

- affected department or institutions;
- (j) all audits and related information are collated and maintained in an archival system;
  - (k) relevant audit database and technology is introduced, developed, updated and maintained;
  - (l) a single internet portal for each audit office that shall serve as a primary and definitive source of all information on State Government and Local Government audits, containing and displaying all public sector audit information at all times is established; and
  - (m) relevant training to build institutional capacity is coordinated.
- (4) The Auditor-General shall, in the exercise of his functions under the provisions of this Law provide an opinion whether the
- (a) public accounts of the State and Local Governments provide a true and fair view of the finances of the government and the individual public bodies to which they refer;
  - (b) financial transactions of the government and public bodies comply with relevant statutory provisions, financial regulations and accounting policies of government;

(c) financial affairs of the government and public bodies have been managed with due regard to probity, value for money, accepted accounting principles and standards, and are essentially consistent with those of the preceding year.

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

(6) The Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement and annual accounts of the State, submit his report to the House of Assembly and the House shall cause the report to be considered by a committee of the House responsible for public accounts.

(7) The Auditor-General shall publish the annual statutory report of the State Government electronically and manually as soon as the statutory report is submitted to the State House of Assembly.

(a) Provided that the Auditor General shall have full editorial control over their reports

(8) The Auditor-General shall not be subject to the direction or control of any other person or authority in the performance of the functions and exercise of powers conferred on him under this Law including but not limited to -