



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 AUDITOR-GENERAL FOR LOCAL GOVERNMENTS AND OTHER MATTERS CONNECTED THEREWITH 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 for Local Governments and other matters connected therewith Law, (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 for Local Governments 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 7(1)(d)  
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 Section 7 (1)(d) of the Principal Law is hereby repealed and substituted with the following provisions:-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, for Local Governments there shall be a written advertised selection process with all qualified candidates of the state 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 (1) of the  
Principal Law*

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

The Auditor-General for Local Governments shall have power to Audit the implementation of policies of government and public entities

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

6. 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 for Local Governments should not be involved or seen to be involved in any manner whatsoever, in the management of any auditable entity.”

(c) The Auditor-General for Local Governments 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)  
of the Principal Law*

7. Section 9(8)(b) is hereby Amended to be re-numbered as section 9(8)(b)(i) and the insertion of a new Section to be re-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 9 of the  
Principal Law*

8. 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 for Local Governments 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 for Local Governments of the State to audit the Accounts of the Auditor-General for Local Governments and the Commission for each financial year.

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

(15) The Auditor-General for Local Governments 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 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 Auditor-General for Local Governments 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:

- (a) Selection of Audit issues;
- (b) Planning, programming, conduct, reporting and follow-up of the audits;
- (c) Organization and management of his office; and
- (d) Enforcement of decisions.

(2) The Auditor-General for Local Governments and staffs 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 for Local Governments shall be appointed and remain in office until he reaches the retirement age of 65 years, provided that the Auditor-General for Local Governments 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 of the  
Principal Law.*

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

*Amendment of  
Section 21 (1)  
of the  
Principal Law*

12. Section 21 (1) of the Principal Law is hereby amended by re-numbering Section 21(1) to read Section 21(1)(a) and insertion of new Sub-Sections (a), (b), (c), (d) and (e) which shall read as follows:-

(b)The Auditor-General for Local Governments 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 for Local Governments 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 for Local Governments 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 action are taken.

*Amendment of  
Section 25 (1) of  
The Principal  
Law*

13(1) Section 25(1) of the Principal Law is hereby amended to add.

(a) and following are to be inserted into Section 25(1) as (b), (c), (d) and (e).

(b) The Auditor-General for Local Governments and Audit Office/Institutions shall have the necessary and reasonable human, material and financial resources to perform their statutory responsibilities;

(a) 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.

(b) The Auditor-General for Local Governments 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.

(c) 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

- (d) The House of Assembly shall ensure that the Auditor-General for Local Governments' office is properly and sufficiently funded through budgetary allocations and oversight functions to enable the office to perform its statutory functions effectively.
- (e) 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 for Local Governments' Office".

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

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

(1).The Commission shall have power to:

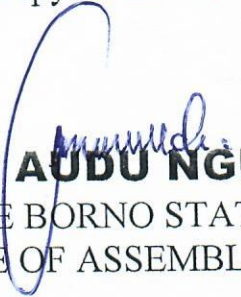
- (a) Confirm the selection and appointment of persons recruited by the Auditor-General for Local Governments;
  - (b) Subject any staff of the offices of the Auditor-General for Local Governments to disciplinary proceedings and impose sanction based on the recommendation of the Auditor-General.
- (2)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

*Amendment of  
Section 29 of the  
Principal Law*

15. The Numbering of Section 29 of the Principal Law which relate to the offence of body cooperate and partnership is hereby amended to be re-numbered as Section 30.

## **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