

## Audit Service Regulations, 2011

### ARRANGEMENT OF REGULATIONS

*Regulation*

*Application*

1. Application

*Matters related to the Board and corporate  
goals of the Service*

2. Notification of vacancy on the Board
3. Notification of end of tenure
4. Meetings of the Board
5. Terms and scope of activities of committees
6. Engagement of consultants and experts
7. Grounds for the removal of a board member
8. Corporate governance
9. Internal control and risk management
10. Policy formulation and administration of the Service
11. Corporate plan

*Matters related to the Service*

12. Structure and responsibilities of the Service
13. Performance monitoring and quality control
14. Recruitment and progression in the Service
15. Human resource development
16. Report on appointments
17. Qualification for posts in the Service
18. Conditions of service
19. Code of ethics
20. Public Complaints Unit
21. Discipline in the Service
22. Prudent use of resources
23. Awards for exceptional performance
24. Facilities and logistics
25. Retirement and gratuity benefits
26. Calculation of pension

## Audit Service Regulations, 2011

### *Audits*

27. External auditing
28. Special audits
29. Register of persons and institutions
30. Settlement of fees due to appointed persons
31. Selection for audit bids
32. Fee charging regime
33. Excessive audit fees
34. Audit observations and reporting
35. Consequence of not responding to an audit observation
36. Record of officers who do not respond to audit observations
37. Issue of management letters
38. Record of audit assignments
39. Record of audit observations and management letters
40. Accountability report to Parliament
41. Contents of the Auditor-General's annual report
42. Audit Report Implementation Committees
43. Monitoring audit recommendations

### *Finances of the Service*

44. Administrative expenses of the Service
45. Annual estimates of the Service
46. Supplementary expenditure of the Service
47. Bank account of the Service
48. Limitations on the Service
49. Accounts and audit
50. Corporate Performance Report by the Board

### *Miscellaneous*

51. Tipping off
52. Interpretation

