

RÉPUBLIQUE OF CAMEROON

PEACE -- WORK -- FATHERLAND

LAW No. 2006 / 017 OF 29 DEC 2006

TO LAY DOWN THE ORGANIZATION, DUTIES AND
FUNCTIONING OF REGIONAL AUDIT COURTS

The National Assembly deliberated and adopted,
the President of the Republic hereby enacts the
law set out below:

PART I
GENERAL PROVISION

Section 1. This law lays down the organization and functioning of Regional Audit Courts.

PART II
ORGANIZATION

CHAPTER I
SEAT, JURISDICTION AND COMPOSITION

Section 2: (1) Lower Audit Courts, within the meaning of section 41 of the Constitution shall be called Regional Audit Courts.

(2) There shall be a Regional Audit Court for each region. It shall sit in the head-quarters of the region.

(3) Provided that, depending on the necessity of the service, the jurisdiction of a Regional Audit Court may, by Decree of the President of Republic, cover several regions.

Section 3: The Regional Audit Court shall be composed of:

- (a) For the Bench:
 - a President;
 - Section Presidents;
 - Judges;
 - Registrars;
 - Registrars on special duty;
 - Judges on special duty;
 - Commissioners of audit and trainee Commissioners of audit;
- (b) For the Legal Department:
 - The Procureur General of the court of Appeal of the seat of the Audit Court;
 - Deputies to the Procureur General of the Court of Appeal;
 - Deputies to the Procureur General on special duty.

Section 4: (1) The members of the Regional Audit Court and those of the Legal Department shall be Judicial and Legal Officers governed by the Rules and Regulations of the Judicial and Legal services.

(2) However, for service purposes the following may be appointed judges or Deputies Procureur General on special duty at the Regional Audit Court:

- (a) Professors in Law, Economics, Public Finance, Management and Accounting who have had at least ten (10) years of continuous working experience;
- (b) Senior Lecturers of Law, Economics, Public Finance, Management and Accounting who have had at least fifteen (15) years of continuous working experience;
- (c) Category A Civil Servants and Contract Officers of at least category ten (10) who are holders of a postgraduate diploma in Law, Economics, Public Finance, Management and Accounting and who have at least (15) years of continuous working experience.

Section 5: (1) Legal and Judicial Officers of Regional Audit Courts shall be appointed in keeping with the Rules and Regulations governing Legal and Judicial services

(2) Judges and Deputies of the Procureur General on special duty shall be appointed for a period of five (5) years.

Section 6: The Chief Registrar and Registrars of the Regional Audit Court shall be appointed in keeping with the Rules and Regulations governing Court Registrars and the decree to lay down the administrative organization of courts.

Section 7: (1) Before assuming office, the Judges and Deputies of the Procureur General on special duty shall take the oath provided for in the Rules and Regulations governing the Legal and Judicial services during a solemn plenary session of the Court of Appeal.

(2) During the exercise of their duties, they shall, as regard discipline, be subject to the relevant organs provided for by the Rules and Regulations governing the Legal and Judicial services.

Section 8: (1) The Regional Audit Court shall sit as a collegiate court of three of its members. The majority opinion of members shall be the decision of the court.

(2) Where the President is unavoidably absent, the most senior Division President in the highest scale shall sit in for him

(3) Where the Division President is unavoidably absent, the most senior judge in the highest scale shall sit in for him

CHAPTER II JURISDICTION

Section 9: (1) The Regional Audit Court, shall, subject to the jurisdiction of the Audit Bench of the Supreme Court, be competent to control and to adjudicate upon public accounts and the accounts of regional and local authorities and public establishments within its area of jurisdiction.

(2) They shall decide upon any other matters of accounting assigned to them by the Audit Bench of the Supreme Court.

(3) They shall also examine all other matters expressly devolving upon them by Law.

CHAPTER III LEGAL DEPARTMENT

Section 10: (1) The Legal Department of the Regional Audit Court shall fall under the purview of the Procureur General of the Court of Appeal.

(2) The Procureur General may be assisted by one or more deputies of the Procureur General, Legal and Judicial Officers or Senior Civil servants on special duty.

Section 11: The Procureur General shall:

- carry out such duties by filing submissions and addresses;
- receive reports and eventually counter reports;
- refer to the court, matters that constitute de facto accounting as soon as they are referred to him;

- submit that the court shall apply the fine provided for by the Law in case of lateness in the submissions of accounts;
- take part in court sessions and may make new observation.
- refer to the Minister of Justice matters that constitute an infringement to Criminal Law;
- refer matters to the Disciplinary and Budgetary Commission through the Minister of Justice wherever there is an offence relating to the control of controllers and vote holders of public sectors and state enterprises;
- inform the Minister of Justice by way of written reports on the functioning of the Legal Department and sends copies of such reports to the Procureur General of the Supreme Court;
- serve judgments.

CHAPTER IV BENCHES OF THE REGIONAL AUDIT COURT

Section 12: Regional Audit Court shall be organised into sections and shall comprise:

- a section for the Region, and Urban Councils;
- a section for Rural Councils;
- a Section for Councils Trade Unions and Council or Regional Public Establishments.

Section 13: (1) The Regional Audit Court shall sit within its Divisions:

- in ordinary sessions;
- in joint sessions
- in chambers.

(2) The President of the Regional Audit Courts shall decide by order the matters to be examined by the various sessions.

Section 14: Ordinary sessions of Sections shall comprise:

- the Section President;
- two Judges;
- the Procureur General at the Court of Appeal of the seat of the Court or one of his deputies

Section 15. Joint sessions of sections shall comprise the President of the Regional Audit Courts, Section Presidents and two Judges per section designated by the President of the Regional Audit Court. They shall also be attended by the Procureur General at the Court of Appeal of the seat of the Court.

Section 16. When sitting in chambers, the Regional Audit Court shall be composed of its President, Division Presidents and Masters. It shall also include the Procureur General of the Court of Appeal.

PART III FUNCTIONING OF REGIONAL AUDIT COURTS

CHAPTER I PROCEDURE FOR AUDITING ACCOUNTS PRODUCED BY CERTIFIED PUBLIC ACCOUNTANTS

Section 17: (1) Without prejudice to certain specificities, the procedure before the Regional Audit Court shall be in conformity with the provisions of the Law laying down the organisation and functioning of the Audit Bench of the Supreme Court. The said procedure shall be written.

(2) Accounts produced by certified public Accountants, finalised and examined in accordance with the instruments in force, shall be submitted for adjudication to the Regional Audit Court within three (3) months following the closure of the financial year.

(3) The accounts shall be submitted against receipt or sent by registered mail with acknowledgement of receipt thereof to the registry of the Regional Audit Court, then registered and dated upon arrival.

(4) The accounts shall be forwarded to the registry of the Regional Audit Court by the competent Accountant.

Section 18: (1) Examination of each account shall be entrusted to a Judicial Officer acting as rapporteur by the President of the relevant Division.

(2) The Judicial Officer acting as rapporteur shall examine the accounts and verify the existence and probative value of supporting documents provided for by the regulations in force.

(3) The Judicial Officer acting as rapporteur shall request any further information from the accountants.

(4) At the end of his investigation and for each financial year, the Judicial Officer acting as rapporteur shall draw up a reasoned report on the accounts which were entrusted to him.

(5) There shall be two kinds of observations:

- a) the first shall concern the nature of the accounts;
- b) the second shall result from reconciling the nature and volume of expenditure and income, against the authorizations found in the management accounts and the budgets on the one hand, and the verification of compliance of accounting transactions with the laws and regulations in force, on the other hand.

(6) Verifications shall be carried out through the examination of the accounts and supporting documents. They shall entail, as the need arises, any requests for information, on the spot enquiries or appraisals.

Section 19: (1) Upon examining the accounts, the reporting judge shall forward his report to the Section President, who may send such to another judge for the purpose of ascertaining the cogency of the observations and producing a counter report.

(2) A reasoned proposal shall be made for each observation.

(3) The report and supplementary report or counter report shall be forwarded to the Legal Department for its submissions thereon.

Section 20: (1) The Regional Audit Court, sitting as a trial bench, shall adjudicate the accounts upon consideration of the observations submitted by the reporting judge and on the strength of the submissions of the Legal Department.

(2) The ruling shall be final and certify the accounts, in the absence of further observations.

- (3) Otherwise, the court shall deliver an interlocutory ruling comprising two parts;
- c) the first part shall pertain to the accounts,
 - d) the second part shall enjoin the accountants to furnish the unattached supporting documents, perform due diligence and tender relevant explanations

Section 21: (1) The interim judgment on the accounts shall be notified to the accountants from whom they emanate and their ministers through legal channels.

(2) Accountants shall have two (2) months with effect from the date of notification of the interim judgment within which to comply with the orders of the Bench, under pain of the penalties provided for by this Law.

Section 22: Where the accountant is transferred, the incumbent accountant shall be bound to act on the order given to his predecessor. He shall send a copy of the ruling and ensuing reply to the latter and forward same to the Regional Audit Court with the assent of the transferred accountant.

Section 23: Where the accountant is unable to conduct an audit appropriately, the Minister in charge of Finance may immediately appoint another accountant who shall act on the order in lieu of the incompetent accountant.

Section 24: (1) Upon consideration of the explanation of the accountants and supplementary findings of the reporting judge, the Regional audit Court shall give a final ruling on the accounts. The judgment on the accounts shall comprise two parts:

- (a) The first part shall certify the accounts and indicate relevant corrections;
- (b) The second part shall determine either the regularity of the accounts, unjustified advances or accounting deficits and where applicable, indicate the dates of transactions as per records.

(2) An accounting deficit or overrun is defined as the sum of funds, securities, credits or debt that would have been held by the public accountant concerned, as credit or debit, where budget and accounting rules and regulations are fully implemented.

Section 25: (1) The final closing of an account shall as of right imply for the Treasury preferential rights on personal property and mortgages on immovable property belonging to the accountants up to the amount of the deficiency for which every accountants is presumed liable in accordance with Section 33 below.

(2) Before passing final judgment the Regional Audit Court may pass several successive interim judgments on the same account.

Section 26: (1) The Regional Audit Court shall pass judgment where the accounts are laid off with surplus or deficit

(2) Where the accounts are discharged or balanced, the Court shall give discharge to the accountants

(3) The Court shall authorize the refund of the deposits of accounts upon termination of their duties and order the release of their assets and rescind the mortgage on their property in consideration of their deeds.

(4) where the accounts record an overrun, the Regional Audit Court shall stay the discharge of the accountants pending regularization during the following financial year. In such a case, the Court shall qualify the account.

(5) Where the accounts post a balance debit, the Regional Audit Court shall declare the accountant concerned as liable. The Minister in charge of Finance shall recover the amounts due. The recovered amount shall, where applicable, be paid to the corporate body concerned.

Section 27: (1) The judgment shall be served on:

- the reporting accountants;
- the Minister in charge of Finance;
- their line Ministers;
- the supervisory ministry and authorizing officers of regional and local authorities or the public and semi-public enterprises concerned.

(2) The judgment shall be served against an acknowledgment of receipt.

Section 28: Where the investigation or review of the accounts establishes improprieties that may constitute criminal offences, the Procureur General at the Court of Appeal shall inform the Minister in charge of Finance as well as the relevant ministers of supervisory authorities. The file shall be forwarded to the Minister in charge of Justice by the Procureur General at the said Court which

shall serve as a complaint lodged on behalf of the State, the regional and local authority, the public or semi-public enterprise or the institution concerned.

CHAPTER II DE FACTO ACCOUNTING

Section 29. (1) The de facto accounting shall be established either by the administration, an internal or external audit, by audit mission from the supreme institution in charge of public audit.

(2) In any case, it shall fall under the jurisdiction of the Regional Audit Court.

(3) Where cases of de facto accounting are established by the Administration or by an internal or external audit, they shall be reported to the Supreme Audit institution by the auditing structure.

(4) Where duly ascertained cases of de facto accounting are referred to the Supreme Audit Institution, it shall verify such forthwith and where applicable, establish de facto accounting. The decision of the Supreme Audit Institution shall not be binding on the Court, which may set aside or uphold such.

The Supreme Audit Institution shall forward a copy of the file to the President of the Court for action. The copy shall include the attendant corrections moved by the auditor who established de facto accounting.

Section 30: (1) The Regional Audit Court shall rule on the admissibility of the claim and submission of the Legal Department. Where the Court is unable to determine de fact accounting, it shall dismiss the matter.

In all cases, the President of the Regional Audit Court may order a preliminary investigation by the court.

(2) where the investigation establishes accounting deficits, the reporting judicial officer shall request the sequestration of the property of the de facto accountant. Sequestration shall be decided by the Regional Audit Court. Such property shall be administrated and disposed of as provided for by the law.

Section 31: (1) The Regional Audit Court shall in the first instance establish grounds for de facto accounting through an interlocutory ruling. Such ruling shall require the de facto accountant to submit his accounting records. He shall comply with the ruling within three (3) months upon notification thereof.

The interlocutory ruling shall specify that, where the accountant is unable to comply with the ruling within the said time-limit, the Regional Audit Court shall proceed to pass a final ruling on the merits of the case.

(2) An order of the Regional Audit Court shall establish de facto accounting and the court shall rule on the account in the absence of any other claims.

(3) Where the de facto accountant challenges the interlocutory ruling, the Regional Audit Court shall examine the reasons set forth and, where the ruling on de facto accounting is upheld, it shall reaffirm the order to submit accounts within three (3) months.

(4) Where the Regional Audit Court is unable to establish de facto accounting, it shall dismiss the matter.

Section 32: Where the de facto accountant fails to produce his accounts, upon the establishment of de facto accounting, the Regional Audit Court may, on the application of the Legal Department, order a fine in keeping with Section 40 below. The Production of accounts shall be deemed late upon elapse of the prescribed time-limit.

Where necessary, the Regional Audit Court may appoint another accountant to prepare the accounts in lieu of the defaulting de facto accountant who shall defray the costs thereof.

Section 33: Where several individuals simultaneously acted as de facto accountants, they shall be jointly and severally liable for de facto accounting and for producing a single account. They may be jointly liable to the extent, wholly or partially, of their involvement in the said de facto accounting

Section 34: (1) Entries pertaining to de facto accounting which are forwarded to the Regional Audit Court with the attendant supporting documents shall be examined according to the rules applicable to accounts of certified public accountants.

(2) The Regional Audit Court may, for the purpose of equity and save in cases of bad faith and dishonesty on the part of the de facto accountant, mitigate the inadequacy of the supporting documents produced.

PART IV
LIABILITY OF PUBLIC ACCOUNTANTS

CHAPTER I
FINANCIAL LIABILITY OF PUBLIC ACCOUNTANTS

Section 35: (1) The public accountant shall be deemed personally and financially responsible for:

- accounting deficits observed in his accounting records,
- effecting controls set out by rules and regulations in forces,
- collecting revenue and effecting duly justified expenditure;
- keeping funds and securities;
- managing and moving funds;
- keeping the accounts of his station

(2) The accountant shall not be liable or may not be held accountable notwithstanding overruns or deficits in the accounts in the following cases:

- Where he complies with an appropriate request by the authorizing officer;
- Where the controls prescribed by the rules and regulations in force did not highlight such irregularities;
- Where he proves that he performed due diligence to collect revenue, secured mortgage liens to the Treasury or did not enter commitments with third parties on behalf of the State;
- Where revenue has been recorded as bad debt;
- Where, as a result of force majeure, he was unable to control or perform a duty.

Section 36: The accountant may not be held liable for the management of his predecessors except for transactions he approved without reservations at the time of handing over or which he failed to establish within a time-limit of six (6) months, which may be extended by decision of the Minister in charge of Finance.

Section 37: (1) Except in cases where discharge is granted under this law, the accountant shall be financially liable for all transactions made at his station from the date of assumption of duty to the date of cessation of duty as well as for transactions recorded in his accounts which were performed by himself, his representatives or subordinates.

(2) In consideration of the fact that the accountant bears financial liability for errors committed by his representatives or subordinates, he may have recourse to civil action against them, without prejudice to criminal and disciplinary action.

Section 38: (1) Furthermore, the accountant shall be financially liable for transactions:

- performed by secondary accountants and imprest holders under his authority as long as such transactions fall under his control duties;
- performed by de facto accountants where he knew and condoned such acts.

(2) However, the authority responsible for making a decision on his liability may invoke one of the reasons outlined in this law, and impute by the same instrument all or part of the financial liability of the accountant on the secondary accountants, imprest holders or de facto accountants.

Section 39: (1) No administrative sanctions may be taken against an accountant where it is established that he disregarded regulations or instructions for which he could be held personally and financially liable.

(2) Accountants shall obey the orders or instructions of authorizing officers only within the scope of the laws and regulations in force.

Section 40: (1) Accounting deficits for which accountants are not financially liable shall be charged to the budget of the regional and local authority or public establishment concerned or borne by the person whose action resulted or contributed to the accounting deficits or legal proceedings.

(2) The regional and local authority or public establishment may take civil action against the representatives and subordinates of accountants where they have been discharged of their liability.

CHAPTER II SANCTIONS

Section 41: Any accountant who fails to submit his accounts in the form and within the time-limit stipulated by the regulations may be ordered by the Regional Audit Court to pay a fine not exceeding half of the accountant's monthly duty allowance at the time the acts were committed and for each month of delay.

Section 42: Any accountant who fails to comply with orders relating to his accountants within the prescribed time-limit may be fined by the Regional Audit Court to pay an amount not exceeding half of the accountant's monthly duty allowance at the time the acts were committed for each order and for each month of delay, where he fails to furnish acceptable explanations for such delay.

Section 43: The accountant appointed in replacement of the defaulting accountant or his legal representatives to submit accounts or comply with the orders of the Court, the incumbent accountant responsible for submitting the account on transactions effected by accountants who have come to the end of their duties, or those required to comply with orders bearing on the management of their predecessors, shall be liable to the fines set out in Sections 41 and 42 above, in respect of late submissions for which they are personally responsible.

Section 44: In the cases provided for in Section 42 and 43 herein-above, the Regional Audit Court shall in the first instance deliver an interlocutory ruling and give the accountant two (2) months to set forth his reasons. The court shall state in the interlocutory ruling that, where the accountant fails to respond within the prescribed time limit, it shall examine the case and pass a final ruling.

Section 45: Without prejudice to criminal proceedings, the Regional Audit Court may fine a de facto accountant to an amount calculated on the basis of his personal liability or proportionally to the amount and period of time during which he held or handled funds and securities, without however exceeding the total amount he held or managed inappropriately.

Section 46: With regard to the fine referred to in Section 41 above, the Regional Audit Court, in its interlocutory ruling establishing de facto accounting, shall not rule on the application of the penalty. It shall refrain from examining the merits of the supporting documents and explanations submitted by the de facto accountant in consideration of the penalty that may be applied to him. The Court shall pass a final ruling on this issue after the de facto accounts have been audited.

Section 47: Fines imposed by virtue of the above provisions shall be collected at the instance of the Treasury and paid into the accounts of the public Corporate body concerned. The fines imposed on accountants working in services with financial autonomy shall be recorded as revenue on their budgets.

Section 48: Fines shall be considered debit balances due from public accountants in respect of the nature of recovery and legal proceedings.

Section 49: The rulings of the Regional Audit Court shall be delivered subsequent to the written submissions of the Legal Department.

PART V JUDGMENTS

Section 50. (1) Every judgment of the Regional Audit Court shall commence with the following statement "IN THE NAME OF THE PEOPLE OF CAMEROON, THE REGIONAL AUDIT COURT" while the body which is divided into paragraphs shall be preceded by the word "DECIDED".

(a) It shall indicate:

- the composition of the court, the names of the parties and their submissions,
- the main legal and statutory provisions cited;
- that it was delivered after examination of all the documents in the file, in open court after deliberation;

(b) It shall be reasoned and dated.

(2) However, and except otherwise decided by the court, the costs of the examination shall be borne by the Public Treasury.

Section 51: Court judgments shall be signed by the president and other members of the panel. They shall be kept in the registry of the court.

PART VI EXECUTION OF DECISIONS OF REGIONAL AUDIT COURT

CHAPTER I NOTIFICATION OF JUDGMENTS

Section 52: (1) Judgments of the Regional Audit Court shall be served on the parties within eight (8) days of their registration.

(2) The Registrar-in-Chief of the Regional Audit Court shall directly notify the certified public accountants and de facto accountants of any decisions concerning them.

(3) The Procureur General at the Court of Appeal shall notify the judgments to the following:

- the Minister in charge of Finance in respect of senior treasury accounting officers;
- the senior treasury accounting officer, in respect of other accountants,
- the main, secondary or appointed authorizing officer who ordered the transactions;

(4) Copies of final judgments to be served on the parties shall be prepared free of charge.

Section 53: (1) Certified accountants or de facto accountants shall directly forward their replies to interlocutory rulings to the Regional Audit Court

(2) They shall serve such replies on the authorities referred to in Section 52 above.

Section 54: (1) Upon the termination of the duties of the accountant, he shall, pending the official handing-over, be bound to notify his new place of residence and any subsequent change of residence to the Registrar in-Chief of the Regional Audit Court.

(2) Such compulsory notification shall equally be applicable to his successor.

(3) The rightful claimants of the accountant shall also be bound by this obligation.

Section 55: Where a certified accountant or de facto accountant, his successor or acting accountant refuses notification or for any reason whatsoever, notification cannot be effected to the addressee, the Procureur General of the Court of Appeal or President of the Regional Audit Court shall forward the judgement to the council or sub-divisional office of the area of the last known or declared place of residence.

In such a case, the mayor or sub-divisional officer shall cause the judgement to be notified, against a receipt.

(2) In case of personal service, a report shall be drawn up. The report and receipt shall be forwarded to the Regional Audit Court.

Section 56: (1) where the clerk is unable to find the addressee, he shall deposit a copy of the judgment at the council or office of the Sub-divisional Officer. He shall draw up a report thereof to be appended to the receipt.

(2) An official notice shall be posted thereafter at the place of receipt for one month. Such notice shall state that the Regional Audit Court has sent a judgment for service on the addressee through the council or office of the Sub-divisional Officer, against a receipt. In addition, where the addressee fails to collect such judgment within a period of one month, such notification shall be considered as having been served on him in person with all the legal implications.

(3) The receipt and reports referred to in this Section and where necessary, an attestation issued by the authorities to establish that the notice was posted for a period of one month shall be forwarded forthwith to the President of the Regional Audit Court.

Section 57: Where the de facto accountant is a member of the executive or decision making body of a regional or local authority, the supervisory authority shall, at the behest of the President of the Regional Audit Court, notify the judgement.

Section 58: All notifications and forwarded documents shall be issued against a receipt

Section 59. (1) Judgments of the Regional Audit Court shall be final.

(2) The authorizing officer of the concerned public body or duly authorized representative shall be responsible for their enforcement.

(3) Where a judgment is not enforced within six (6) months of notification, the President of the Regional Audit Court shall send a report thereof to the President of the Audit Bench who shall send a report to the President of the Republic and copy to the President of the National Assembly and the President of the Senate. He shall ensure its publication in the Official Gazette in English and French.

PART VII APPEALS

Section 60: Judgments delivered by the Regional Audit Court may be appealed against by way of review and setting aside of judgments.

CHAPTER I REVIEW

Section 61: Final judgments of the Regional Audit Court may be reviewed at the instance of the heads of those courts.

Section 62: (1) Review of judgements delivered by Regional Audit Court is a procedure to redress judgments fraught with an error which could not be detected earlier by the Regional Audit Court.

(2) Applications for review may be submitted, in writing, by the interested parties, either in favour of an accountant or against the accountant, in the case of error, omission, fraud or duplication.

(3) The time-limit for filing for review shall be thirty (30) years.

(4) The court shall deliver a fresh judgment in accordance with the procedure set out in this law.

CHAPTER II APPEALS BEFORE THE SUPREME COURT

Section 63: Appeals shall be examined in keeping with the law governing organization and functioning of the Supreme Court.

Section 64: Subject to any contrary special provisions, an appeal shall, under pain of inadmissibility, be filed within fifteen (15) days of the date of notification.

Section 65. The grounds and forms of appeal shall be those applicable to the Supreme Court

PART VIII
AMNESTY

Section 66. Fines for delay shall not be subject to amnesty and shall not feature on the criminal record of the convicted accounting officer. Payment may be waived in accordance with the rules and regulations in force.

PART IX
TRANSITIONAL AND FINAL PROVISIONS

Section 67.

- (1) Regional Audit Courts shall be set up progressively as warranted by the needs and resources of the State.
- (2) (a) Pending the putting in place of the Regional Audit Courts, the Audit Bench of the Supreme Court shall perform their duties in accordance with the provisions of Law No. 2003/005 of 21 April 2003

(b) To this end, the sections of the said Bench shall decide by judgement a first instance and in case of appeal, it shall determine the matter in a joint session of all its sections.

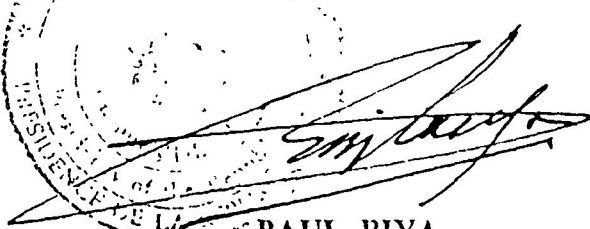
Provided that the judges who were members of the panel when the matter was heard at the first instance, shall not be members of the panel on appeal.

- (3) As soon as the Regional Audit Courts provided for by this law are put in place, all matters pending before the Audit Bench of the Supreme Court by virtue of subsection (1) above, shall be transferred before it.

Section 68. All previous instruments repugnant to this law are hereby repealed.

Section 69. This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

YAOUNDE, 29 DEC 2006



PAUL BIYA
PRESIDENT OF THE REPUBLIC