

ADAMAWA STATE HOUSE OF ASSEMBLY

A BILL FOR

A LAW TO AMEND ADAMAWA STATE LOCAL GOVERNMENT AUDIT LAW, NO. 11 OF 2017 SO AS TO PROVIDE FOR THE FINANCIAL AUTONOMY, A SPECIFIC TERM OF OFFICE, FOR OTHER POWERS TO ENSURE THE INDEPENDENCE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS AND OTHER MATTERS INCIDENTAL THERETO.

Date of commencement ()

BE IT ENACTED by the House of Assembly of Adamawa State of Nigeria and by the authority of same as follows:-

Short title and commencement

1. This Law may be cited as the Adamawa State Local Government Audit (Amendment) Law, 2021 and shall come into operation on theday of.....2021.

Amendment of Law No. 11 of 2017

2. The Adamawa State Local Government Audit Law (in this Law referred to as "The Principal Law") is amended as set out in this Law.

Amendment to Section 4 of the Principal Law

3. Section 4 of the Principal Law is amended by deleting the whole Section and substituting it with a new Section:-

"4. (1) The Local Government Auditor-General shall be appointed by the Governor from the three (3) recommended names by the Local Government Service Commission subject to confirmation by the House of Assembly of the State.

(2) The power to appoint a person to act in the office of the Local Government Auditor-General shall vest in the Governor.

(3) Except with the sanction of a resolution of the House of Assembly, no person shall act in the office of Local Government Auditor-General for a period exceeding six months.

(4) There shall be a deputy Auditor-General whose function shall be to assist and deputize for the Auditor-General.

(5) The Auditor-General shall serve for a period of four (4) years and may be reappointed for another term of four (4) years and no more."

Amendment to
Section 5 of the
Principal Law

4. Section 5 of the Principal Law is amended by deleting the whole Section and substituting it with a new Section:-

“5. (1) The person to be appointed Adamawa State Local Government Auditor-General shall not be above 56 years or not having less than four (4) years to retire from Civil Service; he shall be a holder of a First Degree in Accountancy and any other related field and has qualified as a Chartered Accountant with ICAN, ANAN or any other Chartered Accounting Institution recognized by Federal Government of Nigeria.

(2) The person to be appointed as Auditor-General must have applied for the office of upon advertisement by the Adamawa State Local Government Service Commission of the position of Local Government Auditor-General.

(3) The person to be appointed as Local Government Auditor-General must have subjected himself or herself to all the stages for the appointment put in place by the Local Government Service Commission or anybody appointed by it to handle the process.

(4) The Local Government Service Commission shall advertise at least three (3) months before the expiration of the term of the incumbent Auditor-General

Amendment to
Section 6 of the
Principal Law

5. Section 6 of the Principal Law is amended by deleting the whole Section and redrafted thus:-

“6. The Auditor-General shall vacate his office when he attains the age of sixty (60) years or service of 35 years, if appointed from the civil service or as the constitution and Pension Act may from time to time stipulated”

Amendment to
Section 11 of the
Principal Law

6. Section 11 of the Principal Law is amended by deleting Subsection (2) (b).

Amendment to
Section 13 of the
Principal Law

7. Section 13 of the Principal Law is amended by deleting Sub-section (1) and (5) and substituting them with new Sub-sections:-

“(1) The salary, Super annuation and benefits of the Local Government Auditor-General shall be the same with those for the Accountant-General of the State and shall be charged upon Consolidated Revenue Fund of the Local Governments.

(5) Apart from the normal allowance currently payable in the Service, the Auditor-General and the staff therein shall be paid additional allowances as follows:-

- (a) 100% basic salary as consolidated allowance
- (b) 50% of basic salary as hazard allowance
- (c) 50% of basic salary as clothing allowance; and
- (d) such other allowance as the Governor of the State may approve from time to time.”

Amendment to Section 14 of the Principal Law

8. Section 14 of the Principal Law is amended by deleting Subsection (5) and substituting with it with a new Subsection:-

“(5) The Auditor-General shall prepare and submit his reports to the Speaker, the Governor, the Public, the Local Government Audited department or Section of the Local Government Audited, the reports may include comments from the relevant Accounting officers, but the Auditor-General has full editorial control over his reports.”

Amendment to Section 14 of the Principal Law

9. Section 14 of the Principal Law is amended by adding a new Section 14A.

“14A The House of Assembly shall appoint External Auditors from the list provided by the Auditor-General of the State to Audit the office of the Auditor-General and the Local Government Service Commission.”

Amendment to Section 18 of the principal Law

10. Section 18 of the Principal Law is amended by inserting new Sub-section (1A) to read thus:-

“(1A) The House of Assembly shall be responsible for ensuring that the Auditor-General has proper resources to fulfill his mandated, and the Auditor-General shall have the right to appeal directly to the house of Assembly, where the resources provided are insufficient to allow him fulfill his mandate.”

Amendment to Section 18 of the Principal Law

11. Section 18 of the Principal Law is amended by adding Subsection (4) to the Section:-

“(4) For effective band practical independence of the office of the Auditor-General, approved Budget for the office shall be released fully on monthly basis.”

Amendment to Section 18 of the Principal Law

12. Section 18 of the Principal Law is amended by inserting a new Sub-section (5):-

“(5) The Auditor-General shall prepare and submit an annual report on the activities of his office to the House of Assembly. The report shall include all the programs and initiatives undertaken to improve the capacity of the office and the competence of the Audit staff; and is to be made available to the public”

Amendment to
Section 22 of the
Principal Law

13. Section 22 of the Principal Law is deleted and substituting it with a new Section:-

“22 (1) Without prejudice to any other provision of this Law any person who fails or refuses to reply to an audit query or observation within the appropriate period specified in this Law, shall have his emoluments and allowances withheld so long as the person fails to reply, shall be guilty of an offence and liable to summary conviction.

(2) Notwithstanding the provision of Subsection (1) of this Section, the office of Auditor-General shall put up a mechanism in place to follow-up with queried Local Government of department of Section with a view to making sure that the observations are addressed and report to the House of Assembly the compliance.”

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



UMAR USMAN HAMID
Acting Clerk to Adamawa State House of Assembly

I assent this 24th day of July June 2021



RT. HON. AHMADU UMARU FINTIRI
Governor,
Adamawa State of Nigeria

SCHEDULE OF BILL

SHORT TITLE	LONG TITLE	SUMMARY OF CONTENTS	DATE PASSED BY HOUSE
Adamawa State Local Government Audit Law, (Amendment) 2021	A Law to Amend the Adamawa State Local Government Audit Law No. 11 of 2017 so as to provide for the Financial Autonomy, a specific term of office for other powers to ensure the independence of the Auditor-General and for other matters incidental thereto.	The Bill seeks to amend Adamawa State Local Government Audit Law, 2017 so as to provide for a Financial Autonomy of the office of Auditor-General, liberalize and secure the appointment, grant its more powers and make the office more independence to perform its functions efficiently.	22 nd June, 2021



UMAR USMAN HAMID

Acting Clerk to Adamawa State House of Assembly