



HOUSE OF REPRESENTATIVES FEDERAL REPUBLIC OF NIGERIA

VOTES AND PROCEEDINGS

Thursday, 28 September, 2006

1. The House met at 10:10 a.m. Mr Deputy Speaker read Prayers.
2. **Votes and Proceedings:**
Mr Deputy Speaker announced that he had examined and approved the Votes and Proceedings of Wednesday, 27 September, 2006.

By unanimous consent, the Votes and Proceedings was adopted.
3. **Announcement:**
Conferees:
Mr Deputy Speaker named the following Conferees on A Bill for Act to enable effect to be given in the Federal Republic of Nigeria to the Rome Statute of the International Criminal Court and for Purposes Connected Therewith.
 - (i) Hon. Usman Bugaje
 - (ii) Hon. Olusola Adeyeye
 - (iii) Hon. Ifeanyi Ugwanyi
 - (iv) Hon. Shehu Sale Hassan
 - (v) Hon. Abubakar Mohammed
 - (vi) Hon. N. C. Ughanze.
4. **Adoption of Conference Committee Report on a Bill for an Act to Repeal the Nigeria Pilgrims Act. 321, Laws of the Federation of Nigeria, 1990 and Establish the National Hajj Commission of Nigeria to be charged with the Responsibility of Licensing, Regulating, Performing Oversight and Undertaking Supervisory Functions over Agencies and Other Bodies; and for all Matters Connected Therewith, 2006, (HB. 185):**
The House, on Wednesday, 7 June, 2006 passed the Nigeria Hajj Commission Bill, 2005;

The Committee met in Conference on Thursday, 14 September, 2006; resolved the differences arising therefrom and accepted a harmonized version of the Bill;

A clean copy of the Conference Report is ready for presentation and adoption;

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Resolves, to adopt the Conference Report on the Nigeria Hajj Commission Bill, 2006 (*Hon. Usman Bugaje*).

Question put and agreed to.
5. **A Bill for an Act to Amend the Petroleum Production and Distribution (Anti Sabotage) Act, Cap. 353 LFN to vest the Regular Court with Jurisdiction to try Offenders Under the Act; and for Matters Connected Therewith, 2006 (HB. 141) — Third Reading:**
Motion made and Question proposed, "That a Bill for an Act to Amend the Petroleum Production and Distribution (Anti Sabotage) Act, Cap. 353 LFN to vest the Regular Court with Jurisdiction to try Offenders Under the Act; and for Matters Connected Therewith, 2006, be now read the Third Time (Hon. Abdul Ningi).

Question that the Bill be now read the Third Time, put and agreed to. Bill

read the third Time and Passed.

6. A Bill for an Act to Provide for the Establishment Federal Capital Territory Education Resources Centre and for Other Matters Connected Therewith, 2006 (HB. 261) — *Second Reading:*
Motion made and Question proposed, "That a Bill for an Act to Provide for the Establishment of The Federal Capital Territory Education Resources Centre and for Other Matters Connected Therewith, 2006 be now read a Second Time" (*Hon. Abdul Ningi*).

Debate:

Question that the Bill be now read a Second Time, put and agreed to.

Bill read a Second Time and referred to Joint Committee on Federal Capital Territory and Education.

7. A Bill for an Act to Establish the Federal Capital Territory College of Education, and for Other Matters Connected Therewith, 2006, (HB. 261) — *Second Reading:*
Motion made and Question proposed, "That a Bill for an Act to Establish the Federal Capital Territory College of Education, and for Other Matters Connected Therewith, 2006, be now read a Second Time" (*Hon. Abdul Ningi*).

Debate:

Question that the Bill be now read a Second Time, put and agreed to.

Bill read a Second Time and referred to Joint Committee on Federal Capital Territory and Education.

8. Consideration of Report:
Joint Committee on Public Accounts and Justice:
Motion made and Question proposed, "That this House do resume consideration of the Report of the Joint Committee on Public Account and Justice on a Bill for an Act to Provide for the Establishment of the Office of the Auditor-General of the Federation and for Matters Connected Therewith, 2005 and approve the Recommendations therein" (*Hon. Abdullahi Umar*).

Question put and agreed to.

Question that the House do resolve into the Committee of Whole to resume consideration of the Report, put and agreed to.

{HOUSE IN COMMITTEE}

(*Mr Deputy in the Chair*)

A BILL FOR AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF THE OFFICE OF THE
 AUDITOR-GENERAL FOR THE FEDERATION AND FOR MATTERS CONNECTED THEREWITH

Committee Recommendation:

Clause 10: Powers of the Auditor-General.
 The Auditor-General shall have power to —

- (a) carry out forensic audit, if necessary;
- (b) decide on the procedure according to which auditing shall be done;
- (c) decide on the steps to be taken as a result of an audit;
- (d) at his discretion, determine the nature and extent of audit to be carried out and request the details, statements of account and financial statements which he considers necessary.
- (e) in writing, require any person in the employment of an institution whose accounts are being audited by him to appear before him at a time and place mentioned in the request and to produce to him, all such records books, vouchers and documents in the possession or under the control of such person;

- (F) investigate and make extracts from any record, book, document and other information of any institution or entity whose accounts are being audited by him free of charge;
- (g) cooperate with persons, institutions and associations in Nigeria and in other countries on such conditions as he deems fit for the proper performance of his duties;
- (h) disallow any item of expenditure that is contrary to law;
- (I) surcharge the amount of any expenditure which has not been duly brought into the account or the amount of any loss or deficiency incurred;
- (j) revoke any surcharge with the prior approval of the Public Accounts Committee;
- (k) direct the withholding of the emoluments and allowances of persons who fail or refuse to reply to audit queries within 30 days and for as long as the persons fail to comply;
- (l) unrestricted access to information necessary for proper discharge of his statutory obligations; and
- (m) carry out Value-for-Money Audit.
- (n) Access all monies accruing to the nation or any government bodies or institutions
- (o) Audit donations, grants, loans and other forms of assistance accruable to the Federal Government or any of its agencies, whether from local or foreign bodies or institutions (*Hon. Adeyemi Oluwole*).

Amendment Proposed:

Leave out the provision in paragraph (h) (Hon. Andrew Uchendu).

Question that the amendment be made, put and agreed to.

Question that Clause 10 as amended, stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 11: Operations

The Auditor-General shall satisfy himself that —

- (a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the rules, regulations and guidelines relating thereto have been duly complied with.
- (b) all moneys appropriated or otherwise disbursed have been expended and applied for the purpose for which the grants made by the Government were intended to provide and that the expenditure conforms to the authority which governs it;
- (c) adequate financial regulations exist for accounting and financial operations in the Federation and that they are duly observed.
- (d) money has been expended with due regard to economy, efficiency and effectiveness.
- (e) satisfactory procedures have been established to measure and report the effectiveness of programmes, where such procedures could appropriately and reasonably be implemented (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 11 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 12: Operations.

- (1) The Auditor-General shall draw the attention of the appropriate authorities to any irregularity observed during the examination of the accounts as soon as the facts of such irregularity have been established and confirmed.

- (2) The Auditor-General shall as a result of the audit conducted by him, make such queries and observations addressed to the Accountant-General or any other Accounting Officer and call for such accounts, vouchers, statements, documents and explanations as he deems fit.
- (3) **The** Auditor General shall specify the appropriate head of department or institutions the amount due from any person upon whom he had made surcharge, and the reason for the surcharge and to report the circumstances of the case to the Accounting Officer of the affected department or institution (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 12 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 13: Audit of the Public Accounts.

Pursuant to Section 85 (3) (a) of the Constitution, the Auditor-General shall:

- (a) furnish each body with a list of not less than three (3) audit firms from which such bodies shall appoint their external auditors;
- (b) provide guidelines on the level of fees to be paid to external auditors (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 13 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 14: Auditor-General to carry out periodic checks on entity's account.

- (1) **In** the exercise of the powers conferred on him in Section 85 (2) of the Constitution, in respect of the accounts of statutory corporations, commissions, etc, the Auditor-General shall ascertain whether in his opinion:
 - (a) the accounts have been properly kept;
 - (b) all public monies have been fully accounted for, rules and procedures applicable are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue;
 - (c) monies have been expended for the purpose for which they were appropriated and the expenditures have been made as authorized; or
 - (d) essential records are maintained and the rules and procedures applied are in accordance with applicable statutory provisions, stated accounting policies of the government, with generally acceptable accounting practice, and are essentially consistent with those of the preceding year and sufficient to safeguard and control public property.
- (2) In the exercise of the powers conferred on him under Section 85 (4) of the Constitution, the Auditor-General shall have powers to authorize persons under him to draw attention to the following:
 - (a) the profitability, liquidity, stability and solvency of the parastatals, corporations, or agencies and also the performance of the shares or investments of the corporation on the capital markets, where applicable;
 - (b) whether there was any delay in payment of the government's portion of any declared dividend into the Consolidated Revenue Fund;
 - (c) any significant case of fraud or losses and if so, their underlying causes and persons responsible for such fraud or losses;
 - (d) any internal control weakness which were identified and the general corporate performance indicating—
 - (i) achievement against set targets and objectives, and

- (ii) whether the finances of the body have been conducted with due attention to economy, efficiency and effectiveness, having regard to the resources utilized {Hon. Adeyemi Oluwole} — Agreed to.

Question that Clause 14 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 15: **Value-for-Money Audit.**

The Auditor-General may at any time examine —

- (a) the extent to which a public entity including ministries, statutory corporations, parastatals, commissions, authorities, agencies, persons and bodies established by an Act of the National Assembly, is carrying out its activities effectively and efficiently.
- (b) a public entity's compliance with its statutory obligations;
- (c) any act or omission of a public entity in order to determine whether waste has resulted or may have resulted or may result; and
- (d) any act or omission showing or appearing to show a lack of probity or financial prudence by a public entity or any of its members, office holders and employees (Hon. Adeyemi Oluwole) — Agreed to.

Question that Clause 15 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 16: Submission of Annual Audited Accounts.

- (1) The financial statements of the Federal Government shall be submitted to the Auditor-General not later than the 30th June of the following financial year.
- (2) The Accounting Officers of all Ministries and other extra-ministerial agencies shall submit their Ministries financial statements to the Accountant-General not later than 31st March of the following year.
- (3) The Accounting Officers of all statutory corporations, Parastatals, authorities, commissions, agencies, including all persons and bodies established by an Act of the National Assembly, shall submit their audited financial statements along with management letters thereon to the Auditor-General not later than 30th June of the following financial year.
- (4) The report of the Auditor-General on the Financial Statements mentioned in subsection (4) of this section shall be laid before the National Assembly within 90 days of receiving such reports
- (5) Failure to comply with the provisions of sub sections (1), (3) and (4), of this Section, is an offence punishable on conviction to a fine not exceeding N 100,000.00 against the person responsible, who shall also be removed from office.
- (6) Subject to the provisions of Section 85 (5) of the Constitution, the National Assembly shall publish its findings on the Auditor-General's report on the Accountant-General's financial statement mentioned therein, within 120 days of receiving such report, after they have been examined by the Public Accounts

Committee (Hon. Adeyemi Oluwole) — Agreed to.

Question that Clause 16 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 17: Estimate and annual plans for the Office.

- (1) The Auditor-General shall prepare and submit to the National Assembly—
 - (a) the estimates of revenues and expenditure; and

- (b) 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.
- (2) The Auditor-General shall present a completed annual plan to the National Assembly before the beginning of each financial year.
- (3) The Auditor-General, after considering any Comments of the National Assembly or of the Public Accounts Committee that considered the draft annual plan, may amend the plan (*Hon. Adeyemi Oluwole*) ~ Agreed to.

Question that Clause 17 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 18: Annual Reports of the Auditor-General.

- (1) The Auditor-General shall prepare and submit the following reports to the National Assembly in accordance with Section 12 of this **Act**:
 - (a) annual financial statements of his office prepared in accordance with generally acceptable accounting principles, pursuant to section 21 of this Act;
 - (b) an account of the implementation of the annual plan required under section 18;
 - (c) list of public entities whose financial statements were audited by the Auditor-General;
 - (d) list of Government Ministries and Parastatals that fail to comply with Section 11 of this Act;
 - (e) annual reports as per section 11 of this Act;
 - (f) Annual Performance Audit Report on projects, supplies and value-for-money Audit; and
 - (g) annual audit report on taxes and other revenue collections.
- (2) The reports mentioned in sub-sections (1) (a) and (b) of this section shall be submitted to the National Assembly not later than 30th June of the following Financial Year (*Hon. Adeyemi Oluwole*) — Agreed to.

Question that Clause 18 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 19: Independent Auditor for Public Corporations and Boards.

- (1) All private audit firms and consultants taking upon consultancy jobs relating to audit work shall be registered at a fee with the office of the Auditor-General and Registration certificates shall be issued to them by the Auditor-General.
- (2) Such audit work shall include —
 - (a) Revenue audit and consultancy work including tax audit.
 - (b) Government bank accounts audit.
 - (c) Audit of Government offices including special investigations.
 - (d) Staff audit including payment at sight.
 - (e) Pension audit including verification of "I am alive certificate".

- (f) Contracts in respect of estate/building valuation, or valuation of some specialized government assets.
- (g) Assessment and evaluation of the effectiveness of government electronic information systems (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 19 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 20: Independent Auditor for the Auditor-General's Office.
The Public Accounts Committees of the Senate and House of Representatives in a joint sitting, shall appoint an independent auditor for the office of the Auditor-General to audit the financial statements of accounts of the Office and other information for each financial year (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 20 stand part of the Bill, put and agreed to.

- Clause 21:
- (1) Subject to this Act the Auditor-General may appoint such persons as members of staff of the Office as he considers necessary and may approve conditions of service including provision for the payment of pensions.
 - (2) Such staff shall include professionals like accountants, lawyers, etc.
 - (3) Where the Office thinks it expedient that any vacancy in the staff of the Office should be filled by a person holding office in any of the public services in the Federation, such vacancy shall be filled by way of secondment or transfer in accordance with the Public Service Rules.

Committee Recommendation:

Leave out the entire provisions in the Clause (Hon. Adeyemi Oluwole) — Agreed to.

Committee Recommendation:

Clause 22: Immunity.
The Auditor-General or any person acting under his authority shall not be liable in his personal capacity in any civil proceedings in the performance of his duties—

- (a) in the performance of any duty or the exercise of any power vested or conferred upon him under this Act;
- (b) in giving evidence or an explanation or producing any document before a Committee of the National Assembly in connection with his report (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 22 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 23: Oath of Secrecy.
The staff of the Office shall swear to an Oath of Secrecy in the performance of their duties (*Hon. Adeyemi Oluwole*) ~ *Agreed to*.

Question that Clause 23 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 24: Offences and Penalties.

- (1) Any person who —
 - (a) obstructs, hinders or resists the Auditor-General or any person authorized by him in the exercise of his duties and powers under this Act;
 - (b) refuses or fails to comply with any lawful request of the Auditor-General or his representative;
 - (c) makes a statement or gives information to the Auditor-General or his representative which is false or misleading;

(d) presents himself directly or indirectly as having authority under this Act without such lawful authority commits an offence under this Act.

(2) Any person who commits an offence under subsection (1) of this section shall on conviction, be liable—

- (a) in the case of an individual, to a fine not exceeding N2,000,000; or a term of imprisonment of not less than three years.
- (b) in the case of a body Corporate, to a fine not exceeding N5,000,000 *Hon. Adeyemi Oluwole* — *Agreed to*.

Question that Clause 24 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 26: Provision of an Audit service Commission.
Subject to this Act, the Office of the Auditor-General shall have a governing body, referred to in this Act as "the Commission" [*Hon. Adeyemi Oluwole*] ~ *Agreed to*.

Question that Clause 26 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 27: Composition.
The Commission shall consist of:

- (a) Chairman and four other members appointed by the President, subject to the approval of the Senate.
- (b) the Auditor-General;
- (c) the Permanent Secretary, Federal Civil Service Commission or his representative, who shall not be below the equivalent of GL. 17 in the Public Service [*Hon. Adeyemi Oluwole*] — *Agreed to*.

Question that Clause 27 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 28: Secretary of the Commission.
The Auditor-General shall provide a secretary of not below the position of a Director of Grade Level 17 for the Commission [*Hon. Adeyemi Oluwole*] — *Agreed to*.

Question that Clause 28 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 29: Removal from office as member of the Commission.
A member of the Commission, other than the Auditor-General and the representative of the FCSC may be removed from office by the President, acting on the advice of the Senate for inability to perform the functions of his office, arising from infirmity of mind or for misconduct [*Hon. Adeyemi Oluwole*] — *Agreed to*.

Question that Clause 29 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 30: Functions of the Commission.
The Commission shall handle all matters of recruitment, promotion and discipline of members of staff of the Auditor-General's office and the Commission, and other staff matters, including pensions and retirement issues (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 30 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 31: Appointment of Staff.
(1) Subject to a request by the Auditor-General, stating the calibre of staff required for the efficient performance of the functions of the Auditor-General's Office, recruit such staff for the Auditor-General's Office.

- (2) such requests shall be executed and discharged within a reasonable period as requested by the Auditor-General.
- (3) appoint officers and other employees of the Commission other than the Auditor-General
- (4) Pursuant to this section, the Commission may hold consultations with the Federal Civil Service Commission but final decision on any matter relating to staff is subject to the approval of the Audit Service Commission.
- (5) All appointments of staff to positions by the Commission shall be widely advertised, written examination and interviews conducted to ensure the engagement of competent and qualified candidates (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 31 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 33: Promotion of Staff of Auditor-General's Office.

- (1) The Auditor-General shall recommend to the Commission for promotion, staff of his office who are due and qualified for such promotion.
- (2) No staff so recommended by the Auditor-General, and met all the condition for promotion shall be denied promotion or have his promotion delayed unnecessarily (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 33 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 34: Condition of service and other staff matters.

The Commission shall;

- (1) determine the terms and conditions of service of officers and employees of the Auditor-General's office, other than the Auditor-General.
- (2) handle all other staff matters of the Auditor-General's Office and the Commission, including matters relating to pensions, retirement issues and benefits, and matters relating to condition of service and discipline of the Commission's staff.
- (3) the staff of the Commission shall swear to an oath of secrecy in the performance of their duties (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 34 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 35: Discipline of Staff of Auditor-General's Office.

The Commission shall handle matters relating to discipline of staff of the Auditor-General's office as may be referred to it by the Auditor-General (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 35 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 36: Tenure of Members of the Commission.

- (1) A member of the Commission other than the Auditor-General and the representative of the Federal Civil Service Commission shall hold office for a period of one term of three years and may be re-appointed for another one term of three years only (*Hon. Adeyemi Oluwole*) — *Agreed to*.

Question that Clause 36 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 37: Resignation of membership of the Commission.

- (1) Where a member of the Commission resigns, dies or is removed from office for whatever reason, the Chairman shall inform the President in writing, and the President shall appoint another person to hold office for the unexpired period of the term, subject to the approval of the Senate.

- (2) A member of the Commission may at any time resign his office in writing, addressed to the President through the Chairman of the Commission (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 37 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 38: Dissolution of the Commission.

An existing member of the Commission other than the Auditor-General and the representative of the Federal Civil Service Commission ceases to hold office on the dissolution of the Commission, and when reappointed, shall only complete the unexpired part of his term (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 38 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 39: Meetings of the Commission.

- (1) The Commission shall meet ordinarily for the transaction of business at such time and place as it may fix at least once in a quarter.
- (2) A special meeting of the Commission shall be convened upon written request of the chairman or by a majority decision of members addressed to the secretary of the Commission.
- (3) **The** chairman shall preside at any meeting of the Commission and in his absence, a member of the Commission elected by the members present from among themselves.
- (4) Decision shall be determined by a simple majority of members present and voting. Where there is equality of votes, the presiding officer shall have a casting vote.
- (5) The quorum at a meeting shall be at least four including the Auditor-General or his representative and the representative of the Federal Civil Service Commission who shall have voting rights.
- (6) The Commission may co-opt any person to attend its meeting but such person shall not vote on any matter affecting the decision of the Commission.
- (7) A member who is absent from three consecutive meetings of the Commission without sufficient cause ceases to be a member.
- (8) Subject to the provisions of this section, **the** Commission shall determine the procedure for its meetings (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 39 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 40: Declaration of Interest on matter before the Commission.

- (1) Any member of the Commission with an interest in any contract, application or any other matter before the Commission for consideration, shall disclose verbally or in writing, the nature of his interest and is disqualified from participation in any deliberation in respect of the contract, application and transaction

- (2) A member who contravenes subsection (1) of this section, shall be removed from the Commission and may face prosecution (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 40 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 41: Appointment of Committees

- (1) The Commission may appoint committees consisting of its members and non-members to exercise any of its functions.
- (2) The chairman of a committee of the Commission shall be appointed from within the membership of the Commission.

- (3) A committee of the Commission may co-opt such person(s) as it may determine at its meetings and shall abide by the terms of reference given it by the Commission (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 41 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 42: Engagement of Consultants.

- (1) The Commission may engage the services of such consultants and experts, as it may consider desirable for the efficient discharge of its duties and services.
- (2) The consultants and experts shall be engaged on such terms and conditions as the Commission may determine.
- (3) Nothing in this section or any other provision of **this Act** shall be construed as empowering the Commission to interfere in the operations of the Auditor-General Office or engage any consultants or any other body or person(s) to act in that regard (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 42 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 43: Submission of Statement of Accounts and Annual Report.

The Commission shall prepare its statement of accounts and a report of its performance in the previous year, and submit to the National Assembly not later than six months after the end of the financial year (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 43 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 44: Independent Auditors for the Commission.

- (1) The **Public** Accounts Committees of **the** National Assembly shall appoint an independent Auditor **to** audit the accounts of the Commission for each financial year.
- (2) The independent Auditors appointed by the Public Accounts Committees, **in** pursuance of this section and section 21 of this Act shall submit their audited reports on the accounts commissioned to audit, to the National Assembly, not later than three months of engagement (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 44 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 45: Short Title.

This Act may be cited as the Office of the Auditor-General (Establishment) Bill, 2006 (*Hon. Adeyemi Oluwole*) — *Agreed to.*

Question that Clause 45 stand part of the Bill, put and agreed to.

Chairman to report Bill.

(HOUSE IN PLENARY)

Mr Deputy Speaker in the Chair, reported that the Committee of Whole, reconsidered the Report of the Joint Committee on Public Accounts and Justice on a Bill for an Act to provide for the Establishment of the Office of the Auditor-General of the Federation and for Matters Connected Therewith, 2005. It amended Clause 10, approved Clauses 11, 12, 13, 14, 15, 16, 17, 18, 19, **20, 21, 22**, 23, 24, 25, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, **40**, 41, 42, 43, 44 and 45.

Question that the House do adopt the Report of the Committee of Whole, put and agreed to.

9. Adjournment:

That this House do now adjourn till Tuesday, 3 October, 2006 at 10.00 a.m. {*Hon. Gilbert Nnaji*}.

Adjourned at 11.25 p.m.

Austin Opara
Deputy Speaker