




# KEBBI STATE OF NIGERIA

LAW NO: 023 OF 2021

I ASSENT this 12<sup>th</sup> day of November 2021

  
SENATOR ABUBAKAR ATIKU BAGUDU  
The Governor,  
Kebbi State.

## A LAW TO AMEND LOCAL GOVERNMENT AUDITOR GENERAL LAW NO 021 2021

Enactment

1. BE IT ENACTED by Kebbi State House of Assembly as follows:

Citation &  
Commencement

2. This Law may be cited as Local Government Auditor General (Amendment) Law, 2021 and shall come into force on 12<sup>th</sup> day of November 2021

Interpretation

3. In this Law unless the context otherwise requires;-  
"ANAN" means Association of National Accountant of Nigeria  
"ICAN" means Institute of Chartered Accountants of Nigeria  
"Principal Law" means Local Government Auditor General Law No; 21,2021.

Amendment of

s.34

4. **S.34 of the principal Law is amended as follows:**  
"34. The Executive Council may request the Auditor- General in the public interest to audit at any particular time, the accounts of

anybody or Organization which the Auditor-General may undertake at his discretion. The Auditor-General may on such conditions as he may determine with persons, institutions and associations in the State and in other places, take such steps as he may deem necessary to promote or develop his functions and Governments auditing in the Local Governments”.

**Amendment of s.8(4)** 5. S.8(4) of the principal Law is amended to read as follows:

“The Deputy-Auditor General shall be paid such remuneration and allowances as may be determined by the House of Assembly and provided through appropriation”.

**Amendment of s.5 (7)** 6. S.5(7) of the principal Law is amended as follows:

“(7) The Auditor General shall serve for a term of four (4) years and shall be deemed to be automatically reappointed for another term of four (4) years provided that he has not reached the age of retirement (65 years). Notwithstanding, the Auditor-General shall retire at the age of 65 years where this falls during a subsequent 4-year term or retire at the end of a full second term where he/she has not yet reached the age of 65 year”.

**Amendment of s.9** 7. S.9(3) of the principal Law is amended as follows:

“(3) The Auditor General may vary the Departments and Section/Units as he deem fit”.

Amendment of s.5  
(1-4)

**8. S 5 (1-4) of the principal Law is deleted and substituted**

“4.(1)(a) Pursuant to Section 125 and 126 of the Constitution of the Federal Republic of Nigeria 1999 (as amended). The Auditor General for Local Governments shall be appointed by the Governor on the recommendation of the State Local Government Service Commission subject to confirmation by the State House of Assembly”.

“(b) In recommending person(s) for appointment as Auditors-General, the State Local Government Service Commission shall advertise the vacancy on the State’s Website, in 2 (two) National News Papers, Official Gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

“(c) The Local Government Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

“(d) The Governor shall select a candidate from the recommended three and forward his name to the State House of Assembly for confirmation”.

“(2)The power to appoint a person to act in the Office of the Auditor-General for the State shall vest in the Governor”.

“(3) Except with the sanction of a resolution of the House, no person shall act in the Office of the Auditor- General for a period exceeding six months”.

“(4) Subject to the mode of appointment of the Auditor General as contained in the Constitution, a person to be appointed as Auditor General shall be a holder of first Degree or equivalent in Accountancy/Auditing or any other related field and has qualified as a Chartered Accountant with ICAN, ANAN or any other Chartered Accountant Institutions recognized by the Federal Government of Nigeria, shall not be above the age of 61 years at the time of appointment and must have acquired minimum of 15 years relevant experience in the public service or outside and able to demonstrate and provide independent testament to a minimum of ten (10) years cognate experience in auditing the public sector”.

Amendment of s.  
21

**9. S.21 of the principal Law is amended by inserting subsection 5 and 6 as follows:**

“(5) Notwithstanding the provision of Section 21(1), where the resources provided for the Auditor General's Office is insufficient to allow him to fulfill his mandate or a need has arisen for

expenditures for a purpose for which no amount has been appropriated in the Appropriation Law, the Auditor General shall apply to the House of Assembly for a supplement to its annual budget”.

“(6)The State House of Assembly shall ensure that the Auditor General has proper resources to fulfill his mandate”.

Amendment of s.  
15

**10. S.15 is amended by adding subsection 7 and 8 as**

**Follows;**

“(7) The Auditor-General shall submit an annual activity report to the House of Assembly and the report is to be made available to the public thereafter. The Annual Activity Report should cover the performance achieved by the Office in executing its annual program of work, all activities to improve the capacity of the Audit Office, financial and non-financial impacts achieved by the Office, activities conducted in partnership with other entities, challenges and opportunities, the audited financial statements of the Office, and any other information deemed relevant by the Auditors-General”.

(8) The Auditor-General shall:

“(a) submit follow-up reports to the House of Assembly on the implementation of audit recommendations and House resolutions”.

“(b) submit audit reports to the governing board, or council of an audited entity, as appropriate, for review and follow-up on specific recommendations for corrective action”.

“(c) the Audit Office/Institution to have an internal follow-up system including post audit meetings with the audited entity to ensure that audited entities properly address the observations and recommendations as well as those made by the House of Assembly and to confirm that corrective and remedial actions are taken, and”.

“(d) the Audit Office/Institution to submit their follow-up reports to the Legislature, and to the auditee’s governing board, as appropriate”.

Amendment of s.

5

11.S.5(9) of the principal Law is deleted.

Amendment of s.

9

12 .S.9 of the principal is amended by inserting (4) as follows.

“(S.9(4) For the purpose of discharging the functions of his Auditor-General office, the Auditor-General, subject to the provision of this Law, may do anything and enter into any transaction necessary to ensure the proper performance of these functions, this shall include, but not limited to;

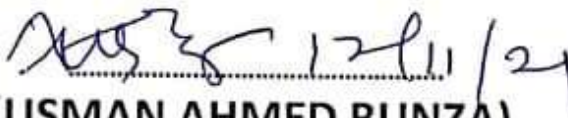
(a) appointing such staff as he considers necessary to discharge these functions;

- (b) establishing and implementing a comprehensive human resource management system and policies for managing such staff, including staff development program;
- (c) developing and maintaining such system whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit work;
- (d) The AuG and the Office have the executive authority over Human Resources and associated matters
- (e) the AuG shall consult with and take the report and recommendations of the Audit Commission created via law....of 2021 into consideration regarding recruitments / appointments, promotions, sanctions / discipline, remuneration, terms and conditions of employment, the structure of the Office and the applicable code of conduct and ethics.
- (f) in the discharge of his duties, the Auditor General may engage the services of professionals to serve on contract basis for limited engagements, including those required as part of agreements with international organizations but all audit opinions shall remain those of the Auditor General”.

**13. S. 4(3) of the principal Law is amended as follows:**

“ S. 4 (3)The Office of the Auditor-General shall have its Offices in any part of the State and across the 21 Local Government of the State”.

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

  
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**(USMAN AHMED BUNZA),**  
Ag. Clerk to the House.