

## A

## BILL FOR

<i>Long title.</i>	A Law to establish the Offices of the Auditor-General for Akwa Ibom State and Auditor-General for Local Governments and for other matters connected therewith.
<i>Commencement.</i>	( )
<i>Enactment.</i>	<b>BE IT ENACTED</b> by the Akwa Ibom State House of Assembly as follows –

## PART I

**Establishment of Offices of State Auditor-General and Auditor General for Local Governments**

<i>Establishment of Offices of State Auditor-General and Auditor-General for Local Governments.</i>	<p>1. (1) In accordance with the provisions of Section 125 (1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), there is hereby established an office to be known as the Office of the State Auditor-General which shall be independent and permanent.</p> <p>(2) There is hereby established the office of Auditor-General for Local Governments in Akwa Ibom State which shall be independent and permanent.</p> <p>(3) The offices of the State Auditor-General and Auditor General for Local Governments respectively shall be a body corporate with perpetual succession and common seal, may sue and be sued in its corporate name and may acquire, hold or dispose of any property, movable or immovable for the purpose of carrying out of its functions under this Law.</p>
<i>Appointment of Auditor-General for State and Auditor General for Local Governments.</i>	2. The respective State Auditor-General and Auditor-General for Local Governments shall be appointed by the Governor on the recommendation of the Akwa Ibom State Civil Service Commission subject to confirmation by the State House of Assembly.
<i>Qualification for appointment as</i>	3. (1) A person shall be appointed State Auditor-General and Auditor General for Local Governments, provided the person is an

*State Auditor General and Auditor General for Local Governments.* Accountant who has held full membership of a professional accounting body recognized by an Act of Parliament in Nigeria, and is able to demonstrate and provide independent testament to a minimum of fifteen years cognate experience in auditing the public sector.

(2) Where the post of the State Auditor-General and Auditor General for Local Governments is vacant, the vacancy shall be advertised and filled by the most qualified person with cognate experience from the Public Service or the Private Sector.

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

(4) Where the applicant is not from the Public Service, he shall not be less than fifty-two years old or more than fifty-six years old at the date of appointment.

(5) The procedure for appointment shall be open, transparent and competitive, and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of the three most qualified candidates shall be shortlisted and forwarded to the Governor for appointment.

*Tenure of Offices of State Auditor-General and Auditor for Local Governments.* 4. (1) The State Auditor-General and Auditor General for Local Governments shall hold office for a term of four years renewable for another term of four years and no more.

(2) The State Auditor-General and Auditor General for Local Governments shall remain in Office until he has attained the retirement age of sixty years or has put in thirty-five years of service, whichever is earlier in accordance with the extant Pensions Law of the State, or as may be prescribed by law except where he is removed under the provisions of this Law.

(3) Where an Auditor-General attains the age of sixty years or thirty-five years of service during tenure of his office, he shall retire immediately.

