

## **Power and Duties of the Office**

1. The Office shall have all powers necessary for the performance of the duties entrusted to it law.
2. Without being limited to the generality of this statement, the Office shall:
  - A. Audit and cause same to be audited the account of the regional Government Offices and organizations;
  - B. Audit and cause to be audited assistances and donations given to the regional government offices and organizations;
  - C. Carry out or cause to be carried out the examination of performance and environmental protection audit to ensure whether the whole system of control of the regional Government offices and organizations is adequately device and implemented properly and efficiently;
  - D. Carry out or cause to carry out information audit in the region;
  - E. Carry out cause to be carry out the examination or resources control audit to ensure whether the whole system of the Regional Government Offices and organizations is adequately devised and implemented properly and efficiently;
  - F. Undertake special audit assignment based on the seriousness of the matter when requested by the council, regional Courts, other Government Offices and Organizations as well as by the public at large owing to operational mistakes or irregularity to have been identified in the regular auditing period;
  - G. Inform audit findings, performed in accordance with the provisions stipulated hereof, to heads of the pertinent office of organization, report to the Bureau of Justice of office or organization, report to the Bureau of Justice of the Region and the Secretariat of the Head of Government, where the audit findings reveal the occurrence of grave irregularity and the commission of a crime; if related to corruption, it also inform to the Ethics and Anti-corruption Commission of the region;
  - H. Issue directives of audit standards and operational procedures in consultation with the concerned offices and organizations as well as federal and other regional audit offices;
  - I. Provide the required training and certificate of competence there to for internal auditors in cooperation with the concerned offices and organizations; be able to cause internal audit report to be submitted to it, as may be necessary;
  - J. Where it has to believe that any account has been kept in a presence of criminal condition and dishonest manner, impound such books, documents, ledgers, vouchers and other materials related to such account; investigate and report the result there to;
  - K. Give the necessary advise on the financial control, maintenance of accounts and property administration draft law, regulations and directives to be prepared by offices and enterprises of the Regional Government;
  - L. Make efforts, in cooperation with the pertinent federal and regional offices, that the accounting and auditing promotion be promoted geared in the right direction;
  - M. Issue, renew, suspend and cancel certificate of competence which enable thos auditors performing audit proffession and accountants carry out accounting in the region to involve in the field; follow up whether they perom in compliance with the standard; render training and consultancy; and where necessary, institute and case in accordance with the law;
  - N. Issue a uniform directive that enable to issue, suspend and cancel certificates of competence of private auditors and accountants

O. Charge fee, which is the determined by a regulation issued pursuant to this proclamation, while issuing and renewing certificate of competence.