

CONSULTATION DRAFT — NOT ENACTED LAW

Draft status. This institution-building draft requires constitutional, legislative, professional and public consultation. Before enactment it must be harmonised with public-finance, budget, procurement, tax, customs, public-enterprise, local-government, anti-corruption, whistleblower, access-to-information, data-protection, evidence, criminal-procedure and National Assembly legislation.

Drafting note (not part of the Act)

Article 55 of the Constitution establishes an Auditor General to audit the revenues, expenditures and other financial operations of government, report findings annually to the National Assembly, serve a five-year term after appointment by the President with National Assembly approval, and remain accountable to the National Assembly. Article 42(7) confirms the presidential appointment with Assembly approval. This draft gives those provisions operational effect without allowing accountability to become direction of an audit.

The Office is designed as Eritrea's supreme audit institution. It independently chooses audit subjects, scope, methods, timing and report content; has unrestricted lawful access to records, systems, premises and persons; publishes reports without executive permission; and follows findings until corrective action is taken. Its mandate includes financial, compliance and performance auditing, so that it asks not only whether money was recorded, but whether it was raised and spent lawfully, economically, efficiently and effectively.

The transition provisions address missing records, secret funds, unverified debt, off-budget activity, payroll abuse, public enterprises, concessions and procurement without presuming guilt or conducting a political purge. Audit findings are not criminal convictions. Suspected crime is preserved and referred to the competent authority; loss recovery, discipline and prosecution remain subject to lawful procedure, independent decision and judicial control.

Institutional risk	Core legislative safeguard
Audits directed or blocked by political power	Audit-programme discretion, protected tenure, unrestricted access, direct reporting and automatic publication.
A narrow bookkeeping office	Financial, compliance, performance, information-systems, revenue, debt, procurement and public-enterprise audits.
Findings ignored	Mandatory management responses, public action plans, Assembly consideration, recommendation tracking and court-enforceable access.
Audit used for retaliation	Objective risk selection, professional standards, notice and response, evidence rules, quality review and judicial review.
Auditor captured through budget or staffing	Separate budget vote, merit staffing, administrative autonomy and prohibition of punitive resource control.

Institutional risk	Core legislative safeguard
Corruption evidence lost	Immediate preservation notices, secure evidence handling, protected referral and recorded follow-up.
Auditor unaccountable	Independent audit of the Office, ethics and disclosure rules, external quality review and public performance reporting.

DRAFT ACT

ACT NO. ____/2026

AUDITOR GENERAL OF ERITREA ACT, 2026

**AN ACT TO ESTABLISH THE OFFICE OF THE AUDITOR GENERAL AND
PROVIDE FOR INDEPENDENT AUDIT OF PUBLIC REVENUES,
EXPENDITURES AND OTHER FINANCIAL OPERATIONS**

PREAMBLE

WHEREAS public money and property are held in trust for the people and every person exercising financial authority owes duties of legality, prudence, transparency and faithful stewardship;

WHEREAS Article 55 of the Constitution establishes an Auditor General to audit government revenues, expenditures and other financial operations and to report findings annually to the National Assembly;

WHEREAS independent external audit enables the National Assembly and the public to determine whether resources were collected and used lawfully, honestly, economically, efficiently and effectively;

WHEREAS corruption, secret finance, waste, weak controls and impunity undermine public services, equality, development and confidence in constitutional government;

WHEREAS a transition from repression requires preservation of records, verification of public assets and liabilities, professional audit capacity, due process and correction without collective guilt or partisan retaliation;

NOW, THEREFORE, the National Assembly of Eritrea enacts as follows:

CHAPTER 1

PRELIMINARY PROVISIONS

Article 1 — Short title

1. This Act may be cited as the Auditor General of Eritrea Act, 2026.

Article 2 — Commencement

1. This Act enters into force on publication in the Official Gazette.
2. The record-preservation, non-interference and transitional safeguards take effect immediately.

Article 3 — Constitutional authority

1. This Act gives effect to Articles 42(7) and 55 of the Constitution and shall be interpreted consistently with the Constitution as a whole.
2. No law, budget act, directive, secrecy classification or contract may extinguish the essential independence or constitutional mandate of the Auditor General.

Article 4 — Objects

1. Establish an independent, competent, accessible and accountable supreme audit institution.
2. Secure comprehensive audit of public revenue, expenditure, assets, liabilities and other financial operations.
3. Promote legality, integrity, economy, efficiency, effectiveness and correction of financial loss.
4. Equip the National Assembly and people with timely, reliable and understandable audit information.
5. Build professional public-audit capacity during Eritrea's democratic transition.

Article 5 — Interpretation

1. "audit" includes financial, compliance, performance, information-systems and other public-sector audit authorised by this Act.
2. "audited entity" means a person or body within the audit mandate.
3. "Auditor General" means the constitutional office-holder appointed under this Act.
4. "Office" means the Office of the Auditor General established by this Act.
5. "public money" includes revenue, grants, loans, aid, deposits, trust money and every amount held, received, spent, lent, invested or guaranteed by or for a public body.
6. "public resources" includes public money, property, rights, data, natural resources, concessions, liabilities and contingent obligations.

Article 6 — Application

1. This Act binds every organ of State, public body, public enterprise and person receiving, holding, managing or owing accountability for public resources.
2. It applies to classified and security expenditure subject to protected audit procedures, not exemption from audit.

Article 7 — Public trust principle

1. Public resources belong to the people and shall be administered only for lawful public purposes.
2. No office-holder acquires a personal, partisan or institutional entitlement to conceal, divert or waste them.

CHAPTER 2

ESTABLISHMENT, STATUS AND INDEPENDENCE

Article 8 — Establishment

1. There is established a body corporate known as the Office of the Auditor General of Eritrea.
2. The Office has perpetual succession, a seal and capacity to contract, hold property, employ staff and institute or defend proceedings.

Article 9 — Supreme audit institution

1. The Office is Eritrea's supreme external public-audit institution and is not a ministry, accounting office, law-enforcement body or unit of the National Assembly.

Article 10 — Institutional independence

1. The Auditor General and Office shall act independently, impartially and without fear, favour or prejudice.
2. No person may direct the selection, scope, method, timing, conclusion, recommendation, wording, submission or publication of an audit.

Article 11 — Accountability to National Assembly

1. Accountability under Article 55 concerns lawful mandate, stewardship, strategy, performance and professional standards.
2. It does not authorise the Assembly, a committee, party or member to direct or suppress an individual audit.

Article 12 — Prohibition of interference

1. A person shall not obstruct, threaten, induce, punish, transfer, dismiss, disadvantage or offer benefit to influence an audit or finding.
2. A material attempt shall be documented and reported publicly, subject only to necessary protection of an active proceeding or person.

Article 13 — Duty to protect independence

1. Every public authority shall respect, assist and protect the Office's independence, access, resources and security.
2. No authority may use budget, appointment, premises, information, procurement or security to influence audit work.

Article 14 — Audit discretion

1. The Auditor General has final professional discretion over the audit programme and use of audit resources.
2. The President, Assembly, court, commission or public may request an audit, but the Auditor General shall decide priority through published risk criteria and give reasons where appropriate.

Article 15 — Administrative autonomy

1. The Office controls its organisation, personnel, procurement, information systems, premises, security and records under law.

Article 16 — Financial autonomy

1. The Office's proposed budget shall be submitted directly to the National Assembly and appear as a distinct vote.
2. A reduction targeted to punish or influence lawful audit work is prohibited.

Article 17 — Head office and regional access

1. The head office shall be in Asmara.
2. Regional offices and secure digital and nondigital channels shall be established according to audit risk and public access needs.

Article 18 — Official seal and authentication

1. The seal, secure electronic signature and authentication of audit records shall be prescribed by regulation.

CHAPTER 3

AUDIT MANDATE AND JURISDICTION

Article 19 — Constitutional mandate

1. The Auditor General shall audit and report on government revenues, expenditures and other financial operations.
2. The mandate shall be construed broadly enough to follow every public resource and obligation to its source, use, beneficiary and result.

Article 20 — Responsibility for public accounts

1. The accounting officer and governing body of each public entity are responsible for lawful financial management, internal control, complete records and preparation of accounts.
2. Audit does not transfer or reduce management responsibility.

Article 21 — Submission of annual financial statements

1. Each audited entity shall prepare and submit complete annual financial statements and supporting records within three months after the financial year, unless a shorter period is prescribed by law.
2. The responsible accounting officer shall certify completeness, disclose known irregularity and explain any qualification.

Article 22 — Appropriation and budget execution

1. The Auditor General shall audit whether revenue and expenditure were authorised, classified, controlled and reported consistently with the approved budget and law.
2. A supplementary, emergency, transfer or virement shall be traceable to specific lawful authority.

Article 23 — Entities subject to audit

1. The mandate includes the Presidency, National Assembly, courts, ministries, departments, commissions, local administrations, public funds, public enterprises and every constitutional or statutory public body.

Article 24 — Recipients of public resources

1. A contractor, concessionaire, grant recipient, nongovernmental body, financial institution or other person is auditable to the extent of public money received, public property used, public obligations assumed or public services performed.

Article 25 — Public enterprises

1. The Auditor General shall audit ownership, governance, accounts, debt, procurement, dividends, subsidies, guarantees, performance and fiscal risk of a public enterprise.

2. Appointment of a private auditor does not displace this mandate.

Article 26 — National Bank

1. The National Bank is subject to audit of its financial statements, administration, public funds, reserves custody, systems, procurement and compliance.
2. Audit shall respect central-bank independence and shall not substitute the Auditor General's policy preference for a lawful monetary decision.

Article 27 — Courts and independent institutions

1. Administrative, financial and performance matters of courts and independent institutions are auditable without review of judicial judgments or substitution for their constitutional decisions.

Article 28 — National Assembly

1. The accounts, administration, procurement and use of public resources by the National Assembly are subject to the same audit standards as other public bodies.

Article 29 — Security and intelligence expenditure

1. Defence, police, intelligence, border and classified expenditure are fully auditable through security-cleared teams and protected annexes.
2. Classification shall protect legitimate secrets but never conceal corruption, unlawful expenditure or a material audit conclusion.

Article 30 — Political parties and elections

1. A political party, candidate or campaign is auditable to the extent it receives public funding, public services or public property.

Article 31 — Public debt and guarantees

1. The Auditor General shall audit borrowing authority, debt recording, terms, use, sustainability information, guarantees, arrears and contingent liabilities.

Article 32 — Revenue and taxation

1. The Auditor General shall audit tax, customs, fees, royalties, dividends, fines and other revenue systems, including assessment, collection, exemption, refund, arrears and leakage controls.

Article 33 — Natural resources

1. The mandate includes licences, concessions, production sharing, royalties, beneficial ownership, environmental obligations, state participation and revenue from land, minerals, fisheries, energy and other natural resources.

Article 34 — Procurement and concessions

1. The Auditor General may audit planning, competition, award, beneficial ownership, pricing, contract changes, delivery, payment, conflicts, performance and disposal.

Article 35 — Grants, aid and externally financed activity

1. Public grants, loans, aid, counterpart funds and donor-financed activity are auditable notwithstanding a private account, foreign location or contractual audit.

Article 36 — Off-budget and special funds

1. No fund, reserve, deposit, revolving account, retained revenue, special-purpose vehicle or emergency arrangement is exempt because it is outside the ordinary budget.

Article 37 — Public payroll and pensions

1. The mandate includes authorised positions, identity, attendance, pay, allowances, pension contributions, arrears, ghost workers and duplicate or irregular payments.

Article 38 — Information systems and data

1. The Auditor General may audit financial systems, digital services, algorithms, cybersecurity, data integrity, access controls, continuity and technology procurement.

Article 39 — Environmental and intergenerational obligations

1. The Office may audit financial and performance consequences of environmental commitments, rehabilitation duties and long-term public liabilities.

Article 40 — Follow the public resource

1. Audit jurisdiction continues through every transfer, intermediary, subsidiary, subcontract, nominee, account or jurisdiction necessary to establish stewardship.

Article 41 — No exemption by agreement

1. A contract, memorandum, donor condition, corporate form, confidentiality term or executive direction cannot exclude or limit constitutional audit.

Article 42 — Audit of Office

1. The accounts and administration of the Office shall be audited annually by an independent professional auditor appointed through open competition by the National Assembly.
2. That auditor shall have equivalent access and publish the report directly.

Article 43 — Limit of mandate

1. The Auditor General shall not administer an audited entity, approve transactions in advance, prosecute crime, impose criminal guilt or replace the policy choice of a constitutionally responsible authority.

CHAPTER 4

APPOINTMENT, TENURE AND REMOVAL OF AUDITOR GENERAL

Article 44 — Office of Auditor General

1. The Auditor General is the constitutional head of the Office and has final authority over audit opinions and reports.

Article 45 — Qualifications

1. A candidate shall be an Eritrean citizen of recognised integrity, independence, courage and impartiality.
2. The candidate shall hold a recognised professional qualification in audit, accounting, public finance, economics, law or a closely related field and have at least fifteen years of relevant experience, including senior responsibility.

Article 46 — Competence requirements

1. A candidate shall demonstrate knowledge of public finance, performance auditing, governance, information systems, anti-corruption controls, professional standards and constitutional accountability.

Article 47 — Disqualification

1. A person is ineligible if that person has a serious unresolved conflict, recent senior party or campaign office, recent ministerial office, an incompatible business interest, professional disqualification, insolvency involving dishonesty, or conviction for corruption, fraud, abuse of office or another offence incompatible with public trust.

Article 48 — Independent Selection Panel

1. An Independent Selection Panel constituted under Schedule 2 shall conduct the merit process.
2. Panel members shall be independent, publicly identified, conflict-screened and protected from direction.

Article 49 — Public selection procedure

1. The vacancy shall be advertised nationally for at least thirty days with accessible application and nomination procedures.
2. The Panel shall publish criteria, verify candidates, receive public comment, conduct public interviews and submit three ranked candidates with reasons.

Article 50 — Presidential nomination

1. The President shall nominate one person from the Panel's ranked list and transmit the nomination and reasons to the National Assembly.

2. The President may once return the entire list only for a stated material eligibility or procedural defect.

Article 51 — National Assembly approval

1. The responsible committee shall conduct a fair public hearing and report on qualifications, independence, integrity and conflicts.
2. The Assembly shall approve or reject the nominee by recorded vote within thirty days and shall give reasons for rejection.

Article 52 — Appointment

1. Upon Assembly approval, the President shall appoint the nominee without delay.
2. Failure to complete a required act within the statutory period may be remedied by a competent court without substituting an unqualified person.

Article 53 — Oath and disclosure

1. Before assuming office, the Auditor General shall take the oath in Schedule 1 and publish assets, interests, gifts, liabilities and relevant relationships as prescribed.

Article 54 — Term

1. The Auditor General holds office for one term of five years and is not eligible for reappointment.
2. The term shall not be shortened or extended except by a generally applicable constitutional amendment.

Article 55 — Full-time service and remuneration

1. The Auditor General shall serve full time and hold no incompatible office, profession, business or political role.
2. Remuneration and benefits shall be determined transparently and shall not be reduced to influence the office-holder.

Article 56 — Acting Auditor General

1. The Deputy Auditor General designated by law shall act during temporary absence or vacancy for no more than one hundred and eighty days.
2. An acting holder has full independence and may not be selected to control a sensitive audit for an appointing authority.

Article 57 — Grounds for removal

1. The Auditor General may be removed only for serious constitutional or legal breach, gross misconduct, incapacity, professional disqualification, corruption, serious abuse of office or persistent inability to perform.

2. Disagreement with an audit, recommendation or publication is not a ground.

Article 58 — Removal tribunal

1. A removal petition meeting a prima facie threshold shall be referred to an independent tribunal chaired by a retired judge and including public-audit and governance expertise.
2. The Auditor General is entitled to notice, evidence, counsel, public hearing subject to necessary protection, reasons and judicial review.

Article 59 — Removal decision

1. Removal requires a tribunal finding and a resolution supported by two-thirds of all members of the National Assembly, followed by formal removal by the President.

Article 60 — Suspension

1. Suspension is permitted only on the tribunal's reasoned recommendation where continued service presents a serious risk to evidence, integrity or functioning.
2. Suspension shall be paid, time-limited and reviewed every thirty days.

Article 61 — Resignation and vacancy

1. Resignation takes effect on written notice to the President and Speaker and shall be published.
2. The selection process shall begin within fourteen days of a vacancy or anticipated expiry.

Article 62 — Post-service restrictions

1. For two years after office, a former Auditor General shall not accept paid work from an entity materially audited under that person's direct responsibility or lobby the Office.

CHAPTER 5

ORGANISATION AND GOVERNANCE OF THE OFFICE

Article 63 — Deputy Auditor General

1. A Deputy Auditor General shall be selected by the Auditor General through open competition and confirmed by the National Assembly committee responsible for public accounts.
2. The term is five years, renewable once, with removal only for cause after fair procedure.

Article 64 — Chief Operating Officer

1. A merit-selected Chief Operating Officer shall manage finance, administration, procurement, human resources and digital operations without controlling audit conclusions.

Article 65 — Audit divisions

1. The Office shall maintain appropriately resourced divisions for financial, compliance, performance, revenue, public enterprise, information-systems, forensic-support and other necessary audits.

Article 66 — Regional audit offices

1. Regional offices shall provide audit coverage, public intake and verification while applying uniform professional standards.

Article 67 — Executive Committee

1. The Auditor General, Deputy, Chief Operating Officer and heads of principal divisions constitute an Executive Committee for strategy and administration.
2. The Committee may not override the responsible audit signatory's evidence-based professional judgment except through recorded quality review.

Article 68 — Independent Audit and Risk Committee

1. An independent committee shall advise on the Office's internal control, risk, cybersecurity, integrity and financial reporting.
2. It shall not direct external audit subjects or findings.

Article 69 — Professional Standards and Quality Directorate

1. A directorate independent from engagement teams shall maintain standards, methodology, consultation, quality review and improvement.

Article 70 — Integrity and Internal Investigations Unit

1. A protected unit shall receive and investigate allegations concerning Office personnel, conflicts, bribery, leaks, interference and retaliation.

Article 71 — Legal Services Unit

1. A legal unit shall support access enforcement, litigation, evidence protection, contracts and interpretation without altering audit findings for political convenience.

Article 72 — Public Accounts and Follow-up Directorate

1. A directorate shall track every material recommendation, referral, financial recovery and Assembly action and maintain the public follow-up register.

Article 73 — Citizen and whistleblower intake

1. The Office shall operate secure, accessible and multilingual channels for information, audit suggestions, complaints and protected disclosures.

Article 74 — Strategic plan

1. Every five years the Office shall publish a costed strategic plan following public and institutional consultation.
2. The plan shall identify audit coverage, capacity, regional access, technology, quality and public-value objectives.

Article 75 — Annual operational plan

1. The Auditor General shall approve an annual operational plan and later report performance against it without disclosing protected audit tactics.

Article 76 — Delegation

1. A power may be delegated in writing to a qualified officer with conditions and review.
2. The final annual report, major special report, standards and removal-related powers shall not be delegated except to an acting Auditor General.

Article 77 — Internal policies

1. Governance, finance, procurement, human resources, information security, quality, complaints and publication policies shall be approved, recorded and publicly available where lawful.

CHAPTER 6

AUDIT TYPES, PLANNING AND PROFESSIONAL STANDARDS

Article 78 — Financial audit

1. Financial audit shall determine whether statements and underlying records present public finances fairly under the applicable reporting framework and whether material misstatement is detected.

Article 79 — Compliance audit

1. Compliance audit shall determine whether revenue, expenditure, transactions, systems and conduct conform to the Constitution, law, budget, contract and lawful authority.

Article 80 — Performance audit

1. Performance audit shall independently examine economy, efficiency and effectiveness and identify avoidable waste, delay, duplication, weak design and barriers to results.
2. It shall not replace the lawful policy objective chosen by the competent authority.

Article 81 — Information-systems audit

1. Information-systems audit shall examine governance, procurement, access, security, privacy, data integrity, resilience, algorithms, vendor dependence and continuity.

Article 82 — Special audit

1. The Auditor General may initiate a focused audit of an urgent, high-risk or publicly significant matter and report without waiting for the annual cycle.

Article 83 — Forensic audit support

1. A specially trained team may conduct evidence-focused work to establish transactions, control failure, loss indicators and responsible functions.
2. The Office shall not represent that an audit determines criminal guilt.

Article 84 — Consolidated and cross-government audit

1. The Office may audit consolidated accounts, shared systems, programmes spanning several entities and systemic risks across government.

Article 85 — Real-time and emergency audit

1. During emergency or accelerated spending, the Office may conduct contemporaneous audit, data monitoring and rapid reporting without approving transactions in advance.

Article 86 — Audit standards

1. Audits shall follow standards adopted by the Auditor General that are based on or consistent with the International Standards of Supreme Audit Institutions and adapted to the Constitution and laws of Eritrea.
2. A report shall identify the standards applied and any material limitation.

Article 87 — Ethics and independence

1. Every engagement shall satisfy the Code in Schedule 4 and requirements of integrity, independence, objectivity, competence, confidentiality and professional behaviour.

Article 88 — Professional judgment and scepticism

1. Auditors shall exercise reasoned professional judgment, due care and scepticism and shall neither presume honesty nor presume wrongdoing.

Article 89 — Materiality

1. Materiality includes financial amount, legality, rights, public interest, corruption risk, service impact and systemic significance.

Article 90 — Risk-based planning

1. The audit universe shall be assessed through published risk factors including financial scale, control weakness, secrecy, monopoly, emergency, public complaint, prior findings and service impact.

Article 91 — Mandatory annual coverage

1. The consolidated government accounts, principal revenue systems, public debt and entities required by law shall be audited annually.
2. Other coverage shall be selected by risk while progressively achieving regular audit of all entities.

Article 92 — Multi-year audit programme

1. A rolling programme shall balance constitutional coverage, high risk, regional equity, emerging issues and follow-up.

Article 93 — Requests for audit

1. A request from the President, Assembly committee, court, independent institution or public shall be assessed objectively.
2. Acceptance shall not confer control of scope or report; refusal of a material institutional request shall be reasoned.

Article 94 — Audit objective and criteria

1. Every engagement shall state a clear objective, scope, questions and suitable criteria drawn from law, policy, standards, contract, evidence and sound administration.

Article 95 — Audit team competence

1. Teams shall collectively possess the technical, legal, sectoral, digital, linguistic and investigative competence required and may use conflict-free experts.

Article 96 — Audit risk

1. The team shall identify risks of incorrect conclusion, fraud, interference, evidence loss, safety harm and misunderstanding and design proportionate responses.

Article 97 — Quality management

1. The Office shall maintain engagement supervision, consultation, independent review, root-cause analysis and correction proportionate to audit risk.

Article 98 — Documentation

1. Planning, evidence, judgments, review, communication and conclusions shall be recorded sufficiently for an experienced independent auditor to understand the work.

Article 99 — No advance approval

1. Advice about accounting or control may be given generally, but the Office shall not approve a proposed transaction or assume management responsibility.

CHAPTER 7

AUDIT PROCESS, ACCESS AND EVIDENCE

Article 100 — Notice of audit

1. The Office shall ordinarily give written notice identifying authority, objective, scope, team, access needs and expected timetable.
2. No prior notice is required where it would create a material risk of evidence loss or obstruction.

Article 101 — Duty to cooperate

1. An audited entity and every responsible person shall cooperate honestly, promptly and completely and designate a senior liaison without filtering lawful access.

Article 102 — Unrestricted access

1. The Auditor General has timely, direct and free access to every record, account, system, premises, asset and person reasonably necessary for audit.
2. Access includes originals, metadata, source systems, backups, audit trails, communications and records held by a third party.

Article 103 — No withholding by secrecy

1. Official secrecy, cabinet confidentiality, national security, commercial confidence, legal privilege or personal data shall be handled through protective procedure and does not create a blanket audit exemption.
2. A claim shall identify its legal basis and the minimum restriction necessary.

Article 104 — Legal professional privilege

1. The Office may verify the existence, custodian, date, financial consequence and lawful basis of privileged advice without compelling protected legal content except where a court determines that privilege does not apply.

Article 105 — Access to premises

1. Authorised auditors may enter public premises during reasonable hours, inspect assets and records, and obtain secure copies.
2. Entry into a dwelling or nonpublic private premises requires consent or judicial warrant.

Article 106 — Access to information systems

1. An audited entity shall provide read-only access, extracts, data dictionaries, logs, configuration and technical assistance necessary for reliable audit.
2. The Office shall protect operational security and avoid unnecessary disruption.

Article 107 — Interviews and written explanations

1. An auditor may require an officer, former officer, contractor or other responsible person to provide information, attend interview and confirm an explanation.
2. The person shall be informed of the purpose, may have counsel where exposure is serious, and retains the privilege against self-incrimination.

Article 108 — Requirement notice

1. The Auditor General may issue a written notice requiring specified information, access, preservation or attendance by a reasonable deadline.
2. The notice shall state authority, relevance and consequences of noncompliance.

Article 109 — Judicial enforcement

1. On noncompliance, the Office may seek an expedited court order for access, preservation, testimony or protection.
2. The court may impose lawful sanctions while protecting constitutional rights.

Article 110 — Preservation notice

1. Where records or assets face a credible risk, the Office may require immediate preservation, suspension of destruction and secure copying for a defined period.
2. A notice affecting ordinary operations shall be necessary, proportionate and reviewable.

Article 111 — Protection of property and services

1. Audit work shall minimise avoidable interruption, preserve chain of custody and respect safety, privacy and continuity of essential public services.

Article 112 — Audit evidence

1. Conclusions shall rest on sufficient and appropriate evidence evaluated for relevance, authenticity, reliability and completeness.

Article 113 — Digital evidence

1. Digital acquisition shall preserve integrity, metadata, access history, reproducibility and chain of custody under documented methods.

Article 114 — Sampling and analytics

1. Statistical sampling, data analytics, remote audit and automated tests may be used under transparent, validated and reviewable methodology.

Article 115 — Third-party confirmation

1. The Office may obtain confirmation from banks, suppliers, beneficiaries, lenders, donors and other persons concerning public transactions, subject to law and judicial enforcement where required.

Article 116 — Physical verification

1. Auditors may count cash and inventory, inspect works and services, confirm beneficiaries and verify existence, condition, ownership and use of public assets.

Article 117 — Fraud and corruption indicators

1. An engagement shall assess material risks of fraud, corruption, collusion, conflict, falsification, diversion and management override.
2. Auditors shall preserve indicators and follow the protected referral procedure.

Article 118 — Immediate risk communication

1. A credible imminent risk to life, essential service, evidence or major public asset shall be communicated immediately to responsible authorities without compromising independence.

Article 119 — Emerging findings

1. Material findings shall be discussed with responsible officials during the audit to verify facts and permit timely correction without bargaining away a conclusion.

Article 120 — Management representation

1. Responsible officers shall provide a signed representation on completeness and material assertions; refusal is itself reportable and does not replace evidence.

Article 121 — Audit working papers

1. Working papers belong to the Office, are protected from alteration and are disclosed only under law consistent with audit independence, fair proceedings and confidentiality.

Article 122 — Obstruction record

1. Delay, intimidation, false information, document destruction, access restriction and interference shall be recorded, addressed and reported.

CHAPTER 8

AUDIT FINDINGS, REPORTS AND FOLLOW-UP

Article 123 — Fair opportunity to respond

1. Before a final adverse finding, the affected entity and person shall receive the material factual basis and a reasonable opportunity to respond.
2. Urgent preservation or referral need not await response.

Article 124 — Exit conference

1. The team shall ordinarily hold an exit conference to clarify facts, responsibility, proposed correction and disagreement.
2. No agreement is required for an independent conclusion.

Article 125 — Draft report

1. A draft report shall state objective, scope, criteria, evidence, findings, cause, effect, responsible system, recommendation and proposed implementation period.

Article 126 — Management response

1. An audited entity shall respond within thirty days, or a shorter urgent period, accepting or disputing each finding with evidence and a named corrective owner and deadline.
2. Silence shall be reported.

Article 127 — Consideration of response

1. The Office shall fairly evaluate new evidence and correct material error while retaining final authority over its opinion and wording.

Article 128 — Audit opinions

1. Financial audit opinions and modifications shall use the categories and explanations prescribed by adopted standards.
2. A modified opinion shall clearly state the material basis and consequence.

Article 129 — Final report

1. A final report shall be clear, accurate, balanced, timely, accessible and supported by evidence.
2. It shall distinguish error, control weakness, waste, illegality, suspected fraud and proven judicial fact.

Article 130 — Annual constitutional report

1. Within six months after the end of each financial year, the Auditor General shall submit directly to the National Assembly a consolidated annual report of findings.
2. The report shall include major risks, systemic findings, unresolved matters, losses, recoveries, audit coverage and status of prior recommendations.

Article 131 — Entity reports

1. A final entity report shall be transmitted simultaneously to the audited entity, responsible minister or governing body, Assembly committee and other authority prescribed by law.

Article 132 — Special reports

1. A matter of urgency, grave illegality, systemic waste, major loss, obstruction or public importance may be reported at any time.

Article 133 — Freedom to publish

1. The Auditor General shall determine the content, timing and method of publication and requires no prior executive or legislative permission.

Article 134 — Automatic publication

1. A report shall be published on the Office website and through accessible nondigital channels within seven days after submission.
2. Failure of the Assembly or another body to table or consider it does not prevent publication.

Article 135 — Protected annex

1. Only information whose disclosure would create a specific and serious lawful harm may appear in a protected annex.
2. A public report shall describe the subject, financial significance and conclusion as fully as safety and rights permit.

Article 136 — Correction after publication

1. A material factual error shall be corrected promptly and transparently without erasing the original record.
2. Disagreement with judgment or recommendation is not factual error.

Article 137 — Action plan

1. Within sixty days after a final report, the audited entity shall publish or securely lodge a costed corrective action plan with responsible officers and deadlines.

Article 138 — Follow-up audit

1. The Office shall verify implementation, not merely accept self-reporting, and may conduct targeted follow-up or include unresolved matters in later reports.

Article 139 — Public recommendation register

1. A searchable register shall show each material recommendation, response, owner, due date, evidence, verification and status as open, disputed, implemented or overdue.

Article 140 — Financial loss register

1. The Office shall maintain a protected and aggregate public register of identified loss, questioned cost, recovery, write-off and referral without treating an allegation as guilt.

Article 141 — Referral of suspected offence

1. Credible evidence of suspected corruption, fraud, theft, falsification, obstruction or other offence shall be referred securely to the Advocate General or other competent independent authority.
2. The referral, receipt and disposition shall be tracked.

Article 142 — Referral of administrative misconduct

1. Evidence of disciplinary or professional breach shall be referred to the responsible independent authority with protection against retaliation.

Article 143 — Recovery and protective proceedings

1. The Office may recommend recovery and may seek a judicial preservation order where public assets face imminent dissipation.
2. Final liability, surcharge or confiscation requires lawful process before the competent authority or court.

Article 144 — Unresolved disagreement

1. An entity may publish a reasoned disagreement and pursue review, but disagreement does not delay the report or erase the duty to correct undisputed matters.

CHAPTER 9

INTEGRITY, CORRUPTION CONTROL AND GOVERNMENT PERFORMANCE

Article 145 — Anti-corruption audit strategy

1. The Office shall maintain a risk-based strategy addressing procurement, revenue, extractives, payroll, state enterprises, land, customs, construction, emergency spending and other high-risk areas.

Article 146 — Beneficial ownership

1. An audited entity and contractor shall disclose the natural persons who ultimately own, control or benefit from a material public transaction, subject to lawful verification and publication.

Article 147 — Conflicts and related parties

1. Audits shall test disclosure, approval, pricing and performance of related-party transactions and conflicts involving officials, families, political interests and intermediaries.

Article 148 — Procurement red flags

1. The Office shall analyse restricted competition, split purchases, tailored specifications, collusive bidding, unexplained variation, inflated price, phantom delivery, duplicate payment and conflict.

Article 149 — Revenue leakage

1. Audits shall assess unauthorised exemption, undervaluation, noncollection, diversion, refund abuse, weak reconciliation and political interference in revenue administration.

Article 150 — Payroll integrity

1. The Office shall use identity, establishment, attendance and payment data to detect ghost workers, duplicate salaries, unauthorised allowances and payments after separation.

Article 151 — Public assets

1. The Office shall verify title, inventory, custody, use, maintenance, disposal and recovery of land, buildings, vehicles, equipment, cash, investments and intangible property.

Article 152 — Debt and fiscal risk

1. Audit shall identify unrecorded borrowing, unlawful guarantee, arrears, opaque collateral, unsustainable exposure, foreign-currency risk and contingent liability.

Article 153 — Public enterprise governance

1. Audit shall examine board appointment, mandate, subsidy, pricing, procurement, related parties, dividends, debt, performance and transparency.

Article 154 — Economy

1. Performance audit shall determine whether inputs are acquired at appropriate quality, time and cost through fair and prudent processes.

Article 155 — Efficiency

1. Performance audit shall determine whether resources, staff, assets, processes and technology produce outputs with avoidable waste, duplication, delay or idle capacity.

Article 156 — Effectiveness

1. Performance audit shall determine whether programmes achieve their lawful objectives and intended public results, including distributional and regional effects where relevant.

Article 157 — Service-delivery audit

1. The Office may verify waiting time, availability, quality, accessibility, beneficiary experience and whether reported services actually reached intended people.

Article 158 — Major project audit

1. A major infrastructure or digital project may be audited across appraisal, procurement, financing, implementation, change, delivery, operation and lifecycle cost.

Article 159 — Regulatory and administrative burden

1. The Office may identify duplicative approvals, unnecessary cost, weak coordination, obsolete process and controls that create corruption opportunities without protecting the public.

Article 160 — Subsidy and grant performance

1. Audit shall examine eligibility, targeting, leakage, result, administration cost, conflict and exit arrangements.

Article 161 — Emergency expenditure

1. Emergency procedure shall remain documented, time-limited, necessary, competitively justified where possible and subject to rapid audit and publication.

Article 162 — Climate and disaster resilience

1. Audit may evaluate fiscal exposure, preparedness, emergency stock, recovery spending and long-term resilience of public assets and services.

Article 163 — Recommendations for improvement

1. Recommendations shall address root cause, responsible authority, practicality, cost, benefit, priority and implementation risk.
2. The Office shall avoid substituting itself for management.

Article 164 — Recognition of good practice

1. Reports may identify effective controls, innovation, savings and service improvement supported by evidence so that government can learn from success.

Article 165 — No performance quotas

1. Auditors shall not be evaluated solely by adverse findings, money questioned, referrals, convictions or media attention.
2. Performance shall reward quality, independence, timeliness, impact, fairness and learning.

CHAPTER 10

AUDIT PERSONNEL, ETHICS AND PROFESSIONAL CAPACITY

Article 166 — Professional public-audit service

1. Office personnel are independent public servants selected and managed under this Act and professional standards.

Article 167 — Merit recruitment

1. Vacancies shall be filled through fair and open competition based on job-related competence, integrity and equal opportunity.
2. Political, ethnic, regional, family or security loyalty unrelated to lawful job requirements is prohibited.

Article 168 — Qualifications and certification

1. Professional roles shall require appropriate education, experience and certification or a transparent path to qualification.

Article 169 — Security of service

1. An auditor shall not be transferred, disciplined, denied promotion or dismissed for a good-faith audit conclusion, lawful disclosure or refusal of interference.

Article 170 — Remuneration and conditions

1. Pay and conditions shall support integrity, competence, retention and regional service and shall be transparent and fiscally responsible.

Article 171 — Political neutrality

1. Personnel shall not use office, information, authority or public resources for party, faction, candidate or political retaliation.

Article 172 — Conflict disclosure

1. Personnel shall disclose financial, family, professional, political and other interests that could affect or appear to affect an assignment.

Article 173 — Recusal and rotation

1. A conflicted person shall recuse, and high-risk assignments shall use proportionate rotation without disrupting expertise or enabling political removal.

Article 174 — Gifts and benefits

1. A gift, hospitality, favour, discount, employment promise or other benefit connected with audit work is prohibited except a nominal protocol item declared and surrendered as prescribed.

Article 175 — Assets and interests

1. Senior and designated personnel shall file periodic asset and interest declarations subject to secure verification and proportionate public disclosure.

Article 176 — Confidentiality

1. Protected information shall be used only for lawful audit and shall not be traded, leaked, exploited or concealed to protect wrongdoing.

Article 177 — Whistleblower protection

1. A person who in good faith reports interference, corruption, evidence destruction or serious professional breach is protected from retaliation and may use an independent channel.

Article 178 — Continuing education

1. The Office shall provide structured learning in auditing, public finance, law, sectors, data, cybersecurity, ethics, languages, writing and leadership.

Article 179 — Audit Training Institute

1. An Audit Training Institute shall develop national public-audit capability, examinations, research, practical training and cooperation with universities and professional bodies.

Article 180 — Performance assessment

1. Assessment shall use fair, evidence-based criteria including quality, judgment, teamwork, timeliness, communication, ethics and impact.

Article 181 — Discipline

1. Misconduct shall be investigated by an impartial authority with notice, evidence, representation, hearing, proportionate sanction and appeal.

Article 182 — Staff complaints

1. A protected procedure shall address harassment, discrimination, unsafe work, retaliation, workload and ethical concern.

Article 183 — Safety and wellbeing

1. The Office shall assess threats, protect field teams and sources, support wellbeing and avoid assigning an officer where risk cannot reasonably be controlled.

Article 184 — External experts

1. An expert or private auditor may be engaged transparently for need and competence, remains subject to Office standards and conflict rules, and does not displace constitutional responsibility.

Article 185 — Cooling-off

1. A designated auditor shall not immediately accept employment or benefit from an entity personally audited where a material conflict exists; reasonable periods and waivers shall be prescribed transparently.

CHAPTER 11

NATIONAL ASSEMBLY AND PUBLIC ACCOUNTABILITY

Article 186 — Direct submission to Assembly

1. A constitutional, entity or special audit report shall be submitted directly and without alteration to the Speaker and responsible committee.
2. A copy shall simultaneously be authenticated in the public record, subject to a protected annex.

Article 187 — Public Accounts Committee

1. The National Assembly shall maintain a multiparty Public Accounts Committee chaired by a member who is not part of the Government leadership.
2. Its mandate is to consider audit findings and corrective action, not to direct audits or determine criminal guilt.

Article 188 — Timely consideration

1. Within ninety days after receiving a material report, the Committee shall conduct consideration and recommend action.
2. Delay shall be recorded publicly and does not suspend corrective duties.

Article 189 — Public hearings

1. Hearings shall ordinarily be public, evidence-based and procedurally fair.
2. A closed session is permitted only for a specific lawful harm and shall produce the fullest safe public summary.

Article 190 — Appearance of accounting officers

1. An accounting officer, governing-board chair or other responsible person may be required to explain findings, action and failure before the Committee.
2. A person retains due-process and self-incrimination protections.

Article 191 — Recorded Assembly action

1. Committee recommendations and Assembly resolutions shall identify the responsible authority, required action and deadline and be published with voting records.

Article 192 — No exoneration by political vote

1. An Assembly resolution cannot alter an audit opinion, validate unlawful expenditure, extinguish civil or criminal liability, or prevent judicial review.

Article 193 — Auditor General appearances

1. The Auditor General may be questioned on mandate, method, evidence, recommendation, budget, performance and follow-up.
2. Questions shall not compel disclosure that endangers a person, protected source, active investigation, fair trial or legitimate classified interest.

Article 194 — Public communication

1. The Office shall explain major reports accurately through accessible summaries, data, media briefings, regional outreach and relevant languages.
2. Communication shall be nonpartisan and shall distinguish audit fact from allegation and judicial determination.

Article 195 — Citizen submissions

1. Any person may securely submit information or suggest an audit and receive acknowledgement and appropriate status information.
2. No person has a right to dictate an audit or receive protected information.

Article 196 — Civil-society and professional engagement

1. The Office may consult professional bodies, universities, journalists, communities and civil society on risk, accessibility and audit impact while protecting independence and confidentiality.

Article 197 — Open audit data

1. Reports, recommendations, entity responses, follow-up status and aggregate audit data shall be published in accessible and reusable formats, with privacy and security protections.

Article 198 — Annual institutional report

1. The Office shall publish an annual institutional report on audit coverage, timeliness, impact, complaints, quality, workforce, budget and implementation of its strategy.

Article 199 — Public service standards

1. The Office shall publish service standards for submissions, complaints, access requests, report publication and protected disclosures and report its compliance.

Article 200 — No publicity trial

1. The Office shall not use publicity to presume guilt, punish a person, influence a pending trial or exaggerate evidence.

CHAPTER 12

FINANCE, ADMINISTRATION, INFORMATION AND SECURITY

Article 201 — Annual budget

1. The Auditor General shall prepare a transparent, risk-based budget sufficient for constitutional coverage, regional access, technology, safety and professional capacity.

Article 202 — Assembly budget review

1. The National Assembly may scrutinise and amend the budget through a transparent process after hearing the Auditor General.
2. Any material reduction shall be reasoned and shall not impair minimum constitutional functions.

Article 203 — Release of funds

1. Appropriated funds shall be released predictably and shall not be withheld, delayed or conditioned to influence an audit.

Article 204 — Accounts and controls

1. The Office shall maintain complete accounts, segregation of duties, procurement controls, asset records and risk management and shall model the standards it audits.

Article 205 — Independent external audit

1. The independent auditor of the Office shall report simultaneously to the Assembly, Auditor General and public and may communicate serious findings directly.

Article 206 — Procurement transparency

1. Office procurement shall be competitive, recorded and published, with strict conflict rules and no contractor influence over audit selection or conclusion.

Article 207 — Information governance

1. The Office shall classify, retain, archive and dispose of records under a public policy that preserves evidence, history, privacy and access.

Article 208 — Secure audit management system

1. A secure system shall manage audit universe, plans, evidence, review, findings, reports, referrals, recommendations and follow-up with immutable logs and role-based access.

Article 209 — Cybersecurity

1. The Office shall maintain proportionate identity, encryption, backup, monitoring, incident response, recovery, testing and supply-chain security.

Article 210 — Source protection

1. The identity and identifying information of a confidential source shall be segregated and disclosed only with consent or a specific court order after protective hearing.

Article 211 — Data protection

1. Personal information shall be collected only as necessary, used lawfully, secured, corrected where appropriate and retained no longer than required for audit and accountability.

Article 212 — Business continuity

1. Continuity plans shall protect audit evidence, reporting, secure communication and essential operations during emergency, conflict, disaster or system failure.

Article 213 — Physical security

1. Premises, archives, equipment, field operations and personnel shall receive risk-based protection that does not become unlawful surveillance or political control.

Article 214 — International cooperation

1. The Office may cooperate with foreign supreme audit institutions and professional bodies on training, peer review, cross-border public money and asset tracing under law.

Article 215 — Technical assistance

1. Assistance shall be transparent, capacity-building and free from donor control of audit subjects, staffing, conclusions or publication.

Article 216 — Research and innovation

1. The Office may develop data analytics, remote audit, citizen participation and new methods through time-limited, evaluated and rights-respecting pilots.

CHAPTER 13

COMPLAINTS, REMEDIES, ENFORCEMENT AND REVIEW

Article 217 — Complaint against Office

1. A person may complain about delay, conduct, conflict, confidentiality, factual treatment, retaliation or service failure through an independent internal mechanism.

Article 218 — Administrative reconsideration

1. A person directly affected by a requirement or protective direction may request prompt reconsideration by an officer not responsible for the original action.
2. Reconsideration does not suspend an urgent preservation measure unless ordered.

Article 219 — Judicial review

1. A final administrative act of the Office is subject to judicial review for constitutionality, legality, procedural fairness, rationality and proportionality.
2. A court shall respect professional audit judgment while providing an effective remedy for unlawful action.

Article 220 — Protection of report and publication

1. An application concerning a report shall be heard urgently where delay would impair constitutional reporting.
2. Prior restraint is available only to prevent a specific grave and irreparable unlawful harm, not embarrassment or political consequence.

Article 221 — Offence of obstruction

1. Intentional refusal of lawful access, false material information, record destruction, witness intimidation, retaliation, impersonation or interference is an offence under applicable law.
2. Penalties shall be proportionate and harmonised before enactment.

Article 222 — Unauthorised disclosure

1. Intentional disclosure or commercial use of protected audit information is an offence or serious misconduct, without limiting protected whistleblowing or lawful publication.

Article 223 — False and malicious submission

1. A knowingly false material submission intended to harm another is unlawful, but error, disputed belief or an unproven good-faith report is not punishable.

Article 224 — Civil remedies

1. A person or public body harmed by unlawful interference, retaliation, disclosure, destruction or obstruction may seek declaration, injunction, reinstatement, compensation or other lawful remedy.

Article 225 — Personal immunity

1. The Auditor General and personnel are not personally liable for an honest, reasonable act within lawful duty.
2. Protection does not extend to corruption, malice, knowing illegality, grave negligence or rights abuse.

Article 226 — Costs and access to justice

1. A good-faith person shall not be deterred from review or protected disclosure by punitive cost, fee or retaliation.

Article 227 — Time limits

1. A procedural time limit may be extended for justice, but fraud, concealment or destruction shall not benefit the responsible person.

Article 228 — Institutional standing

1. The Office may institute proceedings to protect its independence, access, records, personnel, budget and constitutional reporting function.

CHAPTER 14

TRANSITION TO CONSTITUTIONAL PUBLIC AUDIT

Article 229 — Continuity and conversion

1. Existing lawful public-audit functions continue provisionally and shall transfer to the Office under a published plan.
2. Continuity does not validate political control, secret accounts, unlawful expenditure or deficient appointment.

Article 230 — First appointment

1. The first Independent Selection Panel shall be constituted within thirty days and shall complete the selection process within one hundred and twenty days.

Article 231 — Immediate records order

1. On commencement, every public body and current or former custodian shall preserve financial, procurement, payroll, revenue, debt, property, concession, enterprise and digital records.
2. Destruction, alteration, concealment or removal after notice is serious misconduct and may be an offence.

Article 232 — Opening institutional audit

1. Within ninety days after appointment, the Auditor General shall commence an independent audit of inherited resources, staff, systems, contracts, records, obligations and audit backlog.

Article 233 — Government opening balance

1. Within twelve months, Government shall prepare a verified opening statement of cash, assets, liabilities, arrears, guarantees, commitments and contingencies for audit.

Article 234 — Public asset register

1. Every public body shall inventory land, buildings, vehicles, equipment, investments, natural-resource rights, records and other material assets within nine months.

Article 235 — Debt and guarantee verification

1. All domestic and external debt, collateral, guarantee, arrears and contingent liability shall be disclosed for legal and financial verification within six months.

Article 236 — Bank and fund reconciliation

1. Every public bank account, special fund, donor account, deposit and retained-revenue arrangement shall be identified, legally authorised and reconciled within six months.

Article 237 — Revenue-system baseline

1. The Office shall establish a baseline of tax, customs, royalties, fees, dividends, exemptions, arrears and collection controls within the first audit cycle.

Article 238 — Payroll and pension audit

1. A verified audit shall reconcile identity, authorised position, service, salary, allowance, deduction, pension and separation while protecting genuine workers from abrupt loss caused by defective records.

Article 239 — Public-enterprise review

1. Within eighteen months, major public enterprises shall produce auditable accounts, ownership and beneficial-interest records, debt, subsidy, guarantees, contracts and performance information.

Article 240 — Procurement and concession review

1. High-value, single-source, emergency, natural-resource, land and infrastructure transactions from the transition baseline period shall be risk-assessed and prioritised.

Article 241 — Classified and off-budget activity

1. All classified, security and off-budget funds shall be disclosed securely to the Auditor General within ninety days.
2. Protected procedure shall not excuse missing authority or public accountability.

Article 242 — Legacy audit backlog

1. The Office shall publish a risk-based plan for unaudited years and may use opening-balance, thematic and special audits where full reconstruction is impossible.
2. Material inability to obtain evidence shall be reported, not concealed.

Article 243 — Transition integrity review

1. Office personnel shall undergo individual, evidence-based competence and integrity review under Schedule 8 with notice, hearing and appeal.
2. Institutional membership, conscription, ethnicity, region, family or political belief alone is irrelevant.

Article 244 — No mass purge

1. No employee shall be dismissed merely because that person served in a prior institution or worked under coercive conditions.
2. Corruption, deliberate falsification, serious abuse and grave incompetence require individual proof and due process.

Article 245 — Protection of auditors and sources

1. Immediate confidential channels, relocation or work protection, digital safeguards and anti-retaliation remedies shall protect persons assisting transitional audit.

Article 246 — Corruption and loss referrals

1. Legacy evidence shall be preserved and referred under objective thresholds without partisan selection, collective guilt or presumption of guilt.

Article 247 — Recovery of public assets

1. Recovery efforts shall be evidence-based, judicially supervised, transparent, internationally cooperative and protective of innocent third-party rights.

Article 248 — Capacity-building programme

1. Priority shall be given to professional certification, public-finance knowledge, performance audit, digital audit, revenue, extractives, state enterprises, writing, ethics and regional teams.

Article 249 — Three-year roadmap

1. Within one hundred and twenty days after assuming office, the Auditor General shall publish and quarterly update a costed roadmap using Schedule 9.

Article 250 — Independent transition review

1. At the end of three years, an international and national peer review shall assess independence, coverage, quality, publication, follow-up, capacity and public trust.

CHAPTER 15

FINAL PROVISIONS

Article 251 — Regulations

1. The Auditor General may make regulations after public consultation on access, standards, audit procedure, staff ethics, reporting, security, complaints and implementation.
2. Regulations shall be gazetted and consistent with constitutional independence.

Article 252 — Professional standards

1. Audit standards and manuals may be adopted by public instrument after professional consultation and shall be periodically reviewed.

Article 253 — Emergency directions

1. A temporary direction may protect evidence, access, safety, reporting or continuity during a genuine emergency.
2. It shall be necessary, proportionate, reviewed within fourteen days and expire within ninety days unless renewed under law.

Article 254 — Inconsistent instruments

1. A law, directive, secrecy rule, contract or practice inconsistent with this Act has no effect to the extent of inconsistency, subject to constitutional adjudication.

Article 255 — Savings

1. A lawful audit, appointment, contract or proceeding existing at commencement continues so far as consistent with this Act and is brought into conformity promptly.

Article 256 — Independent statutory review

1. The National Assembly shall commission an independent public review three years after full commencement and every seven years thereafter.
2. The review shall assess constitutional compliance, independence, audit impact, burden, due process, technology and needed reform.

Article 257 — Harmonisation before enactment

1. Before enactment, the National Assembly shall harmonise appointment, removal, offences, public accounts, reporting deadlines, classified information, privilege, procurement, tax secrecy, state enterprises, local government, public debt, data protection, whistleblower protection, asset recovery and court jurisdiction with final legislation.

Article 258 — Authoritative text

1. This consultation draft shall acquire legal force only through enactment and publication in accordance with the Constitution.

SCHEDULE 1

OATH OF AUDITOR GENERAL

I, _____, solemnly swear or affirm that I will uphold and defend the Constitution of Eritrea; preserve the independence of public audit; act honestly, impartially and without fear, favour or prejudice; protect lawful confidentiality without concealing wrongdoing; resist interference; safeguard public resources; report my findings faithfully to the National Assembly and the people; and perform the duties of Auditor General according to the Constitution and law.

SCHEDULE 2

INDEPENDENT SELECTION PANEL

The Panel consists of a retired judge or senior independent lawyer nominated by the Chief Justice, who chairs; one nominee of the national accountancy profession; one public-finance or economics academic; one nominee of a supreme audit institution of a democratic African country invited for technical participation; one civil-society integrity representative selected openly; one representative of women's and disability professional organisations; and one nominee of the National Assembly selected by consensus of government and opposition members.

A member shall not have held recent senior party, campaign, ministerial, military, intelligence or audited-entity leadership and shall disclose assets, interests, relationships and communications. Membership, recusals, criteria, longlist, shortlist, interviews, scoring and reasons shall be published.

The Panel shall advertise for at least thirty days, verify qualifications and integrity, receive fair public comment, interview publicly, conduct reference and conflict checks, and submit three ranked candidates. A malicious or irrelevant allegation shall not disqualify a candidate.

SCHEDULE 3

MINIMUM AUDIT COVERAGE MATRIX

Area	Minimum recurring audit focus
Consolidated government	Financial statements, budget execution, cash, assets, liabilities, arrears, guarantees and material control.
Revenue	Assessment, collection, exemption, refund, arrears, reconciliation, leakage and system integrity.
Expenditure	Authority, procurement, delivery, payment, payroll, transfer, grant, subsidy and result.
Debt and guarantees	Authority, completeness, terms, use, collateral, sustainability information and contingent risk.
Public enterprises	Accounts, governance, procurement, debt, subsidy, guarantee, dividend, related parties and performance.
Major programmes	Economy, efficiency, effectiveness, access, service quality and intended result.
Digital systems	Governance, procurement, access, security, privacy, data integrity, resilience and vendor risk.
Natural resources	Licence, concession, production, royalty, beneficial ownership, state interest and environmental obligation.

SCHEDULE 4

CODE OF ETHICS FOR PUBLIC AUDITORS

Integrity: be truthful, incorruptible and consistent in public and professional conduct.

Independence and objectivity: refuse political, personal, financial, institutional and media pressure and disclose any threat.

Competence and care: accept only work for which the team is capable, apply standards, seek consultation and document judgment.

Confidentiality and transparency: protect legitimate information, never trade or misuse it, and never use secrecy to conceal wrongdoing.

Professional behaviour: treat every person fairly and respectfully, avoid presuming guilt, preserve evidence and correct error promptly.

SCHEDULE 5

MINIMUM AUDIT LIFECYCLE

Select through constitutional coverage and documented risk; define objective, scope, criteria and team; identify conflicts and risks; notify the entity where appropriate; obtain and test sufficient evidence; communicate emerging findings; obtain management representation; issue a draft; receive and evaluate response; complete independent quality review; issue and publish the final report; obtain a corrective action plan; verify implementation; close only on evidence; preserve the complete audit trail.

SCHEDULE 6

REPORT AND FINDING CLASSIFICATION

A report shall distinguish: unmodified or modified financial opinion; material misstatement; scope limitation; unlawful or unauthorised transaction; control deficiency; waste or avoidable inefficiency; performance shortfall; suspected fraud or corruption indicator; obstruction; good practice; recommendation; management response; and verified follow-up status.

Language implying criminal, civil or disciplinary guilt shall be used only after a competent final process. An audit may state evidence and reasonable suspicion and make a protected referral.

SCHEDULE 7

PROTECTED REFERRAL AND WHISTLEBLOWER PROTOCOL

Record the disclosure securely; separate identity from substance; assess immediate safety, evidence and retaliation risk; acknowledge through the safest channel; restrict access to authorised personnel; verify without exposing the source unnecessarily; issue preservation action where lawful; refer on an objective threshold; obtain receipt; track disposition; communicate permissible status; remedy retaliation; and close with a protected record and systemic learning.

SCHEDULE 8

TRANSITIONAL INTEGRITY AND COMPETENCE REVIEW

Review shall be individual and based on reliable evidence of corruption, deliberate falsification, political manipulation of audit, grave professional breach, rights abuse or demonstrated inability to perform after reasonable support. Prior institutional employment, national service, ethnicity, region, family, belief or an audit conclusion disliked by a political group is irrelevant.

The person receives notice, material evidence, reasonable time, representation, an impartial hearing, a reasoned decision and independent appeal. Outcomes may include confirmation, training, supervision, reassignment, discipline or separation; suspected crime is referred and the presumption of innocence preserved.

SCHEDULE 9

THREE-YEAR TRANSITIONAL MILESTONES

Deadline from first appointment	Minimum deliverable
7 days	Government-wide records preservation, non-interference and protected-disclosure notice.
60 days	Opening institutional risk, security, staffing, budget and audit-backlog assessment.
90 days	Classified and off-budget disclosure; opening institutional audit; secure intake channel.
120 days	Costed three-year roadmap, audit standards, risk-based programme and publication policy.
6 months	Public bank-account, debt, guarantee and fund inventory; first rapid integrity audits.
9 months	Public asset inventory and payroll reconciliation substantially completed.
12 months	Audited government opening balance and first consolidated constitutional report.
18 months	Major public-enterprise, procurement, revenue and natural-resource baseline audits.
24 months	Secure audit-management system, recommendation register and regional coverage operational.
30 months	Independent quality, cybersecurity, ethics and institutional-independence assessment.
36 months	Peer review, transition report, unresolved-risk statement and next five-year strategy.

Adopted by the National Assembly of Eritrea at Asmara this ____ day of _____, 2026.
NATIONAL ASSEMBLY OF ERITREA

DRAFTING REFERENCES — NOT PART OF THE ACT

- [1] Constitution of Eritrea (1997), especially Articles 42(7) and 55. User-supplied constitutional text
- [2] INTOSAI-P 1, Lima Declaration on public-audit precepts. [Official source](#)
- [3] INTOSAI-P 10, Mexico Declaration on Supreme Audit Institution Independence. [Official source](#)
- [4] INTOSAI-P 12, Value and Benefits of Supreme Audit Institutions. [Official source](#)
- [5] INTOSAI-P 20, Principles of Transparency and Accountability. [Official source](#)
- [6] ISSAI 100, Fundamental Principles of Public-Sector Auditing. [Official source](#)
- [7] ISSAI 300, Performance Audit Principles. [Official source](#)
- [8] ISSAI 400, Compliance Audit Principles. [Official source](#)
- [9] Constitution of South Africa, sections 181 and 188. [Official source](#)
- [10] Constitution of Kenya, Article 229. [Official source](#)
- [11] United Nations Convention against Corruption, especially Article 9. [Official source](#)