



**A LAW TO ENACT THE ZAMFARA STATE AUDIT LAW TO PROVIDE FOR FINANCIAL AUTONOMY AND INDEPENDENCE OF THE OFFICE OF THE STATE AUDITOR GENERAL FOR OPTIMUM DELIVERY AND OTHER MATTERS RELATED THERE TO: 2021 (1442 A.H.)**

**LAW NO 2021 (1442 A.H.)**

<b>Arrangement of Sections</b>		
<b>Section</b>	<b>Description</b>	<b>Page</b>
Section 1	Citation and Commencement	3
Section 2	Interpretation	3-6
Section 3	Establishment of the Office of the Auditor General of Zamfara State	6
Section 4	Duties of the Auditor General	6-10
Section 5	Powers of the Auditor General	10-11
Section 6	Neutrality and Independence of the Auditor General	11
Section 7	Recommendation for Appointment of the Auditor General	11-12
Section 8	Minimum Educational Qualification for a person to be appointed State Auditor General	12
Section 9	Removal from office	12
Section 10	Creation of Departments and Units	13
Section 11	Financial Autonomy	13
Section 12	Pension for the State Auditor General and other Allowances	14
Section 13	Establishment and function of audit committee	14
Section 14	Funding of the office of the auditor general	15
Section 15	Auditor general report on government activities	15-17
Section 16	Auditing standards and code of ethics	17
Section 17	Annual account	17-19
Section 18	Annual estimate and expenditure	19
Section 19	Annual certificate and report of the state auditor general	19
Section 20	Responsibility for reporting fraud to the auditor general	19-20
Section 21	Special audit and investigation	20
Section 22	Statutory Audit of Boards. Parastatals and State public business entities and institutions	20
Section 23	Delivery of return and establishment of continuous audit	20-21
Section 24	Submission of financial statement and annual audit report	21-22
Section 25	Consideration of Auditor General's report by public account committee	22
Section 26	Protection form litigation	22
Section 27	Power to appoint independence private auditors	22-23
Section 28	Payment to independent private auditors	23
Section 29	Affirmation and oath of secrecy	23-24
Section 30	Offenses and penalties	24-25
Section 31	Power to make regulations	25
<b>SCHEDULE I</b>		26
<b>SCHEDULE II</b>		27
<b>GOVERNOR'S ASSENT</b>		28

**A LAW TO ENACT THE ZAMFARA STATE AUDIT LAW TO PROVIDE FOR FINANCIAL AUTONOMY AND INDEPENDENCE OF THE OFFICE OF THE STATE AUDITOR GENERAL FOR OPTIMUM DELIVERY AND OTHER MATTERS RELATED THERE TO: 2021 (1442 A.H.)**

**The Zamfara State House of Assembly enacts as follows:**

*Enactment*

1. This law may be cited as the ZAMFARA STATE AUDIT LAW and shall come into force on the..... Day of..... 2021

*Citation and Commencement*

2. In this law:-

*Interpretation*

“**Accounting Entry**” means a posting of transactions in the accounting records either to increase or decrease an asset or expense account whilst simultaneously affecting a corresponding decrease or increase to a liability or income account;

“**Accounting Officer**” means the Permanent Secretary of a Ministry of Head of Extra-Ministerial Office or any other arm of government who is in full control of, and is responsible for human, material and financial resources which are critical inputs in the management of an organization and the achievement of service delivery objectives;

“**Accounts Officers**” means any Head of Department, imprest holder, collectors of revenue or other officer of the State whose duties involve fiduciary responsibility for public funds or assets of Zamfara State.

“**Auditor General**” means the Auditor-General of Zamfara State;

“**Authority**” 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 general 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 officers in the office of the State Auditor-General who is in charge of an audit function;

**“Authorised Auditor”** means auditor given delegated power to conduct an audit on behalf of the Auditor 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 Firms 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 licenced 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 licenced 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 Zamfara 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 or an autonomous State;

3. (1) There is established in the Service of the State an office to be known as the Office of the Auditor General for Zamfara State. The office shall be headed by the State Auditor General. (2) Subject to the provisions of Section 125(1) of the Constitution of the Federal Republic of Nigeria (1999) as amended, there shall be an Auditor General for the State, hereafter referred to as “Zamfara State Auditor General”

**Establishment of  
the office of the State  
Auditor General**

4. **DUTIES OF THE STATE AUDITOR GENERAL**

- (1) All heads of Ministries, Agencies, Parastatals, Government Offices, Revenue Generating Organs of Government, all such offices to which government funding is disbursed by and on behalf of the State Government shall submit themselves to audit by the Office of the State Auditor General and in that wise shall afford every necessary cooperation to ensure effective audit in the public accounts of all funding and human resources.
- (2) The Public Accounts of the State, all offices, Courts, authorities and agencies of the State or of those carrying out functions for the benefit and on behalf of the State including Office of the Auditor General for Local Governments, all administration of public monies and assets whether disbursed directly by or for the State, or held in trust and for the benefit of the State shall be audited and reported on by the Auditor General and for that purpose, the Auditor General or any person, entity and/or consultants authorized by him shall have access to all books, records, returns and other documents relating to those accounts.
- (3) All heads of expenditure by the Government, budget estimate internally generated revenue and management of disbursements for projects and contracts to ensure project implementation and full compliance shall be audited by the Auditor General.
- (4) The records of all human resources in the employment of the Government particularly in entities enumerated in subsections (1) and (2) hereof shall be audited by the Office of the Auditor General, in determining the employee strength, the State Civil Service Commission, Office of the Head of Service, Directorate of Establishment, Training and Pension shall forward all

**Duties of the Auditor  
General**

such records as may be necessary for effective human resource audit.

- (5) The Audit 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 complied with;
  - (b). All monies appropriated or otherwise disbursed have been expended on and applied for the purpose for which the grant made by the Executive Council of the State and 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 as well as Project and Contracts implementation; and that they are duly observed;
  - (d). Monies have been expended with efficiency and effectiveness in compliance with the processes laid down in the Public Financial Management Law, Fiscal Responsibility and the Public Procurement Laws of the State;
  - (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 the Office, 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 deemed fit;
  - (h). Where appropriate, erring officers are surcharged while the Auditor General shall specify to the appropriate Head of Department or Institution, the amount due from any person upon whom the Office has directed any surcharge and the rationale for same, reporting circumstances of the case to the

Account Officer of the affected department or institutions;

- (i). An audit committee comprising of all chief executives of agencies, particularly Accounting Officers of entities enumerated in Section 4(2) is inaugurated. The Audit Committee shall hold meetings to be chaired by the Auditor General of the State quarterly in a financial year; at the beginning and close of same. Attendance at such meetings shall be mandatory for all members and unexplained absence shall be sanctioned appropriately in consonance with the Penalty Section of this law.
- (j). In conjunction with the Office of Head of Service appropriate trainings to educate Staff and serve as continuing education in auditing process shall be organized while Office of the State Auditor General shall submit Training Schedules to the Commission at the commencement of each Financial Year.
- (k). Policies in compliance with emerging trends and national legislations are formulated and circulated to entities enumerated in this Section 4 (1) and (2) for strict compliance. Infractions shall be enforced with the approval of the Head of Service and punishable according to the provisions of this Law.
- (l). Directorates in the Office of the State Auditor General are established as at when the need arises for effective implementation of tasks of audits and carrying out functions enumerated in this in this Law. At such establishment, the Commission shall be notified of some modifications in the Office of the State Auditor General.
- (m). There shall be an established communication process with other agencies including Civil Service Commission, Law Enforcement Agencies including the Commissioner of Police, Directorate of Establishment, Training and Pension and implement such sanctions, including criminal prosecution of infractions of this law provided the Committee is kept informed while the Attorney General institutes and defends any prosecution in this regards.
- (n). A Research Unit saddled with the study and adaptation of relevant legislations and International



Standards shall be put in place to ensure compliance with entities enumerated in Section 4 (1) and (2) hereof;

- (o). Audit forum meetings with stakeholders shall be held (at least twice in each financial year) with entities enumerated in Section 4(1) and (2); intimating them of activities of the office;
- (p). An online interactive portal for communications with the Office of the State Auditor General shall be put in place, maintained and upgraded regularly for publication of reports, audit reports and whistle-blowing;
- (q). That adequate financial laws and regulations exists for the guidance of accounting officer, store keepers and store accountants especially in compliance with the Fiscal Responsibility, Public Financial Management and Public Procurement Laws of the State.
- (r). Assistance is provided for agencies enumerated in this Section 4(1) and (2) in establishing their internal audit committee for the purpose of ensuring compliance within their establishment and prompt response to queries and inquiries as may be made by the Office;
- (s). Keep, audit, maintain a list and specify such pre-qualification process for the appointment of external auditors, review of their classification and disengagement process as may be appropriate;
- (t). Stipulate and review remuneration for external auditors to ensure compliance with the appropriate Public Financial Management Law, Public Procurement and Fiscal Responsibility Laws of the State. This is without prejudice to such other regulations inclusive of Tax which such External Auditors shall comply with in carrying out expert services in the State;
- (u). Every and all Assets procured for all such entities as enumerated in Section 4 (1) and (2) shall be tagged by the Office of the State Auditor General and periodic audit shall be conducted to determine depreciation, losses and destruction. Every Public Officer shall provide all such necessary assistance to the Office of the State Auditor General as may be

required to keep proper records of all government assets.

- (6) Any function which the Office of the State Auditor General is saddled with, whether under this Law or as provided for under the relevant provisions of the Constitutions of the Federal Republic Nigeria, other than certification of accounts and signing Reports, may be delegated to' such other officer to entity designed by the Office of the State Auditor General'
- (7) Nothing in this section shall be constructed 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 by 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, and
    - (ii) A guideline on the level of fees to be apid to external auditors; and
  - (b). Comment on their annual accounts and auditor's report thereon.
- (8) Without prejudice to the provisions of this Law, the House of Assembly or its Committee shall continue to retain powers and discretion exercisable in the drafting of legislations establishing any entity for the State; wherein the manner of auditing such bodies or entities shall be expressly stated in such legislation establishing them and which may empower Office of the State Auditor General with such audit responsibilities.

5.

#### **POWERS OF THE AUDITOR GENERAL**

- (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

*Powers of the  
State Auditor-  
General*

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;
- (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.

6. The State Auditor General, in exercising his power or performing his functions shall be neutral and independent and shall not be under the direction or control of any authority or persons.

*Neutrality and Independence of State Auditor General*

7. (1) The Auditor-General shall be appointed by the Governor of the State on the recommendation of the State Head of Civil Service subject to confirmation by the state Assembly.

*Recommendation For Appointment Of State Auditor General*

(2) 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.

(3) The Power to appoint a person to act as acting Auditor General for the state shall vest in the Executive Governor.

- (4) Except with the resolution of the state Assembly no person can act in the position of Auditor General for the State for a period exceeding six months.
8. (1) A person shall not be appointed as State Auditor 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) Be a member of a recognized professional accounting body Such as ICAN, ANAN and foreign professional bodies recognised by the country as provided in the scheme of service;
- (c) Must have minimum of fifteen years post-qualification experience;
- (d) Register with the Financial Reporting Council of Nigeria;
- (e) Be 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.
9. (1) A person holding the Office of the State Auditor General shall be removed from office by the Governor of the State acting on an address supported by two-third 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 1999 Constitution of the Federal Republic of Nigeria (as amended).
- (2) The Auditor General shall not be removed from office before such retiring age, save in accordance with the provisions of subsection (1) of this section, section 7(5)of this law and the Constitution of the Federal Republic of Nigeria 1999 (as amended)
- (3) The Auditor General is considered to be removed if he voluntarily retires under his own hand writing indicating his intention to retire addressed to the Governor.
- Minimum Educational Qualification for a person to be appointed State Auditor General*
- Removal from office*

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

11. **FINANCIAL AUTONOMY**

- Financial Autonomy*
- (1) For the effective and practical independence of the Office of the Auditor General, the approved budget for the Offices shall be released on monthly basis.
  - (2) Any amount standing to credit of the Office of the State Auditor General in the annual Appropriation Law shall be paid on a first line charge to the state.  
**Provided** that where there is deficit in the State Revenue, the disbursement shall be on pro rata basis subject to availability of funds.
  - (4) Expenses to be paid from this subvention shall include, but not limited to
    - (i) Cost of training and professional development activities.
    - (ii) The monies for travelling, transportation and subsistence needed by the 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.

12. **PENSION FOR THE AUDITOR GENERAL AND OTHER ALLOWANCES**

*Pension for the Auditor General And Other Allowances*

- (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) hereof shall be charged 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 allowances to the Auditor General and officers in auditing cadre.
  - (b). Hazard allowances 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 provisions of this Law enjoy rights and privileges as contained in the public service of the State.

13. **ESTABLISHMENT AND FUNCTIONS OF AUDIT COMMITTEE**

*Establishment and Functions of Audit Committee*

- (1) The Accounting Officers in any Ministry, Department and Agency of the State, particularly as enumerated in Section 4 (1) and (2) of this Law shall establish audit committees to aid their internal activates;
- (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 annually a report showing the status of the implementation of the provision 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 evincing 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 of the State.

14. (1) Funding of the salaries and overhead of the Office of the Auditor General shall be in accordance with the provisions appropriated by the State Assembly. *Funding of the Office of the Auditor General*
- (2) Any amount standing to the credit of the Office of the State Auditor-General in the annual appropriation law shall be paid in Essential Services list to the Auditor General and disbursed as approved by the State Assembly.
- (3) To enable the Auditor-General carry out Quality Assurance on all Audit reports submitted by External Auditors and consolidation of same for submission to the State Assembly, the Auditor-General shall be entitled to 5% on professional fees payable to external auditors.
- (4) Subject to subsection (3) of this section, any amount standing to the credit of the Office of the Auditor General shall be paid directly to the official Bank Account of the Office of the Auditor General.
- (5) The State Government shall provide such monthly allocation that will enable the Office of Auditor General carry out its routine and continuous audits, in order to strengthen good governance and transparency.
- (6) To effectively carryout valued for money audit in respect of capital expenditure, contract and projects, the office of the state Auditor General shall be required to carry out project audit, regular monitoring and shall be entitled to 0.6 % on all payment for all projects executed by the state.
15. (1) The Auditor General shall express an independent opinion on the results of each audit and report whether; *Auditor-Generals Report on Government Activities*
- (a) the accounts are in conformity with the requirements of the Finance (Control and Management) Act, other Acts and Financial regulations;
- (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 ninety (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 as 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 has 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 Auditor General shall make copy of his findings available to the responsible Accounting Officer of the audited entity who shall provide his responses to the issues raised.
16. (1) The State 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. *Auditing Standards and Code of Ethics*
- (2) The auditing standards may include;
- (a) Public Sector Auditing Standards issued 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 finding or donor organizations or regulatory bodies such as the Financial Reporting Council (FRC).
  - (e) International Public Sector Accounting Standards (IPSAS);
17. **ANNUAL ACCOUNTS**
- (1) Within a period of Ninety (90) days after the end of each financial year, the Auditor General shall receive from the Account General, accounts showing the fiscal position of the State as at the last day of the preceding year. *Annual Accounts*
- i. Such accounts which must be regularly reviewed in compliance with International Public Sector Accounting Standards (IPSAS) specifications shall include:
    - (a). Statutory Financial Statements;

- (b). Performance Report
    - (c). Statistical Report
  - ii. Cash Basic General Purpose/Statutory Financial Statement including:
    - (a). Cash Flow Statement,
    - (b). Statement of Assets and Liabilities,
    - (c). Statement of Consolidated Revenue Fund,
    - (d). Statement of Capital Development Fund.
    - (e). Notes to the Accounts, and
    - (f). Supplementary Notes.
  - iii. Cash Basic GP Performance Reports including:
    - (a). Revenue Performance
    - (b). Recurrent Expenditure Performance Reports
    - (c). Capital Expenditure Performance Report
    - (d). Periodic Bank Reconciliation Statements, and
    - (e). Monthly Cash Advances Report.
  - iv. Cash Basic GP Statistical Reports including:
    - (a). Functional Report;
    - (b). Programme Report; and
    - (c). Geo Location Report
  - v. Accrual Basic GP Statutory Financial Statements including:
    - (a). Consolidated Statement of Financial Performance (Income & Expenditure)
    - (b). Consolidated Statement of Financial Position (Balance Sheet),
    - (c). Statement of Consolidated Statement of Cash Flow,
    - (d). Statement of Changes in Net assets/Equity,
    - (e). Notes to the Accounts, and
    - (f). Basis Supplementary Notes
  - vi. Accrual Basis GP Performance Reports including:
    - (a). Revenue Performance Report:
    - (b). Recurrent Expenditure Performance Report;
    - (c). Capital Expenditure Performance Report;
    - (d). Periodic Bank Reconciliation Statements, and
    - (e). Monthly Cash Advances Report.
  - vii. Accrual Basis GP Statistical Reports including:
    - (a). Functional Report;
    - (b). Programme Report; and
    - (c). Geo Location Report.
- (2) Other Statements that may be required by Auditing Standards, Practices or Statutes from time to time.
  - (a). The Notes to the financial statements shall provide information about the basis of preparation of 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.
- (3) Within Ninety (90) days after the close of each financial 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 information and be in such form as the Auditor General may direct; and the statement as well as the appropriate accounts shall be signed by the Accounting Officer. Any such unspent funds shall be accounted for and remitted appropriately back to the Treasury of the State.

**18. ANNUAL ESTIMATE AND EXPENDITURE**

The Auditor General shall prepare and submit to the Executive at least Ninety (90) days before the beginning of each year the estimates of revenues and expenditure of his office for inclusion in the State Budget.

*Annual Estimate and Expenditure*

**19. ANNUAL CERTIFICATE AND REPORT OF THE OFFICE OF THE STATE AUDITOR GENERAL**

(1) The Auditor General shall within Ninety (90) days of receipts of the Accountant General's Financial Statements and Annual Accounts of the State, submit Report to the House which shall cause the report to be considered by the Public Accounts Committee.

*Annual Certificate and Report of the Office of the State Auditor General*

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

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

*Responsibility for Reporting fraud To the State 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.

21. (1) The Auditor General may carry out special audit, investigation, forensic or any other audit as he considered necessary from time to time. *Special Audit and Investigation*
- (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.
22. (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 4 paragraph (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. *Statutory Audit of Boards, Parastatals And State Public Business Entities and Institutions*
- (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.
23. (1) The Office of the Auditor General shall adopt continuous audit approach in carrying out its audit addition to conventional periodic audit to ensure accountability and transparency to entrench good governance in the State. *Delivery of Returns and Establishment of Continuous Audit*
- (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.

- (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  
Monthly returns  
by Internal  
Auditors*

- 24. (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 deem fit;
  - a) For effective and efficient management of public resources; and

*Submission of  
Financial  
Statements and  
Annual Audit  
Report*

- b) For proper keeping of records and books of accounts including transactions relating to effective utilisation of public resources.
  - (3) All reports issued by the Auditor General shall be considered as public documents after the report have been submitted to the 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.
    - b) On the official website of the State Government.
  - (5) It is only the State 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.
  
- 25. (1) The Public Account's Committee shall consider and give effect to each report from the Auditor General which he submit to the State Assembly. *Consideration of Auditor-General's Report by Public Account Committee*
- (2) The Committee shall make recommendations on the basis of this consideration and shall monitor their implementation as approved by the State Assembly.
  
- 26. (1) The Auditor General or any person appointed in that behalf or a person acting on his authority, shall not be personally liable for any action or omission committed in good faith in the performance of the functions or exercising the power of the Office as provided in this law; *Protection from Litigation*
- (2) All reports of the Auditor General submitted to the 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.
  
- 27. (1) The Auditor General may, in the performance of his functions under the Law engage the service of: *Power to appoint Independent Private Auditors*
  - a) Independent or Private Auditors to support and assist him in carrying out audits under this Law.

- 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 licence issued by approved professional body in Nigeria.
    - b) Has proven track records of performance and integrity
    - c) Has registered or renewed its registration with the Officer of the Auditor General
    - d) Has complied with the State Public Procurement guidelines.
  
- 28. (1) Funding designated for payment to Independent or Private Auditors and appropriated by House of Assembly shall be warehoused with the Office of the Auditor General. *Payment to Independent Private Auditors*
- (2) Such payment under subsection (1) of this section shall be the Independent or Private Auditor upon satisfactorily completing the assignment.
  
- 29. (1) No person shall assume office as the Auditor General unless the person has signed the oath or affirmation specified in schedule I to this law. *Affirmation and Oath of Secrecy*
- (2) Every person appointed to the services of the Office of the Auditor General shall before assuming office sign the oath or affirmation of secrecy specified in schedule II to this law.
- (3) Without prejudice to subsection (2) above, all officers already in the service of the Officer of the State 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 in the

interest of the public or as may be demanded by the Court of competent jurisdiction.

30. (1) It shall be an offence under this law if a person:-
- a) without lawful justification or excuse, willfully obstructs, hinders or resist 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) colludes 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 Auditor 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

*Offense and Penalties*



Accounting Officer or any other authority charged with that function by the State.

- (5) In addition to reporting under subsection (4) of this section, the Auditor 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 of any Auditor Appointed pursuant to the provisions of this Law.
31. The Auditor General may, subject to regulations and approved laws of the State make Regulations for carrying into effect, the purposes of this Law. *Power to make Regulation*

**SCHEDULE I:**

**OATH OF OFFICE OF 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**

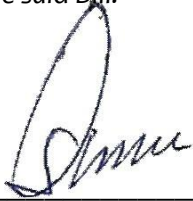
I, ..... do hereby solemnly swear/affirm that I will be faithful and bear allegiance to the Zamfara State Government of Nigeria; and that I will discharge my duties and perform my functions honestly to the best of my ability and faithfully in accordance with the Constitution of the Federal Republic of Nigeria and the Zamfara State Audit Law;

So help me God.

Signature:.....

Date:.....

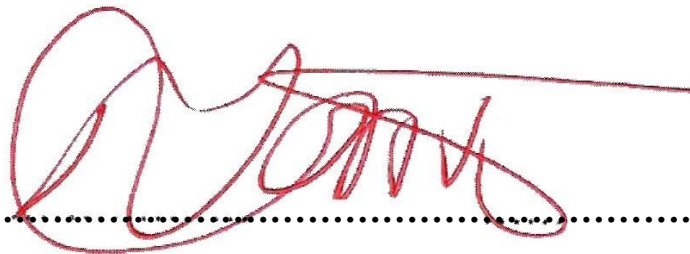
This printed impression has been carefully compared by me with the Bill for **A LAW TO PROVIDE FOR THE ZAMFARA STATE AUDIT AND FOR OTHER MATTERS CONNECTED THEREWITH 2021 (1442 A.H)** which was passed by the Zamfara State House of Assembly and found by me to be a true and correct printed copy of the said Bill.



---

**SHEHU SA'IDU**  
**CLERK TO THE HOUSE**

ASSENTED TO BY ME THIS <sup>26<sup>th</sup></sup>.....DAY OF <sup>Jan'</sup>.....2021  
.....DAY OF.....1442A.H



---

**HON. BELLO MUHAMMAD MON**  
(*MATAWALLEN MARADUN*)  
GOVERNOR, ZAMFARA STATE