



TERRITORY OF AMERICAN SAMOA

OFFICE OF THE GOVERNOR

FAGATOGO 96799

A. P. LUTALI
GOVERNOR
ENI F. HUNKIN, JR.
LIEUTENANT GOVERNOR

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September 3, 1985

EXECUTIVE ORDER NO. 13-1985

**ESTABLISHMENT OF THE TERRITORIAL AUDIT OFFICE
AS AN INDEPENDENT AGENCY**

WHEREAS, there is a need to establish a Territorial Audit Office organizationally independent of agencies of the Government to be audited to satisfy federal audit requirements; and

WHEREAS, legislation is pending to establish the Territorial Audit Office as an independent audit agency; and

WHEREAS, the Inspector General of the United States Department of the Interior has recommended that the Territorial Audit Office as an independent audit agency be established by executive order as an interim measure to currently meet federal audit requirements until the necessary legislation is enacted.

NOW, THEREFORE, by the authority vested in me as the Governor of American Samoa by the Revised Constitution and laws of American Samoa, it is hereby ordered as follows:

SECTION 1. ESTABLISHMENT:

1. The Territorial Audit Office is established as an independent audit agency of the executive branch of the Government. The Office is headed by the Territorial Auditor.

SECTION 2. POWERS AND DUTIES:

The Territorial Audit Office:

1. is responsible for all audits of the government;
2. shall conduct audits in accordance with generally accepted auditing standards including the standards for audit of governmental organizations, programs, activities and functions as published by the U.S. General Accounting Office;

3. shall issue an audit report upon completion of each audit;
4. shall furnish copies of each audit report to the head of the agency audited, the Governor, the President of the Senate and the Speaker of the House of Representatives; and
5. shall have the authority to inspect and make copies of books, records or files of all Territorial agencies and any and all instruments and documents pertaining to the functions of the Territorial Audit Office.

SECTION 3. TRANSITION:

The existing Office of the Territorial Auditor as an internal audit agency is terminated, and all personnel, office spaces, equipment, records and other personal property, and appropriations of the existing Office of the Territorial Auditor are transferred to the Territorial Audit Office.

SECTION 4. EFFECTIVE DATE:

This order is effective immediately.


A. P. LUTALI
Governor of American Samoa