

CHAPTER 14

AUDIT LAW

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CHAPTER I4

AUDIT LAW

A Law to make provisions for the office, powers and duties of the Auditor-General and for other matters incidental to and connected with the said office.

(27th August 1991)

1. This Law may be cited as the Audit Law

Short title

2. In this Law—

“Accountant-General means the chief accounting officer of the receipts and payments of the State Government,”

Interpretation

“Auditor-General” means Auditor-General of the State

“Commissioner” means Commissioner for the time being charged with responsibility for finance; “Government” means Government of the State

“Governor” means Governor of the State.”

“Officer” means any person in the employment of the Government;

“public accounts” includes.

(a) the public revenue of the State.

(b) any trust or other moneys held, whether temporarily or otherwise, by any officer in his official capacity either alone or jointly with any other person, whether an officer or not;

State” means Enugu State of Nigeria.

3. (1) There shall be an Audit-General for Enugu State of Nigeria appointed by the Governor or Auditor General recommendation of the Stale Civil Service Commission.

(2) A person holding the office of tire Auditor-General shall be removed from office by the Governor for misconduct or for inability to discharge the functions of his office whether arising from infirmity of mind or body or any other cause.

(3) Save as prescribed in subsection (2), the Auditor-General shall not be removed from office before the retiring age prescribed by the Pensions law

(4) The power to appoint persons to act in the office of the Auditor-General shall vest in the Governor.

Salary of
Auditor -
General

4. There shall be paid to the Auditor-General an annual salary strove grade level sixteen and such allowances

and other fringe benefits, as may be prescribed by the Governor.

Functions
of Auditor -
General

5. (1) The public accounts of the State and of all offices and courts of the State shall be audited and reported upon annually by the Auditor- General.

(2) The Auditor-General shall submit his reports to the State Executive Council.

(3) Nothing in subsection (1) 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 or bodies established by law but the Auditor-General may—

(a) provide such persons or bodies with—

(i) a list of auditors qualified to be appointed by them as external auditors and from among whom any of such persons or bodies shall appoint its external auditor and

(ii) a guideline on the level of fees to be paid to externa) auditors: and

(b) comment on their annual accounts and auditors ‘reports thereon.

Powers of
Auditor-
General

6. (l) In the exercise of his functions the Auditor-General may—

(a) call upon any officer for any explanation and information he may require in order to enable him efficiently to discharge his duties.

(b) require any officer on his behalf to conduct any inquiry, examination or audit, and such officer shall report thereon to the Auditor-General.

(c) without payment of any fee cause a search to be made in and extracts to be taken from any

book, document or record in any public office:

(d) examine on oath, declaration or affirmation (which oath, declaration or affirmation the Auditor-General is hereby empowered to administer) all persons whom he may think fit to examine respecting the receipt or issue of stores or other property of any kind whatsoever affected by the provisions of this Law and respecting all other mailers and things whatever necessary for the due performance and exercise of the duties and powers vested in him,

(e) lay before the Attorney-General a case in writing as to any question regarding the interpretation of any Law or regulation concerning the functions the Auditor-General or the discharge of his duties and the Attorney-General shall give a written opinion on such case.

(2) In the exercise of his duties the Auditor-General or any officer duly authorized thereto by him shall have access to all books, vouchers, documents, cash, stamps, records, securities, stores or other property of any kind whatsoever in the possession of any officer relating to those accounts.

(3) Any person examined in pursuance of paragraph (d) of subsection (1) who gives a false answer to any question put to him or who makes a false statement knowing or believing it to be untrue shall be deemed to be guilty of perjury and shall be liable to be prosecuted and, on conviction, to be punished accordingly.

7. (1) Within a period of six months or such longer period as the Governor may appoint after the close of each financial year, the Accountant-General shall sign and present to the Auditor-General accounts showing fully the financial position of the Government on the last day of such financial year

(2) Such accounts shall include—

(a) an abstract account of receipts and payments;

(b) a statement of assets and liabilities.

(c) statements of revenue and expenditure by sub-heads; and

(d) such other statements as the Commissioner may from time to time require.

(3) The Auditor-General shall transmit to the Commissioner copies of the accounts, signed and presented to the State Executive Council in pursuance of the provisions of subsection (2) of section 5 together with his certificate and a report upon his examination and audit of all accounts relating to public moneys, stamps, securities, stores and other Government property of any kind whatsoever.

(4) The Auditor-General may at any time transmit a special report to the Commissioner on any matter incidental to the exercise of his powers and the performance of his duties and the Commissioner shall transmit such report to the State Executive Council.

8. (1) Subject to the provisions of subsection (3) of section 5, the Auditor-General shall examine, enquire into and audit the accounts of any corporation or body established under any Law.

(2) As soon as may be after the close of each financial year every such corporation or body shall submit to the Auditor-General accounts showing fully the financial position of such corporation or body.

(3) Such account shall include—

(a) an abstract account of receipts and payment.

(b) a statement of assets and liabilities:

(c) a statement of revenue and expenditure.

(d) such other financial statements as the Auditor - General may require.

(4) The remuneration for and expenses of any examination, enquiry or audit of account performed under this section shall be such amount as may be sanctioned by the Commissioner shall be paid by the corporation or body concerned.

(5) In the exercise of his powers under this section the Auditor General shall have in relation to any such corporation or body and its members, employees and property in addition to the powers conferred upon him by any other written law the same duties, responsibilities and powers as are conferred upon him by section 6 in relation to public moneys, stamps, securities, stores or other property.

SUBSIDIARY LEGISLATION

(No subsidiary legislation)