



BAUCHI STATE
AUDIT LAW
2012



A LAW TO PROVIDE FOR THE ESTABLISHMENT OF THE AUDIT SERVICE COMMISSION AND THE OFFICE OF THE AUDITOR - GENERAL FOR BAUCHI STATE AND FOR CONNECTED PURPOSES.

- Short Title:** Bauchi state Audit Law, 2012
- Enactment:** ENACTED by the Bauchi State House of Assembly as follows:
- Citation & Commencement** 1. This law may be cited as the Bauchi state Audit law and shall come into force on the^{5TH}..... day ofOCTOBER..... 2012
- Establishment** 2. There is established for the State an Auditor-General pursuant to section 125(1) of the 1999 Constitution, and shall be appointed in accordance with the provision of the constitution 1999 of the Federal Republic of Nigeria as amended.
- Appointment** 3. The Auditor-General of the State shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly of the State.
- Tenure of Office of the Auditor General 4.** (1) Subject to the provision of Section 127(1) of the 1999 Constitution, a person holding the office of the Auditor-General under this law, shall be removed from office by the Governor acting on an address supported by two thirds 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 any other cause or for misconduct.
- Dals*

(2) there shall be at least 14 days notice to the Auditor-General for the purpose of defending himself before the House of Assembly prior to such address mentioned in sub-sanction (1) of this section.

Acting
Auditor-General

5. (1) the power to appoint person to act in the office of the Auditor-General for a State shall vest in the Governor.

(2) Except by the sanction of a resolution of the House of Assembly, no person shall act in the office of the Auditor-General for a period not exceeding six months.

Functions of the
Auditor-General

6. (1) In addition to the functions conferred on the Auditor-General of the State by the 1999 constitution, of the FRN as amended he shall have power to;

- 2019*
- (a) Call upon any public officer for any explanation and information which he may require in order to enable him discharge his duties
 - (b) Disallow any item of expenditure which he considers contrary to the provision of any law in the State and surcharge;
 - (c) Authorize any officer of any Local government or State Government in the State to conduct on his behalf any inquiry, examination or audit on any MDAs, and such officer shall report thereon to the Auditor-General. Provided that any such authority shall be subject to the consent of the Head of the Department in which the officer concerned is employed.

- (d) Cause search to be made of, and extract 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) Examine any person whom he may think of fit to examine in respect of the receipt or expenditure of money, or the receipt or issue of any stores affected by the provision of this law;
- (f) Station in any government department, Schools, authorities, Commissions and Agencies, any person employed in his office to enable him more effectively carryout his duties and such departments shall provide the necessary office accommodation and other facilities for any such officer so stationed.

(2) The Auditor-General, for the purpose of discharging his function, may do anything and enter into any transaction necessary to ensure the proper performance of such functions.

**Period of Checks on
Statutory corporations,
Commissions, ETC 7.**

(a) Subject to the provision of the constitution of the Federal Republic of Nigeria 1999 as amended, the Auditor-General shall upon conducting periodic checks on the statutory cooperation's, commissions, etc express his opinion as to whether the accounts present fairly the financial information in accordance with applicable statutory provisions, stated accounting policies of the government, with generally accepted accounting practice, and are essentially consistent with those of the preceding year.

2019

(b) 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:

- (i) 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.
- (ii) Whether there was any delay in payment of the government's portion of any declared dividend into the Consolidated Revenue Fund.
- (iii) Any significant case of fraud or losses and, if so, their underlying causes and person responsible for such fraud or losses.
- (iv) any Internal control weaknesses which were identified and the general corporate performance indicating;
 - Achievement against set targets and objectives and
 - Whether the finances of the body have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized.

2017

**Autonomy and
Independence of
the Office**

8. (1) The office of the Auditor-General shall be an independent and autonomous body and shall not be subject to the direction or control of any other authority or person, in the performance of its function under this law.

(2) The public Accounts of the State and of all other persons or authorities referred to in this law shall be kept in such form, as the Auditor-General may approve.

Annual Accounts

9. In addition to any other report prescribed under this law, the Accountant-General, within a period of six months after the 31st of December in each year, shall present to the Auditor-General accounts showing the financial position of the State as at 31st of December of the preceding year.

**Annual Report of the
Auditor-General**

10. (1) The Auditor-General for a State shall, within ninety days of receipt of the Accountant General's financial Statement and annual accounts of the State, submit his report to the House of Assembly of the State and the House shall cause the report to be considered by a committee of the House Responsible for public accounts.

D.S.P.

(2) The Auditor-General may at any time, if it appears to him desirable, issue a special report to the Governor on any matter incidental to his powers and duties under this law.

(3) the annual audit report of the Auditor-General shall be made available to the public at reasonable cost-recovery fee after submission to the State House of Assembly.

- Auditor Contracts** 11. The office of the Auditor-General of the State shall register all private firms and consultants taking up consultancy jobs relating to audit work in the State and issue engagement letters. 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 Investments;
 - d) Staff audit including, payment at sight;
 - e) Pension audit including verification of "I am alive certificate".

- Audit Standards** 12. The Auditor-General shall determine which auditing standards should be applied and my establish audit programmes and code of ethics specific to the audits performed by the office of the Auditor-General;
- i) Public Sector Auditing Standards issued by Conference of Federal and States Auditors General
 - ii) Accounting Standards issued by the Nigeria Accounting Standards Board (NASB)
 - iii) The auditing standards and code of ethics published by the International Organization of Supreme Audit Institutions (NITOSAI) and the International Auditing and Assurance Standards Board

Dabir

iv) The auditing standards and code of ethics published by the International Federation of Accountants (IFAC) may be used for conducting audits of public enterprises and other recognized or required standards issued or accepted by funding or donor organizations may be used in conducting audits or their projects.

**Access to people,
Documents and
Property**

13. (a) The Auditor-General and his staff shall have unrestricted access to such people, documents, computers and other information systems, and assets as the Auditor-General considers necessary for the proper performance of his functions.

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

To do this, the Auditor-General shall:

- Advise the person in writing of the nature of the information and why it is needed.

Prosecution

14. Any Criminal Proceedings for an offence under this law shall be instituted by or with the consent of the Attorney General of Bauchi State.

**Official Secrecy and
Confidentiality**

15. Every person having any official duty or being employed in the administration of this law shall regard and deal with all documents, information, as secret and confidential.

Limitation of Suits

Daly

16. Subject to the provision of this law, the provisions of the public officers protection law and or Act shall apply in relation to any suit instituted against member, officer or employee of the Auditor-General.

Remuneration of Auditor-General & his Staff

17. (1) The Auditor-General and Staff of his office shall be paid such emoluments, allowances and benefits as the governor may from time to time determine.

(2) Subject to the provisions of this law or any other law in force, the Auditor General shall be entitled to pension for life at a rate equivalent to the annual salary and allowances of the incumbent Auditor-General.

(3) Subject to the provision of the constitution of the Federal Republic of Nigeria 1999, the salary other than the allowances payable to the Auditor-General shall not be varied to his disadvantage after his appointment.

Audit Service Commission

18. Subject to the provision of this law, the office of the Auditor-General shall have a Governing body (referred to in his law as "the Audit Service Commission") which shall comprises;

- Dad*
- (a) The Chairman and four other members appointed by the governor, subject to the approval of the State House of Assembly;
 - (b) The Auditor-General of the State;
 - (c) Permanent Secretary, State Civil Service Commission or his representative who shall not be below the equivalent of GL. 17 in the public service of the State.

Secretary to the Commission

19. (1) The Commission shall have a Secretary of not below the rank of a Director or Grade Level 16 to be appointed by the Commission.
- (2) The Secretary to the Commission shall:-
- (a) Issue notices of meetings of the Commission;
 - (b) Keep the records of the proceedings of the Commission, and;
 - (c) Carryout such duties as the Chairman or the Commission from time to time, direct.

Removal from Office as Member of the Commission

20. A member of the Commission, other than the Auditor-General and the representative of the Civil Service Commission, may be removed from office by the Governor, acting on the advice of the State House of Assembly for inability to perform the functions of his office, arising from infirmity of mind or for misconduct.

Functions of the Commission

21. (1) The Commission shall handle all matters of recruitment, promotion and discipline of members of staff of the Auditor-General's office, the Commission and other state matters including pensions and retirement issues.
- (2) Employment in the Service as staff of the Auditor-General, shall be subject to the provisions of the pension legislation for the time being in force in Bauchi State and accordingly, officers and employees of the service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant law.

2069

**Powers of the
commission**

22. (1) The Commission may appoint a Committee consisting of its members and non-members to exercise any of its functions under the law.
- (2) A committee so appointed pursuant to subsection (1) of this section, may co-opt Such person(s) as it may determine at its meetings and shall abide by the terms of reference given by the Commission.
- (3) Nothing in this section or any other provision of this law shall be construed as empowering the Commission to interfere in the Operations of the Auditor-General's Office.

**Tenure of Members
of the Commission**

23. (1) A member of the Commission other than the auditor-General and the representative of the State Civil Service Commission shall hold office for a period of two years and may be reappointed for another one term of two years.
- (2) A member of the Commission may at any time resign his office in writing addressed to the Governor through the Chairman of the Commission.

**Meeting of the
Commission**

24. (1) The Commission shall meet at such time as may be expedient for the transaction of business and such meeting shall hold at such places and time of the Commission may determine.

Daly

(2) A special meeting of the Commission shall be convened upon written request of the chairman or by a majority decision of members addressed to the secretary of the Commission.

(3) The Chairman shall preside at any meeting of the Commission and in his absence, a member of the Commission nominated from among themselves.

(4) Decision shall be determined by simple majority of members present and voting where there is equality of votes, the presiding officer shall have a casting vote.

(5) Any four members of the Commission including the Auditor-General or his representative, shall constitute a quorum.

(6) The Commission may co-opt any person to attend its meeting but such person shall not vote on any matter affecting the decision of the Commission.

(7) Subject to the provisions of this section, the Commission shall determine the procedure for its meetings.

Annual Report

2019

25. The Commission shall prepare its statement of accounts and a report of its performance in the previous year, and submit to the House of Assembly not later than six months after the end of the financial year.

Offences and Penalties

26. (a) Any person who:

- fails to produce for inspection by the Auditor-General or otherwise refuses the Auditor-General access to any book, record, returns, payment voucher, revenue receipt or other document relating or relevant to any account to be audited by the Auditor-General, when so requested; or
- Fails to keep proper books of account or proper records in relation thereto when so required by the provision of any enactment and such failure results in any loss of public funds; or
- Gives the Auditor-General any information which he knows to be false or which he has no reason to believe to be true; or
- Willfully suppresses any information required by the Auditor-General in the performance of his functions under this law or any other enactment; or
- Obstructs the Auditor-General in the performance of his functions under this law or any other enactment, shall be guilty of an offence and liable on conviction to a fine not exceeding N100,000.00 or to imprisonment not exceeding 5 years or both.

2019

(b) Without prejudice to any other provision of this law every person who fails or refuses to reply to an audit query or observation within the appropriate period specified in this law shall have his emoluments and allowances withheld, for so long as the persons fails to reply and or shall be guilty of an offence and liable on summary conviction to 3 years imprisonment without an option of fine.

(c) For the purpose of sub section (a) of this section auditor-General includes any person acting under the direction of the Auditor-General.

(d) Any member of the office of the State Auditor-General who:-

- demands or takes any bribes, recompense or reward for the neglect or non performance of his duty; or
- willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in the course of his duties in relation to any account audited by him; or
- makes any report to the Auditor-General which he knows to be false or which he has no reason to believe to be true; shall be guilty of an offence and liable on conviction to a fine not exceeding N100,000.00 or imprisonment for five years or both.

2019

(e) In case of offence committed under subsection (a) of this section by body of person:-

Where the body of person is body corporate, other than a partnership, every Director and Officer of that body.

- corporate shall be deemed also to be guilty of that offence; and
- Where the body is a partnership every partner shall be deemed also to be guilty of an offence under subsection (a) of this section unless if he proves that he exercised due diligence to prevent the commission of the offence.

Power to make Regulations

27. The Auditor-General may, make regulations for carrying into effect the provisions of this law and for the due administration of its provisions.

Relevance of Other Laws

28. Notwithstanding the provisions of this law, the relevant provision of all laws to be administered by the Auditor-General's office shall be read with such modifications as to bring them into conformity with the provisions of the constitution of the Federal Republic of Nigerian, 1999.

2019

Repeal

29. The Audit Law of 1982 Cap 14 laws of Bauchi State 1991 is hereby repeal.

Interpretation

30 In this law unless the context otherwise requires.

- "Auditor-General" means the Auditor-General for a State established by section 125(1) of the Constitution of Federal Republic of Nigeria.
- "Accountant-General" means the Accountant General for the State.
- "Accounting Officers" shall includes but not limited to any head of Department, impress holder, collector of revenue or other officer of the State whose duties involve responsibility in connection with public moneys of the State.
- "Constitution" means the constitution of the Federal Republic of Nigeria 1999.
- "Company" means a limited liability company established under the companies and Allied Matters Act 1992 and (includes Banks)
- "Executive Council" means State Executive Council.
- "Financial year" means the Financial year of the Government or, in the case of a limited liability company, the accounting period as adopted by the company resolution.
- "Government" means the government of a State.

Daly

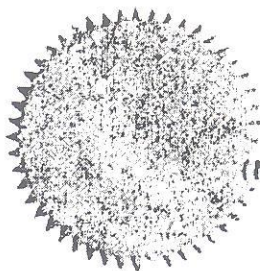
- "Officer" means the holder of an office in the Public Service of a State.
"public money" includes:
 - (a) The public revenue of a State and
 - (b) Any other money held in trust for any period
 - (c) However short by any officer alone or jointly with other person(s)

- "Revenue" means States' internally generated revenue and any other grants and loans.
- "Storekeeper" means any officer having in his charge stores or other articles that are public property.
- "Statutory Body" means any authority established under the Act of Federation or law of a State.
- "The State" means Bauchi State of Nigeria.
- "He"/"His"/"Him" refer to both male and female gender.

This printed impression has been compared by me with the Law which has been passed by the Bauchi State House of Assembly and found by me to be a true and correctly printed copy of the said Law.

B. Abdullahi
**(BALA ABDULLAHI)
CLERK OF THE HOUSE**

Assented to this *5TH* day of *OCTOBER* 2012



M. Isa Yuguda
**(MALAM (DR.) ISA YUGUDA)
EXECUTIVE GOVERNOR
BAUCHI STATE**

