KOGI STATE OF NIGERIA

A LAW

REPEALING AND RE-ENACTING

THE KOGI STATE PUBLIC AUDIT LAW, 2018, AND OTHER MATTERS CONNECTED THEREWITH, 2021

KOGI STATE PUBLIC AUDIT (REPEAL AND RE-ENACTMENT) LAW, 2021

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A LAW REPEALING AND RE-ENACTING THE KOGI STATE PUBLIC AUDIT LAW, 2018 AND OTHER MATTERS CONNECTED THEREWITH, 2021

ENACTED by the Kogi State House of Assembly and by the authority of same as follows: *Enactment*

PART I:

PRELIMINARY

1. This Law may be cited as the Kogi State Public Audit (repeal and re-enactment) Law, 2021. *Citation*

2. The Law shall come into force on the _____ day of _____ 2021. *Commencement*

3. In this Law, unless the context otherwise requires: *Interpretation*

   "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;

   "Accounts Officers" means any Head of department, imprest holder, collectors of revenue or other officer of the State whose duties involve fiduciary responsibility for public funds or assets of Kogi 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 generally accepted accounting standards and relevant legislation;

"Audit Fees" means a payment for the services of a professional auditor;

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

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

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

"Auditor" means an officer in the office of the State Auditor-General who is in charge of an audit function;

"Auditor General" means the Auditor-General of Kogi State;

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

"Board" means the Kogi State Audit Service Board;

"Cognate Experience" means working experience as Auditors;

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

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

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

"Courts" means court established under the constitutions of the Federal Republic of Nigeria;

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

"Executive" means the State Executive Arm of Government or Kogi State Executive Council;

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

"Financial Year" means the financial year of the Government or, in the case of a limited liability company, the accounting period as adopted by the company resolution;

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

"Government" means the Government of Kogi State;

"Governor" means the Executive Governor of Kogi State;

"House of Assembly" means the Kogi State House of Assembly;

"MDA" means Ministry, Department and Agencies within the State;

"OAGS" wherever it appears, means office of the Auditor General for the State;

"Office" refers to the office of the Auditor General of Kogi State;

"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;

"Private 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 Moneys" include:

(a) the public revenue of Kogi State; and

(b) any other money held in public trust for any period, however short by any officer alone or jointly with other person(s);

"Public Offices" means all establishments of the State created by the Constitution or the Law of the State or pronouncements of the State Authorities;

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

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

"Speaker" means the Speaker of the Kogi State House of Assembly;

"State" means Kogi State of Nigeria;

"State Assembly" means the Kogi State House of Assembly;

"Statutory Body" means any authority established under the Act of the Federation or law of a State;

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

"Supreme Audit Institution" means National or State institution that is designated and organised in terms of the law to direct the activities and exercise the authority of the highest public auditing function of the Federal Republic or an autonomous State.

PART II:

OFFICE OF THE AUDITOR-GENERAL FOR KOGI STATE

Establishment of the Office of the Auditor- General for Kogi State.

4. (1) There is hereby established in the Service of Kogi State an office to be known as the Office of the Auditor General for Kogi State. The Office shall be headed by the Auditor General.

(2) The Office of the Auditor-General shall be a body corporate with perpetual succession and common seals, 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 its functions under this Law.

Neutrality and Independence of the Auditor-General.

5. (1) The State Auditor General, in exercising his power or in performing his functions, shall be neutral and independent and shall not be under the direction or control of the State House of Assembly and the Executive.

(2) Subject to Section 125 (6) of the 1999 Constitution of the Federal Republic of Nigeria, 1999 as amended, the Auditor General, in performing the functions under this Law, shall not

be subject the direction and control to any other authority or person in the:

(a) selection of audit issues; or

(b) planning, programming, conducting, reporting, and following up on the audits; or

(c) organization and management of offices in the Office of the Auditor General; or

(d) enforcement of audits' decisions wherein the application of sanction(s) is (or are) part of the mandate.

(3) The Auditor General shall have full discretion in the discharge of his responsibilities to cooperate with government or public entities that strive to improve the use and management of public funds.

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

(5) The Auditor General shall perform the functions under this Law impartially, without fear, favour or prejudice, and shall exercise the powers independently.

(6) The Auditor General shall ensure that the quality of financial management and reporting are in compliance with acceptable standards and best practices.

Appointment of the Auditor-General.

6. The Auditor-General for the State shall be appointed by the Governor of the State on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly.

Procedure for the Appointment.

7. (1) The process of selection of the State Auditor General should ensure a transparent and open process for the selection.

(2) The process shall be widely advertised to enable well-qualified candidates compete.

(3) In recommending persons for appointment as the Auditor General, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and the Procurement Journal for a minimum period of six weeks before the date set for interview.

(4) The State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor.

Functions of the Auditor- General.

8. (1) The Auditor General shall:

(a) audit the Public Accounts of the State and all public offices and those of the courts of the State, and for that purpose, the State Auditor General or any person authorised by him in that behalf shall have access to all books, records, returns, and other documents regarding all the financial transactions of those offices;

(b) express an opinion whether the financial statements prepared by the Accountant General represent fairly or otherwise the financial position and result of operations of the State;

(c) audit all revenue accruing to the State and all expenditures of the State from all sources;

(d) audit all donations, grants and loans accruable to State Ministries, Departments, Agencies and Courts or other State Public entities;

(e) undertake performance audit by confirming that the State Government and its agencies' businesses are economically, efficiently, and effectively performing;

(f) carry out forensic and special investigation into any alleged financial irregularities and/or fraud on delivery of public goods and services;

(g) conduct audit of personnel records to ascertain compliance by relevant Government Agencies, and all Public Offices, with rules and procedures governing recruitment, promotion, discipline and retirement;

(h) determine the scope of such audits as he may deem necessary to safe-guard public funds and assets, and promote good governance;

(i) provide Statutory Corporations, commission, authorities, agencies including all business entities established by law made by the House of Assembly with;

(i) list of Auditors to be appointed by them as External Auditors and from which the bodies shall appoint their External Auditors;

(ii) guideline on the level of fees to be paid to the External Auditors;

(iii) liaising with the Corporations, commissions, authorities and Agencies for payment of agreed fees;

(j) comment on annual accounts and the external auditors report thereof as in (h) above and report same to the House of Assembly;

(k) submit an annual activity report to the House of Assembly and that the report is to be made available to the public;

(l) submit audit reports to the managements, governing board, or council of an audited entity, as appropriate, for review and follow-up on specific recommendations for corrective action;

(m) carrying out any other emerging audit (s) e.g. Environmental audits etc.

(2) The Auditor General shall audit:

(a) the use of public monies, resources or assets by a recipient or beneficiary regardless of its legal nature;

(b) the quality of financial management and reporting; and

(c) the implementation of policies of government.

(3) The Auditor General in the discharge of his responsibilities shall audit the implementation of State Government policies and that of other public entities.

9. (1) The Auditor General shall have power to:

Powers of the Auditor- General.

(a) decide on the methodology to be adopted in respect of all audits and related assignments;

(b) determine the nature and extent of audit to be carried out and request the details, statements of account and financial statements and other relevant documents which he considers necessary for purpose of his audit;

(c) have free access to all information that relates to the fulfilment of his responsibilities and be entitled to require and receive from members of the public or civil service of the State such information, reports and explanations as he deemed necessary for that purpose;

(d) have access to all records, books, vouchers, document, cash, stamps, securities, stores and any other

government property in the possession of any person in the service of the State;

(e) require any individual, employee or an official, upon his request or his representative, to make available correct and complete books, documents, ledgers, vouchers and all other documentary or oral evidence which are deemed useful and necessary for auditing;

(f) issue directive and circulars concerning accounts and proper auditing procedures and standards; and

(g) have access to all Government bank accounts which he reasonably suspects to have been fraudulently involved in tampering with public funds.

(2) The Auditor General shall have the power to conduct periodic check of all government statutory corporations, commissions, agencies, government business entities, including all persons and bodies established by law of the House of Assembly.

Power to access Information

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

(b) in doing so, the Auditor-General shall advise the person in writing of the nature of the information required.

Power to summon

(4) (a) The Auditor General may, in the course of performing his/her functions, duties or exercise of powers, summon a person as witness to give evidence either orally or in writing;

(b) any person who pursuant to paragraph (a) of this subsection, knowingly give false evidence or information

or makes any false statement on any matter shall be deemed to be guilty of an offence under this Law.

Power to surcharge

(5) (a) The Auditor General in the performance of his/her functions under this Law or any other law may disallow any item of expenditure which is contrary to law, and surcharge fully or partially:

(i) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure,

(ii) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account, and

(iii) the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred.

(b) (i) where the Auditor-General makes a surcharge or disallow any expenditure, he shall specify to the appropriate Head of Department or Institution, the amount due from any person upon whom the surcharge have been imposed,

(ii) pursuant to paragraph (b) (i) above, he shall state the reason for imposing such surcharge and report the results of the examination of relevant accounts, operational processes and circumstances that caused the surcharge to be imposed to the Accounting Officer of the affected Department or Institution;

(c) 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;

(d) (i) any such sum as may become payable under this Section and which remains outstanding beyond the prescribed period of sixty (60) days shall become recoverable by the relevant Accounting Officer who may, where necessary, initiate civil proceedings and whereupon judgment is obtained in a court of competent jurisdiction shall consider any such sum recoverable as civil debt, and

(ii) 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;

(e) where an Accounting Officer is compelled in terms of this Section 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;

(f) the Auditor General if satisfied by new evidence may at any time, revoke any surcharge imposed in terms of this Section; and

(g) any person aggrieved by a surcharge, the withholding of an emolument or allowance in terms of this Section may appeal to the Public Accounts Committee of the 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 to 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 as made public.

Power to acces Banking Information

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

(i) 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 wrongfully paid into such account,

(ii) as a pre-requisite to 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 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 ex-parte warrant of the High Court authorizing such examination, and

(iii) upon being presented with such warrant as is described in this Section, the bank officer shall be required to produce all relevant records for the account in question, in any form (hard and/or soft copy), that is in the bank's custody or control;

(b) (i) 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 this Section and shall have all such copies notarized by a court appointed notary, the cost of which shall be defrayed by the Auditor-General,

(ii) the officer of the bank shall append a suitable endorsement electronically or in indelible ink that at a minimum shall identify the bank from which such records were obtained and the date on which such records were obtained, and

(iii) the officer of the bank shall electronically initiate or under his own hand and in ink, initial each page of any records so provided.

(7) The Auditor-General shall have the power under this Law to: *Power to condu search*

(a) at any time access any government facility, examine the records of an auditee and have extracts taken from any book(s) of account, accounting entries recorded electronically, and any other form of accounts maintained that relate to money or stores and as such may have relevance to the subject of an audit without paying any fee;

(b) at any time execute a search, without the need for a warrant of the court, on any State-owned property, person present on such property or vehicle located on such property in order to locate and appropriate any such records, accounts or general information of relevance to the audit;

(c) under the authority of the warrant of a court enter and conduct a search of any private property, premises, vehicle or person if there is reasonable suspicion that a document, account, written or electronic record, general

information, or asset which the Auditor-General needs to inspect for reasons of relevance to the audit is hidden or kept on such property, premises, person or in a vehicle located on such property or premises;

(d) appropriate and retain any such document written or electronic record, general information, or asset for purposes of completing the audit;

(e) request the support of relevant law enforcement agencies in the execution of the warrant of the court where considered necessary;

(f) the persons conducting the search shall identify themselves to the person in charge of the premises, property or vehicle and shall hand over a copy of the warrant of the court to the person in charge or affix a copy of the warrant to the premises, property or vehicle in a prominent place; and

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

Power to follo up on Audit

(8) (a) There shall be an exit conference between the audit team and audited entity at the conclusion of an audit exercise;

(b) the purpose of the exit conferences shall be:

(i) to present audit observations to auditee entity management in conference before leaving,

(ii) to allow management opportunity to provide clarification to audit observations in conference, and

(iii) to isolate observations that will be reported on;

(c) (i) the Auditor-General shall schedule post audit meeting with an audited entity within 30 days of issuing the Audit report,

(ii) the post audit meetings shall hold at the office of the auditee entity, or Auditor'-General's Office to assess the entity's compliance to audit observations and recommendations, and

(iii) any unresolved query or issue will be forwarded to the House of Assembly for further action;

(d) (i) comments on audit observations by the House of Assembly shall be forwarded to responsible audited entities for compliance and to the Auditor-General, and

(ii) a post audit meeting shall be convened by the Auditor-General to resolve such issues;

(e) the Auditor General shall forward reports of non-compliance to the directives of the House of Assembly in respect of the queries of previous audits to the House of Assembly.

(9) The Auditor General shall by way of circulars publish rules and regulations for ensuring the effective discharge of his duties and functions as determined in this Law.

(10) The Auditor General shall put in place an internal follow-up system including post audit meetings with the audited entities to ensure that audited entities properly address the observations and recommendations as well as those made by the House of Assembly and to confirm that corrective and remedial actions are taken.

(11) The Auditor General may submit their follow-up reports to the auditee's Governing Board or Council, as appropriate, for consideration and action.

(12) Notwithstanding anything in this Law, the Attorney General of the state shall: *Power to enter or accept Plea Bargaining*

(a) (i) receive and consider a plea bargain from the defendant or his legal practitioner through the office of the Auditor General of the state, and

(ii) offer a plea bargain to a defendant charged with an offence;

(b) where the prosecution is of the view that the offer or acceptance of the plea bargain is in the interest of justice, public interest, public policy and the need to prevent the abuse of legal process, he may offer or accent the plea bargain;

(c) the prosecution and the defendant or his legal practitioner may, before the plea bargain, enter into an agreement in respect of the terms and condition of the plea bargain;

(d) the prosecution may only enter into an agreement contemplated in subsection (12) of this Section, where:

(i) with due regards to the nature of the circumstances relating to the offence,

(ii) the defendant's willingness to cooperate in the investigation or prosecution of others,

(iii) the defendant's history with respect to criminal activity,

(iv) the defendant's remorse and contrition and his willingness to assume responsibility for his action, and

(v) the defendant's willingness to make restitution or pay compensation where necessary;

(e) an agreement between the prosecution and the defendant contemplated in this Section shall be reduced to writing and shall state:

(i) that before conclusion, the defendant has been informed,

(ii) where it is the defendant who made the offer of plea, that it has been accepted,

(iii) state fully, the terms of the agreement, and any admissions made,

(iv) be signed by the Auditor General, the defendant, legal practitioner and other witnesses relevant to the matter,

(v) a copy of the agreement forwarded to the Attorney General of the state; and

(f) where a plea agreement is reached by the prosecution and the defendant, the prosecution shall inform the court that the parties have reached an agreement and the presiding judge or magistrate shall inquire from the defendant to confirm the terms of the agreement.

Minimum Qualification for a Person to be appointed as the Auditor- General.

10. A person shall not be appointed as the Auditor General unless that person:

(a) has a basic qualification of B.Sc. or Higher National Diploma (HND) in Accountancy or an accounting or related discipline;

(b) be a member of a recognized professional accounting body e.g. ICAN, ANAN and foreign professional bodies recognised by the country etc. as provided in the scheme of service;

(c) must have minimum of fifteen (15) years of post-qualification experience;

(d) registered with the Financial Reporting Council of Nigeria;

(e) be of proven professional ability and expertise; and

(f) has not been convicted of any offence involving dishonesty by a law court or found guilty of any professional misconduct involving dishonesty by any professional body established by law in Nigeria.

Tenure and Removal of the Auditor- General from Office.

11. (1) (a) The Auditor General shall have a term of five years in Office, renewable once for another five years;

(b) the Auditor General shall retire on the 10th anniversary of his appointment regardless of whether they have reached 60 years of age or 35 years of service.

(2) A person holding the Office of the Auditor General shall be removed from office by the Governor subject to an address supported by two-third majority of the House of Assembly praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct in accordance with the provisions of Section 127 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended).

(3) The House of Assembly before voting in (2) above, shall give a minimum of 21 days' notice of removal to the Auditor General and demand written explanation why he should not be removed from Office.

(4) His tenure is considered to have ended or be removed if he voluntarily retires under his own hand-writing indicating his intention to retire addressed to the Governor.

Creation of Directorates and Departments.

12. (1) (a) The Office shall consist of the Office of the Auditor-General, and Four Directorates, and two (2) units to be known as Quality Assurance & Performance Management, and Legal & Public Relations Services to function directly under the Office of the Auditor General;

(b) the Directorates shall include:

(i) Directorate of Audit Services; comprising of Field Operations and External Audit Departments,

(ii) Directorate of Forensic Audit and Investigation; which shall comprise of three (3) departments: System Audit, Forensic Audit; and Monitoring and Evaluation Departments,

(iii) Directorate of Pension and Retirement Services; the directorate shall focus on civil servants undergoing retirement under the outgoing Defined Benefit Scheme, to cease to exist when the last staff under the scheme retires from the service of the State,

(iv) Directorate of Administration and Finance; which shall comprise of two (2) departments, Administration and Procurement; and Finance and Accounts.

(2) (a) The Audit Service Board on the recommendation of the Auditor-General shall from time to time, review the administrative structure of the Office to meet the prevailing needs;

(b) any change made to the administrative structure of the Audit Office by the Auditor General shall be on interim basis until published in the State Official Gazette.

(3) The Office of the Auditor General shall have the executive authority over Human Resources and associated matters.

(4) The Office of the Auditor General shall consult with and take the report and recommendations of the Audit Service Board into consideration regarding recruitments, appointments, promotions, sanctions, discipline, remuneration, terms and conditions of employment, the structure of the Office and the applicable code of conduct and ethics.

Funding of the Office of the Auditor- General.

13. (1) There is hereby established independent funds for the Offices of the Auditor General.

(2) Not later than 90 days before the end of the financial year, the Auditor-General shall prepare and submit draft estimates of revenue and expenditures of his/her offices for the next financial year directly to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submit to the Ministry of Budget and Economic Planning.

(3) No changes shall be made to the estimates submitted by the State Auditor General to the Ministry of Budget and Economic Planning without the prior agreement of the House of Assembly.

(4) The Executive must not control or have direct access to the resources of the Office of the Auditor General.

(5) The sum appropriated for the Office of the Auditor General by the House of Assembly in each financial year shall be charged on the Consolidated Revenue Fund of the State and

paid as a first line charge in twelve equal instalments for each month of that financial year.

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

(7) (a) The Auditor-General shall discharge his fiduciary duty in terms of the funds appropriated to the Office by the House of Assembly of the State in accordance with the requirements of relevant legislation and the prescripts of existent Financial Regulations; and

(b) expenses to be paid from this subvention shall include, but not limited to:

(i) cost of training and professional development activities,

(ii) monies for travelling, transportation and subsistence required by staff engaged in conducting the official business of the Auditor-General away from their home office,

(iii) the administrative expenses of the Office of the Auditor-General, and

(iv) any capital development project or special expenditure.

(8) The Auditor-General shall have recourse to the House of Assembly for a Supplementary Appropriation where the sum appropriated for the year is not sufficient for identified audit issues required to be completed within the year.

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

(10) (a) To effectively carry out value for money audit in respect of capital expenditure, contracts and projects, the Office of the Auditor General shall be required to carry out project audit, regular monitoring and shall engage professionals for this purpose;

(b) the Office of the Auditor-General shall be entitled, therefore, to 0.8% as levy to be charged and deducted on all payments for all projects or contract awarded and executed by all the establishments and special Projects Offices of the State.

(11) Similarly, to enable the Auditor General to carry out Quality Assurance on all Audit reports submitted by External Auditors, and consolidation of same for submission of Annual Audit Report to the House of Assembly, the Auditor General shall be entitled to 5% as levy on professional fees payable to external auditors engaged as Statutory Auditors for Agencies, Commissions, Parastatals and Government Business Entities in the State.

Remuneration of the Auditor General.

14. (1) Subject to the provisions of Section 124 (1, 2 & 3) of the Constitution of the Federal Republic of Nigeria, there shall be paid to the holders of the office such remuneration and salaries as may be prescribed by a House of Assembly, but not exceeding the amount as shall have been determined by the Revenue Mobilisation Allocation and Fiscal Commission.

(2) The remuneration, salaries and allowances payable to the holders of the offices so mentioned shall be charged upon the Consolidated Revenue Fund of the State.

(3) The remuneration and salaries payable to the holders of the said offices and their conditions of service, other than

allowances, shall not be altered to their disadvantage after their appointment.

(4) (a) In addition to the normal allowances currently awarded by the Revenue Mobilisation Fiscal Allocation Commission to other cadres of the Public Service that are equal in rank or post level as that assigned to the Auditor General, the following additional allowances shall accrue to the Officer of the Office of Auditor General as well as all officers of the auditing cadre:

(i) a minimum of 50% of basic salary as hazard allowance, and

(ii) clothing allowance equal to 50% of basic salary;

(b) the allowances as stipulated in terms of 14 (4) (a) and (b) shall be in addition to any such other allowances as the House of Assembly may approve from time to time to cater for Auditors' exposure due to consistent field work

Annual Work Plan of the Auditor General

15. (1) The Auditor-General shall prepare and submit to the House of Assembly at least within ninety (90) days before the beginning of each year, a draft annual plan that:

(a) describes the Auditor-General's proposed work programme for the year; and

(b) 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 of Assembly.

(3) The Auditor General shall submit the full year performance report to the House of Assembly not later than five (5) months after the end of a financial year.

Auditor-General's Report on Government Activities.

16. (1) The Auditor General shall express an independent opinion on the results of each audit and state whether.

(a) the accounts are in conformity with the requirements of the Finance (Control and Management) Act, other Acts and Financial regulations; and of Financial Regulations;

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

(c) 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;

(d) in his opinion, the accounts reflected fairly the financial positions of the public entities;

(e) money has been expended with due regard to economy, efficiency and effectiveness;

(f) adequate financial regulations exist for accounting and financial operations in the State and that they are fully observed; and

(g) satisfactory procedures have been adopted to measure and report the effectiveness of programme, where such procedure could appropriately and reasonably be implemented.

(2) The Auditor General shall, within ninety (90) days of the receipt of the Accountant General's financial statements and

External Auditors Reports, submit his reports to the House of Assembly for the consideration of the Public Accounts Committee.

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

(4) The Auditor General may, at any time, submit to the House of Assembly a special report on any matter incidental to his powers and functions under this Law.

(5) 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 irregularities have been established and confirmed.

(6) The Auditor General shall, as a result of the audit conducted, make such enquiries and observations addressed to the Accountant General or the Accounting Officer of the entity and call for such details, vouchers, statements, documents and explanations as he deemed necessary for the performance of his duties.

(7) The Auditor General or any person authorised by him to carry out an audit shall hold exit meeting with the Accounting Officer on observations raised and the parties at the meeting shall sign as being present and having agreed with the observations or sign as being present and where he or she disagreed with the observations, state reasons.

(8) The Auditor General may make a special report to the Governor on matters that require his immediate attention and that will require Executive Action in order to effect due

process and or disciplinary proceedings to remedy the situation.

(9) The Office of the Auditor General shall put in place an internal follow-up system including post audit meetings with the audited entities to ensure that audited entities properly address the observations and recommendations as well as those made by the House of Assembly and to confirm that corrective and remedial actions are taken.

(10) The Office of the Auditor General may submit the follow-up reports to the audited entities' Governing Board or Council as appropriate, for review and follow-up on specific recommendations for corrective action.

(11) The Auditor General shall make copy of his findings available to the responsible Accounting Officer of the audited entity who shall provide his responses to the issues raised.

Auditing Standards and Code of Ethics.

17. (1) The Auditor General shall from time to time determine and implement the auditing standards, guidelines, and code of ethics specific to the audits performed by him.

(2) The auditing standards may include:

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

(b) the Auditing Standards and Code of Ethics published by the International Organisation of Supreme Audit Institutions (INTOSAI) and the International Auditing and Assurance Standards Board (IA&ASB);

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

(d) other recognised or required standards issued or accepted as current best practices by funding or donor organisations or regulatory bodies such as the Financial Reporting Council (FRC).

Responsibility for Reporting Fraud to the Auditor General.

18. (1) In the course of conducting an audit, where the staff of the Office of the Auditor General or auditors appointed by him, discover what they believed to be fraudulent or act of financial misdemeanour or corruption, they shall immediately notify the Auditor General.

(2) (a) Where the Auditor General is satisfied that sufficient evidence exists on the face of the preliminary report to warrant special investigation or forensic audit, he shall carry out detailed investigation or appoint an independent expert to do same and make a special report on his findings to the House of Assembly; and

(b) the Auditor General may send the report to the Governor to direct immediate and necessary actions in line with relevant service rules.

Special Audit and Investigation.

19. (1) The Auditor General shall have powers to carry out special audit, investigation, forensic or any other audit as he considered necessary from time to time.

(2) Upon completion of the special audit or investigation, the Auditor General shall forward a report of the audit to the House of Assembly and may copy the Governor or the Chief Judge of the State.

Statutory Audit of Boards, Parastatal and State Public Business Entities and Institutions

20. (1) The Accounting Officers of all the Boards, Parastatal and State Public Business Entities and Institutions shall engage External Auditors to be appointed in line with Section 8 (1) (i) of this Law to audit their accounts and submit their audited

financial statements to the Office of the Auditor General not later than the first quarter of the preceding year.

(2) The Accountant General of the State shall submit the financial statements of the State Government on the preceding year to the Auditor General not later than the first quarter of the present year.

(3) The Auditor General shall within sixty days from the receipt of the financial statements as provided in subsection (1) and (2) of this Section, submit his report and the audited financial statements to the House of Assembly for legislative actions.

Rendition of Returns and Establishment of Continuous Audit.

21. (1) The Office of the Auditor General shall adopt continuous audit approach in carrying out its audit in addition to conventional periodic audit to ensure accountability and transparency and to entrench good governance in the State.

(2) To give effect to subsection (1) of this Section, the respective Accounting Officers of all the Government Public Offices shall submit monthly returns of financial transactions of their Offices to the State Auditor General within fourteen (14) days after the end of each month.

(3) Subject to subsections (1) and (2) of this Section, the monthly returns shall be jointly signed by the Head of Accounts and the Permanent Secretary or Registrars applicable and shall include the following:

(a) monthly trial balance;

(b) Bank Statement(s) showing transactions for the month;

(c) monthly Bank Reconciliation Statement;

(d) monthly Summary of Revenue and Expenditures;

(e) copies of all payment vouchers for the month;

(f) copies of all revenue receipts and bank deposit slips for the month;

(g) details of obligations to contractors (payables);

(h) details of receivables;

(i) details of Property, Plant and Equipment acquired during the month;

(j) Property, Plant and Equipment schedule classified into opening balance, additions, disposal, obsolete or non-serviceable assets;

(k) report on any additional Staff employed in the service for the reporting month; and

(l) Schedule of debts and any addition during the month under consideration.

Submission of Monthly Returns by Internal Auditors.

22. (1) The Internal Audit of all the State Public Offices shall submit monthly compliance report detailing observation, response by the audited departments and resolutions or planned resolution for observed anomaly if any to the Office of the Auditor General within ten (10) days following the end of the previous month.

(2) The methodology and procedures for the continuous audit in Section 21 of this Law, shall be determined by the Office of the Auditor General.

(3) Non-compliance with subsection (1) and (2) of this Section shall be treated in line with the applicable provisions of Section 30 (2) or (3) of this Law.

Submission of Financial Statements and Annual Audit Report to the House of Assembly

23. (1) The Auditor General shall within 180 days from the end of the financial year, submit his Annual Audit Reports to the House of Assembly and the Speaker shall cause the report to be considered by the Committee on Public Accounts.

(2) The report under this Section may include any information and recommendation(s) that the Auditor General may deem fit:

(a) for effective and efficient management of public resources; and

(b) for proper keeping of records and books of accounts including transactions relating to effective utilisation of public resources.

(3) All reports issued by the Auditor General shall be considered as public documents after the report have been submitted to the House of Assembly.

(4) The Auditor General shall provide copies of his published Annual Report to;

(a) the State Government press and approved print and electronic media; and

(b) on the official website of the State Government.

(5) It is only the Auditor General, after giving due consideration to the public interest and with regards to auditor's professional obligation for confidentiality of information, determine what information (beyond the publicly available report) can be disclosed or as may be demanded by the Court of competent jurisdiction or the House of Assembly.

Consideration of the Auditor General's Report by Public Accounts Committee.

24. (1) The Public Accounts Committee shall consider and give effect to each report submitted by the Auditor General to the House of Assembly.

(2) The Committee shall make recommendations on the basis of this consideration and shall monitor their implementation as approved by the House of Assembly.

25. (1) The Auditor General or any person appointed in that behalf or a person acting on his authority shall not be personally liable for any action or omission committed in good faith in the performance of the functions or exercising the power of the Office as provided in this Law. *Protection from Litigation.*

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

(3) Pursuant to subsection (1) of this Section, no civil or criminal proceeding shall be instituted against the Auditor General on the basis of any report emanating from the performance of his duties.

26. (1) The Auditor General may, in the performance of his functions under this Law, engage the services of: *Power to Appoint Professionals or Consultants*

(a) Professionals to support and assist him in carrying out audits under this Law; and

(b) Technical experts or consultants to enhance the performance of the Office of the Auditor General.

(2) The Professional or Technical Expert appointed under subsection (1) of this Section shall be under the direct supervision of the Auditor General or Officers as he might designate.

(3) Subject to the provisions of this Section, a person is qualified for appointment as Professionals or Consultant by the Office where:

(a) he holds a valid practicing licence issued by approved professional body in Nigeria;

(b) has proven track records of performance and integrity;

(c) has registered or renewed his registration with the Office of the Auditor General; and

(d) has complied with the State Public Procurement guidelines.

Appointment of Independent Auditors.

27. (1) The accounts of the Offices of the Auditor General shall, in each financial year, be audited and reported on by an auditor appointed by the House of Assembly.

(2) Pursuant to subsection (1) of this Section, the House of Assembly shall select and appoint for a period not in excess of three (3) years an audit firm from the list of approved independent audit firms compiled by the Auditor -General.

(3) No one audit firm may be appointed beyond one term.

(4) Subject to subsection (1) of this Section, a firm is qualified for appointment as Independent Auditor to the Office of the Auditor General if such firm has not been a consultant to either of the Offices of the Auditors General for the State and Local Governments at least a period of three years prior to such appointment.

(5) 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) of this Section, financial statement of the Office of the Auditor-General.

(6) The Auditor appointed under subsection (1) of this Section shall have access to all books of accounts, vouchers and other records of the Office of the Auditor General and is entitled to any information and explanation required in relation to such records.

28. (1) Funding designated for payment to Independent or Private Auditors and appropriated by House of Assembly shall be warehoused with the Office of the Auditor General.

Payment to Professionals or Consultants

(2) Such monies shall be paid to the Independent or Private Auditor upon satisfactorily completing the assignment.

29. (1) No person shall assume Office as the Auditor General unless the person has signed the Oath or affirmation specified in Schedule I to this Law.

Affirmation and Oath of Secrecy.

(2) Every person appointed to the services of the Office of the Auditor General shall before assuming office sign the oath or affirmation of secrecy specified in Schedule II to this Law.

(3) Without prejudice to subsection (2) of this Section, all officers already in the service of the Office of the Auditor General before the enactment of this Law shall be required to sign the oath or affirmation of secrecy specified in subsection (2) of this Law to remain in the service of the Office of the Auditor General.

(4) All information at the disposal of Auditors or persons appointed by the Auditor General shall be kept confidential and shall not be disclosed unless in the interest of the public or as may be demanded by the Court of competent jurisdictions or House of Assembly.

30. (1) It shall be an offence under this Law if a person:

Offences and Penalties.

(a) without lawful justification or excuse, wilfully obstructs, hinders or resist the Auditor General or any person authorised 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 any person authorised by him;

(c) without any lawful justification, refuses or fails to give to the Auditor General or any person authorised by him, access to any property, books, records, returns or other documents, information referred to in this Law;

(d) knowingly presents to the Auditor General or any person authorised by him, a false or fabricated document or makes a false statement with intent to deceive or mislead the Auditor General or any person authorised by him.

(e) present himself as having authority under this Law without such lawful authority.

(2) A person commits an offence while, as a staff employed in the Office of the Auditor General if he:

(a) misuses any information obtained while performing his official function or exercising his official power;

(b) colludes with any Accounting Officer or internal Auditor or other public officer in the conduct of his functions;

(c) requests or accepts a bribe or any form of compensation, reward or favour for the neglect or non-performance of any duty of the staff member;

(d) fails to report to the Auditor General any evidence or suspicion of abuse of funds, assets, irregularity, fraud or theft that he may become aware of in the course of executing his duties as an auditor.

(3) (a) Any breach of the provisions under this Section shall be liable upon conviction to a fine of not less than Five

Hundred Thousand (₦500,000.00) Naira only or a term of imprisonment of not less than two (2) years, or to both fine and imprisonment;

(b) the provision under this subsection is without prejudice to the provisions of the relevant Civil Service Rules.

PART III:

STAFF AND OTHER RELATED MATTERS

Appointment of Staff.

31. (1) (a) The Audit Services Board is herewith assigned the duty of recruiting the staff required for resourcing of the Offices of the Auditors General;

(b) the responsibility for requesting the recruitment of staff and for determining the calibre of staff required to ensure the efficient performance and functioning of the Offices of the Auditors General shall reside with the Auditors General for State and for Local Governments 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.

(2) Recruitment of staff at the request of either of the Auditors General shall be concluded within the shortest possible time without compromising the calibre of staff so selected and ultimately appointed.

(3) The Audit Services Board is herewith assigned responsibility for the selection and appointment of all staff, officers and other employees required as human capital resources in the Offices of the Auditors General or the Office of the Board other than the Auditors General's.

(4) The Audit Service Board may engage in consultation with the State Civil Service Commission, such consultation shall,

however, not under any circumstances absolve the Board from the responsibility for taking the final decision on the approval and appointment of all Staff of the Auditors General's Offices and all Audit Service Board staff.

(5) The Board shall be responsible for ensuring that all vacancies are widely advertised, that all applicants shortlisted are in possession of the required minimum qualifications, that such qualifications are duly verified with the relevant accreditation body, and that the required skills and competence levels are confirmed by means of any combination of the following (i.e. interviews, examinations, case study based simulations of the work environment) so as to ensure that persons recruited to positions required by either of the Auditors General and the Board are consummately suitable for the appointment.

Promotion of Officers in the Office of the State Auditor General

32. (1) When a member of staff, as appointed by the Board, 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 member is recommended for promotion by the Auditor-General, such promotion is effected without undue delay.

Conditions of Service for Officers Other Than the Auditor General

33. The Board shall:

(a) review changes proposed by either of the Auditors General in matters of Human Resources and Office Administrative structure and provide recommendations to any of the Auditors General for consideration;

(b) determine the terms and conditions of service for officers and employees engaged in all offices in the Office of the Auditors General;

(c) be responsible for all administrative matters pertaining to staff deployed in the Auditor General's Office and the Board where such matters of administration shall include, but not be limited to, discipline, benefits, pension, gratuity and issue of gratuity upon retirement and any other conditions of service-related matters;

(4) ensure that members of the staff engaged in the service of the Board take an oath of secrecy/confidentiality as a pre-requisite for appointment to such a highly sensitive position;

(5) make certain that the Staff appointed to the Offices of the Auditors General by the Board, in addition to the provision of this Law, are privy to all rights and privileges as contained in the public service rules of the State and shall retire at the mandatory retirement age of 60 years or, upon accumulating 35 years of service, or any other period that the Constitution of the Federal Republic of Nigeria as read in conjunction with the Pensions Act and any periodic amendments thereto may stipulate.

Discipline of Staff of the Office of the Auditor General

34. Whereas it is the duty of the Board, to implement disciplinary procedures against the staff of the Auditors General's Offices, it shall be the sole responsibility of the Auditors General to request the commencement of such disciplinary processes and to articulate the circumstances and nature of breaches in discipline that shall necessitate the commencement of such a disciplinary process.

PART IV:

ESTABLISHMENT OF THE STATE AUDIT SERVICE BOARD

Establishment of th State Audit Servic Board

35. (1) There is hereby established a Board to be known as "State Audit Service Board" (referred to in this Law as (Board).

(2) The Board shall be a body corporate with perpetual succession and shall have power to sue and be sued.

Appointment of Board Members

36. The Chairperson and other members other than the ex-officio member shall be appointed by the Governor. The appointment of the Chairman and members who are non-Public Servants shall be subject to confirmation by the House of Assembly.

Composition of th State Audit Servic Board

37. The Board shall comprise of a Chairman and six other members as follows:

(a) a retired Auditor-General of the State who shall be the Chairman of the Board;

(b) the Auditors General;

(c) the Solicitor General and Permanent Secretary, Ministry of Justice or his representative who shall not be less than a GL16 legal officer;

(d) One Representative of Civil Service Commission;

(e) representative of the State Head of Service;

(f) one representative of the Civil Society.

Qualification for Membership of the Board

38. No person shall be qualified for appointment as a member of the Board if:

(a) within the preceding ten (10) years he/she has been removed as a member of any of the bodies established by Section197 of the Constitution of the Federal Republic of Nigeria 1999 or as the holder of any other office on the ground of misconduct;

(b) he has been convicted of a criminal offence by a Court of competent jurisdiction or Tribunal.

Tenure of Office for Members of Audit Service Board

39. A member of the Board shall hold office for a period of four (4) years from the date of his/her appointment and maybe reappointed for another term only.

Cessation of Offic

40. (1) The Chairman and any of the members shall cease to hold office in the event of any of the following:

(a) where he is removed by the Governor acting on an address supported by two third majority of the House praying that he be so removed for inability to discharge the functions of his Office (whether arising from infirmity of mind or body) or for misconduct; or

(b) if he resigns his membership of the Board in writing by a letter addressed to the Governor;

(c) in case of permanent incapacity or death;

(d) been convicted of an offence which involves moral turpitude.

Board's Remuneration and Allowances

41. (1) At the commencement of this Law, or upon the expiration of the tenure of members of the Board at any-time or upon a vacancy occurring in the membership of the Board, the Governor shall within thirty (30) days fill the vacancy upon confirmation by the House of Assembly where applicable.

(2) The Chairman and members of the Board shall be paid such remunerations and allowances as maybe applicable to other Boards and Commissions in Kogi State.

Appointment of Secretary to the Board

42. (1) There shall be appointed by the Board, a Secretary who shall be:

(a) a Senior Officer not below the rank of a Director as the Secretary to the Board from the Office of the State Auditor General, who, upon appointment, shall enjoy all the rights and privileges of a Permanent Secretary;

(b) assigned the role of Accounting Officer of the 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.

Powers and Functions of the Board

43. (1) The State Audit Service Board shall, on the basis of recommendations by either of the Auditors General:

(a) approve the administrative structure of the Office for the Auditors General;

(b) approve persons to offices in either of the Offices of the Auditors General;

(c) handle all matters on recruitment, promotion and discipline of members of staff of the Offices of the Auditors General;

(d) perform such other duties and functions as are necessary or expedient for the discharge of its functions under this Law.

(2) The powers of the Board detailed in subsection 1 above shall be subject to the powers of the Auditors General to establish and implement a comprehensive human resource management system and policy for managing staff development programs.

(3) The State Audit Service Board on the recommendation of the Auditors General shall advice the State Government on policy issues relating to audit matters.

Meetings of the State Audit Service Board

44. (1) The State Audit Service Board shall meet ordinarily for the transaction of business at such time and place as it may fix at least once in a quarter.

(2) A special meeting of the State Audit Service Board shall be convened upon written request of the Chairman or by a majority decision of members addressed to the Secretary of the State Audit Service Board.

(3) The Chairman shall preside at any meeting of the Board but in his absence, members may appoint one of their own to preside in a meeting.

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

(5) The quorum at a meeting shall be one-third of the total members including the Chairman.

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

(7) Except otherwise provided by this Law, the Audit Service Board shall regulate its own proceedings.

(8) The validity of any meeting shall not be affected by reason of the existence of any vacancy in the Board or any defect in the appointment of any member.

Engagement of Consultants

45. (1) The State Audit Service Board may engage, subject to the Public Procurement Act the services of such consultants and experts, as it may consider desirable for the efficient discharge of its functions.

(2) In addition to the provisions of subsection (1), the Consultants and experts shall be engaged on such terms and conditions as the Board may determine.

Funds of the Board

46. (1) There shall be established a fund for the Board and provision for the fund shall be made in the annual budget of Kogi State.

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

(a) Any sum appropriated to the Board by the State house of assembly in each financial year;

(b) all monies raised for the purposes of the Board by way of gifts, grants-in-aid;

(c) take off grant; and

(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 subsection (1) of this Section and such shall include;

(a) the cost of administration;

(b) the payment of fees, other remunerations or allowances payable to members of the Board; and

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

Declaration of Interest on Matters before the Board

47. (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 chairperson, 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 chairperson 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 unbecoming to an officer occupying a position of Public trust and such member shall have his membership revoked with immediate effect and may face criminal prosecution.

Appointment of Committees by the Board

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

(2) The Chairperson of a committee as 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 shall enable the committee to fulfil its duties, provided that this does not constitute a violation of the terms of reference under which the Board established such committee.

Submission of Statement of Accounts and Annual Report

49. (1) The Secretary, as the Accounting Officer of the Board, shall prepare the statement of accounts and a report on the performance of the Board for the financial year ended 31 December of every year and submit such accounts and report to the Auditor appointed by the House of Assembly on terms of Section 50 below, not later than three months after the end of each financial year.

Appointment of Independent Auditor for the Board

50. (1) The Public Accounts Committee of the House of Assembly shall appoint an independent Auditor to audit the accounts of the Board for each financial year.

(2) The independent Auditor appointed by the Public Accounts Committee, in terms of Section 50 (1) above, shall submit the audit report on the accounts of the Board to the State House of Assembly not later than three months after commencement of the engagement.

(3) The Auditor appointed by the Public Accounts Committee 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.

Repeal and Savings

51. (1) The Kogi State Public Audit Law, 2018 is hereby repealed.

(2) All valid appointments of staff made by Office of the Auditor General pursuant to the repealed law and any other enactments before the coming into force of this Law, shall be deem to have been validly made pursuant to this Law and the existing right, if any, to pension and gratuity is by virtue of this Section preserved.

(3) All actions, audit checks, audit queries, audit exercise, findings, opinions, special reports, engagement of consultants and surcharge made by the Auditor General or officer acting by his delegated directives before the coming into force of this Law, and the existing rights therein are by virtue of this Section preserved.

SCHEDULE I:

OATH OF OFFICE OF THE AUDITOR GENERAL

I, ... having been appointed Auditor General of Kogi State, do hereby solemnly affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria; that as the Auditor General for Kogi State, I shall discharge my duties to the best of my ability, faithfully and in accordance with the Constitution of the Federal Republic of Nigeria and the Act; that I will not allow my personal interest to influence my official conduct or my official decision, 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 favour, affection or ill-will; that I will not directly or indirectly communicate or reveal to any unauthorised person, any matter which shall be brought under my consideration or shall become known to me as the Auditor general of Kogi State, except as may be required for the due discharge of my duties as the Auditor General for the State; that I will devote myself to the service of Kogi State. So help me God

Signature: .....

Date: .....

SCHEDULE II:

OATH OF OFFICE FOR MEMBERS OF STAFF OF THE OFFICE OF THE KOGI STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS KOGI STATE

I, ... do hereby solemnly affirm that I will be faithful and bear true allegiance to the Kogi State government 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 Kogi State Public Audit Law; So help me God.

Signature: .....

Date: .....

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

IBRAHIM ISA-AMOKA

CLERK OF THE HOUSE

RT. HON. (PRINCE) MATTHEW KOLAWOLE

SPEAKER

I assent this 11th day of Nov. 2021.

ALHAJI YAHAYA BELLO

GOVERNOR OF KOGI STATE.

Date: 11/11/2021

SCHEDULE TO THE KOGI STATE PUBLIC AUDIT (REPEAL AND RE-ENACTMENT) LAW, 2021

(1) *Short Title of the Bill*	(2) *Long Title of the Bill*	(3) *Summary of Contents of the Bill*	(4) *Date passed by the House*
The Kogi State Public Audit (Repeal and Re-enactment) Bill, 2021	A Bill for a Law repealing and re-enacting the Kogi State Public Audit Law, 2018 and other Matters Connected Therewith, 2021	The Bill repeals and re-enacts the Public Audit Law of 2018 establishing the Office of the Kogi State Auditor General, appointment of the Auditor General and the Audit Board.	June 29th, 2021

I certify that this a true copy of the Bill passed by the Kogi State House of Assembly.

Signature of the Clerk of the House
Alhaji Ibrahim Isa-Amoka

Signature of the Speaker
Rt. Hon. (Prince) Matthew Kolawole

11/11/2021

Signature of Governor of Kogi State,
Alhaji Yahaya Bello