



EBONYI STATE OF NIGERIA

LAW NO. 008 OF 2021

**EBONYI STATE
PUBLIC SECTOR AUDIT
LAW, 2021.**

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**EBONYI STATE OF NIGERIA
LAW NO. 008 OF 2021**

PART I

PRELIMINARY PROVISIONS

SECTION 1

Long Title

**A LAW TO REPEAL AND RE-ENACT A
LAW TO ESTABLISH AN INDEPENDENT
OFFICE OF THE AUDITOR-GENERAL,
AS THE REGULATORY AUTHORITY
RESPONSIBLE FOR THE MONITORING
AND OVERSIGHT OF THE PUBLIC
AUDIT LAW OF EBONYI STATE AND
OTHER MATTERS CONNECTED
THERE TO.**

SECTION 2

BE IT ENACTED by Ebonyi State House of *Enactment*
Assembly as follows

SECTION 3

This Law shall be cited as **Ebonyi State Public** *Short Title*
Sector Audit Law, 2021.

SECTION 4

This Law shall be deemed to have come into effect on **Friday the 18th day of June, 2021.** *Commencement*

SECTION 5

In this Law unless the context otherwise provides: *Interpretation*
"Accountant-General" means Accountant-General of Ebonyi State;

"Accounting Entry" means a posting of transactions in the accounting records either to increase or decrease an asset or expense account whilst simultaneously effecting a corresponding decrease or increase to a liability or income account;

"Accounting Officer" means Permanent Secretary of a Ministry or Head of Extra-Ministerial Office or any other arm of Government who is in full control of, and is responsible for human, material and financial resources which are critical inputs in the management of an organization and the achievement of service delivery objectives;

"Account Officers" means any Head of Department, imprest holder, collectors of revenue or other officer of the State whose duties involve fiduciary responsibility for public funds or assets of Ebonyi State;

“Audit” means an independent examination of accounting records, financial statements and supporting documents for the purpose of expressing an informed opinion concerning their propriety, fairness, completeness, consistency and conformity with **International Public Sector Accounting Standards (IPSAS)/Generally Accepted Auditing Standards (GAAS)** and relevant legislation;

“Audit Fees” means a payment for the services of a professional in audit firm;

“Audit Query” means audit reports asking questions or expressing doubts about the genuineness, validity or accuracy of transactions carried out by an auditee;

“Audit Standards” means a set of systematic guidelines used by Auditors when conducting audits on organizations' finances, ensuring the accuracy, consistency and verifiability of Auditors' actions and reporting that result from such Audit actions;

“Auditee” means an accounting officer, officer or organization whose account is being audited by an Auditor;

“Auditor” means an officer in the Office of the State/Local Governments Auditor-General who is in charge of an audit function;

"Auditor-General" means Office of the Auditor-General of Ebonyi State as an institution or the individual appointed to such office or the individual duly delegated to act in such capacity as contemplated in terms of section 125 (1) of the 1999 Constitution of the Federal Republic of Nigeria;

"Auditors-General" means Auditor-General for Ebonyi State and the Auditor-General for Local Governments;

"Auditor-General for Local Governments" means Office of the Auditor-General for Local Governments in Ebonyi State as an institution or the individual appointed to such office or an individual duly delegated to act in such capacity;

"Authorized Auditor" means auditor given delegated power or permission to conduct an audit on behalf of the Auditor-General;

"Chairmen" means Chairmen of the Local Governments;

"Commission" means Audit Service Commission of the State of Ebonyi;

"Company" means a company established under the Companies and Allied Matters Act 1999 including Banks;

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

"Conference of Federal and State Auditors-General" means the body comprising the Auditors-General of the Federation and of the 36 States of Nigeria;

"Engagement Letter" means a written agreement to perform professional audit/accounting services by Audit Firms in exchange for compensation;

"Executive Council" means State Executive Council of Ebonyi State;

"Financial Statement" (or financial report) means a formal report on the financial position and financial performance and the extent to which the accounting officer and subordinates have successfully fulfilled their fiduciary obligations toward the accounting entity over which they have ownership control, as required by Law;

"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;

"Gender" means that reference to any one gender includes reference to the other gender;

“Government” means Government of Ebonyi State;

“Local Government” means Local Governments of Ebonyi State;

“High Court” means Ebonyi State High Court of Justice;

“House of assembly” means the Ebonyi State House of Assembly;

“Officer” means the holder of any position in the Public Service Sector of a State;

“Oversight Mechanism” means the bodies, units and processes used to review institutional performance in the State to enhance their effectiveness, integrity and productivity;

“Audit Firm” means a firm licensed by any of the recognized professional accounting and auditing certification bodies to perform an examination of an organization's accounting records in terms of predetermined audit standards or other related engagements (private or public) on any accounting entity of a Country/State in which they are licensed to operate in terms of their charter of professional certification;

“Professional Accountant” means a qualified accountant who is a full member of any of the professional accounting bodies recognized as such within the Federal Republic of Nigeria.

“Public Monies” include:

- a. the public revenue of Ebonyi State; and
- b. any other money held in trust for any period, however short by any officer alone or jointly with other person(s);

“Public Sector” means Governments and all publicly controlled or publicly funded agencies, enterprises and other entities that deliver public programmes, goods and services;

“Qualification/Qualified Accountant” means a holder of a First Degree (B.Sc.) or Higher National Diploma (HND) who have been inducted as a member of any of the professional accountancy bodies recognized by Law of the Federal Republic of Nigeria;

“Revenue” means Ebonyi State or Local Government share from the Federation Account, Internally Generated Revenue and any other Grants and Loans;

“Service” means being already in the employment of the Offices of the Auditors-General of the State or Local Government.

“Statutory Body” means any authority established under the Act of the Federation or Law of a State;

“Storekeeper” means any officer having in his charge stores, articles or items that are public property;

“Supreme Audit Institution” means International, National, or State Institution that is designated and organised in terms of the Law to direct the activities and exercise the authority of the highest public auditing function of the Federal Republic or an autonomous State;

“Statutory Expenditure” means any expenditure which, by the Constitution or any Law of the State, is charged on the Consolidated Revenue Fund, the general revenue and assets of the State or other public funds of the State;

“Sub-accounting Officer” means any imprest holder, collector of revenue, or other person whose duties involve responsibility in connection with public monies.

“Governor” means Governor of Ebonyi State;

"State" means Ebonyi State of Nigeria;

"Treasurer" means Head of Finance and Supply of
Local Governments.

PART II**ESTABLISHMENT, APPOINTMENT,
DUTIES, POWERS AND IMMUNITY OF
THE AUDITOR-GENERAL.****SECTION 6**

1. Subject to the provision of section 125(1) of the Constitution, there shall be established the Office of the Auditor-General for Ebonyi State which shall be independent and permanent. *Establishment of Offices of the Auditors-General*
2. There shall be established the Office of the Auditor-General for Local Governments in Ebonyi State which shall be independent and permanent.
3. The Offices as referred to in 6(1) and 6(2) of this Law shall be independently and separately headed by an Auditor-General (in this Law referred to as the Auditor-General).
4. The Offices of the Auditors-General shall be a body corporate with perpetual succession and common seal, may sue and be sued in its corporate name and may acquire, hold or dispose of any property, movable or immovable for the purpose of carrying out of its function under the Law.

SECTION 7

1. The respective Auditors-General for Ebonyi State and Local Governments shall be appointed by the Governor of the State on the recommendation of the Ebonyi State Civil Service Commission subject to confirmation by the House of Assembly of Ebonyi State. *Appointment of Auditors-General*
2. **The power to appoint a deputized officer to act for an interim period in the Office of the Auditor-General for Ebonyi State or the Office of the Auditor General for Local Governments shall be vested in the Governor.**
3. On assumption of duty, each of the Auditors-General shall take an oath or affirmation, (as in Schedule I of this Law) administered by the Governor pledging to perform honestly and impartially the duties of their offices, abide by Laws of the State, and uphold the Constitution of the Federal Republic of Nigeria.

SECTION 8

1. Subject to the provisions of section 125(1) of the Constitution, a person shall be appointed Auditor-General provided the person is:
Qualifications for Appointment as Auditors-General
A qualified Accountant who has held full membership of a professional accountancy body recognized by an Act of Parliament in Nigeria, for a period of not less than fifteen (15) years post qualification and is able to demonstrate and provide independent testament to a minimum of fifteen (15) years cognate experience in auditing the public sector.
2. A person shall be appointed Auditor General for Local Governments if he possesses the qualifications stated in subsection 1 of this section
3. In recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State's website, in two National Newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview.
4. The State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor.

SECTION 9

1. The Auditors-General shall be paid such salary, allowances, pension and severance pay as determined by the Revenue Mobilization Allocation and Fiscal Commission, in addition to Ebonyi State existing approved Auditors' allowances such as inducement, hazard, and consolidated allowances. *Remuneration and Other Conditions of Service*
2. Auditor-General shall not be removed from office before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law. *S. 127(2) CFRN, 1999*
3. For the purpose of section 9(2), persons to be appointed Auditors-General shall not be more than 60 years old at the time of appointment to the office and shall retire on attaining the age of 60years.
4. The Auditors-General shall, upon reaching the age of retirement as in section 9(3), be entitled to pension for life at a rate equivalent to the annual salary inclusive of all allowances of the incumbent Auditors-General. This shall also be applied to already retired Auditor Generals in the State.
5. Any pension granted to the retiring Auditor-General by virtue of section 9(4) above shall be charged upon the Consolidated Revenue Fund of the State.

SECTION 10

1. In the exercise of his function under this Law, the Auditors- General for Ebonyi State, and any other Staff member or authorised auditor shall be exempted from legal action or prosecution before a court of Law for carrying out a duty or exercising a power in terms of this Law, in so far as the execution of such duty or the exercising of such power emanates from an approved audit engagement and was carried out in good faith. The aforesaid immunity shall apply to the entire tenure of active service. *Immunity and Independence*

2. In the exercise of his function under this Law, the Auditors-General shall not be subject to the direction, control or interference of any authority or person, including but not limited to the following areas: *S. 125(6) CFRN, 1999*
 - (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 Auditors-General.

3. The Auditors-General shall not be involved or seen to be involved in any manner, whatsoever in the management of any auditable entity.

4. The Auditors-General shall have the full discretion in the discharge of their responsibilities, to cooperate with Government or public entities that strive to improve the use and management of public funds.

SECTION 11

An Auditor-General may be removed from office in accordance with section 127(1) of the 1999 Constitution of the Federal Republic of Nigeria, (as amended) as detailed below:

Cessation of Office

- i. by the Governor acting on a decision supported by not less than a two-third majority of the House of Assembly propagating the removal of the incumbent Auditor-General on grounds of inability to discharge the functions of his office (whether arising from infirmity of mind or body) or has been found guilty of misconduct, PROVIDED that the Auditor-General shall have been given at least twenty-one (21) days notice in writing prior to being called upon to defend himself on the floor of the House;

- ii. resignation for reasons of physical incapacity, illness or reasons of a personal nature that the Governor agrees to entertain;
- iii. where the Auditor-General tenders his resignation for reasons unrelated to Sub-sections (i)&(ii) of this Section, the Auditor-General shall be required to serve a notice for a period of thirty (30) days, which the Governor may reduce or waive in full, dependent upon individual circumstances.

SECTION 12

Subject to section 126(3) of the Constitution of the Federal Republic of Nigeria, 1999, as amended: *Vacancy*

1. In the temporary absence or incapacitation of the incumbent Auditor-General or where the Office of the Auditor-General has become vacant, the Governor may, on the recommendation of the State Civil Service Commission, appoint a person to perform the duties of the Auditor-General in an acting capacity.
2. In the event of the unexpected and untimely death of an incumbent Auditor-General, the Governor shall appoint an Acting Auditor-General without undue delay.

3. Where a person is appointed in terms of subsection 12(1) above it shall be compulsory for such appointee to comply with all the qualification requirements as are stipulated under Section 8 of this Law.

SECTION 13

The Auditor-General shall perform the duties as stipulated under section 125 (1-6) of the Constitution.

*Duties and Functions
of the State Auditor-
General*

1. Pursuant to this, the Auditor-General shall audit and report on:
 - i. the public accounts of all Offices and Courts of the State. The Auditor-General for the State shall submit his reports to the Ebonyi State House of Assembly, and for that purpose the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts;
 - ii. the Consolidated Financial Statements, as submitted by the Accountant-General;

*S. 125 (2)
CFRN, 1999*

- iii. the accounts, financial statements and financial management of all State Government counter-part funded or donor funded projects;
- iv. all procurement of goods and services in so far as they are funded by State Public Funds;
- v. performance of all State funded programmes/projects;
- vi. pensions, Gratuities and superannuation schemes to the extent of the States' contribution to such schemes;
- vii. special investigations and forensic matters;
- viii. classified expenditure;
- ix. subsidy Schemes;
- x. disaster related aid;
- xi. environmental impact of Government projects and other related activities, including Climate Change;
- xii. other emerging audit(s);

- xiii. such audits as may prove necessary to safeguard Government assets;
 - xiv. the quality of financial management and reporting by Auditee establishments.
2. The Duties of the Auditor-General shall further include:
- i. the provision of a list of registered and pre-assessed audit firms for the auditing of the accounts, financial statements, and financial management of State Government Statutory Corporations, Commissions, Authorities, Educational Institutions, Government business entities, as well as any and all entities and bodies established by a Law of the State House of Assembly;
 - ii. the provision of a guideline on the level of fees to be paid to the Audit Firms;
 - iii. review and comment on their annual accounts and auditor's report thereon;

- iv. the Auditor-General shall have the power to conduct periodic checks, and field-reviews of all entities and institutions mentioned in section 13(1)(b)(i) above;
 - v. the report on the checks and reviews in 'iv' above shall be forwarded to the Governing Board or Council of the audited entity for review and follow-up on specific recommendation for corrective actions.
3. Subject to Section 125(6) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the State Governor or the State Executive Council may request the Auditor-General, at any particular time to audit the accounts of any Institution, Entity or Organization where the request to conduct such audit is in the public interest.
The acceptance of such request from the Executive shall be at the discretion of the Auditor-General
4. The Auditor-General shall further be obligated to satisfy himself that:

- i. all reasonable precautions have been taken to safeguard the collection of public monies and that legislation, directions and instructions pertaining thereto have been duly observed and obeyed;
- ii. all monies appropriated or otherwise disbursed have been expended and applied to facilitate the purpose for which the funds allocated by the Executive Council of the State were intended, and that any expenditure incurred was duly approved by an officer with the authority to grant such approval in accordance with the requirements that governs the approval of such expenditure;
- iii. adequate Financial Instructions/Regulations exist for the direction and control of accounting and financial operations in the State and that the Instructions/Regulations are duly observed;

-
- iv. expenditure is incurred with due regard for economy, efficiency and effectiveness;
 - v. satisfactory procedures have been established to measure the performance and report on the effectiveness of programmes as measured against predetermined objectives;
 - vi. all queries and observations raised as a result of the audit performed are addressed through formal interaction with the Accounting Officer or any other appropriate person as designated by the Accounting Officer to facilitate access to such accounts, vouchers, statements and documents as may be required for purposes of providing a substantively verifiable explanation to the Auditor;
 - viii. where the Auditor-General deems it appropriate, an amount be determined and a surcharge raised against any such person as is found responsible for a loss of public monies or State assets and a formal request be made,

inclusive of reasons for imposing such surcharge, to the appropriate Head of the Department or Institution who shall then in terms of this Law be responsible for the collection or deduction of the surcharge from the officer concerned and the Auditor-General shall report the circumstances of the case to the Accounting Officer of the affected department or institution.

5. The Auditor-General shall in exercising his functions under the provisions of this Law, express his opinion as to whether the financial statements/accounts of the Auditee represent the financial information in accordance with applicable statutory provisions, stated accounting policies of Government, generally accepted accounting principles and International Public Sector Accounting Standards, and are essentially consistent with those of the preceding years.

SECTION 14

1. The Auditor-General for Local Governments shall be responsible for the audit of the public accounts of Local Governments inclusive of all satellite offices and Agencies responsible for the receipt of Local Governments funds as well as such offices or Agencies from where Local Government funds are expended. The Auditor-General for Local Governments shall submit the reports of such audits to the House of Assembly of the State.

*Duties and Functions
of the Auditor-
General for Local
Governments*
2. The Auditor General for Local Governments or any such person duly authorised to perform an audit of Local Governments and any associated offices or agencies shall be afforded unencumbered access to the records, books of account, returns and any other documents relating to those accounts as they are relevant to the performance of such audits:
 - a. The Auditor-General for Local Governments shall ensure that:
 - i. all reasonable precautions have been taken to safeguard the collection of public monies and that the Laws, regulations, directives and instructions relating to the collection and

safeguarding of such public monies have been duly observed and obeyed;

- ii. all monies appropriated or otherwise disbursed have been expended on and applied for facilitating the intended purposes for which the funds were allocated by the Executive Council of Local Governments and that any expenditure incurred is duly approved by an officer with the authority to grant such approval in accordance with the requirements that govern the approval of such expenditure;
- iii. adequate Financial Memorandum exist for the direction and control of Accounting and Financial operations in the Local Governments and that the regulations are duly observed;
- iv. expenditure is incurred with due regard for financial economy, efficiency, effectiveness and the Financial Memorandum/ Regulations that direct the

- approval and authorization of such expenditure;
- v. satisfactory procedures have been established to measure the performance of and report on the effectiveness of programmes;
 - vi. any irregularity or irregularities discovered during the execution of an audit of the accounts of a Local Government were reported to the relevant authority as soon as the facts pertaining to the nature and scale of such irregularities had been established and confirmed.
- b. The Auditor-General or any person authorised by delegation of the Auditor-General to conduct periodic examination of the accounts and records of a Local Government shall, in addition to the audit report as required in terms of section 20(2)(b) draw attention to the following:
- i. any occurrence of fraud or loss, the underlying causes and the identity of the person(s) implicated in the perpetration of

- such fraud or the incurrence of such losses;
- ii. any internal control weaknesses identified and the institutional performance as expressed in terms of actual targets achieved as measured against pre-determined objectives.
 - iii. whether the finances, assets and resources of the Local Government institution, office or agency have been utilised with due regard to economy, efficiency and effectiveness.
- c. The Auditor-General shall evaluate the adequacy of the Local Government enterprises risk management strategies and policies and make recommendations for their improvement.
 - d. The Auditor-General or any person(s) authorised by delegation of the Auditor-General to do so, shall from time to time inspect all Local Government projects in progress for purposes of ensuring compliance to specifications as stipulated in the Bills of Quantity (B.O.Q) specific to individual projects

and where irregularities in compliance are discovered as a result of such inspections, the appropriate authorities shall be alerted and monitoring measures implemented by the Auditor-General to ensure that the required processes for effecting rectification are implemented in accordance with pre-determined standards before final payment is made.

- e. The Auditor-General shall, as part of his normal duties and functions, be responsible for the timely publication of the annual statutory report of Local Governments and such annual statutory report shall be published both electronically and manually.

SECTION 15

1. The primary responsibility for detection and prevention of irregularities and fraud is at all times that of the management of Auditee organizations and the preparer of the financial statements. *Obligations of the Auditors-General to Report Irregularities or Losses*
2. If, at any time, it appears to the Auditors-General that any irregularity has occurred in the receipts, custody or expenditure of public

monies or in the receipt, custody, issue, sale, transfer or delivery of any security, stores or other Government property, or in the accounting of the same, the Auditor-General may be obligated in terms of this law to bring any such matter to the attention of the Governor and the Accounting Officer of the affected Ministry/Department/Agency/Institution/Entity and any other Authority that the Auditors-General are legislatively required to report such matters to and any other Officer that the Auditors-General may deem fit as soon as the fact of such irregularities have been established and confirmed.

3. The Auditors-General shall discharge the obligation incurred under Section 15 (2) of this Law as follows:
 - a. Where the Auditors-General through an examination of accounts, discover, potential irregularities the Auditors-General shall make such observations known to the Accountant-General and request from the Accountant General, the Accounting Officer or any other person such accounts, vouchers, statements, documents and records pertaining to such apparent irregularities and request from aforesaid

office bearer and officers to provide under oath any such explanations as the Auditors-General may think necessary in order to satisfy the professional requirements for due diligence;

- b. The Accountant-General or Treasurer shall, within Twenty one (21) days, respond formally and in writing to the observations, enquiries and request for explanations received from the Auditors-General, whereas an Accounting Officer or any other officer so requested shall within fourteen (14) days furnish the Accountant-General or Treasurer with all such accounts, vouchers, statements, documents and records as may be pertinent to the response formulated by the Accountant-General or Treasurer for submission to the Auditors-General;
- c. Subject to any other provision of this Law, every person who fails or refuses to respond to an observation or enquiry as described under section 15(3)(a) and fails to respond within the appropriate period as specified in section 15(3)(b) shall, if the Auditors-General so directs, have his emolument and allowances withheld for so long as such person fails to formally respond in writing;

- d. Any person aggrieved by the withholding of an emolument or allowance in terms of section 15(3)(c) of this Law may appeal to the Public Accounts Committee within sixty (60) days from date of such directive being issued by the Auditors-General for redress and, thereafter, be afforded a further avenue of appeal with the High Court provided that such appeal is lodged to the High Court not later than fourteen (14) days after the decision of the Public Accounts Committee to uphold the directive of the Auditors-General is made public;
- e. Where the Auditors-General have established and confirmed culpability for a loss, the Auditors-General may deem it fit to impose a surcharge on the person or persons responsible and may specify to the appropriate Head of Department or Institution, the amount due from any person upon whom the Auditors-General have imposed surcharge and shall state the reason for imposing such surcharge and report the results of the examination of relevant accounts, operational processes and circumstances that caused the surcharge to be imposed to the Accounting Officer

of the affected Department or Institution;

- f. Every sum so specified by the Auditors-General as a surcharge shall become due for payment by the person on whom such surcharge is imposed, within sixty (60) days after the date on which such surcharge was formally imposed;
- g. Any person aggrieved by the decision of the Auditors-General to impose a surcharge in accordance with section 15(3)(e) shall have opportunity to appeal for redress in accordance with the directives of section 15(3)(d) of this Law;
- h. Any such sum as may become payable under section 15(3)(f) of this Law and which remains outstanding beyond the prescribed period of sixty (60) days shall become recoverable by the relevant Accounting Officer who may, where necessary, initiate civil proceedings and whereupon judgment is obtained in a court of competent jurisdiction shall consider any such sum recoverable as civil debt. Where such sum owed as a civil debt is recoverable from a person in receipt of a

remuneration from the State Government or any Government institution such remuneration shall be attached either in full or incrementally to the extent of the sum lawfully due;

- i. Where an Accounting Officer is compelled in terms of section 15(3)(h) of this Law to initiate civil proceedings for the recovery of a surcharge raised by the Auditors-General, a certificate signed by the Auditors-General stipulating the amount payable and describing the circumstances that compelled the raising of such surcharge shall be considered prima facie evidence of the facts certified;
- j. The Auditors-General may, at any time, revoke any surcharge imposed in terms of section 15(3)(f) of this Law.

SECTION 16

1. In so far as the execution of such duty or the exercise of such power emanates from the performance of his duties under this Law the Auditors-General shall have the power:
- Powers of Auditors-General to access information and documents*
- a. To call upon any public officer at all reasonable times for any explanation and information which the Auditors-General may require in order to enable him to discharge his duties;
 - b. The Auditors-General and his Staff shall have unrestricted access to such people, documents, computers and other information systems and assets as he considers necessary for the proper performance of his functions and to do this the Auditors-General shall:
 - i. advise the person in writing of the nature of the information and why it is needed;
 - ii. state that the information is required under this Law;
 - iii. reimburse the person for any reasonable costs associated with producing such information on condition that the person shall not use such information for any other purpose.

2. The Auditors-General shall have the power to execute upon the subject of an examination an oath or affirmation, which oath or affirmation the Auditors-General is hereby empowered to administer and which shall be binding upon the subject where such examination is relevant to the receipt or expenditure of money, or the receipt or issue of any stores that may form part of the audit mandate of the Auditors-General in the performance of his duties and exercise of his powers. The Auditors-General shall have the power in the course of fulfilling his duties and functions to:
- Administering of
Evidence Under
Oath*
- i. require a person to give evidence on oath or affirmation either orally or in writing; and
 - ii. for the purpose of examining a person, any person under oath who knowingly or deliberately provides the Auditors-General with information that is known to be false or which he has reason to believe may not be true commits an offence under section 53(1)(c) hereunder.
3. For the purpose of performing his functions and duties or exercising his power the Auditors-General may under this Law:

- a. Examine or audit the account of any person held at any bank if the Auditors-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;
- b. In exercising this authority the Auditors-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 as described in section 16(3)(a) above shall not be used for any other purpose other than as legally intended under this Law, and shall not proceed with any such examination or audit without first obtaining a warrant of the Court authorizing such examination;
- c. Upon being presented with such warrant as is described in section 16(3)(b) above, the bank officer shall be required to produce all relevant records for the account in question, in any form (hard and/or soft copy), that is in the bank's custody or control;

*Access to Banking
Information*

- d. The Auditors-General shall, in terms of this Law, have the right to make copies of any record, including electronic or digital records or the like, obtained in terms of section 16(3)(c) and shall have all such copies notarized by a court appointed notary, the cost of which shall be defrayed by the Auditors-General. The officer of the bank shall append a suitable endorsement in indelible ink that at a minimum shall identify the bank from which such records were obtained and the date on which such records were obtained. The officer of the bank shall in his own hand and in ink, initial each page of any records so provided.
- Engagement of Consultants*
4. For the purpose of performing his functions and duties or exercising his powers, the Auditors-General may under this Law:
- a. 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 Auditors-General, provided that any such authority shall be subject to the concurrence of the Head of the Department in which the officer concerned is employed, or in the

case of an officer of another Government of Nigeria, to the consent of the Head of the Government.

- b. Engage the services of such consultants and professional experts as he may consider necessary for the efficient discharge of his duties and services.
- c. The consultants and experts as described in section 16(4)(b) shall be engaged strictly on such terms and conditions as the Auditors-General may determine.
- d. May engage the services of professionals on a contract basis for limited engagements, including those required as part of agreements with international organisations. However, all audit opinions expressed shall remain exclusively those of the Auditors-General.
- e. All private audit firms and consultants applying for consultancy assignments relating to audit work must be pre-registered with the Office of the Auditors-General. Such contracts on audit work may include but shall not be limited to:

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- i. revenue audit and consultancy work including tax audit
 - ii. Government bank accounts audit
 - iii. Staff audit including payment at sight
 - iv. Pension audit including verification of “I am alive certificate”
 - v. contracts in respect of estate/building valuation, or valuation of some specialized government assets.
 - vi. assessment and evaluation of effective government electronic information systems.
 5. The Auditors-General shall have the power under this Law to disallow any item of expenditure which he considers contrary to Law and to direct the Accounting Officer of the relevant Auditee to conduct a disciplinary hearing or/and to impose a surcharge on those persons found guilty of unlawful expenditure, which surcharge shall be:
 - i. equal to the amount of any expenditure so disallowed upon the person
- Power to Disallow Expenditure and Raise a Surcharge*

responsible for incurring or authorizing the expenditure; or

- ii. equal to any such sum as has not been duly brought into account upon the person by whom the sum ought to have been brought into account; or
- iii. the amount of any loss or shortfall upon any person who, upon examination, has been found negligent or guilty of misconduct resultant to which a loss or shortfall had been incurred.

6. The Auditors-General shall have the power under this Law to: *Power to Conduct Search*
- a. At any time access any Government facility, examine the records of an Auditee and have extracts taken from any book(s) of account, accounting entries recorded electronically and any other form of accounts maintained that relate to money or stores and as such may have relevance to the subject of an audit without paying any fee;
 - b. At any time execute a search, without the need for a warrant of the court, on any State-owned property, person present on such property or vehicle located on such property in order to

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

- c. Under the authority of the warrant of a 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 asset which the Auditor-General needs to inspect for reasons of relevance to the audit is hidden or kept on such property, premises, person or in a vehicle located on such property or premises;
- d. Appropriate and retain any such document written or electronic record, general information, or asset for purposes of completing the audit;
- e. Request the support of relevant Law Enforcement Agencies in the execution of the warrant of the court where considered necessary;
- f. The persons 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 of the court to the person in

charge or affix a copy of the warrant to the premises, property or vehicle in a prominent place;

- g. Any such entry and search of property shall be conducted with due regard for decency, order and constitutional rights of the affected person.

SECTION 17

1. The Auditor-General shall have the power to delegate any of his powers or duties to any member of Staff, any authorised auditor as well as the members, officers and employees of any of the institutions of Government as is described in section 16(4)(a) above, which powers and duties have relevance to an examination of records, inventories and assets of an Auditee responsible for public monies, securities, stores or other properties of the Government; *Delegation of Power*
2. The Auditors-General shall delegate such powers and duties which may include but not be limited to those defined in section 16(4) above in writing or in whatsoever form the Auditors-General may deem suitable.
3. The authority afforded the Auditors-General under this Law shall not divest the Auditors-General of the responsibility concerning the

exercise of the delegated power or the delegated duty.

SECTION 18

1. Within a period of six months after the 31st of December in each year (or any lesser period as may be determined by the State Public Finance Legislation or other applicable Laws), the Accountant-General of the State shall present to the Auditor-General, Treasury accounts and financial statements as required under the Constitution and other relevant legislations when read in conjunction with approved Public Sector Accounting Standards for the State. *Submission of Accounts and Annual Financial Statements*
2. Within a period of six months after the 31st of December in each year, (or any lesser period as may be determined by the state public finance legislation or any other applicable Laws) the Treasurer of each Local Government shall present to the Auditor-General for Local Government, Treasury Accounts and Financial Statements as required by this Law and any other relevant legislation when read in conjunction with approved Public Sector Accounting Standards for the State.

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3. Statements to be submitted to the Auditors-General shall include:
- a. statement of Responsibility for the Financial Statements
 - b. statement of Significant Accounting Policies
 - c. statement of Financial Position
 - d. statement of Financial Performance
 - e. statement of Changes in Equity/Net Assets
 - f. statement of Cash Flow
 - g. statement of Comparison of Budget and Actual Amount (prepared on Cash Basis) OR as an additional Budget column in the primary Financial statements where the Financial Statements and the Budget are prepared on a comparative basis.
 - h. consolidated Segment Reporting
 - i. notes to the Financial Statements
 - j. other Statements that may be required by Auditing Standards, Practices or Statutes.

4. Within three months (or any lesser period as may be determined by the State Public Finance Legislation) after the close of each financial year, Accounting Officers shall prepare and submit to the Auditors-General stand alone Financial Statements prepared in accordance with International Public Sector Accounting Standards (IPSAS), showing the appropriation accounts of the monies expended under the votes for which they are responsible and stating the services for which the funds were allocated per vote, the sum actually expended on each service during the period for which accounts were prepared and the state of each vote when compared with the appropriation for that vote. Each account shall contain the value of any variation between the sum actually expended and the sum voted and shall furthermore contain such information as the Auditors-General may direct and shall be reported on by the Accounting Officer in whatsoever form the Auditors-General may direct. When submitting the accounts the Accounting Officer shall ensure that a simultaneous submission of the appropriation accounts is made to the Auditor- General and the Accountant-General.

SECTION 19

1. Where the Accountant-General or Treasurer should fail to submit such consolidated accounts and annual financial statements as are required in terms of section 18(1) to the Auditors-General by the close of business on the last day of the period stipulated, the Accountant-General shall be compelled under this Law to submit to the House of Assembly, in writing, the reasons for such delay and stipulate an alternate later date whereby the requisite consolidated accounts and annual financial statements shall be submitted to the Auditors-General for audit purposes.
Failure to Submit the Required Accounts and Annual Financial Statements to the Auditors-General
2. The later date for the submission of Consolidated Accounts and Annual Financial Statements to the Auditors-General, as described in section 19(1) above, shall not exceed the last day for initial submission by a period of more than thirty (30) calendar days.
3. Where the Accountant-General or Treasurer fails to submit the Consolidated Accounts and Annual Financial Statements within the extension period as provided in section 19 (1) and (2) the Auditors-General shall issue a special report on the delay.

SECTION 20

1. The Auditors-General shall express in their annual reports: *The Reports of the Auditors-General*
 - a. An opinion on the representative truth and fairness of the public accounts submitted to the Auditors-General.
 - b. Such significant findings and recommendations as considered relevant and necessary for the attention of the legislature.
 - c. Significant findings and recommendations shall at a minimum include:
 - i. any act or omission by any officer relating to the probity, regularity or value for money with which public money is managed;
 - ii. any deficiency or 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 produced for auditing purposes;

- iv. inadequacies in the policies, processes and procedures applied to safeguard and control assets, or to ensure effective supervision and control over the assessment, collection and proper allocation of revenue and to ensure that expenditure is appropriately authorized and incurred in strict compliance with the intended allocation;
 - v. assurance that all monies have been expended with due regard to economy, efficiency and effectiveness.
2. The Auditors-General may when necessary in a matter of public interest, issue a special report to the Governor on any matter incidental to his powers and duties under this Law.
3. The Auditors-General shall submit their reports to the House of Assembly which reports may include comments from the relevant Accounting Officers. However, the Auditors-General shall at all times retain full editorial discretion and control over such reports.

4. The annual audit report of the Auditors-General shall be considered a public document and as such shall be made accessible to members of the public. Members of the public may obtain a copy of the annual audit report at a nominal cost, which cost shall be used solely to defray the incidental expense of producing such copy. The annual audit report shall only be made available to the general public subsequent to its submission before the State House of Assembly.
5. The Auditors-General shall place the annual audit reports on the State Government's website after submission to the State House of Assembly to allow electronic access to interested Members of the of the public at no cost.
6. The Auditors-General shall also submit reports on the activities of their respective Offices for the year to the State House of Assembly.

SECTION 21

1. There shall be an exit conference between the audit team and audited entity at the conclusion of an audit exercise. *Follow up on Audit*
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 observations that will be reported on.
3. The Auditors-General shall schedule post audit meeting with an audited entity within 30 days of issuing the Audit report. The post audit meetings shall hold at the office of the auditee entity to assess the entity's compliance to audit observations and recommendations. Any unresolved Query/issue will be forwarded to the State House of Assembly for further action.
4. Comments on Audit observations by the House of Assembly of the State shall be

forwarded to responsible audited entities for compliance and to the Auditors-General. A post audit meeting shall be convened by the Auditors-General to resolve such issues.

5. Report of non-compliance to the directives of the State House of Assembly in respect of the Queries of previous Audit will be forwarded to the State House of Assembly.
6. Notwithstanding the provisions of sections 20 (3) & (5) above, the Auditor-General shall be under obligation to submit follow up report to the State House of Assembly.

SECTION 22

1. There shall be provision for Deputy Auditors-General in the Offices of the State and Local Governments Auditors-General. *Establishment of Deputy Auditors-General*
 - a. there is established two (2) Deputy Auditors-General in each of the Offices of the State and Local Government Auditors-General;
 - b. the Deputy Auditors-General shall earn a salary of Grade Level 17 plus the salary of a Grade Level 03¹⁵ officer;

2. a. the Deputy Auditors-General shall be the best two Officers from each of the Offices of the Auditors-General through a written and oral examinations conducted by the Offices of the Auditors-General amongst the Directors and Deputy Directors in the Offices;
Appointment of Deputy Auditors-General
- b. the qualification for the appointment of Deputy Auditors General shall apply as same with Section 8 of this Law except that the number of years of post qualification and cognate experience shall be 12 years;
3. a. the first Deputy Auditor-General shall be referred to as “Deputy Auditor-General Corporate Services”;
- b. the second Deputy Auditor-General shall be referred to as “Deputy Auditor-General Audit Services.”

SECTION 23

1. The Autonomy and Independence of the Office of the Auditors-General is herewith ensured by the legislated amendment to the formal ranking designations assigned to Staff
Organizational Structure – Offices of the Auditors-General

deployed in the audit cadre within the Offices of the Auditors-General:

- a. Audit officers on Grade level 17 shall henceforth be referred to as Director (Audit) provided such a person is a qualified Accountant;
- b. Audit officers on Grade Level 16 shall henceforth be referred to as Deputy Director (Audit) provided such a person is a qualified Accountant;
- c. Audit officers on Grade Level 15 shall henceforth be referred to as Assistant Director (Audit) provided such a person is a qualified Accountant;
- d. Audit officers on Grade Level 14 shall henceforth be referred to as Chief Auditor provided such a person is a qualified Accountant;
- e. Audit officers on Grade Level 13 shall henceforth be referred to as Assistant Chief Auditor provided such a person is a qualified Accountant;
- f. Auditors with three (3) or more years of post-qualification in service experience shall henceforth be referred to as Principal Auditor (Level 12);

- g. Newly qualified auditors with less than three (3) years of service experience and a Degree or Higher National Diploma in Accounting shall henceforth be referred to as Senior Auditor; (Level 10);
 - h. Trainees with a Degree or Higher National Diploma in Accounting who have not yet qualified as professional Accountant shall be engaged by the Office of the Auditors General under the formal terms and conditions of a training contract and shall henceforth be referred to as Audit Clerk (Level 08).
 - i. Every other existing Audit staff with a Degree or Higher National Diploma in Accounting but is yet to qualify as a professional Accountant shall continue with the old Cadre as specified by the Scheme of Service.
2. The Departments shall be organizationally structured as follows:
- a. corporate Support Services: shall assume responsibility for accounting and Staff functions, i.e. finance and in-year budget monitoring, maintaining accounting records, preparing monthly, quarterly, and annual financial

statements, human resource planning, allocation and other employees and logistics;

- b. quality Control: shall be responsible for deploying of auditor, evaluating, measuring and reporting on consistent compliance with ISSAI and other relevant standards;
- c. research and Innovation; shall be accountable for ongoing liaison with stakeholders in quality control, training and development, tertiary institutions, private audit firms, audit Staff and INTOSAI or any Federal or State affiliation thereof, to ensure that audit Staff at all levels remain aware of audit practice innovations, publication of additional audit standards or amendments to existing audit standards that impact on the audit of public entities in general or a specific class of public entity;
- d. training and Skills Development shall be responsible for ongoing training interventions in the Offices of the Auditors- General. The adoption and implementation of ISSAI standards and

ensuring that the management and Staff of the Offices of the Auditors-General remain abreast of changes and additions to the standards.

3. **The Auditors-General shall have the power to alter the organizational structure and functional resourcing of the Offices of the Auditors-General as described in this Law for strategic or operational reasons as and when required may adjust the units under the departments as he deems fit.**

SECTION 24

The Auditors-General shall determine which *Audit Standards* auditing standards should be applied and may establish audit programmes and a code of ethics specific to the audits performed by the Office of the Auditors-General. The auditing standards shall include:

1. Public Sector Auditing Standards issued by the body of Federal and States Auditors-General.
2. Accounting Standards issued by the Financial Reporting Council and **International Public Sector Accounting Standards Board**

(IPSASB)

3. The Auditing Standards and Code of Ethics published by the **International Organisation of Supreme Audit Institutions (INTOSAI), International Ethics Standards Board for Accountants, and the International Auditing and Assurance Standards Boards.**
4. The auditing standards/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 which may be used in conducting audits of their projects.

SECTION 25

1. The Auditors-General shall prepare and submit their estimates of revenue and expenditures directly to the House of Assembly for inclusion in the Appropriation Law. *Funding of the Offices of the Auditors-General*
2. The sum appropriated for each of the Offices of the Auditors General by the House of

Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year.

3. Such appropriation for the Office of the State Auditor-General by the House of Assembly of the State shall not be less than two percent (2%) of total Internally Generated Revenue accruing to the Consolidated Revenue Fund for the previous fiscal year.
4. In addition to section 25 (1) and (2) the Local Governments shall contribute one percent (1%) of total revenue collected by such Local Governments to the State as a compulsory contribution to the Ebonyi State Local Governments Audit Levy Fund. Fifty percent (50%) of such contributions to the Ebonyi State Local Governments Audit Levy Fund shall be remitted to the Office of the Auditor-General for Local Governments. The funds so remitted shall be applied to co-fund logistical and audit service delivery cost.
5. The Auditors-General shall manage the budget of the Offices and allocate it as is appropriate.

6. The Auditors-General shall discharge his fiduciary duty in terms of the funds appropriated to each of the Offices of the Auditors- General by the House of Assembly of the State in accordance with the requirements of relevant legislation and the prescripts of existent Financial Regulations. Expenses to be paid from this subvention shall include, but not limited to:
 - a. cost of training and professional development activities;
 - b. monies for travelling, transportation and subsistence required by staff engaged in conducting the official business of the Auditors-General away from their home office;
 - c. the administrative expenses of the Office of the Auditors-General;
 - d. any capital development project or special expenditure.
7. The Auditors-General shall have recourse to the House of Assembly of the State for a supplementary appropriation where the sum appropriated for the year is not sufficient for identified audit issues required to be completed within the year.

8. It shall be the responsibility of the State House of Assembly to ensure that the Auditors-General and the Offices have proper resources to meet obligations of the Offices.

SECTION 26

1. The accounts of the Offices of the Auditors-General and the Audit Service Commission shall, in each financial year, be audited and reported on by an auditor appointed by the State House of Assembly. *Independent Auditors for the Respective Offices of the Auditors-General*
2. Pursuant to subsection (1) above the House of Assembly shall select and appoint for a period not in excess of three (3) years an audit firm from the list of approved independent audit firms compiled by the Auditor-General of the State.
3. No one audit firm may be appointed beyond one term.
4. Subject to subsection (1) above, a firm is qualified for appointment as Independent Auditors to the Offices of the Auditors-General and the Audit Service Commission if such firm has not been a consultant to either of the Offices of the Auditors-General or the

Commission for at least a period of three years prior to such appointment.

5. Notwithstanding anything to the contrary in any law in force, the Offices of the Auditors-General and the Commission shall within three months after the end of its financial year, prepare and submit to the Auditors appointed under subsection (1) of this section, financial statements of the Offices of the Auditors-General and the Commission.
6. The Auditors appointed under subsection (1) shall have access to all books of accounts, vouchers and other records of the Offices and is entitled to any information and explanation required in relation to such records.

SECTION 27

Directorate of Internal Audit

1. There shall be established an Internal Audit Directorate to be domiciled in the Ministry of Finance and Economic Development and report to the Hon. Commissioner of the Ministry. Similarly, the Internal Audit Directorate for Local Government System shall be domiciled in the Ministry of Local *Establishment*

Government and report to the Hon. Commissioner of the Ministry.

2. The Internal Audit is a management control function which measures and evaluates the effectiveness of internal control system in an organization. It is to provide a complete and continuous pre-payment audit of accounts and records of revenue and expenditure, assets, allocated and unallocated stores, where applicable. *Internal Audit Policy*
3. It shall be mandatory for all accounting officers of Ministries Extra-ministerial Departments, and other arms of Government to set up Internal Audit Unit in their offices. *Internal Audit Mandatory for MDAs*
4. The Internal Audit Directorate shall be headed by a Director of Accounts/Audit to be placed on Grade level 17. *Headship of the Directorate*
5. The duties of the Directorate shall include but not limited to: *Duties*
 - i. posting and supervision of the Internal Auditors;
 - ii. addressing work challenges of the Internal Auditors including their welfare;

- iii. ensuring the preparation and rendition of quarterly reports to the Accountant-General, Auditors-General, by the Internal Auditors in line with extant Financial Rules.
6. For purpose of incentives to perform the duties of that office, an Internal Auditor shall be paid the salary and allowances of an officer immediately above his substantive grade in the accounting cadre. This incentive shall be lost if the officer is posted out of his present schedule as an Internal Auditor. *Incentives*

PART III

AUDIT SERVICE COMMISSION AND MATTERS RELATED THERETO

SECTION 28

1. There is hereby established Ebonyi State Audit Service Commission (hereinafter referred to in this Law as “Commission”). *Establishment of Audit Service Commission*
2. The Commission shall be a body corporate with perpetual succession and shall have power to sue and be sued in its capacity as a body corporate.

SECTION 29

1. The Commission shall comprise of a Chairman and four other members. The Chairman and at least two members shall be Professional Accountants with cognate audit experience in the public service. *Composition of the Commission*
2. The Commission shall have the following Ex-Officio members:
 - i. the Auditor-General of Ebonyi State;

- ii. the Auditor-General for Local Governments Ebonyi State;
 - iii. 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.
5. 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. *Appointment of Members of the Commission other than Ex-Officio Members*

SECTION 30

1. No person shall be qualified for appointment as a member of the Commission if: *Qualification for Membership*
 - 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 be deemed to have resigned or retired from his former office as from the date of such appointment.

SECTION 31

A member of the Commission, 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.

Tenure of Office

SECTION 32

1. The Chairman and any of the members (other than the Auditors General, the Representative of the Civil Service Commission, Ministry of Justice and Office of Establishment) shall cease to hold office where: *Cessation of Office*
- 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 Commission 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 is involved in any act that may be considered inimical to the interest of the Office or the State; or
- f. He becomes bankrupt or is compromised with his creditors.

SECTION 33

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

Filling of a Vacancy

SECTION 34

1. Where a member of the commission 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.

Resignation or Termination of Members of the Commission

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

SECTION 35

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

*Establishment of
Audit Service
Commission*

SECTION 36

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

*Remuneration and
Allowances*

SECTION 37

1. There shall be appointed by the Civil Service Commission, as recommended by the Auditor-General a Secretary who shall be;

*Secretary to the
Commission*

- a. a Senior Officer not below the rank of a Director in the Service of Office of the Auditor-General who, upon appointment, shall enjoy all the rights and privileges of a Permanent Secretary.
 - b. assigned the role of Accounting Officer of the Commission.
2. The Secretary shall hold Office on such terms and conditions as may be applicable in the State Civil Service rules.
3. Subject to the general direction of the Commission and with reporting responsibility to the Chairman, the Secretary shall be responsible for the day to day administration of the Commission and for the keeping of the books of account and for maintaining proper records of proceedings and resolutions of the Commission.
4. The Secretary shall perform all other duties affecting the Commission as may be assigned to him by the Chairman.

SECTION 38

1. The Commission shall pull Secretarial Staff needed for their operation from the Staff of Offices of the Auditors-General. *Powers and Functions of the Commission*
2. The Commission 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 on the recommendation of the Auditors-General as provided in section 51 of this Law;
 - c. Perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law.

SECTION 39

The Commission may co-opt any person who is not a member of the Commission to join a particular meeting or series of meetings of the Commission, for such co-opted person to participate in the deliberations of the Commission and advise the *Power to Co-opt*

Commission on resolutions under consideration by the Commission. Such co-opted person shall however not be entitled to vote or be counted as part of the quorum of said congregation of the Commission.

SECTION 40

1. The Commission shall meet ordinarily for the transaction of business at such a time and place as determined by the Commission at least once in a quarter. *Meetings and Quorum*
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 Commission.
3. The Chairman shall preside over the proceedings at all duly constituted meetings of the Commission 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 Auditor-General and the appointed officers or representatives from the State's Civil Service Commission or a representative who shall have full voting rights, as is permitted in terms of Section 29 above.
6. Where the Commission deems it necessary to co-opt any person to attend a meeting of the Commission 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 Commission fails to attend three consecutive meetings of the Commission without a valid reason for such absences, such member shall automatically forfeit his position as a member of the Commission with immediate

effect.

8. Subject to the provisions of this section, the Commission shall determine the procedure for conducting its meeting.

SECTION 41

Subject to the Provision of the Freedom of Information Act 2011:

*Privilege of Access to
Commission
Information*

1. All records of any report, statement, communication, meeting or proceeding pertaining to the Commission exercising its powers and performing its duties, regardless as to whether such action is that of an individual or the Commission as collective, it is herewith determined that such records shall be privileged and confidential.
2. Notwithstanding Sub-section (a) above, the Commission shall be obligated to surrender in full and without undue delay, all records of any report, statement, communication, meeting or proceeding of the Commission if so ordered by a court of Law of appropriate jurisdiction, or by Resolution of the House of Assembly.

SECTION 42

1. There shall be established a fund for the Commission and the fund so appropriated shall be provided for in the annual budget of the State. *Funding for the Commission*
2. There shall be paid and credited to the fund established under Section 42(1) above:
 - a. Any sum appropriated to the Commission by the State House of Assembly in each financial year;
 - b. All monies raised for the purpose of the Commission 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 Commission.
3. The Commission shall defray all expenditures incurred by it from the fund referred to in Section 42(1) and 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 Commission;

- c. Anything done in furtherance of any of its functions under this Law.

SECTION 43

1. Where a member of the Commission becomes aware that the matters scheduled for deliberation by the Commission 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. *Declaration of interest on matters before the Commission*
2. Where a member fails to disclose such conflict of interest to the Chairman prior to the commencement of formal proceedings of the Commission, and subsequently proceeds to participate in the deliberations and voting processes, such conduct shall be considered an irreparable breach of ethics unbecoming to an officer occupying a position of Public trust and such member shall have his membership revoked with immediate effect and may face criminal prosecution.

SECTION 44

1. The Commission may appoint Committees consisting of its members and non- members to execute any of its functions. *Appointment of Committees*
2. The Chairman of a Committee as established by the Commission shall be appointed from the membership of the Commission.
3. A Committee established by the Commission 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 Commission established such Committee.

SECTION 45

1. The Commission may engage the services of such consultants and experts as it may consider desirable for the efficient discharge of its duties and services. *Engagement of Consultants*
2. The consultants and experts shall be engaged on such terms and conditions as the Commission may determine.

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 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.

SECTION 46

The Secretary, as the Accounting Officer of the Commission, shall prepare the Statements of Accounts and Annual Report on the performance of the Commission 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 in terms of Section 47 below, not later than three months after the end of each financial year.

*Submission of
Statements of
Accounts and Annual
Report*

SECTION 47

1. The Public Accounts Committee of the State House of Assembly shall appoint Independent Auditors to audit the accounts of the Commission for each financial year.

*Independent Auditors
for the Commission*

2. The independent Auditors appointed by the Public Accounts Committee, in terms of Section 26 and in Sub-section (1) above, shall submit the audit report on the accounts of the Commission to the State House of Assembly not later than three months after commencement of the engagement.
3. The Auditors appointed by the Public Accounts Committee shall have access to all books of accounts, vouchers and other records of the Commission and shall be entitled to any information and explanation required for successful and timely conclusion of the audit.

PART IV

MATTERS CONCERNING STAFF

SECTION 48

1. The Audit Office is herewith assigned the responsibility for the recruitment of all Staff, officers and other employees required as human capital resources in the Offices of the Auditors-General. *Appointment of Staff*
2. The responsibility for determining the calibre of Staff required to ensure the efficient performance and functioning of the Offices of the Auditors-General shall reside with the incumbent Auditors-General who shall further be responsible for aligning cost associated with such recruitment of Staff with the funds allocated for remuneration in terms of the vote.
3. The Auditors-General shall make recommendation to the Commission for the appointment, progression and dismissal of all Staff and as well consider their report in reaching a decision.
4. The Auditors-General shall be responsible for ensuring that all vacancies are widely

advertised, that all applicants shortlisted are in possession of the required minimum qualifications, that such qualifications are duly verified with the relevant accreditation body, and that the required skills and competence levels are confirmed by means of any combination of the following (i.e. interviews, examinations, case study based simulations of the work environment and/or other means of assessment) so as to ensure that persons recruited to positions required by the Auditors-General are consummately suitable for the appointment.

SECTION 49

1. When a member of Staff, as appointed by the Auditors-General, becomes eligible for promotion on the basis of time served and having met all additional qualification criteria, the Auditors-General shall recommend to the Commission such member of Staff for promotion.
2. It shall be the responsibility of the Commission to ensure that, once a Staff is recommended for promotion by the Auditors-General, such promotion is effected without undue delay.

*Promotion of Staff of
the Auditors- General
Offices*

SECTION 50

The Auditors-General shall be responsible for all administrative matters pertaining to the Staff deployed in the Auditors-General's office and the Commission where such matters of administration shall include; but not limited to; discipline, remuneration/allowances, benefits, pension, gratuity and issue of gratuity upon retirement and any other condition(s) of service-related matter(s).

*Power over
Administrative
Matters*

SECTION 51

It shall be the sole responsibility of the Auditors-General to request the commencement of Staff disciplinary processes and to articulate the circumstances and nature of breaches in discipline that shall necessitate the commencement of the disciplinary process.

*Discipline of
Staff of the Offices
of the Auditors-
General*

PART V

**REVIEW OF AUDIT REPORTS BY
PUBLIC ACCOUNTS COMMITTEE**

SECTION 52

1. The Public Accounts Committee shall examine and scrutinize each report submitted to the House of Assembly by the Auditors-General. Such examination and scrutiny of reports submitted to the House of Assembly may include; questioning the Accounting Officer from the relevant public body, requiring explanation and clarification from the Auditors-General and an official response from any Government Agency. The Public Accounts Committee shall, upon completion of such examination and scrutiny, make recommendations for redress or improvement to the relevant Accounting Officer and shall monitor the implementation of such recommendations. The actions of the Public Accounts Committee shall be governed by the standing orders issued by the State House of Assembly.

*Review of Audit
Reports by Public
Accounts Committee*

2. The Public Accounts Committee shall have the power to summon any Accounting Officer, public official or member of the public to appear before the Public Accounts Committee for questioning relating to the content and findings of the Auditors-General's report.
3. The Public Accounts Committee shall, upon conclusion of the review of the reports submitted by the Auditors-General, prepare and submit a report to the State House of Assembly.

PART VI

MISCELLANEOUS

SECTION 53

1. A person who willfully or negligently does any of the acts stipulated below:-
Offences and Sanctions
 - a. fails to produce for inspection to the Auditors-General or otherwise refuses the Auditors-General access to any book, record, returns, payment voucher, record of revenue or other document relating to or which has relevance to

any account to be audited by the Auditors-General requested to do so;

- b. fails to maintain proper books of account or proper records in relation thereto as required by Law and where such failure results in a loss of public funds;
- c. provides the Auditors-General with information that is confirmed to be false;
- d. destroys or suppresses any information required for the performance of any function assigned to the Auditors-General in this Law or any other Law;
- e. obstructs or frustrates the Auditors-General in the performance of his functions under this Law or any other Law;
- f. fails to comply with section 15 (1) of this Law;
- g. appoints an audit firm or consultants relating to audit work from outside the list of registered and pre-assessed audit/consultancy firms;
- h. pays audit fees beyond the guidelines on level of fees to be paid to audit firms as provided by the Auditors-General;

- i. fails to submit audited annual accounts and the Auditor's report thereon on or before 30th June of the subsequent year.

Commits an offence and shall be liable upon conviction to a fine of not less than Five Hundred Thousand Naira (₦500,000.00) or a term of imprisonment not less than two (2) years, or to both fine and imprisonment.

2. Where a member of Staff employed in the Office of the Auditors-General:
 - a. requests or accepts a bribe or any form of compensation, reward or favour for the neglect or non-performance of any duty of the Staff;
 - b. fails to report to the Auditors-General any evidence or suspicion of abuse of funds, assets, irregularity, fraud or theft that he may become aware of in the course of executing his duties as an Auditor;

Commits an offence and shall be liable upon conviction to a fine of not less than Five Hundred Thousand Naira (₦500,000.00) or a term of imprisonment of not less than two (2) years, or to both fine and imprisonment.

3. For purposes of this Section, where reference is made to “Auditors-General”, such reference shall include any person acting under the direction of the Auditors-General or with the Auditors-General's delegated authority.
4. Where an offence is committed under Sub-section (1) of this Section:
 - a. By a legal entity or trust other than Government Ministries, Departments, Agencies, Commissions or Boards; then every Director, Officer or Trustee of that legal entity or trust, as the case may be, shall be deemed to have committed the offence;
 - b. Where a body of persons are constituted as a partnership, every partner shall be deemed to have committed the offence unless it is proved that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of the offence;
 - c. Where the body of persons is an unincorporated association or collection of persons, the Office bearers and members of the committee in control of the affairs of the unincorporated association or collection of persons shall be deemed to have committed the offence.

SECTION 54

The Auditors-General shall by way of circulars publish rules and regulations for ensuring the effective discharge of his duties and functions as determined in this Law. *General*

SECTION 55

Nothing in this Law shall affect any act done under the previous enactment, before the commencement of this Law. *Savings*

SECTION 56

The Ebonyi State Audit Law Cap. 18, Laws of Ebonyi State of Nigeria, 2009 Vol. 1 are hereby **repealed**. *Repeal*

SECTION 57

The Purpose of this Law is to Repeal and Re-enact a Law to Establish an Independent Office of the Auditor-General, as the Regulatory Authority Responsible for the Monitoring and Oversight of the Public Audit Law of Ebonyi State and Other Connected Matters. *Object and Purpose*

SCHEDULE A

OATH OF OFFICE OF THE STATE AUDITOR-GENERAL

I, -----, do solemnly swear/affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria, that as the State Auditor-General of Ebonyi State, I will discharge my duties and perform my functions honestly to the best of my ability and faithfully in accordance with the Constitution of the Federal Republic of Nigeria and the Law and always in the interest of the Sovereignty, integrity and prosperity of Federal Republic of Nigeria; that I will strive to preserve the Fundamental Objectives and Directive Principles of State Policy contained in the Constitution of the Federal Republic of Nigeria. I will not allow my personal interest to influence my official conduct or my official decisions; that I will preserve, protect and defend the Constitution of Federal Republic of Nigeria. That I will abide by the Code of Conduct contained in the Fifth Schedule to the Constitution of the Federal Republic of Nigeria; that in all circumstance, I will do right to all manner of people according to law, without fear of favour, affection or ill-will; that I will not directly or indirectly reveal to any person any matter brought

under my consideration or shall be known to me as
the State Auditor-General of Ebonyi State, except as
may be required for the due discharge of my duties
as the State Auditor-General

So help me God.

Sworn at Abakaliki

This ----- day of-----,-----

BEFORE ME

**GOVERNOR, EBONYI STATE OF
NIGERIA**

SCHEDULE B**OATH OF OFFICE OF THE AUDITOR-
GENERAL FOR LOCAL
GOVERNMENTS**

I, -----, do solemnly swear/affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria, that as the Auditor-General for Local Governments of Ebonyi State, I will discharge my duties and perform my functions honestly to the best of my ability and faithfully in accordance with the Constitution of the Federal Republic of Nigeria and the law and always in the interest of the Sovereignty, integrity and prosperity of Federal Republic of Nigeria; that I will strive to preserve the Fundamental Objectives and Directive Principles of State Policy contained in the Constitution of the Federal Republic of Nigeria. I will not allow my personal interest to influence my official conduct or my official decisions; that I will preserve, protect and defend the Constitution of Federal Republic of Nigeria. That I will abide by the Code of Conduct contained in the First Schedule to the Constitution of the Federal Republic of Nigeria; that in all circumstance, I will do right to all manner of people according to Law, without fear of favour, affection

or ill-will; that I will not directly or indirectly reveal to any person any matter brought under my consideration or shall be known to me as the Auditor-General for Local Governments of Ebonyi State, except as may be required for the due discharge of my duties as the Auditor-General for Local Governments of Ebonyi State.

So help me God.

Sworn at Abakaliki

This ----- day of-----, -----

BEFORE ME

**GOVERNOR, EBONYI STATE OF
NIGERIA**

SCHEDULE C

OATH OF ALLEGIANCE

I,-----, do solemnly swear/affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria and that I will preserve, protect and defend the Constitution of the Federal Republic of Nigeria.

So help me God.

SWORN at Abakaliki

This ----- day of-----,-----

BEFORE ME

**GOVERNOR, EBONYI STATE OF
NIGERIA**

APPENDIX

FORM A

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

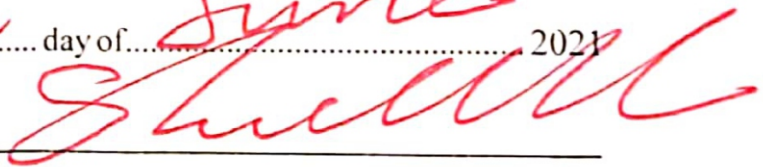


ANASI PATRICIA O. (MRS)
CLERK OF THE HOUSE OF ASSEMBLY,
EBONYI STATE OF NIGERIA.

Dated this 24th day of June 2021

FORM B

Assented to by me this 24th day of June 2021



ENGR. CHIEF DAVID NWEZE UMAHI
(FNSE, FNATE)
GOVERNOR,
EBONYI STATE OF NIGERIA

FORM C

I withhold my assent.

GOVERNOR
EBONYI STATE OF NIGERIA

Dated this day of2021

FORM D

This Bill to which the Governor has by Letter Reference No.

Dated thisday of..... 2021

Signified the withholding of his assent has again been passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this day of 2021.

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated at Abakaliki this.....day of..... 2021

OR

Passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this..... day of 2021

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

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated this..... day of.....2021.