



**JIGAWA STATE OF NIGERIA**

**JIGAWA STATE AUDIT LAW**

**LAW NO. 05, 2019**

**A LAW TO REVIEW THE JIGAWA STATE AUDIT LAW AND FOR OTHER MATTERS RELATED  
THERE TO**

Enacted by the Jigawa State House of Assembly:

**1. Citation and Commencement**

This law may be cited as the Jigawa State Audit Law, Law No.5, 2019 and shall come into operation on the.....day of .....2019

**2. Establishment of the Office of the Auditor General for Jigawa State**

(1) Subject to the provisions of Section 125 (1) of the Constitution of the Federal Republic of Nigeria 1999, there is hereby established the Office to be known as the Office of the Auditor General (hereafter in this Law referred to as "the Office").

(2) The Office shall be headed by the Auditor General for Jigawa State who shall be appointed in accordance with Section 126 of the Constitution of the Federal Republic of Nigeria, 1999.

(3) The Auditor General shall be assisted by Directors who shall be appointed in accordance with relevant law and provisions

**3. Qualification of Auditor General**

Subject to the provision of Section 126(1) of the Constitution, a person shall not be appointed as Auditor General, unless;

(1) Is a qualified accountant with either B.Sc. or HND Accounting, Business Administration/Management, Economics, Banking and Finance and has been so qualified for a period of not less than Ten (10) years

(2) Is a person of proven integrity, ability and expertise.

(3) Ten years standing in subsection (3) means full membership of a recognized professional accounting body for Ten years

#### **4. Appointment of Auditor General**

The Auditor General of the State shall be appointed by the Governor in accordance with the provision of Section 126 of the Constitution.

#### **5. Oath of office**

Before assuming office, the Auditor General shall take an oath administered by the Attorney General of the State, as specified in Part A of Schedule one to this Law.

#### **6. Remuneration of the Auditor General**

(1) The Auditor General shall be paid such salary, allowances, and severance pay as may be determined by the appropriate authority.

(2) The salary of the Auditor General shall be a first line charge on the Consolidated Revenue Fund.

(3) In addition to the salary prescribed pursuant to subsection (1) of this section, the Auditor General shall be paid such consolidated allowance and such other allowances as are payable to permanent secretaries in the state.

(4) The salary payable to the Auditor General and his conditions of service other than allowances shall not be altered to his disadvantage after his appointment.

(5) In this section, the term "appropriate authority" means the Governor of the State.

#### **7. Tenure of the Auditor General**

The Auditor General shall not be removed from office before such retiring age as may be prescribed by law, (60 years or 35 years in active service whichever comes first) save in accordance with the provisions of section 127 of the Constitution

#### **8. Duties of Auditor General**

(1) In addition to the powers conferred on him in Section 125 of the Constitution, the Auditor General shall express an opinion whether the financial statements prepared by the State Government present fairly the financial position and results of operations.

(a) The Auditor General shall audit the public accounts of the state and all offices and courts of the state, various accounting entities, funded-projects and programmes, as per the

constitutional, statutory, regulatory and professional requirements of the Office of the Auditor General and report findings and recommendations to the State Assembly. For this 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 Auditor General shall provide a list of qualified auditors for appointment as External Auditors by government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by law of the State Assembly and from which the bodies shall appoint their External Auditors.

(c) The Auditor General shall conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by law of the State Assembly;

(d) The Auditor General shall within ninety [90] days of the receipt of financial statements and annual accounts from the Accountant General of the State, submit his report to the House of Assembly and the Public Accounts Committee of the House will consider the report

(e) The Auditor General shall have responsibility to perform other audit functions, such as Appropriation and Financial Control, Performance (Value for Money), Forensic and Revenue Audit and advise or report to government or its relevant MDAs as applicable;

(f) The Auditor General shall be responsible for the Issuance of management letters (audit inspection reports and queries) to Accounting Officers providing details of matters arising from audit work undertaken in their respective entities;

(g) The Auditor General shall conduct Appropriation and Financial Control audit for the purpose of ensuring that funds are expended as appropriated by the State Assembly and that laid down procedures are being observed in tendering, contracts executions and storekeeping with a view to preventing waste, pilferages and extravagance;

(h) The Auditor General shall conduct Revenue Audit and advise government and its MDAs on review, timely collection, due amount and proper account of all revenue due to the government;

(i) The Auditor General shall liaise with and assist the Public Accounts Committee (PAC) of the State Assembly in its deliberations of the matters arising from the annual report of the Auditor General

(j)The Auditor General shall conduct periodic review of internal control systems, procedures and practices and draw the attention of MDAs concerned and the Accountant General to weaknesses and the possibility of loss of funds, inefficiencies and economic crime;

(k)The Auditor General shall conduct performance (i.e., value for money) and forensic audit to ascertain the level of goal achievements in terms of economy, efficiency and effectiveness derived from Government projects and programmes and to facilitate the prevention, detection and investigation of economic crime (which includes fraud and corruption) in the public sector;

(l)The Auditor General shall liaise with international and regional associations of audit institutions and audit offices in other states/countries for maintaining relationships conducive for exchange of ideas on developments in the field of public auditing;

### **9.Special Assignments**

(1) The Auditor General may, where in his opinion such an assignment does not interfere with his primary responsibilities under this Law, whenever the Governor or the State Assembly by resolution so requires inquire into and report on:-

(a) A matter relating to the financial affairs of the State or to public property; or

(b) A person or organization that has received financial aid from the State Government or in respect of which financial aid from the State Government is sought.

(2) Where the Auditor General makes a report in accordance with sub-section (1), the Auditor General shall report to the Governor and the House of Assembly.

### **10.Powers of the Auditor General**

The Auditor General shall have power to:

(1) decide on the methodology to be adopted in respect of an audit;

(2) At his discretion, determine the nature and extent of audit to be carried out and request the details, statements of account and financial statements which he considers necessary;

(3) In writing, require any person in the employment of an institution whose accounts are being audited by him to appear before him at a time and place mentioned in the request and to

produce on demand, all such records, books, vouchers and documents in the possession or under the control of such person;

(4) Investigate and make extracts from any record, book, document and other information of any institution or entity whose accounts are being audited by him;

(5) Liaise with persons, institutions and associations in Nigeria on such conditions as he deems fit for the proper performance of his duties;

(6) Surcharge the amount of any expenditure which has not been duly brought into the account or the amount of any loss or deficiency incurred;

(7) Revoke any surcharge in (6) above;

(8) Direct the application of appropriate sanction on person(s) who fail(s) or refuse(s) to reply to audit queries within 30 days and for as long as the person(s) fail (s) to comply;

(9) Have unrestricted access to persons, documents, records and other information necessary for proper discharge of his statutory obligations;

(10) Audit all moneys accruing to the State or any government body or institution; and

(11) Audit donations, grants, loans and other forms of assistance accruable to the State Government or any of its agencies, whether from local or foreign bodies or institutions.

#### **11. Vacancy in the Office of the Auditor General**

(1) In the event of the absence or incapacitation of the Auditor General or where the office of the Auditor General is vacant, the Governor may, on the recommendation of the State Civil Service Commission appoint a person to perform the duties of the Auditor General temporarily.

(2) A person to be appointed in line with subsection (1) above shall possess the qualifications spelt out in Section 3(2) of this Law.

(3) No person shall act in the Office of the Auditor General for a period not exceeding six months except by Resolution of the House.

## **12. Summons**

(1) (a) The Auditor General may, in the course of fulfilling his functions, duties or powers, summon a person as witness to give evidence either orally or in writing.

(b) For the purpose of examining a person, the Auditor General may administer an oath.

(2) Any person who upon examination pursuant to subsection (1)(a) and (b), knowingly gives a false answer to any question or makes any false statement on any matter shall be deemed to be guilty of perjury and shall be liable to prosecution and punishment

## **13. Independence of Auditor General**

Subject to section 125 (6) of the Constitution of the Federal Republic of Nigeria, 1999, the Auditor General, in performing his functions under this Law, shall not be under the direction or control of any person or authority.

## **14. Periodic Reports**

(1) The internal auditor of any public body which is subject to audit by the Auditor General shall submit a copy to the Auditor General of each internal audit report issued within seven working days of its issue.

(2) Responses by accounting officers to internal audit reports shall be copied to the Auditor General within seven working days of its receipt.

## **15. Audit Opinion**

(1) In exercising his functions under section 125 of the Constitution of the Federal Republic of Nigeria, 1999, the Auditor General shall express an independent opinion on the results of each audit and shall state whether:

[a] The accounts are in conformity with the requirements of the Law and other regulations;

(b) All monies appropriated or otherwise disbursed have been expended and applied for the purpose intended and that such expenditure conforms to the authority which governs it;

(c) The financial affairs of the entity audited and all revenues received and public monies under its control have been handled and conducted with regularity and propriety by the accounting officer or any other public officer responsible for such;

(d) All reasonable precautions have been taken to safeguard the resources and property, and that all regulations, directives and instructions relating to them have been duly complied with;

(e) In his opinion, the accounts reflected fairly the financial position of the entity audited;

(f) Money has been expended with due regard to economy, efficiency and effectiveness;

(g) Adequate financial regulations exist for accounting and financial operations in the State where applicable and that they are duly observed; and

(h) Satisfactory procedures have been adopted to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented.

(2) The Auditor General shall, within ninety days of receipt of the Accountant General's financial statements, submit his reports under this section to each the Jigawa State House of Assembly and the house shall cause the reports to be considered by PAC of the Jigawa State House of Assembly.

(3) The Jigawa State House of Assembly shall, after the receipt of the report submitted to it under subsection (2), convene public hearing, debate, consider at the plenary session and then submit the report to the Executive.

(4) The Auditor General shall follow up the implementation of the recommendations of the Jigawa State House of Assembly arising from the reports submitted to it under this Law and report back to the Jigawa State House of Assembly on outstanding issue(s).

(5) The Auditor General may, at any time, if it appears to him desirable, submit to the Jigawa State House of Assembly a special report on any matter incidental to his powers and duties under this Law

(6) The reports of the Auditor General in this law shall become a public document as soon as it is submitted to the Jigawa State House of Assembly and may be placed on the Office website; published in the official bulletin of the Office, displayed in the Office library among others.

(7) The reports of the Auditor General hosted on the website or published in accordance with subsection (6) of this section shall not be used to scandalize or prosecute people or tender in evidence in the Court of Law except on the recommendations of the Jigawa State House of Assembly on such reports.



## **16. Audit Observations and Management Letter**

(1) The Auditor General shall draw the attention of the appropriate authorities to any irregularity

observed during the audit of the accounts as soon as the facts of such irregularity have been established and confirmed.

(2) The Auditor General shall as a result of the audit conducted by him, make such queries and observations addressed to the Accountant General or any other Accounting Officer and call for such accounts, vouchers, statements, documents and explanations as he deems fit.

(3) The Auditor General shall specify to the appropriate Head of MDA or Institution the amount due from any person upon whom he had made surcharge, and the reason for the surcharge and to report the circumstances of the case to the Accounting Officer of the affected MDA or Institution.

[4] (a) The Auditor General or anybody authorized by him to carry out an audit shall hold exit conference with the Accounting Officer on observations raised. The parties at the meeting must sign as being present and having agreed with the observations.

(b) The refusal of an Accounting Officer to sign the audit observations mentioned in subsection (4) (a) of this section shall not render the audit report invalid.

(5) The Auditor General may make a report to the Jigawa State House of Assembly on any audit conducted by or on behalf of him under this or any other law which:

(a) Shall set out the reasons for opinions expressed in the report;

(b) May include any recommendation(s) arising out of the audit that he thinks fit to make;

(c) After preparing a draft report, the Auditor General shall give a copy of it, or part of it, to:

(i) The appropriate head of MDA(s) or institution(s) to which the draft report or part relates or that, in the Auditor General's opinion, has a special interest in the draft report or part; and

(ii) In the case of a draft report or part of a draft report on a performance audit referred to in section 23, the appropriate head of MDA(s) or Institution(s) for which the Commissioner administering that section is responsible; and

(d) Request the appropriate Head of MDA (s) or institution(s), in writing, for submissions or comments before a specified date, being:

(i) In the case of a draft report on performance audit at least 15 working days after the draft report or part is given to the appropriate head of department or institution; or

(ii) In the case of a draft report on any other audit at least 30 working days after the draft report or part is given to the authority.

(6) The Auditor General shall include in the report to the Jigawa State House of Assembly any submission(s) or comment(s) made before the specified date, or a summary of them in a form specified by the Auditor General

### **17. Auditing Standards and Code of Ethics**

(1) The Auditor General shall determine which auditing standards should be applied and may establish and/or adopt auditing standards, guidelines, and code of ethics specific to the audits performed by the Office of the Auditor General.

(2) The auditing standards shall include –

(a) Public Sector Auditing Standards issued by Conference of Federal and State Auditor General;

(b) Accounting Standards issued by the Nigerian Financial Reporting Council of Nigeria;

(d) The Accounting Standards and Code of Ethics published by the International Federation of Accountants (IFAC);

(e) International Public Sector Accounting Standards (IPSAS); and

(f) Other recognized or required standards issued or accepted as current best practices by funding or donor organizations.

(3) In applying generally accepted auditing standards, the auditing standards and code of ethics published by the international Organization of Supreme Audit institutions (iNTOSAI) and/ or African Organization of English-Speaking Supreme Audit Institutions, (AFROSAI-E) may be used for conducting audits in the state.

### **18. Specific Issues to be addressed in Audit of Public Entities Accounts**

In the exercise of the powers conferred on him under the Constitution, the Auditor General shall have powers to or authorize persons under him to draw attention to the following:

(a) The profitability, liquidity, stability and solvency of the parastatals, corporations, or agencies and also the performance of the shares or investments of the corporation on the capital markets, where applicable;

(b) Whether there was any delay in payment of the government's portion of any declared dividend into the Consolidated Revenue Fund;

(c) Any significant case of fraud or losses and if so, their underlying causes and persons responsible for such fraud or losses;

(d) Any internal control weakness which were identified and the general corporate performance indicating:

(i) Achievements against set targets and objectives; and

(ii) Whether the finances of the body have been conducted with due attention to economy, efficiency and effectiveness, having regard to the resources utilized.

#### **19. Audit of Government Investments**

The Auditor General may inquire into, examine, investigate and report, as he considers necessary, on the expenditure of public monies disbursed, advanced or guaranteed to a private organization or body in which Government has no controlling interest.

#### **20. Reporting of Irregularities**

(1) When, in the course of conducting a financial, compliance or performance audit or any emerging audit, staff from the Office of the Auditor General, or auditors appointed under this Law, discover what they believe to be criminal, fraudulent or corrupt acts, they shall immediately notify the Auditor General.

[2] If the Auditor General is satisfied that sufficient evidence exists to warrant special investigation, he shall carry out detailed investigation and make a special report on his findings to the Jigawa State House of Assembly.

## **21. Performance Audit**

(1) The Auditor General shall, for the purpose of establishing the economy, efficiency and effectiveness of the operations of any MDA or institution in respect of which appropriation, or other accounts are required to be prepared under any Law of the Jigawa State House of Assembly or the Constitution of the Federal Republic of Nigeria, 1999, inquire into, examine, investigate or undertake performance audits and report as he consider necessary on:

(a) The expenditure of public moneys and the use of public resources by MDAs and all public institutions;

(b) The conduct of, and performance of their functions by:

(i) Accounting officers;

(ii) Heads of MDAs;

(iii) Public institutions.

(c) The extent to which a public entity including ministries, statutory corporations, parastatals, commissions, authorities, agencies, persons and bodies established by a law of the Jigawa State House of Assembly, is carrying out its activities economically, efficiently and effectively;

(d) Any act of omission of a public entity to determine whether waste has resulted or may have resulted or may result;

(e) Any act showing or appearing to show a lack of probity or financial prudence by a public entity or any of its members, office holders and employees; and or any other activity undertaken by the MDAs and all public institutions referred to in this section.

(2) Any report prepared by the Auditor General as a result of an examination, enquiry or investigation under this section shall be laid before the Jigawa State House of Assembly.

## **22. Submission of Annual Financial Statements**

(1) The financial statements of the State Government shall be submitted to the Auditor General not later than the six (6) months of the following financial year.

(2) Such accounts shall include:-

(a) Statement No. 1 Responsibility for Financial Statement;

- (b) Statement No. 2 Audit Certificate
- (c) Statement No. 3 Cash Flow Statement;
- (d) Statement No. 4 Statement of Assets and Liabilities;
- (e) Statement No. 5 Statement of Consolidated Revenue Fund;
- (f) Statement No. 6 Statement of Capital Development Fund;
- (g) Notes to the Financial Statements; and
- (h) Other statements that may be required by Auditing Standards, Practices or Statutes.

(3) (a) The Notes to the financial statements shall provide information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events for the purpose of users' understanding and comparability.

(b) The Notes shall include the following:

- (i) Statement of compliance with approved accounting standards;
- (ii) Statement of accounting policies applied;
- (iii) Supporting information for items presented on the face of the financial statements; and
- (iv) Supporting statements.

(4) The Accounting Officers of all ministries and extra-ministerial agencies shall submit their financial statements to the Accountant General not later than 90 days following the end of the financial year showing the: –

- (a) Services for which the moneys were voted;
- (b) Sums actually expended on each service during the period of the accounts; and
- (c) State of each vote compared with the appropriation; provided that each account shall contain such variation between the expenditure and the sums voted, such other required information and be in such form as the Auditor General may direct; and the statement as well as the appropriated accounts shall be signed by the Accounting Officer.

(5) The Accounting Officers of all statutory corporations, parastatals, authorities, commissions, agencies, including all persons and bodies established by a Law of the Jigawa State House of Assembly, shall submit their audited financial statements to the Auditor General not later than 90 days following the end of the financial year.

(6) Failure to comply with the provisions of subsections (1), (2) and (3) of this section attracts a penalty of not less than N100, 000.00 against the officer responsible for such in his personal capacity.

(7) Any government organization that contravenes subsections (1), (2) and (3) of this section shall be caused to make a representation to the Jigawa State House of Assembly.

(8) Where such representation is not satisfactory to the Auditor General, the Jigawa State House of Assembly shall withhold the appropriation of the MDA for the succeeding financial year.

### **23.Submission of Audited Annual Financial Statements to the Jigawa State House of Assembly**

(1) Subject to the provisions of section 125 of the Constitution of the Federal Republic of Nigeria, 1999, the Auditor General shall within 90 days of receipt of the Accountant General's financial statement, submit his reports under this section to the Governor of Jigawa State and Members of the State House of Assembly and the House shall cause the reports to be considered by a committee responsible for public accounts.

(2) And after the reports have been examined by the Public Accounts Committee, it shall be presented in the plenary sessions of the House.

(3) The reports under this section may include any information and recommendation(s) that the Auditor General deem fit:-

(a) For the more effective and efficient management of public resources; and

(b) For the keeping of proper accounts and records of the transactions relating to public resources.

### **24.Publication of Audit Reports**

(1) All reports issued by the Auditor General shall be considered public documents after the reports are presented to the Jigawa State House of Assembly.

(2) The Auditor General shall provide copies of his published reports to:

(a) The Government Archives; and

(b) The internet, print and electronic media.

(3) No person shall, without the written consent of the Auditor General, publish or disclose information obtained in the course of an audit to any person (other than in the course of his duties or when lawfully required to do so by a Court of competent jurisdiction).

(4) It is only the Auditor General, after giving due consideration to the public interest and an auditor's professional obligations with regards to confidentiality of information, may determine what information, beyond the publicly available reports, can appropriately be disclosed.

#### **25. Public Accounts Committee Review of all Audit Reports**

(1) The Public Accounts Committee shall consider each report from the Auditor General which is tabled in the Jigawa State House of Assembly. This consideration may include questioning the accounting officer(s) from the relevant public body (ies), explanations from the Auditor General and official responses from the government agencies.

(2) The Public Accounts Committee shall make recommendations on the basis of this consideration and shall monitor their implementation; after it has been considered at the plenary sessions of the House and passed to the Executive for implementation.

(3) The Public Accounts Committee shall have the power to summon accounting officer [s] and other public official(s) to be questioned about the Auditor General's findings.

(4) The Public Accounts Committee shall hold its hearings in public.

(5) The Public Accounts Committee shall prepare a report to the Plenary Session of the Jigawa State House of Assembly, which shall include comments and recommendations, at the end of its review of each of the Auditor General's reports. '

#### **26. Audit Implementation Committee**

(1) The accounting officers in any ministries, departments and agencies of the State shall establish an Audit Committee

(2) The Audit Committee shall:

(a) Implement all recommendations contained in the Auditor General's report which are approved by the House of Assembly and any other resolution or directive of the House of Assembly; and

(b) Prepare annually a report showing the status of the implementation of the provisions of subsection 2(a) of this Section.

(3) The report prepared pursuant to subsection 2(a) and (b) of this Section shall contain a statement showing the remedial action taken or being taken to avoid or minimize the occurrence of the undesirable features in the accounts and operations of the ministry, department or agency and the time frame within which the remedial action will be completed if any.

(4) A copy of the report shall be forwarded to the Auditor General.

#### **27. Estimates of Revenue and Expenditure**

The Auditor General shall prepare and submit to the Jigawa State House of Assembly Estimates of Revenue and Expenditure of his Office for inclusion in the Appropriation Bill. '

#### **38. Expenses of the Office of the Auditor General**

(1) The Auditor General shall prepare and submit to the State House of Assembly at least 90 days before the beginning of each year expenses that may be incurred in the discharge of the functions of the Office showing:-

(a) A draft annual plan, that:

(i) Describes the Auditor General's proposed work programme for that year; and

(ii) Includes the interim report for that financial year;

(b) The estimates of revenues and expenditure for inclusion in the State Budget; and

(c) The operational and administrative expenses of the Office including salaries and allowances, payable to staff.

(2) The Auditor General, after considering any comments of the State House of Assembly or of the Public Accounts Committee that considered the draft plan, may amend the plan as necessary and submit to the Directorate of Budget and Economic Planning and for inclusion in the State Budget for appropriation by the State House of Assembly.



(3) Any sum appropriated to the Office by the House of Assembly of the State in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installment every month of the year.

#### **29. Annual Reports of the Auditor General**

(1) The Auditor General shall prepare and submit the following reports to the Jigawa State House of Assembly in accordance with sections 24 and 25 of this Law:

- a) Annual financial statements of his office prepared in accordance with generally accepted accounting principles, pursuant to section 30 of this Law;
- b) List of public entities whose financial statements were audited by the Auditor General;
- c) List of Government Ministries, public entities and Parastatals that fail to comply with section 24 of this Law;
- d) Annual reports in accordance with sections 10, 24 and 23 performance audit report on programmes, projects; and
- e) Annual audit report on taxes and other revenue collections.

(2) The reports mentioned in subsection (1) (a) and (b) of this section shall be submitted to the House of Assembly along with other reports in accordance with section 18 of this Law.

#### **30. Protection of Auditor General's Report from Court Proceedings**

(1) All reports of the Auditor General submitted to the State Assembly shall be treated as Jigawa State House of Assembly reports and shall enjoy all privileges accorded to State Assembly reports.

(2) Pursuant to sub section (1) of this section, no civil or criminal proceedings shall be instituted against the Auditor General on the basis of any report submitted to the Jigawa State House of Assembly.

#### **31. Engagement of External Auditors and Consultants/Regulation of Contracts**

(1) The Auditor General may appoint external auditors or consultants to assist him in the performance of his functions under this Law.

(2) An auditor appointed under this section shall comply with any general or specific directives given by the Auditor General.

(3) The Auditor General may, in the performance of his functions under this law, engage the services of or work in consultation with professionals or technical experts or consultants to enhance the performance of the Office of the Auditor General.

4) All private audit firms and consultants taking up of Audit Contracts, Consultancy jobs relating to audit work must be registered with the office of the Auditor General and their engagement letters shall be issued by the Auditor General.

(5) Such contracts on audit work shall include –

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

(b) Government bank accounts audit;

(c) Audit of Government offices including special investigations;

(d) Staff audit including payment at sight;

(e) Pension audit including verification;

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

(g) Assessment and evaluation of effective government information systems.

(6) Copies of the report of such contracts shall be submitted to the organizations involved and to the State Auditor General

### **32. Independent Auditor for the Auditor General's Office**

(1) The Auditor General shall provide a list of qualified auditors to the House of Assembly, one of which must be chosen by the House for the annual audit of the Office of the Auditor General.

(2) Without prejudice to subsection (1) of this section, a firm is qualified for appointment as Independent Auditor to the Office if:

(a) It holds a valid practicing license within the country for at least a period of five years before such appointment;

(b) Has proven track of performance and integrity;

(c) Is not involved or has not audited a Commission or any MDA which is subject to audit by the Office for at least a period of three years before such appointment;

(d) Has not been a consultant to the Office or Commission for at least a period of three years before such appointment.

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

(4) The Auditor so chosen shall have the same powers and perform the same duties of auditing the office of the Auditor General.

(5) The Auditor shall submit copies of his report to the House of Assembly, the Governor and the Auditor General.

(6) The Speaker of the House of Assembly shall table the Auditor's report before the House of Assembly within a reasonable time.

### **33. Liability**

The Auditor General or any person acting in that capacity is not personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office.

(a) In the performance of any duty or in the exercise of any power vested or conferred upon him under this Law;

b) In giving evidence or an explanation or producing any document before a Committee of the Jigawa State House of Assembly in connection with his report.

### **34. Oath of Secrecy/Confidentiality**

(1) The staff of the Office shall swear to an Oath of Secrecy in the performance of their duties as in Part B, Schedule 1 of this Law.

(2) The Auditor General and each person employed in the office or appointed or engaged to assist the Auditor General for a limited period of time or in respect of a particular matter shall

keep confidential all matters that come to his knowledge in the course of his employment or duties under this Law and shall not communicate those matters to another person, except as may be required in connection with the discharge of his responsibilities.

### **35. Offences and Penalties**

(1) For the purpose of this law, a person commits an offence who:

(a) Without lawful justification or excuse, willfully obstructs, hinders or resists the Auditor General or any person authorized by the Auditor General in the performance of his functions;

(b) Without lawful justification, refuses or fails to comply with any lawful request, order or directives of the Auditor General or his representative;

(c) Without any lawful justification, refuses or fails to give to the Auditor General or any person authorized by him, access to any property, books, records, returns or other documents, information referred to in section 37

(d) Knowingly presents to the Auditor General a false or fabricated document or makes a false statement with intent to deceive or mislead the Auditor General or any person authorized by him;

(e) Presents himself directly as having authority under this law without such lawful authority.

(2) A person commits an offence while, working in the Office of the Auditor General if he:-

(a) Misuses any information obtained when conducting an audit of any account,

(b) Colludes with any accounting officer or internal auditor or other public officer in the conduct of his duties to omit or commit any act; where such omission or commission leads to loss of public funds.

(3) Any person who commits an offence under Subsection (1) of this section shall on conviction, be liable:-

(a) In the case of an individual, to a fine of not less than ₦150,000; or a term of imprisonment of not less than three years or both;

(b) In the case of a body corporate, to a fine not less than ₦2,000,000.

(4) Any person who commits an offence under subsection (2) of this section shall on conviction, be liable to a fine of not less than ₦200, 000; or a term of imprisonment of not less than three years or both.

(5) Any aggrieved person shall make representation to the Public Accounts Committee of State House of Assembly on penalties imposed.

### **36. Surcharges**

(1) It shall be the duty of the Auditor General at every audit held by him or on his behalf or in any case of misappropriation that is reported to him to surcharge fully or partially:

- a) The amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure; and
- b) The amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has occurred.

(2) Any officer or person aggrieved by the action of Auditor General under subsection (1) above shall petition to the Public Account Committee.

### **37. Guidelines on Audit Queries**

Schedule 2

### **38. Accounts of Statutory Bodies**

(1) Notwithstanding the provisions of section 10, the Auditor General shall not audit the accounts of or appoint auditors for government statutory corporations, Commissions, authorities and agencies including all persons or bodies established by law, but the Auditor General may:

- a) Provide such bodies with:
  - i. A list of auditors qualified to be appointed by them as external auditors and from whom among the body shall appoint its external auditors; and
  - ii. A guideline on the level of fees to be paid external auditors; and
- b) Comment on the annual accounts and auditor's report.

- (2) The Auditor General shall comment on the annual accounts and auditor's reports referred to in this section and shall send one copy of such report to the Public Accounts Committee and another to the Chief Executive or Board of directors of the statutory bodies, authorities or companies as the case may be.
- (3) In the exercise of his duties under this section, the Auditor General may call upon any officer to furnish him with any explanation or information which he may require in order to enable him to discharge his duties.
- (4) The Auditor General shall critically comment on the Management Letter submitted by the External Auditor. The refusal of the Accounting Officer of the MDA concerned to respond to the issues raised will not render the letter invalid.

### **39. Professional Ethics and Sanctions**

- (1) Any member of staff of the Office of the State Auditor General who –
  - (a) Demands or takes any bribe, gratuity, compensation or reward for the neglect or non-performance of his duty; or
  - (b) Fails to report to the Auditor General any abuse or irregularity coming to his notice in the course of his duties in relation to any account audited; or
  - (c) Makes any report to the Auditor General which he knows to be false or which he has no reason to believe to be true; commits an act of gross misconduct.

### **40. Prosecution**

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

### **41. Interpretation**

In this Law:

"**Accountant General**" means accountant General of the State;

"**Commissioner**" means the Commissioner of the State charged with the responsibility of Finance;

"**Constitution**" means the constitution of the Federal Republic of Nigeria, 1999 as amended

"Executive Council" means the Executive Council of the State;

"Financial Year" means the financial year of the Government which is 1st January to 31st December;

"The Office" means the Office of the Auditor General for Jigawa State established by and under section 2 of this Law;

"Officer" means the holder of an office in the public service of the state;

"Public Monies" include-

- a) The public revenues of the state; and
- b) Any other money held in trust for any period, however short, by any officer alone or jointly with any other person.

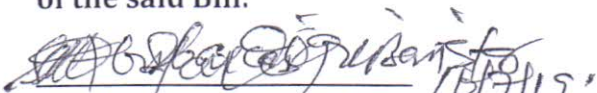
"Statutory body" means any authority established under the law of the state;

"appropriate authorities" means the accounting officers of the public institutions being audited;

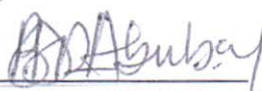
"MDAs" means Ministries, Departments and Agencies;

"Body" means public entities (i.e. parastatals, commissions, etc);

**This printed impression has been carefully compared with the Bill which has passed the Jigawa State House of Assembly and found to be true and correctly printed copy of the said Bill.**

  
**MUSA ALIYU ABUBAKAR**  
Ag. Clerk to the House

MADE AT DUTSE this ..... 17<sup>th</sup> ..... day of ..... July ..... 2019.

  
**Muhammad Badaru Abubakar MON, Mni**  
Governor, Jigawa State.

**PART A, SCHEDULE 1**

OATH OF OFFICE OF AUDITOR GENERAL

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

So help me God

**PART B, SCHEDULE 1 OATH OF OFFICE OF MEMBER OF STAFF OF THE OFFICE OF**

THE AUDITOR GENERAL

I, ..... do solemnly swear in the name of the Almighty God/affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria; and that I will discharge my duties and perform my functions honestly to the best of my ability and faithfully in accordance with the Constitution of the Federal Republic of Nigeria and the law; that as officer/employee in the Office of the Auditor General, I will not directly or indirectly reveal to any unauthorized person, any matter, document, communication or information that comes to my knowledge in the discharge of my duties.

So help me God.



PART C, SCHEDULE 1 OATH OF A WITNESS/OFFICER ON INVITATION BY THE AUDITOR GENERAL  
I,.... ..... do solemnly swear before the Auditor General/this honorable  
assembly, that the evidence I shall give on this examination, shall be the truth, the whole  
truth, and nothing but the truth.

So help me God.

## SCHEDULE 2

### Guidelines on Audit Queries; Offences and Penalties

All irregularities resulting in losses to Government due to either fraudulent activities of the functionaries or due to their negligence or incompetence

	Offence	Time limit for reply to query	Penalty
1	Inflation of contracts	30 days	If committed by Accounting Officer, make report to the Governor. If other officer, appropriate surcharge shall be imposed and the officer removed from schedule.
2	Unauthorized variation of contract sum	30 days	If committed by Accounting Officer, make report to the Governor. If offence is committed by any other officer, appropriate surcharge shall be imposed and the officer removed from schedule.
3	Inflation of price of supplies.	21 days	Impose appropriate procurement law sanctions
4	Payment for job not executed. (a) Mobilization fees (b) Payment through false certification of completion	30 days	Recovery from the beneficiary and the officer who recommended the payment.  Contractor to be black-listed  The contractor and officer who issued the certificate to be prosecuted. Refer to Attorney General.

5.	Poor quality work (buildings, tarred roads etc.)	42 days	Blacklist contractor; down grade official who certified the job.
6.	Irregular or wrong payment	21 days	Recovery of the amount and removal of officer from the schedule
7	Shortages or losses of stores by store keeper	14 days	Surcharge of the affected officer and transfer to another schedule
8.	Shortages and losses of cash by cashier	7 days	Recovery of the amount involved and transfer of officer to another schedule.
9.	Assets paid for but not collected.	21 days	Recovery of the amount involved and transfer of officer to another schedule.
10	Payment to "Ghost" workers.	7 days	Indict the officer(s) and report matter to Attorney General for prosecution.
11.	Overpayment of salaries and allowances.	21 days	Recovery of the amount overpaid and warn negligent officer.
12.	Failure to collect Government Revenue.	21 days	Surcharge the affected officer and transfer him/her to another schedule.
13.	Failure to account for Government Revenue.	7 days	Recover the amount involved and report to Attorney General for prosecution.
14.	Non-payment for use of Government property.	30 days	Recover the amount soonest
15.	Premature scrapping of Government fixed assets and selling same at ridiculous low price	30 days	Reduction in rank of the affected officer and surcharge the officer.

16	Poor cash management	30 days	The affected officer shall be formally warned, surcharged or downgraded.
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Irregularities not directly or immediately resulting in losses to Government but which infringe upon budgetary control and proper financial management.

	Offence	Time limit for reply to query	Penalty
1	Splitting of contracts to side-track tenders procedure	21 days	Reduction in rank of the affected officer, and transfer to another schedule of work.
2	Irregular awards of contracts i.e. contracts awards not in compliance with the normal procedure.	21 days	Reduction in rank of the affected officer, and transfer to another schedule of work.

Irregularities arising through poor and inefficient management of accounting process and procedures which may result in losses.

	Offence	Time limit for reply to query	Penalty
1	Non recovery of advance	21 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be warned.
2	Non posting of ledger accounts	21 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be

			warned.
3	Cash in transit for too long (over 3 months)	21 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be warned.
4.	Failure to prepare bank reconciliation statement.	14 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be warned.
5	Non-rendering of statement in support of Authority to Incur Expenditure (A.I.E) granted	30 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be warned.
6.	Non-rendering of monthly or other periodic returns apart from annual accounts	21 days	All losses shall be recovered from or surcharged against the defaulting officer if he or she is a civil servant. Where no losses are involved defaulting civil servant shall be warned.