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ENACTED by the Plateau State House of Assembly as follows:

**PART I
PRELIMINARY**

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|---------------------------|---|--|
| Citation and Commencement | 1 | This Law may be cited as the Plateau State Audit Law, 2021 and shall come into operation on the 29th day of June, 2021. |
| Interpretation | 2 | <p>In this Law:</p> <p>"accountant-general" means the Accountant- General of Plateau State;</p> <p>“accounting officer” means the Auditors-General;</p> <p>“attorney-general” means the Attorney- General and Commissioner for Justice of Plateau State;</p> <p>“audit Committee” means the Audit Committee established by the Accounting Officers in any Ministry, Department or Agency of the State;</p> <p>"auditors-general" means the Auditors-General of the State and of Local Government;</p> <p>"board" means the Board of the Office of the State Auditors-General;</p> <p>"commissioner" means the Commissioner or any person for the</p> |

time being charged with responsibility over Finance in the State;

“committee” means the Committee of the Office of the Auditors-General of Local Government;

"executive council" means the State Executive Council;

“external auditor” means Independent Auditors appointed to audit Accounts or Financial Statements and registered with the Offices of the Auditors-General;

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

"governor" means the Governor of the State;

"house of assembly" means the State House of Assembly;

"MDAs" means Ministries, Departments and Agencies of the State;

"office" means Office of the State and of the Local Government Auditors-General;

"officer" means a holder of an Office in the Public Service of the State;

"private auditors" means Independent Auditors appointed to audit Reports;

"public accounts Committee" means the Public Accounts Committee (PAC) of the State House of Assembly;

"public money" includes the Public Revenue or funds of the State and any other Money held in trust for any period of time by any Officer alone or jointly with other persons;

"revenue" means the State's share from the Federation Account, Internally Generated Revenue and any other Grant and Loans;

"service" means the State Public Service;

"statutory body" means any authority established by Law; and

"state" means the Plateau State Government.

PART II

ESTABLISHMENT OF THE OFFICES OF THE STATE AUDITOR-GENERAL AND LOCAL GOVERNMENT AUDITOR-GENERAL, APPOINTMENTS, QUALIFICATION, TENURE, ETC.

Establishment of 3 (1) There is established in the State, the the Offices of the Office of the State Auditors-General Auditors-General. and the Local Government Auditors-General (in this Law referred to as "the

Offices”).

- (2) The Offices shall be headed by the Auditors-General for the State and for the Local Government (in this Law referred to as “Auditors-General”).
- (3) The Offices of the Auditors-General:
 - (a) shall be Body Corporate with Perpetual Succession and Common Seal;
 - (b) may sue and be sued in their corporate names;
 - (c) may acquire, hold or dispose of any Property, moveable or immovable for the purpose of carrying out of their functions under this Law; and
 - (d) may do all acts which a Body Corporate may by Law do and which are necessary for the purpose of this Law.
- (4) The Common Seal of the Offices shall be kept in such custody as the Offices directs and shall not be used except as authorised by the Offices.
- (5) The Offices shall carry on business under the powers conferred on them in accordance with this Law and any other Enactment: Provided that the provision of any other Enactment is not

in conflict with this Law.

- (6) The Offices shall exercise their functions and powers in a manner which ensures that they maintain operational independence from recognized Auditors.
- (7) The Offices shall have an internal follow-up system, including post audit meetings with the audited entity to ensure that audited entities properly address the observations and recommendations as well as those made by the House of Assembly and to confirm that corrective and remedial actions are taken.
- (8) The Offices shall submit the follow-up Reports to the House of Assembly, its Board or Committee or the Auditee's Governing Board, as appropriate, for consideration and action.
- (9) The Auditors-General and the Offices shall have necessary and reasonable human, material and financial resources to perform their Statutory responsibilities and the Executive shall not have control or direct access to these resources.

Appointment of 4
Auditors-General

There shall be appointed by the Governor, the State Auditor-General and the Local Government Auditor-General on the recommendation of the

State Civil Service Commission and subject to confirmation by the House of Assembly.

Appointment
Procedure

- 5 (1) The appointment shall be made after a competitive selection process conducted by the State Civil Service Commission upon an Advertisement.
- (2) The Advertisement for the vacancies shall be:
- (a) open to all interested and qualified Persons from within the Civil Service and outside of the Civil Service;
 - (b) on the Website of the State Civil Service Commission;
 - (c) in Two (2) National Newspapers;
 - (d) on the State Official Gazette; and
 - (e) in the Procurement Journal for a minimum of Six (6) Weeks before the date set for interview.
- (3) The State Civil Service Commission shall interview the Applicants and recommend the top Three (3) Candidates to the Governor.

Qualification of 6
Office of the
Auditors-General

The Applicants for the Office of the Auditors-General shall be:

- (a) persons not older than Fifty-Six (56) years old at the time of appointment;
- (b) holders of B.Sc/HND

Accounting from a reputable institution of higher learning;

- (c) professional Accountants with a minimum of Ten (10)Years post qualification and cognate experience in Accountancy or Auditing Fields;
- (d) Members of a professional accounting body recognized by an Act of the National Assembly;
- (e) persons of reputable character and not have been found to be guilty and convicted of an Offence involving Dishonesty or Professional Misconduct; and
- (f) of proven professional ability and expertise in the Profession.

Remuneration and Salaries of the Auditors-General and Staff.

- (1) The Salary, Super-annuation and benefits of the Auditors-General shall be as may be prescribed by the House of Assembly, but not exceeding the amount as determined by the Revenue Mobilization, Allocation and Fiscal Commission.

- (2) In addition to the provisions of sub-section (1) of this Section, the Auditors-General and Staff, on the approval of the Board or Committee, shall be paid the following Allowances:
- (a) 100% of Basic Salary as Consolidated Allowance;
 - (b) 50% of Basic Salary as Hazard Allowance;
 - (c) 50% of Basic Salary Clothing Allowance;
 - (d) 20% of Annual Basic Salary as Medical Allowance;
 - (e) 20% of Annual Basic Salary as Inducement Allowance; and
 - (f) such other Allowances and upward review of the foregoing Allowances by the House of Assembly on the recommendation of the Auditors-General and the Board or Committee.
- (3) The House of Assembly may upon the recommendations of the Auditors-General and the Board or Committee review upwards the Allowances contained in sub-section (2) of this Section.
- (4) The Remuneration and Salaries of the Auditors-General shall be charged upon the Consolidated Revenue Fund

of the State as a First-Line Charge.

- (5) The Salary other than the Allowances payable to the Auditors-General and the Conditions of Service shall not be altered to the Auditors-General's disadvantage after the appointment.
- (6) Members of Staff of the Office of the Auditors-General other than the Auditors-General shall in addition to the provisions of this Law enjoy Rights and Privileges as are contained in the Public Service of the State and shall retire upon attaining the age of 60 years or service period of 35 years whichever one comes earlier.

Tenure of the 8
Auditors-General

The Auditors-General shall serve for a term of Four (4) Years and may be renewable for another term of Four (4) and no more.

Cessation of 9
Office of the
Auditors-General

A person holding the Office of the Auditor- General ceases to hold Office where the Person:

- (a) is removed from Office by the Governor acting on an address supported by Two-third majority of the House of Assembly praying that the Person be so removed for inability to discharge the functions of the Office, whether arising from infirmity of mind or body or for Misconduct:

Provided that the Auditors-General shall have been given at least Twenty-One (21) days Notice in writing for self defense either personally or through a Legal Practitioner of choice on the floor of the House;

- (b) resigns
- (c) retires;
- (d) is permanently incapacitated; or
- (e) dies.

(2) Pursuant to the provision in subsection (1) of this Section, the House of Assembly may ratify the removal of the Auditors-General by at least Two-third majority votes if not satisfied with the Auditors-General’s defense.

Vacancy in the 10
Offices of the
Auditors-General

(1) In the event of the absence or incapacitation of the Auditors-General or where the Office is vacant, the Governor may on the recommendation of the Civil Service Commission appoint a Person to perform the duties of the Auditors-General temporarily.

(2) A Person appointed in line with subsection (1) of this Section shall possess the qualification spelt out in Section 17 of this Law.

(3) A Person shall not act in the Office of the Auditors-General for a period of exceeding Six (6) Months except by Resolution of the House of Assembly.

PART III
ESTABLISHMENT OF THE GOVERNING BOARD AND
COMMITTEE FOR THE OFFICES OF THE AUDITORS-
GENERAL FOR THE STATE AND LOCAL GOVERNMENT,
COMPOSITION, ETC.

- Establishment of the Governing Board, and Committee, membership, etc. 11 (1) There is established a Governing Board for the Office of the State Auditor-General known as “Audit Board” (in this Law referred to as “the Board”), and a Committee for the Office of the Local Government Auditor-General known as “Audit Committee” (in this Law referred to as “the Committee”).
- (2) The Board and the Committee shall ensure good governance of the Offices, including the general administration and oversight of their affairs and businesses, in accordance with the provisions of this Law or any other Enactment.
- Composition of the Board 12 (1) The Board shall be comprised of:
- (a) a Chairman who shall be appointed by the Governor;
 - (b) a Legal Adviser of the Board who shall be the Attorney-General of the State or a Representative who shall be an Officer not below the rank of a Director;
 - (c) Four (4) persons, at least

Two (2) shall be Women, appointed by the Governor, who are professionals from any recognized professional accounting body with not less than Ten (10) years standing as members of such body; and

- (d) the State Auditor-General shall serve as the Secretary of the Board.

(2) The appointment of the Members of the Board shall be subject to confirmation by the House of Assembly.

(3) The Members of the Board, other than the Chairman and the Secretary, shall function in a purely Non-executive and Part-time capacity.

Composition of the Committee 13

- (1) The Committee shall be comprised of:
 - (a) a Chairman who shall be appointed by the Governor;
 - (b) a Legal Adviser of the Committee who shall be a Private Legal Practitioner with not less than Ten (10) years cognate experience in financial matters appointed by the Governor on the recommendation of the Nigerian Bar Association;
 - (c) Four (4) persons, at least Two (2) shall be Women,

appointed by the Governor, who are professionals from any recognized professional accounting body with not less than Ten (10) years standing as members of such body; and

(d) the Auditor-General of the Local Government shall serve as the Secretary of the Committee.

(2) The appointments of the Members of the Committee shall be subject to Confirmation by the House of Assembly.

(3) The Members of the Committee, other than the Chairman and the Secretary, shall function in a purely Non-executive and Part-time capacity.

Requirements for membership of the Board and Committee 14

(1) The Governor shall, prior to appointing a person as a Board or Committee Member, be satisfied that the person has:

(a) the skills, knowledge, and integrity to carry out the duties required in a highly competent and politically neutral manner;

(b) adequate knowledge, experience and understanding of the following areas:

(i) corporate governance; strategic and financial management; and

- (ii) the scope of business, outputs and operations of the Office; and
 - (c) no financial or other interest likely to prejudicially affect the exercise of that person's functions as a Board or Committee Member.
- (2) The Governor shall require a person it proposes to appoint as a Board or Committee Member to give full disclosure of the person's interest in the Board or Committee to establish that no conflict of interest exists as required by Law.
- (3) The Governor shall cause a Notice of the appointment of Board and Committee members to be published in a Gazette.
- (4) A person appointed as a Board or Committee Member under this Section shall undertake an Orientation Session and Training provided by the Offices to which they have been appointed as soon as practicable after their appointment.
- (5) A person shall not be qualified for appointment as a Member of the Board or Committee, if the Member:
 - (a) is of questionable integrity;

(b) within the preceding Ten (10) Years has been removed as a Member of any of the Bodies established by Section 197 of the 1999 Constitution of the Federal Republic of Nigeria as amended or as the holder of any other Office on the ground of Misconduct; or

(c) has been convicted of a Criminal Offence by a Court of competent jurisdiction or Tribunal.

(6) A Person employed in the Public Service of the Federation or of a State shall not be disqualified for appointment as a Member of the Board or Committee: Provided that where such person has been duly appointed, the person shall be deemed to have resigned or retired from the former office as from the date of the appointment.

Tenure of Office 15
of Board and
Committee
members.

A Member of the Board or Committee shall hold Office for a single period of Five (5) Years and no more.

Remuneration, 16
Terms and
Conditions of

The Letter of Appointment into a Board or Committee shall set out the:
(a) Remuneration to be paid to

- Appointment, etc. the Board or Committee Member for the duration of the Member’s appointment;
- (b) Terms and Conditions of the Appointment;
 - (c) Policies and Procedures relating to the Offices; and
 - (d) duties and responsibilities of the Office to which the Member is appointed.
- Resignation from Office and Termination of Appointment 17 (1) A Member of the Board or Committee may, at any time, by Notice in writing addressed to the Governor, resign from Office.
- (2) The Governor may terminate the appointment of a Member of the Board or Committee by the approval of a Two- third majority of the State House of Assembly if the Governor is satisfied that the:
- (a) Member is not fulfilling the mandate of the Office as provided by this Law;
 - (b) Member has, in the opinion of the Governor, an unacceptable conflict of interest;
 - (c) conduct of the Member is detrimental to the effective governance of the Board;
 - (d) Member has been absent

from Three (3) consecutive meetings of the Board without the consent of the Chairperson of the Board;

- (e) conduct of the Member brings the Public Authority into disrepute;
- (f) Member becomes Bankrupt; or
- (g) Member is convicted of an Offence for which that Member is sentenced to a term of Imprisonment by a Court of competent jurisdiction or Tribunal.

Period for constituting the Board or Committee and Filling of Vacancy 18

On the:

- (a) commencement of this Law;
- (b) expiration of the tenure of Members of the Board and Committee; or
- (c) occurrence of a vacancy in the membership of the Board or Committee:

The Governor shall within Thirty (30) days constitute the Board and Committee or fill any vacancy in the Board or Committee on confirmation by the House of Assembly.

Proceedings of the Board and 19 (1)

The Supplementary Provisions set out in the First Schedule to this Law shall

Committee

have effect with respect to the Proceedings of the Board and Committee and other matters.

- (2) A Member of the Board or Committee shall not be liable to be sued in any Court for any act done in the course of exercising a legal duty or function imposed on the Member by the Board or Committee: Provided that such act or legal duty was done or exercised in good faith.
- (3) Subject to the Freedom of Information Act, any Report, Statement, Communication, Record of any meeting or proceeding which the Board or Committee may make in the due exercise of its functions or which any Member of the may make in the course of performing official duties shall be privileged.
- (4) Subject to sub-section (3) of this Section, a Report, Statement, Communication, Record of any meeting or proceeding of the Board or Committee may be released on the Order of Court or by a Resolution of the House of Assembly.

Powers and 20
 Functions of the
 Board and
 Committee

- (1) The Board and Committee shall in consultation with the Auditors-General regarding all Human Resource matters have the power to:

- (a) confirm the selection and appointment of persons recruited by the Auditors-General;
 - (b) subject any Staff of the Offices to disciplinary processes and impose sanctions on the recommendation of the Auditors-General;
 - (c) promote Staff of the Offices on the recommendation of the Auditors-General;
 - (d) determine, in consultation with relevant Government Agencies, the Salaries and other Conditions of Service of members of Staff of the Offices;
 - (e) handle Pension and Retirement matters of the Staff of the Offices; and
 - (f) perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law.
- (2) In the event of any vacancy in the Office and the Board or Committee sees it expedient to fill the vacancy with a person holding Office in any service in the State or Local Government, it shall notify the appropriate Service Commission to

that effect and the Board or Committee may by arrangement with the Service Commission concerned, cause such vacancy to be filled by way of Secondment or Transfer.

- (3) Where any member of Staff of any Service Commission is seconded under sub-section (2) of this Section, the Member of Staff shall be notified of the terms and conditions of the Secondment and the Secondment without prejudice to any Pension Rights which, despite the Secondment, would accrue to the Staff.
- (4) A person seconded pursuant to sub-section (2) of this Section may elect, subject to the approval of the Board or Committee, to be transferred to the service of the Office in which case any previous service concerned shall count as service for the purpose of Pensions subsequently payable by the Office.
- (5) Any Member of Staff of the Office may elect to transfer or be seconded to any other Public Service of the State and such right of Transfer or Secondment shall not operate to the disadvantage of the Officer concerned.
- (6) The Auditors-General shall:
 - (a) consult with the Board or Committee on all Human Resource matters such as:

- (i) recruitment or appointments;
- (ii) sanctions or discipline;
- (iii) promotions or rewards; and
- (iv) remunerations; and

(b) take into consideration the Report and Recommendation of the Board and the Committee in reaching their executive decisions.

Engagement of 21 Consultants (1) The Board or Committee may engage the service of Consultants and Experts, as it may consider desirable for the efficient discharge of its functions.

(2) The Consultants and Experts shall be engaged on such terms and conditions as the Board or Committee may determine.

(3) Nothing in this Section or any other provisions of this Law shall be construed as empowering the Board or Committee to interfere in the operations of the Office of the Auditors-General or engage any Consultant or any other body or person to act in that regard.

**PART IV
POWERS, DUTIES, FUNCTIONS, ETC OF THE AUDITORS-GENERAL**

Powers of the 22 Auditors-General (1) The Auditors-General shall:

- (a) prepare an Audit Plan and

Associated Budget for the approval of the House not later than Three (3) Months before the end of the Budget Year;

- (b) audit all Public Accounts of the State;
- (c) within Ninety (90) Days of receipt of the Accountant-General's Financial Statement and Annual Accounts of the State, submit a Report to the House;
- (d) have access to all the Books, Records, Returns and other Documents relating to the Accounts referred in paragraph (b) of this sub-section whether kept electronically or otherwise; and
- (e) immediately bring to the notice of the Governor or the Accounting Officer of an affected Ministry or Agency or to any Officer as may deem fit, if at any time it appears that irregularities have occurred in the receipt, custody or expenditure of public

monies or in the receipt, custody, issue, sale, transfer or delivery of Securities, Stores or other Government Property or in their accounting.

- (2) The Auditors-General may:
- (a) seek the advice or opinion of the Attorney-General of the State in writing on any question or issue arising from the provisions of this Law in respect of all matters and issues that may be necessary for the due performance and exercise of the duties and powers vested in the Auditors-General and the Attorney-General shall give an opinion within Fourteen (14) Days;
 - (b) deploy any Officer from the Office to any Government Department, Authority, Commission and Agency to enable the Officer carry out assigned duties effectively for a given period; and
 - (c) where necessary provide accommodation and other necessary facilities for the

Officer to perform assigned duties from the votes of the Auditors-General.

- (3) For the purpose of discharging the functions of the Office, the Auditors-General, subject to the provisions of this Law, may do anything necessary and enter into any transaction to ensure the proper performance of these functions which may include:
- (a) establishing and implementing a comprehensive Human Resource Management System and Policies for managing the Staff and Staff development programs;
 - (b) developing and maintaining such systems, whether by Computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting Audit work;
 - (c) encouraging the services of Professionals to serve on a Contract basis for limited engagements, including those required as part of agreements with

International Organizations, provided that all Audit opinions shall remain those of the Auditors-General; and

- (d) constituting or establishing any Standing or Ad hoc Committee to facilitate the discharge of the functions of the Office.
- (4) Nothing in sub-section (1) (b) of this Section shall be construed as authorizing the Auditors-General to audit the Accounts of or appoint Auditors for Government Statutory Corporations, Commissions, Authorities, Agencies, including all persons and bodies established by Law. However, the Auditors-General shall:
- (a) provide such bodies with a:
 - (i) list of Auditors qualified to be appointed as External Auditors and from which the bodies shall appoint their External Auditors; and
 - (ii) guideline on the level of Fees to be paid to External Auditors; and comment on their Annual Accounts and Auditor's Report.

- (5) The Auditors-General may:
- (a) require a Public Officer to give explanations or information which the Auditors-General may require in order to enable the discharge of the duties of the Office; and
 - (b) without the payment of Fees, cause a search to be made and extracts to be taken or copies made from any Book, Document or Records in a Public Office.
- (6) The Auditors-General shall:
- (a) decide on the methodology to be adopted in respect of an Audit;
 - (b) liaise with Persons, Institutions and Associations in the State on such conditions as may be deemed fit for the proper performance of the duties of the Auditors-General;
 - (c) direct the withholding of Emoluments and Allowances of Persons who fail or refuse to reply to Audit Queries within 30 Days and for as long as the person fails to comply; and

- (d) audit Donations, Grants, Loans and other forms of assistance accruable to the State Government or any of its Agencies, whether from Local or Foreign bodies or Institutions.
- (7) The Auditor- General and the Staff shall have unrestricted access to such People, Documents, Computers and other Information Systems and Assets as they considers necessary for the proper performance of their functions and to do this the Auditors-General shall:
- (a) advise the person in writing of the nature of the information and why it is needed;
 - (b) state that the information is required under this Law; and
 - (c) 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.
- (8) The Auditors-General, in the course of

fulfilling the functions, duties and powers of the Office, may:

- (a) summon a person as Witness to give evidence either orally or in writing; and
 - (b) for the purpose of examining a person, administer an Oath.
- (9) Any person who, upon examination pursuant to paragraphs (a) and (b) of sub-section (8) of this Section, knowingly gives a false answer to any question or makes any false statement on any matter shall be deemed to be guilty of Perjury and shall be liable to prosecution and punishment.
- (10) The Auditors-General may:
- (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) as a pre-requisite to excising this authority, enter into a Non-disclosure Agreement with the holder of the Account and afford

such holder absolute assurance that any information disclosed for purposes of examination or audit shall not be used for any other purpose other than as legally under this Law, and shall not proceed with any such examination or audit without first obtaining by Ex-parte a Warrant of the High Court authorizing such examination; and

- (c) upon being presented with such Warrant as is described in this Section, the Bank Officer shall be required to produce all relevant Records for the Account in question, in any form (hard or soft copy or both), that is in the Bank's custody or control.
- (11) The Auditors-General shall have the right to make copies of any Record, including Electronic or Digital Records or the like, obtained in terms of this subsection 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 electronically or 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 electronically initiate or under his own hand and in ink, initial each page of any records so provided.

- (12) The Auditors-General shall:
- (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, a 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 on 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 Auditors-General needs to inspect for reasons of relevance to the Audit is hidden or kept on such Property, Premises, Vehicle or 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) with the persons conducting the search 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; and
 - (g) ensure that any such entry and search on Property shall be conducted with due regard for decency, order and constitutional rights of the affected person.
- (13) The Auditors- General shall be free from direction and interference from the House of Assembly and the Executive in the:
- (a) selection of audit issues;
 - (b) planning, programming, conduct, reporting, and follow-up of the audits;
 - (c) organisation and management of the Offices; or
 - (d) enforcement of the decisions

of the Auditors-General where the application of sanctions is part of their mandate.

- (14) The Auditors-General shall not be involved in the management of any auditable entity.
- (15) The Auditors-General shall have full discretion:
 - (a) in the discharge of responsibilities; and
 - (b) to cooperate with Government or Public entities that strive to improve the use and management of Public Funds.
- (16) The Auditors-General shall have power to take decisions over Human Resource matters with the Board or Committee exercising advisory roles.
- (17) The Auditors-General shall:
 - (a) manage the Budget of the Office and allocate it as appropriate; and
 - (b) appeal directly to the House of Assembly, where the resources provided are insufficient to allow for the fulfilment of the Auditors-General mandate.
- (18) The House of Assembly shall ensure that the Auditors-General have proper resources to fulfil the mandate of the

- Power to Surcharge
- to 23 (1)
- Offices.
- The Auditors-General in the performance of the functions under this Law or any other Law may disallow any item of expenditure which is contrary to Law, and Surcharge fully or partially:
- (a) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
 - (b) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account; and
 - (c) the amount of any loss or deficiency upon person by whose negligence or misconduct the loss or deficiency has been incurred.
- (2) Where the Auditors-General makes a Surcharge or disallows any expenditure, the Auditors-General shall specify to the appropriate

- Head of Department or Institution, the amount due from any person upon whom the Surcharge has been imposed 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.
- (3) 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.
- (4) Any such sum as may become payable under this sub-section 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 Judgement is obtained in a Court of competent jurisdiction shall consider any such sum recoverable as Civil Debt.
- (5) Where such sum owed as Civil Debt is

recoverable from a person in receipt of 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.

- (6) Where an Accounting Officer is compelled in terms of this Section 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.
- (7) The Auditors-General, if satisfied by new evidence, may at any time, revoke any Surcharge imposed in terms of this Section.
- (8) Any person aggrieved by the withholding of an Emolument or Allowance in terms of this sub-section may appeal to the Public Accounts Committee (hereinafter referred to as "PAC") 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 to the High Court not later than Fourteen (14) days after the

decision of the PAC to uphold the directive of the Auditors-General is made public.

- Duties of the 24 (1) The Auditors-General shall audit the quality of Financial Management and Reporting.
- Auditors-General
- (2) The Auditors-General shall carry out:
- (a) audit of all Revenues accruing to and all expenditure of the State and Local Government from all sources;
 - (b) audit of Donations, Grants and Loans accruable to Parastatals, Corporations and Commissions;
 - (c) performance audit by ensuring that Government Business is economically, efficiently and effectively performed;
 - (d) audit of classified expenditure;
 - (e) forensic audit;
 - (f) audit of all Government Subsidiaries as well as their applications;
 - (g) environmental Audit;
 - (h) audit of Disaster Related Aid;
 - (i) audit of all Government Counterpart funded Projects in the State and Local Governments;

- (j) audit of Public Private Partnership entered into by the State and Local Governments and its Agencies to promote good Governance;
 - (k) the use of Public Monies, Resources or Assets by a Recipient or Beneficiary regardless of its Legal nature;
 - (l) the quality of Financial management and reporting; and
 - (m) other emerging Audits.
- (3) The Auditors-General shall ensure that:
- (a) all reasonable precautions have been taken to safeguard the collection of Public monies and that the Laws, Directions and Instructions relating to it had been duly observed and obeyed;
 - (b) all monies appropriated or otherwise disbursed have been expended on and applied for the purpose for which the Grants made by the Executive Council, Local Government Councils and the House of Assembly

- were intended and that the expenditure conforms to the authority which governs it;
- (c) adequate Audit Regulations exist for Accounting and Financial operation in the State and Local Government and that they are duly observed;
 - (d) monies have been expended with efficiency and effectiveness and due regard to the Financial Regulation;
 - (e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented;
 - (f) the attention of the appropriate authorities is drawn to any irregularity observed during the examination of the account as soon as facts of such irregularities have been established and confirmed; and
 - (g) as a result of the audit conducted, all queries and

observations are addressed to the Accountant-General, the Accounting Officer or any other appropriate Person and call for such Accounts, Vouchers, Statements, Documents and explanations as deemed fit;

and

- (h) the audit of the implementation of Policies of Government and Public Entities is conducted.
- (4) The Auditors-General shall, in exercising the functions under the provisions of this Law, express opinion as to whether the:
- (a) Financial Statement or Accounts representing the financial information in accordance with applicable statutory provisions;
 - (b) stated Accounting Policies of Government; or
 - (c) generally accepted Accounting Principles and Standards: are essentially consistent with those of the preceding year.
- (5) The Auditors-General or any Person authorized by the Auditors-General to conduct periodic checks on a Statutory Corporation shall, in addition to the

Audit Report, draw attention to the following:

- (a) the profitability, liquidity, stability and solvency of a Parastatal, Corporation and Educational Institution and also the performance of the Shares of the Corporation in the Capital Market, where applicable;
 - (b) any delay in the payment of the Government's portion of any Dividend into the Consolidated Revenue Fund;
 - (c) any Fraud or Loss and, if so, the underlying causes and persons responsible for such Fraud or Losses;
 - (d) any internal control weaknesses which were identified;
 - (e) the general corporate performance indicating achievement against set targets and objectives; and
 - (f) whether the finances of the body have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized.
- (6) The Auditors-General shall evaluate the

adequacy of the State's Enterprise Risk Management Strategies and Policies and make recommendation for improvement.

- (7) The Auditors-General shall publish the Annual Statutory Report of the State Government electronically and manually.
- (8) The Auditors-General shall carry out such other audits as they may deem necessary to safe guard Government Assets and promote good governance.
- (9) The Auditors-General shall not participate in any action or decision which may later be criticized or challenge by the Auditors-General.

Independence of 25
the Auditors-
General

- (1) Subject to Section 125(6) of the 1999 Constitution of the Federal Republic of Nigeria, as amended, the Auditors-General, in performing the functions under this Law, shall not be under the control of any Person or Authority including but not limited to the following:
 - (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.

- (2) The Auditors-General shall have 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.
- (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 perform the functions under this Law impartially, without fear, favours or prejudice and shall exercise the powers independently.

PART V
STRUCTURE OF THE OFFICE, APPOINTMENT OF STAFF,
OATH OF SECRECY, STAFF REGULATION, FUNDING OF
OFFICE, ETC

- Structure of the Office
- 26 (1) The Office of the Auditors-General shall consist of the following Departments:
- (a) Finance and Administration;
 - (b) Government Audit;
 - (c) Project Audit;
 - (d) Procurement Monitoring;
 - (e) Pensions & Subsidiary;
 - (f) Parastatal & Special Audit;
 - (g) Internal Audit Department;
 - (h) Planning, Research and Statistics; and
 - (i) Zonal Operations.

- (2) The Auditors-General may, upon consultation with the Board or Committee, restructured or renamed the Departments in sub-section (1) of this Section from time to time.
- (3) The Auditors-General shall consider the Report and Recommendation of the Board or Committee in establishing such number of Departments and Units for the effective performance of the functions of the Auditors-General under this Law in line with International Best Practices.

Directors of the 27
Offices

Each Department established under Section 26 of this Law shall be headed by a Director with such qualifications as provided in the Scheme of Service and shall assist the Auditors-General in discharge of the functions of the Offices.

Appointment of 28 (1)
Staff of the Offices

It shall be the responsibility of the Auditors-General to:

- (a) determine the calibre of Staff required to ensure the efficient performance and functioning of the Offices; and
- (b) align the cost associated with such Recruitment of Staff with the Funds allocated for Remuneration in terms of the vote.

- (2) The Auditors-General shall be responsible for ensuring that:
 - (a) all vacancies are widely advertised;
 - (b) all Applicants shortlisted are in possession of the required minimum qualifications;
 - (c) 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
 - (d) any other means of Assessment, that will ensure persons recruited to positions required by the Auditors-General are consummately suitable for the appointment.

- (3) 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 Board or Committee such member of Staff for promotion.

- (4) It shall be the responsibility of the

Board or Committee to ensure that, once a Staff is recommended for Promotion by the Auditors-General, such promotion is effected without undue delay.

- (5) It shall be the sole responsibility of the Auditors-General to request the commencement of Staff Discipline processes and to articulate the circumstances and nature of breaches in Discipline that shall necessitate the commencement of the disciplinary process by the Board or Committee.

Oath of Secrecy of the Staff of the Office 29

Subject to Auditor’s Professional Ethics and Code of Conduct and the Freedom of Information Act, the Staff of the Office shall swear to an Oath of Secrecy in the performance of their duties under this Law.

Staff Regulation 30

- (1) The Auditors-General shall propose Regulations for the approval of the Board or Committee relating to the Conditions of Service of Employees in the Offices.
- (2) Without prejudice to Section (1) of this Section, such Regulations may provide for:
 - (a) the Appointment, Promotion, and Disciplinary control (including Dismissal) of its Employees; and

- (b) appeals by such Employees against Dismissal or such other disciplinary measures.
- (3) Until such Regulations are made, any Instrument relating to the Conditions of Service of Officers in the Civil Service of the State shall be applicable with such modifications as may be necessary to the Employees.
- Funding of the 31 (1) The Auditors-Generals shall prepare and submit their estimates of revenue and expenditures at least Ninety (90) days before the beginning of each year directly to the House of Assembly for inclusion in the Appropriation Law.
- 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) The Auditors-Generals shall manage the Budget of the Offices and allocate it as appropriate.
- (4) The Auditors-Generals shall discharge their 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 for this subvention shall include, but are not limited to:

- (a) costs of training and professional development activities;
 - (b) monies for travelling, transportation and subsistence required by Staff engaged in conducting duties of the Auditors-General;
 - (c) administrative expense of the Office of the Auditors-General;
and
 - (d) any capital development project or special expenditure.
- (5) The Auditors-Generals 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.
- (6) It shall be the responsibility of the State House of Assembly to ensure that the Auditors-Generals and the Offices have proper resources to meet obligations of the Offices.

PART VI
AUDIT PROCEDURE, OPERATIONS, EXIT CONFERENCE, ETC

| | | | |
|--------------------|----------|-----|--|
| Internal Report | Audit 32 | (1) | The Internal Auditor of any Public body which is subject to audit by the Auditor- General shall submit a copy of the Report to the Auditor- General of each Internal Audit Report issued within Seven (7) working days of its issue. |
| | | (2) | Responses by Accounting Officers to Internal Audit Reports shall be copied to the Auditors-General within Seven (7) working days of its receipt. |
| Operation | 33 | | In exercising the functions under Section 125 of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Auditors-General shall express an independent opinion on the results of each Audit and shall state whether: (a) the Accounts are in conformity with the requirements of the Finance Control and Management Act LFN2004 and other Regulations; (b) all moneys appropriated or otherwise disbursed have been expended and applied for the purpose intended and that such expenditure conforms to the authority which governs it; |

- (c) the financial affairs of the Entity audited and all Revenues received and Public moneys under its control have been handled and conducted with regularity and propriety by the Accounting Officer or any other Public Officer responsible for such;
- (d) all reasonable precautions have been taken to safeguard the resources and property, and that all Regulations, Directives and Instructions relating to them have been duly complied with;
- (e) in the opinion of the Auditors-General, the Accounts reflected fairly the financial positions of the Entity audited;
- (f) money has been expended with due regard to the Economy, Efficiency and Effectiveness;
- (g) adequate Financial Regulations exist for accounting and financial operations in the State and that they are duly observed; and
- (h) satisfactory procedures have been adopted to measure and report the effectiveness of programs, where such procedures could appropriately and reasonably be implemented.

Audit Procedure 34 (1) The Auditors-General shall draw the

attention of the appropriate authorities to any irregularity observed during the audit of the Accounts as soon as the facts of such irregularity have been established and confirmed.

- (2) The Auditors-General shall, as a result of the audit conducted, make such queries and observations addressed to the Accountant-General or any other Accounting Officer and call for such Accounts, Vouchers; Statements, Documents and Explanations as deemed fit.
- (3) The Auditors-General shall specify to the appropriate head of the MDA or Institution the amount due from any person upon whom the Auditors-General had made Surcharge, and the reason for the Surcharge and to report the circumstances of the case to the Accounting Officer of the affected Institution or MDA.
- (4) The Auditors-General or anybody authorised to carry out an audit exercise shall together with the Parties present at the meeting, sign as being present and having agreed with the observations.
- (5) The refusal of an Accounting Officer to sign the audit observation mentioned in sub-section (4) (b) of this Section shall not render the Audit Report

invalid.

- (6) The Auditors-General may make a Report to the House of Assembly on anyone or more Audits conducted by the Auditors-General or anyone authorized on that behalf under this or any other Law which:
- (a) shall set out the reason for opinion expressed in the Report;
 - (b) may include any recommendation(s) arising out of the Audit that the Auditors-General deems fit to make and the Auditor-General retains full control over the content of Audit Reports;
 - (c) after preparing a draft Report, the Auditor-General shall give a copy or part of it to:
 - (i) the appropriate Head of MDA(s) or Institution(s) to which the draft Report or part relates to or that in the Auditors-General's opinion, has a special interest in the Draft Report or part; and
 - (ii) in the case of a draft Report or part of a draft Report on a Performance Audit referred to in Section 40 of this Law, the appropriate Head of MDA(s) or Institution(s)

For which the Officer Administering that Section is responsible; and

(d) request the appropriate Head of MDA(s) or Institution(s) in writing for submissions or comments before a specified date being in the case of a draft Report on:

(i) Performance Audit, at least 15 working days after the draft Report or part is given to the appropriate Head of Department or Institutions; and

(ii) any other Audit, at least 30 working days after the draft Report or part is given to the authority.

(7) The Auditor-General shall submit Audit Reports to those charged with governance at the Auditees such as the Governing Boards, Councils, Boards, Committees, Commissions, etc.

Auditing Standard and Code of Ethics 35 (1) The Auditors-General shall determine which Auditing Standards should be applied and may establish or adopt auditing Programs and Code of Ethics specific to the audits performed by the Office of the Auditor- General.

- (2) The Auditing Standards include:
- (a) Public Sector Auditing Standards issued by Conference of Federal and State Auditors-General;
 - (b) Accounting Standards issued by the Nigerian Accounting Standards Board (NASB);
 - (c) Auditing Standards and Code of Ethics published by the International Organisation of Supreme Audit Institutions (INTOSAI) and the International Auditing and Assurance Standards Board (IA& ASB);
 - (d) Accounting Standards and Code of Ethics published by the International Federation of Accountants (IFAC);
 - (e) International Public Sector Accounting Standards (IPSAS); and
 - (f) other recognized or required standard issued or accept as current best practices by funding or donor organizations.
- (3) The Office shall promote the values of integrity, independence, objectivity, confidentiality and transparency.

- Annual Accounts 36 (1) Within a period of Three (3) Months after the end of each Fiscal Year, the Accountant-General shall present to

the Auditors-General, accounts showing the fiscal position of the State as at the last day of the preceding year.

- (2) Such Accounts shall include but not limited to:
- (a) Statement No. 1- Responsibility for Financial Statement;
 - (b) Statement No. 2- Cash Flow Statement;
 - (c) Statement No. 3- Statement of Assets and Liabilities;
 - (d) Statement No. 4- Statement of Consolidated Revenue Fund;
 - (e) Statement No. 5- Statement of Capital Development Fund;
 - (f) Statement No. 6- Statement of Recurrent Revenue and Expenditure;
 - (g) Statement No. 7- Statement of Donations and Grants;
 - (h) Statement No. 8- Statement of Contractual Liabilities;
 - (i) Statement No. 9- Statement of Investments;
 - (j) Statement No. 10- Statement of External and Internal Loans;

- (k) Five Years Financial Summary;
 - (l) Notes to the Financial Statements; and
 - (m) other statements that may be required by Auditing Standards, Practices or Statutes which also include:
 - i. statement of Financial Position;
 - ii. statement of Financial Performance;
 - iii. Statement of Change in Net Assets/Equity; and
 - iv. Accounting Policies.
- (3) The Notes to the Financial Statements shall:
- (a) provide information about the basis of preparation of the Financial Statements and the Specific Accounting Policies selected and applied for significant transactions and other events for the purpose of users' understanding and comparability;
 - (b) include the following:
 - i. statement of compliance with approved Accounting Standards;
 - ii. statement of Accounting Policies applied;

- iii. supporting information for items presented on the face of the Financial Statement; and
 - iv. supporting Statements.
- (4) Within Two (2) Months after the close of each Fiscal Year, the Accounting Officer shall prepare and submit to the Accountant-General, with a copy to the Auditors-General, appropriation accounts of the monies expended under the votes for which they are responsible, showing the:
- (a) services for which the monies were voted;
 - (b) sums actually expended on each service during the period of the accounts;
 - (c) statement of each vote compared with the appropriate; and
 - (d) any other information as may be reasonably required by the Office:
- Provided that each Account shall contain any variation between the Expenditure and the Sums voted, any other required information and be in such form as the Auditors-General may direct; and the Statement as well as the appropriated Accounts shall be signed by the Accounting Officer.
- (5) Without prejudice to any provision of this Law, the accounts shall be

presented in line with globally accepted accounting format and standards from time to time, as may be prescribed by the Accountant-General.

- Refusal to answer Audit Query 37 (1) Without prejudice to any other provision of this Law, the Emoluments and Allowances of any person who fails or refuses to reply to an Audit Query or observation within the period specified in the Audit Query or within a reasonable time (Three (3) Months) after the period, shall be withheld and the person may be liable to disciplinary action under the State Civil Service Rules and Financial Regulations.
- (2) The Auditors-General may write to the appropriate body for the enforcement of such disciplinary action.
- Audit of Public Moneys in Private Organizations and Bodies 38 The Auditors-General may inquire into, examine, investigate and report, as considered necessary, on the expenditure of Public moneys disbursed, advanced or guaranteed to Private Organization or body in which Government has no controlling interest.
- Reporting of Fraud 39 (1) When, in the course of conducting a Financial Compliance or Performance Audit or any Emerging Audit, Staff from the Office of the Auditors-General or Auditors appointed under this Law, discover what they believe to

be Criminal, Fraudulent or Corrupt Acts, they shall immediately notify the Auditors-General.

(2) If satisfied that sufficient evidence exist to warrant special investigation, the Auditors-General shall carry out detailed investigation and make a special report on the findings to the State House of Assembly within Thirty (30) days of notification.

(3) If the Auditors-General delay in conducting investigation, the Staff from the Office of the Auditors-General or Auditors appointed or the general Public shall write a Complaint to the House.

Performance Audit 40 (1) The Auditors-General shall for the purpose of establishing the economy, efficiency, and effectiveness of the operations of any MDA or Institution in respect of which Appropriation or other Accounts are required to be prepared under any Law of the House of Assembly or the Constitution of the Federal Republic of Nigeria, 1999 as amended, inquire into, examine, investigate or undertake Performance Audits and reports as considered necessary on:

(a) the expenditure of Public moneys and the use of Public resources by MDAs and all Public Institutions;

- (b) the conduct of, and performance of their functions by:
 - (i) Accounting Officers;
 - (ii) Heads of MDAs; and
 - (iii) Public Institutions:
 - (c) the extent to which a Public Entity including Statutory Corporations, Parastatals, Commissions, Authorities, Agencies, Persons and bodies established by a Law of the House of Assembly, is carrying out its activities economically, efficiently and effectively;
 - (d) any act of omission of a Public Entity to determine whether waste has resulted or may have resulted or may result to;
 - (e) any act showing or appearing to show a lack of probity or financial prudence by a Public Entity or any of its Members, Office Holders and Employees; and
 - (f) any other activity undertaken by the MDA and all Public Institutions referred to in this Section.
- (2) Any Report prepared by the Auditors-General as a result of an examination, enquiry or investigation under this Section shall be laid before the House immediately after the completion of Audit.

- Exit Conference 41 (1) There shall be an Exit Conference between the Audit Team and audited Entity at the conclusion of an Audit Exercise.
- (2) The purpose of the Exit Conference shall be to:
- (a) present Audit observations to Auditee Entity Management in conference before leaving;
 - (b) allow management opportunity to provide clarification to Audit observations in Conference; and
 - (c) isolate observations that will be reported on.
- (3) The Auditors-General shall schedule Post Audit meeting with an audited Entity within Thirty (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 or issue shall be forwarded immediately to the House 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 House in respect of the queries of previous Audit shall be forwarded to the House.

Submission of
audited Annual
Financial
Statements

- 42 (1) The Financial Statements of the State Government shall be submitted by the Accountant-General to the Auditors-General not later than the 31st of March of the following Financial Year.
- (2) Subject to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), the Auditors-General shall within Ninety (90) days of receipt of the Accountant-General's Financial Statements, submit a Report under this Section to the House of Assembly and the House shall cause the Reports to be considered by a Public Accounts Committee (hereinafter referred to as "PAC") of the House of Assembly responsible for Public Accounts.
- (3) After the Reports have been examined by the Public Account Committee, it shall be presented in the Plenary Sessions of the House.

- (4) The House shall publish its findings on the Auditors-General's Reports on the Accountant-General's Financial Statements mentioned therein, within 90 days of receiving such Report.
- (5) The Report under this Section may include any information and recommendation(s) that the Auditors-General deem fit for the:
 - (a) more effective and efficient management of Public Resources; and
 - (b) keeping of proper Accounts and Records of the transaction relating to Public Resources.
- (6) Where such presentation is not satisfactory to the Auditors-General, the House of Assembly shall withhold the Appropriation of the MDA for the succeeding Financial Year.

Publications of
Audit Reports

- 43
- (1) All Reports issued by the Auditors-General shall be considered Public Documents after the Reports are submitted to the House.
 - (2) The Auditors-General shall:
 - (a) provide copies of the published Reports to the Government Archives and

make copies available to the print and Electronic Media and to every Citizen who demands same at the cost of printing.

- (b) upload the Report to the Website/Electronic Portal of the Office in a way and manner that ensures it is downloadable.
- (3) No person shall, without the written consent of the Auditors-General publish or disclose information obtained in the course of an Audit exercise to any person, other than in the course of duty or when lawfully required to do so by a Court of competent jurisdiction.
- (4) It is only the Auditors-General that, after giving due consideration to Public interest and Auditors professional obligations with regard to confidentiality of information, may determine what information, beyond the publicly available Report, can appropriately be disclosed.

- (5) The Auditor-General shall:
- (a) decide the timing of the Audit Reports except where specific reporting requirements are prescribed by Law; and
 - (b) publish and disseminate the Reports, once the Reports have been formally presented to the floor of the House.
- Audit of Office of the Auditors-General 44
- (1) The Auditors-General shall provide a list of qualified Auditors to the House, one of which shall be chosen by the House for the annual audit of the Office of the Auditors-General.
 - (2) The Auditor so chosen shall have the same powers and perform the same duties of auditing the Office of the Auditors-General.
 - (3) The Auditor shall submit copies of the Report to the House, the Governor and the Auditors-General.
 - (4) The Speaker of the House shall table the Auditor's Report before the House within Thirty (30) days.

- Annual Certificate and Report of the Auditors-General 45
- (1) The Auditors-General shall, within Ninety (90) days of receipt of the Financial Statements and Annual Accounts of the State from the Accountant-General, submit the Report to the House of Assembly and the House shall cause the Report to be considered by PAC.
 - (2) Such Reports submitted to the House of Assembly shall include but not limited to the following:
 - (a) annual financial statements prepared in accordance with generally accepted Accounting Principles;
 - (b) accounts of the implementation of the Annual Plan;
 - (c) list of Public Entities audited by the Auditors-General;
 - (d) list of Government Ministries and Parastatals that failed to comply;
 - (e) Annual Report on cases of Fraud investigated or prosecuted;
 - (f) Annual Performance Audit Report on Projects, Supplies and value for Money Audit; and

(g) Annual Report on Taxes and other Revenue collections.

(3) All Reports of the Auditors-General submitted to the House shall be treated as House Reports and shall enjoy all privileges accorded to Reports of the House.

(4) The Auditor-General shall submit an annual activity Report to the House of Assembly and the Report shall be made available to the Public.

(5) The Auditor-General shall submit follow-up Reports to the House of Assembly for consideration and action.

Reports of the PAC

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The PAC shall within:

(a) Three (3)Months after receipt of the Annual Report of the Auditor-General, submit a Report of its findings to the House;

(b) Three (3) Months after any other matter is referred to it for examination pursuant to the provisions of this Law, prepare and submit to the House, a Report of the examination; and

(c) Six (6) Months after the end of each year, prepare and submit

to the Speaker of the House, a Report on the activities of the PAC during the preceding year.

PAC's review of 47 (1) the Report of the Auditors-General

The PAC shall:

- (a) consider each Report from the Auditors-General and the process may include questioning the Accounting Officer from the relevant Public body, receipt of explanations from the Auditors-General and official responses from the Government;
- (b) make recommendations on the basis of the consideration and monitor their implementation;
- (c) have power to summon Accounting Officers, Public Officials and any Member of the Public for questioning about the Auditors-General's findings;
- (d) hold its Hearing in Public but may choose to hold all or part of its Hearing in Private Sessions;
- (e) prepare a Report to the House, which may include comments

and recommendations at the end of its review of each of the Auditors-General’s Report;

(f) such Report shall be sent to the Auditors-General and all Organizations reported on and be made available to the Public on demand on payment of a minimal Fee.

(2) The Report prepared pursuant to sub-section (1) (e) of this Section shall be sent to the Governor for implementation and publication within Two (2) Months of the House receipt of the Auditors-General’s Report.

(3) The PAC shall give regular feedback to the House on the actions taken by the Executive with regard to the Report referred to in sub-section (1) (e) of this Section.

(4) The action of the PAC shall be governed by the standing Orders of the House of Assembly.

Establishment and functions of the Audit Committee

48

(1) The Accounting Officers in all MDAs of the State shall establish an Audit Committee.

(2) The Audit Committee shall:
 (a) Implement all recommen-

- dations contained in the Auditors-General's Report as may be approved by the House of Assembly and any other Resolution or Directive of the House of Assembly; and
- (b) prepare Annual Report showing the status of the implementation of the provisions sub-section (2) (a) of this Section.
- (3) The Report prepared pursuant to sub-section (2) (a) and (b) of this Section shall contain a statement showing the remedial action taken or being taken to avoid or minimize the re-occurrence of the undesirable features in the Accounts and operations of the MDA and the time frame within which the remedial action shall be completed if any.
- (4) A copy of the Audit Committee's Report shall be forwarded to the Auditors-General within One Month from the receipt of the Auditors-General's Report.
- (5) The Auditors-General may share the Report with PAC which shall form part of the feedback to the House of Assembly in line with the provisions of

this Law.

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| Annual Estimates and Expenditure | 49 | <p>(1) The Office of the Auditors-General shall prepare and submit to the House not later than Ninety (90) days before the beginning of each year a draft Annual Work Plan that describes the proposed Work Plans for the next year and includes the Interim Report for the Financial year.</p> <p>(2) The Auditors-General, after considering any comment of the House or of the Public Accounts Committee that considered the draft Plan, may amend the Plan with the consent of the House before submitting the final copy to the House.</p> <p>(3) Any sum appropriated to the Office by the House in each Financial Year shall be charged on the Consolidated Revenue Fund of the State and paid as First Line Charge in equal installment every Month of the year.</p> |
| Financial responsibilities of other Members of Staff | 50 | <p>Each Member of Staff of the Auditors-General exercising financial management responsibilities shall take all reasonable steps within the area of responsibility to ensure that:</p> <p>(a) the system of financial management and internal control established for the administration is carried out diligently;</p> |

- (b) the financial and other resources of the Office are utilized effectively, efficiently, economically and transparently;
- (c) any fictitious or wasteful and unproductive expenditure and loss resulting from Criminal conducts are prevented;
- (d) all Revenues due to the Office are collected;
- (e) the provisions of this Law to the extent applicable to that Staff Member, including any delegations by the Auditors-General are complied with; and
- (f) the Assets of the Office are effectively Managed, safeguarded and maintained and that liabilities are properly managed.

Code of Conduct and Ethics for Disciplinary Proceedings

- 51 (1) A Charge of Financial Misconduct against the Auditors-General or any Member of the Office shall be investigated, heard and determined in line with the terms of that person's Conditions of Employment and applicable provisions of the Code of Conduct as provided in the Schedule to this Law.
- (2) To be drafted based on International

Standards and best practice on Audit.

- Improper Retention of Public Funds 52 (1) Where during the course of an Audit, the Auditors-General becomes aware of an improper retention or misappropriation of Public money or any other activity that may constitute an Offence under the Criminal Law of the State or any existing Law, the Auditors-General shall immediately report the improper retention or misappropriation of public money or other activity to the Office of the Attorney-General of the State.
- (2) In addition to reporting under sub-section (1) of this Section, the Auditors-General shall attach to the Annual Report to the House, a list containing a general description of the incidents referred to in sub-section (1) and the dates on which those incidents were reported.
- (3) The provisions of sub-section (1) of this Section apply to Staff of the Office or any Auditor appointed pursuant to the provisions of this Law.
- Protection of Auditors-General's Reports from Court Proceedings 53 (1) All Reports of the Auditors-General submitted to the House shall be treated as House Reports and shall enjoy all the privileges accorded to House Reports.
- (2) Pursuant to sub-section (1) of this

- Appointment of External Auditor 54
- (1) Section, no Civil or Criminal Proceedings shall be instituted against the Auditors-General on the basis of any Report submitted to the House. The Office of the Auditors-General may appoint Audit Firms to audit the Accounts of MDAs.
- (2) All Audit Firms taking up jobs relating to Audit work shall be registered with the Office of the Auditors-General and their Engagement Letters shall be issued by the Auditors-General.
- (3) Without prejudice to sub-section (1) of this Section, a Firm is qualified for appointment as External Auditor to the Office if it:
- (a) holds a valid Practicing License whether within or outside the State for at least a period of Five Years before such appointment; and
 - (b) has proven track of performance and integrity.
- (4) The Auditors-General shall nominate an External Auditor as follows:
- (a) nominate in writing, Three (3) Audit Firms to each MDA, and the MDA shall within 30 days select one from among the Three (3)Firms;
 - (b) if at the expiration of the 30 days, the MDA does not respond by selecting one of

the Audit Firms, the Auditors-General shall appoint any qualified Audit Firm in line with sub-sections (2) and (3) of this Section, to handle the audit of the MDA; and

- (c) the Vote of Charge for the payment of External Auditors Fees shall reside in the Office of the Auditors-General in the Annual Appropriation Law.

**PART VII
MISCELLANEOUS PROVISIONS**

Pension and other matters

- 55 (1) The Auditors-General shall be entitled to Pension for life at a rate equivalent the Annual Salary and Allowance of the incumbent Auditors-General.
- (2) The Staff of the Office of the Auditors-General shall be entitled to payment of Pension and other retirement benefits as provided in the State Pension Law or as approved by the Audit Service Commission in the Staff Conditions of Service.
- (3) Any Pension granted by virtue of sub-Section (1) of this Section shall be a charge upon the Consolidated Revenue Fund of the State.

Immunity

- 56 The Auditors-General or an Employee of the Office or a Person acting on the directives of the Auditors-General shall

not be personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office, in:

- (a) the performance of any duty or in the exercise of any power vested or conferred upon the Auditors-General or the Employee of the Office under this Law; and
- (b) giving evidence or an explanation or producing any document before the PAC of the House in connection with the Report.

Offences
Penalties

and 57 (1)

It is an Offence for any person without lawful justification or excuse to:

- (a) obstruct, intimidate, harass, hinder the Auditors-General or any authorized person in the exercise of the duties and powers under this Law;
- (b) refuse or fail to comply with any lawful Request, Order or Directives of the Auditors-General or any authorised representative;
- (c) fails to produce for inspection give to the Auditors-General or the representative or otherwise

- refuse the Auditors-General access to any Book, Record, Returns, Payment Voucher, Revenue Receipt or other documents relating or relevant to any account to be audited by the Auditors-General or a representative when so requested;
- (d) fail to keep proper Books of Account or proper records leading to any loss of Public Funds;
 - (e) make a statement or give information to the Auditors-General or the representative which is false or misleading; or
 - (f) suppress any information required by the Auditors-General in the performance of the functions under this Law or any other Enactment.
- (2) Any person who commits an Offence under the provisions of this Law shall be liable on conviction, in the case of:
- (a) an Individual, to a Fine of not less than One Million Naira (~~₦~~1,000,000.00) or a term of Imprisonment of not less than Three (3) years or both; and

(b) a Body Corporate or Firm, to a Fine of not less than Ten Million Naira (₦10,000,000.00).

(3) Where a Body Corporate or Firm is convicted of an offence under this Section, every Director of the Company or Principal Officer of the Firm shall be liable on conviction to a Fine of not less than Five Million Naira (₦5,000,000.00) or a term of Imprisonment of not less than Five Years or both, unless it is proven that the offence was committed without the Director's knowledge, consent or connivance.

Sanctions on Staff
of the Auditors-
General

58 (1) Any Member of Staff of the Office of the Auditors-General who:

- (a) demands or takes any Bribe, Gratuity, Compensation or Reward for the neglect or non-performance of assigned duties; or
- (b) fails to report to the Auditors-General any abuse or irregularity noticed in the course of carrying out the duties in relation to any Account audited; or
- (c) makes any report to the Auditors-General which the Staff knows to be false or

has no reason to believe to be true;

commits an Offence and shall be liable on conviction to a Fine of not less than Five Million Naira (₦5,000,000.00) or Imprisonment for a term of Two (2) years or both.

(2) The Accounting Officers shall be held responsible for full recovery of losses discovered from erring Officers.

(3) Where an Accounting Officer fails to make necessary recovery and it is proved that reasonable effort was not made to recover the loss, the Accounting Officer shall be guilty of an offence and shall on conviction, be liable to a Fine of not less than Five Million Naira (₦5,000,000.00) plus the amount of loss involved.

Regulation of 59 (1) All Private Audit Firms and Audit Contracts shall be registered with the Office of the Auditors-General and the Bureau for Public Procurement and their Engagement Letters shall be issued by the Auditors-General.

- (2) Such Contracts on Audit work include:
 - (a) Revenue Audit and Consultancy work including Tax Audit;
 - (b) Government Bank Account audit;
 - (c) audit of Government Offices including special investigations;
 - (d) Staff audit including payment at sight;
 - (e) Pension audit including verification;
 - (f) Contracts in respect of Estate or Building Valuation or Valuation of some specialized Government Assets; and
 - (g) assessment and evaluation of effective Government information systems.
- (3) Copies of the Report of all Audits shall be submitted to the Organizations or MDAs involved and to the Auditors-General.
- (4) The Office of the Auditors-General shall keep a Register of all registered Audit Consultants.

Special Assignment

60

Whenever the Governor or the House by Resolution so requires an enquiry into:

- (a) a matter relating to the financial affairs of the State or to Public Property; or

- (b) a Person or Organization that has received financial aid from the State Government or in respect of which financial aid from the State Government is sought:

the Auditors-General may report to the Governor or the House of Assembly where such assignment does not interfere with the primary responsibilities of the Officer.

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|---------------------------|----|--|
| Confidentiality | 61 | The Auditors-General and each person employed in the Office or appointed or engaged to assist the Auditors-General for a limited period of time or in respect of a particular matter, shall keep confidential all matters that came to their knowledge in the course of their employment or duties under this Law and not communicate those matters to another person, except as may be required in connection with the discharge of their responsibilities. |
| Power to make Regulations | 62 | The Auditors-General may make Rules, Regulations or publish Manuals for the purpose of giving effect to the provisions of this Law. |
| Pre-Action Notice | 63 | No Suit shall be commenced against the Office and the Commission before the expiration of period of one Month after written Notice of Intention to commence the Suit shall have been served upon the Office and the |

SCHEDULE 1**SECTION 12****PROCEEDINGS OF BOARD AND COMMITTEE MEETING**

1. Subject to this Law and the provisions of the Interpretation Law (which provides for decision of Statutory Bodies to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a Second or Casting Vote), the Board may make Standing Orders regulating its Proceedings or that of any Committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of their members to preside at the meeting.
3. The quorum for a meeting of the Board shall be not less than Two-third of the total number of members of Board as at the date of the meeting and the quorum of a Committee of the Board shall be as determined by the Board.
4. The Board shall for the purposes of this Law meet quarterly in each year and subject thereto, the Board shall meet whenever is summoned by the Chairman.
5. Where the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt such Person to the meeting of the Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

6. A Member of the Board who is directly or indirectly in any matter being deliberated upon by the Board or is interested in a Contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to the knowledge of the Member, disclose the nature of the interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the Minutes of Meetings of the Board and the Member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board; and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regard to the subject matter in respect of which the interest of the Member is so disclosed.

Committees

8.
 - (1) Subject to its Standing Orders, the Board may appoint such number of standing and Ad hoc Committees as it thinks fit to consider and report on any matter with which the Board is concerned.
 - (2) A Committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a Member of the Board, shall hold office on the Committee in accordance with the terms of the Person's appointment and the Committee shall be presided over by a Member of the Board.

- (3) The quorum of any Committee set up by the Board shall be as may be determined by the Board.
- (4) A Decision of a Committee of Board shall be of no effect until it is ratified and confirmed by the Board.

Miscellaneous

9. The fixing of the Seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose.
10. Any Contract or Instrument which, if made by a person not being a Body Corporate, would not be required to be under Seal and may be executed on behalf of the Board by the Secretary or by any other person generally or specially authorized by the Board to act for that purpose.
11. Any Document purporting to be a Contract, Instrument or other Document duly signed or sealed on the behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceedings of the Board or of any of its Committees shall not be affected by any:
 - (a) vacancy in the membership of the Board, or Committee, or
 - (b) defect in the appointment of Member of the Board or Committee: or
 - (c) by reason that any person not entitled to do so took part in the proceedings of the Board or committee.

13. A Member of a Committee who has a personal interest in any Contract or Arrangement entered into or proposed to be considered by the Committee shall forthwith disclose such interest to the Committee and shall not vote on any question relating to the Contract arrangement.
14. No Member of the Board shall be personally liable for any omission done or made in good faith while engaged in the business of the Board.

SCHEDULE 2

SECTION 51

**CODE OF CONDUCT AND ETHICS FOR THE
OFFICE OF THE AUDITORS-GENERAL**

TO BE DRAFTED BASED ON INTERNATIONAL STANDARDS
AND BEST
PRACTICE ON AUDIT.

SCHEDULES

**PART A, SCHEDULE 1
OATH OF OFFICE OF AUDITORS-GENERAL**

Ihaving been appointed Auditor General, do solemnly swear in the name of the almighty God /affirm that I will be faithful and bear true allegiance to Plateau State; that as the Auditor General of Plateau State I will discharge my duties to the best of my ability, faithfully and in accordance with the constitution of the federal republic of Nigeria and the act, that I will not allow my personal interest to influence my official conduct or my official decisions; that in all circumstances, I will do right to all manner of people, according to law, without fear or favor, affection or ill-will; that i will not directly or indirectly communicate or reveal to any unauthorized person, any matter which shall be brought under my consideration or shall become known to me as the Auditor General of the State except as may be required for the due discharge of my duties as the Auditor General of the State; that I will devote myself to the service of the State.

So help me GOD.

**PART A, SCHEDULE 2
OATH OF OFFICE OF STAFF OF THE OFFICE OF THE
AUDITORS-GENERAL**

Ido solemnly swear in the name of the Almighty God / affirm that I will be faithful and bear true allegiance to the Plateau State; and that 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 Act; that as officer/employee in the Office of Auditor- General. I will not directly or indirectly reveal to any unauthorized person, any matter, document, communication or information that comes to my knowledge in the discharge of my duties.

So help me God

PART A, SCHEDULE 3
OATH OF OFFICE OF MEMBERS OF THE AUDIT SERVICE
COMMISSION

Ido solemnly swear in the name of the Almighty God affirm that I will be faithful and bear true allegiance to Plateau state; and that 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 Act; that as a member of Audit Service Commission. I will not directly or indirectly reveal to any unauthorized person, any matter, document, communication or information that comes to my knowledge in the discharge of my duties.

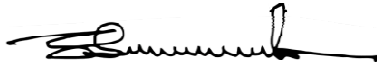
So help me God.

This printed impression has been carefully compared by me with the Law which has been passed by the Plateau State House of Assembly and found by me to be true correctly printed copy of the Law and is in accordance with the provisions of the Authentication Act Cap. A 2, Laws of the Federation of Nigeria 2004.



Longbap, Ponven Wuyep
Clerk,
Plateau State House of Assembly.

I assent this 29th day of June, 2021



Rt. Hon. Simon Bako Lalong
Governor,
Plateau State of Nigeria.

Repassed by Two - Thirds Majority

This.....day of.....2021

Rt. Hon. Abok Nuhu Ayuba
Speaker,
Plateau State House of Assembly

The Executive Governor
of Plateau State,
Government House
Little Rayfield, Jos.

FORWARDING OF PLATEAU STATE AUDIT LAW FOR ASSENT

Following the Presentation of the Plateau State Audit Law 2021, the House, after a careful consideration of same passed the Law as follows:

SCHEDULE TO THE LAW

| SHORT TITLE OF THE LAW | LONG TITLE OF THE LAW | SUMMARY OF THE CONTENTS OF THE LAW | DATE PASSED |
|--|--|--|--------------------|
| Plateau State Audit Law, 2021. | A Law to establish the Offices of the Auditors-General for the State and Local Government of Plateau State and for related matters, 2021 | The Law seeks to establish the Offices of the Auditors-General for the State and Local Government of Plateau State and for related matters, 2021 | 29/06/2021 |

2. In accordance with Section 100 (3) of the 1999 Constitution
(As Amended), I forward to you the Law as Passed for your Assent



Rt. Hon. Abok Nuhu Ayuba
Speaker

