

ASSEMBLY CHAMBERS, 23<sup>RD</sup> DAY OF June, 2021

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

**A LAW TO AMEND THE BORNO STATE AUDITOR-GENERAL AND  
AUDIT COMMISSION LAW, 2021 (AMENDMENT) LAW, 2021.**

BE IT 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 and Audit Commission Law, 2021 (Amendment) Law 2021 and shall come into operation on the 23<sup>RD</sup> day of June, 2021.

*Interpretation*

2. (1). In this Law unless the context otherwise requires:-

“Principal Law” means the Borno State Auditor-General and Audit Commission Law, 2021.

*Amendment of  
Section 7(1)(d)  
Of the Principal  
Law*

- (2). All other words and phrases herein used shall have the same meaning assigned to them under section 2 of the Principal Law.

3. Section 7 (1)(d) of the Principal Law is hereby repealed and substituted with the following provisions:-

“In order to ensure a transparent and open process for the selection/appointment of an Auditor-General, there shall be a written advertised selection process with all qualified candidates of the state that are able to compete.”

*Amendment of  
Section 8 (3) (f)  
of The Principal  
Law*

4. Section 8 (3) (f) of the Principal Law is hereby amended to read as follows:-

“Shall ensure that the finances of all Institutions have been conducted with due regard to economy, efficiency and effectiveness and shall audit the quality of financial management and reporting of all audited entities to ensure whether the finances of the institution have been conducted with due regard to economy, and effectiveness”.

*Amendment of  
Section 9 of the  
Principal Law*

5. Section 9 of the Principal Law is hereby amended to include sub-sections (13), (14) and (15) to read as follows:-

(13) "The Auditor-General shall be free from any direction and interference from the House of Assembly and the Executive in the enforcement of his decisions on the application of sanctions;"

(14)(a) The public Accounts Committees (PAC) of the Borno State House of Assembly shall appoint an independent Auditor(s) selected from the list of approved independent Audit Firms compiled by the Auditor-General of the State to audit the Accounts of the Auditor-General and the Commission for each financial year.

(b) The offices of the Auditor-General and the Commission shall within three months after the end of its financial year submit their report to the House.

(15) The Auditor-General shall have the right to Appeal directly to the State House of Assembly, where the resources provided are insufficient to allow him to fulfil his mandate

*Amendment of  
Section 9 (1) of the  
Principal Law*

6. Section 9 (1) of the Principal is hereby amended by re-numbering Section (1) to be Section (1)(a) and insertion of Section 9 (1)(b) to read as follows:-

"The Auditor-General shall have power to audit the implementation of policies of government and public entities."

*Amendment of  
Section 9 (2) of the  
Principal Law*

7. Section 9(2) of the Principal Law is hereby amended by re-numbering Section 9(2) to be Section 9(2) (a) and insertion of a new Section (9)(2)(b) and (c) to read as follows:-

(b) "The Auditor-General should not be involved or seen to be involved in any manner whatsoever, in the management of any auditable entity."

(a) "The Auditor-General shall have full discretion in the discharge of his responsibilities to



cooperate with government or public entities that strive to improve the use and management of public funds”.

*Amendment of  
Section 9(8)(b) (1)  
of the Principal  
Law*

8. Section 9(8)(b) is hereby Amended to be re-numbered as section 9(8)(b)(i) and the insertion of new Section to be numbered as section 9(8)(b)(ii) as follows:-

(ii) May accommodate specific requests for Audit or investigation by the State House of Assembly or the Executive.

*Amendment of  
Section 11 of the  
Principal Law*

9. Section 11 of the Principal Law is hereby amended to read as follows:-

(1) Subject to the provisions of the Constitution, the (a) Auditor-General in exercising his powers or performing his functions under this Law, shall not be under the direction or control of any authority or person, including but not limited to:

(b) Selection of Audit issues;

(c) Planning, programming, conduct, reporting and follow-up of the audits;

(d) Organization and management of his office; and

(e) Enforcement of decisions.

- (2) The Auditor-General and staff from his Office/Institutions shall be immune from any legal action as a result of discharge of their duties during and after they have left office.

*Amendment of  
Section 13 of the  
Principal Law*

10. Section 13 of the Principal Law is hereby amended to read as follows:-

(a) The Auditor-General shall be appointed and remain in office until he reaches the retirement age of 65 years, provided that the Auditor-General to be appointed must not be older than 61 years at the date of his appointment.

(b)He serves for a term of 4 years and deemed to be re-appointed for another term of 4 years if he has not reached the age of retirement (65 years).

*Amendment of  
Section 15 (5) (e)  
of the Principal  
Law.*

11. Section 15 (5)(e) of the Principal Law is hereby deleted.

*Amendment of  
Section 20 (1) of  
the Principal  
Law.*

12. Section 20 (1) of the Principal Law is hereby amended by re-numbering Section 20(1) to read Section 20(1)(a) and insertion of new Sub-Sections (b), (c), (d) and (e) which shall read as follows:-

(b)The Auditor-General shall submit an annual activity report to the State House of Assembly which shall include all efforts and initiatives to improve the capacity and competence of his staff, and the report shall be made available to the public;

(c)The Auditor-General shall submit an annual follow-up report on the implementation of audit recommendations and the implementation of recommendations made by the State House to the State House of Assembly;

(d)The Auditor-General shall submits copies of such follow-up reports and any other audit reports to the management, Governing Board, or Council of an Audited entity as appropriate, for review and follow-up on specific recommendations for corrective action;

(e)The Audit office/Institutions shall have an internal follow-up system including post Audit meeting 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.

*Amendment of  
Section 27(1)  
of the  
Principal Law*

13. Section 27 (1) of the Principal Law is hereby amended to read:

(1).The Commission shall have power to:

(a) Confirm the selection and appointment of persons recruited by the Auditor-General;

- (b) Subject any staff of the offices of the Auditor-General to disciplinary proceedings and impose sanction based on the recommendation of the Auditor-General.
- (2). Perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law.

*Amendment of  
Section 30 (1)  
of the  
Principal Law.*

14(1) Section 30(1) of the Principal Law is hereby amended to be renumbered as Section 30(1) (a) and the following are to be inserted into Section 30(1) as (b), (c), (d) and (e).

- (b) The Auditor-General and Audit Office/Institutions shall have the necessary and reasonable human, material and financial resources to perform their statutory responsibilities;
- (c) The Auditor-General 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 State Audit Office including salaries, allowances, gratuities and pensions payable to staff.
- (d) The Auditor-General after considering 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

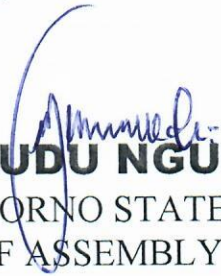


Planning for inclusion in the State Budget for appropriation by the State House of Assembly.

- (e) No changes shall be made to the estimates submitted by the Auditor-General to the Ministry of Finance, Budget and Economic Planning without the prior consent of the State House of Assembly; and
- (f) The House of Assembly shall ensure that the Auditor-General's office is properly and sufficiently funded through budgetary allocations and oversight functions to enable the office to perform its statutory functions effectively.
- (g) Any sum appropriated by the State House of Assembly in each financial year shall be charged on the consolidated revenue of the State.
- (h) The Executive shall not have control or direct access to the resources of the Auditor-General's Office".

## **EXPLANATORY NOTE**

This printed impression has been carefully compared by me with the Bill which has passed 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  
HOUSE OF ASSEMBLY