




KEBBI STATE OF NIGERIA

LAW NO: 022 OF 2021

I ASSENT this 12th day of November 2021


SENATOR ABUBAKAR ATIKU BAGUDU
The Governor,
Kebbi State.

LAW TO AMEND KEBBI STATE AUDITOR GENERAL LAW NO. 020 2021

- Enactment** 1. BE IT ENACTED by Kebbi State House of Assembly as follows;-
- Citation & commencement** 2. This Law may be cited as the Kebbi State Auditor General (Amendment) Law, 2021 and shall come into force on 12th day of Nov 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
"Principal Law" means Kebbi State Auditor General Law No;20, 2021.
- Amendment of s.20(5)(d)** 4. S.20(5)(d) is hereby amended as follows:
"(d)Such other allowance as the House of Assembly of the State may approve from time to time through an appropriation Law or supplementary appropriation Law".

The Auditor-General may acceded to requests to conduct audits coming from the Executive or the Legislature, provided he determines it is not in conflict with his constitutional mandate”.

Amendment of
s.15(1)

9. S.15(1) is amended by inserting (1) as follows;

“There shall be a Deputy Auditor-General for the State, to be appointed by the Governor on the recommendation of the Auditor-General”.

Amendment of
s.15(2)

10. S.15(2) is amended as follows;

“The Deputy Auditor-General shall be selected from the most senior Directors in the Office of the State Auditor-General, and the qualification for his appointment shall be the same with that of the Auditor-General”.

Amendment of
s.30(5)(g)(h)

11.S.30(5)(g) and (h) are amended and inserted s.30(6) as follows;

“ S.30(6)The House of Assembly shall be responsible for ensuring that the Auditor-General has proper resources to fulfill his mandate, and the Auditor-General shall appeal directly to the House of Assembly, where the resources provided are insufficient to allow him to fulfill his mandate”.

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.



(USMAN AHMED BUNZA),

Ag. Clerk to the House.

Amendment of

s.5

5. s.5 of the principal Law is hereby amended as follows:

“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.14(4)

6. S.14(4) of the principal Law is hereby amended as follows:

“(4) 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 years”.

Amendment of

s.4(1)

7. S.4(1) of the principal Law is amended as follows;

“The appointment of Auditor-General for the State shall be widely advertised and shall require a diligent selection process, which includes interviews, and from which the three best candidates shall be recommended to Governor”.

Amendment of

s.9

8. S.9 of the principal Law is amended as follows;

“ The Auditor-General shall have the power to audit any account of anybody or organization in the interest of the public at any time.