

YOBE STATE GOVERNMENT

A BILL

FOR

**A LAW TO ESTABLISH THE
YOBE STATE PUBLIC SECTOR
AUDIT LAW AND OTHER
RELATED MATTERS 2021**

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I ASSENT THIS 24TH DAY OF JUNE 2021


HON MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE

A BILL FOR A LAW TO ESTABLISH AN INDEPENDENT
OFFICE OF THE AUDITOR GENERAL FOR STATE AND
LOCAL GOVERNMENT, TO PROVIDE FOR THEIR
FUNCTIONS IN RELATION TO PUBLIC SECTOR AUDIT
AND OTHER RELATED MATTERS

PRELIMINARIES

ENACTED by the Yobe House as follows:

1. This law may be cited as the **Yobe State Public
Sector Audit Law** and shall come into force on the
24TH Day of JUNE 2021

Citation
commencement. &

2. In this Law unless the context otherwise requires:

Interpretation.

"Accountant-General" means the Accountant-General of the
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 the 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 Officer" 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 the 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 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 Auditor when conducting audits on organizations' finances, ensuring the accuracy, consistency and verifiability of Auditor' actions and reporting that result from such audit actions;

"Audit Service" means an employee of the office of the Auditor General of the State or Local Government;

"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 of the State" means the Office of the Auditor-General of the State as established under section 125 (1) of the 1999 constitution;

"Auditor-General for Local Government" means the Office of the Auditor General for Local Government as established under this Law or any other Law established by Law of the State;

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

"Board" means the Audit Service Board established under this Law;

"Board Chairman" means the Chairman of the Audit Service Board established under this Law

"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 Auditor-General" means the body comprising the Auditor-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;

"Financial Statement" 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;

"Government" means the Government of State;

"Local Government" means the Local Governments of the State;

"High Court" means the State High Court of Justice;

"House of Assembly" means House;

"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 State; and
- (b) any other fund held in trust for any period,
however short by any officer alone or jointly with
other person(s);

"Public Sector" means the governments and all publicly controlled or publicly funded agencies, enterprises and other entities that deliver public programmes, goods and services;

"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 accounting bodies recognized by Law of the Federal Republic of Nigeria;

"Revenue" means State or Local Government share from the Federation Account, internally generated revenue and any other grants and loans;

"Statutory Body" means a body 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 established by law to direct the activities and exercise the authority of the highest public auditing function of the Federation or 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.

"The Governor" means the Governor of State;

"The State" means Yobe State of Nigeria;

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

PART A
ESTABLISHMENT, APPOINTMENT, DUTIES, POWERS
AND IMMUNITY OF THE AUDITOR GENERAL FOR THE
STATE

Establishment

3. (1) Subject to the provision of section 125(1) of the Constitution, there shall be established the Office of the Auditor General for the State which 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.

(2) in the exercise of his functions under this Law, the Auditor General for the State shall not be subject to the direction or control of any other authority or person.

Appointment of
Auditor General

4. (1) The Auditor General for the State shall be appointed by the Governor on the recommendation of the State Civil Service Commission after

consultation with the Board, subject to confirmation by the House.

(2) On assumption of duty the Auditor General shall take an oath or affirmation, (as in Schedule I of this Law) to be administered by judge or a magistrate.

(3) Subject to the provisions of section 126(1) of the Constitution, a person shall be appointed as Auditor-General provided the person is an Accountant who has held full membership of a professional accounting body recognized by an Act of Parliament in Nigeria, and not less than fifteen (15) years in the Public Service and is able to demonstrate and provide independent testament to a minimum of ten (10) years cognate experience in auditing public sector.

(4) In recommending person for appointment as Auditor-General for the State, the Board shall advertise the vacancy on the State's website, in two national newspapers, the official gazette for a minimum period of three weeks before the date set for interview.

(5) The Board shall interview the applicants and recommend the top three candidates to the State Civil Service Commission for transmission to the Governor.

Vacation of office

5. (1) the Auditor General shall vacate his office when he attains the age of sixty (60) years by birth or (35) years of service.

(2) Notwithstanding the provision of subsection (1) of this section the Auditor General may withdraw his service in service as Auditor General addressed to the Governor through the Board.

Powers of the
Auditor General
for the State

6. (1) The Auditor General for the State shall have the following powers:

- (a) Make provision of a guideline on the level of fees to be paid to the Audit Firms;
- (b) Review and comment on their annual accounts and auditor's report thereon
- (c) The Auditor-General shall have the power to conduct periodic checks, and field-reviews of all entities and institutions mentioned in section 6 of this Law
- (d) The report on the checks and reviews in 5(b) of this Laws shall be forwarded to the Governing Board or Council of the audited entity for follow-up on specific recommendation for corrective actions.

(2) 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 Auditor-General shall have the power:

(a) To call upon any public officer at all reasonable times for any explanation and information which the Auditor-General may require in order to enable him to discharge his duties;

(b) The Auditor-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 Auditor-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.

(ii) 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.

(3) The Auditor-General shall have the power to execute upon the subject of an examination an oath or affirmation, which oath or affirmation the Auditor-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 fund, or the receipt or issue of any stores that may form part of the audit mandate of the Auditor-General in the performance of his duties and exercise of his powers. The Auditor-General shall have the power in the course of fulfilling his duties and functions to:

(a) Require a person to give evidence on oath or affirmation either orally or in writing; and

(b) for the purpose of examining a person, any person under oath who knowingly or deliberately provides the Auditor-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 70(1)(d) hereunder.

(4) For the purpose of performing his functions and duties or exercising his power the Auditor-General

may under this Law:

- (a) examine or audit the account of any person held at any bank if the Auditor-General has reason to believe that the fund held in such an account are public funds which had been fraudulently or wrongfully paid into such account.
- (b) in exercising this authority, the Auditor-General may enter into a non-disclosure agreement with the holder of the account and afford such holder absolute assurance that any information disclosed for purposes of examination or audit as described in section 6(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 6(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.
- (d) The Auditor-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 6(3)(c) and shall have all such copies notarized by a court appointed notary, the cost of which shall be defrayed by the Auditor-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.

(5) For the purpose of performing his functions and duties or exercising his powers, the Auditor-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 Auditor-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 6(4)(b) shall be engaged strictly on such terms and conditions as the Auditor-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 Auditor-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 Auditor-General. Such contracts on audit

work may include but shall not be limited to:

- (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.

(6) The Auditor-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:

(a) equal to the amount of any expenditure so disallowed upon the person responsible for incurring or authorizing the expenditure; or

(b) 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

(c) 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.

(7) The Auditor-General shall have the power under this law to:

- (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 fund 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 constitution all rights of the affected person.

**Function of the
Auditor General
for the State**

7. (1) In addition to the functions contained in section 125 of the constitution, the Auditor-General of the State shall Audit:

- (a) the public accounts of all Offices and Courts of the State. The Auditor-General State shall submit his reports to the Yobe House, and for that purpose the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns, and other documents relating to those accounts.
- (b) the Consolidated Financial Statements, as submitted by the Accountant-General.
- (c) the accounts, financial statements and financial management of all State Government counterpart funded, or donor funded projects.
- (d) all procurement of goods and services in so far as they are funded by State Public Funds.
- (e) performance of all State funded programmes/projects
- (f) pensions, gratuities, and superannuation schemes to the extent of the States' contribution to such schemes.
- (g) special investigations and forensic matters.
- (h) Classified expenditure
- (i) Subsidy Schemes
- (j) Disaster related aid

- (k) Environmental impact of Government projects and other related activities, including Climate Change.
 - (l) Other emerging audit(s).
 - (m) Such audits as may prove necessary to safeguard Government assets.
 - (n) The quality of financial management and reporting by Auditee establishments.
 - (o) 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 Ministries, Department and Agencies and Government Business enterprises as well as all entities and bodies established by a Law of the House,
- (2) Subject to Section 125(6) of the Constitution the State Governor or the State Executive Council may request the Auditor-General, at any time to audit the accounts of any Ministries, Departments and Agencies where the request to conduct such audit is in the public interest.
- (3) The Auditor-General shall satisfy himself that:
- (a) 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.
 - (b) 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.

- (c) 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.
 - (d) expenditure is incurred with due regard for economy, efficiency, and effectiveness.
 - (e) satisfactory procedures have been established to measure the performance and report on the effectiveness of programmes as measured against predetermined objectives.
 - (f) 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.
 - (g) where the Auditor-General deems it appropriate, an amount be determined and a surcharge raised against any such person 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.
- (4) 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.

Powers of the
Auditor General to
access
information and
documents

8. (1) In exercising his power under this law the Auditor-General may:

(a) call upon any public officer at all reasonable times for any explanation and information which the Auditor-General may require in order to enable him to discharge his duties.

(b) 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 Auditor-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.

(ii) 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 Auditor-General shall have the power to execute upon the subject of an examination an oath or affirmation, which oath or affirmation the

Auditor-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 Auditor-General in the performance of his duties and exercise of his powers. The Auditor-General shall have the power while fulfilling his duties and functions to:

(a) require a person to give evidence on oath or affirmation either orally or in writing; and

for the purpose of examining a person under oath who knowingly or deliberately provides the Auditor-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 70 (1) (d) of this Law.

(3) For the purpose of performing his functions and duties or exercising his power the Auditor-General may under this Law:

(a) examine or audit the account of any person held at any bank if the Auditor-General has reason to believe that the money held in such an account are public funds which had been fraudulently or wrong fully paid into such account.

(b) in exercising this authority, the Auditor-General may enter into a non-disclosure agreement with the holder of the account and afford the holder absolute assurance that any information disclosed for purposes of examination or audit as described in section 7(3)(a) above shall not be used for any other purpose other than as legally intended under this law and shall not

proceed with the examination or audit without first obtaining a court warrant.

(c) upon being presented with the warrant as described in section 7(3)(b) 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.

(d) The Auditor-General shall have the right to make copies of any record, including electronic or digital records or the like, obtained in terms of section 7(3)(c) and shall have all such copies notarized by a court appointed notary, the cost of which shall be defrayed by the Auditor-General.

(e) 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.

(4) For the purpose of performing his functions and duties or exercising his powers, the Auditor-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 Auditor-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 6(5)(b) and (c) shall be engaged strictly on such terms and conditions as the Auditor-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 Auditor-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 Auditor-General. Such contracts on audit work may include:

- (vii) Revenue audit and consultancy work including tax audit,
- (viii) Government bank accounts audit,
- (ix) Staff audit including payment at sight,
- (x) Pension audit including verification of "I am alive certificate",
- (xi) Contracts in respect of estate/building valuation, or valuation of some specialized government assets,
- (xii) Assessment and evaluation of effective government electronic information systems.

(5) The Auditor-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 and impose a surcharge on those persons found guilty of unlawful expenditure, which surcharge shall be:

- (a) equal to the amount of any expenditure so disallowed upon the person responsible for incurring or authorizing the expenditure; or
 - (b) 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
 - (c) 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 Auditor-General shall have the power under this law to:

- (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 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 the property or vehicle located on the property in order to locate and appropriate records, accounts or general information of relevance to the audit;

- (c) Under the authority of 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 Auditor-General needs to inspect for reasons of relevance to the audit is hidden or kept.
- (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 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.

Obligations to
report
irregularities and
fraud.

9. (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.

(2) If, at any time, it appears to the Auditor 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 Ministries, Departments, Agencies and any other Authority that the Auditor-General are legislatively required to report such matters to and any other Officer that the Auditor General may deem fit as soon as the fact of such irregularities have been established and confirmed.

(3) The Auditor General shall discharge the obligation incurred under Section 9(2) of this Law as follows:

(a) Where the Auditor General through an examination of accounts discovers 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 Auditor General may think necessary in order to satisfy the professional requirements for due diligence.

(b) The Accountant-General shall, within twenty (21) days, respond formally and in writing to the observations, enquiries and request for explanations received from the Auditor-General, whereas an Accounting Officer or any other officer so requested shall within fourteen (14) days furnish the Accountant-General with all such accounts, vouchers, statements, documents and records as may be pertinent to the response formulated by the Accountant-General for submission to the Auditor-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 9(3)(a) and fails to respond within the appropriate period as specified in section 9(3)(b) shall, if the Auditor-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 9(3)(c) of this Law may appeal to the Public Accounts Committee (PAC) of the Yobe State House of Assembly within sixty (60) days from date of such directive being issued by the Auditor 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 Auditor General is made public.

(e) Where the Auditor General have established and confirmed culpability for a loss, the Auditor 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 Auditor 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 Ministry, Departments or Agencies

(f) Every sum so specified by the Auditor 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 Auditor General to impose a surcharge in accordance with section 9(3)(e) shall have opportunity to appeal for redress in accordance with the directives of section 9(3)(d) of this Law.

(h) Any such sum as may become payable under section 9(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.

(j) Where an Accounting Officer is compelled in terms of section 9(3)(h) of this law to initiate civil proceedings for the recovery of a surcharge raised by the Auditor General, a certificate signed by the Auditor 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.

(i) The Auditor General may, at any time, revoke any surcharge imposed in terms of section 9(3)(f) of this Law.

Delegation of powers of **10.(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 7(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;

(2) The Auditor-General shall delegate such powers and duties which may include but not be limited to those defined in section 7(4) in writing or in whatsoever form the Auditor-General may deem suitable.

(3) The authority afforded the Auditor-General under this Law shall not divest the Auditor-General of the responsibility concerning the exercise of the delegated power or the delegated duty.

**Submission of
Annual Statement**

11. (1) Within a period of three 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, financial statements as required under the Constitution and other relevant legislations when read in conjunction with approved Public Sector Accounting Standards of the State.

(2) Statements to be submitted to the Auditor-General may 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 Public Sector Accounting Standards) 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.

The Reports of the Auditor-General

12. (1) Where the Accountant-General fail to submit the financial statement as required under section 9(1) of this Law to the Auditor-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 financial statements shall be submitted to the Auditor-General for audit purposes.

(2) The later date for the submission of Financial Statement to the Auditor-General, as described in section 10(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 fails to submit the Financial Statement within the extension period as provided in section 10(1) and (2) the Auditor-General shall issue a special report on the delay.

Failure to submit the required Accounts and Annual Financial Statements

13. (1) The Auditor-General shall express in his annual report:

- (a) an opinion on the true and fair view of the financial statement submitted to his office.

- (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 entity;
 - (iii) details of essential records that have not been maintained or produced for auditing purposes;
 - (iv) inadequacies in the policy implementation, 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 Auditor-General may when necessary in a matter of public interest, issue a special report to the House on any matter incidental to his powers and duties under this Law.

(3) The Auditor-General shall submit his reports to the House of which reports may include comments from the relevant Accounting Officers.

(4) The annual audit report of the Auditor-General shall be considered a public document and shall be

made accessible to members of the public. Members of the public may obtain a hard copy of the annual audit report at a nominal cost, which shall be used solely to defray the incidental expense of producing copies. The annual audit report shall only be made available to the general public subsequent to its submission before the House.

(5) The Auditor-General shall place the annual audit reports on the State Government's website after submission to the House to allow electronic access to interested members of public at no cost, and publish same in two national dailies.

(6) the Office of the Auditor General shall conduct annual audit forum after submission to the House to allow for public inputs.

(7) The state Auditor General shall make a special report to the Executive Governor of the State on matters that require his immediate attention and that will require Executive action to effect due process and or disciplinary proceedings to remedy the situation.

(8) all reports of the Auditor General submitted to the House shall be treated as the House reports and shall enjoy all privileges accorded to the House reports.

Follow up on
Audit

14.(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:
- (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 Auditor-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 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 Auditor-General. A post audit meeting shall be convened by the Auditor-General to resolve such issues.
- (5) Report of non-compliance to the directives of the House in respect of the queries of previous Audit will be forwarded to the House.

Notwithstanding the provisions of sections 11 (3) & (5) above, the Auditor-General shall be under obligation to submit follow up Audit report to the House.

Remuneration

- 15.** (1) the Auditor General shall be paid such salaries, allowances, pension, and severance pay as determine by the Revenue Mobilization Allocation and Fiscal Commission, in addition to the State existing approved Auditor' Allowances such as

inducement, hazard, and consolidated allowances.

(2) Apart from the normal allowance currently payable in the service, the Auditor General for State and his Staff shall be paid additional allowance as may be determined by the Board and approved by the Governor in respect of the following:

- (a) 20% basic salary as consolidated allowance.
- (b) at least 15% of basic salary as hazard allowances.
- (c) 15% of basic salary as wardrobe allowance; and
- (b) Such other allowances as the Board may approved from time to time.

Immunity and
independence

16. (1) In the exercise of his function under this Law, the Auditor- General for the State, and any other staff 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.

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

- (a) selection of Audit Issues.
- (b) planning, programming, conduct, reporting, and follow up of audit queries or
- (c) organization and management of Offices of the Auditor-General.

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

**Vacancy of
office**

- 17.(1) Subject to the provision of section 127(1) of the constitution, the Auditor-General shall not be removed from office before such retiring age, save in accordance with the provisions of this Law.

- (2) By the Governor acting on a decision supported by not less than a two-thirds majority of the House of Assembly supporting the removal of the 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.

- (3) Resignation for reasons of physical incapacity, illness, or reasons of a personal nature that the Governor agrees to entertain.

- (4) Where the Auditor-General tenders his resignation for reasons not mentioned in sub sections (1) & (2) of this Section, the Auditor-General shall be required to serve a notice for a period of thirty (30) days, which the Governor may consider.

- (5) The Auditor-General shall, upon reaching the age of retirement be entitled to pension for life at a rate equivalent to the annual salary inclusive of all allowances of the incumbent Auditor-General.

- (6) Any pension granted to the retiring Auditor-General by virtue of section 10(1) above shall be charged upon the Consolidated Revenue Fund of the State.

**Removal from
office**

18. Subject to section 126(3) of the Constitution where a vacancy occurs in the office of the Auditor

General for the State due to:

- (1) temporary absence or incapacitation, the Governor may, on the recommendation of the Board, appoint a person to perform the duties of the Auditor-General for the State in an acting capacity.
- (2) In the event of death of the Auditor-General for the State, the Governor shall appoint another person to act in that behalf.
- (3) Where a person is appointed under this section, he must meet the requirements for qualification as stipulated under Section 4 of this law.

Deputy Auditor
General

19. (1) There is established offices of the Deputy Auditor-General for the State to be referred as:
 - (a) Deputy Auditor General Corporate services; and
 - (b) Deputy Auditor General Audit Services
- (2) the Deputy Auditor General Corporate Services shall perform the following functions:
 - (a) shall deputise the Auditor General in the discharge of his functions.
 - (b) carry out such other functions as may be assigned to him by the Auditor General or the Board;
 - (c) The Deputy Auditor General Corporate Services shall act for the Auditor General in his absence; and
 - (d) In the absence of c above the deputy Auditor General Audit Service shall act for them.
- (3) The Deputies Auditor-General Corporate and Audit services shall earn salary of Grade Level 16 plus the salary of Grade Level 03 step15 officer.
- (4) The qualification for the appointment of Deputy Auditor General Corporate and Audit Services

Organizational
structure

shall be same as in section 4 of this Law.

20. The office of the Auditor General for the State shall have the following Departments:

- (1) 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.
- (2) Quality Control: shall be responsible for deploying of auditor, evaluating, measuring and reporting on consistent compliance with International Standards of Supreme Audit Institutions (ISSAI) and other relevant standards.
- (3) 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 International Organisation of Supreme Audit Institutions (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.
- (4) Training and Skills Development shall be responsible for ongoing training interventions in the Offices of the Auditor- General. The adoption and implementation of ISSAI standards and ensuring that the management and staff of the Offices of the Auditor-General remain abreast of changes and additions to the standards.

(5) The Board shall have the power to alter the organizational structure and functions of the Offices of the Auditor-General as described in this law for strategic or operational reasons as and when required.

Audit Standards

21.(1) The Auditor-General shall determine which 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 Auditor-General. The auditing standards shall include:

(a) Public Sector Auditing Standards issued by the body of Federal and States Auditor-General.

(b) Accounting Standards issued by the Financial Reporting Council of Nigeria and International Public Sector Accounting Standards Board (IPSASB)

(c) 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.

(d) 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 or such other standard bodies as may from time to time be introduce.

Funds

22.(1) The office of the Auditor General shall establish a fund and provision for the fund shall be made in

the annual budget of the State.

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

(a) Such monies as may from time to time, be appropriated to the Office of the Auditor General by the House or by anybody or institution within and outside the State.

(b) All monies raised by Office of the Auditor General by way of gifts, loans, donations, grants in aid, testamentary dispositions or otherwise;

(c) Proceeds from all other assets that may from time to time accrue to the Office of the Auditor General.

(d) To effectively carry out value for money audit in respect of capital expenditure, contract and project, the office of the State Auditor General shall be required to carry out project audit, regular monitoring and engage professionals. The office of the Auditor General shall be entitled to not less than 2% of total internally generated revenue accruing to the Consolidated Revenue Fund for the previous fiscal year.

(e) To enable the Auditor General Carry out quality Assurance on all Audit reports submitted by independent Auditors, and consolidation of same for submission to the House, the Auditor General shall be entitle to 5% on professional fees payable to independent Auditors.

(f) All funds standing to the credit of the office of

the State Auditor General shall be paid directly to the official Bank Account of the Office of the State Auditor General.

Estimates

23.(1) The Auditor-General shall prepare and submit their estimates of revenue and expenditures in accordance with the Public Finance Law and other relevant rules and regulations.

(2) The sum appropriated for the Office of the Auditor General by the House in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve installments for each month of that financial year.

(3) The Auditor-General shall manage the budget of the Office and allocate it as is appropriate.

(4) The Auditor-General shall discharge his fiduciary duty in terms of the funds appropriated to his Office by the House in accordance with the requirements of relevant legislation and Financial Regulations.

(5) Expenses to be paid from this sum shall include:

(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 Auditor-General away from their home office;

(c) The administrative expenses of the Office of the Auditor-General;

(d) Any capital development project or special expenditure.

(6) the Auditor-General shall in compliance with the relevant rules and regulation request for supplementary appropriation where the sum appropriated for that year is not sufficient for identified audit issues required to be completed within the year.

(7) It shall be the responsibility of the House to ensure that the Auditor-General and the Office have proper resources to meet obligations of the Offices.

Annual Plan

24.(1) The Auditor-General shall prepare and submit to the House at least ninety (90) days before the beginning of each year:

(a) a draft annual plan that:

- (i) describes the Auditor-General proposed work programme for the incoming year; and
- (ii) includes interim report for that financial year.

(2) The Auditor-General, after considering any comments of the House or of the Public Accounts Committee that considered the draft plan, may amend the plan as necessary and submit back to the House.

**Independent
Auditors**

25.(1) The Accounts of the Office of the Auditor-General and the Audit Service Board shall, in each financial year, be audited and reported on by an auditor appointed by the House.

(2) Pursuant to subsection(1)the House shall select and appoint an audit firm from the list of approved independent audit firms registered by the Auditor-General of the State.

(3) Subject to subsection (1) a firm is qualified for appointment as Independent Auditor to the Office of the Auditor-General and the Audit Service Board if such firm has not been a consultant to either of the Office of the Auditor-General or the Board for atleast a period of three years prior to such appointment.

(4) Notwithstanding anything to the contrary in any law in force, the Office of the Auditor-General and the Board shall within three months after the end of its financial year, prepare and submit to the Auditor appointed under subsection (1) of this section, financial statements of the Office of the Auditor-General and the Board.

(5) The Auditor 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.

PART B

THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Establishment

26. (1) There shall be established for the State an Office to be known as the Office of the Auditor General for Local Governments.

(2) The Office of the Auditor General for Local Governments shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

Appointment and
Qualification

27. (1) The Auditor General for Local Governments shall be appointed by the Governor on the recommendation of the Board, subject to

confirmation by the House.

(2) On assumption of duty the Auditor General for Local Governments shall take an oath or affirmation, (as in Schedule I of this Law) to be administered by judge or a magistrate.

(3) Subject to the provisions of subsection (1) of this section, a person shall be appointed as Auditor General for Local Governments provided the person is an Accountant who has held full membership of a professional accounting body recognized by an Act of Parliament in Nigeria, and not less than fifteen (15) years in the Public Service and is able to demonstrate and provide independent testament to a minimum of ten (10) years cognate experience in auditing public sector.

(4) In recommending person for appointment as Auditor General for Local Governments for Local Governments, the Board shall advertise the vacancy on the State's website, in two national newspapers, the official gazette for a minimum period of three weeks before the date set for interview.

(3) The Board shall interview the applicants and recommend the top three candidates to the Governor.

Deputy Auditor
General

28.(1) There is established offices of the Deputy Auditor-General for Local Governments to be referred as:

(a) Deputy Auditor General for Local Governments Corporate services; and

(b) Deputy Auditor General for Local Governments Audit Services

(2) the Deputy Auditor General Corporate Services shall perform the following functions:

(a) shall deputise the Auditor General in the discharge of his functions.

(b) carry out such other functions as may be assigned to him by the Auditor General or the Board.

(c) The deputy Auditor General Corporate Services shall act for the Auditor General in his absence; and

(d) In the absence of c above the deputy Auditor General Audit Service shall act for them.

(3) The Deputies Auditor-General for Local Governments Corporate and Audit services shall earn salary of Grade Level 16 plus the salary of Grade Level 03 step15 officer.

(5) The qualification for the appointment of Deputy Auditor General for Local Governments Corporate and Audit Services shall be same as in section 28 (3) of this Law.

Vacation of office

29.(1) The Auditor General for Local Governments shall vacate office only when he attains the age of sixty (60) years by birth or (35) years of service.

(2) Notwithstanding the provision of sub section (1) of this section the Auditor General for Local Governments may withdraw his service in writing stating his intention to withdraw his service as Auditor General for Local Governments addressed to the Governor through the Board.

Removal

30.(1) A person holding the office of the Auditor General for Local Governments shall be removed from office by the Governor acting on a resolution supported by two-thirds majority of the House praying that he be removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body) or proven misconduct.

(2) Provided that prior to such an address, the Auditor General for Local Governments shall have been given at least 21 days to defend himself on the floor of the House and shall be entitled to legal representation.

Duties, and Powers.

31.(1) It shall be the duty of the Auditor General for Local Governments at every audit he conducts to: -

(a) Observe the fundamental principles in the three main types of Public Sector Audit engagement in the concept of financial, performance and compliance auditing.

(b) Disallow any item of account which is contrary

to Law or the financial memoranda or is unsupported by proper records of account or which he considers unreasonable;

- (c) Recommends the surcharge of the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
- (d) Recommends the surcharge of any sum which has not been duly brought into account upon the person by whom that sum ought to have been brought into account
- (e) Recommends the surcharge of the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred;
- (f) specify for the appropriate Head of Department or Institution the amount due to or from any person upon whom he had recommended surcharge and reason for the surcharge and the circumstances of the case to the Accounting Officer of the affected Department or institution.
- (g) Certify the amount due from the person whom he has made a surcharge; and
- (h) Certify the implementation of his recommendation to any disallowance or surcharge.

(2) No expenditure incurred by a Local Government Council shall be disallowed if it has been approved and within the spending limits approved by (authorities) except of any observed adverse deficiency in execution in contravention of the three E^s of Economy, Efficiency and Effectiveness.

- (a) Authorities may include rules, Laws and regulations

budgetary resolutions, policy, established codes agreed terms or the general principles governing sound Public Sector Financial Management and the conduct of public officials.

- (b) Legislation and resolution of the Yobe State House of Assembly.

(3) The Auditor General for Local Governments shall have power to carry-out forensic Audit, if necessary.

(4) The Auditor General for Local Governments shall at his discretion, determine the nature and extent of the Audit to be carried out and request the details, statements of account and financial statement which he consider necessary.

(5) The Auditor General for Local Governments shall as a result of the audit conducted by him issue such queries and make observations addressed to the Chairman of the Council, Emirate Councils or Department concerned and demand such statements, documents and explanation as he deems fit.

(6) To efficiently carry out his functions under this Law, the Auditor General for Local Governments is empowered to employ or engage the service of professionals such as Engineers, Geologists, Lawyers, Quantity Surveyors and any other relevant professional, for the purpose of carrying out his functions.

(7) In this Section the word "Person" includes;

- (a) Any employee of the Council;
- (b) Any person who though not an employee of the Council, holds or formerly held an Office with emolument attached to it which are or were paid wholly or partly from the revenue or other fund Of the Council;
- (c) Any Chairman or other Member or any former Chairman or former Member of the Council;
- (d) Any administrator or any Chairman or appointed for a Council; and
- (e) any Chief Executive/Accounting Officer or former Chief Executive/Accounting Officer of Head of Statutory Board,

Commission, Authority, Agency, Emirates Councils, Body or Department concerned.

- (8) For the purpose of this part, a Member of Council is deemed to be responsible for incurring or authorizing expenditure if;
- (a) he votes in favor of the resolution; or
 - (b) does not cast his vote against the resolution; or
 - (c) be recorded in the minute.

Responsibilities

32. (1) In the performance of his duties under this Law, the Auditor General for Local Governments shall draw the attention of the appropriate authority to any irregularities observed during the examination of the account as soon as the fact of such irregularity had been established and confirmed.

(2) as a result of the audit report conducted by him make sure queries and observations are addressed to the Council Chairman or any other person and call for such accounts, vouchers, statements, documents and explanations as he deems fit;

(3) Every such query and observation to the Chief Executive or Accounting Officer shall within 21 days after its receipt, be responded with necessary explanations.

(4) Every sum so specified by the Auditor General for Local Governments to be due to any other person shall be paid by that person to the Department or institution as the case may be within 30 days after it has been so specified.

(5) Any person aggrieved by a disallowance or surcharge made by the Auditor General for Local Governments may appeal to the Public Accounts Committee for redress and thereafter if not satisfied, to the High Court not later than the expiration of the period of the 30 days.

(6) Any sum which is lawfully due under this Section shall on Civil Proceeding taken by the Accounting Officer in a Court of competent jurisdiction be recoverable as a civil debt, provided that where the person surcharged is in receipt of remuneration

from the Council or any Government Institution, the remuneration shall be attached to the extent of the sum lawfully due.

(7) In any proceedings for the recovering of the said sum, a certificate signed by the Auditor General for Local Governments shall be prima-facie evidence of the facts certified.

(8) The Auditor General for Local Governments may at any time, revoke any surcharge made under this Section and Copied to the Public Accounts Committee of the House.

(9) The Auditor General for Local Governments may examine any person on oath or affirmation (which oath or affirmation the Auditor General for Local Governments is hereby empowered to administer) on any matter pertaining to any account subject to audit by him and may by summons under his hand require any such person to appear before him to give evidence.

(10) Without prejudice to any other provision of this Law, any person who fails or refuses to reply to any audit query or observations within the appropriate period specified shall, if the Auditor General for Local Governments so recommends, have his emoluments and allowances withheld so long as the person fails to reply.

Power of
Governor to give
Directives

33. The Governor may direct the Auditor General for Local Governments in the public interest to audit at any time the account of anybody or organization under his jurisdiction.

Departments

34. (1) The Office of the Auditor General for Local Governments shall consist of Departments, which shall include the following;
(a) Directorate of Local Government Accounts which shall comprise of the following units: -
(i) Local Governments and Development Areas Accounts Section:
(ii) Local Governments Joint Accounts Section;

- (iii) Statutory Audit and Final Accounts Section:
- (iv) Loses and Queries Section:
- (v) Internal Audit Section.
- (vi) Board/Agencies (pension Boards, Universal Basics Education Board, Primary Health Care Board)

(b) Directorate of pensions and gratuities which shall comprise of the following units: -

- (i) Pension and Gratuities section;
- (i) Special Investigation Section;
- (iii) Emirate/traditional Council section;
- (vi) Forensic Audit Section:
- (v) Quality Assurance and Standard section.

(c) Directorate of Project Monitoring and Evaluation which shall comprise of the following units: -

- (i) Project Units Section;
- (ii) Quantity Survey Section.
- (iii) Board of Survey and unserviceable items section
- (vi) Planning Research and Statistics Section.

(d) Directorate of Information and Technology.

(2) The Auditor General for Local Governments may vary the Departments and Sections/Units after consultations with the Board.

Audit
Standards

35. (1) The Auditor General for Local Governments shall determine which Auditing standards applicable should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office of the Auditor General for Local Governments

(2) The auditing standards shall include:-

- (a) Public Sector Auditing Standards issued by the conference of Federal and State Auditor General for Local Governments;
- (b) Accounting Standards issued by Financial Reporting Council of Nigeria;
- (c) The Auditing Standards and Code of Ethics published by the International Organization of Supreme Audit Institutions (INTOSAI) and the International Audit and Assurance Standards Board (IAASB);
- (d) The Auditing Standards and Code of Ethics published by the International Federation of Accounting (IFAC);
- (e) Other recognized or required standards issued or accepted by funding or donor organizations as may be required in conducting audits of their projects.

Immunity
and
Independence

36. (1) The Auditor General for Local Governments or any person employed by him acting on his authority shall not be liable in his personal capacity in any Civil or Criminal Proceedings in respect of anything done in good faith.

(2) In the performance of any duty or exercise of any power conferred upon him under this Law.

(3) In giving evidence or an explanation or producing any document before a Committee of the Legislative Council in connection with the report.

(4) The provisions of this Section shall apply to:

(a) the Auditor General for Local Governments in his personal capacity: and.

(b) every person employed by the Auditor General for Local Governments, whether acting as an appointed auditor or not, in connection with the performance or exercise of the functions, duties or powers of the Auditor General for Local Governments.

Remuneration

37. (1) The salary and benefits of the Auditor General for Local Governments shall be as prescribed by the House but shall not

exceed the amount as prescribed by the Political Public office Holders Remuneration Law and shall be charged upon the Consolidated Revenue Fund of the State.

(2) The salary other than the allowance payable to the Auditor General for Local Governments, his rights in respect of leave of absence, retirement benefits or retiring age shall not be varied to his disadvantage after his appointment.

(3) The Auditor General for Local Governments shall be entitled to pension for life at a rate equivalent to the annual salary and allowances of the incumbent Auditor General for Local Governments.

(4) Any pension granted by virtue of sub-section (3) of this Section shall be charge upon the Consolidated Revenue Fund of the State.

(5) Apart from the normal allowance currently payable in the service, the Auditor General for Local Governments and his Staff shall be paid additional allowance as may be determined by the Board and approved by the Governor in respect of the following:

- (a) 20% basic salary as consolidated allowance;
- (b) at least 15% of basic salary as hazard allowances;
- (c) 15% of basic salary as wardrobe allowance; and
- (b) Such other allowances as the Board may approved from time to time.

Annual
Certificate Report

38. (1) The Auditor General for Local Governments shall within 90 days of the receipt of the annual accounts of the Local Governments, prepare and submit his report to the House and it shall cause the report to be considered by the Public Accounts Committee.

(2) The Auditor General for Local Governments shall include in his annual report:

- (a) His opinion on the true and fair of view

of the public accounts of the Local Governments:

(b) Such significant findings and recommendations which he considers should be brought to the notice of the House including:

(i) any act of commission or omission by any Officer relating to the probity, regularity or value for money with which public money is managed;

(ii) Any deficiencies which have been identified in the internal control system of any public body;

(iii) Details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control assets, to secure an effective check on the assessment, collecting and proper allocation of revenue and ensure that expenditures have been made only as authorized;

(iv) Any money that has been expended without due regards to economy, efficiency and effectiveness.

(3) Notwithstanding the provision of Sub-section (1) of this Section the House may by direction extend the time to a further period not exceeding three months within which such reports shall be submitted.

(4) The Auditor General for Local Governments shall cause to lay report before the House at the end of every second quarter of each financial year.

(5) The Auditor General for Local Governments may at any time if appears to him desirable, issue a special report to the Governor on any matter incidental to his powers and duties under this Law,

(6) The annual audit report of the Auditor General

for local Government shall:

(a) Be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House, and

(b) The Auditor-General shall place the annual audit reports on the State Government's website after submission to the House to allow electronic access to interested members of public at no cost and publish same in two national dailies.

(c) the Office of the Auditor General shall conduct annual audit forum after submission to the House to allow for public input.

Review of Report
by Public Accounts
Committee

39.(1) The Public Accounts Committee (hereinafter referred to as "the Committee") shall consider each report from the Auditor General for Local Governments which is tabled before the House.

(2) The consideration may include questioning the Accounting Officer, explanation from the Auditor General for Local Governments and Official responses from the affected Local Government, and the Committee shall make recommendations to the House on the basis of this consideration and shall monitor their implementation

(3) The Committee shall have the power to summon the Accounting Officers Public Officials and any Member of the Public to be questioned about the Auditor General for

Local Governments finding

(4) The Committee shall normally hold its hearing in public but may choose to hold all or part of its hearing in private

Audits Contracts

40. All private audit firms and consultants taking up jobs relating to audit work that involved Local Governments council, Statutory Boards, Commission, Authorities, Agencies or Department shall be registered at a fee with the Office of the Auditor General for Local Governments and their engagement letters shall be issued by him, such contracts on audit work shall include but not limited to:

(a) Revenue audit and consultancy work including tax audit;

(b) Local Governments, Development Areas, Emirate/Traditional Councils, Local Government Joint Account; Statutory audit of Accounts;

(c) Audit of Local Government Boards, Parastatals and Offices;

(d) Staff audit including payment at sight;

(e) Audit pensions including verification of "I am alive certificate".

(f) Contracts in respect of estate/building valuation or valuation of some specialized Local Government assets; and

(g) Assessment and evaluation of effective government electronic information system.

Access to Documents and properties

41. (1) The Auditor General for Local Governments and his Staff shall

have unrestricted access to such people, documents, computers and other information system, and assets as he considers necessary for the proper performance of his function.

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

(a) Advise the person in writing of the nature of information and why it is needed: and

(b) Reimburse the individual for any reasonable costs associated with producing such information provided that the individual shall not use such information for any other purpose.

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

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

(b) For the purpose of examining a person, the Auditor General for Local Governments may administer an oath or affirmation on such a person and sanctions relating to perjury are applicable:

(c) In exercising this authority, the Auditor General for Local Governments shall establish that the information obtained shall not be used for any other purpose other than legally intended and shall first obtain a Court order authorizing such

examination;

(d) When presented with the order, the Bank Officer shall produce any document or provide requested information relating to an account in the bank's custody or control:

(e) The Auditor General for Local Governments may make copies of any document so produced

Funds

42.(1) The Auditor General for Local Governments shall establish and maintain a fund consisting of such monies as may in each financial year be appropriated by the House and contribution of 0.3 percent of all Local Governments Federation Account Allocation.

(2) The Auditor General for Local Governments may receive from any Non-Governmental Organization whether national or international and keep for its own use financial and other assistance for the enhancement of his functions.

(3) The Auditor General for Local Governments shall defray from the fund established pursuant to Sub-Section (1) of this Section, all the amounts payable under or in pursuance of this Law, the sum representing:

(a) The running cost of the Office;

(b) The cost of acquisition or renting and upkeep of premises rented by or belonging to the Office, any other capital expenditure of the Office;

(c) Statutory audit of Local Governments accounts by Chartered Accountants;

(d) Statutory audit of Local Government Joint Account;

(e) Statutory audit of Development Areas, Emirate and Traditional Councils;

(f) Financial and Assurance Consultancy Services;

(g) Allowance and logistics of Staff on audit inspection tours and other related Area Office;

(h) Seminars and workshops.

Management
Funds

of **43.**(1) The Auditor General for Local Governments shall manage the funds of the Office in conformity with the approved budget expenses to be paid from this fund shall include:

(a) Salary and allowance payable to the Auditor General for Local Governments and his Staff;

(b) Cost of training and professional development activities;

(c) The funds for travelling, transportation and subsistence needed by Staff engaged in conducting duties of the Auditor General for Local Governments:

(d) Any capital development project or special expenditure.

(2) The accounts of the Auditor General for Local Governments shall be audited by the office of the State Auditor General.

PART C

AUDIT SERVICE BOARD

Establishment
and
Composition

44.(1) There is established for the State an Audit Service Board (referred to in this Law as "the Board")
(2) The Board shall be a body corporate with perpetual succession and shall have power to sue

and be sued in its capacity as a body corporate.

(3) The Board shall comprise of a Chairman and five other members. The Chairman and at least two members shall be retired public servant who are Professional Accountants with cognate auditing experience in the public sector who had retired not below the rank of a Director. The other three members will represent each Senatorial zone.

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

- (a) The Auditor General for the State.
- (b) The Auditor General for Local Government
- (c) Representative from the Secretary to the State Government
- (d) Representative from the Office of the Head of Service (Director Establishment)
- (e) Representative of the State Civil Service Commission not below the rank of Grade Level 14;
- (f) Representative of the State Ministry of Justice;
- (g) Representative of two professional Accounting/Audit body from the State;
- (h) Representative of the Network of Civil society from the State.

(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 House.

Tenure

45. The chairman and other members of the Board other than ex-officio members shall hold office for a period of term of four years and may be re-appointed for another term of four years only.

Cessation of office

46. (1) No person shall be qualified for appointment as a member of the Board if:
(a) he is of questionable integrity;

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

(2) Any person employed in the Public Service of the Federation or of a State shall not be disqualified for an appointment as a Chairman or member of the Board: 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.

Qualification

- 47.**(1) The Chairman and any of the members other than the ex-officio members shall cease to hold office where:
- (a) the Chairman or any other member is removed by the Governor acting on a decision supported by not less than a two-thirds majority of the House of Assembly praying for the removal of the Chairman or member on grounds of inability to discharge the functions of his office (whether arising from infirmity of mind or body) or have been found guilty of misconduct, or
 - (b) he tenders his resignation from the Board in writing addressed to the Governor, or
 - (c) he is permanently incapacitated or deceased; or
 - (d) he is convicted of an offence which involves moral turpitude; or
 - (e) he 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.

Vacancy	48. At the commencement of this Law, or upon the expiration of the tenure of the members of the Board, or upon a vacancy occurring in the membership of the Board, the Governor shall appoint another person to fill the vacancy subject to the confirmation by the House.
Resignation	49. (1) Where a member of the Board resigns, died or 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. (2) A member of the Board may at any time resign his office in writing and such resignation to be addressed to the Governor through the Chairman of the Board.
Dissolution	50. All existing members of the Board ceased to hold office on the dissolution of the Board and, when reappointed, shall only complete the unexpired part of the term.
Remuneration and allowances	51. The Chairman and members of the Board shall be paid such remuneration allowances as may be applicable to other Boards in the State as determine by the Governor.
Secretary	52. (1) There shall be appointed by the Board as recommended by the State Auditor-General a Secretary to the Board who shall be. (a) a Senior Officer not below the rank of Grade level 14 from the public service. (b) assigned the role of Accounting Officer of the Board.

(2) The Secretary shall hold Office on such terms and conditions as may be applicable in the State Civil Service rules.

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

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

Secretariat 53. The Board shall pool Secretarial Staff needed for their operation from the Staff of Offices of the Auditor-General.

Functions of the Board

54. (1) The Board shall:
- (a) Confirm the selection and appointment of persons recruited by the Auditor-General for State and Local Governments.
 - (b) handle all matters of promotion of staff of the offices of the Auditor General for State and Local Governments.
 - (c) Subject any staff of the offices of the Auditor-General to disciplinary processes and impose sanction based on the recommendation of the Auditor-General for State and Local Governments.
 - (d) Perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law.

- (2) The Audit Service Board shall advice the State

Meetings and
Quorum

Government on policy issues relating to Audit matters.

55.(1) The Board shall meet ordinarily for the transaction of business at such time and place as determined by the Board at least once in a quarter (three months).

(2) The written request for the convening of a special meeting by the Chairman or a written request by a majority of members to the Secretary shall constitute adequate grounds for the convening of such a special meeting by the Chairman of the Board.

(3) The Chairman shall preside over the proceeding sat all duly constituted meetings of the Board other than where circumstances prevail, which may be construed as a potential conflict of interest. Whereupon the Chairman shall excuse himself from the discussions, or circumstances prevail which prevent the Chairman from being in attendance, the remaining members shall elect from those in attendance an acting Chairman who shall preside over that meeting.

(4) Motions shall be carried by a simple majority of one vote where all the members present shall each have one and should the initial vote result in a tie the Chairman shall have the casting vote.

(5) The minimum number of members required to constitute a quorum shall be simple majority including either of the two Auditor-General.

(6) Where any member of the Board fails to attend three consecutive meetings of the Board without a valid reason for his absences, the member shall automatically forfeit his position as a member of the Board with immediate effect.

(7) Subject to the provisions of this section, the

Board shall determine the procedure for conducting its meeting.

Power to co-opt.

56. The Board may co-opt any person who is not a member to join a particular meeting or series of meetings of the Board, the co-opted person shall not be entitled to vote or be counted as part of the quorum of meeting of the Board.

Access to information

57.(1) Subject to the Provision of this Law and any other relevant Law of the State:

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

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

Funds of the Board

58. (1) There shall be established a fund for the Board and the fund so appropriated shall be provided for in the annual budget of the State.

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

(a) any sum appropriated to the Board by the House in each financial year.

(b) all monies raised for the purpose of the Board by way of gifts, donations, loan, and grants-in-aid.

(c) Take-off grant.

(d) proceeds from all other assets that may from time to time accrue to the Board.

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

(a) the cost of administration.

(b) the payment of salaries, fees or other remunerations or allowances, pensions, and gratuities payable to members and employees of the Board.

(c) anything done in furtherance of any of its functions under this law.

**Declaration of
interest**

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

(2) Where a member fails to disclose such conflict of interest to the Chairman prior to the commencement of formal proceedings of the Board, and subsequently proceeds to participate in the deliberations and voting processes, such conduct shall be considered an irreparable breach of ethics and may face disciplinary action.

**Appointment of
committees**

60.(1) The Board may appoint Committees consisting of its members and non-members to execute any of its functions.

(2) The Chairman of a Committee established by the Board shall be appointed from the membership of the Board.

(3) A Committee established by the Board may, at the discretion and consensus of the Committee, co-opt any person/persons that may enable the Committee to fulfill its duties, provided that this does

not constitute a violation of the terms of reference under which the Board established such Committee.

Engagement of consultants

61.(1) The Board may engage the services 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 may determine.

(3) Nothing in this Section or any other provision of this Law shall be construed as empowering the Board to interfere in the operations of the Auditor-General's Offices or to engage any consultant or any other person to initiate any form of interference in the operations of the Auditor-General's Office.

Accounts and Annual Report

62.The Secretary, as the Accounting Officer of the Board, shall prepare the Statement of Accounts and Annual Report on the performance of the Board for the financial year ended 31st December of every year and submit such Accounts and Report to the Auditor appointed by the House in terms of Section 43 of this Law, not later than three months after the end of each financial year.

Independent Auditor for the Board

63.(1) The House of Assembly shall appoint Independent Auditor to audit the accounts of the Board for each financial year.

(2) The Independent Auditors appointed by the House in terms of Section 64 (1), shall submit the audit report on the accounts of the Board to the House not later than three months after commencement of the engagement.

(3) The Independent Auditor appointed by the House shall have access to all books of accounts, vouchers and other records of the Board and shall be entitled

to any information and explanation required for successful and timely conclusion of the audit.

Appointment of Staff

64(1) The Auditor General for State and Local Governments shall establish and implement a comprehensive human resource management system and policies for managing staff development programmes.

(2) The Board on the recommendation of the Auditor General for State and Local Governments 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 Auditor-General for State and Local Governments.

(3) The responsibility for determining the calibre of staff required to ensure the efficient performance and functioning of the Offices of the Auditor-General for State and Local Governments shall reside with the Auditor-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.

(4) The Auditor-General for State and Local Governments shall make recommendation to the Board for the appointment, progression and dismissal of all staff and as well consider their report in reaching a decision.

(5) The Auditor-General for State and Local Governments shall be responsible for ensuring that all vacancies are widely advertised, that all applicants shortlisted are in possession of the required minimum qualifications, such qualifications are duly verified with the relevant accreditation body, and that the

required skills and competence levels are confirmed by any relevant means such as interviews and examinations.

**Promotion of
s Staff**

65(1) When a member of staff, as appointed by the Auditor-General for State and Local Governments, becomes eligible for promotion on the basis of time served and having met all additional qualification criteria, the Auditor-General shall recommend to the Board such member of staff for promotion.

(2) It shall be the responsibility of the Board to ensure that, once a staff is recommended for promotion by the Auditor-General for State and Local Governments, such promotion is carried out without undue delay.

**Power over
administrative
matters**

66. The Auditor-General for State and Local Governments shall be responsible for all administrative matters pertaining to the staff deployed in his office and the Board where such matters of administration include discipline, remuneration/allowances, benefits, pension and gratuity.

Discipline

67. The Auditor-General for State and Local Governments may recommend to the Board the commencement of Staff disciplinary processes and to articulate the circumstances and nature of breaches in discipline

**Review of Audit
Reports by
Public Account
Committee**

68. (1)The Public Accounts Committee shall examine and scrutinize each report submitted to the House by the Auditor-General for State and Local Governments. Such examination and scrutiny of reports submitted to the House of may include

- (a) questioning the Accounting Officer from the relevant public body,
- (b)requiring explanation and clarification from the Auditor-General and an official response from any Government Agency.

(2) 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.

(3) 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 Auditor-General for State and Local Governments report.

(4) The Public Accounts Committee shall, upon conclusion of the review of the reports submitted by the Auditor-General for State and Local Governments, prepare and submit a report to the House within 3 months

PART D

MISCELLANEOUS PROVISIONS

Offences

69(1) Any person who without Lawful justification or excuse:

(a) Obstructs, hinders or resists the Auditor General for States and Local Governments or any person authorized by him in the performance of his duties and exercise of his powers under this Law;

(b) Refuses or fails to comply with any lawful request of the Auditor General for State and Local Governments or their representatives.

(c) Fail to produce for inspection to the Auditor General for State and Local Governments

access to any book, records, returns, payment vouchers, revenue receipts or other documents relating or relevant to any account to be audited by the Auditor General for State and Local Governments, when so requested; or

(d) Makes a statement or gives information to the Auditor General for State and Local Governments or his representative which is false or misleading, commits an Offence under this Law.

Penalties

70(1) Any person who commits an offence under Section 21 of this Law shall on conviction be liable to a fine not exceeding N200,000.00 or to imprisonment for six months or both.

(2) In case of a body corporate, it shall be liable to a fine not exceeding N500,000.00.

**Failure to reply
an Audit Query.**

71. Without prejudice to any other provision of this Law any person who fails or refuses to reply to an audit query or observation within the appropriate period specified in this Law, shall have his emoluments and allowance withheld so long as the person fails to reply, shall be guilty of an offence and liable on summary conviction.

Offences by Staff

72. Any Member or Staff of the Auditor General for State and Local Governments Office who;

(a) Demands or takes any bribe, gratification recompense or reward for the neglect or non-performance of his duty; or

(b) willfully fails to report to the Auditor - General any abuse or irregularity

coming to his notice in relation to any account audited by him; or

- (c) makes any report to the Auditor General for Local Governments which he knows to be false or which he has no reason to believe to be true;

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

Offences by body corporate

73 (1) In case of offence committed under this Law by body of persons: -

- (a) where the body of persons is a body corporate, other than a partnership every Director and officer of that body corporate shall be deemed to be guilty of that offence; and
- (b) where the body is a partnership every partner shall be deemed guilty of an offence, provided that no such person shall be deemed to be guilty of an offence under paragraph (a) of this Section if he proves that the offence was committed without his knowledge or that he exercise due diligence to prevent the Commission of the offence.

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

(3) Where an Accounting Officer fails to make necessary recovery, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding N500,000.00 plus the amount of loss involved, if it is proved that he fails to make reasonable effort to recover the said loss.

Power to make
rules and
regulations.

74. The Auditor General for State and local Governments shall by way of circulars publish rules and regulations for ensuring the effective discharge of their duties and functions as determined in this Law.

Savings

75.(1) Nothing in this Law shall affect any act done under the previous enactments, before the commencement of this Law.

(2) all staff deployed or appointed by the offices of the Auditor General for the State and Local Government before the coming into force of this Law be deemed to have been staff of the offices.

Repeal

76. The Audit Law of 1959 - Laws of Yobe State 1994 and the provision of Sections 104 – 114 of the State Local Government Law 2000 is hereby repealed.

SCHEDULE 1
**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 Yobe 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 Yobe State, except as may be required for the due discharge of my duties as the State Auditor-General

So help me God.

Sworn at Damaturu

This _____ day of _____, _____

BEFORE ME

JUDGE/MAGISTRATE, YOBE STATE OF NIGERIA

SCHEDULE 2

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 Yobe 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 Yobe State, except as may be required for the due discharge of my duties as the Auditor-General for Local Governments of Yobe State.

So help me God.

Sworn at Damaturu

This _____ day of _____, _____

BEFORE ME

JUDGE/MAGISTRATE, YOBE STATE OF NIGERIA

SCHEDULE 3
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 Damaturu

This ----- day of-----, -----2021

BEFORE ME

JUDGE/MAGISTRATE, YOBE STATE OF NIGERIA

SCHEDULE I. S.32 (2)

S/N	LOCAL AREAS	GOVT.	HEADQUARTERS
1	Bade		Gashua
2	Bursari		Dapchi
3	Damaturu		Damaturu
4	Fika		Fika
5	Fune		Damagum
6	Geidam		Geidam
7	Gujba		Buni Yadi
8	Gulani		Bara
9	Jakusko		Jakusko
10	Karasuwa		Jaji Maji
11	Machina		Machina
12	Nangere		Sabongari angere
13	Nguru		Nguru
14	Potiskum		Potiskum
15	Tarmuwa		Babban Gida
16	Yunusari		Kanamma
17	Yusufari		Yusufari

SCHEDULE II S. 8(5)
NAMES OF EMIRS/MAI, DISTRICTS, THEIR COMPOSITIONS,
HEADQUARTERS,
AND NAMES OF THE DISTRICT HEADS FOR EACH OF
THE 77 DISTRICT EMIRATE

SCHEDULE 1
HIS ROYAL HIGHNESS, ALHAJI (DR) ABALI IBN MUHAMMADU, CON

S /N	NAME OF DISTRICT	COMPOSITION OF VILLAGE UNITS	HQTRS
1	FIKA		Fika
2	DAMBOA	1. Lamba Dan Amina 2. Lamba Madagali 3. Lamba M. Salh 4. Lamba Bare Bari	Damboa
3	NGALDA	1. Ngalda 2. Kerem	Ngalda
4	MALURI	1. Maluri 2. Diffuwel	Maluri
5	JANGA	anga Siri ikau Nanai agauda arsawa	Gahaka
6	LAMBA IDRISSA	1. Lamba Idrissa 2. Lamba Algoni	Lamba Idrissa
7	LAI-LAI	1. Lai-Lai 2. Banya	Jigawa
8	KARA	mba Baba Fee mbe Moh'd Goji	Kara
9	DAMAZAI	mba damazai	Damazai
10	DUMBULWA	mba Dumbulwa	Dumbulwa
11	GOYA	ra dowoli	Daya

BADE EMIRATE
HIS ROYAL HIGHNESS, EMIR OF BADE

S /N	NAME OF DISTRICT	COMPOSITION OF VILLAGE UNITS	HQTS
1	GASHUA	1. Gashua	Gashua

2	JAKUSKO	1. Jakusko	Jakusko
3	GWIO-KURA	1. Gwio-kura	Gwio-Kura
4	DAGONA	1. Dagona 2. Tagali 3. Sugum 4. Dawayo 5. Dala 6. Bizi	Dagona
5	BABUJE	1. Sabon Gari 'A' 2. Sabon Gari 'B' 3. Katuzu 4. Usur 5. Azam Kura 6. Azbak 7. Kaisawa	Sabon Gari
6	MUGURAM	1. Muguram 2. Lafiya Loi-Loi 3. Jaba 4. Gauya	Mugurrm
7	DUMBARI	1. Dumbari 2. Gasi 3. Katangana 4. Garin Baduku	Dumbari
8	AMSHI	1. Amshi 2. Dachia 3. Zabudum 4. Karage 5. Jawur 6. Tajuwa 7. Tarja 8. Yim	Dachia
9	KATAMMA	1. Katamma 2. Gid-Gid 3. Agana 4. Gasumu 5. Aryane	Gid-Gid

DAMATURU EMIRATE
HIS ROYAL HIGHNESS, EMIR OF DAMATURU

S /N	NAME OF DISTRICT	COMPOSITION	HQTS
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1.	DAMATUR U	1. Damaturu 2. Murfa Kalam 3. Kalallawa 4. Gabai	Damatur u
2.	MAISANDA RI	1. Maisandari 2. Kukareta 3. Kabaru 4. Gambir 5. Sasawa	Maisand ari

MACHINA EMIRATE

HIS ROYAL HIGHNESS, EMIR OF MACHINA

S /N	NAME OF DISTRICT	COMPOSITION	HEADQUARTERS
1	MACHINA	1. Machina 2. Ghana	Machina
2	DOLE MACHINA	1. Dole Machina 2. Taganama	Dole Machina
3	BOGO	1. Bogo 2. karamache	Bogo
4	FALIMARAM	1. Falimaram 2. Maskandare	Falimaram
5	DAMAI	1. Damai 2. Gidi	Damai

GAZARGAMO EMIRATE

HIS ROYAL HIGHNESS, EMIR OF GAZARGAMO

S /N	NAME OF DISTRICT	COMPOSITION	HEAD QUARTERS
1	GEIDAM	1. Ashckri 2. Kolori 3. Hausari 4. Jororo 5. Dilawa 6. Sham Mairi 7. Lman Bukarti 8. Gallaba 9. Balle	Geidam
2	YUNUSAR I	1. Yunusari 2. Kalgi 3. Dilala 4. Wadil Kafiya 5. Dara /Toshia 6. Kujari 7. Mozogun 8. Zai 9. Zaji Biriri	Yunusari

		10. Dumbol	
3	KANAMMA	1. Mairari 2. Dcgcltura 3. Mar 4. Yaro 5. Ngamzai 6. Bultuwa 7. Dekwa	Kanamma
4	GUMSA	1. Gumsa 2. Maganna 3. Dagambi 4. Damakarwa 5. Kusur	Gumsa
5	BARKO	1. Barko 2. Zurukuduk 3. Futchimiram 4. Fugurti 5. Dajina	Futchimiram
6	BUSARI	1. Dapchi 2. Danani 3. Damnawa 4. Gaji	Dapchi
7	NEW BUSARI	1. Kaliyari 2. Lawanti 3. Damaya 4. Metalari	Kaliyari
8	MASABA	1. Jawa 2. Masaba 3. Bayamari 4. Garundole 5. Guba 6. Dapso 7. Kurnawa	Garin Alkali

GUJBA EMIRATE COUNCIL
HIS ROYAL HIGHNESS, EMIR OF GUJBA

S /N	NAME OF DISTRICT	COMPOSITION	HEAD QUARTERS
1	GUBJA	1. Gujba 2. Mutai	Gujba
2	GONIRI	1. Goniri 2. Gotumba 3. Shettima Sitiri	Goniri
3	GULANI	1. Gulani	Gulani
		1. Ngurbuwa	

4	NGURBUWA	2. Dadingel	Ngurbuwa
5	WAGIR	1. Wagir 2. Buni	Buni-Yadi
6	BULARAFA	1. Bularafa 2. Gabai 3. Dokshi 4. Bumsa 5. Bursari	Bularafa
7	BARA	1. Bara	Bara

NGURU EMIRATE
HIS ROYAL HIGHNESS, EMIR OF NGURU

S/ N	NAME DISTRICT	COMPOSITION	HQTRS
1	NGLEWA	1. Tsoho Nguru 2. Sabon Garin Kanuri	Tsoho Nguru
2	BULANGUWA	1. Bulanguwa 2. Mirwa Kabir 3. Mirwa sager 4. Maja Kakuri	Afumori
3	BULA-BULIN	1. Bula-Bulin 2. Dumsai 3. Hausari 4. Maja Kura	Hausari
4	BILAL JAWA	1. Zaji Maji 2. Bukarti 3. Karasuwa Garum Gana 4. Gasma 5. Waru 6. Faji Ganari	Jaji Maji
5	GALU	1. Karasuwa Galu 2. Wachakal 3. Jajeri 4. Bula Rafi 5. Isari	Karasuwa Galu

TIKAU EMIRATE
HIS ROYAL HIGHNESS, EMIR OF TIKAU

S /N	NAME DISTRICT	COMPOSITION	HQTS
1	NANGERE	1. Tikau 2. Fakarau 3. Duddaye	Sabon Garin Nangere
2	DAZIGAU	1. Dazigau 2. Chilariye 3. Watinamai	Dazigau
3	DAWASA	1. Dawasa 2. Chukuriwa 3. Kukuri 4. Garin Baba	Dawasa

4	LANGAWA	1. Langawa 2. Degubi 3. Darin	Degubi
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PATASKUM EMIRATE
HIS ROYAL HIGHNESS, EMIR OF PATASKUM

S /N	NAME OF DISTRICT	COMPOSITION	HQTS
1	YINDISKI	1. Yindiski 2. Dogo Nini 3. Sabon Layi 4. Yerimaram	Yerimaram
2	DANCHUW A	1. Danchuwa 2. Mamudo 3. Bula 4. Gumbak-Kuku	Mamudo
3	NGOJIN	1. Ngojin 2. Alaraba 3. Bula Bulin 4. Dakasku 5. Badejo	Badejo
4	GAMAWA	1. Gamawa 2. Yindiski Ganuwa	Gamawa

YUSUFARI EMIRATE

HIS ROYAL HIGHNESS, EMIR OF YUSUFARI

S /N	NAME OF DISTRICT	COMPOSITI ON	HQTS
1	YUSUFARI	1. Yusufari	Yusufari
2	KUMANGANA M	1. Kumanganam	Kumanganam
3	ALANJI RORI	1. Kachallari	Kachallari
4	MAIMALARI	1. Maimalari	Maimalari
5	MAYORI	1. Mayori 2. Gumsi	Mayori

GUDIEMIRATE

HIS ROYAL HIGHNESS, EMIR OF GUDI

S/ N	NAME OF DISTRICT	COMPOSITIO N	HQTS
1	GADAKA	1. Gadaka 2. Jangam 3. Sayo 4. Bakadola	Gadaka
2	SHAMBIRE	1. Shambire 2. Garin Goje 3. Daniski 4. Gudi	Garin Goje
3	DOZI	1. Dozi 2. Gamari 3. Shoye 4. Garin Dauya	Zadawa
4	DOTTO	1. Baba Nana 2. Garin Abah 3. Farsami 4. Mubi	Garin Abah

FUNE EMIRATE

HIS ROYAL HIGHNESS, EMIR OF FUNE

S/N	NAME OF DISTRICT	COMPOSITIO N	HQTS
1	DAMAGU M	1. Damagum 2. Sabon Layi 3. Abbari 4. Dogon Rijjiya 5. Gaba 6. Maltumba 7. Garin Taje 8. Kollere	Damagum
2	DAURA	1. Daura 2. Saru 3. Dubbol 4. Bauwa	Daura
3	KAYERI	1. Kayeri 2. Gazarakuma 3. Taiyu 4. Kafaje 5. Garin Kila	Kayeri

4	DOGON KUKA	1. Dogon Kuka 2. Dumguzum 3. Dira 4. S/Garin Idi Barde 5. Gubana	Dogon Kuka
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JAJERE EMIRATE
HIS ROYAL HIGHNESS, EMIR OF JAJERE

S /N	NAME OF DISTRICT	COMPOSITION	HQTS
1	MOMGUN O	1. Babban Gida 2. Biriri 3. Shekau 4. Koriyel 5. Barkami	Babban Gida
2	MULI	1. Mafa 2. Goduram 3. Koka 4. Sungul	Mafa
3	JAJERE	1. Jajere 2. Gundugurka 3. Marmari	Jajere
4	MASHIO	1. Mashio 2. Alagarmo	Mashio
5	ZOGOTO	1. Jumbam 2. Lantaiwa 3. Mandawa- Dawa	Jumbam

NGELZARMA EMIRATE
HIS ROYAL HIGHNESS, EMIR OF NGELZARMA

S/N	NAME OF DISTRICT	COMPOSITION	HQTS
1	Lamorde	1. Ngelzarma 2. Shikiwa 3. Fune	Ngelzarma
2	Abakire	1. Abakire 2. Ngelmodaru 3. Kauwara	Abakire
3	Shilowa	1. Shilowa 2. Allunga Koyaya	Shilowa
4	Ngelshegele	1. Ngelshegele 2. Bere 3. Garin Baushe	Ngelshegele
5	Shamka	1. Shamka 2. Kurbona 3. Walkere	Shamka
6.	Milbiyar	1. Milbiyar 2. Kujiyel 3. LawanKalam	Milbiyar

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


MOHAMMED A. HARUNA
CLERK
YOBE STATE HOUSE OF ASSEMBLY