



**GOMBE STATE, STATE AND
LOCAL GOVERNMENT AUDIT
LAW,**

2021

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**A LAW TO REPEAL THE GOMBE STATE AUDIT LAW, 2018 AND TO PROVIDE
FOR THE ESTABLISHMENT OF THE GOMBE STATE, STATE AND LOCAL
GOVERNMENT AUDIT LAW, 2021 AND OTHER MATTERS RELATED
THERETO**

ENACTED by the Gombe State House of Assembly as follows:

***Citation and
Commencement***

S.1 This Law may be cited as the Gombe State, State and Local Government Audit Law, 2021, and shall come into operation on the..... day of..... 2021

PART ONE

ESTABLISHMENT OF THE OFFICE OF THE STATE AUDITOR GENERAL

***Establishment of
the Office of the
Auditor-General***

S.2 (1) Subject to the provision of Section 125(1) of the Constitution, there shall be established the Office of the State Auditor General.

(2) The Office referred to in subsection (1) of this Law shall be an independent entity and shall not be subject to the direction or control of any other authority or person in the performance of its functions under this Law.

Body Corporate

S. 3 The Office shall:

- (a) be a body corporate with perpetual succession and having a common seal;
- (b) have power to sue and be sued in its corporate name; and
- (c) be capable of acquiring and disposing of movable and immovable Properties for the purpose of carrying out its functions under this Law.
- (d) In the discharge of its functions under this Law, the Office may establish such departments or directorates as it deems fit.

***Appointment of
Auditor-General***

S.4(1) Pursuant to Section 125 and 126 of the Constitution of the Federal Republic of Nigeria 1999 (as amended).The Auditor General for

the State shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the State House of Assembly.

(2) Subject to the provisions of section 125(1) of the constitution, a person shall be qualified to be appointed as Auditor-General provided that:

- (a) he is an Accountant by Profession;
- (b) he has at least fifteen (15) years relevant experience in the public service or outside; and able to demonstrate and provide independent testament to a minimum of ten (10) years cognate experience in auditing the public sector;
- (c) he is a member of a professional accounting body recognized by an Act of Parliament in Nigeria;
- (d) he is registered with Financial Reporting Council of Nigeria; and
- (e) he shall not be above the age of fifty six (56) at the time of appointment.

(3) The State Civil Service Commission shall advertise any vacant position for the post of Auditor General at least six weeks before the date set for the interview:

- (a) on the State website;
- (b) on the State official gazette;
- (c) in two national newspapers; and
- (d) in the procurement journal.

(4)The Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor for appointment subject to confirmation by the State House of Assembly.

Removal of Auditor-General

S.5(1) A person holding the Office of the Auditor-General shall be removed from office by the Governor acting on an address supported by two-third majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body) or for gross misconduct:

- (2) Provided that prior to such an address, the Auditor-General shall have been given at least 30 days to defend himself before the House of Assembly.
- (3) The power to appoint persons to act in the office of the Auditor General for a State shall vest in the Governor.
- (4) Except with the sanction of a resolution of the House of Assembly, no person shall act in the Office of the Auditor General for a period exceeding six months.

Tenure and Retirement of Auditor-General

S.6 The State Auditor General shall:

- (a) vacate office when he attains the age of sixty (60) years.
- (b) Serve for a term of four (4) years and shall deemed to be automatically reappointed for another term of four (4) years provided that he has not reached the age of retirement (60 years).

Remuneration of the Auditor-General

S.7(1) The State Auditor-General shall be paid such remuneration and salary as prescribed by the State House of Assembly but not exceeding the amount determined by the Revenue mobilization Allocation and Fiscal Commission.

- (2) The salaries and allowances payable to the State Auditor-General and the conditions of service shall not be altered to his disadvantage after his appointment and shall be charged upon the Consolidated Revenue Fund of the State.
- (3) The Auditor General shall upon reaching the age of retirement be entitled to pension for life at a rate equivalent to the annual salary inclusive of all allowances of the incumbent Auditor General
- (4) Any pension granted to the retiring Auditor General by virtue of subsection (3) above shall be charged upon the Consolidated Revenue Fund of the State.

Hazard/Inducement Allowance

S.8 Notwithstanding other allowances, the State Auditor-General and other Staff of the Office shall be paid additional hazard and inducement allowances subject to the approval of the State House of Assembly.

Funding and Annual Work Plan

S.9 (1) The Auditor General shall prepare and submit to the House of Assembly at least 90 days before the beginning of each year the following documents:

- (a) a draft annual plan that describes the Auditor General's proposed work programme for the incoming year;
- (b) a draft annual plan that includes the interim report for the current financial year;
- (c) the draft annual estimate of revenue and expenditure directly to the State House of Assembly and make necessary amendment after receiving comments from the State House of Assembly and then submit the amended estimates to the Budget office for inclusion in the State budget; and

- (d) the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pensions payable to staff.
- (2) The Auditor General after considering the recommendations of the House of Assembly Committee on Public Accounts, that considered the draft plan, may amend the plan as necessary.
- (3) The House of Assembly in subsection (2) of this Section shall ensure that the Auditor General's Office is properly and sufficiently funded through budgetary allocations and oversight functions, to enable the Office perform its statutory functions effectively.
- (4) Any sum appropriated to the State Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year.
- (5) All funds or finances made available to the State Auditor General for the performance of his statutory responsibilities under this Law shall be controlled and applied exclusively by the State Auditor General in accordance with extant financial regulations and without undue interference by any body or persons.
- (6) Where the resources provided for the State Auditor General's Office is insufficient to allow him to fulfill his mandate or a need has arisen for expenditures for a purpose for which no amount has been appropriated in the Appropriation Law, the Auditor General shall apply to the House of Assembly for a supplement to its annual budget.

(7) No changes shall be made to the estimates, submitted by the Auditor General to the Budget Office without the prior agreement of the State House of Assembly.

(8) The Executive must not control or direct access to the resources of the Auditor General's office.

Project Audit and Monitoring

S.10 (1) to effectively carry out value for money audit in respect of capital expenditure, contract and projects, the Office of the State Auditor General shall carry out project audit and regular monitoring on those projects.

(2) To facilitate the conduct of project auditing and monitoring, the Auditor-General may engage the services of professionals.

(3) To meet the cost of the operations of the professionals in subsection (2) of this section, the Audit office shall be entitled to 0.6% of the contract sum.

(4) Any amount standing to the credit of the Office of the State Auditor General shall be paid directly to the special bank account of the Office

Duties of the State Auditor General

S.11 The Auditor-General of the State shall undertake the following duties:-

(a) audit the public accounts of the State, all State offices, State Courts, State Institutions of Higher Learning and all persons entrusted with collection and administration of public moneys and assets.

(b) submit his reports to the House of Assembly and for that purpose the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts;

(c) the vote charge for the payment of external auditor's fees shall reside in the Office of the Auditor-General in the annual Appropriation Laws;

(d) the Public Accounts of the State shall be audited by the Auditor-General and he shall within ninety days of receipt of the

Accountant-General's financial statement and annual accounts of the State submit the Report to the House of Assembly and the House of Assembly shall cause the Report to be considered by the relevant Committee of the House responsible for Public Accounts;

- (e) in the Report, the Auditor-General shall draw attention to any irregularities in the accounts audited and any other matter, which in his opinion ought to be brought to the notice of the House of Assembly;
- (f) the Public Accounts of the State and of all other persons or authorities shall be kept in such form as the Auditor-General shall approve;
- (g) in the exercise of his power under this Law the Auditor-General shall not be subjected to the direction or control of the Executive, the State House of Assembly or any person or authority.
- (h) examine or Audit the account of any person held in any Bank if the Auditor General has reason to believe that the money held in such an account are public funds which had been fraudulently or wrongfully paid into such account:
 - (i) as a pre-requisite to exercising this authority, the Auditor General may enter into a non- disclosure agreement with the holder of the account and afford such holder absolute assurance that any information disclosed for purposes of examination or audit shall not be used for any other purpose other than as legally intended under this Law;
 - (ii) the Auditor General shall not proceed with any such examination or audit without first obtaining ex-parte warrant from the High Court authorizing such examination;
 - (iii) upon being presented with such warrant as is described in paragraph (ii) above, the Bank shall produce all relevant records in respect of the account in question, in any form

hard and /or soft copy, that is in the Bank's custody or control;

- (iv) the Auditor General shall have the right to make copies of any record, including electronic or digital records or the like;
- (v) the Auditor General after obtaining the copies of any records in (iv) above shall have such copies notarized by a Court appointed notary, the cost of which shall be defrayed by the Auditor General;
- (vi) the Bank shall endorse on the copies obtained by the Auditor General and the officer of the Bank incharge shall electronically initiate or under his own hand and in ink, initial each page of any records so provided.
- (j) the Auditor General shall publish his annual statutory reports both electronically and manually.
- (k) the Auditor General shall audit the implementation of policies of Government and Public entities.

Functions of the Auditor-General

S.12(1) In performing his functions under this Law the Auditor-General shall ensure that:-

- (a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the Law, directions and instructions relating thereto have been duly observed and obeyed;
- (b) all moneys appropriated or otherwise disbursed have been expended and applied for the purpose for which the grants made by the Executive Council were intended to provide and that the expenditure conforms to the authority which governs it;
- (c) adequate financial regulations exist for Accounting and financial operations in the State and that they are duly observed;
- (d) money has been expended with due regard to economy, efficiency and effectiveness;

- (e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented;
 - (f) retirement benefit, computation in respect of pensions, gratuities of State Government staff and secondary schools teachers are checked.
- (2) Anything which under the authority of this Law or of any other Law, Act or Regulation in force at the commencement of this Law is directed to be done by the Auditor-General of the State other than certifying and reporting on the financial statements of the State, may be done by any Officer authorized by him;
 - (3) If at any time it appears to the Auditor-General of the State that any irregularities have occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, store or other Government property; or in the accounting of the same, he shall immediately bring the matter to the notice of the Commissioner or the Accounting Officer of the affected Ministry/Agency and to any other Officer that the Auditor-General may deem fit.
 - (4) The Auditor General shall also audit:
 - (a) the use of public monies, resources, or assets by a recipient or beneficiary regardless of its legal nature.
 - (b) collection of revenues owed to the State government or other public entities.
 - (c) the quality of financial management and reporting by the State Ministries, Departments and Agencies; and
 - (d) the economy, efficiency and effectiveness of State government or public entities' operations.

**Responsibility of
the Auditor-
General**

S.13 (1) In the performance of his functions under this Law the Auditor-General shall:-

- (a) draw the attention of the appropriate authorities to any irregularities observed during the examination of the account as soon as the facts of such irregularities have been established and confirmed;
 - (b) as a result of the audit conducted by him, make sure queries and observations are addressed to the Accounting-Officer or any other person and call for such accounts, vouchers, statements, documents and explanations as he deems fit;
 - (c) specify for the appropriate Head of Department or Institution the amount due to or from any person upon whom he had made surcharge and the reason for the surcharge and the circumstance of the case to the Accounting Officer of the affected Department or Institution.
- (2) Every such queries and observations received by the Accounting-Officer or other person shall, within 30 days after its receipt by that person, be returned with necessary explanations to the Auditor-General;
 - (3) Every sum so specified by the Auditor-General to be due for or from any person shall be paid by that person to the Department or Institution as the case may be;
 - (4) Any person aggrieved by a disallowance or surcharge made by the Auditor-General may appeal to the Public Accounts Committee of the House of Assembly for redress and thereafter if not satisfied, to the Court of Competent Jurisdiction not later than the expiration of the period of 60 days prescribed;
 - (5) Any sum which is lawfully due under this section shall, on civil proceeding taken by the Accounting Officer in a Court of competent Jurisdiction, be recorded as a civil debt,

provided that where the person surcharged is in receipt of remuneration from the Government or any Government Institution, the remuneration shall be attached to the extent of the sum lawfully due.

- (6) In any proceedings for the recovery of the said sum, a certificate signed by the Auditor-General shall be prima-facie evidence of the facts certified;
- (7) The Auditor-General may at anytime, revoke any surcharge made under this section;
- (8) The Auditor-General may examine any person on oath or affirmation (which oath or affirmation the Auditor-General is hereby empowered to administer) on any matter pertaining to any account subject to audit by him;
- (9) Without prejudice to any other provisions of this Law, every person who fails or refuses to reply to any audit query or observations within the appropriate period specified shall, if the Auditor-General so directs, have his emoluments and allowances withheld for so long as the person fails to reply.

Special Audit Request

S.14

The provision of paragraph (h) of Section 4 shall not preclude the Executive Council from requesting the Auditor-General in the public interest to audit at any particular time, the accounts of anybody or Organization which the Auditor-General may undertake at his discretion.

Co-operation

S.15

The Auditor-General may on such conditions as he may determine with persons, institutions and associations in the State and in other Countries, take such steps as he may deem necessary to promote or develop his functions and Governments auditing in the State or elsewhere.

Personal Liability, Immunity and independence of Auditor General

S.16(1)

The Auditor-General or any person acting under his authority shall not be liable in his personal capacity in any civil or criminal proceedings in respect of anything done in the exercise of his Lawful duty under this Law.

- (2) In the exercise of his function under this Law, the Auditor General shall not be subject to the direction, control or interference of the Executive, State House of Assembly or any authority or person, including but not limited to the following areas:
- (a) selection of audit issues
 - (b) planning, programming, conduct, reporting, and follow up of the audits or;
 - (c) organization and management of the Office of the Auditor General.
 - (d) enforcement of their decisions where the application of sanctions is part of their mandate.
- (3) The Auditor General shall not be involved or seen to be involved in any manner, whatsoever in the management of any auditable entity.
- (4) The Auditor General shall have the full discretion in the discharge of his responsibilities, to cooperate with government or public entities that strive to improve the use and management of public funds.

**Powers of
Auditor-General**

S.17

For the purpose of performing his duties under this Law, the Auditor-General shall have power:-

- (a) to call upon any public officer for any explanation and information which he may require in order to enable him discharge his duties;
- (b) to authorize any officer of any other Government in Nigeria to conduct on his behalf any inquiry, examination or audit and such officer shall report thereon to the Auditor-General provided that any such authority shall be subject to the concurrence of the Executive Head in which the officer concerned is employed, or in the case of an officer of

another Government in Nigeria, to the consent of the Head of the Government;

- (c) to disallow any item of expenditure which he considers contrary to Law and surcharge;
 - (i) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
 - (ii) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account;
 - (iii) the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred;
- (d) to cause search to be made in and extracts' taken from; any books or accounts relating to money or stores, subject to its audit in any public office, without paying any fee thereof;
- (e) to examine upon oath or affirmation any person whom he may think fit to examine in respect of issues of any stores affected by the provisions of this Law and in respect of all other matters and things, necessary for the due performance and exercise of the duties and powers vested in him;
- (f) to lay before the Attorney-General of the State a case in writing as to any question regarding the interpretation of any, Law, Act, or Regulation and the Attorney-General shall give a written interpretation on such case;
- (g) to station Auditors in Government Ministries, Departments, Schools, Authorities, Commissions, and Agencies, any person employed in his office to enable him carryout his duties more effectively and such Department shall provide

the necessary office accommodation and other facilities for any such officer so stationed.

- (h) to receive Internal Audit Reports of any Ministry, Department and Agency or other public entities and Institutions from the Internal Auditor within 7 working days from date same is submitted to the Accounting Officer.
- (i) in reporting the result of the audit work, the Auditor General shall be free to:
 - (j) decide the content of the audit reports;
 - (ii) make observations and recommendations in the audit reports taking into consideration, the views of the audited entity;
 - (iii) decide the timing of the audit reports excepts where specific reporting requirements are prescribed by any Law;
 - (iv) publish and disseminate the reports, once they have been formally submitted to the House of Assembly.
- (k) at any time:
 - (i) access any government facility;
 - (ii) examine the records of an auditee;
 - (iii) have extracts taken from any book(s) of any account;
 - (iv) accounting entries recorded electronically;
 - (v) any other form of accounts that relate to money or stores that may have relevance to the subject matter of an audit without paying any fee;
- (l) at any time execute a search without the need for a court warrant on any State's owned property, persons present on such property or vehicle located on such property in order

to locate and appropriate any such records, accounts or general relevant information to the audit;

- (l) with a warrant of Court enter and conduct a search of any private property, premises, vehicle or person if there is reasonable suspicion that a document, account written or electronic record, general information, or assets which the Auditor General deems it fit to inspect for reasons of relevance to the audit is hidden or kept on such property, premises, persons or in a vehicle located on such property or premises;
- (m) appropriate and retain any such document written or electronic record, general information, or asset for purposes of completing the audit;
- (n) request the support of relevant law enforcement agencies in the execution of the Court warrant where considered necessary;
- (o) the person conducting the search shall identify themselves to the person in charge of the premises, property or vehicle and shall hand over a copy of the warrant to the person in charge or affix a copy of the warrant to the premises, property or vehicle in a prominent place;
- (p) any such entry and search of property shall be conducted with due regard for decency, order and constitutional rights of the affected person.

**Staff Matters
and
Transaction
by the
Auditor-
General**

S.18(1)

The responsibility for determining the calibre of staff required to ensure the efficient performance and functioning of the office of the Auditor General shall reside with the Auditor General who shall be further responsible

for aligning cost associated with such recruitment of staff with the funds allocated for remuneration in terms of the vote.

(2) To appoint only qualified persons to the office, The Auditor General shall ensure that:

- (a) all vacancies are widely advertised;
- (b) all shortlisted applicants possess minimum qualifications;
- (c) the minimum qualification in (b) above are duly verified with the relevant accreditation bodies; and
- (d) skills and competence are confirmed by way of interviews, examinations, or other means of proper assessment.

(3) For the purpose of discharging the functions of the office, the Auditor-General, subject to the provisions of this Law, may do anything and enter into any transaction necessary to ensure the proper performance of the following functions:

- (a) establishing and implementing a comprehensive human resource management system and policies for managing such staff development program. The policies and system if implemented shall cater for sanctions and discipline of staff and reward system including promotion.
- (b) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit works.
- (c) in the discharge of his duties, the Auditor-General shall engage the service of professionals to serve on

a contract basis for limited engagements, including those required as part of agreements with International Organizations but all audit opinions shall remain those of the Auditor-General.

- (d) the Auditor General shall recommend to the Board an eligible staff for promotion.
 - (e) the Board shall ensure that a staff recommended for promotion is effected without undue delay.
 - (f) the Auditor General shall in consultation with the Board determine in line with the guidelines issued by the Salaries and Wages Commission the salaries, allowances, pensions and other condition of service of members of the office provided that the salaries, allowances and conditions of service are competitive enough to attract qualitative personnel for the effective discharge of the mandate of the Office.
- (4) The Auditor General may in consultation with House of Assembly and other relevant agencies, determine the appropriate remuneration for staff and includes such remuneration in the annual estimate of the office.
 - (5) The Auditor General may in consultation with the House of Assembly, determine the appropriate administrative structure for the office and make any necessary changes.
 - (6) The policies and system implemented shall cater for sanctions and discipline of staff and a reward system including staff promotion.

***Periodic Checks
on Statutory
Corporations,
Commissions etc.***

- S.19 (1) The Auditor-General shall upon conducting periodic Checks on the accounts of Statutory Corporations, Commissions, etc. express his opinion as to whether the accounts present information in accordance with applicable statutory

provisions, stated accounting policies of government, with generally accepted accounting principles, and are essentially consistent with those of the preceding year.

(2) The Auditor-General or any person authorized by him to conduct periodic checks on a Statutory Corporation shall, in addition to the audit report, draw attention to the following:

- (a) the profitability, liquidity, stability and solvency of the parastatals, corporations and Educational Institutions and also the performance of the shares of the corporation on the capital markets, where applicable;
- (b) whether there was any delay in payment of the Government's portion of any declared dividend into the consolidated Revenue Fund of the State;
- (c) any significant case of fraud or losses and, if so, the underlying causes and person(s) responsible for such fraud or losses;
- (d) Any internal control weakness which were identified and the general corporate performance;
 - (i) achievements against set targets and objectives;
 - (ii) whether the finances of the body have been conducted with due regard to economy, efficiency and effectiveness, having regards to the resources utilized.

Audit Standards

S.20(1) The Auditor-General shall determine which auditing Standard should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office of the Auditor-General.

(2) The auditing standards shall include:-

- (a) Public Sector Auditing Standards issued by the conference of Federal and State Auditors-Generals;
- (b) Accounting Standards issued by the Nigerian Accounting Standards Board (NASB);
- (c) The Auditing Standards and code of Ethics published by International Organization of Supreme Audit Institution (INTOSA) and the International Audit and Assurance Standards Board (IAASB);
- (d) The Auditing Standards and Code of Ethics published by the International Federation of Accounting (IFAC);
- (e) Other recognized or required standards issued or accepted by funding or donor Organizations may be required in conducting audits of their projects.

***Annual Certificate
and Report of the
Auditor-General***

S.21 (1) The Auditor-General shall within 90 days of receipt of the Accountant-General's Financial Statements and Annual Accounts of the State, submit his report to the House for its consideration.

(2) The Auditor-General shall include in his annual report:

- (a) his opinion on the truth and fairness of the public accounts of the State;
- (b) such significant findings and recommendations which he considers should be brought to the notice of the House including:
 - (i) any act of commission or omission by any officer relating to the probity, regularity or value for money with which public money is managed;
 - (ii) any deficiencies which have been identified in the internal control system of any public body;
 - (iii) details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control assets, to secure an effective check on the

assessment, collection and proper allocation of revenue and to ensure that expenditures have been made only as authorized;

- (iv) any money that has been expended without due regard to economy, efficiency and effectiveness.
- (3) Notwithstanding the provision of sub-section (1) of this Section the House of Assembly may by direction extend the time to a further period not exceeding three months within which such reports shall be submitted.
- (4) The Auditor-General may at anytime, if it appears to him desirable, issue a special report to the Governor and the State House of Assembly on any matter incidental to his powers and duties under this Law.
- (5) The Auditor-General shall submit his reports to the Speaker of the House of Assembly and the Reports may include any comments from the relevant Accounting Officers, but the Auditor-General has full editorial control over his reports.
- (6) The annual audit report of the Auditor-General shall:-
 - (a) be a public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House of Assembly;
 - (b) be made publicly available on the internet.
- (7) The Auditor General shall submit an annual activity report to the House of Assembly and the report is to be made available to the Public.

Audit Contracts S.22(1)

All private audit firms and consultants taking up Consultancy jobs relating to audit work in the State must be registered with the Office of the Auditor-General and their engagement letters shall be issued by him. Such contracts on audit work shall include but not limited to:-

- (a) revenue audit consultancy work including tax audit;
- (b) government bank accounts audit;
- (c) audit of Government offices including special investigations;
- (d) pension audit including verification of "I am alive Certificate";
- (e) staff audit including payment at sight;
- (f) contract in respect of estate/building valuation or valuation of specialized Government assets; and
- (g) assessment and evaluation of effective Government electronic information system.

(2) Similarly, to enable the Auditor General carry out quality assurance on all Audit Reports submitted by External Auditors and consolidation of same for submission to the House of Assembly, the Auditor General shall be entitled to 5% on professional fess payable to external auditors.

**Access to
Public
Documents**

S.23 (1) The Auditor-General and his staff shall have unrestricted access to such public documents, computers and other information system, and assets as he considers necessary for the proper performance of his functions.

(2) The Auditor-General may also obtain such information, as he considers necessary in the performance of his functions from a person who is not a member, employee or public office holder, to this he shall: -

- (a) advise the person in writing of the nature of the information and why it is needed;
- (b) reimburse the individual for any reasonable costs associated with producing such information provided that the individual shall not use such information for any other purpose.

(3) The Auditor-General may in the course of performing his functions, duties or exercising powers: -

- (a) require a person to give evidence either orally or in writing;

(b) for the purpose of examining a person, the Auditor-General may administer an Oath or affirmation on such a person and sanctions relating to perjury are applicable;

Annual Account

S.24(1) Within a period of six months after the end of each financial year, the Accountant-General shall present to the Auditor General, accounts showing the financial position of the State as at the last day of the preceding year.

(2) Such accounts shall include but not limited to: -

- (a) consolidated statement of financial performance
- (b) consolidated statement of financial position;
- (c) consolidated statement of cash flow;
- (d) notes to the financial statements;

(3) Notes to the accounts shall be presented in the following order:

- (a) statement of compliance with approved accounting standards;
- (b) statement of accounting policies applied;
- (c) supporting information for items presented on the face of the financial statements; and
- (d) supporting statements

(4) Within three months after the close of each financial year, Accounting Officers shall prepare and transmit to the Auditor-General appropriation accounts of the moneys expended under the votes for which they are responsible, showing the services for which the moneys were voted, the sums actually expended on each service during the period of accounts and the state of each vote compared with the appropriation, each such variation between the expenditure and the sums voted, and shall contain such other information and shall be in such form as the appropriation account shall be signed by the Accounting Officer.

(5) When submitting an appropriation account to the Auditor-General, the Accounting Officer shall forward a copy to the Accountant-General.

Oath of Secrecy

S. 25

The Auditor General shall require every person employed in the Office who is to examine the accounts of government

departments under this Law to comply with any security arrangements applicable to and to take any oath of secrecy required to be taken by persons employed in that department and every such person shall comply with the requirement.

**Follow up
on audit**

S. 26(1)

There shall be an exit conference between the audit team and the audited entity at the conclusion of an audit exercise.

(2)

The purpose of the exit conference shall be:

- (a) to present audit observations to auditee entity management in conference before leaving;
- (b) to allow management opportunity to provide clarification to audit observations in conference;
- (c) to isolate observation that will be reported on.

(3)

The Audit Team, the Accounting officer and other management officers that attended the exit conference shall endorsed the audit exit form.

(4)

The Auditor General shall schedule a post audit meeting with an audited entity within 30 days of issuing the audit report to assess the entity's compliance to audit observations and recommendations.

(5)

Any unresolved query or issue in subsection (4) of this Section will be forwarded to the State House of Assembly as follow up for further action.

(6)

Any comments on audit observations by the House of Assembly of the State shall be forwarded to the responsible audited entities for compliance and to the Auditor General. And a post audit meeting shall be convened by the Auditor General to resolve such issues.

(7)

The Auditor General shall forward reports of non - compliance to the directives of the State House of Assembly in respect of the queries of previous audit to the State House of Assembly.

- (8) The Auditor General shall also submit audit reports to the governing board or council of an audited entity, as appropriate for review and follow up on specific recommendations for corrective action.

Offences

S.27 Any person who:

- (a) obstructs, hinders or resists the Auditor- General or any person authorized by him in the performance of the duties and exercise of his powers under this Law;
- (b) refuses or fails to comply with any lawful request of the Auditor-General or his representative;
- (c) fails to produce for inspection to the Auditor-General access to any book, record, returns, payment voucher, revenue receipt or other documents relating or relevant to any account to be audited by the Auditor- General, when so requested;
- (d) fails to keep proper books of account or proper records in relation thereto when so required by the provision of any enactment;
- (e) makes a statement or gives information to the Auditor-

General or his representative which is false or misleading;
Commits an offence under this Law.

Penalties

S. 28 (1) Any person who commits an offence under Section 27 of this Law shall on conviction be liable to a fine of not less than ₦100,000.00 or to six months imprisonment or to both such fine and imprisonment.

(2) In case of a body corporate, it shall be liable to a fine of not less than ₦500,000.00.

**Failure to
reply an
Audit query.**

S.29 Without prejudice to any other provision of this Law any person who fails or refuses to reply to an audit query or observation without any lawful justification within the appropriate period specified in this Law shall have his emoluments and allowances withheld for the period he has failed or refused to reply he shall be guilty of an offence and on

summary conviction shall be liable to the sanctions enshrined in Section 28 of this Law.

**Offences by
Staff of Auditor
General's Office**

- S.30 Any member of staff of the Auditor-General's office who:
- (a) demands or takes any bribe, gratification, recompense or reward for the neglect or non-performance of his duty; or
 - (b) willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in relation to any account audited by him; or
 - (c) makes any report to the Auditor-General which he knows to be false or which he has no reason to believe to be true;
 - (d) willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in relation to any account audited by him;

Commits an offence under this Law and shall on conviction be liable to a fine of not less than ₦100,000.00 or imprisonment for two years or both such fine and imprisonment.

**Auditing the
Auditor
General's office**

- S.31 The Public Account Committee of the State House of Assembly shall appoint an independent Auditor to audit the accounts of the State Auditor General.

PART TWO

ESTABLISHMENT OF THE OFFICE OF THE AUDITOR- GENERAL FOR LOCAL GOVERNMENTS.

**Establishment of
the Office of the
Auditor-General for
Local Governments**

- S.32 (1) There shall be established the Office of the Auditor General for Local Governments.
- (2) The Office referred to in subsection (1) of this Section shall be independent.
 - (3) The Office of the Auditor General for Local Governments established under this Section shall be headed by Auditor General for Local Governments.

- (4) In the discharge of its functions under this Law, the Office may establish such departments or directorates as it deems fit.

Body Corporate

S. 33

The office shall:

- (a) be a body corporate with perpetual succession and having a common seal;
- (b) have power to sue and be sued in its corporate name; and
- (c) be capable of acquiring and disposing of movable and immovable Properties for the purpose of carrying out its functions under this Law.
- (d) be an independent entity and shall not be subject to the direction or control of any other authority or person in the performance of its functions under this law.

Appointment of Auditor-General for Local Governments

S.34(1)

The Auditor General for Local Governments shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the State House of Assembly.

- (2) A person shall be qualified to be appointed as Auditor-General for Local Governments provided that:
- a. he is an accountant by Profession;
 - b. he has at least Fifteen (15) years relevant experience in the Public Service or outside; and able to demonstrate and provide independent testament to a minimum of ten(10) years cognate experience in auditing the public sector.

- c. he is a member of a Professional Accounting body recognized by an Act of Parliament in Nigeria,
- d. he is registered with financial reporting council of Nigeria; and
- e. he shall not be above the age of Fifty Six (56) years old at the time of appointment.

(3) The State Civil Service Commission shall advertise any vacant position for the post of Auditor General for appointment on the State Website, Official Gazette, in two national newspapers and Procurement Journal at least six weeks before the date set for the interview.

(4) The Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor for appointment subject to confirmation by the State House of Assembly.

Removal of Auditor-General

S.35 (1) A person holding the Office of the Auditor-General shall be removed from office by the Governor acting on an address supported by two-third majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body) or proven misconduct.

(2) Provided that prior to such an address, the Auditor-General shall have been given at least 30 days to defend himself before the House of Assembly.

(3) The power to appoint persons to act in the office of the Auditor General for Local Governments shall vest in the Governor.

- (4) Except with the sanction of a resolution of the House of Assembly, no person shall act in the office of the Auditor General for Local Governments for a period exceeding six months.

Tenure and Retirement of Auditor-General for Local Governments

S.36

The Auditor General shall:

- (a) vacate office when he attains the age of sixty (60) years.
(b) serve for a term of four (4) years and shall be deemed to be automatically reappointed for another term of four (4) years provided that he has not reached the age of retirement (60 years).

Remuneration of the Auditor-General for Local Governments

S. 37(1)

The Auditor-General shall be paid such remuneration and salary as prescribed by the State House of Assembly but not exceeding the amount determined by the Revenue mobilization Allocation and Fiscal Commission.

- (2) The salaries and allowances payable to the State Auditor-General and the conditions of service shall not be altered to his disadvantage after appointment and the salary and allowances shall be a charge on the Consolidated Revenue Fund of the State.
- (3) The Auditor General shall upon reaching the age of retirement be entitled to pension for life at a rate equivalent to the annual salary inclusive of all allowances of the incumbent Auditor General
- (4) Any pension granted to the retiring Auditor General by virtue of Section 35 of this Law shall be charged upon the Consolidated Revenue Fund of the State.

Hazard/ Inducement Allowance

S.38

Notwithstanding other allowances, the Auditor-General for Local Governments and other Staff of the Office shall be paid additional Hazard and Inducement Allowances subject to the approval of the State House of Assembly.

**Funding and
Annual Work
Plan**

S.39 (1)

The Auditor General shall prepare and submit to the House of Assembly at least 90 days before the beginning of each year the following documents:

- (a) a draft annual plan that describes the Auditor General's proposed work programme for the incoming year. And also a draft annual plan that includes the interim report for the current financial year.
 - (b) the draft annual estimate of revenue and expenditure directly to the State House of Assembly and make necessary amendment after receiving comments from the State House of Assembly and then submit the amended estimates to the Budget office for inclusion in the State budget; and
 - (c) the operational, administrative and capital expenses of the Local Governments Audit Office including salaries, allowances, gratuities and pensions payable to staff.
- (2) The Auditor General after considering the recommendations of the House of Assembly Committee on Public Accounts, may amend the plan as necessary.
 - (3) The House of Assembly shall ensure that the Auditor General's Office is properly and sufficiently funded through budgetary allocations and oversight functions, to enable the Office perform its statutory functions effectively.
 - (4) Any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall

be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal instalments every month of the year.

(5) All funds or finances made available to the Auditor General for the performance of his statutory responsibilities under this Law shall be controlled and applied exclusively by the Auditor General in accordance with extant financial regulations and without interference by any person or body of persons.

(6) Where the resources provided for the Auditor General's Office is insufficient to allow him to fulfill his mandate or a need has arisen for expenditures for a purpose for which no amount has been appropriated in the Appropriation Law, the Auditor General shall apply to the House of Assembly for a supplement to its annual budget.

(7) No changes shall be made to the estimates, submitted by the Auditor General to the Budget Office without the prior agreement of the State House of Assembly.

(8) The Executive must not control or direct access to the resources of the Auditor General's office.

***Project Audit
and
Monitoring***

S.40 (1)

The Auditor General or any person authorized by him shall from time to time inspect all Local Governments Projects in progress for purposes of ensuring compliance to specifications as stipulated in the bills of quantity.

(2) Where irregularities are discovered in sub section (1) of this Section, the appropriate authorities shall be alerted to ensure that the required

processes for effecting rectifications are implemented in accordance with the predetermined standards

- (3) To facilitate the inspection of projects in sub section (1) of this Section, the Auditor-General may engage the services of professionals.

Duties of the Auditor General

S.41 The Auditor-General shall undertake the following duties:-

- (a) audit of the public accounts of Local Governments inclusive of all satellite offices and Agencies responsible for the receipt and expenses of Local Governments funds portion only.
- (b) submit his reports to the House of Assembly and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts of the Local Governments' Funds;
- (c) in the Report, the Auditor-General shall draw attention to any irregularities in the accounts audited and any other matter, which in his opinion ought to be brought to the notice of the House of Assembly;
- (d) in the exercise of his power under this Law the Auditor-General shall not be subject to the direction or control of the Executive, State House of Assembly or any person or authority.
- (e) examine or Audit the account of any person held in any Bank if the Auditor General has reason to believe that the money held in such an account are public fund which had been fraudulently or wrongfully paid into such account:
 - (i) as a pre-requisite to exercising this authority, the Auditor General may enter into a non- disclosure agreement with the holder of the account and afford such holder absolute

assurance that any information disclosed for purposes of examination or audit shall not be used for any other purpose other than as legally intended under this Law:

- (ii) the Auditor General shall not proceed with any such examination or audit without first obtaining ex-parte warrant from the High Court authorizing such examination;
- (iii) upon being presented with the court warrant the Bank shall produce all relevant records in respect of the account in question, in any form hard and /or soft copy, that is in the Bank's custody or control.
- (iv) the Auditor General shall have the right to make copies of any record, including electronic or digital records or the like;
- (v) the Auditor General after obtaining the copies of any records in paragraph (iv) above, shall have such copies notarized by a Court appointed notary, the cost of which shall be defrayed by the Auditor General;
- (vi) the Bank shall endorse on the copies obtained by the Auditor General and the officer of the Bank incharge shall electronically initiate or under his own hand and in ink, initial each page of any records so provided;
- (f) The Auditor General for Local Governments shall published his annual statutory report of Local Governments both electronically and manually.
- (g) the Auditor General shall audit the implementation of policies of Government and Public entities.

Functions of the Auditor-General

S.42 (1) In performing his functions the Auditor-General shall ensure that:-

- (a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the Law, directions

- and instructions relating thereto have been duly observed and obeyed;
- (b) all moneys appropriated or otherwise disbursed have been expended and applied for the purpose for which the funds allocated by the Executive Council of Local Governments and that any expenditure incurred is duly approved;
 - (c) adequate financial memorandum exist for the direction and control of accounting and financial operations in the Local Governments and that regulations are duly observed;
 - (d) money has been expended with due regard to economy, efficiency, effectiveness and financial memorandum that direct the approval and authorization of such expenditure;
 - (e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented;
 - (f) retirement benefit, computation in respect of pensions, gratuities of Local Governments staff and primary schools teachers are checked.
 - (g) any irregularities discovered during the execution of an audit of the accounts of a Local Government were reported to the relevant authorities as the fact pertaining to the nature and scale of such irregularities has been established and confirmed.
- (2) Anything which under the authority of this Law or of any other Law, Act or Regulation in force at the commencement of this Law is directed to be done by the Auditor-General other than certifying and reporting on the financial statements of the Local Governments, may be done by any Officer authorized by him;

- (3) If at any time it appears to the Auditor-General that any irregularities have occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, store or other Local Government property; or in the accounting of the same, he shall immediately bring the matter to the notice of the Local Government Council Chairman of the affected Local Government and to any other Officer that the Auditor-General may deem fit.
- (4) The Auditor General shall also audit:
- (a) the use of public monies, resources, or assets by a recipient or beneficiary regardless of its legal nature;
 - (b) collection of revenues owed to the Local Government or other public entities;
 - (c) the quality of financial management and reporting by the Local Government Councils; and
 - (d) the economy, efficiency and effectiveness of Local Governments' operations.

**Responsibility of
the Auditor-
General**

S.43 (1) In the performance of his functions under this Law the Auditor-General shall:-

- (a) draw the attention of the appropriate authorities to any irregularities observed during the examination of the account as soon as the facts of such irregularities have been established and confirmed;
- (b) as a result of the audit conducted by him, make sure queries and observations are addressed to the Accounting-Officer of the Local Governments or any other

- person and call for such accounts, vouchers, statements, documents and explanations as he deems fit;
- (c) specify for the appropriate Head of Department or Institution the amount due to or from any person upon whom he had made surcharge and the reason for the surcharge and the circumstance of the case to the Accounting Officer of the affected Local Governments.
 - (2) Every such queries and observations received by the Accounting-Officer of the Local Governments or other person shall, within 30 days after its receipt by that person, be returned with necessary explanations to the Auditor-General.
 - (3) Every sum so specified by the Auditor-General to be due for or from any person shall be paid by that person to the Local Government.
 - (4) Any person aggrieved by a disallowance or surcharge made by the Auditor-General may appeal to the Public Accounts Committee of the House of Assembly for redress and thereafter if not satisfied, to the Court of Competent Jurisdiction not later than the expiration of the period of 30 days from the decision of the Public Account Committee.
 - (5) Any sum which is lawfully due under this Section shall, on civil proceeding taken by the Accounting Officer in a Court of competent Jurisdiction, be recordable as a civil debt, provided that where the person surcharged is in receipt of remuneration from the Government or any Government Institution, the remuneration shall be attached to the extent of the sum lawfully due.
 - (6) In any proceedings for the recovery of the said sum, a certificate signed by the Auditor-General shall be prima-facie evidence of the facts certified.

- (7) The Auditor-General may at anytime, revoke any surcharge made under this Section.
- (8) The Auditor-General may examine any person on oath or affirmation (which oath or affirmation the Auditor-General is hereby empowered to administer) on any matter pertaining to any account subject to audit by him.
- (9) Without prejudice to any other provisions of this Law, any person who fails or refuses to reply to any audit query or observations within the appropriate period specified shall, if the Auditor-General so directs, have his emoluments and allowances withheld for so long as the person fails to reply.

**Special Audit
Request**

S.44 The provision of paragraph (d) of Section 41 of this Law shall not preclude the Executive Council from requesting the Auditor-General in the public interest to audit at any particular time, the accounts of anybody or Organization which the Auditor-General may undertake at his discretion.

Co-operation

S.45 The Auditor-General may on such conditions as he may determine with persons, institutions and associations in the State and in other places, take such steps as he may deem necessary to promote or develop his functions and Governments auditing in the Local Governments.

**Personal Liability,
Immunity and
independence of
Auditor General for
Local Governments**

S.46 (1) The Auditor-General or any person acting under his authority shall not be liable in his personal capacity in any civil or criminal proceedings in respect of anything done in exercise of his Lawful duty.

(2) In the exercise of his function under this Law, the Auditor General shall not be subject to the direction, control or interference of the Executive, State House of Assembly and any authority or person, including but not limited to the following areas:

- (a) selection of audit issues
- (b) planning, programming, conduct, reporting, and follow up of the audits or;
- (c) organization and management of Offices of the Auditor General.
- (d) enforcement of their decisions where the application of sanctions is part of their mandate.

(4) the Auditor General shall not be involved or seen to be involved in any manner, whatsoever in the management of any auditable entity.

(5) the Auditor General shall have the full discretion in the discharge of his responsibilities, to cooperate with government or public entities that strive to improve the use and management of public funds.

**Powers of Auditor- S.47
General for Local
Governments**

For the purpose of performing his duties under this Law, the Auditor-General shall have power:-

- (a) to call upon any public officer in the Local Governments service for any explanation and

information which he may require in order to enable him discharge his duties;

- (b) to disallow any item of expenditure which he considers contrary to law and surcharge:
 - (i) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
 - (ii) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account;
 - (iii) the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred;
- (d) to cause search to be made in and extracts taken from any books or accounts relating to money or stores, subject to its audit in any public office, without paying any fee thereof;
- (e) to examine upon oath or affirmation any person whom he may think fit to examine in respect of issues of any stores affected by the provisions of this Law and in respect of all other matters and things, necessary for the due performance and exercise of the duties and powers vested in him;
- (f) to lay before the Attorney-General of the State a case in writing as to any question regarding the interpretation of any, Law, Act, or Regulation and the Attorney-General shall give a written interpretation on such case;

- (g) to station Auditors in Local Governments to enable him carryout his duties more effectively and such Local Government Councils shall provide the necessary office accommodation and other facilities for any such officer so stationed.
- (h) to receive Internal Audit reports from Local Government Internal Auditors within 7 working days from the date same is submitted to the Local Government Chairman.
- (i) in reporting the result of the audit work, the Auditor General shall be free to:
 - (i) decide the content of the audit reports;
 - (ii) make observations and recommendations in the audit reports taking into consideration, the views of the audited Local Government;
 - (iii) decide the timing of the audit reports excepts where specific reporting requirements are prescribed by any Law;
 - (iv) publish and disseminate the reports, once they have been formally submitted to the House of Assembly.
- (j) at any time:
 - (i) access any Local Government facility;
 - (ii) examine the records of an auditee;
 - (iii) have extracts taken from any book(s) of any account;
 - (iv) accounting entries recorded electronically;

- (v) any other form of accounts that relate to money or stores that may have relevance to the subject matter of an audit without paying any fee;
- (k) at any time execute a search without the need for a court warrant on any Local Government owned property, persons present on such property or vehicle located on such property in order to locate and appropriate any such records, accounts or general relevant information to the audit;
- (l) with a warrant of Court enter and conduct a search of any private property, premises, vehicle or person if there is reasonable suspicion that a document, account written or electronic record, general information, or assets which the Auditor General deems it fit to inspect for reasons of relevance to the audit is hidden or kept on such property, premises, persons or in a vehicle located on such property or premises;
- (m) request the support of relevant law enforcement agencies in the execution of the Court warrant where considered necessary;
- (n) the person conducting the search shall identify themselves to the person in charge of the premises, property or vehicle and shall hand over a copy of the warrant to the person in charge or affix a copy of the warrant to the premises, property or vehicle in a prominent place;

**Staff Matters and
Transaction by
Auditor-General for
Local Governments**

- (o) any such entry and search of property shall be conducted with due regard for decency, order and constitutional rights of the affected person.

S.48(1) The responsibility for determining the calibre of staff required to ensure the efficient performance and functioning of the office of the Auditor General shall reside with the incumbent Auditor General who shall be further responsible for aligning cost associated with such recruitment of staff with the funds allocated for remuneration in terms of the vote.

(2) To appoint only qualified persons to the office, The Auditor General shall ensure that:

- (a) all vacancies are widely advertised;
- (b) all shortlisted applicants possess minimum qualifications;
- (c) the minimum qualification in (b) above are duly verified with the relevant accreditation bodies; and
- (d) skills and competence are confirmed by way of interviews, examinations, or other means of proper assessment.

(3) For the purpose of discharging the functions of the office, the Auditor-General, subject to the provisions of this Law, may do anything and enter into any transaction necessary to ensure the proper performance of the following functions:

- (a) establishing and implementing a comprehensive human resource management system and policies for managing such staff development program. The policies and system if implemented shall cater for sanctions and discipline of staff and reward system including promotion;

- (b) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit works.
 - (c) in the discharge of his duties, the Auditor-General shall engage the service of professionals to serve on a contract basis for limited engagements, including those required as part of agreements with International Organizations but all audit opinions shall remain those of the Auditor-General.
 - (d) the Auditor General shall recommend to the Board an eligible staff for promotion.
 - (e) the Board shall ensure that a staff recommended for promotion is effected without undue delay.
 - (f) the Auditor General shall in consultation with the Board determine in line with the guidelines issued by the Salaries and Wages Commission the salaries, allowances, pensions and other condition of service of members of staff of the office of the Auditor General; provided that the salaries, allowances and conditions of service are competitive enough to attract qualitative personnel for the effective discharge of the mandate of the office.
- (4) The Auditor General may in consultation with House of Assembly and other relevant agencies, determine the appropriate remuneration for staff and includes such remuneration in the annual estimate of the office.
- (5) The Auditor General may in consultation with the House of Assembly, determine the appropriate

administrative structure for the office and make any necessary changes.

- (6) The policies and system implemented shall cater for sanctions and discipline of staff and a reward system including staff promotion.

***Periodic Checks
on Statutory
Corporations,
Commissions etc.***

S.49 (1) The Auditor-General or any person authorize by him to conduct periodic checks on the accounts and records of a Local Government and in addition to the audit report draw attention to the following:

- (a) any occurrence of fraud or loss; ~~the underlying~~ causes and identity of person(s) implicated in perpetration of such fraud or the incurrence of such losses;
- (b) any internal control weakness identified, and the institutional performance as expressed in terms of actual targets achieved as measured against predetermined objectives;
- (c) whether the finances, assets and resources of the Local Governments institutions, offices or agencies have been utilized with due regard to economy, efficiency and effectiveness.

(2) The Auditor General shall evaluate the adequacy of the Local Governments enterprises risk management strategies and policies and make recommendation for their improvement.

Audit Standards

S.50 (1) The Auditor-General shall determine which auditing Standard should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office of the Auditor-General.

(2) The auditing standards shall include:-

- (a) Public Sector Auditing Standards issued by the conference of Federal and State Auditors-Generals;
- (b) Accounting Standards issues by the Nigerian Accounting Standards Board (NASB);
- (c) the Auditing Standards and code of Ethics published by International Organization of Supreme Audit Institution (INTOSA) and the International Audit and Assurance Standards Board (IAASB);
- (d) The Auditing Standards and Code of Ethics published by the International Federation of Accounting (IFAC);
- (e) Other recognized or required standards issued or accepted by funding or donor Organizations may be required in conducting audits of their projects.

***Annual Certificate
and Report of the
Auditor-General***

- S.51 (1) The Auditor-General shall within 90 days of receipt of the Financial Statements and Annual Accounts of the Local Governments, submit his report to the House of Assembly for its consideration.
- (2) The Auditor-General shall include in his annual report:
- (a) his opinion on the truth and fairness of the public accounts of the Local Governments;
 - (b) such significant findings and recommendations which he considers should be brought to the notice of the House of Assembly including:
 - (i) any act of commission or omission by any officer relating to the probity, regularity or value for money with which public money is managed.
 - (ii) any deficiencies which have been identified in the internal control system of any public body;

- (iii) details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control assets, to secure an effective check on the assessment, collection and proper allocation of revenue and to ensure that expenditures have been made only as authorized;
 - (iv) any money that has been expended without due regard to economy, efficiency and effectiveness.
- (3) Notwithstanding the provision of sub-section (1) of this Section, the House of Assembly may by direction extend the time to a further period not exceeding three months within which such reports shall be submitted.
- (4) The Auditor-General may at anytime, if it appears to him desirable, issue a special report to the Governor and the State House of Assembly on any matter incidental to his powers and duties under this Law.
- (5) The Auditor-General shall submit his reports to the Speaker of the House of Assembly, the Reports may include any comments from the relevant Accounting Officers, but the Auditor-General has full editorial Control over his reports.
- (6) The annual audit report of the Auditor-General shall:-
- (a) be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House of Assembly;
 - (b) be made publicly available on the internet.

- (7) The Auditor General shall submit an annual activity report to the House of Assembly and that the report is to be made available to the Public.

**Audit
Contracts**

S.52(1) All private audit firms and consultants taking up Consultancy jobs relating to audit work in the Local Governments must be registered with the office of the Auditor-General for the Local Governments and their engagement letters shall be issued by him. Such contracts on audit work shall include but not limited to:-

- (a) revenue audit consultancy work including tax audit;
- (b) local government bank accounts audit;
- (c) audit of government offices including special investigations;
- (d) pension audit including verification of "I am alive Certificate";
- (e) staff audit including payment at sight;
- (f) contract in respect of estate/building valuation or valuation of specialized Government assets; and
- (g) assessment and evaluation of effective government electronic information system.

(2) To enable the Auditor General carry out quality Assurance on all Audit reports submitted by External Auditors and consolidation of same for submission to the House of Assembly, the Office shall be entitled to 5% on professional fess payable to external auditors.

**Access to
Public
Documents**

S.53(1) The Auditor-General and his staff shall have unrestricted access to such public documents, computers and other information system, and assets as he considers necessary for the proper performance of his functions.

(2) The Auditor-General may also obtain such information, as he considers necessary in the performance of his functions from a person who is not a member, employee or public office holder, to this he shall: -

- (a) advise the person in writing of the nature of the information and why it is needed;
 - (b) reimburse the individual for any reasonable costs associated with producing such information provided that the individual shall not use such information for any other purpose.
- (3) The Auditor-General may in the course of performing his functions, duties or exercising his powers: -
- (a) require a person to give evidence either orally or in writing;
 - (b) for the purpose of examining a person, the Auditor-General may administer an Oath or affirmation on such a person and sanctions relating to perjury are applicable;
 - (c) he may examine or audit the account of any person in any bank if he has reason to believe that the money belonging to a public body has been fraudulently or wrongfully paid into such person's account;
 - (d) in exercising this authority the Auditor-General shall establish that the information obtained shall not be used for any other purpose other than the reason for which it is obtained.
 - (e) when presented with the request the bank officer shall produce any documents or provide requested information relating to the account in the bank's custody or control;
 - (f) The Auditor-General may make copies of any document so produced.

**Annual
Account**

S.54(1)

Within a period of six months after the end of each financial year, the Local Government Chairman shall present to the Auditor-General, accounts showing the financial position of the Council as at the last day of the preceding year.

- (2) Such accounts shall include but not limited to: -
- (a) consolidated statement of financial performance
 - (b) consolidated statement of . financial position;
 - (c) consolidated statement of cash flow;
 - (e) notes to the financial statements.
- (3) Notes to the accounts shall be presented in the following order:
- (a) statement of compliance with approved accounting standards;
 - (b) statement of accounting policies applied;
 - (c) supporting information for items presented on the face of the financial statements; and
 - (d) supporting statements
 - (e) Within three months after the close of each financial year, the Local Government Chairman shall prepare and transmit to the Auditor-General appropriation accounts of the moneys expended under the votes for which they are responsible, showing the services for which the moneys were voted, the sums actually expended on each service during the period of accounts and the state of each vote compared with the appropriation, each such variation between the expenditure and the sums voted, and shall contain such other information and shall be in such form as the appropriation account shall be signed by the Accounting Officer.

Oath of Secrecy S. 55

The Auditor General shall require every person employed in the office who is to examine the accounts of Local Government Councils under this Law to comply with any security arrangements applicable to and to take any oath of secrecy required to be taken by persons employed in that

Department and every such person shall comply with the requirement.

**Follow up
on audit**

S. 56 (1)

There shall be an exit conference between the audit team and the audited Local Government Council at the conclusion of an audit exercise.

(2)

The purpose of the exit conference shall be:

(a) to present audit observations to auditee Local Government Council in conference before leaving;

(b) to allow management opportunity to provide clarification to audit observations in conference;

(c) to isolate observation that will be reported on.

(3)

Audit team, the Accounting officer and other management officers that attended the exit conference shall endorse the audit exit form.

(4)

The Auditor General shall schedule a post audit meeting with an audited Local Government Council within 30 days of issuing the audit report to assess the Local Government Council's compliance to audit observations and recommendations.

(5)

Any unresolved query or issue in subsection (4) of this Section will be forwarded to the State House of Assembly as follow up for further action.

(6)

Any comments on audit observations by the House of Assembly shall be forwarded to responsible audited Local Government Councils for compliance and to the Auditor General. And a post audit meeting shall be convened by the Auditor General to resolve such issues.

(7)

The Auditor General shall forward reports of non-compliance to the directives of the State House of Assembly in respect of the queries of previous audit to the State House of Assembly.

- (8) The Auditor General shall also submit audit reports to the governing board or council of an audited entity, as appropriate for review and follow up on specific recommendations for corrective action.

Offences S.57 Any person who:

- (a) obstructs, hinders or resists the Auditor- General or any person authorized by him in the performance of the duties and exercise of his powers under this Law;
- (b) refuses or fails to comply with any lawful request of the Auditor-General or his representative;
- (c) fails to produce for inspection to the Auditor-General access to any book, record, returns, payment voucher, revenue receipt or other documents relating or relevant to any account to be audited by the Auditor- General, when so requested;
- (d) fails to keep proper books of account or proper records in relation thereto when so required by the provision of any enactment;
- (e) makes a statement or gives information to the Auditor-General or his representative which is false or misleading; Commits an offence under this Law.

Penalties S.58 Any person who commits an offence under Section 57 of this Law shall on conviction be liable to a fine of not less than ₦100,000.00 or to imprisonment for six months. In case of a body corporate, it shall be liable to a fine of not less than ₦500,000.00.

Failure to reply an Audit query. S.59 Without prejudice to any other provision of this Law any person who fails or refuses to reply to an audit query or observation without any lawful justification within the appropriate period specified in this Law shall have his emoluments and allowances withheld and so long as the person fails to reply he shall be guilty of an offence and liable on summary conviction the sanctions enshrined in Section 58 of this Law.

Offences by the Staff of Auditor General's Office S.60 Any member of staff of the Auditor-General's office who:

- (a) demands or takes any bribe, gratification, recompense or reward for the neglect or non-performance of his duty; or
- (b) willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in relation to any account audited by him; or
- (c) makes any report to the Auditor-General which he knows to be false or which he has no reason to believe to be true;
- (d) willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in relation to any account audited by him;

Commits an offence under this Law and shall on conviction be liable to a fine of not less than N100,000.00 or imprisonment for two years or both such fine and imprisonment.

***Auditing
the
Accounts
of the Auditors-
General.***

S.61 The Public Account Committee of the State House of Assembly shall appoint an independent Auditor to audit the accounts of the Office of the Auditor General for Local Governments.

PART THREE

ESTABLISHMENT OF AUDIT SERVICE BOARD

***Establishment of
Audit Service
Board***

S.62 (1) There is herewith established the Gombe State Audit Service Board (hereinafter referred to in this Law as "the Board")

(2) The Board shall be a body corporate with perpetual succession and shall have power to sue and be sued in its capacity as a body corporate.

Composition

S.63 (1) The Board shall comprise of a Chairman and four other members. The Chairman and at least two members shall be Professional Accountants with cognate auditing experience in the public sector.

(2) The Board shall have the following Ex-Officio members:

- (a) the Auditor-General of Gombe State;
 - (b) the Auditor-General for Local Governments Gombe State;
 - (c) a representative of Ministry of Justice, who shall not be less than a GL15 Legal Officer.
- (3) The Permanent Secretary of Establishment in the Office of the Head of Service or his representative who shall not be less than a GL15 officer in the public service.
- (4) The Permanent Secretary of the State Civil Service Commission or his representative who shall not be less than a GL 15 officer in the public service.

Appointment S.64 The Chairman and other members other than the ex-officio members shall be appointed by the Governor and their appointment shall be subject to confirmation by the State House of Assembly.

Qualification S. 65 (1) No person shall be qualified for appointment as a member of the Board if:

- (a) he is of questionable integrity;
- (b) within the preceding ten (10) years he has been removed on the grounds of misconduct as a member of any of the bodies established by section 197 of the Constitution (as amended) or as the holder of any other office;
- (c) he has been convicted of a criminal offence which involves moral turpitude by a Court of competent jurisdiction or tribunal.

(2) Any person employed in the Public Service of the Federation or of a State shall not be disqualified for an appointment as a Chairman or member of the Commission: Provided that where such person has been duly appointed, he shall on his appointment and acceptance of the appointment be deemed to have resigned or retired from his former office as from the date of such acceptance.

Tenure of Office S. 66 A member of the Board, inclusive of the Chairman, shall hold office for a period of one term of four years and may be re-appointed for another one term of four years only.

**Cessation
of Office**

S. 67 The Chairman and any of the members other than Ex- Officio Members shall cease to hold office where:

- (a) the Chairman or any other member is removed by the Governor acting on a decision supported by not less than a two-thirds majority of the House of Assembly praying for the removal of the Chairman or member on grounds of inability to discharge the functions of his office (whether arising from infirmity of mind or body) or have been found guilty of misconduct, or
- (b) he tenders his resignation from the Board in writing addressed to the Governor, or
- (c) he is permanently incapacitated or deceased; or
- (d) he is convicted of an offence which involves moral turpitude; or
- (e) he becomes bankrupt or is compromised with his creditors

**Filling of a
vacancy**

S. 68 At the commencement of this Law, or upon the expiration of the tenure of the members of the Board, or upon a vacancy occurring in the membership of the Board, the Governor shall within 30 days appoint another person to fill the vacancy subject to confirmation of such appointment by the State House of Assembly.

**Resignation or
Termination**

S.69(1) Where a member of the Board resigns, is deceased or is removed from office for whatsoever reason, the Chairman shall inform the Governor in writing within 15 days and request the Governor to appoint a suitable person as a replacement to the vacancy, with such replacement to hold office for the unexpired period of the term, subject to the approval of the State House of Assembly.

(2) A member of the Board may at any time resign his office in writing with such resignation to be addressed to the Governor through the Chairman of the Board.

**Dissolution of
the Board**

S. 70 Any and all existing members of the Board cease to hold office on the dissolution of the Board and, when reappointed, shall only complete the unexpired part of any such term.

**Remuneration
and allowances**

S.71 The Chairman and members of the Board shall be paid such remuneration and allowances as may be applicable to other Commissions/Boards in the State as determined by the Revenue Mobilization Allocation and Fiscal Commission.

**Secretary to
the Board**

S.72(1) The Board shall appoint a secretary who shall be:

- (a) a Senior Officer not below the rank of a Director in the Service of the Office of the Auditor-General;
- (b) assigned the role of Accounting Officer of the Board.

(2) The Secretary shall hold Office on such terms and conditions as may be applicable to staff in the office of the Auditor General.

(3) Subject to the general direction of the Board and with reporting responsibility to the Chairman, the Secretary shall be responsible for the day-to-day administration of the Board and for the keeping of the books of account and for maintaining proper records of proceedings and resolutions of the Board.

(4) The Secretary shall perform all other duties affecting the Board as may be assigned to him by the Chairman.

**Powers and
Functions of
the Board**

S.73(1) The Board shall pull Secretarial Staff needed for their operation from the Staff of Offices of the Auditors-General

(2) The Board shall have power to:

- (a) confirm the selection and appointment of persons recruited by the Auditors-General;
- (b) subject any staff of the offices of the Auditors-General to disciplinary processes and impose sanction based on the recommendation of the Auditors-General;
- (c) perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law.

**Power to
co-opt**

S.74 The Board may co-opt any person who is not a member of the Board to join a particular meeting or series of meetings of the Board, for such co-opted person to participate in the deliberations of the Board and advise the Board on resolutions under consideration by the Board. Such co-opted person shall however not be entitled to vote or be counted as part of the quorum of said congregation of the Board.

**Meetings
and
Quorum**

- S.75 (1) The Board shall meet ordinarily for the transaction of business at such a time and place as determined by the Board at least once in a quarter (three months).
- (2) The written request for the convening of a special meeting by the Chairman or a written request by a majority of members to the Secretary shall constitute adequate grounds for the convening of such a special meeting by the Chairman of the Board.
- (3) The Chairman shall preside over the proceedings at all duly constituted meetings of the Board other than where circumstances prevail, which may be construed as a potential conflict of interest. Whereupon the Chairman shall excuse himself from the discussions, or circumstances prevail which prevent the Chairman from being in attendance, the remaining members shall elect from those in attendance an acting Chairman who shall preside over that meeting.
- (4) Motions shall be carried by a simple majority of one vote where all the members present shall each have one and should the initial vote result in a tie the Chairman shall have the casting vote.
- (5) The minimum number of members required to constitute a quorum shall be any four members, which may include the Auditors-General and the appointed officers or representatives from the State's Civil Service Commission or a representative who shall have full voting rights.
- (6) Where the Board deems it necessary to co-opt any person to attend a meeting of the Board such person shall participate in all relevant deliberations but shall not vote on any motion put to the vote by the Chairman.
- (7) Where any of the ordinary members of the Board fails to attend three consecutive meetings of the Board without a valid reason for such absences, such member shall automatically forfeit his position as a member of the Board with immediate effect.
- (8) Subject to the provisions of this section, the Board shall determine the procedure for conducting its meeting.

**Privilege of
Access to
Board
Information**

S.76 (1) Subject to the Provision of the Freedom of Information Act 2011, all records of any report, statement, communication, meeting or proceeding pertaining to the Board exercising its powers and performing its duties, regardless as to whether such action is that of an individual or the Board as collective, it is herewith determined that such records shall be privileged and confidential.

(2) Notwithstanding Sub-section (1) of this Section, the Board shall be obligated to surrender in full and without undue delay, all records of any report, statement, communication, meeting or proceeding of the Board if so, ordered by a court of law of appropriate jurisdiction, or by a Resolution of the State House of Assembly.

**Funding for
the Board**

S. 77 (1) There shall be established a fund for the Board and provisions shall be made for the Board in the annual budget of the State.

(2) There shall be paid and credited to the fund established under sub section (1) of this Section:

- (a) any sum appropriated to the Board by the State House of Assembly in each financial year;
- (b) all monies raised for the purpose of the Board by way of gifts, donations, grants-in-aid;
- (c) Take-off grant;
- (d) Proceeds from all other assets that may from time to time accrue to the Board.

(3) The Board shall defray all expenditures incurred by it from the fund referred to in subsection(1) of this Section and this shall include:

- (a) the cost of administration;
- (b) the payment of salaries, fees or other remunerations or allowances and pensions and gratuities payable to members of the Board;
- (c) anything done in furtherance of any of its functions under this Law.

**Declaration of
Interest**

S.78 (1) Where a member of the Board becomes aware that the matters scheduled for deliberation by the Board include items that may represent a conflict of interest in any form whatsoever, such member shall disclose to the Chairman, either verbally or in writing, the nature of such conflict of interest and it shall be compulsory for such member to be excused from all proceedings pertinent to such conflict of interest.

- (2) Where a member fails to disclose such conflict of interest to the Chairman prior to the commencement of formal proceedings of the Board, and subsequently proceeds to participate in the deliberations and voting processes, such conduct shall be considered an irreparable breach of ethics unbecoming of an officer occupying a position of public trust and such member shall have his membership revoked with immediate effect and may face criminal prosecution.

- Committees** S.79 (1) The Board may appoint Committees consisting of its members and non-members to execute any of its functions.
- (2) The Chairman of a Committee as established by the Board shall be appointed from the membership of the Board.
 - (3) A Committee established by the Board may, at the discretion and consensus of the Committee, co-opt any person/persons that shall enable the Committee to fulfill its duties, provided that this does not constitute a violation of the terms of reference under which the Board established such Committee.

- Consultants** S.80 (1) The Board may engage the services of such consultants and experts as it may consider desirable for the efficient discharge of its duties and services.
- (2) The consultants and experts shall be engaged on such terms and conditions as the Board may determine.
 - (3) Nothing in this Section or any other provision of this Law shall be construed as empowering the Board to interfere in the operations of the Auditors-General's Offices or to engage any consultant or any other person to initiate any form of interference in the operations of the Auditors-General's Offices.

- Statement of Accounts and Annual Report** S.81 The Secretary, as the Accounting Officer of the Board, shall prepare the Statement of Accounts and Annual Report on the performance of the Board for the financial year ended 31st December of every year and submit such Accounts and Report to the Auditors appointed by the State House of Assembly as provided in Section 82(1) of this Law, not later than three months after the end of each financial year.

**Independent
Auditors for
the Board**

- S.82 (1) The Public Accounts Committee (PAC) of the Gombe State House of Assembly shall appoint Independent Auditors to audit the accounts of the Board for each financial year.
- (2) The Independent Auditors appointed by the Public Accounts Committee (PAC), in terms of sub-section (1) above, shall submit the audit report on the accounts of the Board to the State House of Assembly not later than three months after commencement of the engagement.
- (3) The Independent Auditors appointed by the Public Accounts Committee (PAC) shall have access to all books of accounts, vouchers and other records of the Board and shall be entitled to any information and explanation required for successful and timely conclusion of the audit.

Repeal

S.83 The Gombe State Audit Law, 2018 is hereby repealed.

Interpretation

S.84 In this Law unless the context otherwise requires: -

"Accountant-General" means the Accountant-General of the State;

"Auditor-General" means the Auditor-General for the State and the Auditor General for Local Governments

"Accounting Officer" means any Permanent Secretary or Head of Extra-Ministerial Department; and Secretary to the Local Government Councils.

"Constitution" means the Constitution of the Federal Republic of Nigeria 1999 (as amended);

"Executive Council" means the State Executive Council;

"Ex- Officio Member" means a member of the Board by virtue of the office he is holding;

"Financial year" means the financial year of the Government;

"Commissioner" means Commissioner of Finance;

"Government" means the Government of the State;

"Governor" means the Governor of the State;

"Officer" means the holder of an office in the Public Service of the State, Local Government Councils, Local Government Education Authorities and Emirate/Traditional Councils Staff;

"Public money" includes: -

(a) The public revenue of the State; and

(b) Any other money held in trust for any period however short by any Officer alone or jointly with other person(s).

"Revenue" means States share from the Federation Account, internally generated revenue and any other grants and loans;

"Statutory Body" means any authority established under any Act of the Federation or Laws of the State;

"State" means Gombe State of Nigeria;

"The Office" means the office of the Auditor-General of the State; and the Auditor General for Local Governments.

"The Board" means the Audit Service Board established under Section 62 of this Law;

"Local Government" means the existing Local Government Councils of Gombe State;

"Member" means member of the Board and it shall include the Chairman

"He/She/Him" refers to both male and female gender;

"House" means the Gombe State House of Assembly.

**SUMMARY OF THE GOMBE STATE, STATE AND LOCAL
GOVERNMENT AUDIT LAW, 2021**

SHORT TITLE	LONG TITLE	SUMMARY OF THE LAW	DATE PASSED
Gombe State, State and Local Government Audit Law, 2021.	A Law to Repeal the Gombe State Audit Law, 2018 and to provide for the establishment of the Gombe State, State and Local Government Audit Law, 2021 and other Matters related thereto.	This Law seeks to Repeal the Gombe State Audit Law, 2018 and to provide for the establishment of the Gombe State, State and Local Government Audit Law, 2021.	29 th day of June, 2021.

CERTIFICATION

I certify that this Law has been carefully compared by me with the decision reached by the Honourable House and found by me to be the true and correct assertion of the Hon. House and this is in accordance with the provisions of the Authentication Act, 1962.

Accounting

**BARR. RUKAIYATU A. JALO
CLERK-TO-THE-HOUSE**

I ASSENT THIS *30th* DAY OF *June*2021

Muhamadu Inuwa Yahaya

**MUHAMMADU INUWA YAHAYA
GOVERNOR, GOMBE STATE.**

