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A LAW TO PROVIDE FOR THE OFFICE OF THE AUDITOR-GENERAL OF THE STATE AND FOR OTHER CONNECTED PURPOSES

BE IT ENACTED by the House of Assembly of Niger State in the present House of Assembly and by the authority of same as follows:-

1. This Law may be cited as Office of the Auditor-General's Law 2015, and shall come into force on the 23rd day of April, 2015. Citation.

2. In this Law unless the context otherwise requires:-

"Accountant-General" means the Accountant-General of the State;

"Auditor-General" means Auditor-General of the State appointed under the Constitution;

"Commission" means the State Civil Service Commission;

"Commissioner" means the State Commissioner for the time being assigned with responsibility for finance;

"Constitution" means the Constitution of the Federal Republic of Nigeria, 1999;

"Financial year" means 31st December of a year;

"Financial Statement" under section 14(1) shall include: Statement of financial performance, statement of financial position, cash flow statement, statement in changes in net assets/equity and a comparison of budget and actual amounts;

"Government" means Government of Niger State;

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

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

"Public Accounts Committee" means Public Accounts Committee of the House of Assembly;

"Public Moneys" include:-

- (a) The public revenue of the state; and
- (b) Any trust or other money held in his official capacity whether temporary or otherwise by an officer either alone or jointly with any person;

"Public Service" means public service of the state or the Federation;

"State" means Niger State;

"Statutory Expenditure" has the meaning assigned to it under subsection (2) of Section 1 of the Finance Control and Management Law, 2015.

3. (1) There shall be an office for the Auditor-General to be known as the "Office of the Auditor-General for the State".
- (2) The office of the Auditor-General shall be a body corporate with perpetual subsection and a common seal and may sue and be sued in its corporate name.
- (3) The office of the Auditor-General shall consist of the person who is for the time being the Auditor-General of the State or the person for the time being acting in his place.

Establishment of the Office of the Auditor-General of the State

- Qualification.** 4. Subject to the mode of appointment of the Auditor-General as contained in the Constitution, a person to be appointed Auditor-General shall be a professional in accountancy, with a minimum of 15 years post qualification and cognate experience in audit in the public or private sector.
- Tenure.** 5. (1) The Auditor-General shall vacate his office when he attains the age of sixty years.
- (2) Where the Auditor-General elects to resign his appointment before the mandatory retirement age, he shall give three months prior notice of his intention to resign to the Governor.
- (3) Where the Auditor-General is to be removed from Office for misconduct, he shall first be served with details of the alleged misconduct and thereafter afforded opportunity to make representation in his defence within twenty one (21) days before the complaint against him is determined.
- Procedure for appointment of Auditor-General.** 6. (1) In recommending persons for appointment as Auditor-General, the State Civil service Commission shall advertise the vacancy, interview the applicants and recommend three (3) successful candidates to the Governor, one of whom shall be appointed as Auditor-General.
- (2) The Auditor-General shall be paid such salary, allowances, pension and severance pay "as determined by the Revenue Mobilization Allocation and Fiscal Commission".
- Structure of the office.** 7. (1) The Office of the Auditor-General shall consist of these and any other departments, viz:

- (a) Ministries' Audit Department;
 - (b) Project Monitoring/Evaluation Department;
 - (c) Revenue Audit Department;
 - (d) Extra-Ministerial Department;
 - (e) Finance and Administration Department;
 - (f) Annual Account/Accountant-General's Department;
 - (g) Research and Planning Department;
 - (h) Audit Information Technology Department;
 - (i) Inspectorate Department; and
 - (j) Investigation Department.
- (2) Nothing in subsection (1) of this section shall preclude the addition, abolition or merger of any of the departments established therein.
- (3) The Auditor-General may establish a special investigation department within the Office of the Auditor-General to deal with issues of fraud, and staff assigned to the department shall have specific responsibility for investigating cases of fraud, corruption and ensuring that appropriate standards for gathering of criminal and audit evidence are in place.
- (4) When in the course of carrying out a financial compliance or performance audit, staff from the Office of the Auditor-General, or auditors appointed under this Law, discover what they believe to be criminal, fraud and corruption, they shall immediately notify the Auditor-General and the head of the Special Investigations department.
- (5) The Auditor-General shall determine if the case should be assigned to the Special Investigations department for further examination.
- (6) After completing their examinations, if the officers of the Special Investigations department determine that sufficient evidence exists to warrant criminal investigation and prosecution, they shall recommend to the Auditor-General to refer the case to the Police or any other appropriate authority.

