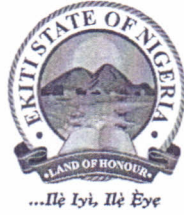


EKITI STATE OF NIGERIA

EKITI STATE

AUDIT LAW

2014



EKITI STATE OF NIGERIA

AUDIT LAW, 2014

NO 11 OF 2014

ARRANGEMENT OF SECTIONS.

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- (a) he is of questionable integrity;
- (b) within the preceding ten (10) years he has been removed as a member of any of the bodies established by Section 197 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) or as the holder of any other office on the ground of misconduct;
- (c) he has been convicted of a criminal offence by a Court of competent jurisdiction or tribunal.

(2) Any person employed in the Public Service of the Federation or of a State shall not be disqualified for appointment as a Chairman or member of the Commission provided that where such person has been duly appointed, he shall on his appointment be deemed to have resigned or retired from his former office as from the date of his appointment.

Tenure of Office

4. A member of the Commission shall hold office for a period of four (4) years from the date of his appointment and may be re-appointed for another term only, subject to further confirmation by the House of Assembly.

Cessation of Office

5. (1) The Chairman and any of the members shall cease to hold office where:

- (a) 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) he resigns his membership of the Commission in writing by a letter addressed to the Governor; or
- (c) he is permanently incapacitated or dies; or
- (d) he is convicted of an offence which involves moral turpitude; or
- (e) he is involved in any act that may be considered inimical to the interest of the Office or the State; or
- (f) he becomes bankrupt or made a compromise with his creditors

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

Filling of
Vacancy

7(1) The Chairman and members of the Commission shall be paid such remunerations and allowances as may be applicable to other Commissions

Remuneration
and
Allowances.

8 (1) There shall be appointed by the Commission, A secretary who shall be:

Secretary to
the
Commission.

(a) a Senior Officer not below the rank of a Director in the State/Local Government Audit Service who on appointment shall enjoy all the rights and privileges of a Permanent Secretary;

(b) the accounting officer of the Commission

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

(3) Subject to the general direction of the Commission, the Secretary shall be responsible for the day to day administration of the Commission and for the keeping of books and proper records of proceedings of the Commission

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

9. (1) The Commission shall appoint persons to hold or act in such other offices as may constitute the Directorates and Units of the Office

Powers and
Functions of
the
Commission.

(2) The Commission shall have power to:

(a) formulate and implement guidelines;

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

(c) advise the State Government on policy issues relating to audit matters;

(d) advise the Governor on the need to provide welfare for Office Staff;

(e) implement ethics and code of conduct for auditors employed in the office;

- (f) implement, Government Policies on audit matters;
- (g) promote, transfer and confirm appointments of persons employed by the Commission; and
- (h) dismiss and exercise disciplinary control over such person holding or acting in such offices.

(3) Nothing in this Law shall preclude the creation of more Departments/Units holding by the Office as the need arises and the Commission in accordance with Section 9(1) make appointment into them.

(4) If the Commission thinks it expedient that any vacancy in the staff of the Office should be filled by a person holding office in any service of the State, it shall notify the appropriate Service Commission to that effect and the Commission may, by arrangement with the Service Commission concerned, cause such vacancy to be filled by way of secondment or transfer.

(5) Where any member of staff of any Service Commission is seconded under subsection (4) of this section, he shall be notified of the terms and conditions of the secondment; and the secondment shall be without prejudice to any pension rights which, despite the secondment would still accrue to him.

(6) A person seconded pursuant to subsection (4) of this Section may elect, subject to the approval of the Commission, to be transferred to the service of the Office in which case any previous service in the service concerned shall count as service for the purposes of pension subsequently payable by the Office.

(7) Any member of staff of the Office may elect to transfer or be seconded to any other service of the State and such right of transfer or secondment shall not operate to the disadvantage of the officer concerned

Power to
Co-opt

10. The Commission may co-opt person(s) who are not members of the Commission for any meeting of the Commission or its Committee and such co-opted person(s) may take part in the deliberations of the Commission or any of its Committees but shall not be entitled to vote or be counted as part of the quorum of the meeting

Meeting and
Quorum

11. (1) The meetings of the Commission shall be convened by the Chairman or any one acting in that capacity

(2) At any meeting of the Commission, the Chairman shall preside and in his absence any member of the Commission as the other members may elect from among themselves shall preside.

(3) The quorum for any meeting of the Commission shall be three (3) members including the chairman.

(4) Any matter which comes before the Commission for decision shall be decided by the vote of a simple majority of the members present, and in the event of equality of votes, the Chairman shall have a casting vote

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

12. The Commission shall have power to regulate its proceedings and may make standing orders for that purpose.

Proceeding
of the
Commission

13. (1) Any report, statement, communication, record of any meeting or proceeding which the Commission may make in the due exercise of its functions or which any member of the Commission may make in the course of performing his official duties shall be privileged

Privilege of the
Commission

(2) Subject to subsection (1) above, a report, statement, communication, record of any meeting or proceeding of the Commission may be released on the order of Court or by a Resolution of the House.

14. The Commission shall appoint such persons as may be necessary to enable it carry out its function under the provisions of this Law.

Staff of the
Commission

15. The terms and conditions of service (including remunerations, allowances benefits and pensions) of the employees of the Office shall be as applicable in other Commissions.

Conditions of
Service of
Employees

16. The Commission may make regulations relating to the conditions of service of its employees and without prejudice to the generality of the foregoing such regulations may provide for;

Staff
Regulations

- (a) the appointment, promotion and disciplinary control (including dismissal) of its employee; and
- (b) appeals by such employee against dismissal or such other disciplinary measures and until such regulations are made, any instruments relating to the conditions of service of officers in the Civil Service of the State shall be applicable, with such modifications as may be necessary to the employees.

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Pensions. **17.** (1) Notwithstanding the provisions of the Pension Reform Law 2011, service in the Commission shall be service in the Public Service for the purpose of that Law and accordingly, officers of the Commission shall in respect of their services be entitled to such pensions, gratuities and other retirement benefits as are prescribed under the State Pensions Reform Law.

(2) The period of service of any person in the Commission; shall be joined to and deemed to be continuous with the period served by that person previously or subsequently in any other pensionable service.

(3) For the purpose of the application of the provisions of the Pension Reform Law, any power exercisable under the provisions of that Law by a Commissioner or other authority of the State (not being the power to make regulations) are vested in and shall be exercisable by the Commission and not by any other person or authority.

(4) Nothing in the provisions of this Section shall prevent the appointment of a person to any office in the Commission on terms which preclude the grant of a pension or gratuity in respect of Service in the office

Fund of the Commission **18.** (1) There shall be established a fund for the Commission and provision for the fund shall be made in the annual budget of the State

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

- (a) any sum appropriated to the Commission by the House in each Financial year;
- (b) all monies raised for the purposes of the Commission 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 Commission

(3) The Commission shall defray all expenditures incurred by it from the fund referred to in subsection (1) of this Section and shall include:

- (a) the cost of administration;
- (b) the payment of salaries, fees or other remunerations or allowances and pensions and gratuities payable to members and employees of the Commission; and

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

19. (1) There is established an office to be known as the Office of the State/Local Government Auditor-General (referred to in this Law as the "Office")

Establishment of the Offices of State and Local Government Auditor-Generals.

(2) The Office shall be headed by the Auditor-Generals for State/Local Government (referred to in this Law as the "Auditor-General").

(3) Out-station Departments comprises of:

- (a) Schools
- (b) Offices of Ministries and Extra-Ministerial Development
- (c) Local Government Councils.

(4) Project Monitoring & Evaluation Department comprises of:

- (a) Project Unit.
- (b) Specialized Skill Unit.

(5) Nothing in Section 9 shall preclude the Auditor-General from re-arranging the Department as the need arises.

20. (1) The Auditor-General shall be appointed by the Governor on the recommendation of the State Civil service /Local Government Service Commission, subject to confirmation by the House of Assembly.

Appointment of Auditor General

(2) The Auditor-General shall be:

- (a) a professional Accountant with a minimum of fifteen (15) years cognate experience in Accounting and/or Auditing fields, three (3) years of which should have been spent in the Office of the State Auditor-General; and
- (b) a member of a Professional Accountancy body recognised by the Law of the Federal Republic of Nigeria.

21 (1) The Auditor-General shall be paid such remuneration and salaries as may be prescribed by the House of Assembly, but not lower than the amount as shall have been determined by the Revenue Mobilisation Fiscal Allocation Committee.

Remuneration and Allowances of the Auditor General.

(2) The remuneration and salaries of the Auditor-General shall be charge upon the Consolidated Revenue Fund of the State.

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(3) The remuneration and allowances payable to the Auditor-General and his conditions of service, shall not be altered to his disadvantage after his appointment.

Tenure of
Office of the
Auditor-
General

22. The Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years except where he is removed under the provisions of this Law

Cessation of
Office of the
Auditor-
General

23. A person holding the Office of the Auditor-General shall cease to hold office where”

- (a) 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 misconduct. Provided that the Auditor-General shall have been given at least twenty-one (21) days notice in writing to defend himself on the floor of the House;
- (b) he resigns or retires;
- (c) he is permanently incapacitated or dies.

Vacancy in
the Office of
Auditor-
General

24. (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 in acting capacity.

(2) A person appointed in line with subsection (1) above shall possess the qualifications spelt out in Section 21 of this Law.

(3) No person shall act in the Office of the Auditor-General for a period exceeding six (6) months except by Resolution of the House

Functions
of the
Auditor-
General

25. (1) The Auditor-General shall ensure that:

- (a) all reasonable precautions have been taken to safeguard the collection of public monies and that the laws, directions and instructions relating to it have been duly observed and obeyed;
- (b) all monies appropriated or otherwise disbursed have been expended on and applied for the purpose for which the grants made by the Executive Council of the State and the State House of Assembly were intended, and that the expenditure conforms to the authority which governs it;

- (c) adequate audit regulations exist for Accounting and Financial operations in the State and that they are duly observed;
- (d) monies have been expended with efficiency and effectiveness and due regard to the Financial Regulations;
- (e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented;
- (f) the attention of the appropriate authorities have been drawn to any irregularity observed during the examination of the account as soon as facts of such irregularities have been established and confirmed;
- (g) as a result of the audit conducted by him, all queries and observations are addressed to the Accountant-General, the Accounting Officer or any other appropriate person and call for such accounts, vouchers, statements, documents and explanations as he deems fit; and
- (h) where he deems it fit, surcharge and specify to the appropriate Head of Department or Institution, the amount due from any person upon whom he had surcharged and the reason for the surcharge and shall report the circumstances of the case to the Accounting Officer of the affected department or institutions.

(2) The Auditor-General shall, in exercising his functions under the provisions of this Law express his opinion as to whether the financial statement/accounts represent the financial information in accordance with applicable statutory provisions, stated accounting policies of government, generally accepted accounting principles and standards, and are essentially consistent with those of the preceding years.

(3) The Auditor-General or any person authorized by him to conduct periodic checks on a statutory corporation shall, in addition to the audit report, draw attention to the following:

- (a) the profitability, liquidity, stability and solvency of a Parastatal, Corporation and Educational Institution and also the performance of the shares of the Corporation in the capital market, where applicable;

- (b) any delay in the payment of the government's portion of any dividend into the consolidated Revenue Fund;
- (c) any fraud or loss and, if so, their underlying causes and persons(s) responsible for such fraud or losses;
- (d) any internal control weaknesses which were identified; the general corporate performance indicating achievement against set target and objectives; and
- (e) whether the finances of the body have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized.

(4) The Auditor-General shall evaluate the adequacy of the State's enterprises risk management strategies and policies and make recommendations for their improvement.

(5) The Auditor-General in the exercise of his responsibility shall publish the annual statutory report of the State Government electronically and manually.

Powers of
the
Auditor-
General

26. (1) The Auditor-General shall prepare an audit plan and associated budget for the approval of the House not later than three (3) months before the end the budget year.

(2) (a) The Auditor-General for the State shall audit all public accounts of the State

(b) Auditor-General for Local Governments shall audit all public account of the Local Governments

(3) The Auditor-General shall, within ninety (90) days of the receipts of the Accountant-General's financial statement and annual accounts of the State, submit his report to the House

(4) 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 the accounts referred to in subsection (2) of this Section whether kept electronically or otherwise

(5) If at any time it appears to the Auditor-General that any irregularities have occurred in the receipt, custody or expenditure of public monies or in the receipt, custody, issue, sale, transfer or delivery of any securities, stores or other Government property, or in the accounting of same, he shall immediately bring the matter to the notice of the Governor or the Accounting Officer of the affected Ministry or Agency and to any other officer he may deem fit.

- (6) The Auditor-General may:
- (a) seek the advice or opinion of the Attorney-General of the State in writing on any question or issue arising from the provisions of this Law in respect of all matters and issues, that may be necessary for the due performance and exercise of the duties and powers vested in him, and the Attorney-General shall give his opinion within fourteen (14) days;
 - (b) deploy any officer in his office to any government department, authority, commission and agency to enable the Officer carry out his duties effectively for a given period; and
 - (c) such Government Agency shall provide accommodation and other necessary facilities for the officer to perform his duties.

(7) For the purpose of discharging the functions of the office, the Auditor-General subject to the provisions of this Law, may do anything necessary and enter into any transaction necessary to ensure the proper performance of these functions; this may include:

- (a) establishing and implementing a comprehensive human resource management system and policies for managing the staff development programmes;
- (b) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit work;
- (c) engaging the services of professionals to serve on a contract basis for limited engagements, including those required as part of agreements with international organizations, provided that all audit opinions shall remain those of the Auditor-General; and
- (d) constituting or establishing any standing or ad-hoc Committee to facilitate the discharge of the functions of the Office.

(8) Nothing in subsection (2) of this Section shall be construed as authorizing the Auditor-General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by Law, however the Auditor-General shall:

- (a) provide such bodies with;
 - (i) a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors;
 - (ii) a guideline on the level of fees to be paid to external auditors; and
 - (b) comment on their annual accounts and auditor's report thereon.
- (9) The Auditor-General may:
- (a) require a public officer to give explanation or information which the Auditor-General may require in order to enable him discharge his duties; and
 - (b) without the payment of fee, cause a search to be made and extracts to be taken or copies made from any book, document or record in any public office.
- (10) The Auditor –General in the performance of his functions under this Law or any other law may disallow any item of expenditure which is contrary to Law, and surcharge:
- (a) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;
 - (b) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account; and \
 - (c) the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred.

Establish-
ment of the
position of
Deputy
Auditor -

27. (1) There is established (2) two each of the office of the State and Local Government Auditor-General to be known as Deputy Auditor-General for State and Local Government (referred to in this law as “Office”)

(2) The office shall be headed by the Deputy Auditor-Generals for State/Local Government (referred to in this law as the “Deputy Auditor-General”)

(3) The Deputy Auditor-Generals shall be of the same status as that of the Administrative Secretary in the Service.

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28. (1) The Deputy Auditor-General shall be appointed by the Governor on the recommendation of the Audit Service Commission.

Appointment
of the
Deputy
Auditor-
General

(2) The qualification for the appointment of Deputy Auditor-General shall apply as same with Section 21 (2) of this Law.

29. (1) The first Deputy Auditor-General is responsible for the administration, welfare, special units, human resources development and other assignment as may be prescribed by the Auditor-General

Function /
Roles of
Deputy
Auditor -
General

(2) The second Deputy Auditor-General is responsible for the co-ordination of the activities of Ministries, Agency and Parastatal, Commission and other duties as may be prescribed by the Auditor-General.

30. (1) The Deputy Auditor-General is wholly responsible to the Auditor General in deed and act directly without infringement to any Section of this Law.

Limitations
of the
Deputy
Auditor-
General

(2) The Auditor-General reserves the right by this Law the prerogative to recommend to Audit Service Commission for the immediate removal of any Deputy Auditor-General for insubordination or any act inimical to the achievement of corporate goal of the establishment.

31. (1) The Auditor-General shall be immuned from legal prosecution in the discharge of his duties during and after he has left office.

Community/
Independence
of the Auditor-
General

(2) (a) For the effective and practical independence of the Office of the Auditor-General, approved budget for the Office shall be released on monthly basis.

(b) The Auditor-General shall manage the Office's subvention in conformity with extant financial regulations. Expenses to be paid from this subvention shall include, but not limited to:

(i) costs of training and professional development activities;

(ii) the monies for travelling, transportation and subsistence needed by staff engaged in conducting duties of the Auditor-General;

- (iii) the administrative expenses of the Office of the Auditor-General; and
- (iv) any capital development project or special expenditure

Pension and other Allowances of the Auditor-General and his Staff

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

(2) Any pension granted by virtue of (1) above shall be charge upon the consolidated Revenue Fund of the State.

(3) Apart from the normal allowances currently enjoyed in the service, there shall be paid additional allowances as follows:-

(a) consolidated allowance to the Auditor-General and Officers in auditing cadre.

(b) hazard allowance to all staff;

(c) clothing allowance to all staff; and

(d) such other allowances as the Governor of the State may approve from time to time

(4) Members of the Office of the Auditor-General other than the Auditor-General shall in addition to the provision of this Law enjoy rights and privileges as are contained in the public service of the State and shall retire upon attaining age of 60 years or service period of 35 years or as the Constitutions of the Federal Republic of Nigeria and Pensions Act may from time to time stipulate

Audit Report

33. 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 House of Assembly reports.

Audit Standards

34.(1) The Auditor-General shall determine which auditing standards should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office of Auditor-General.

(2) The auditing standards shall include:

(a) public Sector Auditing Standards issued by the Conference of Federal and State Auditor-Generals;

(b) accounting Standards issued by the Financial Reporting Council (FRC);

- (c) the Auditing Standards and Code of Ethics published by the International Organization of Supreme Audit Institutions (INTOSAI) and the International Auditing and Assurance Standards Board (IA&ASB);
- (d) the Accounting Standards and Code of Ethics published by the International Federation of Accountants (IFAC);
- (e) international Public Sector Accounting Standards issued or accepted as current best practices by funding or donor organizations;
- (f) other recognized or required Standards issued or accepted as current best practices by funding or donor organizations.

35. (1) Within a period of three (3) months after the end of each fiscal year, the Accountant-General of the State shall present to the Auditor-General and also within three (3) months, the Accounting Officer of the Local Government council shall present to the Auditor-General for Local Governments, accounts showing the fiscal position of the State/Local Governments as at the last day of the preceding year.

Annual
Accounts

(2) Such accounts shall include:

- (a) statement No. 1 Responsibility for Financial Statement
 - (b) statement No. 2 Cash Flow Statement;
 - (c) statement No. 3 Statement of Assets and Liabilities;
 - (d) statement No. 4 Statement of Consolidated Revenue Fund;
 - (e) statement No. 5 Statement of Capital Development Fund;
 - (f) statement No. 6 Statement of Recurrent Revenue and Expenditure
 - (g) statement No. 7 Statement of Donations and Grants;
 - (h) statement No. 8 Statement of Contractual Liabilities;
 - (i) statement No. 9 Statement of Investments;
 - (j) statement No. 10 Statement of External and Internal Loans;
 - (k) notes to the Financial Statements; and
 - (l) 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) Within three (3) months after the close of each fiscal year, the Accounting Officer shall prepare and submit to the Accountant-General with copy to the Auditor-General, appropriation accounts of the monies expended under the votes for which they are responsible, showing the-

- (a) services for which the monies were voted;
- (b) sums actually expended on each service during the period of the accounts; 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) Without prejudice to Section 36 (2) above, the accounts shall be presented in line with globally accepted accounting format and standards from time to time.

Refusal to
Answer
Audit
Query

36. Without prejudice to any other provision of this Law, every person who fails or refuses to reply to an audit query or observation within the period specified in the audit query or a reasonable time thereafter shall have his emoluments and allowances withheld for so long as the person fails to reply and/or shall be liable to disciplinary action under the State Civil Service Rules.

Annual
Certificate

37(1) The Auditor-General shall within ninety (90) days of receipt of the Accountant General's Financial Statements and

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Annual Accounts of the State, submit his report to the House and the House shall cause the report to be considered by the Public Accounts Committee (referred to in this Law as “the PAC”).

and Report of
the State
Auditor-
General

(2) The Auditor-General's Report shall be published and made available to the public after its deliberation by the House of Assembly; this shall be on demand and on payment of a minimal fee.

38.(1) The PAC shall:

Review of the
Auditor
General's
Audit
Report by the
PAC

- (a) consider each report from the Auditor-General and the process may include questioning the Accounting Officer from the relevant public body, receipt of explanations from the Auditor-General and official responses from the Government;
- (b) make recommendations on the basis of the consideration and monitor their implementations;
- (c) have power to summon the accounting officers, public officials and any member of the public for questioning about the Auditor-General's findings;
- (d) hold its hearing in public but may choose to hold all or part of its hearing in private sessions;
- (e) prepare a report to the House of Assembly, which may include comments and recommendations at the end of its review of each of the Auditor-General's reports;
- (f) such reports shall be sent to the Auditor-General and all organizations reported on and shall be made available to the public on demand on payment of a minimal fee.

(2) The action of the PAC shall be governed by the standing orders of the House of Assembly.

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

Delegated
Authority

40. (1) The Accounting officers in any ministry, department and agency of the State shall establish an Audit Committee.

Establishment
and Function
of 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 annual 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.

Annual
Estimates
and
Expenditures

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

(a) a draft annual plan that:

(i) describes the Auditor-General's proposed work programme for the 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, allowances, gratuities and pensions payable to staff.

(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 to the Ministry of Economic Planning and Budget for inclusion in the State Budget for appropriation by the House.

(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 1st line charge in equal instalment every month of the year.

Improper
Retention
of Public
Funds

42. (1) Where during the course of an audit, the Auditor-General becomes aware of an improper retention or misappropriation of public money or any other activity that may constitute an offence under the Criminal Law of Ekiti State or any existing law; the

Auditor-General shall immediately report the improper retention or misappropriation of public money or other activity to the Accounting Officer or any other authority charged with that function by the State.

(2) In addition to reporting under sub-section (1) of this Section, the Auditor-General shall attach to his annual report to the House, a list containing a general description of the incidents referred to in subsection (1) and the dates on which those incidents were reported.

(3) The provisions of sub-section (1) of this Section shall apply to a staff of the Office or any auditor appointed pursuant to the provisions of this Law.

43. (1) It is an offence for any person who without lawful justification or excuse to:

Offences and
Penalties

- (a) obstruct, intimidate, harass, hinder the Auditor-General or any person authorized by him in the exercise of his duties and powers under this Law;
- (b) refuse or fail to comply with any lawful request of the Auditor-General or his representative;
- (c) fail to produce for inspection to the Auditor-General or his representative or otherwise refuse the Auditor-General or his representative access to any book, record, returns, payment voucher, revenue receipt or other documents relating or relevant to any account to be audited by the Auditor-General or his representative when so requested;
- (d) fail to keep proper books of account or proper records leading to any loss of public funds;
- (e) make a statement or give information to the Auditor-General or his representative which is false or misleading; and
- (f) suppress any information required by the Auditor-General in the performance of his functions under this Law or any other enactment.

(2) Any person who commits an offence under the provisions of this Law shall on conviction be liable:

- (a) in the case of an individual, to a fine of not less than Two Hundred and Fifty Thousand Naira (N250,000.00) or to a term of imprisonment not exceeding two (2) years or both; and

(b) in the case of body corporate or firm, to a fine of not less than Five Hundred Thousand Naira (N500,000.00).

(3) Where a body corporate or firm is convicted of an offence under this Section, every director of the company or firm shall be liable to a fine of not less than Two Hundred and Fifty Thousand Naira (N250,000.00) or to a term of imprisonment not exceeding two (2) years or both unless he proves that the offences upon which the conviction was based committed without his knowledge, consent or connivance.

Sanctions
on Staff of
Auditor -
General

44. (1) Any member of staff of the Office of the State Auditor-General who:

(a) demands or takes any bribe, gratification, 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 offence under this law and shall be liable to a fine of N100,000 or 2 years imprisonment or both.

(2) Where an Accounting Officer fails to make necessary recovery and it is proved that he fails to make reasonable efforts to recover the said loss, he shall be guilty of an offence and shall be liable to a penalty of Five Hundred Thousand Naira (N500,000.00) plus the amount of loss involved.

Regulation
of Audit
Contracts

45. (1) All private audit firms and consultant taking up consultant jobs relating to audit work must be registered with the Office of the Auditor-General and their engagement letters shall be issued by the relevant Auditor-General.

(2) 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 investigation

(d) staff audit including payment at sight;

- (e) pension audit including verification;
- (f) contracts in respect of estate/building valuation or valuation of some specialised government assets; and
- (g) assessment and evaluation of effective government information systems.

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

46.(1) Whenever the Governor or the House by Resolution so requires an inquiry into:

Special
Assignment

- (a) a matter relating to the financial affairs of the state or public property; or
- (b) a person or organization that has received financial aid from the State Government or in respect of which financial aid from the State Government is sought. The Auditor-General may where in his opinion such assignment does not interfere with his primary responsibilities report to the Governor or the House.

47. 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.

Confidentiality

48.(1) The Auditor-General shall, in respect of each financial year, appoint an independent auditor to audit and report on the financial statements, accounts and other information relating to the performance of the Office of the Auditor-General in the year. This may include awarding the contract to an international firm.

Appointment
of an
Independent
Auditor

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

(3) The Auditor so chosen shall have the same powers and perform the same duties of auditing the Office of the Auditor-General.

(4) The Auditor shall submit copies of his report to the House and the Auditor-General.

Ekiti State Audit Law, 2014, Ekiti State of Nigeria

(5) The Speaker of the House shall cause to be tabled before the House of Assembly the Auditor's report within a reasonable time.

Power to
make
Regulations

49. The Auditor-General may subject to the Regulation Approval Law of Ekiti State make regulations for carrying into effect the purposes of this Law.

Transitional
Provision

50. Subject to the provisions of this Law, officers serving in Audit offices shall at the commencement of the Law be deemed to have been appointed in accordance with this Law.

Interpreta-
tion

51. In this Law unless the context otherwise requires;

“Accountant-General” means the Accountant-General of the State.

“Accounting Officer” means any Permanent Secretary or the Head of an Extra-Ministerial Department of a Local Government Council.

“Attorney-General” means the Attorney-General and Commissioner for Justice, Ekiti State.

“Auditor-General” except otherwise stated means the Auditor-General for State and Auditor-General for Local Government established by Section 125(1) and 316(1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended)

“Commission” means the Ekiti State Audit Service Commission.

“Commissioner” means the Commissioner or any person for the time being charged with responsibility over establishment and training matters in Ekiti State.

“Executive Council” means the Ekiti State Executive Council.

“External Audit” means Independent Auditors appointed to audit reports.

“Financial Year” means the financial year of the State Government.

“Governor” means the Governor of Ekiti State.

“House” means the Ekiti State House of Assembly.

“Office” means Offices of the State and Local Government Auditor-General.

“Officers” means the holder of an office in the Public Service of Ekiti State.

“PAC” means Public Accounts Committee of the House of Assembly.

“Public Money” means and includes the public revenue of the State and any other money held in trust for any period of time by any officer alone or jointly with other person.

“Revenue” means the State/Local Governments share from the Federation Account, internally generated and any other grant and loans.

“Statutory body” means any authority established by Law.

“State” means Ekiti State Government.

52. Law may be cited as the Ekiti State Audit Law, 2014


Citation

Ekiti State Audit Law, 2014, Ekiti State of Nigeria

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



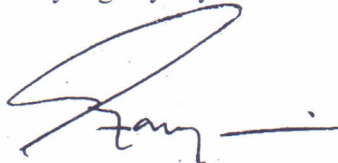
.....
MR. TOLAESAN
Clerk of the House of Assembly



.....
RT. HON. (DR) ADEWALE A. OMIRIN
Speaker of the House

Governor's Assent

I hereby signify my assent to this Bill



DR. KAYODE FAYEMI
Governor of Ekiti State

MADE AT ADO EKITI THIS 15TH DAY OF SEPTEMBER, 2014.