ZAMFARA STATE OF NIGERIA

LAW TO MAKE PROVISION FOR THE ESTABLISHMENT OF THE STATE AND LOCAL GOVERNMENT AUDITOR GENERAL FOR THE AUDIT OF THE PUBLIC ACCOUNTS OF THE STATE AND LOCAL GOVERNMENT IN ZAMFARA STATE AND FOR OTHER MATTERS CONNECTEDTHEREWITH 2021 (1442 A.H).

LAW N0. ….. 2021 (1442AH)

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LAW TO MAKE PROVISION FOR THE ESTABLISHMENT OF THE STATE AND LOCAL GOVERNMENT AUDITOR GENERAL FOR THE AUDIT OF THE PUBLIC ACCOUNTS OF THE STATE AND LOCAL GOVERNMENT IN ZAMFARA STATE AND FOR OTHER MATTERS CONNECTEDTHEREWITH 2021 (1442 A.H).

LAW NO.......2021 (1442)

Enactment The Zamfara State House of Assembly enacts as follows -

Citation and Commencement 1. This law may be cited as the STATE AND LOCAL GOVERNMENTS AUDIT LAW 2021 and shall come into force on the........... day of........... 2021 (1442AH).

Interpretation 2. In this law –

"Accounting Entry" means a posting of transactions in the accounting records either to increase or decrease an asset or expense account while simultaneously affecting 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, impress holder, collectors of revenue or other officer of the State and Local Governments whose duties involve fiduciary responsibility for public funds or assets of Zamfara State.

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

"Auditor General LG" means the Auditor General for Local Government in the state;

"Auditors General" means the state and Local Government Auditor General;

"Authority" means the Governor of the State;

"Audit" means an independent examination of accounting records, financial statements and supporting documents for the purpose of expressing an informed opinion concerning their propriety, fairness, completeness, consistency and conformity with generally accepted accounting standards and relevant legislation;

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

"Audit Query" means audit report 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, organization whose account is being audited by an Auditor;

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

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

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

"Cognate Experience" means working experience as Auditors;

"Company" means a company established under the Companies and Allied Matters Act 2020 including Banks;

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

"Executive Council" means Zamfara State Executive Council;

"Financial Statement or Financial Report" means a formal report on financial position and financial performance and the extent to which the accounting officer and subordinates have successfully fulfilled their fiduciary obligations towards the accounting organisation 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" refers to any one gender includes reference to the other gender;

"Government" means the Government of Zamfara State;

"Governor" means the Executive Government of Zamfara State;

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

"OAGS" means Office of the Auditor General of the 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 qualified 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 organisation of a Country/State in which they are qualified 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 the State; and
(b) any other money held in public trust for any period however short by any office alone or jointly with other person(s);

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

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

"Speaker" means the Speaker of the Zamfara State House of Assembly;
"State" means Zamfara State of Nigeria;

"State Assembly" Means the Zamfara 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 of Nigeria.

Establishment of the office of the State Auditor General

3. (1) Subject to the provision section 125 of the Constitution of the Federal Republic of Nigeria 1999(as amended) there is established for the State an office to be known as the Office of the State Auditor General to be headed by the State Auditor General. (hereinafter referred to as " The Auditor General").

(2) The office of the Auditor General shall be separated from other organs of Government, distinct, independent, devoid of and free from any control or superintendence by any one individual or corporate entity whatsoever.

(3) The Office of the Auditor-General shall be a body corporate with perpetual succession and common seal, may sue and be sued in its corporate name and may acquire, hold or dispose of any property, movable or immovable for the purpose of carrying out of its function under the law.

Establishment of the Local Governments Auditor General

4. (1) There is established for the Local Governments in the State an office to be known as the Office of the Auditor General for Local Governments to be headed by the Auditor General for Local Governments (hereafter referred as the "Auditor General LGs").

(2) The Office of the Auditor-General LGs shall be a body corporate with perpetual succession and common seal, may sue and be sued in its corporate name and may acquire, hold or dispose of any property, movable or immovable for the purpose of carrying out of its function under this law.

Recommendation for appointment of State Auditor General

5. (1) (a) The Auditors-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the State Assembly.

(b) The Auditors-General LGs shall be appointed by the Governor on the recommendation of the Local Government Service Commission subject to confirmation by the State Assembly

(2) In recommending person(s) for appointment as Auditors-General, the State Civil Service Commission may advertise the vacancy on the State's website, in two national newspapers, the official gazette and

procurement journal for a minimum period of six weeks before the date set for interview.

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

(4) The vacancy shall be filled by the appointment of the most qualified person with cognate experience in the service of the Office of the Auditor General.

(5) Except with the resolution of the State Assembly, no person shall act in the position of Auditor General for a period exceeding six months.

Minimum Educational Qualification for a person to be appointed State Auditor General

6. (1) A person shall not be appointed as Auditors General unless that person –

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

(b) is a member of a recognized professional accounting body such as ICAN, ANAN and foreign professional bodies recognised by the country as provided in the State Scheme of Service;

(c) has a minimum of fifteen years post-qualification experience in auditing the public sector;

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

(e) is of proven professional ability and expertise;

(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.

(2) A candidate for the position of Auditor General shall not be more than 52 years of age or have less than 8 years of service left in his career and or not more than 56 years of age or have less than 4 years of service left in his career at the time of his appointment.

Tenure of office

7. (1) The Auditors General shall remain in office until he attains the retirement tenure of office age of 60 years or has spent 35 years in service, whichever comes first.

(2) Subject to subsection (1) of this section, the Auditors General shall be appointed to serve for four year tenure and shall be eligible for re-appointment for another term of four years if he has not reached the age of retirement.

Removal from Office

8. (1) A person holding the Office of the Auditor General shall be removed from office by the Governor acting on an address supported by two-thirds majority of the State Assembly praying that he be so removed for inability to discharge the function 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 125

of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

(2) The Auditors General shall be entitled to 21 days notice of the allegations grounding the proposal for his removal and thereby be afforded the opportunity to defend himself in person or through a legal practitioner of his choice before the State Assembly conducts the vote for his removal.

(3) The Auditors General shall not be removed from office before such retiring age, save in accordance with the provisions of this Law and the Constitution of the Federal Republic of Nigeria 1999 (as amended).

(4) The Auditors General is considered to be removed if he voluntarily retires under his own hand writing indicating his intention to retire and addressed to the Governor.

Remuneration of the Auditors General

9. (1) The Auditors-Generals shall be paid such remuneration and salary as may be prescribed by the State Assembly but not exceeding the amount determined by the Revenue Mobilization Allocation and Fiscal Commission.

(2) The remuneration, salaries and allowances of the Auditors General shall be charged upon the Consolidated Revenue Fund of the State.

(3) The remuneration, salaries and allowances payable to the Auditors General and his conditions of service shall not be altered to his disadvantages after his appointment.

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

(5) Any pension granted to the retiring Auditors-General by virtue of subsection (4) above shall be charged upon the Consolidated Revenue Fund of the State.

(6) In the exercise of his functions under this constitution, the Auditor General for a State shall not be subject to the direction or control of any other authority or person.

Human Resources Management System

10. (1) The Auditors General shall establish and implement comprehensive human resource management systems and policies for managing staff development programmes.

(2) The responsibility for determining the caliber of staff required to ensure the efficient performance and functioning of the Office of the Auditors-General shall reside with the incumbent Auditor-General who shall further be responsible for aligning cost associated with such

recruitment of staff with the funds allocated for remuneration in terms of the vote.

(3) The Auditors General 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 (interviews, examinations, case study based simulations of the work environment and/or other means of assessment) so as to ensure that persons recruited to positions required by the Auditors-General are consummately suitable for the appointment.

(4) When a member of staff, as appointed by the Auditors-General, becomes eligible for promotion on the basis of time served and having met all additional qualification criteria, the Auditors-General shall recommend to the State Civil Service such member of staff for promotion.

(5) It shall be the responsibility of the State Civil Service to ensure that, once a staff is recommended for promotion by the Auditors-General, such promotion shall be effected without undue delay.

(6) It shall be the sole responsibility of the Auditors-General to request the commencement of staff disciplinary processes and to articulate the circumstances and nature of breaches in discipline that shall necessitate the commencement of the process to the Board.

(7) The Auditors General shall in consultation with the State Civil Service determine in line with the guidelines issued by the Salaries and Wages Commission/Ministry of Finance (or the state level equivalent) the salaries, allowances, pensions and other conditions of service of members of staff of the office of the Auditors-General; Provided that the salaries, allowances and conditions of service are competitive enough to attract qualitative personnel for the effective discharge of the mandate of the office.

Creation of Departments and units

11. (1) The Office of the Auditor General shall consist of the Office of the Auditor General, four Departments and three units to be known as Quality Assurance & Performance Management, Legal Services, and Public Relations Services units, to function directly under the Office of the Auditor General.

(2) The Departments shall include –

(a) Department of Audit Services, which shall comprise of three Units: Parastatals Accounts, Government Account and Capital Project Account departments;

(b) Department of Forensic Audit and Investigation; which shall comprise of three units: System Audit, Forensic Audit; and Monitoring and Evaluation Units;
(c) Department of Pension and Retirement Services; which shall comprise units as may be required by the Department;
(d) Department of Finance and Administration; which shall comprise of two Units: Administration and Procurement; and Finance and Accounts.

(3) The Auditor General shall in consultation with State Head of service have the power to restructure the office and the departments as the need arises.

Departments of the office of the Auditor General LGS

12. (1) The Office of the Auditor General LGs shall have Four Departments and each department is to be headed by a director.
(2) The departments are-
(a) Administration and Finance,
(b) Statutory and Special Audit,
(c) Field Services and
(d) Pension.

(3) The Auditor General may where necessary restructure the Departments in accordance with Civil Service Rules.

Legal Adviser

13. (1) There shall be a legal Adviser to office of the Auditor General LGs.
(2) The Legal adviser shall be a State Counsel with at least seven years post call experience, to be posted by the State Attorney General.
(3) The Legal Adviser shall be answerable to the Auditor General LGs and shall handle all legal matters of the Office of the Auditor General LGs.

Powers of the Auditor General

14. (1) The Auditors General shall audit-
(a) the use of public monies, resources, or assets by a recipient or beneficiary regardless of its legal nature;
(b) collection of revenues owed to the government or public entities;
(c) the quality of the financial management and reporting of all auditable entities is done;
(d) the economy, efficiency and effectiveness of government or public enterprises operations;
(e) the performance of all auditable entities; and
(f) the implementation of policies of government and public entities.

Functions of the Auditor General

15. The Auditor General shall perform the following functions -
(1) Audit the public accounts of all offices in the State and those of State Courts and for that purpose, the State Auditor General or any person authorised by him in that behalf shall have access to all

books, records and other documents regarding all the financial transaction of those offices.

(2) 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.

(3) Audit all revenues accruing to the State and all expenditures of the State from all sources.

(4) Audit all donations, grants and loans accruable to State MDAs

(5) Undertake performance audit by confirming that the State Government and its agencies' businesses are economically, efficiently and effectively performed.

(6) Carry out forensic and special investigation into any alleged financial irregularities and/or fraud on delivery of public goods and services.

(7) Conduct audit of personnel records to ascertain compliance by relevant MDAs with rules and procedures governing recruitment, promotion, discipline and retirement.

(8) Determine the scope of such audits as he may deem necessary to safeguard public funds and assets and promote good governance.

(9) Provide Statutory Corporations, Commission, Authorities or Agencies including all business entities established by law made by the State 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) guidelines on the level of fees to be paid to the external auditors;

(iii) scheme of payment of fees agreed between MDAs and external auditors; and

(iv) Comments on their annual accounts and the external auditors report thereof and report same to the State Assembly.

(10) Carrying out any other emerging audit(s) such as Environmental Audits and others.

Duties of the Auditor General LGs

16. (1) It shall be the duty of the Auditor General LGs at every audit held by him to -

(a) Disallow any item of account which is contrary to Law or the financial memoranda or is unsupported by proper records of account; or which he considers unreasonable;

(b) Surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;

(c) Surcharge any sum which has not been duly brought into account upon the person by whom that sun, ought to have been brought into account;

(d) Surcharge the amount of any Loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred;

(e) To certify the amount due from the person upon whom he has made a surcharge; and

(f) Certify the audit of the account to any disallowance or surcharge which he may have made.

(2) No expenditure incurred by a Local Government Council shall be disallowed if it has been approved by the Council and within the spending limits approved the State Assembly.

(3) The Auditor General LGs shall have power to carry-out forensic audit, if necessary.

(4) The Auditor General LGs shall at his discretion, determine the nature and extent of the audit to be carried out and request the details, statements of account and financial statement which he considers necessary.

(5) The Auditor General LGs shall draw the attention of the appropriate authorities to any irregularity observed during the examination of the account as soon as the facts of such irregularity have been established and confirmed.

(6) The Auditors General shall as a result of the audit conducted by him issue such queries and make observation addressed to the Chairman of the Local Government, Head of statutory Board, Commission, Authority, Agency, body or department concerned and demand such statements, Documents and explanation as he deem fit.

(7) To efficiently carry out his functions under this Law, the Auditor-General is empowered to employ or engage the service of professionals such as Engineers, Geologists, and Quantity Surveyors and others for the proper monitoring and evaluation of projects.

Function of the Auditor General LGs

17. (1) In the performance of his day to day Functions under this Law, the Auditor General LGs shall –

(a) make sure queries and observations made by him as a result of Audit Report conducted by him are addressed to the Director Finance, Chairman of the local Government or ministry for Local Government and call for such accounts, vouchers, statements, documents and explanations as he deems fit;

(b) Specify for the appropriate Head of Department or institution the amount due to or from any person upon whom he had made surcharge and reason for the surcharge and the circumstances of the case to the Accountant officer of the affected department or institution.

(2) Every such query and observation to the Director Finance or any other person shall within 30 days after its receipt by that person, be returned with necessary explanations to the Auditor General.

(3) Every sum so specified by the Auditor General to be due to any other person shall be paid by hat person to the Department or Institution as the case may be within 60 days after it has been so specified.

(4) Any person aggrieved by a disallowance of surcharge made by the Auditor- General may appeal to the State Assembly Public Accounts Committee for redness and thereafter if not satisfied, to the High Court of the State not later than the expiration of the period of the 60 days prescribed.

(5) Any sum which is lawfully due under this Section shall on Civil Proceeding taken by the Accounting Officer in a Court of Competent jurisdiction be recoverable as a civil debt provided that where the person surcharged is in receipt of remuneration from the Council or any Government institution, the remuneration shall be attached to the extent of the sum Lawfully due.

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

(7) The Auditor General LGs may at anytime, revoke any surcharge made under this section.

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

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

Audit standard **18.** (1) The Auditors 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 the Auditors General.

(2) The auditing standards shall include –

(a) Public sector auditing standards issued by the conference of Federal and State Auditor General;

(b) Accounting standards issued by the Nigerian Accounting Standards Board (NASB);

(c) The Auditing Standards and code of Ethnic published by the International Organization of Supreme Audit Institutions (INTOSAI) and the International Audit and Assurance Standards Board (IAASB);

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

(e) Other recognized or required standards issued or accepted by funding or donor organization as may be required in conducting audits of their projects.

Types of Accounts to be Audited by the Auditor General LGs **19.** (1) The Public Accounts of Local Government Councils and of all offices of the Local Governments, the Local Education Authorities, the Local Government service Commission, joint Accounts Allocation Committee, the Emirate Councils, Local Government Pension Board and other offices or Departments of the Local Government Councils and shall be audited by the Auditor General LGs annually, who shall submit his report to State Assembly and for that purpose the Auditor General or any person authorized by him in that behalf shall have access to books, records, returns and other documents relating to those accounts.

(2) The financial statement and annual accounts of the Local Government Councils shall be submitted to the Auditor General by the Treasurer not later that 31^{st} March of the following financial year or such other date as may be prescribed by him.

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

Annual reports **20.** (1) The Auditor General LGs shall within 90 days of the submission of the annual accounts of the Local Governments, prepare and submit his report to the State Assembly and it shall cause the report to be considered by the public accounts committee.

(2) The Auditor General LGs shall include in his annual report –

(a) His opinion on the truth and fairness of the public accounts of the Local Governments;

(b) Such significant findings and recommendations which he consider should be brought to the notice of the State Assembly include –

(i) Any act or omission by any officer relating to the probity regularity or value for money with which public money is managed;

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

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

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

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

(4) The Auditor General LGs shall cause to lay his report before the State Assembly at the end of every second quarter of each financial year.

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

(6) The annual audit report of the Auditor General shall -

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

(b) Be made publicly available in- electronic format on internet or other convenience means.

Powers of the Auditor General

21. The Auditor General shall have power to –

(a) decide on the methodology to be adopted in respect of all audit 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 fulfillment of his responsibilities and be entitled to require and receive from members of the public 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 evidences which are deemed useful and necessary for auditing;

(f) issuing directives and circulars concerning accounts and proper auditing procedures and standards;

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

(h) Conduct periodic check of all government statutory Corporations, Commissions, Agencies, Government Business Entities, including all persons and bodies established by law of the State Assembly.

Access to Documents Computers etc

22. (1) The Auditors-General their 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 to do this the Auditors-General shall -

(i) advise the person in writing of the nature of the information and why it is needed;

(ii) state that the information is required under this law; and

(ii) reimburse the person for any reasonable costs associated with producing such information on condition that the person shall not use such information for any other purpose.

Powers to Summon any Person

23. (1) The Auditors General may, in the course of fulfilling their functions, duties or powers:

(a) summon a person as witness to give evidence either orally or in writing; and

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

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

Examination of Account In the Bank

24. (1) For the purpose of performing his functions and duties or exercising his power under this Law, the Auditors General may-

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

(b) as a pre-requisite to exercising this authority, the Auditors-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 of the High Court authorizing such examination;

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

(2) The State Auditors-General shall have the right to make copies of any record, including electronic or digital records or the like, obtained in terms of this section and shall have all such copies Notarized by a Court appointed Notary, the cost of which shall be defrayed by the Auditors-General. The officer of the bank shall append a suitable endorsement electronically or in indelible ink that at a minimum shall identify the bank from which such records were obtained and the date on which such records were obtained. The officer of the bank shall electronically initiate or under his own hand and in ink, initial each page of any records so provided.

Additional Powers

25. The Auditors-General shall have the power under this law to-

(a) at any time access any government facility, examine the records of an auditee and have extracts taken from any book(s) of account, accounting entries recorded electronically and any other form of accounts maintained that relate to money or stores and 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.

Powers to Disallow Any Items of the Expenditure

26. (1) The Auditors 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 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.

(2) Where the Auditors-General make a surcharge or disallow any expenditure, they shall specify to the appropriate Head of Department or Institution, the amount due from any person upon they have imposed a surcharge and shall state the reason for imposing such surcharge and report the results of the examination of relevant accounts, operational processes and circumstances that caused the surcharge to be imposed to the Accounting Officer of the affected Department or institution.

(3) Every sum so specified by the Auditors-General as a surcharge shall become due for payment by the person on whom such surcharge is imposed, within sixty (60) days after the date on which such surcharge was formally imposed.

(4) Any such sum as may become payable under this section and which remains outstanding beyond the prescribed period of 60 days shall become recoverable by the relevant Accounting Officer who may, where necessary, initiate civil proceedings and whereupon judgment is obtained in a court of competent jurisdiction shall consider any such sum recoverable as civil debt. Where such sum owed as a civil debt is recoverable from a person in receipt of a remuneration from the State Government or any Government institution, such remuneration shall be attached either in full or incrementally to the extent of the sum lawfully due.

(5) 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.

(6) The Auditors General if satisfied by new evidence, may at any time, revoke any surcharge imposed in terms of this section.

(7) 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 within 60 days from date of such directive being issued by the Auditors-General for redress and, thereafter, be afforded a further avenue of appeal to the High Court provided that such appeal is lodged to the High Court not later than 14 days after the decision of the Public Accounts Committee to uphold the directive of the Auditors General is made public.

Conference

27. (1) There shall be an exit conference between the audit team and audited entity at the conclusion of an audit exercise.

(2) The purpose of the exit conference shall be -

(a) to present audit observations to auditee entity management in conference before leaving;
(b) to allow management opportunity to provide clarification to audit observations in conference; and
(c) to isolate observations that will be reported on.

(3) The Auditors-General shall schedule post audit meeting with an audited entity within 30 days of issuing the Audit report. The post audit meetings shall hold at the office of the auditee entity to assess the entity's compliance to audit observations and recommendations. Any unresolved query or issue will be forwarded to the State Assembly for further action.

(4) Comments on audit observations by the State Assembly shall be forwarded to responsible audited entities for compliance and to the Auditors-General. A post audit meeting shall be convened by the Auditor-General to resolve such issues.

(5) The Auditors General shall forward reports of non-compliance to the directives of the State Assembly in respect of the queries of previous audits to the State Assembly.

Annual activity report of the Auditor General

28. (1) The Auditors-General shall submit an annual activity report to the State Assembly and the report is to be made available to the public through an electronic portal.

(2) The Auditors General shall establish an internal follow-up system including post audit meetings with audited entities to ensure that

audited entities properly address the observations and recommendations as well as those made by the State Assembly and to confirm that corrective and remedial actions are taken.

(3) The Auditors-General shall submit follow-up reports to the State Assembly on the implementation of audit recommendations for consideration and action.

Expand the section as follows

29. (1) In the performance of his duties under this Law, the Auditor-General shall be free from control, direction and interference of the State Assembly and the Executive, especially but not limited to the -

(a) selection of audit issues;

(b) planning, programming, conduct, reporting, and follow-up of the audits; or

(c) organisation and management of his office; and

(d) enforcement of their decisions regarding sanctions

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

(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 be free to decide the content of the audit reports and to make observations and recommendations in the audit reports, taking into consideration, as appropriate, the views of the audited entity.

Funding of the Office of the Auditor General

30. (1) Funding of the salaries and overhead of the Office of the Auditors General shall be in accordance with the provisions appropriated by the State Assembly.

(2) Any amount standing to the credit of the Office of the Auditors-General in the Annual Appropriation Law shall be paid in Essential Services list to the Auditors General and disbursed as approved by the House of Assembly.

(3) To enable the Auditors-General carry out Quality Assurance on all Audit reports submitted by External Auditors and consolidation of same for submission to the State Assembly, the Auditors-General shall be entitled to 5% on professional fees payable to external auditors as an incentive.

(4) Subject to subsection (3) of this section, any amount standing to the credit of the Office of the Auditors General shall be paid directly to the Official Bank Account of the Office of the Auditors General.

(5) (a) The Governor shall by notice published in the state official Gazette direct -

(i) All Local Governments Councils in the State to contribute 0.5% of its total revenue from the Federation Account to the office of the Auditor General LGs.

(ii) Contribution of 0.5% from the total revenue of the state government Federal Allocation to the Auditor General.

(b) The funds provided under subsection (1) of this section shall be deducted from the source and be remitted to the offices of the Auditors-General.

(6) The Auditors General shall defray from the fund established pursuant to sub-sections (1), (2), (3) (4) and (5)of this section all the amounts payable under or in pursuance of this Law, the sum representing;

(a) The running cost of the office;
(b) The cost of acquisition or renting and up keep of premises rented by or belonging to the office any other capital expenditure of the office;
(c) Statutory audit of State and Local Governments accounts by Chartered Accountants;
(d) Statutory audit of Emirate Councils;
(e) Financial and Assurance Consultancy Services;
(f) Allowance and logistics of staff on audit, inspection tour and other related of area officer;
(f) Seminars and workshops;
(g) Cost of training and professional development activities;
(h) The funds for traveling, transportation and subsistence needed by staff engaged in conducting duties of the Auditor General;
(i) Salary and allowance payable to the Auditor General and his staff; and
(j) Any capital development project or special expenditure.

Application of funds received by the Commission

31. (1) All funds received by the Auditors General shall be applied in accordance with the conditions attached to the release and shall follow the provisions contained in the State Financial Instructions.

(2) The Offices of the Auditors General shall maintained proper and appropriate system of accounts for the purpose of ensuring accountability.

Power to accept gifts

32. (1) The Offices of the Auditors General may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organisation making the gift.

(2) The Offices of the Auditors General shall not accept any gift if the conditions attached by the person or organisation offering the gift are inconsistent with the objectives and functions of their office under this Law.

Annual Estimate

33. (1) The Auditors-General shall prepare and submit to the State Assembly at least 90 days before the beginning of each year the following documents –

(a) a draft annual plan that;
(i) describes the Auditors-General proposed work programme for the incoming year,

(ii) includes the interim report for the current financial year,

(b) the estimate of revenues and expenditure for inclusion in the State budget; and

(c) the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff.

(2) The Auditors-General, after considering the comments of the State Assembly through the Public Accounts Committee of the State Assembly that considered the draft plan, may amend the plan as necessary and submit back to the State Assembly for forwarding to the Ministry of Budget and Economic Planning for inclusion in the State Budget for appropriation by the State Assembly.

(3) The State Assembly shall ensure that the Auditors-General Office is properly and sufficiently funded through budgetary allocations and oversight functions, to enable the Office to perform its statutory functions effectively.

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

(5) All funds or finances made available to the Auditors-General for the performance of his statutory responsibilities under this Law shall be controlled and applied exclusively by the Auditors-General in accordance with Extant Financial Regulations and without interference by any person or body of persons.

(6) Where the resources provided for the Auditors-General Office is insufficient to allow him to fulfill his mandate, the Auditors-General shall apply to the State Assembly for a supplement to its annual budget.

Auditor-Generals Report on Government Activities

34. (1) The Auditors General shall express an independent opinion on the results of each audit and report whether -

(a) the accounts are in conformity with the requirements of the Finance (Control and Management) Law, other Acts or laws and Financial Regulations or instruction;

(b) all funds 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 program, where such procedure could appropriately and reasonably be implemented.

(2) The Auditor General shall, within 90 days of receipt of the Accountant General's Financial Statements and External Auditors Reports submit his reports to the State Assembly.

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

(4) The Auditor-General may, at any time, submit to the State 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 have 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 authorized 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 disagreed with the observations, state reasons.

(8) The Auditor General shall make a special report to the State Assembly on matters that require immediate attention and that will require action in order to effect due process and or disciplinary proceedings to remedy the situation;

(9) The Auditors 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

35. (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 organizations or regulatory bodies such as the Financial Reporting Council (FRC).

Responsibility for reporting fraud to the Auditor General

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

(2) 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 State Assembly.

Special Audit and Investigation

37. (1) The Auditors General may 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 State Assembly and may copy the Governor.

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

38. (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 15 subsection (9) of this law, to audit their accounts and submit their Audited Financial Statement to the Office of the Auditor General not later than the first quarter of the preceding year.

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

(3) The Auditor General shall within 90 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 State Assembly for legislative actions.

Delivery of Returns and Establishment of Continuous Audit

39. (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 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 Offices shall submit monthly returns of financial transactions of their Offices to the Auditor General within seven days after the end of each month.

(3) Subject to subsection (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 receipt & bank deposit slip 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 & 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

(4) The Internal Audit of all the State 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 State Auditor General within seven days following the end of the previous month.

(5) The methodology and procedures for the continuous audit in subsection (4) of this section, shall be determined by the Office of the Auditor General.

(6) Non-compliance with subsection (2), (3) and (4) of this section shall be treated in line with the provisions of Section 24, subsection (1) of this Law.

Submission of Financial Statements and Annual Audit Report

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

(2) The report under this section may include any information and recommendation(s) that the Auditor General may deems 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 utilization 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 State Assembly.

(4) The Auditor General may provide copies of his published reports 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.

Consideration of Auditor-General's Report by Public Account Committee

41. (1) The Public Account's Committee shall consider and give effect to each report from the Auditor General which he submits to the State Assembly.

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

Protection from Litigation

42. (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.

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

(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.

Power to appoint Independent Private Auditors

43. (1) The Auditor General may, in the performance of his functions under this Law engage the service of -
- (a) Independent or Private Auditors to support and assist him in carrying out audits under this Law; and
- (b) Professionals or technical experts or consultants to enhance the performance of the Office of the Auditor General.

(2) The Independent Auditor or Professional 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 independent auditor by the Office where -
- (a) He holds a valid practicing license issued by approved professional body in Nigeria;
- (b) He has proven track records of performance and integrity;
- (c) He has registered or renewed its registration with the Officer of the Auditor General; and
- (d) He has complied with the State Public Procurement guidelines.

Payment to Independent Private Auditors

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

(2) Such payment under subsection (1) of this section shall be for the Independent or Private Auditor upon satisfactorily completing the assignment.

Affirmation and Oath of Secrecy

45. (1) No person shall assume office as the Auditor General unless the person has signed the oath or affirmation specified under schedule I to this law.

(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 under 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 section 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 demanded by the Court of competent jurisdiction.

46. (1) 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 shall have his salary and allowances withheld for so long as the erring Officer fails to reply and/or shall be liable to disciplinary action under the relevant Civil Service Rules.

(2) In such situations of refusal, the Office of the Auditors General shall have forwarded a final warning of compliance before informing the Accounting Officer and where the erring Officer is an Accounting Officer, the Office of the Auditors General shall inform the Public Accounts Committee and the Governor before suspension of payment of salaries to the erring Officer.

(3) Where such query is directed at any Government Project or Contract, the Office of the State Auditor General shall suspend such projects and further disbursement without prejudice to activating any deposited Performance Guarantee.

Establishment of Audit Alarm Committee

47. (1) In order to prevent irregular payments, the Auditors General shall establish an Audit Alarm Committee for the State.

(2) The Audit Alarm Committee shall comprise of the Auditor General, Office of the Accountant General, a nominee from the office of the Attorney General.

(3) Prepayment audit queries raised by the Internal Audit of either the Ministries, Extra Ministerial Department but overruled by the Chief Accounting Officer of the said Institutions shall be referred to the Audit Alarm Committee.

(4) The Audit Alarm Committee shall investigate any alarm raised by either the internal auditor or any other person and whether signed or anonymous.

(5) The respective Auditor Generals shall notify the Chief Executive or Accounting Officer of any alarm raised in the Ministry, Extra Ministerial Department.

(6) Where a prepayment audit alarm is raised, it shall be an offence for any officer to process any queried payment under the audit alarm system without an audit certificate issued by the Auditor General.

(7) The Auditor General shall notify the Committee of audit alarms of significant importance and serious prepayment Audit queries for which the Accounting Officer is responsible.

Appointment of the External Auditors

48. (1) There shall be appointed by the State Assembly, an external Independent Auditor, who shall audit the Auditors-General.

(2) The Independent Auditor shall be selected from the list of registered kept by the office of the State Auditor-General.

(3) The appointed Auditors shall possess the same powers and perform the same functions and duties as the Auditor General in auditing the Office of the Auditor General.

(4) The primary duty of the Independent Auditor shall be to audit the accounts, books and records maintained by the office of the Auditors-General and to submit a report to the State Assembly.

(5) The Speaker of the State Assembly shall cause to be tabled, the Auditors' report before the State Assembly within a reasonable time from submission by the Independent Auditors.

(6) The State Assembly House Standing Committee on Public Account shall determine the remuneration payable to the Auditors' which shall be charged to the operational funds of the Auditors General.

Offence

49. (1) It shall be an offence under this law if a person -

(a) without lawful justification or excuse, willfully obstructs, hinders or resists the Auditor General or any person authorized by him 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; and

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

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

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

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

(3) Any breach of the provisions under this section shall be punishable by the provisions of relevant laws and by the provisions of the civil service rules.

(4) Where during the cause of an audit, the Auditors General becomes aware of improper retention or misappropriation of public funds or any other activity that constitute an offence under the Criminal Law of the State or any existing Law, the Auditor General shall immediately report the improper retention or misappropriation of public funds or other activity to the Accounting Officer or State Attorney General for proper action.

(5) In addition to reporting under subsection (4) of this section, the Auditor General shall attach to his Annual Report to the State Assembly a list containing a general description of the incidents referred to in subsection (4) of this section and the date on which those incidents were reported.

(6) The provisions of section 4 of this section, shall apply to a staff of the office or any Auditor appointed pursuant to the provisions of this Law.

50. Any person who without lawful justification or excuse –

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

(b) Refuse or fails to comply with any lawful request of the Auditor General or his representative;

(c) Fail to produce for inspection to the Auditor General access to any book, records, returns payment vouchers, revenue receipts or other documents relating or relevant to any account to be audited by the Auditor General when so requested;

(d) Makes a statement or gives information to the Auditor General or his representative which is false or misleading, commits an offence under this Law.

Penalty

51. (1) Any person who commits an offence under section 50 of this Law shall on conviction be liable to a fine not exceeding N200,000.00 or to imprisonment for six months or both

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

Power to make Regulation

52. The Auditors General may, make regulations in respect of all matters under this law and may alter, vary or withdraw any regulations made as it may deem fit.

Repeal of Audit Laws

53. The Sokoto State Auditor Law Cap 11, 1996 (as applicable in Zamfara State) and the Zamfara State Audit Law 2021 are repealed.

SCHEDULE I:

OATH OF OFFICE OF STATE AUDITOR GENERAL

I.. having been appointed Auditor General of Zamfara State, do hereby solemnly swear/affirm that I will be faithful and bear true allegiance to the Federal Republic of Nigeria; that as the Auditor General of Zamfara 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 Law; 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 manners 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 unauthorized person, any matter which shall be brought under my consideration or shall become known to me as the Auditor General of Zamfara 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 Zamfara State.

So help me God.

Signature:..

Date:...

SCHEDULE II

OATH OF OFFICE FOR MEMBERS OF STAFF OF THE OFFICE OF THE ZAMFARA STATE AUDITOR GENERAL

I, ... do hereby solemnly swear/affirm that I will be faithful and bear allegiance to the Zamfara 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 Zamfara State Audit Law.

so help me God.

Signature:...

Date:..

This printed impression has been carefully compared by me with the Bill for A **LAW TO MAKE PROVISION FOR THE ESTABLISHMENT OF THE STATE AND LOCAL GOVERNMENT AUDITOR GENERAL FOR THE AUDIT OF THE PUBLIC ACCOUNTS OF THE STATE AND LOCAL GOVERNMENT IN ZAMFARA STATE AND FOR OTHER MATTERS CONNECTEDTHEREWITH 2021 (1442 A.H).** ***which was passed by the Zamfara State House of Assembly and found by me to be a true and correct printed copy of the said Bill.***

SHEHU SA'IDU

CLERK T O THE HOUSE

ASSENTED TO BY ME THIS.....30th.....**DAY OF**.....June.....**2021**

.....................DAY OF ....1442A.H.

....

HON. BELLO MUHAMMAD MON

(MATAWALLEN MARADUN)

GOVERNOR, ZAMFARA STATE