



OFFICE OF THE GOVERNOR

TOGIOLA T. A. TULAFONO

Governor

FAOA A. SUNIA

Lieutenant Governor

Pago Pago, American Samoa 96799

Office: (684) 633-4116

Fax: (684) 633-2269

EXECUTIVE ORDER NO. 001 - 2009

AN ORDER ESTABLISHING THE AMERICAN SAMOA INTERNAL AUDIT OFFICE FOR THE EXECUTIVE BRANCH AND PROVIDING FOR ITS FUNCTIONS, DUTIES, RESPONSIBILITIES AND POWERS

Section 1: Authority.

This Executive Order is issued under the authority granted to the Governor in Article IV, Sections 6 and 7 of the Revised Constitution of American Samoa, and Section 4.0111 of the American Samoa Code Annotated.

Section 2: Order.

There is hereby established within the Executive branch of the American Samoa Government, the American Samoa Internal Audit Office.

The Governor shall appoint an Internal Auditor who shall head the American Samoa Internal Audit Office. The Director shall report directly to the Governor on all matters concerning the Internal Audit Office. The Director of the Internal Audit Office shall be learned in audit procedures and accounting principles.

Section 3: Functions.

The Internal Audit Office shall perform audits on any agency, department, bureau, commission, board and committee of the Executive branch. The Internal Auditor in conjunction with the Governor or his designee shall determine the scope of each and every audit to be carried out by the Internal Auditor. Such scope shall be set forth in writing. Audits may be limited to specific divisions, grant programs, special programs or projects carried out by any of the aforementioned entities.

Audits shall include the examination of books, performance, documents, records and other evidence relating the receipt, possession, obligation, disbursement, expenditure of funds on behalf of the American Samoa Government. This shall include any operations related to such transactions.

The Internal Auditor shall conduct any audit requested by the Governor. Directors may request audits only for their own departments or programs.

The Internal Auditor is authorized to conduct cash counts without notice of any account within the Executive department. The Internal Auditor shall assist the Department of Treasury with the preparation of ASG's working papers for Single Audit as well as the annual financial statement audits.

Section 4. Audit standards.

The audit standards utilized by the Internal Auditor shall be consistent with the provisions of this act and with generally accepted auditing standards. The audit standards shall incorporate the standards for audit of governmental organizations. Programs, activities, and functions published from time to time by the United States General Accounting Office, including those standards issued by the American Institute of Certified Public Accountants referred to therein shall be used as guidelines by the Internal Auditor.

All audits conducted or caused to be conducted by the Internal Auditor shall be performed with the highest degree of professionalism and with strict avoidance of any degree of partisanship or bias.

Section 5: Concluding procedure.

At the conclusion of an audit, the Internal Auditor or his designee shall discuss the audit with the officials whose agency, grant, contract, or activity was subjected to the audit and submit to them a list of his proposed findings which may be included in the audit report. The agency shall submit to the Internal Auditor within 30 days after the receipt of the list of findings its written statement of explanation or rebuttal concerning any of the adverse or critical audit findings, including any corrective action to be taken to preclude a recurrence of any adverse findings. The Internal Auditor shall report the substance of the agency response to the Governor.

An audit report shall make special mention of:

- a. The scope of the audit; and
- b. Any improper expenditures, any improper accounting procedures, all failures to properly record financial transactions, and all other inaccuracies, irregularities, shortages, and defalcations.

Specific allegations naming a person involved in improper or illegal acts found in connection with an audit shall be included in a separate confidential special report which shall be transmitted only to the Governor. Publication of audit results prior to final release is prohibited. Once the audit is finalized and completed in accordance with this section, the Internal Auditor may release the results along with all working papers for inspection.

Section 6: Budget.

Beginning in Fiscal Year 2010, the Internal Auditor shall prepare a budget in the same form as other agencies of the American Samoa Government. In the interim, as many of the functions are in line with the prudent maintenance of accounts, the Department of Treasury shall be responsible for the Internal Audit Office.

Section 7: Cooperation and compliance.

All agencies under the direct supervision of the Governor shall make available all books, writings, files, instruments and financial information which is required by the Internal Auditor to carry out the intent of the audit. This includes computerized records. Any information which is subject to protection by local and/or federal statute shall maintain such protection.

Section 8. Subpoena powers.

Pursuant to Section 4.0302, when conducting an audit pursuant gubernatorial order, the Internal Auditor shall have statutorily authorized subpoena powers.

Section 9. Effective Date.

This order shall take effect immediately.

Dated: January 12, 2009.



TOGIOLA T.A. TULAFONO
Governor