

Ogeessota dhuunfaadhaan yookiin waldaadhaan hojii kana irratti bobba’anii hojjachuu barbaadan gahumsa isaanii mirkaneessuun eeyyama ogummaa kennuun barbaachisaa ta’ee waan argameef;

Qabiinsa herregaa dhaabbilee Mootummaa, waldaalee fi dhuunfaa sirrii ta’e Naannoo keenya keessa akka jiraatu taasisuuf hordoffii fi to’annoon barbaachisaa waan ta’ee;

Akkaataa labsii mana hojii odiitara mummichaa oromiyaa irra deebiidhaan dhaabuuf bahe Lakk.90/1997 irra deebiidhaan fooyyesuuf bahe Lakk. 154/2002 keewwata 26 keewwata xiqqaa 1tiin dambiin kanatti aanuu Caffee Mootummaa Naannoo Oromiyaatiin bahee jira.

KUTAA TOKKO
Tumaalee Waliigalaa

1. Mata Duree Gabaabaa
Dambiin kun “Dambii Kenniinsa Eeyyama Ogummaa Ogeessota Odiitii fi Qabiinsa Herregaa Namoota Dhuunfaan yookiin Waldaan Hojjetan Murteessuuf Bahe, Lak. 4/2006 jedhamee waamamuu ni danda’a.

2. Hiika

- Akkaataan jechichaa hiika biraa kan kennisiisuuf yoo ta’e malee, Dambii kana keessatti:
- 1) “Eeyyama Ogummaa” jechuun eeyyama Odiitaroota yookiin ogeessota Herregaa gahumsa isaanii mirkanaaheef mana hojichaa tiin kennamu jechuu dha.
- 2) "Dhaabbilee" jechuun qaama seerummaa argatanii hojii daldalaa fi misoomaa irratti bobba’uun tajaajila kan kennan jechuudha.
- 3) "Garee Odiitii" jechuun qaama tajaajila odiitii akka kennuuf eeyyamameef ta’ee, yeroo hojii odiitii tokko gaggeessuuf bobba’u gurmaa’insa garee ogeessota odiitii miseensota lamaa fi isaa olqabate jechuudha.
- 4) "Labsii" jechuun Labsii Mana Hojii Odiitara Muummichaa Oromiyaa Irra Deebiidhaan Fooyyesuuf Bahe Lakk.154/2002 jechuudha.

በዚህ ስራ ላይ በግል ወይም በማህበር ተደራጅተው ለመስራት የሚፈልጉትን ባለሙያዎች ብቃታቸውን በማረጋገጥ የሙያ ፈቃድ መስጠት አስፈላጊ ሆኖ በመገኘቱ፤

በክልላችን ውስጥ በመንግስት ድርጅት ፣ በማህበራት እና በግል ተቋማት ትክክለኛ የሆነ የሂሳብ አያያዝ እንዲኖር ለማድረግ ክትትል እና ቁጥጥር አስፈላጊ በመሆኑ፤

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ዋና አዲተር መሥሪያ ቤትን እንደገና ለማቋቋም የወጣውን አዋጅ ቁጥር 90/1997ን በድጋሚ ለማሻሻል የወጣ አዋጅ ቁጥር 154/2002 አንቀጽ 26 ንዑስ አንቀጽ1 መሠረት ከዚህ የሚከተለው ደንብ በኦሮሚያ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት ወጥቷል፡፡

ክፍል አንድ
ጠቅላላ ድንጋጌ

፩. አጭር ርዕስ

ይህ ደንብ “በግል ወይም በማህበር የአዲት ወይም የሂሳብ አያያዝ ለሚሰሩ ባለሙያዎች የሙያ ፈቃድ አሰጣጥን ለመወሰን የወጣ ደንብ ቁጥር ፬/፪ሺ፯ ተብሎ ሊጠራ ይችላል፡፡

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ ደንብ ውስጥ

- ፩) “የሙያ ፈቃድ” ማለት ብቃታቸው ለተረጋገጠላቸው አዲተሮች ወይም የሂሳብ ባለሙያዎች የሚሰጥ የሙያ ፈቃድ ማለት ነው፡፡
- ፪) “ተቋማት” ማለት ህጋዊ ሰውነት አግኝተው በንግድ እና በልማት ስራ ላይ በመሰማራት አገልግሎት የሚሰጡ ማለት ነው፡፡
- ፫) “የአዲት ቡድን” ማለት የአዲት አገልግሎት እንዲሰጥ የተፈቀደለት አካል ሆኖ አንድ የአዲት ስራ ለማካሄድ ሲሰማራ ሁለት እና ከዚያ በላይ የአዲት ባለሙያዎችን የያዘ ማለት ነው፡፡
- ፬) “አዋጅ” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ዋና አዲተር መሥሪያ ቤትን እንደገና ለማቋቋም የወጣውን አዋጅ ቁጥር 90/1997ን በድጋሚ ለማሻሻል የወጣ አዋጅ ቁጥር 154/2002 ማለት ነው፡፡

Whereas, it is necessary to confirm professional competence of those who seek to engage in this profession either privately or in groups and licensing them;

Whereas, it is necessary to follow up and control in order that there shall be precise accounting in governmental and private institutes as well as in associations in the region;

In Accordance with a Proclamation to Amend Proclamation No 90/2005 to Re Establish The Office of Oromia National Regional State Auditor General Proclamation No.154/2005 Article 26 Sub Articles 1 the following regulation is issued by the Council of Oromia Regional.

Part One
General Provisions

1. Short Title

This regulation may be cited as the ‘Regulation for the Issuance of Certificate of Professional Competence to Private Auditors and Accountants No.4/2014.

2. Definition

Unless the context requires otherwise in this regulation:

- 1. “Professional license” means a license issued to be certified auditors and accountants.
- 2. “Institutes” means legal institutes engaged in service delivery of trade and development activities.
- 3. “Audit Team” means a team which authorized to render auditing service and consists of 2 or more audit members on duty.
- 4. “Proclamation” means a Proclamation to Amend Proclamation No 90/2005 to Re Establish the Office of Oromia National Regional State Auditor General Proclamation No. 154/2005.

- 5) "Mana Hojii" jechuun Mana Hojii Odiitara Muummicha Oromiyaa jechuudha.
- 6) "Namoota" Jechuun Odiitaroota yookiin ogeessota herregaa dhuunfaan yookiin waldaan gurmaahuun eeyyama ogummaa fudhatan jechuu dha.
- 7) "Ogeessa Herregaa" jechuun ogeessa ragaa gahumsa ogummaa herregaa qabaatee dhuunfaan yookiin waldaanhojii qabiinsa herregaa irratti bobba'e jechuudha.
- 8) "Ogeessa Herregaa Eeyyamameef" jechuun ogeessa tajaajila hojii herregaa dhuunfaadhaan yookiin waldaa dhaan hojjachuuf akkaata Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 9) "Ogeessa Herregaa Eeyyamameef Sadarkaa 1ffaa" jechuun ogeessa qabiinsa herregaa Dhaabbilee yookiin Manneen Hojii sadarka hunda irratti jiraniif tajaajila hojii herregaa kennuuf akkaataa dambii kanaan Mana Hojichaan kan eeyyamameef jechuudha.
- 10) "Ogeessa Herregaa Eeyyamameef Sadarkaa 2ffaa" jechuun ogeessa qabiinsa herregaa waldaalee, dhaabbilee, Manneen Hojii, Yuuniyeenota, Waldaa Hojii Gamtaa Bu'uuraa yookiin Interpiraayizoota Baajanni yookiin galiin isaanii waggaa Qr. 500,000,000 (miliyoona dhibba shan) fi isaa gadi ta'e irratti tajaajila qabiinsa herregaa kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 11) "Ogeessa Herregaa Eeyyamameef Sadarkaa 3ffaa" jechuun ogeessa qabiinsa herregaa, dhaabbilee, waldaalee, Manneen hojii ,Yuuniyeenota, Waldaa Hojii Gamtaa Bu'uuraa yookiin Interpiraayizoota Baajanni yookiin galiin isaanii waggaa Qr. 100,000,000 (miliyoona dhibba tokko) fi isaa gadi ta'e irratti tajaajila qabiinsa herregaa akka kennan Mana hojichaan kan eeyyamameef jechuudha.

- ፩) "መስሪያ ቤት" ማለት የኦሮሚያ ዋና ኦዲተር መስሪያ ቤት ማለት ነው።
- ፪) "ሰዎች" ማለት በግል ወይም በማህበር በመደራጀት የሙያ ፈቃድ የተቀበሉ ኦዲተሮች ወይም የሂሳብ ባለሙያዎች ማለት ነው።
- ፫) "የሂሳብ ባለሙያ" ማለት በሂሳብ ሙያ የብቃት ማረጋገጫ ኖሮት በግል ወይም በማህበር በሂሳብ አያያዝ ስራ ላይ የተሰማራ ማለት ነው።
- ፬) "የተፈቀደለት የሂሳብ ባለሙያ" ማለት በግል ወይም በማህበር ለመስራት በዚህ ደንብ መሰረት ከመስሪያ ቤቱ የሂሳብ ስራ አገልግሎት እንዲሰጥ የተፈቀደለት ባለሙያ ማለት ነው።
- ፭) "ደረጃ 1 የተፈቀደለት የሂሳብ ባለሙያ" ማለት በሁሉም ደረጃ ላሉት ተቋማት ወይም መስሪያ ቤቶች የሂሳብ ስራ አገልግሎት ለመስጠት በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት የሂሳብ አያያዝ ባለሙያ ማለት ነው።
- ፮) "ደረጃ 2 የተፈቀደለት የሂሳብ ባለሙያ" ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 500,000,000.00 (አምስት መቶ ሚሊዮን) እና ከዚያ በታች በሆነ ተቋማት፣ ማህበራት፣ ዩኒቨርሲቲ፣ መሰረታዊ የህብረት ስራ ማህበራት ወይም ኢንተርፕራይዞች የሂሳብ አያያዝ አገልግሎት እንዲሰጥ በመስሪያ ቤቱ የተፈቀደለት የሂሳብ አያያዝ ባለሙያ ማለት ነው።
- ፯) "ደረጃ 3 የተፈቀደለት የሂሳብ ባለሙያ" ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 100,000,000.00 (አንድ መቶ ሚሊዮን) እና ከዚያ በታች የሆኑ ተቋማት፣ ማህበራት፣ ዩኒቨርሲቲ፣ መሰረታዊ የህብረት ስራ ማህበራት ወይም ኢንተርፕራይዞች የሂሳብ አያያዝ አገልግሎት እንዲሰጥ በመስሪያ ቤቱ የተፈቀደለት የሂሳብ አያያዝ ባለሙያ ማለት ነው።

- 5. "Office" means the Oromia Regional State Auditor General Office.
- 6. "Individuals" means auditors or accountants who were organized either individually or in associations and are issued with professional license.
- 7. "Accountant" means an individual or organization holding accounting professional competency certificate to provide and engage in accounting activities.
- 8. "Authorized accountant" means an organization or individual authorized by the Office to render accounting service pursuant to this regulation.
- 9. "Level one authorized accountant" means an organization or individual authorized by the Office to render accounting service to institutes or offices found in all level pursuant to this regulation.
- 10. "Level two authorized accountant" means accountant who is authorized by the Office to render accounting service to institutes associations, unions or enterprises whose annual budget or income is less than 500,000,000 /five hundred million/.
- 11. "Level three authorized accountant" means accountant who is authorized by the Office to render accounting service to institutes associations, unions or enterprises whose annual budget or income is less than 100,000,000 /one hundred million /.

- 12) "Ogeessa Herregaa Eeyyamameef Sadarkaa 4ffaa" jechuun ogeessota qabiinsa herregaa waldaadhaan gurmaa'anii tajaajila hojii qabiinsa herregaa Yuuniyeenota ,Dhaabbilee, Manneen hojii ,Waldaa Hojii Gamtaa Bu'uuraa ,Interpiraayizoota baajanni yookiin galiin isaanii waggaa Qr.10,000,000 (miliyoona kudhan) fi isaa gadi irratti kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 13) "Odiitara" jechuun ogeessa ragaa gahumsa ogummaa odiitii qabaatee hojii odiitii irratti dhuunfaan yookiin waldaa dhaan bobba'uudhaan sirrummaa fi guutummaa qabiinsa herregaa fi gabaasa herregaa mirkaneessuun yaada kan kennu jechuudha.
- 14) "Odiitara Eeyyamameef" jechuun ogeessa tajaajila hojii odiitii dhuunfaadhaan yookiin waldaa dhaan hojjachuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 15) "Odiitara Eeyyamameef Sadarkaa 1ffaa" jechuun ogeessa tajaajila hojii odiitii herregaa dhaabbata sadarkaa hunda irratti argamaniif tajaajila odiitii kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha
- 16) "Odiitara Eeyyamameef Sadarkaa 2ffaa" jechuun ogeessa tajaajila hojii odiitii waldaalee, dhaabbilee, Manneen hojii, Yuuniyeenota, Waldaa Hojii Gamtaa Bu'uuraa yookiin Interpiraayizoota Baajanni yookiin galiin isaanii waggaa Qr. 500,000,000 (miliyoona dhibba shan) fi isaa gadi ta'e irratti kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 17) "Odiitara Eeyyamameef Sadarkaa 3ffaa" jechuun ogeessa tajaajila hojii odiitii waldaalee, dhaabbilee, manneen hojii , Yuuniyeenota, Waldaa Hojii Gamtaa Bu'uuraa yookiin Interpiraayizoota Baajanni yookiin galiin isaanii waggaa Qr. 100,000,000 (miliyoona dhibba tokko) fi isaa gadi ta'e irratti kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.

- ፲፪) “ደረጃ 4 የተፈቀደለት የሂሳብ ባለሙያ” ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 10,000,000.00 (አስር ሚሊዮን) እና ከዚያ በታች በሆኑ ተቋማት፣ ማህበራት፣ ዩኒቨርሲቲዎች፣ መሰረታዊ የህብረት ስራ ማህበራት ወይም ኢንተርፕራይዞች የሂሳብ አያያዝ አገልግሎት እንዲሰጥ በመስሪያ ቤቱ የተፈቀደለት የሂሳብ አያያዝ ባለሙያ ማለት ነው።
- ፲፫) “አዲተር” ማለት የአዲት የሙያ ብቃት ማረጋገጫ ማስረጃ ኖሮት በአዲት ስራ ላይ በግል ወይም በማህበር በመሰማራት የሂሳብ አያያዝ ትክክለኛነት ፣ ምሉዕነት እና የሂሳብ ሪፖርት በማረጋገጥ አስተያየት የሚሰጥ ማለት ነው።
- ፲፬) “የተፈቀደለት አዲተር” ማለት የአዲት ስራ አገልግሎት በግል ወይም በማህበር ለመስራት በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት ባለሙያ ማለት ነው።
- ፲፭) “ደረጃ 1 የተፈቀደለት አዲተር” ማለት የአዲት ስራ አገልግሎት በሁሉም ደረጃ ላይ ለሚገኙ ተቋማት የአዲት አገልግሎት ለመስጠት በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት ባለሙያ ማለት ነው።
- ፲፮) “ደረጃ 2 የተፈቀደለት አዲተር” ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 500,000,000.00 (አምስት መቶ ሚሊዮን) እና ከዚያ በታች የሆነ ማህበራት፣ ተቋማት፣ መስሪያ ቤቶች፣ ዩኒቨርሲቲዎች፣ መሰረታዊ የህብረት ስራ ማህበራት ወይም ኢንተርፕራይዞች የአዲት ስራ አገልግሎት እንዲሰጥ በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት ባለሙያ ማለት ነው።
- ፲፯) “ደረጃ 3 የተፈቀደለት አዲተር” ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 100,000,000.00 (አንድ መቶ ሚሊዮን) እና ከዚያ በታች የሆነ ማህበራት፣ ተቋማት፣ መስሪያ ቤቶች፣ ዩኒቨርሲቲዎች፣ መሰረታዊ የህብረት ስራ ማህበር ወይም ኢንተርፕራይዞች ላይ የአዲት ስራ አገልግሎት እንዲሰጥ በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት ባለሙያ ማለት ነው።

- 12. “Level four authorized accountant” means accountant who is authorized by the Office to render accounting service to institutes associations, unions or enterprises whose annual budget or income is less than 10,000,000 /ten million/.
- 13. “Auditor” means an organization or individual holding professional competence certificate that verifies accounting reports and recommends on the precision and completeness of such the report.
- 14. “Authorized Auditor” means an organization or individual authorized to render auditing service by the Office in accordance with this regulation.
- 15. “Level one authorized auditor” means an organization or individual authorized by the Office to render auditing service to institutes or offices found in all level pursuant to this regulation.
- 16. “Level two authorized auditor” means an auditor who is authorized by the Office to render auditing service to institutes associations, unions or enterprises whose annual budget or income is less than 500,000,000 /five hundred million/.
- 17. “Level three authorized auditor” means an auditor who is authorized by the Office to render auditing service to institutes associations, unions or enterprises whose annual budget or income is less than 100,000,000 /one hundred million/.

- 18) "Odiitara Eeyyamameef Sadarkaa 4 ffaa" jechuun ogeessota waldaadhaan gurmaa'anii tajaajila hojii odiitii Yuuniyeenota ,Manneen hojii ,Waldaa Hojii Gamtaa Bu'uuraa, Waldaalee Interpiraayizoota Maakroo Xixiiqqaa (IMX) baajanni yookiin galiin isaanii waggaa Qr.10,000,000 (miliyoona kudhan) fi isaa gadi irratti kennuuf akkaataa Dambii kanaatiin Mana Hojichaan kan eeyyamameef jechuudha.
- 19) "Waldaa" jechuun Waldaa Bu'uraa Hojii Gamtaa, Yuuniyeenoota Hojii Gamtaa, Feedereeshinii Hojii Gamtaa, Waldaa Misoomaa, Waldaa Faayinaansii, Waldaa ogummaa adda addaa fi Waldaa Hawaasummaa kamiyyuu jechuudha.
- 20) "Waldaa Ogummaa" jechuun sadarkaa Naannootti yookiin Biyyaatti yookiin Addunyaatti beekamtii kan qabuu fi Mana Hojii Odiitara Muummichaa Federaalaan yookiin Mana Hojii Odiitara Muummicha Oromiyaatiin fudhatama kan argate waldaa ogummaa qabiinsa herregaa fi odiitii jechuudha.
- 21) "Waldaa Ogeessota Hojii Odiitii" jechuun ogeessota ulaagaalee Dambii kana keessatti tumame guutanii akkaataa seera gurmaa'ina Waldaalee Naannoo Oromiyaatiin gurmaa'anii qaama gurmeessu irraa qaama seerummaa argatanii tajaajila hojii odiitii naannicha keessatti kan kennan jechuudha.
- 22) "Waldaa Ogeessota Qabiinsa Herregaa" jechuun ogeessota ulaagaalee Dambii kana keessatti tumame guutanii akkaataa seera gurmaa'ina waldaalee Naannoo Oromiyaatiin gurmaa'anii qaama gurmeessu irraa qaama seerummaa argatanii tajaajila hojii herregaa naannicha keessatti kan kennan jechuudha.
- 23) "Waraqaa Ragaa" jechuun ogeessota odiitii fi ogeessota herregaatiif gahumsa ogummaa isaanii mirkaneessuuf ragaa qaama dhimmi ilaaluun yookiin mana hojichaatiin kennamudha.

- ፲፰) “ደረጃ 4 የተፈቀደለት ኢዲተር” ማለት አመታዊ በጀታቸው ወይም ገቢያቸው ብር 10,000,000.00 (አስር ሚሊዮን) እና ከዚያ በታች የሆነ ማህበራት፣ ተቋማት፣ መስሪያ ቤቶች፣ የኒዮኖች፣ መሰረታዊ የህብረት ስራ ማህበራት ወይም ፣ አነስተኛ እና ጥቃቅን ኢንተርፕራይዞች የኢዲት ስራ አገልግሎት እንዲሰጥ በዚህ ደንብ መሰረት በመስሪያ ቤቱ የተፈቀደለት ባለሙያ ማለት ነው።
- ፲፱) “ማህበር” ማለት መሰረታዊ የህብረት ስራ ማህበር፣ የህብረት ስራ የኒዮኖች፣ የህብረት ስራ ፌዴሬሽን፣ የልማት ማህበር፣ የፋይናንስ ማህበር፣ የልዩ ልዩ ሙያ ማህበር እና ማንኛውም ህብረተሰባዊ ማህበር ማለት ነው።
- ፳) “የሙያ ማህበር” ማለት በክልል ወይም በሀገር ወይም በአለምአቀፍ ደረጃ እውቅና ያለው እና በፌዴራል የኢዲት ዋና መስሪያ ቤት ወይም በአሮሚያ የኢዲት ዋና መስሪያ ቤት ተቀባይነት ያገኘ የሂሳብ አያያዝ ወይም የኢዲት የሙያ ማህበር ማለት ነው።
- ፳፩) “የኢዲት ስራ ባለሙያዎች ማህበር” ማለት በዚህ ደንብ ውስጥ የተደነገገውን መስፈርቶችን አሟልተው በአሮሚያ ክልል የማህበራት አደረጃጀት ህግ መሰረት ተደራጅተው ከአደራጅ አካል ህጋዊ ሰውነት አግኝተው በክልሉ ውስጥ የኢዲት ስራ አገልግሎት የሚሰጡ ማለት ነው።
- ፳፪) “የሂሳብ አያያዝ ባለሙያዎች ማህበር” ማለት በዚህ ደንብ ውስጥ የተደነገገውን መስፈርቶችን አሟልተው በአሮሚያ ክልል የማህበራት አደረጃጀት ህግ መሰረት ተደራጅተው ከአደራጅ አካል ህጋዊ ሰውነት አግኝተው በክልሉ ውስጥ የሂሳብ ስራ አገልግሎት የሚሰጡ ማለት ነው።
- ፳፫) “የምስክር ወረቀት” ማለት ለኢዲት ባለሙያዎች ወይም ለሂሳብ ባለሙያዎች ሙያዊ ብቃታቸውን ለማረጋገጥ ጉዳዩ በሚመለከተው አካል ወይም በመስሪያ ቤቱ የሚሰጥ ማስረጃ ነው።

- 18. “Level four authorized auditor” means an auditor who is authorized by the Office to render auditing service to institutes associations, unions or enterprises whose annual budget or income is less than 10,000,000 /ten million/
- 19. “Association” means cooperative associations, cooperative unions, cooperative federation, development association, finance association, various professional associations, as well as any social association.
- 20. “Professional association” means accounting or auditing professional association that is recognized in regional, nationwide or internationally and accepted by the Oromia main auditor head office.
- 21. “Auditors’ professional association” means associations that met the criteria identified under this regulation, organized in accordance with Oromia region associations organization law, recognized by organizing entities and rendering auditing service in the region.
- 22. “Accountants’ professional association” means associations that met the criteria identified under this regulation, organized in accordance with Oromia region associations organization law, recognized by organizing entities and rendering accounting service in the region.
- 23. “Certificate” means evidence issued either by concerned body or the Office of the Oromia auditor General to verify the professional competency of auditors or accountants.

3. Ibsa Koorniyaa

Dambii kana keessatti jechi dhiiraan ibsame dubartiis ni dabalata.

4. Daangaa Raawwatiinsaa

Dambiin kun akkaataa Labsii Lak. 154/2002 Keewwata 7 Keewwata Xiqqaa 13-16tiin dhimmoota odii-taraa fi ogeessa herregaatiif eeyyama ogummaa kennuu, haroomsuu, dhoorkuu, fi haquu ilaalchisee Naannoo Oromiyaa keessatti raawwatamu hunda irratti raawwatiinsa ni qabaata.

KUTAA LAMA

Hojii, Ulaagaa Kenniinsa Eeyyama Ogummaa fi Sadarkaa Odiitara Eeyyamameef

5. Hojii Odiitara Eeyyamameefii

Odiitarri eeyyamameef hojiilee armaan gadii ni qabaata:

- 1) Ibsoota herregaa qophaa’an odiiiti gochuun yaada odiiitii ni kenna.
- 2) Gorsa ogummaa odiiitii ni kenna.
- 3) Sadarkaa eeyyamameef keesstti hojiilee odiiitii waliin qunnamtii qaban hundaa ni raawwata.

6. Eeyyama Ogummaa odiiitii Kennuuf Ulaagaalee Barbaachisan

- 1) Qormaata madaallii gahumsa ogummaa odiiitii darbuu isaanii qamaa dhimmi ilaalu irraa ragaa dhiheeffachuu kan danda’u;
- 2) Barumsa, muuxannoo hojii kallattiidhaanii fi akaakuu barnootaa Dambii kana keewwata 7 -10 jalatti tumaman kan guute;
- 3) Kutaa hojii, meeshaalee, kaappitalaa fi humna namaa barbaachisu kan guuttate;
- 4) Mana Murtiitiin mirgi ogummaa odiitarummaa isaa kan hin mulqamne yookiin hin dhorkamne;
- 5) Muxaannoo hojii kan qabuu yoo ta’ee naamusa ogummaa gaarii kan qabuu fi mana hojii keessatti hojjeete yookiin tajaajila kenneef irraa komiin ragaan deeggarame kan irratti hin dhiyaanne
- 6) Hoji odiiitii gaggeessuu irraa dhoorkamee yoo ture yeroo turmaata dhoorkaa kan xumure;
- 7) Ogeessota odiiitii qaxaree hojjachisu gahumsa ogummaa isaanii mirkaneessisee dhiheessuu kan danda’u;

፫. የጾታ አገላለጽ

በዚህ ደንብ ውስጥ በወንድ ፆታ የተገለጸው የሴትንም ፆታ ያካትታል።

፬ የተፈጻሚነት ወሰን

ይህ ደንብ በአዋጅ ቁጥር 154/2002 አንቀጽ 7 ንዑስ አንቀጽ 13-16 መሰረት አዲተሮችን ጉዳዮች ወይም የሂሳብ ባለሙያዎችን በተመለከተ የሙያ ፈቃድ መስጠት፣ ማደስ፣ ማገድን እና መሰረዝን በሚመለከት በኦሮሚያ ክልል ውስጥ የሚፈጸመው በሁሉም ላይ ተፈጻሚነት ይኖረዋል።

ክፍል ሁለት

የተፈቀደለት አዲተር የሙያ ፈቃድ መስጫ መስፈርት፣ ስራ እና ደረጃ

፭. በተፈቀደለት አዲተር የሚሰሩ ስራዎች የተፈቀደለት አዲተር ከዚህ የሚከተሉት ተግባሮች ይኖረዋል።

- ፩) የተዘጋጁትን የሂሳብ መግለጫዎችን አዲት በማድረግ የአዲት አስተያየት ይሰጣል።
- ፪) የአዲት ሙያዊ ምክር ይሰጣል።
- ፫) በተፈቀደለት ደረጃ ውስጥ ከአዲት ሥራ ጋር ግንኙነት ያላቸውን ሁሉንም ስራዎችን ያከናውናል።

፮ የአዲት ሙያ ፈቃድ ለመስጠት የሚያስፈልጉ መስፈርቶች

- ፩) የአዲት የሙያ ብቃት ፈተና መመዘኛ ማለፉን ጉዳዩ ከሚመለከተው አካል ማስረጃ ማቅረብ የሚችል፤
- ፪) በዚህ ደንብ አንቀጽ 7-10 ስር የተደነገጉትን ትምህርት፣ ቀጥተኛ የስራ ልምድ እና የትምህርት አይነት ያሟላ፤
- ፫) የሚያስፈልገውን የስራ ክፍል፣ መሳሪያዎች፣ ካፒታል እና የሰው ኃይል ያሟላ፤
- ፬) በፍርድ ቤት የአዲተርነት የሙያ መብቱ ያልተገፈፈ ወይም ያልታገደ፤
- ፭) የሥራ ልምድ፣ መልካም ሙያዊ ስነ-ምግባር ያለው እና አገልግሎት አሰጣቸው ደንበኞቹ ወይም መሥሪያ ቤቶች በማስረጃ የተደገፈ ቅሬታ ያልቀረበበት፤
- ፮) የአዲት ስራን ከማካሄድ ታግዶ የነበረ ከሆነ የእገዳ የቆይታ ጊዜውን ያጠናቀቀ፤
- ፯) ቀጥሎ የሚያሰራቸውን የአዲት ባለሙያዎችን የሙያ ብቃታቸውን አረጋግጦ ለማቅረብ የሚችል፤

3. Gender Reference

Provisions of this regulation set out in the masculine gender shall also apply to the feminine gender.

4. Scope of Application

This regulation shall apply on matters regarding issuance, renewal suspension and cancellation of auditors and accountant professional license in Oromia National Regional State in accordance with article 7 sub article 13-16 of proclamation No. 154/2002.

Part Two

Requirement for Issuance of Professional Licencse Duty and Level

5. Responsibilities of an Authorized Auditor

An authorized auditor shall have the following responsibilities:

- 1. Audits financial statements and issues recommendation,
- 2. Gives profession auditory advice,
- 3. Carries out all activities related to auditing duties under the level of authorization.

6. Criteria for the issuance of auditing professional license

- 1) He who is able to submit evidence, which certifies he has passed auditing professional competency examination from concerned body.
- 2) He who complements education direct work experience as well as field of study which are provided under articles 7-10 of this regulation.
- 3) He who fulfills the relevant preises, tools, capital and man power.
- 4) He, whose auditing or professional right is not cancelled or suspended.
- 5) He who has got professional license and who hadn’t received any evidence – backed complaints by customers or offices he had served in.
- 6) He who finalized his period of suspension if he had ever been suspended from doing auditing activities.
- 7) He who is able to confirm the professional competency of auditing professionals he has employed and could submit thereof.

8) Haalli raawwii keewwata kanaa qajeelfama bahuun kan murtaa’u ta’a.

7. Odiitara Eeyyamameef Sadarkaa 1ffaa

Waldaa yookiin Dhaabbata Ogees-sota Herregaa Addunyaa beekkamaa ta’e irraa sertifikkeetii gahumsaa fi beekkamtii ogummaa Herregaa kan qabu yookiin Ogummaa herregaa paabilikii tiin sertifikkeettii beekkamtii kan qabu ta’ee, odiitii alaa tiin muuxannoo hojii waggaa 2 (lama) kan qabu.

8. Odiitara Eeyyamameef Sadarkaa 2ffaa

Barumsa Qabiinsa Herregaa yookiin Qabiinsa Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko’oppereetiivii fi odiitii yookiin kan kana waliin qunnamtii qabuun:

- 1) Digrii jalqabaa yookiin Digrii j alqaba waliin kan waligitu kan qabu fi odiitii alaa irratti muuxannoo hojii waggaa 7 (torba) kan qabu yookiin odiitii keessaatiin muuxannoo hojii waggaa 9(sagal) kan qabu; yookiin
- 2) Digrii maastireetii kan qabuu fi odiitii alaa irratti muuxannoo hojii waggaa 5 (shan) kan qabu yookiin odiitii keessaatiin muuxannoo hojii waggaa 7(torba) kan qabu; yookiin
- 3) Digrii dooktireetii kan qabuu fi odiitara alaa ta’uun muuxannoo hojii waggaa 3 (sadi) kan qabu yookiin odiitii keessaatiin muuxannoo hojii waggaa 5(shan) kan qabu ta’uu qaba.

9. Odiitara Eeyyamameef Sadarkaa 3ffaa

Barumsa Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko’oppereetiivii fi odiitii yookiin kan kana waliin qunnamtii qabuun:

፳) የዚህ አንቀጽ አፈጻጸም በሚወጣው መመሪያ የሚወሰን ይሆናል።

፯. ደረጃ 1 የተፈቀደለት ኦዲተር

እውቅና ካለው ከአለምአቀፍ የሂሳብ ባለሙያዎች ማህበር ወይም ድርጅት የብቃት ሰርተፊኬት እና የሂሳብ ሙያ እውቅና ያለው ወይም በፐብሊክ ሂሳብ ሙያ የእውቅና ሰርተፊኬት ያለው ሆኖ በውጭ ኦዲት የ2 (ሁለት) አመት የስራ ልምድ ያለው።

፰. ደረጃ 2 የተፈቀደለት ኦዲተር

በሂሳብ አያያዝ ትምህርት ወይም በሂሳብ አያያዝ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ትምህርት ወይም በኮኦፐሬቲቭ ሂሳብ አያያዝ እና ኦዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ትምህርት፤

፩) የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ያለው እና በውጭ ኦዲት ላይ የ7 (ሰባት) አመት የስራ ልምድ ያለው ወይም በውስጥ ኦዲት የ9 (ዘጠኝ) አመት የስራ ልምድ ያለው ወይም

፪) የማስተርስ ድግሪ ያለው እና በውጭ ኦዲት ላይ የ5 (አምስት) አመት የስራ ልምድ ያለው ወይም በውስጥ ኦዲት የ7 (ሰባት) አመት የስራ ልምድ ያለው ወይም፤

፫) የዶክተሬት ድግሪ ያለው እና በውጭ ኦዲት ላይ የ3 (ሶስት) አመት የስራ ልምድ ያለው ወይም በውስጥ ኦዲት የ5 (አምስት) አመት የስራ ልምድ ያለው መሆን አለበት።

፱. ደረጃ 3 የተፈቀደለት ኦዲተር

በሂሳብ አያያዝ ትምህርት ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ትምህርት ወይም በኮኦፐሬቲቭ ሂሳብ አያያዝ እና ኦዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ትምህርት፤

8) The application of this article shall be defined by the upcoming procedure.

7. Level one authorized auditor

Competency certificate and accounting recognition from any recognized international association or organization of accountants, or certificate in public accounting with 2 years (two years) of experience in external auditing.

8. Level two authorized auditor

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

1. First degree or equivalent education and 7 (seven) years of experience for external audit as well as 9 (nine) years of experience for internal auditing.

2. M.A. degree and 5 (five) years of experience for external audit as well as 7 (seven) years of experience for internal auditing.

3. PhD and 3 (three) years of experience for external audit as well as 5 (five) years of experience for internal auditing.

9. Level three authorized auditor

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

- 1) Digrii jalqabaa yookiin Digrii jalqaba waliin kan waligitu qabaatee Odiitii alaatiin muuxannoo hojii waggaa 6 (jaha) yookiin odiitii keessaa, Odiitara waldaa, murteessaa gibiraa fi sassaabbii irratti Inispeektarummaadhaan muuxannoo hojii waggaa 8 (saddeet) kan qabu;
- 2) Digrii maastireetii kan qabuu fi odiitii alaa irratti muuxannoo hojii waggaa 4 (afur) kan qabu yookiin odiitii keessaatiin muuxannoo hojii waggaa 6 (jaha) kan qabu.

10. Odiitara Eeyyamameef Sadarkaa 4ffaa

Barumsa Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Bizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko'oppereetiivii fi odiitii yookiin kan kana waliin qunnamtii qabuun:

- 1) Digrii jalqabaa yookiin Digrii jalqaba waliin kan waligitu fi muuxannoo hojii waggaa 0 (zeeroo) qabaatee waldaadhaan qaama dhimmi ilaaluun kan gurmaae;
- 2) Leenjii gabaabaa Mana Hojichaatiin kennamu fudhatee haala gaariidhaan kan xumure.
- 3) Raawwiin tumaalee keewwata kanaa qajeelfamaan kan murtaa'uta.

KUTAA SADII

Hojii, Ulaagaa Kenniinsa Eeyyama Ogummaa fi Sadarkaa Ogeessa Qabiinsa Herregaa Eeyyamameef
11. Hojii Ogeessa Qabiinsa Herregaa Eeyyamameef

Ogeessi Qabiinsa Herregaa eeyyamameef hojiilee arman gadii ni qabaata:

- 1) Herrega taaksii hojjachuu;
- 2) Sirna qabiinsa herregaa fi sirna to'annoo keessaa diriirsuu;
- 3) Karoorra baajataa qopheessuu;
- 4) Seecaa hojii faayinaansii raachuu;
- 5) Herrega cufuu;
- 6) Gorsa ogummaa herregaa kenuu;
- 7) Ibsoota faayinaansii qopheessuu;
- 8) Sadarkaa Eeyyamni kennameef keessatti hojii qabiinsa herregaa waliin qunnamtii qaban hunda raawwachuu.

፩) የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ኖሮት በውጭ አዲት የ6 (ስድስት) አመት የስራ ልምድ ወይም በውስጥ አዲት፣ የማህበር አዲተር፣ በግብር መወሰኛ እና አሰባሰብ ላይ በኢንስፔክተርነት የ8 (ስምንት) አመት የስራ ልምድ ያለው፣

፪) የማስተርስ ድግሪ ያለው እና በውጭ አዲት ላይ የ4 (አራት) አመት የስራ ልምድ ያለው ወይም በውስጥ አዲት የ6 (ስድስት) አመት የስራ ልምድ ያለው፣

፫. ደረጃ 4 የተፈቀደለት አዲተር በሂሳብ አያያዝ ትምህርት ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ትምህርት ወይም በኮኦፐሬቲቭ ሂሳብ አያያዝ እና አዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ትምህርት፣

፬) የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ኖሮት እና የ0 (ዜሮ) ዓመት የስራ ልምድ ኖሮት ጉዳዩ በሚመለከተው አካል በማህበር የተደራጀ፣

፭) በመስሪያ ቤቱ የሚሰጠውን አጭር ስልጠና ተቀብሎ በጥሩ ሁኔታ ያጠናቀቀ፣

፮) የዚህ አንቀጽ ድንጋጌዎች አፈጻጸም በመመሪያ የሚወሰን ይሆናል።

ክፍል ሶስት

የተፈቀደለት የሂሳብ አያያዝ ባለሙያ ፈቃድ መስጫ መስፈርት፣ ስራ እና ደረጃ

፫፩. በተፈቀደለት የሂሳብ አያያዝ ባለሙያ የሚሰሩ ስራዎች በሂሳብ አያያዝ ሙያ የተፈቀደለት ባለሙያ ከዚህ የሚከተሉት ተግባሮች ይኖሩታል።

- ፩) የታክስ ሂሳብ መስራት፣
- ፪) የሂሳብ አያያዝ ስርዓት እና የውስጥ የቁጥጥር ስርዓት መዘርጋት፣
- ፫) የበጀት እቅድ ማዘጋጀት፣
- ፬) የፋይናንስ ትንተና ስራ ማከናወን
- ፭) ሂሳብ መዘጋጀት፣
- ፮) የሂሳብ ሙያዊ ምክር መስጠት፣
- ፯) የፋይናንስ መግለጫዎችን ማዘጋጀት፣
- ፰) በተሰጠው የሙያ ፈቃድ ደረጃ ውስጥ ከሂሳብ አያያዝ ጋር ተዛማጅነት ያላቸውን ሁሉንም ስራ ማከናወን፣

- 1. First degree or equivalent educational level and 6 (six) years of experience for external audit or 8 (eight) years of experience in internal auditing, associations' auditing, or as inspector in tax regulation and collection.

- 2. M.A. degree and 4 (four) years of experience for external audit as well as 6 (six) years of experience for internal auditing.

10. Level four authorized auditor

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

- 1. First degree or equivalent education and 0 (zero) years of experience and who is organized in associations by concerned body,
- 2. He who has participated in short term trainings given by Office and completed with good standing.
- 3. The application of this article shall be defined by the upcoming procedure

Part Three

Requirements for Issuance of Professional License Duty and Level Tasks to be done by Authorized Accountant

11. An authorized accountant shall have the following duties

- 1. Tax accounting tasks,
- 2. Extension of accounting and internal controlling system,
- 3. Preparing budget plan,
- 4. Financial analysis,
- 5. Closing account,
- 6. Giving professional advice on accounting,
- 7. Preparing financial statement and
- 8. Carries out all activities related to auditing tasks under level of authorization.

12.Eeyyama Ogummaa Qabiinsa Herregaa Kennuuf Ulaagaalee Barbaachisan

- 1) Qormaata madaallii gahumsa ogummaa herregaa darbuusaatiif qaama dhimmi ilaalu irraa ragaa dhiheeffachuu kan danda'u;
- 2) Barumsa, muuxannoo hojii kal lattiidhaanii fi akaakuu barnootaa Dambii kana Keewwata 13-16 jalatti tumaman kan guute;
- 3) Kutaahojii, meeshaalee,kaappitaalaa fi humna namaa barbaachisu kan guut-tate ;
- 4) Mana Murtiitiin mirgi ogummaa hojii herregaa isaa kan hin mulqamne yookiin hin dhorkamne;
- 5) Naamusa ogummaa gaarii kan qbuu fi maamiloota tajaajila kenneef irraa komiin ragaan deeggarama kan irratti hin dhiyaanne;
- 6) Hoji herregaa gaggeessuu irraa dhoorkamee yoo ture yeroo turmaata dhoorkaa kan xumure;
- 7) Ogeessota herregaa qaxaree hojachiisu gahumsa ogummaa isaanii mirkaneessisee beeksiisuu kan danda'u;
- 8) Haalli raawwii tumaalee Keewwata kanaa qajeelfama bahuun kan murtaa'u ta'a.

13. Ogeessa Herregaa Sadarkaa 1ffaa Eeyyamameef

Waldaa yookiin Dhaabbata Ogeessota Herregaa Addunyaa beekkamaa ta'e irraa Sertifikkeetii gahumsaa fi beekkamtii ogummaa Herregaa kan qabu yookiin Ogummaa herregaa paabilikii tiin sertifikkeettii beekkamtii qabaatee hojii herregaatiin muuxannoo hojii waggaa 1 (tokko) kan qabu.

14. Ogeessa Herregaa Sadarkaa 2ffaa Eeyyamameef

Barumsa Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko'oopperetiivii fi odiitii yookiin kan kana waliin qunnamtii qabuun:

፲፪.የሂሳብ አያያዝ የሙያ ፈቃድ ለመስጠት የሚያስፈልጉ መስፈርቶች

- ፩) የሂሳብ የሙያ ብቃት ፈተና መመዘኛ ማለፉን ጉዳዩ ከሚመለከተው አካል ማስረጃ ማቅረብ ለሚችል፤
- ፪) በዚህ ደንብ አንቀጽ 13-16 ስር የተደነገጉትን ትምህርት፣ ቀጥተኛ የስራ ልምድ እና የትምህርት አይነት ያሟላ፤
- ፫) የሚያስፈልገውን የስራ ክፍል፣ መሳሪያዎች፣ ካፒታል እና የሰው ኃይል ያሟላ፤
- ፬) በፍርድ ቤት የሂሳብ ስራ የሙያ መብቱ ያልተገፈፈ ወይም ያልታገደ፤
- ፭) መልካም ሙያዊ ስነ-ምግባር ያለው እና አገልግሎት ከሰጣቸው ደንበኞች በማስረጃ የተደገፈ ቅሬታ ያልቀረበበት፤
- ፮) የሂሳብ ስራን ከማካሄድ ታግዶ የነበረ ከሆነ የአገዳ የቆይታ ጊዜውን ያጠናቀቀ፤
- ፯) ቀጥሮ የሚያሰራቸውን የሂሳብ ባለሙያዎችን የሙያ ብቃታቸውን አረጋግጦ ለማቅረብ የሚችል፤
- ፰) የዚህ አንቀጽ የአፈጻጸም ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

፲፫.ደረጃ 1 የተፈቀደለት የሂሳብ ባለሙያ እውቅና ካለው ከአለምአቀፍ የሂሳብ ባለሙያዎች ማህበር ወይም ድርጅት የብቃት ሰርተፊኬት እና የሂሳብ ሙያ እውቅና ያለው ወይም በፕብሊክ ሂሳብ ሙያ የእውቅና ሰርተፊኬት ያለው ሆኖ በሂሳብ ስራ የ1 (አንድ) አመት የስራ ልምድ ያለው።

፲፬.ደረጃ 2 የተፈቀደለት የሂሳብ ባለሙያ በሂሳብ አያያዝ ትምህርት ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስአመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ትምህርት ወይም በኮንትራቲቭ ሂሳብ አያያዝ እና ኦዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ትምህርት፤

12. Criteria for the issuance of accounting professional license

- 1) He who is able to submit evidence, which certifies he has passed accounting professional competency examination from concerned body,
- 2) He who complements education, direct work experience as well as field of study which are provided under articles 13-16 of this regulation,
- 3) He who fulfills the relevant preises, tools, capital and man power,
- 4) He whose accounting professional right is not cancelled or suspended,
- 5) He who has got professional license and who hadn't received any evidence backed complaints by customers or offices he had served in,
- 6) He who finalized his period of suspension if he had ever been suspended from doing accounting activities,
- 7) He who is able to confirm the professional competency of auditing professionals he has employed and could submit thereof and
- 8) The application of this article shall be provided by the upcoming directive.

13.Level one Authorized Accountant

Competency certificate and accounting recognition from any recognized international association or organization of accountants, or certificate in public accounting with 1 year (one year) of experience.

14.Level Two Authorized Accountant

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

- 1) Digrii jalqabaa yookiin Digrii jalqba waliin kan waligitu kan qabu ta'ee, hojii herregaa yookiin odiitii alaa yookiin keessaa irratti muuxannoo hojii waggaa 6(jaha) kan qabu;yookiin dhaabbata beekamaa sirna qabiinsa herrega dachaa hordofu keessatti yookiin Mana hojii mootummaa keessatti hojii faayinaansii yookiin qabiinsa herregaa yookiin odiitii alaa yookiin keessaa irratti sadarkaa ittigafatamummaan waggaa 5 (shan) kan qabu; yookiin
- 2) Digrii maastireetii kan qabu ta'ee, hojii herregaa yookiin odiitii alaa yookiin keessaa irratti muuxannoo hojii waggaa 4(afur) kan qabu; yookiin dhaabbata beekamaa sirna qabiinsa herrega dachaa hordofu keessatti yookiin Mana hojii mootummaa keessatti hojii herregaa yookiin odiitii alaa yookiin odiitii keessaa irratti sadarkaa ittigafatamummaan waggaa 3(sadi) kan hojjete; yookiin
- 3) Digrii maastireetii qabaatee yuuniwersiitii yookiin koolleejjii beekamoo barumsa Akkaawuntiingii eebbisiisu keessatti barumsa qabiinsa herregaa sagantaa Digrii irratti waggaa 5(shan) kan barsiise; yookiin
- 4) Digrii dooktireetii kan qabu ta'ee, hojii herregaa yookiin odiitii alaa yookiin odiitii keessaa irratti muuxannoo hojii waggaa 2(lama) kan qabu yookiin dhaabbata beekamaa sirna qabiinsa herrega dachaa hordofu keessatti yookiin Mana Hojii Mootummaa keessatti hojii herregaa yookiin odiitii alaa yookiin odiitii keessaa irratti sadarkaa ittigafatamummaan waggaa 1 (tokko) kan hojjete.

15. Ogeessa Herregaa Sadarkaa 3ffaa Eeyyamameef

Barumsa Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Bizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Kooppereetiivii fi odiitii yookiin kan kana waliin qunnamtii qabuun:

- ፩) የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ያለው ሆኖ በሂሳብ ስራ ወይም በውጭ ወይም በውስጥ ኦዲት ላይ የ6 (ስድስት) አመት የስራ ልምድ ያለው ወይም በውስጥ ኦዲት ወይም የጥምር ሂሳብ አያያዝ ስርዓት በሚከተል እውቅና ባለው ድርጅት ውስጥ ወይም በመንግስት መስሪያ ቤት ውስጥ በፋይናንስ ስራ ወይም በሂሳብ አያያዝ ወይም በውጭ ወይም በውስጥ ኦዲት ላይ በኃላፊነት ደረጃ የ5 (አምስት) አመት የስራ ልምድ ያለው ወይም
- ፪) የማስተርስ ድግሪ ያለው ሆኖ በሂሳብ ስራ በውጭ ወይም በውስጥ ኦዲት ላይ የ4 (አራት) አመት የስራ ልምድ ያለው ወይም በመንግስት መስሪያ ቤት ውስጥ በፋይናንስ ስራ ወይም በሂሳብ አያያዝ ወይም በውጭ ወይም በውስጥ ኦዲት ላይ በኃላፊነት ደረጃ የ3 (ሶስት) አመት የስራ ልምድ ያለው ወይም
- ፫) የዶክተራት ድግሪ ኖሮት በአካወንቲንግ ትምህርት በሚያስመርቅ እውቅና የኒቨርሲቲ ወይም ኮሌጅ ውስጥ በሂሳብ አያያዝ ትምህርት በድግሪ ፕሮግራም ላይ 5 (አምስት) አመት ያስተማረ ወይም
- ፬) የዶክተራት ድግሪ ያለው ሆኖ በሂሳብ ስራ ወይም በውጭ ወይም በውስጥ ኦዲት ላይ የ2 (ሁለት) አመት የስራ ልምድ ያለው ወይም የጥምር ሂሳብ አያያዝ ስርዓት በሚከተል እውቅና ባለው ድርጅት ውስጥ ወይም በመንግስት መስሪያ ቤት ውስጥ በሂሳብ ስራ ወይም በውጭ ኦዲት ወይም በውስጥ ኦዲት ላይ በኃላፊነት ደረጃ 1 (አንድ) የሰራ።

፲፮. ደረጃ 3 የተፈቀደለት የሂሳብ ባለሙያ በሂሳብ አያያዝ ትምህርት ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ትምህርት ወይም በኮኦፐራቲቭ ሂሳብ እና ኦዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ትምህርት፤

- 1) First degree or equivalent education and 6 (six) years of experience in accounting or external and internal auditing or 5 (five) years of experience in internal auditing in an organization that practices joint accounting system or in any governmental office in higher position in finance or accounting or in both internal and external auditing or
- 2) M.A. degree and 4 (four) years of experience in external and internal auditing or as well as 3 (three) years of experience working in higher position in governmental office in finance or accounting or external and internal auditing or
- 3) PhD holder and who has taught accounting for 5(five) years in any recognized university and college that graduates students in accounting course (three) years of experience for external audit as well as 5 (five) years of experience for internal auditing or
- 4) PhD and 2 (Two) years of experience in accounting or external and internal auditing or 1 (one) year of experience in internal auditing in an organization that practices joint accounting system or in any governmental office in higher position in accounting or in both internal and external auditing.

15. Level Three Authorized Accountant

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

- 1) Digrii jalqabaa yookiin Digrii jalqaba waliin kan waligitu qabaatee yuuniiversiitii yookiin koolleejii beekamoo barumsa Akkaawuntiingii eebbisiisu keessatti barumsa qabiinsa herregaa sagan-taa Digrii irratti waggaa 4 (afur) kan barsiise yookiin hojii herregaa yookiin odiitii alaa yookiin kees-saa irratti muuxxannoo hojii waggaa 4 (afur) kan qabu;
- 2) Digrii maastireetii fi hojii herregaa irratti muuxannoo hojii waggaa sadi (3) kan qabu yookiin odiitii keessaatiin yookiin alaatiin muuxannoo hojii waggaa 4 (afur) kan qabu.

16. Ogeessa Herregaa Sadarkaa 4ffaa Eeyyamameef

Barumsa Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko'oppereetiivii fi Odiitii yookiin kan kana waliin qunnamtii qabuun:

- 1) Digrii jalqabaa yookiin Digrii jalqaba waliin kan waligitu fi muuxannoo hojii waggaa 0 (zeeroo) qabaatee waldaadhaan qaama dhimmi ilaaluun kan gurmaae;
- 2) Leenjii gabaabaa Mana Hojichaatiin kennamu fudhatee haala gaariidhaan kan xumure.
- 3) Raawwiin tumaalee keewwata kanaa qajeelfamaan kan murtaa'uta'a.

KUTAA AFUR

Dhaabbilee yookiin Manneen Hojii Odiitarrii yookiin Ogeessi Herregaa Dhuunfaan yookiin Waldaan Eeyyamameef Irratti Hojjetan

17. Odiitarri yookiin ogeessi herregaa dhuunfaan yookiin waldaadhaan eeyyamameef:

- 1) Dhaabbilee armaan gadiitti tarreef faman irratti hojjechuu ni danda'a:
 - (a) Dhaabbataa misooma mootummaa;
 - (b) Dhabbata miti-mootummaa;
 - (c) Dhaabbilee Dhuunfaa
 - (d) Feedereshinii waldaa gamtaa;

፩) የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ኖሮት በአካወንጉጉን ጎምህርት በሚያስመርቅ እውቅና ባለው የኒቨርሲቴ ወይም ኮሌጅ ውስጥ በሂሳብ አያያዝ ጎምህርት በድግሪ ፕሮግራም ላይ 4 (አራት) አመት ያስተማረ ወይም በሂሳብ ስራ ወይም በውጭ ወይም በውስጥ አዲት ላይ የ4 (አራት) አመት የስራ ልምድ ያለው፤

፪) ማስተርስ ድግሪ እና በሂሳብ ስራ ላይ የ3 (ሶስት) አመት የስራ ልምድ ያለው ወይም በውስጥ ወይም በውጭ አዲት የ4 (አራት) አመት የስራ ልምድ ያለው።

፲፮. ደረጃ 4 የተፈቀደለት የሂሳብ ባለሙያ በሂሳብ አያያዝ ጎምህርት ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ወይም በኢኮኖሚክስ ጎምህርት ወይም በኮንትራት ሂሳብ እና አዲት ወይም ከዚህ ጋር ተዛማጅነት ባለው ጎምህርት፤

፩. የመጀመሪያ ድግሪ ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ እና የ0 (ዜሮ) አመት የስራ ልምድ ይዞ በማህበር ከሚመለከተው አካል ጋር የተደራጀ

፪. በመስሪያ ቤቱ የሚሰጠውን ሥልጠና ወስዶ በጥሩ ሁኔታ ያጠናቀቀ፤

፫. የዚህ አንቀጽ አፈጻጸም በሚወጣው መመሪያ የሚወሰን ይሆናል።

ክፍል አራት

በግል ወይም በማህበር የተፈቀደለት አዲተር ወይም የሂሳብ ባለሙያ የሚሠሩ ተቋማት ወይም መሥሪያ ቤቶች

፲፯. በግል ወይም በማህበር የተፈቀደለት አዲተር ወይም የሂሳብ ባለሙያ፡-

- ፩) ከዚህ በታች በተዘረዘሩት ተቋማት ላይ ሊሠሩ ይችላል።
 - (ሀ) በመንግስታዊ መሥሪያ ቤቶች፤
 - (ለ) በመንግስታዊ የልማት ድርጅት፤
 - (ሐ) በመንግስታዊ ያልሆነ ድርጅት፤
 - (መ) በህብረት ሥራ ማህበር ፌዴሬሽን፤

- 1) First degree or equivalent education and who has taught accounting for 4(four) years in any recognized university and college that graduates students in accounting course (three) years of experience for external audit as well as 4 (four) years of experience for internal auditing or
- 2) M.A. degree and 3 (three) years of experience in accounting or 4 (four) years of experience for internal auditing.

16. Level Four Authorized Auditor

In accounting or accounting and finance or accounting information system or management or business management or business or economics or cooperative accounting and audit or in any other related fields:

- 1. First degree or equivalent education and 0 (zero) years of experience
- 2. He who has participated in short term trainings given by Office of the Oromia Auditor General and completed with good standing.
- 3. The application of this article shall be described by the upcoming directive.

Part Four

Institutes or offices in which an Organized or Individual Authorized Auditor or Accountant may work in

17. An auditor or an accountant who is authorized either individually or in group

- 1) May work in institutes listed below:
 - (a) Governmental offices or
 - (b) State developmental organizations or
 - (c) Non-governmental organizations or
 - (d) Cooperative federation or

- (e) Manneen hojii mootummaa;
 - (f) Koolleejjii sadarkaa adda addaa;
 - (g) Waldaa bu'uuraa hojii gamtaa;
 - (h) Waldaalee Inteerpiraayzii
M a a k r o o X i x i i q q a a ' n
gurmaa'an;
 - (i) Yuuniyeenii waldaa hojii gamtaa;
- 2) Keewwata kana Keewwata Xiqqaa 1(a) - (i) jalatti kan tumame akkuma jirutti ta'ee, odiitarri dhuunfaa yookiin waldaadhaan gurmaa'e Manneen Hojii Mootummaa oditii gochuuf Mana Hojii odiitara Muummichaa wajjiin waliigaltee uumuun bakka bu'ummaa fudhachuu qaba.

18. Dirqama Waliigalaa

- 1) Odiitarri yookiin Ogeessi herregaa eeyyamameef sadarkaa eeyyama ogummaa itti argate qofa irratti hojjachuu qaba.
 - 2) Odiitarri yookiin ogeessi herregaa eeyyamameef naamusa ogum-michi barbaadu kabajee hojjachuu qaba.
 - 3) Odiitarri yookiin Ogeessi herregaa eeyyamameef hojii dhaabbata miti-mootummaa fi dhuunfaa irratti hojjatu ilaalchisee yeroo Mana Hojichaa tiin gaafatame gabaasaa fi ragaalee deeggarsaa barbaachisaa ta'an hundaa dhiyeessuuf dirqama qaba.
 - 4) Odiitarri yookiin ogeessi herregaa mirkannoo gahumsaa qaama dhimmi ilaalu irraa aragtee fi eeyyama ogummaa mana hojjichaa irraa fudhateen hojjachuuf akkaataa seera daldalaatiin galmaa'ee qaama dhimmi ilaalu irraa eeyyama daldalaa bafaachuu qaba.
 - 5) Naannichaa keessatti dhuunfaan yookiin waldaadhaan akka hojjatan odiitaroonni yookiin ogees-sonni herregaa eeyyamameef sadarkaa hojii ogummaa kan eegan, naamusa ogummaa kan kabajanii fi tajaajila kennaniif gatiin kaffalchiisan seera kan hordofe ta'uu isaa to'achuuf akka danda'amu:
- (a) Gabaasa oditii yookiin herregaa dhaabbata yookiin qaama dhuunfaa oditii taasisanii;

- (ሠ) የግል ድርጅቶች
- (ረ) በሕብረት ሥራ ማህበር ዩኒየን፣
- (ሰ) በልዩ ልዩ ደረጃ ያሉ ኮሌጆች፣
- (ሸ) በመሠረታዊ የሕብረት ሥራ ማህበር፣
- (ቀ) በአስተዳደር ጥቅም የተደራጁ ማህበራት፣

፪) በዚህ አንቀጽ ንዑስ አንቀጽ 1(ሀ) - (ቀ) ሥር የተደነገገው እንደተጠበቀ ሆኖ በግል ወይም በማህበር ተደራጅቶ የመንግስት መስሪያ ቤቶችን ኦዲት ለማድረግ ከዋናው ኦዲተር መስሪያ ቤት ጋር ውል በመዋወል ውክልና መውሰድ አለበት

፲፰. አጠቃላይ ግዴታ

- ፩) የተፈቀደለት ኦዲተር ወይም የሂሳብ ባለሙያ የሙያ ፈቃድ ባገኘበት ደረጃ ላይ ብቻ መሥራት አለበት።
 - ፪) የተፈቀደለት ኦዲተር ወይም የሂሳብ ባለሙያ ሙያው የሚጠይቀውን ሥነ-ምግባር እክብሮ መሥራት አለበት።
 - ፫) የተፈቀደለት ኦዲተር ወይም የሂሳብ ባለሙያ ስራ የሚሰራለትን መንግስታዊ ያልሆነ ድርጅትና የግል ድርጅት ሥራ በሚመለከት በመሥሪያ ቤቱ ሲጠየቅ ሪፖርት እና አስፈላጊ የሆኑ ደጋፊ ማስረጃውን በሙሉ የማቅረብ ግዴታ አለበት።
 - ፬) ጉዳዩ ከሚመለከተው አካል የብቃት ማረጋገጫ ሰርተፊኬት ያገኘ ኦዲተር ወይም የሂሳብ ባለሙያ ከመሥሪያ ቤቱ በተቀበለው የሙያ ፈቃድ ለመሥራት በንግድ ሕግ መሠረት ተመዝግቦ ጉዳዩ ከሚመለከተው አካል የንግድ ፈቃድ ማውጣት አለበት።
 - ፭) በክልሉ ውስጥ በግል ወይ በማህበር እንዲሠሩ የተፈቀደላቸው ኦዲተሮች ወይም የሂሳብ ባለሙያዎች የሙያ ሥራ ደረጃ የሚጠብቁ፣ የሙያ ሥነ-ምግባር የሚያከብሩና ለዚህ አገልግሎት የሚያስከፍሉት ዋጋ ሕግን የተከተለ ለመሆኑ ለመቆጣጠር እንዲቻል፣
- (ሀ) ኦዲት ያደረጉትን የመንግሥት ተቋም ወይም የግል ድርጅት የኦዲት ወይም የሂሳብ ሪፖርት፣

- (e) Cooperative union or
 - (f) Colleges in different level or
 - (g) In basic cooperative associations or
 - (h) Small and micro enterprises or
 - (i) Private organization.
- 2) While the provision provided under sub article 1(a-i) is kept, agreement and power of attorney from the main auditor Office is needed in order to carry out auditing activities in governmental offices either individually or in organized.

18. General Duties

- 1) An authorized auditor or accountant shall only work on a level for which was issued professional license.
- 2) An authorized auditor or accountant shall work retaining the code of ethics needed for the profession.
- 3) An authorized auditor or accountant shall submit a comprehensive report and supportive documents when he is requested by Office regarding his activity in non-governmental and private organizations.
- 4) An authorized auditor or accountant shall, who was issued competency certificate from concerned body, shall be registered according to the trade law and obtain trade license from the concerned body to use the professional license he was issued by Office.
- 5) In order to check whether authorized auditors or accountants who are working in the region follow the code of ethics and receive legal fare for the service they render:
 - (a) They shall submit audit and accounting report of the institute or the private entity they have audited,

- (b) Baay'ina, sadarkaa barumsaa fi muuxannoo ogeessota hojii irratti bobbaasani, akkasumas yeroo barbaachisaa ta'etti hamma gatii kaffalchiisani;
- (c) Gabaasa sochii hojii herregaa dhaabbata isaanii;
- (d) Nagaheewwan galii fi baasii seera qabeessa ta'an;
- (e) Odeeffannoo barbaachisaa ta'an biroo yeroo gaafataman Mana Hojiichaaf dhiyeessuuf dirqama qabu.
- (f) Qaamni kamiyyuu akkaataa Dambii kanaatiin ulaagaa barbaachisaa guutee ogeessa herregaa yookiin odiitara eeyyamameef ta'ee hojjachuuf iyyanni dhiyeesse Mana Hojichaatiin qulqullaa'ee waraqaan ragaa eeyyama ogummaa yoo kennameef malee dhuunfaadhaan hojii qabiinsa herregaa yookiin odiitii naannicha keessatti gaggeessuun dhorkaadha.
- (g) Odiitarrii yookiin Ogeessi herregaa gahumsi isaa mirkanaa'ee eeyyama ogummaa argachuu kan danda'u afaan hojii Naanichaa yoo beeke qofa ta'a.
- (h) Odiitarri yookiin Ogeessi herregaa heeraa fi seera biyyattii fi naannichaa kabajee hojjachuu qaba.

19. Odiitaroota yookiin Ogeessota Qabiinsa Herregaa Eeyyamameef Iddoo Birraa Irraa Dhufan

- 1) Odiitarootaa yookiin ogeessota qabiinsa herregaa eeyyamameef waraqa ragaa Feederaalaa yookiin Naannolee biroo irraa qabatani dhufan manni hojiichaa galmeessuudhaan ulaagaalee barbaachisaa ta'an guutuun isaanii yoo mirkanaa'ee naannicha keessatti hojjachuu ni danda'u jedhee yoo itti amane akka hojjatan eeyyamuufii ni danda'a.
- 2) Haalli raawwii keewwata kanaa qa jeelfama bahuun kan murtaahu ta'a.

20. Haala Guddina Sadarkaa Odiitaraa fi Ogeessa Qabiinsa Herregaa Eeyyamameef

- 1) Odiitaroonnii fi ogeessonni qabiinsa herregaa eeyyamameef sadarkaa hojjachaa jiran irraa gara isa ol'aanuutti guddachuu ni danda'u.

- (ሰ) በሥራ ላይ ያሰማሯቸውን ባለሙያዎችን ብዛት፣ የትምህርት ደረጃና ልምድ፣ እንዲሁም አስፈላጊ በሆነ ጊዜ የሚያስከፍሉት የክፍያ መጠን
- (ሐ) የድርጅታቸውን የሂሳብ ሥራ እንቅስቃሴ ሪፖርት፣
- (መ) ሕጋዊ የሆኑ የገቢና የወጪ ደረሰኞች፣
- (ሠ) ሌላ አስፈላጊ የሆኑ መረጃ ሲጠየቁ ለመሥሪያ ቤቱ ለማቅረብ ግዴታ አለባቸው።
- (ረ) ማንኛውም አካል በዚህ ደንብ መሠረት አስፈላጊውን መስፈርት አሟልቶ የተፈቀደለት የሂሳብ ባለሙያ ወይም አዲተር ሆኖ ለመሥራት ያቀረበው ማመልከቻ በመሥሪያ ቤቱ ተጣርቶ የሙያ ፈቃድ የምስክር ወረቀት ካልተሰጠው በስተቀር በክልሉ ውስጥ በግል የሂሳብ አያያዝ ሥራ ወይም አዲት ማካሄድ ክልክል ነው።
- (ሰ) ብቃቱ የተረጋገጠ አዲተር ወይም የሂሳብ ባለሙያ የሙያ ፈቃድ ለማግኘት የሚችለው የክልሉን የሥራ ቋንቋ ካወቀ ብቻ ይሆናል።
- (ሸ) አዲተር ወይም የሂሳብ ባለሙያ የአገሪቷን እና የክልሉን ሕገ መንግስትና ሕግ አክብሮ መሥራት አለበት።

- ፲፱. ከሌላ ቦታ የሚመጡ የተፈቀደላቸው አዲተሮች ወይም የሂሳብ አያያዝ ባለሙያዎች
- ፳ ከፌዴራል ወይም ከሌሎች ክልሎች የምስክር ወረቀት ይዘው የሚመጡትን የተፈቀደላቸውን አዲተሮች ወይም የሂሳብ አያያዝ ባለሙያዎች መሥሪያ ቤቱ በመመዘገብ አስፈላጊ የሆኑ መስፈርቶችን ማሟላታቸው ተረጋግጦ በክልሉ ውስጥ ለመሥራት ይችላሉ ብሎ ካመነበት እንዲሠሩ ሊፈቅድላቸው ይችላል።
- ፳፻ የዚህ አንቀጽ አፈጻጸም በሚወጣው መመሪያ የሚወሰን ይሆናል።

- ፳. የተፈቀደለት አዲተር እና የሂሳብ አያያዝ ባለሙያ የደረጃ ዕድገት
- ፳፻ የተፈቀደላቸው አዲተሮችና የሂሳብ አያያዝ ባለሙያዎች እየሰሩበት ካለው ደረጃ ወደ ቀጣዩ ደረጃ ለማደግ ይችላሉ።

- (b) Number education and experience of their employees deployed for the job,
- (c) Audit report of their company,
- (d) Legal receipts,
- (e) They shall submit other relevant evidence up on request ,
- (f) It is strictly forbidden to carry out accounting or auditing activities privately in the region unless, in accordance with this regulation unless the application lodged by such a person to work as authorized accountant or auditor is reviewed, and professional license is issued by the Office,
- (g) An authorized auditor or accountant shall only be issued professional license if and only if he knows the working language of the region,
- (h) The Auditor or the accountant shall carry out his task respecting both the country's and the region's constitutions and laws.

19. Authorized Auditors or Accountants who come from other Places

- 1) The Office registers authorized auditors and accountants who come from the federal or other regions with certificates, checks whether they meet relevant requirements as well as criteria and then may allow them to work in the region if such an Office believes they can work in the region.
- 2) The application of this article shall be provided by the upcoming directive.

20. Promotion of Authorized Auditor and Accountant

- 1) Authorized auditors and accountants may promote to the next step

- 2) Guddina sadarkaa ilaalchisee ulaagaalee guutamuu qaban irratti Manni Hojichaa qajeelfama ni baasa.

21. Ogummaa Jijjiiruu

- 1) Odiitarri yookiin Ogeessi herregaa eyyamameef ogummaa isaa gara ogummaa herregaa yookiin odiitiitti jijjiiruu yoo barbaade gaaffii isaa gara mana hojichaatti dhiye-eeffachuu ni danda'a.
- 2) Ogummaa jijjiiruu ilaalchisee ulaagaaleen guutamuu qaban qajeelfama bahuun kan murtaa'u ta'a.

**KUTAA SHAN
Qormaataa fi Leenjii**

22. Qormaata

- 1) Namni eeyyama ogummaa odiitii yookiin qabiinsa herregaa argachuuf gaaffii dhiyeessu hundi qormaata madaallii gahumsa ogummaa kennamuuf darbuu qaba.
- 2) Manni Hojichaa qormaata mirkannoo gahumsa ogummaa kennamu irratti qaama kallatiidhaan dhimmi ilaalu waliin waliigaltee uumuu ni danda'a. Haalli raawwii isaa qajeelfama bahuun kan murtaa'u ta'a.

23. Leenjii

- 1) Eebbifamtoota dhaabbilee barnoota ol'aano adda addaa irra barnoota "Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin Barnoota biizinesii yookiin Ikonomiksii yookiin Herrega Ko'oppereetiivii fi Odiitii" yookiin kan kana waliin qunnamtii qabuun digirii jalqabaa yookiin Digrii jalqaba waliin kan waligitu kan qaban ta'anii hojii odiitiirratti bobba'uu yoo barbaadan Manni Hojichaa ogummaa odiitii irratti leenjii yeroo gabaabaa ni kenna.
- 2) Eebbifamtoota dhaabbilee barnoota ol'aano adda addaa irraa barnoota "Qabiinsa Herregaa yookiin Herregaa fi Faayinaansii yookiin Sirna Odeeffannoo Herregaa yookiin Hooggansaa yookiin Hooggansa Biizinesii yookiin

፪) የደረጃ ዕድገትን በሚመለከት መሟላት ያለባቸው መስፈርቶች ላይ መሥሪያ ቤቱ መመሪያ ያወጣል።

፳፩. ሙያ መቀየር

- ፩) የተፈቀደለት አዲተር ወይም የሂሳብ አያያዝ ባለሙያ ሙያውን ወደ ሂሳብ ሙያ ወይም አዲት ሙያ መቀየር ከፈለገ ጥያቄውን ለመሥሪያ ቤቱ ማቅረብ ይችላል።
- ፪) ሙያ መቀየርን በሚመለከት መሟላት ያለባቸው መስፈርቶች በሚወጣው መመሪያ የሚወሰን ይሆናል።

**ክፍል አምስት
ፈተና እና ሥልጠና**

፳፪. ፈተና

- ፩) የአዲት ወይም የሂሳብ አያያዝ ሙያ ፈቃድ ለማግኘት ጥያቄ የሚያቀርብ ሁሉም ሰው የሚሰጠውን የሙያ ብቃት መመዘኛ ፈተና ማለፍ አለበት።
- ፪) መሥሪያ ቤቱ በሚሰጠው የሙያ ብቃት ማረጋገጫ ፈተና ላይ ጉዳዩ በቀጥታ ከሚመለከተው አካል ጋር ውል ማድረግ ይችላል። የአፈጻጸሙ ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

፳፫. ሥልጠና

- ፩) ክልዩ ልዩ የከፍተኛ ትምህርት ተቋማት “በሂሳብ አያያዝ ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ትምህርት ወይም በኢኮኖሚክስ ወይም በኮንትራት ሂሳብ እና አዲት” ወይም ከዚህ ጋር ተዛማጅነት ባላቸው የመጀመሪያ ደረጃ ድግሪ ተመራቂዎች ሆነው በአዲት ስራ ላይ ለመሰማራት ከፈለጉ መስሪያ ቤቱ በአዲት ሙያ ላይ የአጭር ጊዜ ሥልጠና ይሰጣል።
- ፪) ክልዩ ልዩ የከፍተኛ ትምህርት ተቋማት “በሂሳብ አያያዝ ወይም በሂሳብ እና ፋይናንስ ወይም በሂሳብ መረጃ ስርዓት ወይም በአመራር ወይም በቢዝነስ አመራር ወይም በቢዝነስ ትምህርት ወይም በኮንትራት ሂሳብ

- 2) The Office shall issue procedures on requirements that shall be met regarding promotion.

21. Change of Profession

- 1) If the authorized auditor or accountant desires to change his profession to auditing or accounting professions, he may submit his request to the Office.
- 2) Requirements those shall be met regarding change of profession shall be decided on the procedure to be set.

**Part Five
Examination and Training**

22. Examination

- 1) Any person who lodges request to obtain auditing or accounting profession license shall pass the professional competency examination.
- 2) The Office is entitled to reach an agreement with the concerned body regarding the professional competency examination issued by such an Office. Its execution shall be decided on the procedure to be set.

23. Training

- 1) The Office shall give a short term training on auditing for those who are interested and graduated with first degree from different higher learning institute in accounting or accounting and finance or accounting information systems or management or business management or business education or economics or cooperative accounting and auditing.
- 2) The main office shall give a short term training on accounting for those who are interested and graduated with first degree from different higher learning institute

Herrega Ko'opperetiivii fi Odiitii" yookiin kan kana waliin qunnamtii qabuun digirii jalqabaa kan qaban ta'anii hojii qabiinsa herregaa irratti bobba'uu yoo barbaadan Manni Hojichaa ogummaa herregaa irratti leenjii yeroo gababaa ni kenna.

- 3) Qaamni qormaata mirkannoo gahumsa ogummaa fudhatu leenjii kan barbaadu yoo ta'e Manni Hojichaa haala mijeessuu ni danda'a.
- 4) Haalli raawwii keewwata kanaa qajeelfama bahuun kan murtaa'u ta'a.

KUTAA JAHA

Odiitaroota yookiin Ogeessota Qabiisa Herregaa Waldaan Gurmaa'anii Hojjechuu barbaadan, Iyyattoota Hojjattoota Hojii Mootummaa Irra Jiranii fi Haala Kenna Eeyyama Ogummaa

24. Odiitaroota yookiin Ogeessota Herregaa Waldaadhaan Gurmaahanii Hojjechuu barbaadan

- 1) Odiitaroonni yookiin Ogeessonni herregaa ulaagaalee Dambii kana keessatti tumaman guutan akkaataa sadarkaa isaaniitiin waldaan gurmaa'anii tajaajila oditii yookiin qabiinsa herregaa kennuu ni danda'u.
- 2) Odiitaroonni yookiin Ogeessonni herregaa waldaan gurmaa'anii tajaajila oditii yookiin qabiinsa herregaa irratti bobba'uu barbaadan tokkoon tokkoon miseensoota isaanii ulaagaalee Dambii kana keessatti tumaman kan guutan yoo ta'e qormaata madaallii gahumsaa darbuu qabu.
- 3) Odiitaroonni yookiin Ogeessonni herregaa waldaan gurmaa'uuf ulaagaalee barbaachisu hundaa guutan akkaataa seera gurmaa'ina waldaalee Naaannoo Oromiyaatiin gurmaa'anii qaama gurmeessu irraa qaama seerummaa erga argatanii booda mana hojichaa beeksisuudhaan eeyyama ogummaa fudhatanii hojjachuu ni danda'u.

ሂሳብ እና ኦዲት" ወይም ከዚህ ጋር ተዛማጅነት ባላቸው በመጀመሪያ ድግሪ ተመራቂዎች ሆነው ወይም ከመጀመሪያ ድግሪ ጋር ተመጣጣኝ የሆነ ያላቸው በሂሳብ አያያዝ ስራ ላይ ለመሰማራት ከፈለጉ መስሪያ ቤቱ በሂሳብ ሙያ ላይ የአጭር ጊዜ ሥልጠና ይሰጣል።

፫) የሙያ ብቃት ማረጋገጫ ፈተና የሚወስድ አካል ሥልጠና የሚፈልግ ከሆነ መስሪያ ቤቱ ሁኔታውን ማመቻቸት ይችላል።

፬) የዚህ አንቀጽ አፈጻጸም በሚወጣው መመሪያ የሚወሰን ይሆናል።

ክፍል ስድስት

በማህበር ተደራጅተው ለመስራት የሚፈልጉ ኦዲተሮች ወይም የሂሳብ ባለሙያ በመንግስት ስራ ላይ ላሉ አመልካቾች የሙያ ፈቃድ አሰጣጥ ሁኔታ

፳፬. በማህበር ተደራጅተው ለመስራት የሚፈልጉ ኦዲተሮች ወይም የሂሳብ ባለሙያዎች

፩) በዚህ ደንብ ውስጥ የተደነገጉትን መመዘኛዎችን የሚያሟሉ ኦዲተሮች ወይም የሂሳብ ባለሙያዎች በደረጃቸው መሰረት በማህበር ተደራጅተው የኦዲት ወይም የሂሳብ አያያዝ አገልግሎት መስጠት ይችላሉ።

፪) በኦዲት ወይም በሂሳብ አያያዝ በማህበር ተደራጅተው የኦዲት ወይም የሂሳብ አያያዝ አገልግሎት ለመስጠት የሚፈልጉ ኦዲተሮች ወይም የሂሳብ ባለሙያዎች እያንዳንዳቸው አባሎቻቸው በዚህ ደንብ ውስጥ የተደነገጉትን መመዘኛዎችን የሚያሟሉ ከሆነ የብቃት መመዘኛ ፈተና ማለፍ አለባቸው።

፫) በማህበር ለመደራጀት የሚያስፈልጉ መመዘኛዎችን የሚያሟሉ ኦዲተሮች ወይም የሂሳብ ባለሙያዎች በኦሮሚያ ክልል የማህበራት አደረጃጀት ህግ መሰረት ከአደራጅ አካል ህጋዊ ሰውነት ካገኙ በኋላ መስሪያ ቤቱን በማስታወቅ የሙያ ፈቃድ ተቀብለው መስራት ይችላሉ።

in accounting or accounting and finance or accounting information systems or management or business management or business education or economics or cooperative accounting and auditing.

- 3) If anyone who takes professional competency examination wants to take training, the Office may facilitate it.
- 4) The execution of this article shall be decided by the procedure to be set.

Part Six

Procedures of Issuance of Professional License for Auditors or Accountants who are working in Governmental offices and Desire to Work in Groups

24. Auditors or Accountants who want to be organized and Work

- 1) Auditors and accountants who meet the requirements provided in this regulation may be organized and render auditing and accounting service according to their level.
- 2) For auditors or accountants who want to be organized and render accounting and auditing service, they shall pass the professional competency examination if each of their members meets the requirements identified in this regulation.
- 3) If auditors or accountants who meet the criteria required to be organized in associations obtain, in accordance with Oromia Region organizational laws of associations, recognition from the organizing entity, they may receive professional license, and carry out their activities by notifying the Office.

25. Haala Iyyattoota Hojii Mootummaa Irra Jiran

- 1) Iyyattoonni hojii mootummaa irra jiraatanii ulaagaalee Dambii kana keessatti tumaman guutan ogeessa herregaa yookiin odiitara eeyyameef ta'uun hojjachuuf ragaa eeyyama ogummaa argachuu ni danda'u.
- 2) Keewwata kana Keewwata xiqqaa 1 jalatti kan tumame akkuma jirutti ta'ee, iyyattoonni manneen hojii mootummaa keessatti hojjataa jiran ogummaa kanaan bobba'uuf ulaagaalee barbaachisu guutaanii yoo argaman eeyyama ogummaa argachuuf hojii mootummaa gadi dhiisuu isaanii kan ibsu ragaa Mana Hojichaa tiif dhiyeessuu qabu.

26. Haala Kennaa Eeyyama Ogummaa

- 1) Ogeessi herregaa yookiin odiitii kamiyyuu ogummaa kanaan hojjachuu barbaadu ulaagaalee Dambii kana keessatti tarreeffaman yoo guutee argame eeyyama ogummaa herregaa yookiin odiitii baafachuu ni danda'a.
- 2) Ragaan eeyyama ogummaa odiitii fi qabiinsa herregaa kan kennamu Odiitara Muummichaatiin yoo raggae qofadha.

KUTAA TORBA

Hordoffii, Haaroomsa, Dhoorkaa, Haquu fi Eeyyama OgummaaDhorkame Haaromsuu

27. Hordoffii

- 1) Manni hojichaa teessoo fi baay'ina maamiltootaa bara baraan eeyyama ogummaa fudhatan adda baasuun ni hordofa.
- 2) Ogeessi eeyyama ogummaa qabiinsaa herregaa yookiin odiitii qabu akkaataa qajeelfama naamusaa ogeessota herregaa yookiin odiitii eegee hojjachaa jiraachuu isaa hordoffiin gama hundaa ni taasi-fama.
- 3) Haalli raawwii isaa qajeelfama bahuun kan murtaahu ta'a.

፳፮. በመንግስት ስራ ላይ ስላሉ አመልካቾች ሁኔታ

- ፩) በመንግስት ስራ ላይ ያሉ አመልካቾች በዚህ ደንብ ውስጥ የተደነገጉትን መመዘኛዎችን አሟልተው የተፈቀደላቸው የሂሳብ ባለሙያ ወይም አዲተር በመሆን ለመስራት የሙያ ፈቃድ ማስረጃ ማግኘት ይችላሉ።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገው እንዳለ ሆኖ በመንግስት መስሪያ ቤቶች ውስጥ በመስራት ላይ ያሉ አመልካቾች በዚህ ሙያ ለመስማራት አስፈላጊ መመዘኛዎችን አሟልተው ከተገኙ የሙያ ፈቃድ ለማግኘት የመንግስት ስራ መልቀቃቸውን የሚገልጽ ማስረጃ ለመስሪያ ቤቱ ማቅረብ አለባቸው።

፳፯. የሙያ ፈቃድ አሰጣጥ ሁኔታ

- ፩) በዚህ ሙያ ለመስራት የሚፈልግ ማንኛም የሂሳብ ወይም የአዲት ባለሙያ በዚህ ደንብ ውስጥ የተዘረዘሩትን መመዘኛዎችን አሟልቶ ከተገኘ የሂሳብ ወይም የአዲት የሙያ ፈቃድ ማውጣት ይችላል።
- ፪) የሚሰጠው የአዲት እና የሂሳብ አያያዝ የሙያ ፈቃድ ማስረጃ በዋናው አዲተር ከጸደቀ ብቻ ነው።

ክፍል ሰባት

ክትትል፣ እድሳት፣ እገዳ፣ ስረዛ እና የታገደ የሙያ ፈቃድ ማደስ

፳፰. ክትትል

- ፩) መስሪያ ቤቱ በየዓመቱ የሙያ ፈቃድ የተቀበሉትን ባለሙያዎችን የደንበኞቻቸውን አድራሻ እና ብዛት በመለየት ይከታተላል።
- ፪) የሂሳብ አያያዝ ወይም የአዲት የሙያ ፈቃድ ያለው ባለሙያ የሂሳብ ባለሙያዎችን ወይም የአዲተር የስነ-ምግባር መመሪያ ጠብቆ በመስራት ላይ ለመገኘቱ በሁሉም አቅጣጫ ክትትል ይደረጋል።
- ፫) የዚህ አፈጻጸም ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

25. Regarding Applicants who are in Working in Governmental Offices

- 1) Applicants who are in working in governmental offices can obtain professional license to work as an authorized accountant or auditor if they meet the requirements provided in this regulation.
- 2) Keeping the provision identified under sub article 1 of this article applicants who are in working in governmental offices shall provide with a clearance from the governmental office if they meet the criteria to work in this profession and want to get professional license.

26. Licensing Procedure

- 1) Any accountant or auditor who wants to engage in this profession can be issued with professional license if he meets the requirement provided in this regulation.
- 2) The auditing and accounting professional license supposed to be issued shall only be issued if it is approved by the auditor general.

Part Seven

Follow up, Renewal, Suspension, Cancellation and Renewal of Suspended Professional License

27. Follow up

- 1) The Office shall distinguish address and number of customers of those who are issued professional license and follow them up.
- 2) Their shall be multi functional follow up on the professional issued with accounting or auditing license to check whether such a professional is working in line with the code of ethics of accounting or auditing.
- 3) The execution of this article shall be decided by the directive to be issued.

28. Haaroomsa Eeyyama Ogummaa

- 1) Odiitarri yookiin ogeessi herregaa dhuunfaa yookiin waldaaleen eeyyama ogummaa mana hojjichaa iraa fudhate eeyyama ogummaa isaa waggaa waggaadhaan haroomsuu qaba.
- 2) Yeroon eeyyamni ogummaa itti haaromsamu barri baajataa seenee ji'a sadii keessatti (Adoolessa 1-Fulbaana 30tti) ta'a.

29. Haalawwan Haaromsi Eeyyama Ogummaa Itti Dhoorkamu

- 1) Naamusa ogummaan odiitii yookiin qabiinsi herregaa gaafatuun ala raawwachuun isaa ragaan yoo mirkanaa'e;
- 2) Safartuuwan sadarkaa ogummaa kan hin guunne ta'uun isaa yoo mirkanaa'e;
- 3) Odiitara dhaabbata odiitii hundeesse yoo ta'e kaappitaalli hojii irra oolche gahaa kan hin taanee fi ogeesota odiitii gahumsa qaban qaxaree kan hin bobbaafne ta'uun isaa yoo mirkanaa'e;
- 4) Daangaa yeroo eeyyama Ogummaa itti haaromsamu ol ture yoo argame;
- 5) Malaamaltummaa raawwachuun yookiin amantaa hir'isuun himatamee mana murtii aangoon kenneefiin yoo itti murtaa'e;
- 6) Sammuun isaa fayyaa akka hin taane ogeessa yaalaa sammuuuun yoo mirkanaa'e;
- 7) Teessoo isaa jijjiiree ji'a 2 (lama) keessatti osoo hin beeksisin yoo ture;
- 8) Komiiwwan ragaan deeggaraman maamiloota isaa yookiin qaama sadaffaa irraa dhiyaatan qabatamaa ta'uun isaanii mana hojjichaan yoo mirkanaa'e;
- 9) Gabaasaalee herregaa fi odiitii itti hojjataa ture qaama dhimmi ilaaluuf yeroodhaan kan hin dhiheessine yoo ta'e;
- 10) Haalawwan biroo eeyyama ogummaa dhoorkisiisuu danda'an yoo argaman;
- 11) Haalli raawwii keewwata kanaa qajeelfama bahuun kan murtaa'u ta'a.

፳፰. የሙያ ፈቃድ እድሳት

- ፩) ከመስሪያ ቤቱ በግል ወይም በማህበራት የሙያ ፈቃድ የተቀበለ አዲተር ወይም የሂሳብ ባለሙያ የሙያ ፈቃዱን በየመቱ ማደስ አለበት።
- ፪) የሙያ ፈቃድ የሚታደስበት ጊዜ የበጀት አመት በገባ በሶስት ወር ውስጥ (ከሐምሌ 1- መስከረም 30) ይሆናል።

፳፱. የሙያ ፈቃድ እድሳት የሚታገድባቸው ሁኔታዎች

- ፩) የአዲት ወይም የሂሳብ አያያዝ ከሚጠይቀው የሙያ ስነ-ምግባር ውጭ መፈጸሙ በማስረጃ ከተረጋገጠ፤
- ፪) የሙያ ደረጃ መስፈርቶችን ያላሟላ መሆኑ ከተረጋገጠ፤
- ፫) የአዲት ድርጅት የመሰረተ አዲተር ከሆነ በስራ ላይ ያዋለው ካፒታል በቂ ያልሆነ እና ብቃት ያላቸውን የአዲት ባለሙያዎችን ያላስማራ መሆኑ ከተረጋገጠ፤
- ፬) የሙያ ፈቃድ ከሚታደስበት የጊዜ ገደብ በላይ ዘግይቶ የተገኘ፤
- ፭) ሙስና በመፈጸም ወይም እምነት በማጉደል ተከስሶ ስልጣን በተሰጠው ፍርድ ቤት ከተወሰነበት፤
- ፮) አእምሮው ጤነኛ እንዳልሆነ በአእምሮ የህክምና ባለሙያ ከተረጋገጠ፤
- ፯) አድራሻውን ቀይሮ በ2 (ሁለት) ወር ውስጥ ሳያሳውቅ ከዘገየ፤
- ፰) ከደንበኞቹ ወይም ከ3ኛ ወገን በማስረጃ ተደግፈው የሚቀርቡ ቅሬታዎች ተጨባጭ መሆናቸው በመስሪያ ቤቱ ከተረጋገጠ፤
- ፱) ሂሳብ እና አዲት ሲሰራበት የነበረውን ጉዳዩ ለሚመለከተው አካል በጊዜው ሪፖርቶችን ያላቀረበ ከሆነ፤
- ፲) የሙያ ፈቃድ ሊያሳግዱ የሚችሉ ሌሎች ሁኔታዎች ከተገኙ፤
- ፲፩) የዚህ አንቀጽ የአፈጻጸም ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

28. Renewal of Professional License

- 1) Any authorized individual or organized auditor or accountant, who received professional license from the Office, shall annually renew such a license.
- 2) The term of renewal is calculated within the first 3 months of each budge year from July 8 – October 10.

29. Circumstances in which Renewal of Professional License is Suspended

- 1) If auditing or accounting task is confirmed done beyond professional ethics;
- 2) If it is confirmed he doesn't meet requirements or criteria of level of profession;
- 3) In case of an auditor who established auditing company, his capital is confirmed insufficient for the task or he is confirmed he didn't deploy competent professionals;
- 4) If such a license is not renewed within the prescribed time;
- 5) If he was found guilty of corruption or dishonesty by the authorized court;
- 6) If is confirmed mentally ill by physicians;
- 7) If he fails to notify his new address within 2 months;
- 8) If the Office confirms the accuracy of completes lodged by 3rd parties or customers backed by sufficient evidence;
- 9) If he doesn't submit timely report on accounting and auditing activities for the concerned body;
- 10) If other reasons that shall effect on suspension of professional license are found;
- 11) The execution of this article shall be decided by the directive to be issued.

30. Haalawwan Eeyyamni Ogummaa Itti Haqamu

- 1) Abbaan eeyyamichaa yoo du'ee yookiin waldaan yoo diigamee.
- 2) Odiitarri yookiin Ogeessi herregaa eeyyamameef teessoo isaa akka beeksisu xalayaan gaafatamee osoo hin beeksisiin waggaa 1 yookiin isaa ol yoo ture.
- 3) Akkaataa keewwata 29tti haalawwan waraqaan ragaa itti dhoorkamu ulfaataa ta'uun fooyya'uu akka hin dandeenye yoo amaname.
- 4) Gosaa fi sadarkaa eeyyama ogummaa kennameefiin ala ittiin hojjachuun isaa ragaan yoo mirkanaa'ee eeyyamichi haqamuu irra darbee seera jiruun himachisuu ni danda'a.
- 5) Badiiwwan kanneen biroo eeyyama ogummaa haqsiisuu danda'an jedhaman raawwatamuun isaanii yoo mirkanaa'e.

31. Haalawwan Haaromsii Eeyyamni Ogummaa Dhorkame Itti Haaromsamu

- 1) Odiitarri yookiin ogeessi Herregaa eeyyamameef eeyyamni ogummaa isaa jalaa dhoorkame badii raawwatetti gaabbee, naamusa ogummaa isaa fi haalawwan biroo fooyyessuuf qophaa'aa ta'uu isaa barreeffamaan yoo dhiyeeffatee fi Mana Hojichaan yoo mirkanaa'ee eeyyamni ogummaa isaa yeroo dhoorkame irraa kaasee kaffaltii haaromsaa kuufamee fi addabbii kaffalee haaroomsachuu ni danda'a.
- 2) Dambii kana Keewwata 28(2) jalatti kan tumame jiraatullee, yeroon haaroomsa eeyyama ogummaa darbe sababni isaa Mana Hojichaatiin qulqulla'ee gahaa ta'ee yoo argame adabbii barbaachisuu kaffalee eeyyama ogummaa isaa haaroomsachuu ni danda'a.
- 3) Keewwata kana keewwata xiqqaa 1 fi 2 jalatti tumaman raawwachuuf ogeessi herregaa yookiin odiitarri eeyyamameef haala raawwii hojii gaarii isaa ilaalchisee dhaabbiilee yookiin waajjiroota duraan tajaajila kenneef irraa ragaa dhiyeef-fachuu fi gabaasa hojii herregaa yookiin odiitii yeroo yeroodhaan Abba Ta'iitaa Galiwwan Oromiyaa yookiin Waajjiiraalee Galiwwanii fi Mana Hojichaatiif kan dhiyeessaa ture a'uu qaba.

፴. የሙያ ፈቃድ የሚሰጠው ሁኔታዎች

- ፩) ባለፈቃዱ ከሞተ ወይም ማህበሩ ከፈረሰ፤
- ፪) የተፈቀደለት ኦዲተር ወይም የሂሳብ ባለሙያ አድራሻውን እንዲያሳውቅ በደብዳቤ ተጠይቆ ሳያሳውቅ ከአንድ አመት ወይም ከዚያ በላይ ከዘገየ፤
- ፫) በአንቀጽ 29 መሰረት የምስክር ወረቀት የሚታገድበት ሁኔታ ከባድ በመሆኑ ሊሻሻል እንደማይችል ከታመነበት፤
- ፬) ከተሰጠው የሙያ አይነት እና ደረጃ ውጭ እንደሚሰራበት በማስረጃ ከተረጋገጠ ፈቃዱን ከመሰረዝ አልፎም ባለው ህግ ሊያስከስስ ይችላል።
- ፭) የሙያ ፈቃድ ሊያሰርዙ ይችላሉ የሚባሉ ሌሎች ጥፋቶች መፈጸማቸው ከተረጋገጠ፤

፴፩. የታገደ የሙያ ፈቃድ አድላት የሚታደስበት ሁኔታዎች

- ፩) የሙያ ፈቃዱ የታገደበት የተፈቀደለት ኦዲተር ወይም የሂሳብ ባለሙያ በፈጸመው ጥፋት ተጸጽቶ፤ የሙያ ስነ-ምግባሩን እና ሌሎች ሁኔታዎችን ለማሻሻል ዝግጁ ለመሆኑ በጽሁፍ ካቀረበ እና በመስሪያ ቤቱ ከተረጋገጠ የሙያ ፈቃዱ ከታገደበት ጊዜ አንስቶ ውዝፍ የአድላት ክፍያ እና ቅጣት ክፍሎ ለማሳደስ ይችላል።
- ፪) በዚህ ደንብ አንቀጽ 28 (2) ስር የተደነገገው ቢኖርም የሙያ ፈቃድ የአድላት ጊዜ ያለፈበት ምክንያቱ በመስሪያ ቤቱ ተጣርቶ በቂ ሆኖ ከተገኘ አስፈላጊውን ቅጣት ክፍሎ የሙያ ፈቃዱን ለማሳደስ ይችላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 ስር የተደነገጉትን ለመፈጸም የተፈቀደለት የሂሳብ ባለሙያ ወይም ኦዲተር መልካም የስራ አፈጻጸም ሁኔታውን በሚመለከት ቀድሞ አገልግሎት ከሰጣቸው ተቋማት ወይም ምስሪያ ቤቶች ማስረጃ ማቅረብ እና የሂሳብ ወይም የኦዲት ስራ ሪፖርት በየጊዜው ለኦሮሚያ ገቢዎች ባለሥልጣን ወይም ለገቢዎች ጽ/ቤቶች እና ለመስሪያ ቤቱ ሲያቀርብ የነበረ መሆን አለበት።

30. Conditions in which Professional License Becomes Invalid

- 1) If the holder dies or the association dissolves;
- 2) If the authorized auditor or accountant is requested by letter to notify his address and he fails to do so for 1 year or so;
- 3) In accordance with article 9, if the reasons to suspend professional license are found serious and the renewal is believed insurmountable;
- 4) If he is found using the license for other professions he is not illegible to and this is confirmed by empirical evidence. In this case not only cancelling the license but it might cause legal charge.
- 5) Other cases that can cause to canceling the professional license

31. Conditions for the Renewal of Suspended Professional License

- 1) If the authorized auditor or accountant, whose professional license is suspended, states in black and white that he has regretted and is ready to improve professional ethics, he may pay unpaid renewal and penalty fees and gets the license renewed.
- 2) In spite of the existence of the provision provided under article 28 (2) of this regulation, he may renew his professional license by paying the required penalty if the Office finds the reason sufficient and acceptable.
- 3) Any accountant or auditor he who was allowed to execute the provisions stated under sub article 1 and 2 of this article should have been submitting evidence for his positive achievement of his accounting and auditing tasks from institutes or offices he rendered his service as well as providing timely report to Oromia Revenue Authority.

4) Haallii raawwii tumaalee keewwata kanaa qajeelfama bahuun murtaa'a.

32. Sirna Ol'iyannoo fi Komiin Itti keessumsiiifamu

- 1) Komiiwwan dhiyaatan qorachuun yaada murtii waliin Odiitara Muummichaaf akka dhiyeessu Koreen Qulqulleessituu Komii fi Naamusaa kan hundeeffamu ta'a.
- 2) Murtiin Odiitarri Muummichaa yaada muttee dhiyaateef irratti kennu murtii dhuma ta'a.
- 3) Ogeessi Herregaa yookiin odiitarri dhuunfaan yookiin waldaan eeyyamameef murtii kennametti kan hin quufne yoo ta'e akkaataa seera biyyattii yookiin naannichaatti mirga ol'iyannoo ni qabaata.
- 4) Haalli raawwii tumaalee keewwata kanaa qajeelfama bahuun kan murtaa'u ta'a.

33. Balleessaa fi Adabbii

Odiitarri yookiin Ogeessi Qabiinsa Herregaa dhuunfaan yookiin waldaan eeyyamameef:

- 1) Ittigaafatamummaa yakkaa fi hariiroo ni qabaata.
- 2) Balleessaan raawwatamuun miidhaa gaheef akkaataa seera hariiroo ha-waasaatiin beenyaa ni kaffala.

**KUTAA SADDEET
Tumaalee Adda Addaa**

34. Kaffaltii Tajaajilaa

Odiitarri yookiin Ogeessi herregaa gahumsi isaa mirkanaa'uu fi eeyyama ogummaa argachuuf kaffaltii tajaajilaa raawwachuu qaba. Haalli kaffaltii isaa qajeelfama bahuun kan murtaa'u ta'a.

35. Dhorkaa

Namni kamiyyuu ulaagaalee Dambii kana keessatti ta'an guutee Mana hojichaa irraa eeyyama ogummaa osoo hin argatiin Naannoo Oromiyaa keessatti hojii odiitii yookiin herregaa dhuunfaa dhaan yookiin waldaa dhaan hojjechuun dhorkaadha.

፬) የዚህ አንቀጽ የአፈጻጸም ሁኔታ በሚወጣው መመሪያ ይወሰናል።

፴፪. የይግባኝ እና የቅሬታ ማስተናገጃ ስርዓት

፩) የሚቀርቡ ቅሬታዎችን በመመርመር ከውሳኔ ሐሳብ ጭምር ለዋናው አዲተር እንዲያቀርብ የቅሬታ አጣሪ እና የስነ-ምግባር ኮሚቴ የሚቋቋም ይሆናል።

፪) ዋናው አዲተር በቀረበለት የውሳኔ ሐሳብ ላይ የሚሰጠው ውሳኔ የመጨረሻ ይሆናል።

፫) በግል ወይም በማህበር የተፈቀደለት የሂሳብ ባለሙያ ወይም አዲተር በተሰጠው ውሳኔ ያልረከ ከሆነ በሀገሪቷ ወይም በክልሉ ህግ መሰረት የይግባኝ መብት ይኖረዋል።

፬) የዚህ አንቀጽ የአፈጻጸም ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

፴፫. ጥፋት እና ቅጣት

በግል ወይም በማህበር የተፈቀደለት አዲተር ወይም የሂሳብ አያያዝ ባለሙያ:

፩) የወንጀል እና የፍትሐብሔር ኃላፊነት ይኖረዋል።

፪) በሚፈጽመው ጥፋት ለደረሰው ጉዳት በፍትሐብሔር ህግ መሰረት ካሳ ይከፍላል።

**ክፍል ስምንት
ልዩ ልዩ ድንጋጌዎች**

፴፬. የአገልግሎት ክፍያ

ብቃቱ የሚረጋገጥለት አዲተር ወይም የሂሳብ ባለሙያ እና የሙያ ፈቃድ ለማግኘት የአገልግሎት ክፍያ መፈጸም አለበት። የአከፋፈሉ ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል።

፴፭. ክልከላ

ማንኛውም ሰው በዚህ ደንብ ውስጥ የተቀመጡትን መመዘኛዎችን አሟልቶ ከመስሪያ ቤቱ የሙያ ፈቃድ ሳያገኝ በኦሮሚያ ክልል ውስጥ በግል ወይም በማህበር የአዲት ወይም የሂሳብ ስራ መስራት ክልክል ነው።

4) The execution of this article shall be decided by the directive to be issued.

32. Appeal and Compliant Procedures

- 1) An inquiry and ethics committee that investigate compliant and submit the result along with recommendation to the auditor general shall be established.
- 2) The decision which is passed by the auditor general based on the provided recommendation shall be final decision.
- 3) If the accountant or the auditor or ganized individually or in association remains unsatisfied with the decision, his right of appeal is reserved according to the country's or the region's law.
- 4) The execution of this article shall be decided by the directive to be issued.

33. Guilt and Penalty

An authorized auditor

- 1) Shall retains penal and civil responsibilities;
- 2) In accordance with Civil Procedural Code, he shall pay restitution for the loss caused by his mistakes.

**Part Eight
Miscellaneous Provisions**

34. Service Fee

The authorized auditor or accountant shall pay service fee for the issuance of professional license. The term of payment shall be decided on the directive to be issued.

35. Deprivation

Any one is strictly forbidden to carry out auditing and accounting tasks either individually or organizationally in Oromia Region without meeting the necessary requirements described in this regulation and obtaining professional license from the head office.

36. Teessoo Dhaabbatichaa

- 1) Odiitarri yookiin ogeessi herregaa eeyyameef teessoo dhaabbii qabaachuu fi Mana Hojichaa beeksisuu qaba.
- 2) Odiitarri yookiin ogeessi herregaa waa'ee odeeffannoo dhaabbata isaa hunda mana hojichaa beeksisuu qaba.
- 3) Odiitarri yookiin ogeessi herregaa eeyyamameef ennaa damee waa-jjiira isaa banatu mana hojichaaf beeksisuu qaba.

37. Aangoo Qajeelfama Baasuu

Manni Hojii Odiitara Muummichaa Oromiyaa Dambii kana hojii irra oolchuuf qajeelfama baasuu ni danda'a.

38. Seeroota Yookiin Barmaatiilee Raawwatiinsa Hin Qabaanne

Seeronni fi barmaatileen hojii dambii kanaan walfaallessan kamiyyuu raawwatiinsa hin qabaatan.

39. Yeroo Dambichi Hojii Irra Itti Oolu

Dambiin kun guyyaa Magalata Oromiyaa irratti maxxanfamee bahe irraa eegalee hojiirra kan oolu ta'a.

Abdii Xahaa
Itti Aanaa Afyaa'ii Caffee Mootummaa Naannoo Oromiyaa

Bitootessa, 2006
Finfinnee

፬፯. የድርጅቱ አድራሻ

- ፩) የተፈቀደለት አዲተር ወይም የሂሳብ ባለሙያ ቋሚ አድራሻ ሊኖረው እና መስሪያ ቤቱን ማሳወቅ ይኖርበታል።
- ፪) አዲተር ወይም የሂሳብ ባለሙያ ስለ ድርጅቱ ሁሉንም መረጃ ለመስሪያ ቤቱ ማሳወቅ አለበት።
- ፫) የተፈቀደለት አዲተር ወይም የሂሳብ ባለሙያ ቅርንጫፍ ጽ/ቤት ሲከፍት ለመስሪያ ቤቱ ማሳወቅ አለበት።

፬፻. መመሪያ የማውጣት ስልጣን

የአሮሚያ አዲት ዋና መስሪያ ቤት ይህንን ደንብ ስራ ላይ ለማዋል መመሪያ ማውጣት ይችላል።

፬፻፳. ተፈጻሚነቱ የለላቸው ህጎች ወይም ልማዶች

ይህንን ደንብ የሚቃረኑ ማናቸውም ደንቦች እና ልማዶች ተፈጻሚነት አይኖራቸውም።

፬፻፱. ደንቡ ስራ ላይ የሚውልበት ጊዜ

ይህ ደንብ በመገለጥ አሮሚያ ላይ ታትሞ ከወጣበት ቀን ጀምሮ ስራ ላይ የሚውል ይሆናል።

አብዲ ጣሃ
የአሮሚያ ክልላዊ መንግስት ምክር ቤት ምክትል አፈ-ጉባኤ
መጋቢት ቀን ፪ሺ፮ ዓ.ም
አዲስ አበባ

36. Address of the Organization

- 1) The authorized auditor or accountant shall have permanent address and should notify the head office his address.
- 2) The auditor or the accountant shall notify the Office all information about the organization.
- 3) Up on opening branch offices, the authorized auditor or accountant shall notify the Office.

37. Power to issue directives

The Office may issue directives for implementation of this regulation.

38. Inapplicable laws

Any regulation and customary practice that are inconsistent with this regulation shall not be applicable.

39. Effective Date

This regulation shall come in to force as of its publication on Megelete Oromia.

Abdi Taha
Oromia National Regional State
Council Deputy Speaker
March, 2014
Finfine

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