

I ASSENT THIS 18TH DAY OF November 2021




ENGR. PROF. BABAGANA UMARA ZULUM MNI, FNSE
GOVERNOR
BORNO STATE OF NIGERIA

**BORNO STATE AUDITOR GENERAL FOR LOCAL GOVERNMENT
LAW, 2021 (AMENDMENT) LAW, 2021**

**A LAW TO FURTHER AMEND THE AUDITOR-GENERAL FOR LOCAL
GOVERNMENT AND OTHER MATTERS CONNECTED THEREWITH LAW,
2021 (AMENDMENT) LAW, 2021**

ENACTED by the Borno State House of Assembly as follows:

Citation and
commencement

1. This law may be cited as the Borno State Auditor General for Local Government and other matters connected therewith Law, 2021 (Amendment) Law, 2021 and shall come into effect on the day 18TH of Nov. 2021

Interpretation

- 2.(1) In this Law unless where the context otherwise requires "PRICIPAL LAW" means the Borno State Auditor General for Local Government and Other Matters Connected Therewith Law, 2021.
- (2) All other words and phrases herein used shall have the same meaning assigned to them under section 2 of the Principal Law.

Amendment of
Section
15(5)(d) of the
Principal Law
and Section 11
of the amended
Law, 2021

3. Section 15(5)(d) of the "Principal Law" and Section 11 of the Amendment Law is hereby deleted.

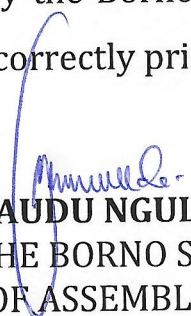
4. Section 13(1) of the amendment Law is hereby amended to correctly reflect that Section 25(1) of the Principal Law is replaced with Section 25(1)(a)-(g) as follows:
- (a) The Auditor-General for Local Governments and Audit Office/Institution shall have the necessary and reasonable human material and financial resources to perform their statutory responsibilities;
 - (b) The Auditor-General for Local Governments shall prepare and submit to the House of Assembly at least 90 days before the beginning of each year the following documents:
 - (i) A draft annual plan that describes the Auditor-Generals work programme for the incoming year;
 - (ii) Includes the interim report for the current financial year;
 - (iii) The estimate of revenues and expenditure for inclusion in the State Budget;
 - (iv) The operational, administrative and capital expenses of the Local Governments Audit Office including salaries, allowances, gratuities and pensions payable to staff.
 - (c) The auditor-General for Local Governments after considering comments from the House of Assembly through the Public Accounts Committee of the House of Assembly that considered the draft plan, may amend the plan as necessary and submit to the Ministry of Finance, Budget and Economic Planning for inclusion in the State Budget for Appropriation by the State House of Assembly.
 - (d) No changes shall be made to the estimates submitted by the Auditor-General for Local Governments to the Ministry of Finance, Budget and Economic Planning without the prior consent of the State House of Assembly; and
 - (e) The House of Assembly shall ensure that the auditor-General for Local Governments office is properly and sufficiently funded through budgetary allocations to

enable the office to perform its statutory functions effectively.

- (f) Any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be a first line charge on the consolidated Revenues of the State, to be paid in twelve (12) equal monthly installments.
- (g) The Executive shall not have control or direct access to the resources of the Auditor-General for Local Governments office.

EXPLANATORY NOTE

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


IBRAHIM AUDU NGULDE
CLERK OF THE BORNO STATE
HOUSE OF ASSEMBLY