

A BILL
FOR

A LAW TO REPEAL THE DELTA STATE AUDIT LAW 2018 AND ENACT THE DELTA STATE AUDIT LAW, 2021 FOR THE AUDIT OF PUBLIC ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND AGENCIES (MDAS) AND LOCAL GOVERNMENTS AND FOR RELATED MATTERS.

(_____)

Date of Commencement

BE IT ENACTED by the Delta State House of Assembly as follows:

1. This Law may be cited as the Delta State Audit Law, 2021

Short Title and

2. In this Law, unless the context otherwise provides:

Interpretation.

"*Accountant-General*" means the Chief Accounting Officer of the receipts and payments of the Government;

"*Accounting Officer*" means any Permanent Secretary or Head of the Extra-Ministerial Department;

"*Agency*" means a Governmental or other institution acting on behalf of the Government of Delta State;

"*Appropriate Authority*" means a person or body vested with the management and control of any government institution or establishment;

"*Attorney-General*" means the Attorney-General and Commissioner for Justice of Delta State;

"*Audit Service Committee*" means the Committee to review decisions of the Auditor-General on Human Resources matters including appointments, discipline and promotion of staff of the Auditor-General's Office and the allowances, remuneration and tenure of the Audit Alarm Committee members;

"*Auditor-General*" means either the Auditor-General of the State or the Local Governments as appropriate. In the context of the State, it refers to the appointment under Section 3 and for the Local Governments, the appointment under Section 15 of this Law;

"*Committee*" means the Public Accounts Committee and the Audit Alarm Committee where applicable under this Law.

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

"*Erring Officer*" means any employee of Government whether under the State Civil Service or Local Government Service or any other Staff of an organ of government as provided under Section 7(1) and (2) of this Law alleged to have breached any provision of this Law;

"*Executive Council*" means the Delta State Executive Council;

"*External Auditors*" means Independent Auditors appointed to audit MDAs;

"*Financial Year*" means the fiscal or financial year of the Government;

"*Funds*" means first line charge when approved in the budget and charged to the Consolidated Revenue Fund of the State;

"*Government*" means Delta State Government;

"*Governor*" means the Governor of Delta State;

"*HOS*" means the Head of Service of the State;

"*House*" means the Delta State House of Assembly;

"*IPSAS*" means International Public Sector Accounting Standards;

"*MDAs*" means Ministries, Departments and Agencies;

"*OSAG*" means the Office of the State Auditor-General of Delta State;

"*Parastatal*" means Public Enterprises and Agencies (both profit and non-profit making);

"*RMAFC*" means Revenue Mobilisation Allocation and Fiscal Commission;

"*State*" means Delta State of Nigeria;

"*Statutory Bodies*" refers to Government entities established by law or legislation.

3. (1) Pursuant to the provisions of Sections 124, 125 and 126 of the Constitution of the Federal Republic of Nigeria, 1999 (as altered), there is hereby established an Office to be known as the Office of the State Auditor-General.

Establishment of the Office of the State Auditor-General/
Qualification of the Auditor-General.

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

(3) The Office shall be headed by the Auditor-General of the State.

(4) The Auditor-General shall be appointed by the Governor on the recommendation of the Civil Service Commission, subject to confirmation by the House.

(5) Subject to the provisions of the Constitution, a person shall be qualified to be appointed as the Auditor-General if the person is:

(a) a holder of a first degree (BSc or HND) in Accounting or Finance-based discipline;

(b) a professional Accountant with a minimum of fifteen (15) years post qualification and cognate experience in Accounting and/or Auditing-Fields, ten (10) years of which must have been spent in auditing the public sector; and

(c) a member of a nationally recognized professional body of Accountants.

(6) (a) Where the applicant is from the Public Service he shall have at least Four years to serve before he/she is due for retirement.

(b) Where the applicant is not from the Public Service, he shall not be less than 52 years old or more than 56 years old at the date of appointment.

(7) Where the post of the Auditor-General is vacant, the vacancy shall be filled by the appointment of the most qualified person with cognate experience in the Office of the Auditor General or in the Public Service of the State or in the private sector.

(8) The post of the Auditor General where vacant shall be advertised and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of three(3) most qualified candidates shall be shortlisted and sent to the Governor for appointment.

Remuneration and Allowances of the Auditor-General.

4.(1) The Auditor-General shall be paid such remuneration, salaries and allowances as determined by the Revenue Mobilisation Allocation and Fiscal Commission.

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

(b) In addition to the current remuneration and allowances of the Auditor-General as contained in this Section, the following additional allowances shall be added to the Office of the State Auditor-General and Auditor-General for Local Government and shall apply to the Auditors-General as well as all officers of the Auditing Cadre:

(i) 50% of basic salary as consolidated allowance;

(ii) A minimum of 25% of basic salary as hazard allowance; and

(iii) Clothing allowance equal to 25% of basic salary.

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

(4) The Auditor-General of the State and Auditor-General of Local Governments shall not later than three (3) months before the close of each Financial Year submit a budget comprising proposed income, revenue and expenditure for their Offices for the following financial year to the House through the Committee which funds shall be charged to the Consolidated Revenue Fund of the State and disbursed in equal monthly instalments.

(5) The Office of the Auditor-General shall have reasonable human, material and financial resources to perform their statutory responsibilities and the Executive shall not control or direct access to these resources.

Appointment and Tenure of the Auditor-General.

5.(1) The Auditor-General shall be appointed to serve for four (4) years and may be re-appointed to serve for another four (4) years where he has not reached the retirement age of sixty (60) years or served for thirty-five (35) years.

(2) (a) The Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years or has spent thirty-five (35) years in service; whichever comes first, except where he is removed under the provisions of this Law.

(b) Any Auditor-General who attains the age of 60 years or 35 years of service during the tenure of his Office shall retire immediately.

- (3) The Auditor-General shall not be removed from Office, without valid reason before attaining the mandatory age of retirement in accordance with the provisions of Section 127 of the Constitution of the Federal Republic of Nigeria, 1999 as altered.
- (4) A Person holding the Office of the Auditor-General shall cease to hold Office where:
- (a) he is removed by the Governor acting on an address supported by two-third majority of the House praying that he be so removed for inability to discharge the functions of the Office (whether arising from infirmity of mind or body) or for misconduct; Provided that the Auditor-General shall have been given at least Twenty-one (21) days' Notice in writing to defend himself on the floor of the House;
 - (b) he resigns or retires according to the provisions of this Section. Where he resigns, a formal written correspondence shall be addressed to the Governor informing him of that decision and a copy submitted to the Audit Service Committee; and
 - (c) he is permanently incapacitated/dies.
- (5) (a) where he is due for retirement, a written notice shall be addressed to the Governor and copied to the Head of Service and the Civil Service Commission at least 6 months before the due retirement date; and
- (b) where the removal of an Auditor-General is pursuant to Sub section 4(a) of this Section, the Governor shall in writing, notify the House, giving particulars of the misconduct levied against the Auditor-General with a view to giving him an opportunity to defence to the allegation before the House.
- (6) In the exercise of his function under this Law, the Auditor-General and any other staff or authorized Auditor shall be exempted from legal action or prosecution before a Court of Law for carrying out a duty or exercising a power under this Law, in so far as the execution of such duty or the exercise of such power emanated from an approved audit engagement and carried out in good faith. The immunity shall apply to the entire tenure of active service under this Law.
- (7) In the case of an indictment leading to removal and based on financial impropriety or fraud, the House shall also refer to the Office of the Attorney-General and Commissioner for Justice of the State for necessary prosecution without prejudice to necessary surcharges, forfeiture of benefits and/or deductions.

Vacancy in
the Office
of the
Auditor-
General.

6.(1) In the event of the absence or incapacitation of the Auditor-General or where the Office of the Auditor-General is vacant, the Governor shall, on the recommendation of the State Civil Service Commission appoint a person to perform the duties of the Auditor-General temporarily; Provided that the State Civil Service Commission shall at all times ensure that the Office of the Auditor-General is not vacant while putting in place process for such appointment as soon as vacancy exists.

(2) A Person appointed pursuant to sub-section (1) of this Section shall possess the qualifications in accordance with the provisions of Section 3 (5) of this Law.

(3) No Person shall act in the Office of the Auditor-General for period exceeding Six (6) months except by a resolution of the House.

Duties of
the Auditor-
General.

7.(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 shall afford every necessary cooperation to ensure effective audit in the public accounts of all funding and human resource.

(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 all persons and bodies established by Law and entrusted with the collection and 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 Consultant 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 resource in the employment of the government particularly in entities provided in subsections (1) and (2) of this Section shall be audited by the Office of the Auditor-General. In determining the employee strength, the State Civil Service Commission, the Office of the Head of Office, Directorate of Establishment, Training and Pension shall forward all such records as may be necessary for effective human resource audit.

(5) As part of his duties, the Auditor-General shall ensure that:

(a) all reasonable precautions have been taken to safeguard the collection of public monies and that the laws, directions and instructions relating to it have been duly observed and complied with;

(b) all monies appropriated or otherwise disbursed have been expended on and applied for the purpose for which the grants made by the Executive Council of the State and the House were intended, and that the expenditure conforms to the authority which governs it;

(c) adequate 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 Finance Management Law, Fiscal Responsibility Law, Public Procurement Law of the State and other-relevant extant rules and regulations;

(e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented;

(f) the attention of the appropriate authorities have been drawn to any irregularity observed during the examination of the account as soon as facts of such irregularities have been established and confirmed;

(g) as a result of the audit conducted by 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 Accounting Officer of the affected Department or Institutions;

(i) an audit committee comprising all chief executives of agencies particularly Accounting Officers of entities provided in Subsection (2) of this Section 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 the year. Attendance at such meetings is mandatory for all members and absence without just cause shall be sanctioned in accordance with the penalty section of this law;

(j) the Offices of the Auditor-General of the State and Local Governments shall organise trainings to educate staff and serve as continuing education in auditing process. Both Offices shall submit training schedules to the House at the commencement of each financial year.

(k) policies in compliance with emerging trends and national legislation are formulated and circulated to entities as provided in Subsections(1) and (2) of this Section for strict compliance. Infractions shall be enforced by the appropriate authority and punishable according to the provisions of this Law.

(l) directorates, in the OSAG are established as at when the need arises for effective implementation of tasks of audits and carrying out functions provided in this Law. At such establishment, the Audit Service Committee shall be notified of some modifications in the OSAG.

(m) there shall be an established communication process with other agencies including Civil Service Commission, law enforcement agencies, 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 Office of the Attorney-General of the State institutes and defends any prosecution in this regard;

(n) a Research Unit saddled with the study and adaptation of federal legislation and international standards shall be put in place to ensure compliance of entities provided in Subsections(1) and (2) of this Section;

(o) audit forum meetings with Stakeholders shall be held (at least twice in each financial year) with entities provided in Subsection (1) and (2) of this Section; intimating them of activities of the office;

(p) an online interactive portal for communications with the OSAG 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 exist for the guidance of accounting officers, store keepers and store accountants especially in compliance with the Fiscal Responsibility Law, Public Finance Management Law and Public Procurement Laws of the State;

(r) assistance is provided for agencies provided in Subsection (1) and (2) of tis Section 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) and 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) and stipulate and review remuneration for external auditors to ensure compliance with the appropriate Public Finance 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 provided in Subsections(1) and (2) of this Section shall be tagged by the OSAG and periodic audit shall be conducted to determine depreciation, losses and destruction. Every Public Officer shall provide all such necessary assistance to the OSAG as may be required to keep proper records of all government assets.

(v) quality of the financial management and reporting at all auditable entities.

(w) audit performance is conducted.

(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 Constitution other than certification of accounts and signing Reports, may be delegated to such other Officer or entity designated by the OSAG.

(7) Nothing in this section shall be construed as authorizing the Auditor-General to audit. the accounts of or appoint auditors for government statutory corporations; commissions, authorities, agencies, including all persons and bodies established by law provided that the Auditor-General shall:

(a) provide such bodies with:

(i) a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors;

(ii) a guideline on the level of fees to be paid to external auditors; and

(b) comment on their annual accounts and auditor's report thereon.

8.(1) Pursuant to the provisions of this Law, the Office of the State Auditor-General and the Office of the Auditor-General Local Governments shall be free from direction or interference from the Legislature and the Executive in:

Powers of
the Auditor-
General.

(a) selection of Audit issues;

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

(c) organization and management of the Office of the Auditors-General;
and

(d) enforcement of their decisions where the application of sanctions is part of their mandate.

(2) The Auditor-General shall have powers to determine the structure of the Audit Office including its staffing, recruitment, remuneration, promotion, sanctions and dismissal.

(3) The Auditor-General shall have powers to prescribe, enforce sanctions and defend actions in accordance with the provisions of this Law.

(4) The Auditor-General shall convene such meetings as maybe necessary for the efficient dispatch of the functions and duties of the OSAG.

(5) The OSAG shall have powers to issue queries, make inquiries and conduct checks as relating to the provisions of Section 7(1) and (2) of this Law.

(6) The Auditor-General shall in addition recommend and enforce any surcharge, recommend suspension or dismissal without prejudice to further penal punishments inclusive of criminal prosecution of erring staff, government employee or such entities engaged in activities which are government related or providing goods and services to the State.

(7) The Auditor-General may:

(a) seek the advice or opinion of the Attorney-General of the State in writing on any question or issue arising from the provisions of this law in respect of all matters and issues, that may be necessary for the due performance and exercise of the duties and powers vested in the OSAG while the Attorney-General shall give such required opinion advice in writing within fourteen (14) days;

(b) station in any Government Ministry, Department, Schools, Authorities, Commission and Agencies, any persons employed in his Office to enable him carry out his duties and such audit establishment shall provide the necessary office accommodation and other facilities required for any such officer stationed to execute their duties effectively, efficiently and comprehensively.

(8) The Auditor-General shall have powers to call upon a public officer to give explanation or information which the OSAG may require in order to enable the discharge of its functions and duties.

(9) The Auditor-General in the performance of the functions of the OSAG under this law or any other law may disallow any item of expenditure or direct suspension of further disbursement of Public Funds which is contrary to law or not in compliance with the Public Finance Management Law, Public Procurement and Fiscal Responsibility Laws of the State; and surcharge:

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

(b) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account;

(c) the amount of any loss or deficiency upon any person through whose negligence or misconduct the loss or deficiency has been incurred.

(10) Every sum so specified by the Auditor-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.

(11) Any such surcharge or deduction as may become-payable under this Law and which remains outstanding beyond the prescribed period of sixty(60) days shall become recoverable by the relevant accounting officer from the salary, gratuity, retirement benefits and allowances which such erring officer or his estate shall bear even after disengagement from the public service.

(12) Where an accounting officer is compelled to initiate a civil proceeding for the recovery of a surcharge raised by the Auditor-General, a certificate signed by the Auditor-General stipulating the amount payable and prescribing the circumstances that compelled the raising of such surcharge shall be considered a prima facie evidence of the facts certified.

(13) A person aggrieved by a disallowance or surcharge made by the Auditor-General may appeal to the House within sixty (60) days from the date of such directive being issued, by the Auditor-General for redress, and thereafter if dissatisfied with the decision of the House may seek further redress at the High Court of the State not later than 21' days after the decision of the House. Any surcharge or deduction prescribed may be charged to gratuity, retirement benefits and allowances which such erring Officer or his estate shall bear even after disengagement from Public service.

(14) The Auditor shall have powers to examine upon Oath or Affirmation any person whom the OSAG may deem fit to examine in respect of any receipt or expenditure of monies or the receipt and issuance from public stores, or as may be related to effective discharge of the functions and duties of the Auditor-General.

(15) To investigate all matters relating to the receipts, disbursement and application of public funds and to make recommendations that will enhance the economy or efficiency in public expenditure.

(16) The Auditor-General shall have power to examine books, records, documents, visit construction places, project sites for physical inspection and offices of any contractor including those of its sub-contractors to whom negotiated contracts are awarded by the State Government or its agencies.

(17) Any Person examined pursuant to the provisions of Subsection (10) of this Section and provides answer fraught with falsehood or information shall be deemed guilty of perjury and liable to prosecution with the attendant penalty as the State Criminal Law may provide.

(18) The OSAG shall have powers to conduct periodic checks and review of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House.

(19) The OSAG shall, within ninety (90) days of receipt of the Accountant-General's Financial Statement and Annual Accounts of the State, submit reports to be considered by the Committee.

(20) (a) In the exercise of his functions, the OSAG shall not be subject to the direction, interference or control of any other authority or person;

(b) The Office of Auditor-General shall have power to carry out his work as he deems fit without hindrance and shall be free to report his findings without interference.

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

(22) (a) The OSAG or any other person or entity authorized to conduct periodic checks on a Statutory Corporation shall, in addition to the audit report, draw attention to the following:

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

(ii) any delay in the payment of the government's portion of any dividend into the Consolidated Revenue Fund;

(iii) any fraud or loss and if so, their underlying causes and person(s) responsible for such fraud or losses;

(iv) any internal control weaknesses which are identified;

(v) the general corporate performance indicating achievement against set targets and objectives;

(vi) whether the finances of the body have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized; and

(vii) any corporate governance weakness which are identified.

(b) The Auditor-General shall:

(a) audit the implementation of policies;

(b) not be involved in any manner whatsoever in the management of any auditable entity;

- (c) have the full discretion in the discharge of his/her responsibilities to cooperate with Government or Public Entities that strive to improve the use and management of public funds; and
- (d) implement a code of conduct and ethics that will ensure that his staff do not develop too close a relationship with the entities they audit.

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

(24) The OSAG in the exercise of its functions shall publish the statutory report of the State Government electronically and manually.

(25) The Auditor-General shall have power to pre-register all private audit firms and consultants applying for consultancy assignments relating to audit work. Such contracts on audit work may include but shall not be limited to:

- (i) Revenue audit and consultancy work including tax audit;
- (ii) Government bank account audit;
- (iii) Staff audit including payment at sight;
- (iv) Pension audit including verification of "I am alive certificate";
- (v) Contracts in respect of estate/building valuation, or valuation of some specialized government assets; and
- (vi) Assessment and evaluation of effective government electronic information systems.

9. The Auditor-General shall determine which auditing standards should be applied and may establish Audit Programmes and Code of Ethics specific to the audits performed by the OSAG. The auditing standards shall include:

Audit Report
And
Standards.

- (a) Public Sector Auditing Standards issued by Conference of Federal and State Auditors-General;
- (b) Accounting Standards issued by the Financial Reporting Council;
- (c) 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);

- (d) The Accounting Standards and Code of Ethics published by the International Federation of Accountant (IFAC);
- (e) International Public Sector Accounting Standards (IPSAS);
- (f) Relevant provisions of the Financial Regulations, Public Procurement Law/Act, Fiscal Responsibility Law/Act of the State and the Federation; and
- (g) Other recognized or required standards issued or accepted as current best practices by funding or donor organizations at every point in time.

Annual
Accounts.

10.(1) Within a period of Ninety (90) days after the end of each financial Accounts year, the Auditor-General shall receive from the Accountant-General, accounts showing the fiscal position of the State as at the last day of the preceding year:

(a) Such accounts which must be regularly reviewed in compliance with IPSAS specifications shall include:

- (i) Statutory Financial Statements;
- (ii) Performance Reports; and
- (iii) Statistical Reports.

(b) Cash Basis General Purpose/Statutory Financial Statements including:

- (i) Cash Flow Statement;
- (ii) Statement of Consolidated Revenue Fund;
- (iii) Statement of Capital Development Fund;
- (iv) Notes to the Accounts; and
- (v) Supplementary Notes.

(c) Cash Basis General Purpose Performance Reports including:

- (i) Revenue Performance Report;
- (ii) Recurrent Expenditure Performance Report;
- (iii) Capital Expenditure Performance Report;
- (iv) Periodic Bank Reconciliation Statements, and
- (v) Monthly Cash Advances Report.

- (d) Cash Basis General Purpose Statistical Report including:
 - (i) Functional Report;
 - (ii) Programme Report; and
 - (iii) Geo Location Report.
- (e) Accrual Basis General Purpose Statutory Financial Statements including:
 - (i) Consolidated Statement of Financial Performance (income & Expenditure);
 - (ii) Consolidated Statement of Financial Position (Balance Sheet);
 - (iii) Statement of Consolidated Statement of Cash Flow;
 - (iv) Statement of Changes in Net assets/Equity;
 - (v) Notes to the Accounts, and
 - (vi) Basis Supplementary Notes.
- (f) Accrual Basis General Purpose Performance Reports including:
 - (i) Revenue Performance Report;
 - (ii) Recurrent Expenditure Performance Report;
 - (iii) Capital Expenditure Performance Report;
 - (iv) Periodic Bank Reconciliation Statements, and
 - (v) Monthly Cash Advances Report.
- (g) Accrual Basis General Purpose Statistical Reports including:
 - (i) Functional Report;
 - (ii) Programme Report; and
 - (iii) Geo Location Report.
- (2) Other statements that may be required by Auditing Standards Practices or Statues from time to time:
 - (a) The Notes to the financial statements shall provide information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events for the purpose of users' understanding and comparability.

(b) The Notes shall include the following:

- (i) Statement of compliance with approved accounting standards;
- (ii) Statement of accounting policies applied;
- (iii) Supporting information for items presented on the face of the financial statements; and
- (iv) Supporting statements.

(3) Within Ninety (90) days after the close of each financial year, the Accounting Officer shall prepare and submit to the Accountant-General with a copy to the Auditor-General, appropriation accounts of the monies expended under the votes for which they are responsible, showing the:

- (a) service for which the monies were voted;
- (b) sums actually expended on each service during the period of the accounts; and
- (c) state of each vote compared with the appropriation; Provided that each account shall contain such variation between the expenditure and the sums voted, such other required information and be in such form as the Auditor-General may direct; and the state, as well as the appropriation 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.

Annual
Estimate.

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

- (a) a draft annual plan that:
 - (i) describes the Auditor-General's proposed Work programme for that year; and
 - (ii) includes the interim report for that financial year;
- (b) the estimates of revenues and expenditure of his office for inclusion in the State Budget;
- (c) the operational and administrative expenses of the Office including salaries, allowances, gratuities and pensions payable to Staff; and
- (d) an Activity report for the Audit Office/Institution that includes the specific initiatives and activities undertaken during the previous calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit. The report must be made public immediately after its submission to the House.

(2) The Auditor-General shall manage his budget and allocate it as appropriate;

(3) The House will ensure that the Auditor-General has proper resources to fulfill his mandate.

(4) The Auditor-General shall have the right to appeal directly to the House, where the resources provided to his office are insufficient to allow him to fulfill his mandate.

12. (1) The Auditor-General shall within Ninety (90) days of the receipt of the Accountant-General's Financial Statements and Annual Accounts of the State, submit Report to the House and any other body as the Legislation may stipulate which shall cause the report to be considered by the Public Accounts Committee.

Annual Certificate, Report and follow-up of State AuditorGeneral (SAG).

(2) The Auditor-General shall publish the reports once they have been submitted to the State House and to those charged with Governance at the affected auditable entities.

(3) The audited reports shall be published online and will be accessible at no cost to the public.

(4) The Auditor-General shall be free to decide the content of the Audit reports and is free to make observations and recommendations in the audit reports taking into consideration as appropriate, the views of the audited entity.

(5) The Auditor-General may accommodate specific requests for audit or investigation by the House or the Executive and retains the discretion in this area.

(6) Pursuant to Subsections (1) to (5) of this Section the Auditor-General shall further submit follow-up reports on the implementation of audit recommendations to the House.

(7) the Auditor-General shall institute 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 Head Of Service and to confirm that corrective and remedial actions are taken

13.(1) The Committee shall:

(a) consider each report from the OSAG and the process may include questioning the Accounting Officer from the relevant public body, receipt of explanations from the Auditor-General and official responses from the Government;

Review of the Auditor-General's Report by the Committee.

(b) make recommendations on the basis of the consideration and monitor their implementation;

(c) have power to summon the accounting officers, public officials and any member of the public for questioning about the Auditor-General's findings;

(d) hold its hearing in public but may choose to hold all or part of its hearing in private sessions;

(e) prepare a report to the House, which may include comments and recommendations at the end of its review of each of the Auditor-General reports; such reports shall be forwarded to the Auditor-General and all organizations reported on and shall be made available to the public on demand at a minimal fee; and

(f) Conduct inquiries and request processes and actions implemented by the Auditor-General on each preceding report submitted as relating to audit queries for the necessary penal actions and/or prosecution.

(2) The Activities of the Committee shall be governed by the Standing Orders of the House.

Establishment
and Functions
of Audit
Committee.

14.(1)The Accounting Officers in any Ministry, Department and Agency of the State, particularly as provided in Section 7(1) and (2) of this Law shall establish audit committees to aid their internal activities.

(2) The Audit Committee shall:

(a) implement all recommendations contained in the Auditor-General's Report as approved by the House and any other resolution or directive of the House; and

(b) prepare annually a report showing the status of the implementation of the provisions of subsection (2) (a) of this Section.

(3) The report prepared pursuant to subsection (2)(a) and (b) of this Section shall contain a statement evidencing 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.

Establishment
of the Office
of the
Auditor-
General for
Local
Governments

15. (1) There is hereby established an office to be known as the Office of the Auditor-General for Local Governments.

(2) The Office of the Auditor-General for Local Governments shall be separate from other Organs of Government, independent, devoid of and free from any control or superintendence by any one individual or corporate entity whatsoever.

(3) The Office shall be headed by the Auditor-General for Local Governments.

(4) The Auditor-General for Local Governments shall be appointed by the Governor on the recommendation of the Audit Service Committee.

(5) The Auditor-General shall be:

- (a) A holder of a first degree (B.Sc. or HND) in Accounting or Finance-based discipline;
- (b) A professional Accountant with a minimum of fifteen (15) years post qualification and cognate experience in Auditing Fields, ten (10) years of which must have been spent in auditing the public sector.
- (c) A member of a nationally recognized professional body of Accountants.

(6) Where the post of the Auditor-General is vacant, the vacancy shall be filled by the appointment of the most qualified person with cognate experience in the Office of the Auditor-General or in the public service of the State or in the private sector.

(7) The post of the Auditor General where vacant shall be advertised and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission

(8) The provisions of Sections 4, 5, 6 and 8 of this Law, shall be applicable to the Auditor-General of the Local Governments provided that he shall be responsible for conducting audit into the activities of the Local Governments.

16. (1)(a)The Auditor-General for Local Governments shall be responsible for the audit of the public accounts for Local Governments Councils inclusive of all satellite offices and Agencies responsible for the receipt of Local Government funds as well as such other offices or Agencies from where Local Government funds are expensed and shall submit the reports of such audits to the House. The Auditor-General for Local Governments or any such person duly authorized to perform an audit of Local Government Councils or any associated offices or agencies shall be afforded access to the records, books of account, returns and any other documents relating to those accounts relevant to the performance of such audits.

Duties of the Auditor-General (Local Governments)

(b)The Accountant-General shall produce and submit the Accounts of Local Governments to the Joint Accounts Allocation Committee (JAAC) for each year ended 31December, to the Auditor-General Local Government for audit not later than 90 days after the end of the year.

- (2) The Auditor-General for Local Governments shall ensure that:
- (a) all reasonable precautions have been taken to safeguard the collection public monies and that the laws, regulations, directives and instructions related to the collection and safeguarding of such public monies have been duly complied;
 - (b) all monies appropriated or otherwise disbursed have been expended on and applied for facilitating the intended purposes for which the funds were allocated by the Executive Council of Local Governments and that any expenditure incurred is duly approved by an officer with the authority to grant such approval in accordance with the requirements that govern the approval of such expenditure;
 - (c) adequate financial regulations exists for the direction and control of accounting and Financial operations in the Local Governments and that the regulations are duly observed;
 - (d) expenditure is incurred with due regard for financial economy, efficiency, effectiveness and the Financial Regulations that direct the approval and authorization of such expenditure;
 - (e) satisfactory procedures have been established to measure the performance of a report on the effectiveness of programmes;
 - (f) any irregularities discovered during the execution of an audit of the accounts of a Local Government Councils were reported to the relevant authority as soon as the facts pertaining to the nature and scale of such irregularities had been established and confirmed; and
 - (g) all queries and observations raised as a result of the audit performed are addressed through formal interaction with the Accounting Officer or any other appropriate person as designated by the Accounting Officer to facilitate access to such accounts, vouchers, statement and documents as may be required for purposes of providing a substantively verifiable explanation to the auditor.

Audit of the
Offices of the
State and Local
Governments
Auditors-
General.

- 17(1)The Auditor-General shall provide a list of all registered qualified Auditors to the House, two of which shall be appointed by the House for the annual audit of the OSAG and the Auditor-General of the Local Governments.
- (2) The appointed Auditors shall possess the same powers and performs the same functions and duties as the Auditors-General (State and Local Governments) in auditing the Offices of the Auditors -General.
 - (3) The Auditors shall submit copies of Reports to the Office of the Auditors-General, the House and the Governor.
 - (4) The Speaker of the House shall cause to be tabled, the Auditors' Reports before the House within a reasonable time before the commencement of any financial year.

-
- | | |
|--|------------------------------|
| 18.(1) It is an offence for any Person who, without lawful justification or excuse to: | Offences
and
Penalties |
|--|------------------------------|
- (a) obstruct, intimidate, harass, hinder the Auditor-General, or his representative, those of the Auditor-General for State or Local Governments or Consultant authorized by it in the exercise of its duties and powers under this Law;
 - (b) refuse or fail to comply with any lawful request of the Auditor-General or their representatives within a maximum period of 14 days;
 - (c) fail to produce for inspection to the State Auditor-General, the Auditor-General for Local Governments or his representative or otherwise refuse the Auditor-General or his representative access to any book, record, returns, payment voucher, revenue receipt or other documents relating or relevant to any account to be audited by the Auditor-General or his representative; when so requested;
 - (d) fail to keep proper books of account or proper record leading to any loss of public funds; and
 - (e) make a statement or give information to the Auditor-General, the Auditor-General of Local Governments or his representative which is false or misleading and.
- (2) Without prejudice to other sanctions as provided under Schedule 1 of this Law and the discretionary penal powers of the Auditor-General, sanctions under the Public Finance Management Law, Audit Service Rules, relevant Delta State Criminal Laws in force at any point in time, Fiscal Responsibility and Public Procurement Laws of Delta State, any person who commits an offence under the provisions of this law shall, on conviction be liable:
- (a) in the case of an individual, to a Fine of not less than ~~₦~~250,000.00 (Two Hundred and Fifty Thousand Naira) only or to a term of imprisonment, not exceeding two (2) years or both; and
 - (b) in the case of a body Corporate or Firm, a Fine of not than N500,000.00 (Five Hundred Thousand Naira) only.
- (3) Where a body Corporate or Firm is convicted of an offence under this Section, every Director of the Company or Firm shall be liable to a Fine of not less than ~~₦~~250,000.00 (Two Hundred and Fifty Thousand Naira) only or to a term of imprisonment not exceeding Two (2) years or both unless the person proves that the offence upon which the conviction was based was committed without his knowledge, consent or connivance.

Sanctions on Staff of OSAG and Auditors-General of Local Governments.

19.(1) Any member of Staff of the OSAG or Auditor-General of Local Governments who:

(a) demands or takes any bribes, gratification, compensation or reward for the neglect or non-performance of his duty; or

(b) fails to report to the Auditor-General any abuse or irregularity coming to his notice in the course of his duties in relation to any account(s) audited; or

(c) makes any report to the Auditor-General which he knows to be false or which he has no reason to believe to be true; commits an offence under this law and shall be liable on conviction to a Fine of not less than N100,000.00 (One Hundred Thousand Naira) only or imprisonment for Two (2) years or both.

(2) Accounting Officers shall be held responsible for full recovery of losses discovered from erring officers. Nothing in this law shall preclude the Pensions Office, Local Government Service Commission, Civil Service Commission, OSAG and Office of the Auditor-General of Local Governments from instituting a civil or criminal action against the erring officer and where deceased from his estate and where disengaged, from instituting appropriate debt recovery and criminal prosecutions

(3) Where an Accounting Officer fails to make any recovery and it is proved that he fails to initiate reasonable actions to recover the said loss, he shall be guilty of an offence and liable to a Penalty of the sum of N500,000.00 (Five Hundred Thousand Naira) only in addition to the amount of loss involved.

(4) The Office of the Attorney-General of the State shall prosecute the offences under this Law in the appropriate court.

Improper Retention of Public Funds and Assets

20.(1) Where during the course of an Audit, the Auditor-General becomes aware of an improper retention or misappropriation of public monies, physical assets, receivables and any other goods or services due to the State Government which act or omission may constitute an offence under the Criminal law of the State or any existing State or Federal Law, the Auditor-General shall immediately bring such to the attention of the officer(s) concerned and where such officer(s) fails within the time permitted to give reasonable explanation, then the Auditor-General shall report the improper retention or misappropriation of public monies, assets or any such infraction to the Commissioner of Police and the Attorney-General and or any other authority charged with that function by the State.

(2) In addition to making such Official Report under subsection (1) of this section, the Auditor-General shall attach to his Annual Report to the House, a list containing a general description of the incidents referred to and the dates on which those incidents were reported.

- (3) The provisions of subsection (1) of this section shall apply to a Staff of the Office or any Auditor appointed pursuant to the provisions of this law.
21. (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 as long as the erring officer fails to reply and shall be liable to disciplinary action under the relevant Audit Service Rules. Refusal to answer Audit Query.
- (2) In such situations of refusal, the OSAG or the Auditor-General for Local Governments, shall have forwarded a final warning of compliance before informing the Accounting Officer and where the erring officer is an Accounting Officer, the OSAG or Auditor-General for Local Governments shall inform the Committee and the Governor before notifying the appropriate authorities for a suspension of payment of salaries to the erring Officer.
- (3) Where such query is directed at any Government Project or Contract the OSAG or Auditor-General for Local Governments shall in conjunction with the appropriate authorities in the State, suspend such projects and further disbursement without prejudice to activating any deposited Performance Guarantee.
- (4) Where the failure to answer the Audit Query by an Officer other than the Chairman of a Local Government Council, the appropriate Auditor-General shall recommend to the appropriate authorities, the punishment stipulated in Schedule 1.
- (5) All such appeals emanating from indictments of the Auditor-General shall be addressed to the House before redress is sought at the Court.
22. (1) In order to prevent irregular payments, the Auditor-General shall establish Audit Alarm Committees for the State and the Local Governments. Audit Alarm Committees.
- (2) The Audit Alarm Committee shall comprise the Auditors-General (both the State and the Local Governments), Office of the Accountant-General, and a nominee from the Office of the Attorney-General.
- (3) Pre-payment audit queries raised by the Internal Audit of the Ministries, Extra-Ministerial Department or the Local Governments 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-General shall notify the Chief Executive or Accounting Officer of any alarm raised in the Ministry, Extra-Ministerial Department or Local Government.

(6) Where a pre-payment 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 appropriate Auditor-General.

(7) The Auditor-General shall notify the Committee of Audit Alarms of significant importance and serious pre-payment Audit Queries for which the Accounting Officer is responsible.

(8) The Audit Service Committee shall fix such allowances, remunerations and tenure as may be considered just for the operations of Audit Alarm Committee members.

(9) The activities of the Audit Alarm Committee shall not preclude any private individual or member of the public from investigating any infraction on this Law and instituting relevant action against any individual or entity before the High Court of the Sun, without the requirement of obtaining a fiat or authorization for such redress or prosecution.

Powers of the House to Conduct Investigations.

23. (1) Subject to the provisions of this Law, the House shall have power by resolution published in its journal or in the Official Gazette of the Government of the State to direct or cause to be directed an inquiry or investigation into:

- (a) any matter or thing with respect to which it has power to make laws; and
- (b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for:
 - (i) executing or administering laws enacted by the House; and
 - (ii) disbursing or administering moneys appropriated or to be appropriated by the House.

Establishment of Audit Service Committee/ Composition.

24. (1.) There is hereby established a body known as the Audit Service Committee hereinafter referred to as the Audit Committee

(2.) The Committee shall comprise a Chairman and four other members. The Chairman and at least one member shall be professional Accountants with cognate audit experience in the public service, and the composition of the Committee shall be as follows:

- (a) The Chairman;
- (b) The Auditor-General State;
- (c) The Auditor-General Local Governments;
- (d) The Solicitor-General and Permanent Secretary Ministry of Justice or his representative who shall be a State Counsel and not less than a Deputy Director;
- (e) The Permanent Secretary of the State Civil Service Commission or his representative who shall not be less than the rank of a Deputy Director.

(3.) The Chairman and other members other than the ex-officio member shall be appointed by the Governor.

25. A member of the Committee, inclusive of the Chairman, shall hold office for a period of four years and may be re-appointed for another one term of four years only. The Chairman shall hold Office at the pleasure of the Governor.

Tenure of Office.

26. The Chairman and members of the Committee shall be paid such remuneration and allowances as may be applicable to other Committees in the State.

Remuneration and Allowances.

27. (1) There shall be appointed for the Committee, a Secretary who shall be an Officer not below the rank of an Assistant Director in the State Public Service.

Secretary to the Committee.

(2) Subject to the general direction of the Committee and with reporting responsibility to the Chairman, the Secretary shall be responsible for the taking of the Committee minutes, maintaining proper records of proceedings and resolutions of the Committee.

The Secretary shall perform all other duties affecting the Committee as may be assigned to him by the Chairman.

28. The Committee shall have power to review all actions taken by the Auditor-General on Human Resource matters including recruitment, remuneration, promotions and discipline or sanctions before final decisions are taken by the Auditor-General. Nothing in this Section shall be construed as contrary to the requirement in the constitution that the Auditor-General shall not be subject to the direction or control of any other authority or person.

Powers and Functions of the Committee.

- Power to co-opt 29. The Committee may co-opt any person who is not a member to join a particular meeting or series of meetings of the Committee for such co-opted person to participate in the deliberations and advise on resolutions under consideration. Such co-opted person shall however not be entitled to vote or be counted as part of the quorum of the Committee.
- Meetings and quorum 30. (1) The Committee shall meet at least once in a quarter at such a time and place to be determined by the Committee.
- (2) The written request for the convening of a special meeting by the Chairman or a written request by a majority of members to the Secretary shall constitute adequate grounds for the convening of such a special meeting by the Chairman of the Committee.
- (3) Decisions of the Committee shall be by a simple majority of Votes; provided the Chairman shall have a casting vote where there is a tie.
- (4) The quorum for the meetings of the Committee shall be four members, one of whom shall be the Auditor-General.
- Proceedings of the Committee. 31. The Committee shall have the power to regulate its own proceedings and to issue standing instructions for the purpose of enforcing such regulatory processes.
- Savings and transition provision. 32. Notwithstanding the provisions of this Law, any service provided or works done or anything purported to have been done under the repealed Audit Law 2018 remains valid as if the work or service was done under this Law.
- Repeal of Audit Law 2018. 33. The Audit Law 2018 is hereby repealed.

SCHEDULE I

Guidelines on Audit Queries, Offences and Penalties (Notices shall be deemed properly served and received from the date of acknowledgement or in the case of refusal to acknowledge, from the date of pasting them at the relevant offices and taking picture of such pasting) Sections 7,8, 15,16,17 and 18.

All irregularities resulting in losses to Government due to either fraudulent activities of the functionaries or due to their negligence or incompetence.

S/N	Offence	Time Limit for Reply to Query	Penalty
1.	Inflation of Contracts	7 days	Where committed by Accounting Officer, make report to the House, if by an Officer, appropriate surcharge shall be imposed and the Officer removed from Schedule.
2.	Unauthorised variation of Contract sum	7 days	Where committed by the Accounting Officer, make a report to the House. If by an Officer, appropriate surcharge shall be imposed and the Officer removed from Schedule.
3.	Inflation of Price of surcharge	14 days	Impose appropriate rates and a written warning to the affected Officer.
4.	(a) Payments for job not executed	7 days	Recovery from the beneficiary and the Officer who recommended the payments.
	(b) Mobilisation Fees	7 days	Veil of incorporation of the Company to be lifted, blacklisted and Directors recommended for criminal prosecution.
	(c) Payment through false Certificate of Completion	7 days	Recovery of Funds, criminal prosecution of officer and management of the Company, Staff to be recommended for dismissal.
5.	Poor Quality of Work executed	14 days	Blacklist Contractor, call Advance Payment Guarantee
6.	Irregular or Wrong Payment	7 days	Recovery of the money and removal of the Officer from the Schedule.
7.	Shortage or losses of asset in Store by Officer	7 days	Surcharge the affected officer and transfer to another Schedule.
8.	Shortage or losses of Cash by Cashier	7 days	Recovery of the amount involved and transfer Officer to another Schedule.

9.	Assets paid for, but received	7 days	Recovery of the money, criminal prosecution of vendor and transfer of officer to another schedule.
10.	Payment to non existent Workers	30 days	Full scale investigation to be ordered, all such monies to be recovered and criminal prosecution of beneficiaries and such officers, dismissal without any entitlements.
11.	Overpayment of salaries and allowances.	30 days	Full scale investigation, recovery of excesses, written warnings to Officer and adequate sanction.
12.	Failure to collect revenue due to Government	7 days	Surcharge the affected officer, transfer to another Schedule.
13.	Failure to account for Government revenue	14 days	Full scale investigation, all such monies to be recovered, and criminal prosecution of officers and recommend for dismissal
14.	Non-payment for use of government property/unauthorized use or abuse	7 days	Recover the money, recovery of asset, recovery of value of depreciation, transfer of officer to another schedule.
15.	Premature scrapping of Government fixed	30 days	Full scale investigation, recovery of difference in prices, surcharge officer and demote
16.	Poor Cash management	7 days	Full scale investigation, formal warning, surcharge, transfer officer to another schedule, make formal report to the House and sanction accordingly.

Irregularities not directly or immediately resulting in losses to the Government, but which infringe, upon budgetary control and proper financial management in which case the full weight of the provisions of the Financial Regulations, Fiscal Responsibility and Public Procurement Laws would be applied.

S/N	Offence	Time Limit for Reply to Query	Penalty
1.	Splitting of Contracts to circumvent Tenders process, promoting Companies	30 days	Full scale investigation of contract process, prosecution and sanction appropriately.
2.	Irregular award of contracts i.e contracts award not in compliance with regular process.	30 days	Full scale investigation of contract process, prosecution and sanction appropriately.

Irregularities arising through poor and inefficient management of accounting which may result in losses.

S/N	Offence	Time Limit for Reply to Query	Penalty
1.	Non-recovery of Advances	14 days	All losses should be recovered or surcharged against the defaulting Officer, Criminal prosecution to be considered.
2.	Non-posting of Ledger accounts	7 days	All losses should be recovered from or surcharged against the defaulting Officer Criminal prosecution to be considered.
3.	Cash in transit for over three (3) month	21 days	All losses should be recovered from or surcharged against the defaulting Officer.
4.	Failure to prepare bank reconciliation statements	7 days	All losses should be recovered from or surcharged against the defaulting Officer and must be transferred to another Schedule. Criminal Prosecution to be considered.
5.	Non-rendering of statement of support of A.I.E granted	30 days	All losses shall be recovered from or surcharged against the defaulting Officer
6.	Non-retiring of Touring Advance	7 days	All losses shall be recovered from or surcharged against the defaulting Officer who should be transferred from the Schedule.
7.	Non-rendering of monthly or other periodic returns apart from annual accounts	7 days	Full scale investigation and recovery of all monies, Officer to be surcharged, demoted and transferred to another schedule.

SCHEDULE II

OATH OF OFFICE OF STATE AUDITOR-GENERAL AND AUDITOR-GENERAL OF LOCAL GOVERNMENTS

Iswear that I will faithfully execute the Office of AUDITOR GENERAL (or discharge the functions of the AUDITOR GENERAL) of Delta State and will to the best of my ability preserve, protect and defend the Constitution of the Federal Republic of Nigeria and the Laws of Delta State and any other law applicable to Delta State and I will devote myself to the service and well-being of the people of Delta State.

And that I will at all times well and truly serve the State in the Office of AUDITOR-GENERAL, and that I will support and uphold the Constitution of the Federal Republic of Nigeria and the laws of Delta State and any other law applicable to Delta State; and that I will to the best of my judgment at all times when required freely give my counsel and advice to the people of Delta State and as by law established for the good management of the public affairs of the State, and that, save with the power and authority as prescribed by Law, I will not directly or indirectly reveal any matters as will come to my knowledge in the discharge of my duties and committed to my secrecy. So help me God.

SCHEDULE III

OATH OF OFFICE OF MEMBER OF STAFF OF THE STATE AUDITOR-GENERAL AND AUDITOR-GENERAL OF LOCAL GOVERNMENTS

Isolemnly declare, swear and pledge that in the service of the State-

1. I will be faithful and bear true allegiance to Delta State of Nigeria at all times.
2. I will not discriminate on the basis of religion, tribe, culture or status or practise any form of partiality in the performance of my official duties.
3. I will always place service to the public above selfish interests, realising that a public office is a public trust.
4. I will always perform my official duties diligently and efficiently and will not engage or be involved in any activity in conflict either directly or indirectly with this pledge.
5. I will in the performance of my official duties eschew and expose corruption and will also not corrupt others or aid or abet corruption in any of its facets in and outside the public service.
6. I will always follow the path of justice, honesty and concord amongst all the people of Delta State in all I do. So help me God.

SCHEDULE IV

OATH OF A WITNESS/OFFICER ON INVITATION BY AN AUDITOR-GENERAL

I do solemnly Swear/affirm before the Auditor-General that the evidence I shall give on this examination shall be the truth, the whole truth and nothing but the truth.

So help me God.

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

Lynab...

Clerk
Delta State House of Assembly.

ASSENTED to/not assented to this 29th day of June, 2021.

Jm

Governor
Delta State of Nigeria