#### NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS 44TH CONSTITUTIONAL REGULAR SESSION, 2023



#### Republic of the Marshall Islands Jepilpilin Ke Ejukaan

# AUDITOR GENERAL (DEFINITION OF DUTIES, FUNCTIONS AND POWERS) (AMENDMENT) ACT, 2023

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### AUDITOR GENERAL (DEFINITION OF DUTIES, FUNCTIONS AND POWERS) (AMENDMENT) ACT, 2023

**AN ACT** to amend the **Aud**itor General (Definition of Duties, Functions and Powers) Act 1986 by adding a provision relating to the increase of compensation of certified professionals; and for related matters.

#### BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS

#### §101. Short title.

This Act may be cited as the Auditor General (Definition of Duties, Functions and Powers) (Amendment) Act, 2023.

#### §102. Amendments.

1) A new subsection 2 is added to Section 905 of Auditor General (Definition of Duties, Functions and Powers) Act as follows:

#### §905. Staff.

- (1) At the request of the Auditor-General the Public Service Commission may appoint Assistant Auditors-General, accountants, auditors, financial management analysts, investigators, clerks and such other personnel as may be necessary or convenient for the effective functioning of the office of the Auditor-General.
- (2) An increment of 25% of the base salary shall be added to accountants, auditors, investigators and other professionals who are Marshallese citizen certified in the following fields:

- (a) Certified Public Accountants (CPA) accredited by the American Institute of Certified Public Accountants (AICPA), Australia and New Zealand's equivalent of AICPA and other accreditation institutions from other countries as may be determined by the Auditor-General,
- (b) Certified Fraud Examiners (CFE) accredited by the Association of Certified Fraud Examiners;
- (c) Certified Government Auditing Professionals (CGAP) accredited by The Institute of Internal Auditors in North America;
- (d) Certified Government Finance Manager (CGFM) accredited by the respective Associations of Government Accountants in various U.S. jurisdictions; and
- (e) Certified Internal Auditor (CIA) accredited by The Institute of Internal Auditors in North America.
- (3) The Auditor-General may establish supplemental personnel regulations including a code of ethics for the officers and employees of his office. No officer or employee of the office of the Auditor-General shall hold or be a candidate for any elective public office while being such officer or employee, nor shall he hold office in any political party or political committee, or participate in any political campaign of any candidate for public office while being such officer or employee. No officer or employee shall actively engage in any other business, profession, or governmental office.
- (4) Any person who violates any such regulation as referred to in Subsection (2) of this Section shall be guilty of a breach of discipline and shall accordingly be dealt with by the Public Service Commission or any other body which has jurisdiction in that behalf.
- (5) The Auditor-General may, when in his judgment it is necessary, delegate any of his duties, functions and powers to any of his subordinate officers or employees. Such officers or employees shall report their findings to the Auditor-General for his review

#### §103. Effective Date.

This Act shall take effect in accordance with the Constitution and the Rules of Procedures of the Nitijela.

#### CERTIFICATE

#### I hereby certify:

- 1. That Nitijela Bill No: <u>124ND1</u> was passed by the Nitijela of the Republic of the Marshall Islands on the <u>28<sup>th</sup></u> day of <u>September</u> 2023; and
- 2. That I am satisfied that Nitijela Bill No: <u>124ND1</u> was passed in accordance with the relevant provisions of the Constitution of the Republic of the Marshall Islands and the Rules of Procedures of the Nitijela.

I hereby place my signature before the Clerk this 25th day of October 2023.

Hon. Kenneth A. Kedi

Speaker

Nitijela of the Marshall Islands

Attest:

Carl Alik

Assistant Clerk

Nitijela of the Marshall Islands