥራ ላይ መዋሉንም ይከታተላል።
፮) በዚህ አንቀጽ ንዑስ አንቀጽ ፭ መሠረት እንደ ሁኔታው የኦዲት ውጤቱን ኦዲት የተደረገውን የመንግስት መሥሪያ ቤት ወይም የመንግሥት የልማት ድርጅት ለሚቆጣጠረው አካል ሪፖርት ያደርጋል።
፯) የኦዲት ውጤቱ አስተዳደራዊ ተጠያቂነት የሚያስከትል ከሆነ ኃላፊነታቸውን ባልተወጡ አካላት ላይ ዕርምጃ እንዲወሰድ ለመንግሥት ወጪ አስተዳደርና ቁጥጥር ጉዳይ ቋሚ ኮሚቴና ለሚመለከተው አካል ሪፖርት ያቀርባል፤ ሥራ ላይ መዋሉን ይከታተላል፤ ውጤቱንም ለጨፌ ሪፖርት ያደርጋል።

6. **Address of the Office**

The head office of the office of Auditor General shall be in Finfine and may have branch offices in the zones as may be necessary.

PART TWO

Powers and Duties of the Office of Auditor General

7. **Powers and Duties**

The office shall have the following objectives:

1) Carry out or cause to be carried out an audit on the account of government offices and development organizations so as to ensure that the resources of the National Regional government is utilized only for the benefits of the public and that it brings about the required result;
2) Shall follow up the implementation of audit opinions and report the result to the concerned body;
3) Shall issue directives concerning standards and procedures of auditing;
4) Where irregularities or suspicion of fraud is observed on a contractual agreement made between government offices and private organization or development organizations, shall audit the concerned private organization or government development organizations; follow up the implementation of audit opinions and report the performance to the concerned body;
5) Where requested by the 'Caffee', the Administrative Council of the National Regional Government or the Supreme Court or information is given by the public, also where illegal act is observed during the regular auditing process; shall carry out a special audit on the matter or cause to be carried out; follow up the implementation of audit opinions;
6) Shall report the audit result as the case may be to the body of the government office or development organization which supervises the auditee in accordance with Sub-Article 5 of this Article;
7) Where the outcome of the audit report results in administrative accountability, shall report to the Public Account Affairs Standing Committee and the concerned bodies so as to take measures on those in charge as the case may; follow its implementation; report its outcome to the 'Caffee';

hordofa; bu'aa isaas Caffeedhaaf ni gabaasa;

8) Bu'aan odiitii gaafatamummaa yakkaafi hariiroo hawaasaa kan hordofsiisu yoo ta'e qaamolee yakka qorachuu yookiin himachuuf aangoo qabaniif tarkaanfii akka fudhataniif ni erga; hojiirra oolmaa isaa ni hordofa; bu'aa isaas Caffeedhaaf ni gabaasa;

9) Barbaachisaa ta'ee ennaa argamuufi gaaffiin leenjii yoo dhiyaate kaffaltiidhaan yookiin kaffaltii malee, qaama dhimmi ilaalu wajjin waliigaluudhaan hojjattoota herregaafi odiitaroota dhaabbilee dhuunfaas ta'e mana hojii mootummaa keessaa hojjataniif leenjii ni kenna;

10) Raawwiin yookiin herregni tokko seeraan ala raawwatamuu isaatiif haalli shakkisiisu gosa herregaatiin, yeroodhaaniifi qaama raawwateen eeramee ragaan yookiin odeeffannoon afaanii yoo dhiyaate galmeewwan, nagaheewwan, harshammootafi ragaalee herregaa kanaan wal qabatan ni samsa, odiitiis ni taasisa. Hojiirra oolmaa yaada odiitii ni hordofa; raawwii isaa qaama dhimmi ilaaluuf ni gabaasa;

11) Caffeen, Manni Maree Bulchiinsa Mootummaafi Manni hojii Mootummaa Naannoo Oromiyaa ennaa Labsii, Dambii, Qajeelfamaafi Sirna Hojiimaataa dhimmoota tajaajila odiitiitiin walitti dhufeenya qaban haaraa diriirsan yookiin fooyyeessan gorsaafi yaada ogummaa barbaachisaa ta'e ni kenna;

12) Galma gahiinsa ergama mana hojichaatiif rakkoolee bu'uura ta'an qo'annoofi qorannoodhaan adda baasee seeraa fi hojimaatota sababa ta'an irratti yaada ni kenna, akkasumas qaamota dhimmi ilaalu wajjin ta'uudhaan ogummaa qabiinsa herregaafi odiitii ni dagaagsa;

13) Odiitarootaafi ogeessota herregaatiif Ragaa Gahumsa Ogummaa isaanii mirkaneessuufi Eeyyama Ogummaa ni kenna; ni haaromsa; ni dhorka; ni haqa.

14) Qajeelfama kenna ragaa Gahumsaafi Eeyyama Ogummaa Qabiinsa Herregaa fi Odiitii kennuu, haaromsuu, dhorkuufi haquu dandeessisu baasee hojii irra ni oolcha.

15) Tajaajila Ragaa Gahumsaafi Eeyyama Ogummaa Qabiinsa Herregaa fi Odiitii kennuu fi haaromsu seera jiru irratti hundaa'ee ni kaffalchiisa.

16) Qajeelfama naamusa ogummaa ogeessotni odiitiifi qabiinsa herregaa irratti bobba'an ittiin gaggeeffaman baasee hojiirra ni oolcha;

17) Seerri faaynaansii Mootummaa Naannoo osoo hin bahin yookiin hin

፰) የኦዲቱ ውጤት በወንጀል ወይም በፍትሐብሔር የሚያስጠይቅ ከሆነ ዕርምጃ እንዲወስዱ የወንጀል ምርመራ ለማካሄድ ወይም ለመክሰስ ሥልጣን ላላቸው አካላት ያሳውቃል፤ ሥራ ላይ መዋሉን ይከታተላል፤ ውጤቱንም ለጨፌ ሪፖርት ያደርጋል፡፡

፱) አስፈላጊ ሆኖ ሲገኝና የሥልጠና ጥያቄ ሲቀርብ በክፍያ ወይም ያለክፍያ ጉዳዩ ከሚመለከተው አካል ጋር ውል በመግባት ለግል ድርጅቶችም ሆነ ለመንግሥት መሥሪያ ቤቶች የሂሳብ ሠራተኞችና ኦዲተሮች ሥልጠና ይሰጣል፡፡

፲) አንድ አፈፃፀም ወይም ሂሳብ በሕገወጥ መንገድ ስለመከናወኑ በሂሳብ አይነት፣ በጊዜና ባከናወነው አካል ተጠቅሶ ማስረጃ ወይም የቃል ማስረጃ ሲቀርብ መዝገቦችን፣ ደረሰኞችን፣ ሠነዶችና ከዚህ ጋር የተያያዙ የሂሳብ ማስረጃዎችን ያሽጋል፤ ኦዲት ያደርጋል፤ የተሰጠ የኦዲት አስተያየት ስራ ላይ መዋሉን ይከታተላል፤ አፈፃፀሙን ለሚመለከተው አካል ሪፖርት ያደርጋል፡፡

፲፩) ጨፌው፣ የመንግስት መስተዳድር ምክር ቤቱና የክልሉ መንግሥት መስሪያ ቤቶች ከኦዲት አገልግሎት ጋር ግንኙነቶች ባላቸው ጉዳዮች ላይ አዲስ አዋጆች፣ደንቦች፣ መመሪያዎችና የአሠራር ሥርዓቶችን ሲዘረጉ ወይም ሲያሻሽሉ አስፈላጊ ምክርና ሙያዊ አስተያየት ይሰጣል፡፡

፲፪) ለመስሪያ ቤቱ ተልዕኮ ግብ መድረስ መሠረታዊ ችግሮች የሆኑትን በጥናትና በምርምር በመለየት ለችግሮቹ ምክንያት በሆኑት ሕጎችና አሠራሮች ላይ አስተያየት ይሰጣል፤ እንዲሁም ከሚመለከታቸው አካላት ጋር በመሆን የሂሳብ አያያዝ ሙያና ኦዲትን ያጎለብታል፡፡

፲፫) ለኦዲተሮችና ለሂሳብ ባለሙያዎች የሙያ ብቃት ማረጋገጫና የሙያ ፍቃድ ይሰጣል፤ያድሳል፤ ያግዳል፤ ይሰርዛል፡፡

፲፬) የሂሳብ አያያዝና የኦዲት ብቃት ማረጋገጫና የሙያ ፍቃድ አሰጣጥን መስጠት፣ ማደስ፣ ማገድና መሰረዝ የሚያስችል መመሪያ አውጥቶ ሥራ ላይ ያውላል፡፡

፲፭) ባለው ሕግ ላይ ተመስርቶ የሂሳብ አያያዝና የኦዲት ብቃት ማረጋገጫና የሙያ ፍቃድ ለመስጠትና ለማደስ የሚያስፈልገውን የአገልግሎት ክፍያ ያስከፍላል፡፡

፲፮) በኦዲትና በሂሳብ አያያዝ ላይ የተሰማሩ ባለሙያዎች የሚከተሉት የሙያ ሥነምግባር መመሪያ አውጥቶ ሥራ ላይ ያውላል፡፡

፲፯) የክልሉ መንግሥት የፋይናንስ አዋጅ ከመውጣቱ ወይም ከመሻሻሉ በፊት የቀረበውና ሃሳብ ሊያጎለብት የሚችል ሀሳብ ይሰጣል፡፡

8) Where the outcome of the audit report results in criminal and civil liability, it shall refer to those having the power to investigate and litigate so that measures be taken; follow up its implementation; report its result to the 'Caffee';

9) Where deemed necessary and a request for training is submitted; shall give training with or without payment, in collaboration with the concerned body; to accountants and auditors working in private organizations and government offices;

10) Where there are whistle blowing or information implying that there is wrong doing or irregularity of performance or an accounts reported by account type, time and performing body; shall paste-up and audit ledgers, receipts, documents and other related files and information. Follow up the action on audit findings; report its performance to the concerned body;

11) Where the 'Caffee', the Administrative Council of the Government, government offices of the region issues or amend laws, regulation and procedural system and also shall give professional opinion on matters related to audit service;

12) Shall conduct an analysis or research on the basic problems encounter in achieving the objective of the Office; identify and comment upon those laws, and procedures that causes the problems; and also develop accounting and auditing professions in collaboration with the concerned bodies;

13) Issue, renew, suspend and cancel certificates of competence and professional license of auditors and accountants;

14) Issue a directive that enables to issue, renew, suspend and cancel certificates of competence and professional license of auditors and accountants;

15) Shall charge fees for the issuance and renewal of certificates of competence and professional license in accordance with the existing law;

16) Issue professional code of conduct directive which audit and accounting professionals apply and follow up its implementation;

17) Comment on draft finance law of the National Regional Government before its enactment or amendment;

fooyya'in dura yaada dhiyaate gabbisuu danda'u ni kenna;

18) Ergama Mana Hojii Odiitara Muummichaafi Bu'aa raawwii isaa sub-quunnamtii adda addaatti fayyadamuun ni tamsaasa;

19) Gaaffiin yookiin ajajni irra deebii tajaajila odiitii bu'aan isaa gabaasa odiitii duraa kan jijjiirsisu ta'ee yoo hin argamne kaffaltiidhaan odiitii ni taasisa; raawwiin isaa qajeelfamaan murtaa'a;

20) Herregaa fi raawwii hojii Dhaabbilee Misooma Mootummaa fi manneen hojii galii mataa isaanitiin bulan odiitii ni taasisa yookiin ni taasisiisa.

8. **Bakka Bu'iinsa Kennuu**

1) Odiitarri Muummichaa Naannichaa aangoofi hojii isaa yoo barbaachisaa ta'ee argame qaama biraatiin akka raawwataman bakka bu'iinsa ni kenna.

2) Qaamni odiitii bakka buufame sadarkaalee odiitiifi adeemsawwan hojii odiitii Mana Hojii Odiitara Muummichaatiin bahee ittiin hojjetamu hordofuudhaan akka hojjatu ni taasisa

3) Odiitarri Muummichaa hojiin odiitii qaama bakka bu'ummaan kennameefiin raawwate sadarkaalee odiitii eegee gaggeeffamuu isaa mirkaneessuu qaba. Baasiin hojii odiitii qaama bakka bu'uummaan hojjetuuf Mana Hojii Odiitara Muummichaa yookiin manneen hojii yookiin dhaabbilee odiitii ta'aniin ni kaffalama;

4) Kaffaltiin Keewwata kan Keewwata Xiqqaa 3 irratti kaffalamu haala seeraatiin raawwatamuu isaa Manni Hojii Odiitara Muummichaa ni hordofa; ni to'ata.

KUTAA SADII

Adeemsa Muudama Odiitara Muummichaafi Itti Aanaa Odiitara Muummichaa

9. **Muudama**

1) Odiitarri Muummichiifi Itti Aanaan Odiitara Muummichaa Pireezidaantii Bulchiinsa Mootummaa Naannichaatiin dhiyaatanii Caffeedhaan muudamu.

2) Akkaataan muudamichaas muudamtoonni ogummaa odiitiifi hogganssa faayinaansiitiin barnootaafi muuxannoo gahaa, imaammataafi qajeelfama mootummaa hubatanii hojiirra olchuudhaaf fedhiifi dandeettii qabaachuun amanamummaafi naamusa gaarii kan qaban ta'uu tilmaama keessa kan galchu ta'a.

10. **Siyaasa Irraa Bilisa Ta'uu**

1) Odiitarrii Muummichaafi Itti Aanaan Odiitara Muummichaa paartii

፲፰) የዋናውን ኦዲተር መሥሪያ ቤት ተልዕኮና የሥራ አፈፃፀም ውጤት በተለያዩ ሚድያዎች በመጠቀም ያሰራጫል፡፡

፲፱) የድጋሚ ኦዲት አገልግሎት ጥያቄ ወይም ትዕዛዝ ከሪፖርት በፊት የነበረውና ውጤት የማያስቀይር ሆኖ ከተገኘ በክፍያ ኦዲት ያደርጋል፤ አፈፃፀሙም በመመሪያ ይወሰናል፡፡

፳) በራሳቸው ገቢ የሚተዳደሩ የመንግሥት የልማት ድርጅቶችና መሥሪያ ቤቶችን ሂሳብና የሥራ አፈፃፀም ኦዲት ያደርጋል ወይም ያስደርጋል፡፡

፰. ውክልና ስለመስጠት

፩) አስፈላጊ ሆኖ ሲገኝ የክልሉ ዋና ኦዲተር ሥልጣንና ተግባሩን በሌላ አካል እንዲከናወኑ ውክልና ይሠጠል ፡፡

፪) የተወከለው የኦዲት አካል በዋናው ኦዲተር መሥሪያ ቤት የወጣውን የኦዲት ደረጃ እና የአሠራር ሥነ ሥርዓት በመከተል እንዲሠራ ያደርጋል፤

፫) የክልሉ ዋና ኦዲተር ውክልና በተሰጠው አካል የተደረገው ኦዲት፤ የኦዲት ደረጃን ተከትሎ የተከናወነ መሆኑን ማረጋገጥ አለበት፡፡ የኦዲት አገልግሎቱ ወጪ በዋናው ኦዲተር መሥሪያ ቤት ወይም በኦዲት ተደራጊ መ/ቤቶች ወይም ድርጅቶች ይከፈላል፡፡

፬) ዋናው ኦዲተር መ/ቤትም በዚህ አንቀጽ ንዑስ አንቀጽ ፫ ላይ የሚከፈለው ክፍያ በህጉ መሠረት መከናወኑን ይከታተላል፤ ይቆጣጠራል፡፡

ክፍል ሦስት

የዋና ኦዲተር እና የምክትል ዋና ኦዲተር የአሿሿም ሥነ ሥርዓት

፱. አሿሿም

፩) የክልሉ ዋና ኦዲተር እና ምክትል ዋና ኦዲተር በክልሉ መንግሥት ፕሬዚዳንት አቅራቢነት በጨፌ ይሾማሉ፡፡

፪) የአሿሿሙ ሁኔታም ተሿሚዎቹ በኦዲት ሙያና በፋይናንስ ሥራ አመራር በቂ እውቀትና የትምህርት ደረጃና የሥራ ልምድ፤ የመንግሥትን ፖሊሲንና መመሪያ አውቀው ሥራ ላይ ለማዋል ፍላጎት፤ ችሎታ፤ ታማኝነትና መልካም ሥነ ምግባር ያላቸው ስለመሆኑ ከግንዛቤ ውስጥ ያስገባ ይሆናል፡፡

፲. የፖለቲካ ገለልተኝነት

፩) ዋና ኦዲተሩና ምክትል ዋና ኦዲተሩ ከማንኛውም የፖለቲካ ፓርቲ ነጻ መሆን አለባቸው፡፡

18) Publicize the mission of Auditor General Office and the result of its performance through different medias;

19) Where the audit report found with the re audit does not change the previous one, shall audit with payment; The details shall be determined by a directive;

20) Shall audit or cause to be audited finance and performance of government development organizations and government offices financed by their own revenue.

8. **Delegation**

1) The Regional Auditor General may delegate the powers and duties of the office to other bodies as the case maybe;

2) Shall cause the delegated audit bodies to follow the auditing standards and procedures set by the Office of the Auditor General;

3) The Auditor General shall ensure that the audit done by the delegated body is conducted in accordance with standard of audit. The payment for audit service given by the delegated body shall be paid by the Auditor General Office or audited offices or organizations;

4) The Regional Auditor General shall follow up, control whether the payment effected in accordance with Sub-Article 3 of this Article is done according to the law;

PART THREE

Appointment Procedure of the Regional Auditor General and Deputy Auditor General

9. **Appointment**

1) The Auditor General and Deputy Auditor General shall be appointed by the 'Caffee' upon presentation of the President of the Regional state.

2) The appointee shall possess the relevant educational background, knowledge and experience in auditing profession and financial management; understand government policies, programs and directives and shall have commitment and expertise to implement it ; their being honest and good conduct shall be considered;

10. **Political Neutrality**

1) The Auditor General and Deputy Auditor General shall be neutral from partisan of politics.

siyaasaa kamirraayyuu walaba ta'uu qabu.

2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame jiraatus, muudamtootni siyaasa keessatti hirmaachuu yoo barbaadan hojii odiitii gadlakkisuu qabu.

11. Mindaafi Soorama Odiitara Muummichaafi Itti Aanaa Odiitara Muummichaa

1) Mindaan Odiitara Muummichaafi Itti Aanaa Odiitara Muummichaa itti gaafatamummaa fudhachuuf kan nama hawwatuufi walabummaa isaanii eegsisuuf kan biraa wajjin yoo ilaalamu fooyya'aa ta'uu waan qabuuf akkaataa Labsii kana Keewwata 16 Keewwata Xiqqaa 11tiin qophaa'ee Caffeedhaaf dhiyaatee ni murtaa'a.

2) Muudamtichi muudamaan dura seera soorata mootummaa keessatti kan hin hammatamne yoo ta'e, Sirna duraan keessa ture keessatti itti fufuuf yookiin sirna soorata mootummaa filachuuf mirga qaba.

3) Muudamaan bara hojiisaa yoo xumurutti, umrii soorama yoo ga'uu baate, sadarkaan barnootaafi muuxannoon hojii qabu eegamee mana hojii mootummaa yookiin dhaabbata misooma mootummaa keessatti akka hojjatu ni ramadama.

12. Itti Waamama

1) Itti waamamni Odiitara Muummichaa Caffee Naannichaatiif ta'a.

2) Itti waamamni I/Aanaa Odiitara Muummichaa Odiitara Muummichaatiif ta'a.

13. Yeroo Turmaataa

1) Yeroon turmaata hojii muudama Odiitara Muummichaafi Itti Aanaa Odiitara Muummichaa waggaa jaha ta'a.

2) Turmaatni hojii Keewwata kana Keewwata Xiqqaa 1 jalatti tumame yoo xumurame muudamtoonni irra deebiidhaan muudamuu ni danda'u. Haa ta'u malee, yeroo tokko ol irra deebiidhaan muudamuun hin danda'amu.

14. Sababa Muudamaan Hojiirraa Itti Ka'u

Labsii kana Keewwata 13 Keewwata Xiqqaa 1 jalatti kan tumame yoo jiraatellee sababoota armaan gadiitiin Odiitarri Muummichaa yookiin Itti Aanaan Odiitaraa hojirraa akka ka'an ni taasifama.

1) Sababa dhukkubaatiin hojii sirriitti kan hin gaggeessine ta'uun isaa yoo mirkanaa'e yookiin sababa dhibee itti fufiinsa qabuun hojii gad lakkisuuf barreeffamaan yoo gaafate;

2) Hojii isaa irratti dadhabbina yoo agarsiise;

3) Ittigaafatamummaa isaa dagachuudhaan balleessaa raawwatee yoo argame yookiin mana

፪) በዚህ አንቀጽ በንዑስ አንቀጽ ፩ ውስጥ የተደነገገው ቢኖርም ተሿሚዎች በፖለቲካ ውስጥ መሣተፍ ከፈለጉ የኦዲት ሥራውን መልቀቅ ይኖርባቸዋል፡፡

፲፩. የዋና ኦዲተርና የምክትል ዋና ኦዲተር ደመወዝና ጡረታ

፩) የዋና ኦዲተርና የምክትል ዋና ኦዲተር ደመወዝ ኃላፊነትን ለመውሰድ የሚጋብዝና ከሌላ ጋር ሲነፃፀር ነፃነታቸውን ለማስጠበቅ የተሻለ መሆን ስላለበት በዚህ አዋጅ አንቀጽ ፲፮ ንዑስ አንቀጽ ፲፩ መሠረት ተዘጋጅቶ ለጨፌ ቀርቦ የሚወሰን ይሆናል፡፡

፪) ተሿሚው ቀደም ሲል በመንግሥት የጡረታ ደንብ ያልታቀፈ ከሆነ ቀደም ሲል በነበረው ሥርዓት ለመቀጠል ወይም የመንግሥት የጡረታ ሥርዓት የመምረጥ መብት አለው፡፡

፫) ተሿሚው በሥራ ዘመኑ ማብቂያ ላይ እድሜው ለጡረታ ያልደረሰ ከሆነ የትምህርት ደረጃውና የሥራ ልምዱ ተጠብቆ በመንግሥት መሥሪያ ቤት ወይም የመንግሥት ልማት ድርጅት ውስጥ እንዲሠራ ይመደባል፡፡

፲፪. ተጠሪነት

፩) የዋናው ኦዲተር ተጠሪነት ለጨፌ ይሆናል፡፡

፪) የምክትል ዋና ኦዲተር ተጠሪነት ለዋናው ኦዲተር ይሆናል፡፡

፲፫. የሥራ ዘመን

፩) የዋና ኦዲተሩና ምክትል ዋና ኦዲተሩ የሹመት ሥራ ዘመን ስድስት ዓመት ይሆናል፡፡

፪) በዚህ አንቀጽ በንዑስ አንቀጽ ፩ የተደነገገው ቢኖርም የሥራ ዘመን ሲያበቃ ተሿሚዎች እንደገና ሊሾሙ ይችላሉ፡፡ ሆኖም ዋና ኦዲተሩ ከአንድ ጊዜ በላይ እንደገና ሊሾም አይችልም፡፡

፲፬. ተሿሚው ከኃላፊነት የሚነሳበት ሁኔታ

በዚህ አዋጅ በአንቀጽ ፲፫ በንዑስ በአንቀጽ ፩ የተደነገገው ቢኖርም በሚከተሉት ምክንያቶች ዋናው ኦዲተሩ ወይም ምክትል ዋና ኦዲተሩ ከኃላፊነት እንዲነሱ ይደረጋል፡፡

፩) በሕመም ምክንያት ሥራውን በሚገባ ለማከናወን የማይችል መሆኑ ሲረጋገጥ ወይም ቀጣይነት ባለው የጤና ጉድለት ምክንያት በጽሁፍ የሥራ መልቀቂያ ጥያቄ ሲያቀርብ፤

፪) በሥራ ላይ ድክመት ሲያሳይ፤

፫) ኃላፊነቱን በመዘንጋት ጥፋት ፈጽሞ ሲገኝ ወይም በመ/ቤቱ ውስጥ ጥሩ ፀባይ የሌለው መሆኑ ሲረጋገጥ፤

2) Notwithstanding Sub-Article 1 of this Article the appointees shall cease to hold Office if they want to participate in politics.

11. Remuneration and pension of Auditor General and Deputy Auditor General

1) The salaries of Auditor General and Deputy Auditor General be attractive to take responsibility and keep there independence where compare to the others; shall be prepared in accordance with Article 16 Sub-Article 11 of this Proclamation and submitted to the 'Caffee' for approval.

2) If the appointee was not covered in government pension scheme prior to his appointment, he shall have discretionary right to remain in any previous scheme to which he is beneficiary or government's pension scheme.

3) If the appointee does not reach pension age upon termination of his term of office, he shall be assigned to work in government office or development organization according to his education and work experience.

12. Accountability

1) The Auditor General shall be accountable to the 'Caffee'.

2) The Deputy Auditor General shall be accountable to the Auditor General.

13. Term of office

1) The term of office of the Auditor General and Deputy Auditor General shall be six years.

2) Upon expiry of the term of office specified under Sub-Article 1 of this Article, the appointees shall be eligible for re-appointment. But, re-appointment more than one term of office is not allowable.

14. Grounds for Removal of an Appointment

Notwithstanding Article 13 Sub-Article 1 of this Proclamation, the Auditor General or Deputy Auditor General may be removed from office or discharged from his responsibilities upon the following conditions:

1) Where it is ascertained that he is incapable of properly discharging his duties due to illness or where he has made a written request to leave the office on account of continuous ill health:

2) Where he is incompetent in his work:

3) Where it is proved that he is guilty of neglecting his duty or of malfeasance in office;

hojii keessatti amala gaarii kan hin qabne ta'uun isaa yoo mirkanaa'e;

4) Malaammaltummaa raawwatee yoo argame yookiin gocha seeraan alaa raawwachuun isaa ragaadhaan yoo irratti mirkanaa'e;
5) Umrii soorataatii ol akka seeraatti yeroon tajaajilaa akka dheeratuuf gochuun akkuma eegametti ta'ee yeroon soorata bahu yoo gahe;
6) Yeroon turmaataa seeraan daangeffame yoo xumurame;
7) Fedhii isaatiin hojii gadlakkisuuf yoo gaafate.

15. Gita Hojii Duwwaa

1) Gitni hojii Odiitara Muummichaa sababa Labsii kana Keewwata 14tiin sababa du'aa dabalatee yoo duwwaa ta'e, Itti Aanaan Odiitara Muummichaa, yeroo ji'a jaha hin caalleef, eeggataa odiitara Muummichaa ta'ee hojjachuu ni danda'a.
2) Gitni hojii Odiitara Muummichaa fi Itti Aanaa Odiitara Muummichaa yeroo tokko wal-faana duwwaa yoo ta'e, akkaataa heera Mootummaa Naannichaa fooyya'ee bahe Keewwata 57, Keewwata Xiqqaa 3 (d)tti yeroo Keewwata Xiqqaa 1 Keewwata kana keessatti xuqame hin caalleef, gitoota duwwaa kanneen irratti yeroodhaaf ramaddiin Pireezidaantii Bulchiinsa Mootummaa Naannichaatiin ni raawwatama.
3) Keewwata kana Keewwata Xiqqaa 1 fi 2 irratti kan tumame jiraatuyyuu, Odiitarri Muummichaafi Itti Aanaan Odiitara Muummichaa akkaataa Labsii kanaa Keewwata 9 Keewwata Xiqqaa 1 fi 2tiin gitni hojii duwwaan uumamee yeroo ji'a jahaa keessatti muudamuu qabu.

KUTAA AFUR

Aangoofi Hojii Odiitara Muummichaafi Itti Aanaa Odiitara Muummichaa

16. Aangoofi Hojii Odiitara Muummichaa

Odiitarri Muummichaa hogganaa Mana Hojii Odiitara Muummichaa Naannichaa ta'ee aangoofi hojii Mana Hojii Odiitara Muummichaa Labsii kana Keewwata 7 fi 8 irratti kenname dabalatee, aangoofi hojii armaan gadii ni qabaata:

1) Odiitii herrega galiifi baasii Manneen Hojii Mootummaa barri baajataa itti aanu galee hanga Muddee 30tti odiitii godhee gabaasa bu'aa odiitii qaama dhimmi ilaaluuf ni dhiyeessa.
2) Odiitii herrega galiifi baasii waggaa Mootummaa Naannichaa Biiroo Maallaqaafi Misooma Dinagdeetiin hanga Muddee 30tti qophaa'ee dhiyaatu ji'a lama keessatti odiitii godhee gabaasa bu'aa odiitii qaama dhimmi ilaaluuf ni dhiyeessa.

፬) ሙስና ፈጽሞ ሲገኝ ወይም ከህግ ውጭ የሆነ ድርጊት ለመፈጸሙ በማስረጃ ሲረጋገጥ፤
፭) ከጡረታ መውጫ ዕድሜ በላይ በህግ መሠረት የአገልግሎት የሥራ ጊዜ እንዲራዘምለት የሚደረገው እንደ ተጠበቀ ሆኖ የጡረታ መውጫ ዕድሜ ሲደርስ፤
፮) በሕግ የተወሰነው የሥራ ዘመን ሲያበቃ፤
፯) በራሱ ፍቃድ ሥራውን ለመልቀቅ ሲጠይቅ፡፡

፲፭. ክፍት የሥራ ቦታ

፩) በዚህ አዋጅ አንቀጽ ፲፬ ውስጥ በተገለጹት ምክንያቶች ሞትን ጨምሮ የክልሉ ዋና ኦዲተር የሥራ መደብ ክፍት ከሆነ የክልሉ ምክትል ዋና ኦዲተር ከስድስት ወር ላልበለጠ ጊዜ ተጠባባቂ ዋና ኦዲተር ሆኖ ሊሰራ ይችላል፡፡
፪) የክልሉ ዋና ኦዲተር እና ምክትል ዋና ኦዲተር የሥራ መደብ በተመሳሳይ ጊዜ ክፍት የሆነ እንደሆነ በተሻሻለው የክልሉ ህገ መንግሥት አንቀጽ ፶፯ ንዑስ አንቀጽ ፫ (መ) መሠረት በዚህ አንቀጽ ፩ ከተጠቀሰው ላልበለጠ ጊዜ በእነዚህ ክፍት ቦታዎች ላይ የክልሉ መንግሥት መስተዳድር ፕሬዚዳንት በጊዜያዊነት ይመድባል፡፡
፫) በዚህ አንቀጽ በንዑስ አንቀጽ ፩ እና ፪ የተደነገገው ቢኖርም በዚህ አዋጅ አንቀጽ ፱ ንዑስ አንቀጽ ፩ እና ፪ መሠረት ክፍት የሥራ ቦታ ከተከሰተበት ጊዜ አንስቶ በስድስት ወር ውስጥ ዋና ኦዲተርና ምክትል ዋና ኦዲተር መሾም አለባቸው፡፡

ክፍል አራት

የዋና ኦዲተር እና ምክትል ዋና ኦዲተር ሥልጣንና ተግባር

፲፮. የክልሉ ዋና ኦዲተር ሥልጣንና ተግባር

የክልሉ ዋና ኦዲተር የመሥሪያ ቤቱ የበላይ ኃላፊ ሆኖ በዚህ አዋጅ አንቀጽ ፯ እና ፰ ለመሥሪያ ቤቱ የተሰጠውን ሥልጣንና ተግባር ጨምሮ ከዚህ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፤

፩) የመንግሥት መሥሪያ ቤቶችን የገቢና የወጪ ሂሳብ የሚቀጥለው የበጀት ዓመት ገብቶ እስከ ታህሣሥ ፴ ድረስ ኦዲት በማድረግ የኦዲት ውጤቱን ለሚመለከተው አካል ያቀርባል፡፡
፪) በገንዘብና ኢኮኖሚ ልማት ቢሮ እስከ ታህሣሥ ፴ ተዘጋጅቶ የሚቀርበውን የክልሉን መንግሥት የዓመት ገቢና ወጪ ሂሳብ በሁለት ወራት ጊዜ ውስጥ ኦዲት አድርጎ የኦዲት ውጤቱን ለሚመለከተው አካል ያቀርባል፡፡
፫) ከፋይናንስ ኦዲት ውጪ ያሉ ልዩ ልዩ ኦዲቶችን በማከናወን የኦዲት ውጤቱን ለሚመለከተው አካል ያቀርባል፡፡

4) Where it is found to be corrupt or proved that he is to have committed other unlawful act;
5) Where he attains the age of retirement; however, an appointee may hold office beyond the retirement age as per the law;
6) Upon termination of his term of office;
7) Upon his voluntary request for resignation from the office.

15. Vacancy

1) Where the position of the Regional Auditor General is vacant on the grounds mentioned under Article 14 of this proclamation, including death, the Deputy Auditor General shall act as Regional Auditor General for a period not exceeding six months.
2) Where the posts of the Regional Auditor General and Deputy Auditor General are vacant simultaneously, the President of the Region shall temporarily assign to the vacant posts in accordance with Article 57 (3) (d) of the Revised Regional Constitution for the time specified under Sub-Article 1 of this article.
3) Notwithstanding Sub-Article 1 and 2 of this Article, the Auditor General and Deputy Auditor General shall be appointed in accordance with Article 9 Sub-Articles 1 and 2 of this Proclamation within six months from the date when the vacancy occurred.

PART FOUR

Powers and Duties of the Regional Auditor General and Deputy Auditor General

16. Powers and Duties of the Regional Auditor General

The Regional Auditor General shall be the head of the Office and in addition to the powers and duties given to the office in Article 7 and 8 of this proclamation shall have the following powers and duties:

1) Shall audit the income and expenditure of the Regional Government offices until January 8 of the subsequent new budget year; and submitted its report to the concerned body;
2) Shall audit within two months, the annual income and expenditure of the regional government that prepared by Finance and Economic Development Bureau which submitted until January 8; and report it's result to the concerned body;
3) Shall audit other audits other than financial audit and report the findings to the concerned body;

3) Odiitii adda addaa odiitii faaynaansiitiin ala jiran raawwachuun gabaasa bu'aa odiitii qaama dhimmi ilaaluuf ni dhiyeessa.
4) Gabaasa raawwii hojii waggaa Mana hojii Odiitara Muummichaa akkaataa Keewwata 7tiitti raawwatamee, gabaasa odiitii ibsoota faayinaansii waajjiraalee, gabaasa odiitii herrega galiifi baasii waggaa Mootummaa Naannichaafi gabaasa odiitii adda addaa odiitii faaynaansiitiin ala raawwataman Caffee Mootummaa Naannichaaf ni dhiyeessa. Gabaasa Mana Maree Aanaaleetiif dhiyaatu ilaalchisee Koree Dhaabbii Dhimmi ilaaluuf erguun Korichis gabaasicha walgahii Mana Mareetiif akka dhiyeessu ni taasisa.
5) Gabaasa, odeeffannoofi ibsa barbaachisaa raawwii hojii odiitii yeroo yeroodhaan Koree Dhaabbii Dhimma Bulchiinsaafi To'annoo Baasii Mootummaaf, Waajjira Pireeziidantii Bulchiinsa Mootummaa Naannoo Oromiyaatiifi Mana Marii Aanaatti Koree Dhaabbii dhimmi ilaaluuf ni dhiyeessa. Akkasumas, tarkaanfiifi ittigaafatamuummaa qaamolee kanneniin fudhatame Caffee Mootummaa Naannoo Oromiyaatiif ni gabaasa.
6) Dhimmi barbaachisaafi ariifachiisaan jira jedhee yoo amane yeroo gabaasa waggaa otoo hin eegin gidduutti gabaasa addaa Caffeedhaaf dhiyeessuu ni danda'a.
7) Mana Hojii Odiitara Muummichaa haala hojii kennameef raawwachuu isa dandeessisuun ni gurmeessa.
8) Karoora hojiifi baajata Mana Hojii Odiitara Muummichaa Caffeedhaaf ni dhiyeessa; yemmuu hayyamamus hojiirra ni oolcha.
9) Seera bulchiinsa faaynaansii eegee jijjiirraa baajataa ni taasisa.
10) Baajata hojii Mana Hojii Odiitara Muummichaa ramadame keessaa, baajata hojii adeemsisaa kan ji'a sadii duraan dursamee yeroo tokkoon lakkoofsa herrega baankii maqaa Mana Hojichaatiin baname keessatti galii akka ta'u ni taasisa.
11) Caaseffama hojii amala addaa hojii Mana Hojii Odiitara Muummicha giddu galeessa godhatee qopheessuun iskeelii mindaa, durgoo naannawiinsaa fi faayidaalee adda addaa hoggantootaa fi ogeessotaaf kaffalamuu qabu qoratee Caffeetti ni dhiyeessa; yoo ragga'es hojiirra ni oolcha. Hojjattoota ni qacarata; ni bulcha; hojii irraa ni geggeessa.
12) Iddoo barbaachisaa ta'ee argametti baajata Mana Hojichaaf ramadametti fayyadamuun tajaajila odiitii kontiraataa kennuun yookiin ogessoota alaa kontiraataan qaxaruun ni hojjechiisa.
13) Kitaabilee, harshammee, leejaroota, ragaalee, nagaheewwan, yookiin odeeffannoowwan biroo ittigaafatamuummaa bahuuf isa barbaachisan hunda ilaaluuf, qaamota

፬) በአንቀጽ ፯ መሠረት የተከናወነ የዋና ኦዲተር መሥሪያ ቤት ዓመታዊ ሪፖርት፣ የመሥሪያ ቤቶች የፋይናንስ መግለጫዎች ኦዲት ሪፖርት፣ የክልሉ መንግሥት ዓመታዊ ገቢና ወጪ ኦዲት ሪፖርትና ከፋይናንስ ኦዲት ውጪ የተከናወኑ የተለያዩ ኦዲት ሪፖርቶች ለጨፌ ሪፖርት ያደርጋል:: ለወረዳ ምክር ቤቶች የሚቀርበውናን ሪፖርት አስመልክቶ ጉዳዩ ለሚመለከተው ቋሚ ኮሚቴ በመላክ ኮሚቴውም ሪፖርቱን በወረዳው ምክር ቤት ስብሰባ ላይ እንዲያቀርብ ያስደርጋል::
፭) የኦዲት ስራ አፈፃፀም ሪፖርት፣ መረጃና አስፈላጊ መግለጫዎችን በየጊዜው ለመንግስት ወጪ አስተዳደር ጉዳይ ቋሚ ኮሚቴ፣ ለመንግስት መስተዳድር ምክር ቤት፣ ለፕሬዝዳንት ጽሕፈት ቤት እና በወረዳ ምክር ቤት ጉዳዩ ለሚመለከተው ኮሚቴ ያቀርባል፤ እንዲሁም በእነዚህ አካላት የተወሰዱ የተጠያቂነት እርምጃዎችን ለጨፌ ኦሮሚያ ሪፖርት ያደርጋል::
፮) ዓመታዊ ሪፖርት ዘገባ የማቅረቢያ ጊዜ ሳይጠብቅ አስፈላጊ እና አስቸኳይ ናቸው ብሎ ባመነባቸው ጉዳዮች ላይ ልዩ ሪፖርት ባመህሉ ለጨፌ ማቅረብ ይችላል::
፯) ተግባሩን ለማከናወን በሚያስችለው መልኩ የዋና ኦዲት መሥሪያ ቤትን ያደራጃል፤
፰) የዋና ኦዲት መሥሪያ ቤትን ዓመታዊ የሥራ ዕቅድና በጀት አዘጋጅቶ ለጨፌ ያቀርባል፤ሲፈቀድም በሥራ ላይ ያውላል፤
፱) የፋይናንስ አስተዳደር ሕግን በመጠበቅ የበጀት ዝውውር ያደርጋል፤
፲) ለዋና ኦዲት መሥሪያ ቤት ከተመደበለት በጀት ውስጥ የሦሥት ወር የሥራ ማስኬጃ በጀት በቅድሚያ በመሥሪያ ቤቱ ስም በተከፈተው የባንክ ሂሳብ ውስጥ በአንድ ጊዜ ገቢ እንዲሆን ያደርጋል::
፲፩) የዋና ኦዲት መሥሪያ ቤትን ለየት ያለ ባህርይ መሠረት ያደረገ መዋቅር በማዘጋጀት የደመወዝ ስኬል፣ የመዘዋወሪያ አበልና የኃላፊዎችንና የባለሙያዎችን ልዩ ልዩ ጥቅማ ጥቅሞችንና ሊከፈላቸው የሚገባውን ክፍያ አጥንቶ ለጨፌ ያቀርባል፤ሲፀድቅም በሥራ ላይ ያውላል፤ ሠራተኞች ይቀጥራል፣ ያስተዳድራል፣ ከሥራ ያሰናብታል::
፲፪) አስፈላጊ ሆኖ ሲገኝ ለመሥሪያ ቤቱ የተመደበውን በጀት በመጠቀም የኦዲት ሙያ አገልግሎት ኮንትራት በመስጠት ወይም ከውጭ በኮንትራት በመቅጠር ማሠራት ይችላል፤
፲፫) መጻህፍት፣ መዛግብት፣ ሠነዶች፣ መረጃዎች፣ ደረሰኞች ወይም ሌሎች ኃላፊነቱን ለመወጣት የሚያስፈልጉ መረጃዎችን ሁሉ ለማየት፣ ከማንኛውም አካል አስፈላጊ ናቸው ያላቸውን መረጃዎች፣ ሪፖርቶችንና መግለጫዎችን ለመውሰድ መብት አለው::

4) Shall submit the annual performance report of the Office of the Auditor General done in accordance to Article 7; Shall submit the financial statement audit report of the offices, annual income and expenditure audit report of the Regional Government, and other audit reports other than financial audit to the 'Caffee'. Concerning the report submitted to Woreda Councils, shall send the report to the concerned committee and cause the committee to be present to the Council;
5) Shall submit periodic report, information and the necessary statements of the audit report to the Public Accounts Affairs Standing Committee, to the government administration and at the Woreda level to the concerned committee of the Woreda Council; Moreover; and shall report accountability measures taken by these bodies to the 'Caffee'
6) Where he believes there are important and urgent matters, may submit a special report to the 'Caffee' in between without waiting the the annual report time;
7) Organize the office so as to enable him carryout his duties;
8) Prepare and submit the Office's annual work plan and budget to 'Caffee', and implement the same upon approval;
9) Shall make budget transfer in accordance with Financial Administration Law.
10) Shall cause to deposit quarterly appropriations of the operational budget of the office in advance into the bank account opened in the name of the office;
11) Based on the special nature of the Office, shall prepare a structure, study the salary scale, transport allowance and various fringe benefits for heads and professionals and submit it to 'Caffee'; implement the same upon approval; execute staff

kamirraayyuu odeeffannoo, gabaasootaafi ibsoota barbaachiisaadha jedhee gaafatee fudhachuuf mirga ni qaba.

14) Gabaasa waliigalaa waggaafi gabaasa addaa Caffee Mootummaa Naannichaaf dhiyaatu irraa kan hafe, aangoofi hojii labsii kanaan kennameef keessaa gabaasa Mana Maree Aanaaleef dhiyaatu dabalatee bakka bu'uummaan dabarsuu ni danda'a.

15) Gabaasa raawwii hojii Mana Hojichaa akkaataa keewwata 7tiitti raawwatame, gabaasa odiitii ibsoota faaynaansii Maneen Hojii, odiitii herrega galii fi baasii waggaa Mootummaa Naannichaafi gabaasa bu'aa odiitii Waxabajjii 30tti Caffee Mootummaa Naannichaaf ni dhiyeessa.

17. Aangoofi Hojii Itti Aanaa Odiitara Muummichaa

1) Adeemsaalee Hojii Mana Hojii Odiitara Muummichaa keessaa tokko ni raawwata.

2) Hojii Mana Hojichaa karoorsuu, gurmeessuu, qindeessuufi to'achuu irratti odiitara Muummichaa ni deeggara.

3) Odiitarri Muummichaa iddoo hin jirretti hojii odiitara Muummichaa ni raawwata.

4) Hojiilee odiitara Muummichaan dabalataan kennamuuf ni raawwata.

KUTAA SHAN

Tumaalee Adda Addaa

18. Odiitii Herregaafi Raawwii Hojii

1) Itti fayyadamni bajataafi qabiinsi herrega mana hojii akkaataa seera Mootummaa Naannichaatti ta'a.

2) Herregnii fi raawwiin hojii Mana Hojii Odiitara Muummichaa kan odiitii ta'u Dhaabbata Odiitii Mootummaa, Dhuunfaa yookiin kan biraa Mana Hojii Odiitara Muummichaa fi mannen hojii odiitii ta'an irraa walaba ta'ee Caffee Mootummaa Naannichaatiin moggaafamuun ta'a; dhaabni moggaafames bara baraan odiitii godhee bu'aa isaa caffeedhaaf ni dhiyeessa; manni hojichaas gabaasa dhiyaate irratti yaada ni kenna.

19. Daangaafi Tooftaa Odiitii

1) Odiitarri Muummichaa herregaafi/ yookiin raawwii tokko yeroo odiitii godhu akkaataa sodaafi ulfina dhimmichaatti mala odiitii tokko tokkoon (hunda) yookiin darbee darbeetiin odiitii gochuu ni danda'a. Haata'u malee, Labsii kana Keewwata 8 Keewwata Xiqqaa 1, 2, fi 3 irratti hundaa'uudhaan herregaa fi/yookiin raawwii odiitii godhee

፲፬) ለጨፌ ከሚቀርበት አጠቃላይ ዓመታዊና ልዩ ሪፖርት በስተቀር ለወረዳ ምክር ቤት የሚቀርበውን ሪፖርት ጨምሮ በዚህ አዋጅ የተሰጡትን ሥልጣንና ተግባራት በውክልና ለማስተላፍ ይችላል፡፡

፲፭) በአንቀጽ ፯ መሠረት የተከናወነ የመሥሪያ ቤቱ የሥራ አፈፃፀም ሪፖርት፣ የመንግሥት መሥሪያ ቤቶች የሂሳብ መግለጫ ኦዲት ሪፖርት፣ የክልሉ መንግሥት አመታዊ ገቢንና ወጪ ሂሳብ ኦዲትና የኦዲት ውጤት ሪፖርት ሰኔ ፴ ላይ ለጨፌ ያቀርባል፡፡

፲፯. የምክትል ዋና ኦዲተር ሥልጣንና ተግባር

፩) ከዋናው ኦዲተር መሥሪያ ቤት የሥራ ሂደቶች አንዱን ያከናውናል፡፡

፪) የመሥሪያ ቤቱን ሥራ በማቀድ፣ በማደራጀት፣ በማስተባበርና እና በመቆጣጠር ሥራ ዋና ኦዲተሩን ይረዳል፤

፫) ዋናው ኦዲተር በማይኖርበት ጊዜ የዋና ኦዲተን ሥራ ያከናውናል፡፡

፬) በክልሉ ዋና ኦዲተር የሚሠጡትን ተግባራት ሁሉ ያከናውናል፡፡

ክፍል አምስት

ልዩ ልዩ ድንጋጌዎች

፲፰. የሂሳብና የአፈፃፀም ምርመራ

፩) የመ/ቤቱ የበጀት አጠቃቀምና የሂሳብ አያያዝ በክልሉ መንግሥት ህግ መሠረት ይሆናል፡፡

፪) የዋና ኦዲተር መሥሪያ ቤት ሂሳብና ሥራ አፈፃፀም ኦዲት በመንግሥት ወይም በግል ወይም በሌላ ኦዲት ድርጅት፣ ከዋና ኦዲተር መሥሪያ ቤትና ኦዲት ከሚደረጉ መሥሪያ ቤቶች ነፃ በሆነና በጨፌው በሚሰየም ሌላ አካል የሚከናወን ይሆናል፤ ይህ የተሰየመው አካልም በየአመቱ ኦዲት በማድረግ የኦዲት ውጤቱን ለጨፌ ያቀርባል፤ መሥሪያ ቤቱም በቀረበው ሪፖርት ላይ አስተያየት ይሰጣል፡፡

፲፱. ስለ ኦዲት ዘዴና ወሰን

፩) የክልሉ ዋና ኦዲተር አንድን ሂሳብ እና/ ወይም አፈፃፀም ኦዲት ሲያደርግ እንደነገሩ ስጋትና ክብደት አንድ በአንድ፣ በዝርዝር ወይም በአልፎ አልፎ የኦዲት ዘዴ ኦዲት ሊያደርግ ይችላል፣ ቢሆንም በዚህ አዋጅ አንቀጽ ፰ ንዑስ አንቀጽ ፩፣ ፪፣ እና ፫ መሠረት ሂሳቦችን እና/ ወይም አፈፃፀሞችን ኦዲት አድርጎ በሚያቀርበው በእያንዳንዱ ሪፖርት ውስጥ ሂሳቡ ኦዲት የተደረገበትን ዘዴ መግለጽ አለበት፡፡

፪) ዋና ኦዲተሩ ወንጀል መፈጸሙን ካላመነበት በስተቀር ኦዲት ከሚደረገው

14) Except the annual report and a special report to be submitted to 'Caffee', the Auditor General may delegate the powers and duties given to him by this proclamation including the report to be submitted to the Woreda Councils;

15) Shall submit the annual performance report of the Office done in accordance with Article 7,the financial statement audit report of the government offices and annual income and expenditure audit report of the Regional Government, on July 7 to 'Caffee' of the National Regional State;

17. Powers and duties of the Deputy Auditor General

1) Carry out one of the working processes in the Auditor General's office;

2) Helps the Auditor General in planning, organizing, co-coordination and controlling the activities of the office;

3) carry out the duties of the Auditor General in his absence;

4) Carry out other duties assigned by the Auditor General.

PART FIVE

Miscellaneous Provisions

18. Audit of the Accounts and performance of the Office of the Auditor General

1) Budget utilization and accounting system of the office shall be in accordance with the law of the Regional Government.

2) The accounts and performance of the Office of the Auditor General shall be audited by Government, private and other independent audit organization that is free from the office it self and Offices be audited by the Auditor General office; The organization shall assigned by the 'Caffee', conduct audit every year and submit its findings to the same'; The Office shall comment on the submitted report;

19. Audit Procedures and Scope

1) The Auditor General may audit accounts or performances by following in full or by sampling audit method based on its complexity and risk; however, shall specify the method used in the individual audit report that conducted in accordance with Article 8 of Sub-Article 1, 2 and 3 of this Proclamation;

gabaasa tokko tokkoon dhiyeessuu keessatti tooftaa odiitii herregni ittiin odiitii ta'e ibsuu qaba.

2) Yakki hojjatamuu isaa yoo itti amane malee Odiitarri Muummichaa bara baajata herrega odiitii taasisuun ala waggaa lamaa ol duubatti deebi'ee odiitii hin taasisu.

20. Naamusaa Ogeessota Odiitiifi Eegumsa Ogummaa Odiitii

1) Odiitaroonni Mana Hojichaa naamusa ogummaa odiitii odiitarri Muummichaa baasu kabajanii hojjachuuf dirqama qabu.

2) Odiitarri Muummicha, Itti'aanaan odiitara Muummichaafi Odiitaroonni sammuu qulqulluudhaan hojiiwwan odiitii hojjataniif ittiin hin himatamanu.

3) Seeroota birootiin kan tumame akkuma eegametti ta'ee Odiitarri Muummichaa gabaasaafi yaada yaa'ii Caffeerratti dhiyeessuun yakkaanis ta'ee hariiroo hawwaasaatiin hin gaafatamu.

21. Dirqama Qaamota Odiitii Ta'anii

1) Odiitarri Muummichaa, odiitaroonni yookiin bakka bu'ootni odiitara muummichaa hojii odiitiif barbaachisaafi faayidaa qaba jedhanii itti amanan ragaaleewwan, galmeewwan, leejaroota, vaawucharoota, ragaalee barreeffamaa, ragaalee sirna elekitroonkisii, odeeffannoo afaaniifi kan biraa hunda yoo gaafatan hojjetaan yookiin abbaan aangoo yookiin qaamni gaafatame hundi guutummaatti yeroo murtaaye keessatti sirriitti dhiheessuufi ibsoota odiitii ragaalee dhiyaatan kanarratti hundaa'ee odiitaraan qophaa'aan irratti akka barbaachisummaa isaatti yaada kennee mallatteessuuf dirqama qaba.

2) Labsii kanaan qaamolee Manni Hojii herregaafi/yookiin raawwii isaanii akka odiitii goodhu aangoon kennameef qabeenyaafi maallaqa yookiin tokkoon isaa kan fudhate, baasii kan ajaje, kan mirkanesse, kan kaffale yookin herregaafi raawwii hojiif itti gaafatamummaa kan qabu namni kamiyyuu ennaa gaafatame odiitii taasisuuf dirqama qaba.

3) Manneen hojiifi dhaabbileen misoomaa gabaasa yaada odiitiifi fooyya'insa mana hojiitiin kenname bu'ura gochuudhaan akkaataa walga'ii marii ba'iinsaa irratti waliigalamuun ta'ee guyyaa 30 hin caalle keessatti tarkaanfii sirreessaa barbachisaa ta'e fudhatanii tokkoon tokkoon qabxiilee gabaasa keessatti tuqaman irratti barreeffamaan deebii kennuudhaaf dirqama qabu.

4) Maanni hojii odiitii ta'u kamiiyyuu hojii odiitii gaggeessuudhaaf kan barbaachisan kutaa hojii mijaa'aa fi

የበጀት ዓመት ወደኋላ ከሁለት ዓመታት በላይ ተመልሶ ኦዲት አያደርግም::

፳. የኦዲት ባለሙያዎች ሥነምግባርና የኦዲት ሙያ ከለላ

፩) የመሥሪያ ቤቱ ኦዲተሮች ዋና ኦዲተሩ የሚያወጣውን የኦዲት ሙያ ሥነምግባር አክብረው የመሥራት ግዴታ አለባቸው::

፪) ዋና ኦዲተሩ፣ ምክትል ዋና ኦዲተሩና ኦዲተሮች በንፁህ አዕምሮ ላከናወኗቸው የኦዲት ሥራዎች አይከሰሱም::

፫) በሌሎች ሕጎች የተደነገገው እንደተጠበቀ ሆኖ ዋና ኦዲተሩ በጨፌ ስብሰባ ላይ ለሚያቀርበው ሪፖርትም ሆነ አስተያየት በወንጀልም ሆነ በፍትሀብሔር አይጠየቅም::

፳፩. የኦዲት ተደራጊ አካላት ግዴታ

፩) ዋና ኦዲተር፣ ኦዲተሮች፣ ወይም የዋና ኦዲተር ተወካዮች ለኦዲት ሥራ አስፈላጊና ጠቃሚ ናቸው ብለው ያመኑባቸውን መረጃዎች፣ መዝገቦች፣ ሌጀሮች፣ቫውቸሮች እና ሌሎች የጽሑፍ መረጃዎች፣የኤሌክትሮኒክስ መረጃዎች፣ የቃል መረጃዎንና ሌሎች መረጃዎችን ሁሉ እንዲያቀርብ በጠየቁ ጊዜ የተጠየቀው ሠራተኛ ወይም ኃላፊነት የተሰጠው ሰው ወይም የተጠየቀው አካል ሁሉ በተወሰነ ጊዜ ውስጥ በትክክል አሟልቶ የማቅረብና በቀረቡት የኦዲት ማስረጃዎች ላይ ተመስርቶ በኦዲተር በሚዘጋጀው መግለጫ ላይ እንደ አስፈላጊነቱ አስተያየት በመስጠት የመፈረም ግዴታ አለበት::

፪) መሥሪያ ቤቱ ኦዲት እንዲያደርጋቸው በዚህ አዋጅ ሥልጣን የተሰጠው አካላትና ንብረትና ገንዘብ ወይም አንዱን የተረከበ፣ ወጪ ውን ያዘዘ፣ ያረጋገጠ፣ የከፈለ ወይም ለሂሣቡና ለሥራ አፈፃፀሙ ኃላፊነት ያለበት ማንኛውም ሰው ሲጠየቅ ኦዲት የማስደረግ ግዴታ አለበት::

፫) ኦዲት ተደራጊ መሥሪያ ቤቶችና የልማት ድርጅቶች በዋና ኦዲተር መሥሪያ ቤት በተላከ የኦዲት ሪፖርቶች ላይ የተሰጡ የማሻሻያ ሃሳቦችን ስራው ተጠናቆ በሚካሄደው ውይይት ላይ በሚስማሙበት መሠረት ሆኖ ከ፴ ቀናት ባልበለጠ ጊዜ ውስጥ አስፈላጊውን የማሻሻያ እርምጃ በመውሰድ በሪፖርቱ ውስጥ በተገለጹት በእያንዳንዱ ነጥብ ላይ በጽሁፍ መልስ የመስጠት ግዴታ አለባቸው::

፬) ማንኛውም ኦዲት ተደራጊ መሥሪያ ቤት የኦዲት ሥራ ለማከናወን ኦዲተሮች የሚሠሩበትን አመቺ ክፍልና ሌሎች አስፈላጊ ዕቃዎችንና የሥራ ሁኔታን የማመቻቸት ግዴታ አለበት::

2) Unless the **Regional** Auditor General believes that a crime has been committeed, shall not execute audits covering beyond a period of two fiscal years prior to the audited budget year.

20. Ethics of Auditors and Protection for Audit Profession

1) Auditors of the Office shall obliged to work with respect to the audit professional code of ethics issued by the Auditor General;

2) The Auditor General, Deputy Auditor General and auditors are not liable for audit works done in free mind;

3) Notwithstanding other laws, the Auditor General shall not be liable by a civil or penal code for the report submitted and comment given on the session of the 'Caffee'

21. Obligation for bodies to be audited

1) Any individual, employee or an official in charge; shall submit, complete documents, ledgers, vouchers written documents, electronic documents oral evidence and all other documents forthwith upon request by the Auditor General, Auditors, or representatives of the Auditor General which deemed it useful and necessary for auditing within a specified period of time, and when deemed necessary shall sign after giving his own comment.

2) Any person who is; in charge of both the accounts of the money and property or one of them has had in his custody, order payments, approved payments, effect the payment or responsible for accounts and performance of those bodies to be audited by the Office of the Auditor General under the provisions of this proclamation, shall, has the obligation to have his accounts to be audited upon request.

3) In accordance with discussion made on the exit conference audited governmental and development organizations; shall obliged to take corrective measures according to each and every audit opinions and recommendations given in the audited report and shall obliged to submit same written report not exceeding 30 days from the date of report delivery,.

4) Any audited Office is obliged to provide an appropriate office and the necessary materials; create suitable working conditions for audit;

meeshaalee biroo qopheessuufi haala hojii mijeessuuf dirqama qabu.

5) Manneen Hojii Mootummaa barri baajataa itti aanu jalqaba ji'a Adooleessa irraa hanga dhuma Fulbaana 30tti, Biiroon Maallaqaafi Misooma Dinagdee immoo herrega galiifi baasii waggaa Mootummaa Naannichaa hanga Muddee 30tti cufanii gabaasa herregaafi raawwii isaanii hojii odiitiif qopheessuu qabu.

22. Dirqama Deeggarsa Kennuu

Manni Hojii Odiitara Muummichaa aangoofi hojii kennameef galmaan ga'uu akka danda'u namni yookiin qaamni kamiyyuu deeggarsa hojii gaafatamu kennuuf dirqama qaba.

23. Dirqama Beeksisuu

Manni Hojii, hojii odiitii ennaa raawwatu gochi yakkaa raawwatameera jedhee yemmuu amanu kanuma Koomishiinii Namuusaafi Farra Malaammaltummaafi Biiroo Haqaa Oromiyaa beeksisuuf dirqama qaba.

24. Balleessaafi Adabbii

A. Namni kamiyyuu:

1) Odiitara Muummichaatiin yookiin odiitarootaan, yookiin bakka bu'oota odiitara muummichaa hojii odiitiif ragaaleewwan, galmeewwan, leejaroota, vaawucharoota, ragaalee barreeffamaa, ragaalee sirna elekitroonkisii, odeeffannoo afaaniifi kan biraa hunda akka dhiyeessu gaafatamee yoo dhiyeessuu baate yookiin,

2) Odiitara Muummichaaf, yookiin odiitarootaaf yookiin bakka bu'oota odiitara muummichaaf ragaa sobaa ta'uu osoo beekuu yookiin dhugaa ta'uu amanuuf sababa osoo hin qabaatin harshammeefi odeeffannoo kamiyyuu yoo kenne, yookiin

3) Hojiin Mana Hojii akka tumaalee Labsii kanaatti akka hin raawwatamne gufuu yoo ta'e, yookiin

4) Bu'uura tumaalee Labsii kanaatiin raawwatamuun osoo irra jiruu diduun raawwachuu yoo baate, hidhaa waggaa 5 hanga waggaa 7tti yookiin qarshii 10,000 (Kuma kudhaniin) yookiin lamaaninuu adabamee hojiin odiitichaas akka ittifufu ni taasifama.

5) Namni kamiyyuu, gaafatamummaa isaa bahachuu dhabuuniifi hanqina raawwiin ragaalee guutuufi gahaa hojii odiitii raawwachuu dandeessisan yoo dhiyeessuu baate yookiin gabaasa herregaafi raawwii yeroo Keewwata 21 Keewwata Xiqqaa 5 jalatti tuqame keessatti yoo dhiyeessuu baate yookiin yaada odiitiifi fooyya'iinsaa dhiyaate hojiirra oolchuufi tarkaanfii fudhachuun yeroo Keewwata 21 Keewwata Xiqqaa 3 jalatti tuqame keessatti gabaasuu yoo baate, Koree Dhaabbii Dhimma Bulchiinsaafi To'annoo Baasii Mootummaaf

፭) የመንግሥት መሥሪያ ቤቶች በሚቀጥለው በጀት ዓመት መጀመሪያ ከሐምሌ ወር መጀመሪያ እስከ መስከረም ፴ ድረስ የገንዘብንና ኢኮኖሚ ልማት ቢሮ ደግሞ እስከ ታህሣሥ ፴ ድረስ የክልሉን መንግሥት ገቢና ወጪ ሂሳብ ዘግተው የሂሳብና የአፈፃፀም ሪፖርታቸውን ለኦዲት ሥራ ማዘጋጀት አለባቸው።

፳፪. የመተባበር ግዴታ

መሥሪያ ቤቱ የተሰጠውን ሥልጣንና ተግባር ከግብ እንዲያደርስ ማንኛውም ሰው ወይም አካል የሚጠየቀውን የሥራ ድጋፍ የማድረግ ግዴታ አለበት።

፳፫. የማሳወቅ ግዴታ

መሥሪያ ቤቱ የኦዲት ሥራ በሚያከናውንበት ጊዜ ወንጀል ተፈፅሟል ብሎ ካመነ ይህንኑ ለሥነ ምግባርና ፀረ ሙስና ኮሚሽን እና ለኦሮሚያ ፍትህ ቢሮ የማሳወቅ ግዴታ አለበት።

፳፬. ጥፋትና ቅጣት

ሀ. ማንኛውም ሰው

፩) በክልሉ ዋና ኦዲተር ወይም በኦዲተሮች ወይም በዋናው ኦዲተር ወኪሎች አስፈላጊና ጠቃሚ ናቸው ብለው ያመኑባቸውን መረጃዎች፣ መዛግብት፣ ሌጀሮች፣ ቫውቸሮች፣ የጽሁፍ መረጃዎች፣ የኤሌክትሮኒክስ መረጃዎች፣ የቃል መረጃዎችንና ሌሎች መረጃዎች ሁሉ ለኦዲት ሥራ እንዲያቀርብ ተጠይቆ ሳያቀርብ ቢቀር፣ ወይም

፪) ለዋናው ኦዲተር ወይም ለኦዲተሮች ወይም ለዋናው ኦዲተር ወኪሎች ሀሰተኛ መሆኑን እያወቀ ወይም እውነተኛ መሆኑን ለማመን ምክንያት ሳይኖረው ማንኛውን ሠነድና መረጃ ከሰጠ፣ ወይም

፫) የመሥሪያ ቤቱን ሥራ በዚህ አዋጅ ድንጋጌዎች መሠረት እንዳይከናወን ያደናቀፈ እንደሆነ፣ ወይም

፬) በዚህ አዋጅ ድንጋጌ መሠረት መፈጸም ሲኖርበት በእምቢተኝነት ያልፈጸመ እንደሆነ፣ ከ፭ - ፯ (ከአምስት እስከ ሰባት) ዓመት ሊደርስ በሚችል እስራት ወይም ብር ፲ ሺ(አስር ሺህ ብር) የገንዘብ መቀጫ ወይም በሁለቱም ተቀጥቶ የኦዲት ሥራው እንዲቀጥል ይደረጋል።

፭) ኃላፊነቱን ባለመወጣትና በአፈፃፀም ጉድለት የኦዲት ሥራ ለማከናወን የሚያስችሉ የተሟሉና ብቁ መረጃዎችን ወይም በአንቀጽ ፳፩ በንዑስ አንቀጽ ፭ ስር በተጠቀሰው የጊዜ ገደብ ውስጥ የሂሳብና የአፈፃፀም ሪፖርት ሳያቀርብ ቢቀር ወይም የቀረበለትን የኦዲት አስተያየትን ማሻሻያ ሥራ ላይ በማዋልና ዕርምጃ በመውሰድ በአንቀጽ ፳፩ በንዑስ አንቀጽ ፫ ስር በተጠቀሰው የጊዜ ገደብ መሠረት ሪፖርት ካላደረገ፣ ለመንግሥት ወጪ አስተዳደርና ቁጥጥር ጉዳዮች ቋሚ ኮሚቴ ቀርቦ አስተዳደራዊ ዕርምጃ እንዲወሰድበት ያደርጋል።

5) Government organizations shall close their accounts from the beginning of the next fiscal year from month of July until September 20, and Finance and Economic Development Bureau shall also close the annual income and expenditure of the National Regional State until January 7 of next fiscal year and made ready for audit;

22. Duty to Co-operate

Any person or body shall provide the necessary assistance with the view to helping the office to execute it's powers and duties.

23. Duty to Notify

The regional Auditor General shall notify to Ethics and Anti-Corruption Commission and Justice Bureau of Oromia, where in the course of his auditing has reasons to believe that a offence has been committed.

24. Offences and Penalties

A. Any person who:

1) Fails to produce or make available relevant evidences, books, documents, ledgers, vouchers, and other written, electronics and other oral information, which the Regional Auditor General, auditors or designates of the Auditor General require for auditing; or

2) Imparts to the Regional auditor General, auditors or designates of the Auditor General any information and document that he knows to be false or which he has no reason to believe to be true; or

3) Obstructs the carrying out of the functions of the Office as per the provisions of this proclamation;

4) When he required to carrying out as per the provision of this proclamation and refuses to do so shall be punished with imprisonment from 5 to 7 years, or fined Birr 10,000 (ten thousand Birr) or with both;

5) Fails in his responsibilities and submit a complete and sufficient information that could help in the auditing process due to incompetence or submit financial and performance report in the specified time stated under Sub-Article 5 of Article 21 or did not implement the recommendations and comments given in the audit report the same as stated under Sub-Article 3 of Article 21 shall be reported to Public Accounts Standing Committee for measures to be taken on;

dhiyaatee tarkaanfiin bulchiinsaa akka irratti fudhatamu ni taasisa.

B. Odiitarri kamiyyuu:

1) Dirqama hojii isaa bahachuuf yookiin itti gaafatamuummaa isaatiin yookiin dirqama hojii itti kennameen waan godhuu qabu godhuu dhiisuuf yookiin waan godhuun irra hin jirre godhuuf jecha kennaan, maallaqni yookiin faayidaan biroo akka kennamuuf kan gaafate, jecha waadaa kan fudhate yookiin kan dhihaateef kan fudhate, yookiin,
2) Dhimma odiitiif jecha harshameen odiitii gochisiistootaan dhihaate kan sobaa ta'uu isaa osoo beekuu akka ragaa sirrii ta'eetti yoo qabeef yookiin sirrummaa isaa osoo beekuu akka ragaa seera qabeessaatti osoo hin qabiniif yoo hafe, yookiin,
3) Maallaqa Mootummaa kan qisaase yookiin namni kan biroo akka qisaasu haala mijeessuudhaan walta'iinsa yookiin hirmaannaa kan godhe, yookiin,
4) Bu'aa seera qabeessa hin ta'in argachuuf yookiin nama biraatiif argamsiisuuf, yookaa nama biraa midhuuf yaaduudhaan kitaabota, harshammota, galmeewwan, sanadootaafi ragaalee kanneen biroo kamiyyuu akka badan kan godhe yookiin gara kijibaatti kan jijjiire yookiin akka jijjiiraman kan godhe yoo ta'e hidhaa waggaa shanii hanga waggaa kudhaniitiiniifi qarshii 10,000.00 hanga 15,000.00 tiin (kuma kudhanii hanga kuma kudhashaniitiin) ni adabama.

25. Tumaalee Ce'umsaa

Hojiiwwan odiitii Labsii kana dursanii hojjataman yookiin jalqabaman yookiin mirgaafi dirqamni kanaan dura ture akka Labsii kanaan hojjetamaniitti yookiin jalqabamaniitti yookiin argamaniitti yookiin seenamaniitti lakkaa'amanii raawwatiinsi yookiin hojiin isaanii itti fufa.

26. Aangoo Dambiifi Qajeelfama Baasuu

1) Labsii kana raawwachiisuuf Caffeen dambii baasuu ni danda'a.
2) Manni Hojii Odiitara Muummichaa Labsii kana hojiirra oolchuufi raawwachiisuuf qajeelfama baasuu ni danda'a.

27. Seerota Raawwatiinsa Hin Qabaanne

1) Labsiin Mana Hojii Odiitara Muummichaa irra deebidhaan dhaabuuf bahe Lak. 90/1997 Labsii kanaan haqameera.
2) Seeronniifi barmaatileen hojii Labsii kanaan wal faallessan kamiyyuu dhimmoota labsii kana keessatti

ለ) ማንኛውም ኦዲተር

፩) የተሰጠውን ግዴታ ለመወጣት ወይም በኃላፊነቱ ወይም በተሰጠው የሥራ ግዴታ መሠረት ማድረግ የሚገባውን ላለማድረግ ወይም ማድረግ የማይገባውን ለማድረግ ስጦታ፣ ገንዘብ ወይም ሌላ ጥቅም እንዲሰጠው የጠየቀ፣ የተስፋ ቃል የተገባለት ወይም የቀረበለት የወሰደ፣ ወይም
፪) ለኦዲት ጉዳይ ሲባል በኦዲት ተደራጊዎች የቀረበው ሠነድ የሐሰት መሆኑን እያወቀ እንደ ትክክለኛ ማስረጃ ከያዛቸው ወይም ትክክለኛ መሆኑን እያወቀ እንደ ሕጋዊ ማስረጃ ሳይዝላቸው ከቀረ፣ ወይም
፫) የመንግሥት ገንዘብ ያጭበረበረ ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተስማማ ወይም የተሳተፈ፣ ወይም
፬) ሕጋዊ ያልሆነ ጥቅም ለማግኘት ወይም ለሌላ ሰው ለማስገኘት ወይም ሌላ ሰው ለመጉዳት በማሰብ መዛግብት፣ ሠነዶችና ሌሎች ማንኛውንም መረጃዎች እንዲጠፉ ያደረገ ወይም ወደሐሰትነት የቀየረ ወይም እንዲቀየሩ ያደረገ ከሆነ ከ፭-፲ (ከአምስት እስከ አሥር) አመት በሚደርስ እስራትና ከ ፲ ሺህ እስከ ፲፭ ሺህ ብር (ከአሥር ሺህ እስከ አሥራ አምስት ሺህ ብር) ይቀጣል፡፡

፳፭. የመሸጋገሪያ ድንጋጌዎች

ከዚህ አዋጅ በፊት የተሰሩ ወይም የተጀመሩ የኦዲት ሥራዎች ወይም ቀደም ሲል የነበሩ መብቶችና ግዴታዎች በዚህ አዋጅ እንደተሰሩ ወይም እንደተጀመሩ ወይም እንደተገኙ ወይም እንደተገቡ ተቆጥረው አፈጻጸማቸው ወይም ሥራቸው ይቀጥላል፡፡

፳፮. ደንብና መመሪያ የማዉጣት ሥልጣን

፩) ጨፌ ይህን አዋጅ ለማስፈጸም ደንብ ሊያወጣ ይችላል፡፡
፪) የክልሉ ዋና ኦዲተር መሥሪያ ቤት ይህን አዋጅ ሥራ ላይ ለማዋልና ለማስፈጸም መመሪያ ሊያወጣ ይችላል፡፡

፳፯. ተፈፃሚነት የማይኖራቸው ሕጎች

፩) የዋና ኦዲተር መሥሪያ ቤትን ለማቋቋም የወጣው አዋጅ ቁጥር ፺/፲፱፻፺፯ በዚህ አዋጅ ተሽሯል፡፡
፪) ከዚህ አዋጅ ጋር የሚቃረኑ ማናቸውም ሕጎችና አሠራሮች በዚህ አዋጅ በተጠቀሱ ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም፡፡

B. Any Auditor who

1) The omission of an act or violation in consideration for the performance of obligation or responsibility or duties proper to his office solicits, a gift, money or any other advantages, exact a promise or receives; or
2) Accepts any auditable document as genuine where he knows to be false or unduly rejects any valuable document submitted to him by the one to be audited; or
3) Embezzles or cooperates with others by creating conducive conditions so that they can embezzle or conspires in embezzling; or
4) With intent to obtain or procure undue advantage for himself or to a third person or cause harm on any other person, causes to dissapear or falsified or forges any books, documents, ledgers, vauchers or any other evedence submitted to him by the one to be audited is punish able with imprisonment from five to ten years and a fine from 10,000 Birr to 15,000 Birr (ten thusand to fifteen thousand birr).

25. Transitory Provisions

Auditing functions done or commenced prior to the coming into force of this proclamation shall be deemed to have been done or commenced under this proclamation and shall be carried out accordingly.

26. Power to Issue Regulations and Directives

1) The 'Caffee' can issue Regulations for the proper implementation of this Proclamation.
2) The Regional Auditor General can issue directives necessary for the proper implementation of this proclamation.

27. Inapplicable Laws

1) Proclamation No. 90/2005 which provides for the establishment of the office of Auditor General of Oromia National Regional State is hereby repealed;
2) Laws or practices which are inconsistent with this proclamation shall not be applicable in respect of matters provided for in this proclamation.

ibsaman irratti raawwatiinsa hin qabaatan.

28. Yeroo Labsiin Kun Hojii Irra Itti Oolu

Labsiin kun Ebla 16 bara 2002 irraa eegalee hojirra kan oolu ta'a.

Finfinnee, Ebla 16 Bara 2002
Abbaaduulaa Gammadaa
Pireezidaantii Mootummaa Naannoo Oromiyaa

፳፰. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከሚያዝያ ፲፮ ቀን ፪ሺ፪ ዓ.ም ጀምሮ ሥራ ላይ የሚውል ይሆናል።

ፊንፊኔ፤ ሚያዝያ ፲፮ ቀን ፪ሺህ፪ ዓ.ም.
አባዱላ ገመዳ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ፕሬዚዳንት

28. Effective Date

This Proclamation shall come into force as of the 24th of April 2010.

Finfine, April 24, 2010
Abadula Gemeda
President of the Oromia National Regional State