



# **KEBBI STATE OF NIGERIA**

**BILL FOR A LAW TO PROVIDE FOR THE ESTABLISHMENT AND  
MANAGEMENT OF THE OFFICE OF THE LOCAL GOVERNMENTS  
AUDITOR GENERAL AND FOR OTHER RELATED MATTERS THERETO.**

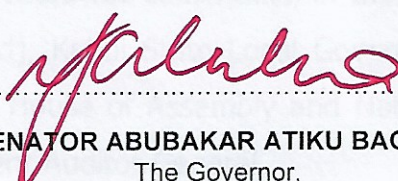
**LAW NO. 021 OF 2021**



# KEBBI STATE OF NIGERIA

LAW NO: 021 OF 2021

I ASSENT this.....<sup>25<sup>th</sup></sup>.....day of.....<sup>July</sup>.....2021

  
SENATOR ABUBAKAR ATIKU BAGUDU  
The Governor,  
Kebbi State.

**A LAW TO PROVIDE FOR THE ESTABLISHMENT AND MANAGEMENT OF THE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL AND FOR OTHER RELATED MATTERS THERETO, 2021.**

## **PART I PRELIMINARY**

BE IT ENACTED by Kebbi State House of Assembly as follows -

- citation 1. This Law may be cited as Kebbi State Local Government Auditor Law 2021.
- Commencement 2. This Law shall come into operation on the <sup>25<sup>th</sup></sup>..... day of <sup>July</sup>..... 2021
- Interpretation 3. In this Law unless the context otherwise provides -  
**"Auditor General"** means Kebbi State Auditor General for Local Governments and includes any person to whom the Auditor General delegates his powers under this Law;

**"Government"** means State Government;

**"Governor"** means Kebbi State Governor;

**"State"** means Kebbi State of Nigeria;

**"House of Assembly"** means the State House of Assembly;

**"Local Government"** means Local Government established under the Kebbi State Local Government Law;

**"Any Other law' includes"** constitution of the federal republic of Nigeria 1999 (as amended), Kebbi State Local Governments Law or any other Law made by the House of Assembly and National Assembly in respect of Local Government Auditor General.

## **PART II ESTABLISHMENT, POWERS AND FUNCTIONS OF THE OFFICE OF THE AUDITOR GENERAL**

Establishment  
of office of the  
Auditor General for  
Local Government

4. (1) There is established in the State an Office to be known as the office of the auditor General for Local Governments;
- (2) The office of the Auditor General for Local Governments shall –
- (a) Be a body corporate with perpetual succession and common seal;
  - (b) Have power to sue and be sued in its corporate named; and
  - (c) Be capable for acquiring holding or disposing of any property movable and immovable for the purpose of carrying out its functions under this Law.
- (3) The office of the Auditor General shall have its office in the 21 Local Government of State and branches in any part of the State as Governor may approve.

- (4) The office of the Auditor General shall have such Powers that are conferred to it by this Law or any other law of the State and Federation.
- (5) The Auditor-General shall not be under the direction or control of any person or authority in the discharge of his functions including in the:
  - (a) selection of audit issues;
  - (b) planning, programming, conduct, reporting, and follow-up of the audits; or
  - (c) organisation and management of his office.
  - (d) enforcement of their decisions where the application of sanctions is part of their mandate.

Appointment of the  
Auditor General for  
Local Government

- 5. (1) The Auditor General shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly;
- (2) The power to appoint persons to act in the office of the Auditor General shall be vested in the Governor;
- (3) Except by a resolution of the House of Assembly, no person shall act in the Office of the Auditor General for a period exceeding six months;
- (4) The Auditor General shall be professional chartered accountant with not less than twenty (15) years cognate experience in Audit in the public service;
- (5) The Auditor General shall be paid such salary, allowances and pension as may be prescribed by the State House of Assembly but not exceeding the amount as may be determined by the Revenue Mobilization Allocation and Fiscal Commission.

- (6) A person holding the office of the Auditor General under subsection (2) of this section shall be removed from office by the Governor acting on a resolution supported by two – third majority of the House of Assembly members praying that he be removed for inability to discharge the function of his office (where arising from infirmity of mind or body or any other cause) or for misconduct.

Provided that prior to such resolution, the Auditor General shall have been given at least 21 days to defend himself on the floor of the house and shall be entitled to legal presentation.

- (7) The Auditor General shall vacate his office when he attains the age of sixty (60) years or Thirty Five years of service.
- (8) The Auditor General shall not be removed from office before his retirement age as prescribed under subsection (7) of this section save in accordance with provision of subsection (6) above.
- (9) Notwithstanding the Provision of Subsection (6) of this section, an Auditor General may be removed from office by the Governor, if he is satisfied that his continue stay in office will jeopardize the interest of the office of the Auditor General and/or that of the public.

Duties of the  
Auditor General

6. (1) It shall be the duty of the Auditor General at every audit held by him to -
- (a) Disallow any item of account which is contrary to Law or the financial memoranda or is unsupported by proper records of account; or which he considers unreasonable,
- (b) Surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;

- (c) Surcharge any sum which has not been duly brought into account upon the person by whom that sum, ought to have been brought into account;
  - (d) Surcharge the amount of any Loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred;
  - (e) To certify the amount due from the person upon whom he has made a surcharge; and
  - (f) Certify the audit of the account to any disallowance or surcharge which he may have made.
- (2) No expenditure incurred by a Local Government Council shall be disallowed if it has been approved by the Council and within the spending limits approved by House of Assembly.
  - (3) The Auditor General shall have power to carry-out forensic audit, if necessary.
  - (4) The Auditor General shall at his discretion, determine the nature and extent of the audit to be carried out and request the details, statements of account and financial statement which he considers necessary.
  - (5) The Auditor General shall draw the attention of the appropriate authorities to any irregularity observed during the examination of the account as soon as the facts of such irregularity have been established and confirmed.

- (6) The Auditor General shall as a result of the audit conducted by him issue such queries and make observation addressed to the Chairman of the Local Government, Head of statutory Board, Commission, Authority, Agency, body or department concerned and demand such statements, Documents and explanation as he deem fit,
- (7) To efficiently carry out his functions under this Law, the Auditor-General is empowered to employ or engage the service of professionals such as Engineers, Geologists, and Quantity Surveyors etc for the proper monitoring and evaluation of projects.

Function of the  
Auditor General

- 7. (1) In the performance of his day to day Functions under this Law, the Auditor General shall –
  - (a) make sure queries and observations made by him as a result of Audit Report conducted by him are addressed to the Director Finance, Chairman of the Local Government or Ministry for Local Government and call for such accounts, vouchers, statements documents and explanations as he deems fit;
  - (b) Specify for the appropriate Head of Department or institution the amount due to or from any person upon whom he had made surcharge and reason for the surcharge and the circumstances of the case to the Accountant, officer of the affected department or institution.

- (2) Every such query and observation to the Director Finance or any other person shall within 30 days after its receipt by that person, be returned with necessary explanations to the Auditor General.
- (3) Every sum so specified by the Auditor General to be due to any other person shall be paid by that person to the Department or Institution as the case may be within 60 days after it has been so specified.
- (4) Any person aggrieved by a disallowance of surcharge made by the Auditor- General may appeal to the House of Assembly Public Accounts Committee for redress and thereafter if not satisfied, to the High Court not later than the expiration of the period of 60 days prescribed.
- (5) Any sum which is lawfully due under this Section shall on civil Proceedings taken by the Accounting Officer in a Court of Competent jurisdiction be recoverable as a civil debt provided that where the person surcharged is in receipt of remuneration from the council or any Government institution, the remuneration shall be attached to the extent of the sum Lawfully due.
- (6) In any proceedings for the recovering of the said sum, a certificate signed by the Auditor General shall be prima facie evidence of the facts certified.
- (7) The Auditor General may at anytime, revoke any surcharge made under this section.
- (8) The Auditor General may examine any person on oath or affirmation (which oath or affirmation the Auditor General is hereby empowered to administer) on any matter appertaining to any



account subject to audit by him and may by summons under his hand require any such person to appear before him to give evidence.

(9) Without prejudice to any other provision of this Law, any person who fails or refuses to reply to any audit query or observations within the appropriate period specified shall, if the Auditor General so directs, have his emoluments and allowances withheld for so long as the person fails to pay.

(10) The Auditor General of Local Government shall audit:

- (a) the use of public monies, resources, or assets by a recipient or beneficiary regardless of its legal nature;
- (b) collection of revenues owed to the government or public entities;
- (c) the quality of financial management and reporting; and
- (d) economy, efficiency and effectiveness of government or public entities operations

Deputy Auditor  
General

8. (1) There shall be a deputy Auditor General for Local Government to be appointed by the Governor on the recommendation of the Auditor General.
- (2) The Deputy Auditor General for Local Government shall be an officer in the State service, not below grade Level 14 and be a member of the professional chartered accountant.
- (3) The Deputy Auditor General shall perform such functions as may be determined assigned to him by the Auditor General.
- (4) The Deputy Auditor General shall be paid such Remunerations and allowance as may be determined by the Governor.

**PART III**  
**STRUCTURES OF THE OFFICE OF THE AUDITOR GENERAL**

- |                                                        |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Departments of<br>the office of the<br>Auditor General | 9.  | <ul style="list-style-type: none"><li>(1) The Office of the Auditor General shall have Four Departments and each department is to be headed by a director.</li><li>(2) The departments are;<ul style="list-style-type: none"><li>(a) Administration and Finance,</li><li>(b) Statutory and Special Audit,</li><li>(c) Field Services and</li><li>(d) Pension.</li></ul></li><li>(3) The Auditor General may where necessary restructure the Departments in accordance with Civil service Rules.</li></ul>                                                                                                                                                                                        |
| Legal Adviser                                          | 10. | <ul style="list-style-type: none"><li>(1) There shall be a legal Adviser to office of the Auditor General.</li><li>(2) The Legal adviser Shall be State a counsel with at least seven years post call experience, to be appointed by the State Attorney General.</li><li>(3) The Legal Adviser shall be answerable to the Auditor General and shall handle all legal matters of the Office of the Auditor General.</li></ul>                                                                                                                                                                                                                                                                     |
| Audit standard                                         | 11. | <ul style="list-style-type: none"><li>(1) The Auditor General shall determine which auditing standards should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office of the Auditor General.</li><li>(2) The auditing standards shall include –<ul style="list-style-type: none"><li>(a) Public sector auditing standards issued by the conference of Federal and State Auditor General;</li><li>(b) Accounting standards issued by the Nigerian Accounting Standards Board (NASB);</li><li>(c) The Auditing Standards and code of Ethnic published by the International Organization of Supreme Audit Institutions</li></ul></li></ul> |

(INTOSAI) and the International Audit and Assurance Standards Board (IAASB);

- (d) The Auditing Standards and Code of Ethics published by the International Federation of Accounting (IFAC);
- (e) Other recognized or required standards issued or accepted by funding or donor organization as may be required in conducting audits of their projects.

Immunity of the Auditor General

- 12. (1) The Auditor General or any person employed by him and/or acting on his authority shall not be personally liable for any act or omission Particularly in any Civil or Criminal Proceedings so long as such acts or omission are done in good faith;
  - (a) In the performance of any duty or exercise of any power conferred upon him under this Law;
  - (b) In giving evidence or an explanation or producing document before any Committee.
- (2) The provisions of this section apply to -
  - (a) The Auditor-General in his personal capacity; and
  - (b) Every person employed by the Auditor General, whether acting as an appointed auditor or not, in connection with the - performance or exercise of the functions, duties or powers of the Auditor-General.

Remuneration of the Auditor General and his staffs

- 13. (1) The salary, superannuation and benefits of the Auditor-General shall be as recommended by the Revenue Mobilization, Allocation and Fiscal Commission and shall be charged upon the Consolidated Revenue Fund of the State.

- (2) The salary other than the allowance payable to the Auditor General, his rights in respect of leave of absence retirement benefits or retiring age shall not be varied to his disadvantage after appointment
- (3) The Auditor-General shall be entitled to pension for life at a rate equivalent to the annual salary and allowances of the incumbent Auditor General
- (4) Any pension granted by virtue subsection (3) of this Section shall be charge upon the Consolidated Revenue Fund of the State
- (5) Apart from the normal allowance currently payable in the Service, the Auditor General and Staff herein shall be paid additional allowance as may be determined by the House of Assembly in respect of the following –
- (6) Members of Staff of the Office at the office of the Auditor-General other than the Auditor-General shall in addition to the provisions of this Law, enjoy rights and privileges as are contained in the public service of the State and shall retire upon the attaining the age of 60 years or service period of 35 years or as the constitution and pension act may from time to time stipulate.

Types of  
Accounts to  
be Audited

14. (1) The Public Accounts of Local Government Councils and of all offices of the Local Governments, the Local Education Authorities, the Local Government service Commission, joint Accounts Allocation Committee, the Emirate Councils, Local Government Pension Board and other offices or Departments of the Local Government Councils, shall be audited by the Auditor General annually, who shall submit his report to the House of Assembly and for that purpose the

Auditor General or any person authorized by him in that behalf shall have access to books, records, returns and other documents relating to those accounts.

- (2) The financial statement and annual accounts of the Local Government Councils shall be submitted to the Auditor General by the Treasurer not later than 31<sup>st</sup> March of the following financial year or such other date as may be prescribed by him.
- (3) In the exercise of his functions under this Law, the Auditor General shall not be subject to the direction or control of any other authority or person.

#### **PART IV AUDIT PROCESS**

- Annual reports 15 .
- (1) The Auditor General shall within 90 days of the submission of the annual accounts of the Local Governments, prepare and submit his report to the House and it shall cause the report to be considered by the public accounts committee.
  - (2) The Auditor General shall include in his annual report –
    - (a) His opinion on the truth and fairness of the public accounts of the Local Governments;
    - (b) Such significant findings and recommendations which he considers should be brought to the notice of the House of Assembly include –
      - (i) Any act or omission by any officer relating to the probity regularity or value for money with which public money is managed;

- (ii) Any deficiencies which have been identified in the internal control system of any public body;
  - (iii) Details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control assets to secure an effective check on the assessment, collecting and proper allocation of revenue and ensure that expenditures have been made only as authorized;
  - (iv) Any money that has been expended without due regards to economy, efficiency and effectiveness.
- (3) Notwithstanding the provision of Sub-section (1) of this section the House may by direction extend the time to a further period not exceeding three months within which such reports shall be submitted.
- (4) The Auditor General shall cause to lay his report before the House of Assembly at the end of every second quarter of each financial years;
- (5) The Auditor General may at any time it appears to him desirable issue a special report to the Governor on any matter incidental to his powers and duties under this Law.
- (6) The annual audit report of the Auditor General shall -
  - (a) Be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House; and

- (b) Be made publicly available in- electronic format on internet or other convenience means.

Review of report  
by Public Account  
Committee

- 16. (1) The Public Accounts committee of the House of Assembly (hereinafter referred to as "The Committee") shall consider each report from the Auditor General which is tabled before the House of Assembly.
- (2) The consideration may include questioning the Accounting Officer, explanation from the Auditor General and official responses from the affected Local Government and the Committee shall make recommendations to the House of Assembly on the basis of this consideration and shall monitor their implementation.
- (3) The committee shall have the power to summon the accounting officers, public officials and any member of the public to be questioned about the Auditor General's findings.
- (4) The Committee shall normally hold its hearing in public but may choose to hold all or part of its hearing in private.
- (5) The Committee shall prepare a report.

Registration of  
private firms

- 17. All private auditor firms and consultants taking up jobs relating to audit work that involved Local Governments Statutory Boards, Commission Bodies, Authorities Agencies or Departments shall be registered at a fee with the office of the Auditor General and their engagement letters shall be issued by him, such contracts on audit work shall include but not limited to –
- (a) Revenue audit and consultancy work including tax audit;

- (b) Local Governments, Development Areas, Emirate/Traditional Councils, Local Government Joint Account, Statutory Audit of Accounts.
- (c) Audit of Local Government Boards, Parastatals and Offices;
- (d) Staff audit including payment at sight;
- (e) Pension Audit including verification of "I am alive certificate";
- (f) Contracts in respect of estate/building valuation or valuation of some specialized Local Government assets; and
- (g) Assessment and evaluation of effective Government electronic information system.

Access to  
documents and  
properties

18. (1) The Auditor General and his Staff shall have unrestricted access to such people, documents, computers and other information system, and assets as he consider necessary for the proper performance of his functions.
- (2) The Auditor General may also obtain such information as he consider necessary for the proper performance of his functions from a person who is not a member, employee or public office holder to do this, he shall –
- (a) Advice the person in writing of the nature of information and why it is needed; and
  - (b) Reimburse the individuals for any reasonable costs associated with producing such information provided that the individual shall not use such information for any other purpose.
- (3) The Auditor General may in the course of performing his functions, duties or exercising his powers –
- (a) Require a person to give evidence either orally or in writing;



- (b) For the purpose of examining a person, the Auditor General may administer an oath or affirmation on such a person and sanctions relating to perjury are applicable;
- (c) In exercising this authority, the Auditor General shall establish that the information obtained shall not be used for any other purpose other than legally intended and shall first obtain a warrant of a court authorizing such examination.
- (d) When presented with the warrant, the Bank Officer shall produce any document or provide requested information relating to an account in the Bank's custody or control;
- (e) The Auditor General may make copies of any document so produced.

Appeal to High court 19.

Any person who is aggrieved by the decision of the Auditor-General on any matter with respect to which he made an objection at the audit and person aggrieved by a disallowance or surcharge made by the Auditor-General may where the disallowance or other decision relates to an amount exceeding fifty thousand Naira may appeal to the High Court. Provided that any appeal under this section shall be lodged by the person aggrieved by the disallowance, surcharge or decision within thirty days of the disallowance, the making of the surcharge or the decision, as the case may be.

Powers of the High court 20.

The High Court on such appeal shall have power to confirm, vary or quash the decision of the Auditor-General, and to remit the case to the Auditor-General with such directions as the High Court thinks fit for giving effect to the decision on appeal.

## **PART VII.**

### **FINANCIAL PROVISIONS**

- |                                                       |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Local Govt<br>Contributions                           | 21. | <p>(1) Every Local Government Council in the State shall make a contribution of 0.5% of its total revenue from the Federation Account to the office of the Auditor General for the purpose of carrying out of its functions under this Law and such funds shall be deducted from the source. The said contribution shall be a first line charge and shall be released on monthly basis.</p> <p>(2) The Auditor General shall by a notice published in the State Gazette determine the percentage to be shared to the Staff out of the 0.5% contributions of the Local Government Council as an incentive.</p> <p>(3) The Auditor General shall in consultation with the management of his Office determine the procedure to be adopted in sharing the funds provided under subsection (2) of this Section to his staff.</p> <p>(4) The Auditor General may receive from any Non-Governmental Organization whether national or international and keep for its own use financial and other assistance for the enhancement of his functions.</p> |
| Money<br>withdrawal                                   | 22. | <p>Notwithstanding anything contained in the state Financial Instructions, all cheques or instruments, for withdrawal of any amount of money from the account of the Office of the Auditor General shall carry the signatures of the Auditor General and the Director Admin and Finance.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Application of<br>funds received by<br>the Commission | 23. | <p>(1) All funds received by the Auditor General shall be applied in accordance with the conditions attached to the release and shall follow the provisions contained in the state Financial Instructions.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

- (2) The Office Auditor General shall maintained proper and appropriate system of accounts for the purpose of ensuring accountability.

Power to  
accept gifts

24. (1) The Office of the Auditor General may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift.
- (2) The Office of the Auditor General shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with the objectives and functions of his office under this Law.

Annual estimate  
account and  
Audit

25. (1) The Office of the Auditor General shall prepare, not later than 30<sup>th</sup> September in each year, an estimate of expenditure and income of the Office of the Auditor General during the next succeeding year and when prepared, they shall be submitted to the House of Assembly.
- (2) The Approved Budget of the Auditor General for Local Government shall be paid as a first line charge and released in equal monthly instalments.

Funds

26. (1) The Auditor General shall establish and maintain a fund consisting of such monies as may in each financial year be appropriated by the House and contribution of 0.2% of all Local Governments Federation Account Allocation.
- (2) The Auditor General may receive from any Non Governmental organization whether national or international and keep for its own use financial and other assistance for the enhancement of his functions.

- (3) The Auditor General shall defray from the fund established pursuant to sub-section (1) of this section all the amounts payable under or in pursuance of this Law, the sum representing;
  - (a) The running cost of the office;
  - (b) The cost of acquisition or renting and up keep of premises rented by or belonging to the office any other capital expenditure of the office;
  - (c) Statutory audit of Local Governments accounts by chartered accountants;
  - (d) Statutory audit of Emirate Councils;
  - (e) Financial and Assurance Consultancy Services;
  - (f) Allowance and logistics of staff on audit, inspection tour and other related of area officer;
  - (g) Seminars and workshops.

Management  
of the Funds

27. (1) The Auditor General shall manage the funds of the office in conformity with the approved budget expenses to be paid from this fund shall include but not limited to –
  - (a) Salary and allowance payable to the Auditor General and his staff;
  - (b) Cost of training and professional development activities;
  - (c) The funds for traveling, transportation and subsistence needed by staff engaged in conducting duties of the Auditor General;
  - (d) Any capital development project or special expenditure.
- (2) The accounts of the office of the Auditor General for Local Government shall be audited by the office of the State Auditor General and when audited, it shall be forwarded to the State House of Assembly.

## **COURT JURISDICTION AND PUNISHMENT**

28. Any person who without lawful justification or excuse –
- (a) Obstructs, hinders or resists the Auditor General or any person authorized by him in the performance of his duties and exercise of his powers under this Law.
  - (b) Refuse or fails to comply with any lawful request of the Auditor General or his representative;
  - (c) Fail to produce for inspection to the Auditor General access to any book, records, returns payment vouchers, revenue receipts or other documents relating or relevant to any account to be audited by the Auditor General when so requested;
  - (d) Makes a statement or gives information to the Auditor General or his representative which is false or misleading, commits an offence under this Law.

- Penalties
29. (1) Any person who commits an offence under section 20 of this Law shall on conviction be liable to a fine not exceeding N200,000.00 or to imprisonment for six months or both
- (2) In case of a body corporate, it shall be liable to a fine not exceeding N500,000.00

- Failure to  
reply queries
30. Without prejudice to any other provision of this Law any person how fails or refuses to reply to an audit query or observation within the appropriate period specified in this Law, shall have his emoluments and allowance withheld so long as the person fails to reply, shall be guilty of an offence and liable on summary conviction.

- Offences by the  
staff of the  
Auditor General
31. Any member of staff of the Auditor General office who –

- (a) Demands or takes any bribe gratification recompense or reward for the neglect or non – performance of his duty; or
- (b) Willfully fails to report to the Auditor-General any abuse or irregularity coming to his notice in relation to any account audited by him; or
- (e) Makes any report to the Auditor-General which he knows to be false or which he has no reason to believe to be true;

Commits an offence under this Law and shall on conviction be liable to a fine not less than N300,000.00 or imprisonment for two years or both such fine and imprisonment.

Offences by  
body corporate

- 32. (1) In case of offence committed under this Law by body of persons –
  - (a) Where the body of persons is a body corporate, other than a partnership every Director and officer of that body corporate shall be deemed also to be guilty of that offence; and
  - (b) Where the body is a partnership every partner shall be deemed guilty of an offence provided that no such person shall be deemed to be guilty of an offence under paragraph (a) of this section if he proves that the offence was committed without his knowledge or that he exercise due diligence to prevent the commission of the offence.
- (2) Accounting officers shall be held responsible for recovery of losses discovered from erring officers.

- (3) Where an accounting officer fail to make necessary recovery, he shall be guilty of an offence and shall be liable to a fine not exceeding N500,000.00 plus the amount of loss involved, if it is proved that he fails to make reasonable effort to recover the said loss.

Representation  
in Court

33. In any suit instituted by or against the Office of the Auditor General in Court of Law, the Office of the Auditor General shall be represented by the Office of the Attorney General of the State.

Directive by the  
Governor, etc.

34. The Governor may give to the Office of the Auditor General or the Auditor General such directives of a general in nature or relating generally to any matters with regards to the exercise of its or his functions as he may consider necessary and it shall be the duty of the Office of the Auditor General or the Auditor General to comply with the directives or cause them to be complied with.

Legal proceeding

35. (1) No suit shall be commenced against the Office of the Auditor General before the expiration of a period of 30 days after written notice of intention to commence the suit shall have been served upon it by the intending plaintiff or his agent and the notice shall clearly and explicitly state:
- (a) the cause of action;
  - (b) the particulars of claim; and
  - (c) the relief which he claims.
- (2). The Auditor General, Deputy Auditor General and staff of the Office of the Auditor General shall not be sued in his personal capacity for any act done or omitted to be done in the lawful performance of his duties under this Law.

Proceeding

36. Proceedings for an offence under this Law may be commenced at any time after the commission of the offence.

Limitation of  
suits against the  
Commission etc

37. (1) Subject to the provisions of this Law, the provisions of Public Officers Protection Law , Laws of Kebbi State as applicable in the State, shall apply in relation to any suit instituted against any officer or employee of the Office of the Auditor General.

Service of  
documents

38. A notice, summons or other document required or authorized to be served on the Office of the Auditor General under the provisions of this Law or any other enactment may be served by delivering it to the Auditor General and in case of notice of intention to sue, by delivering same or by sending it by registered post and addressed to the Auditor General.



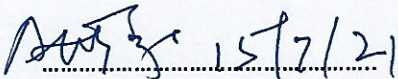
Limitation of  
suits against the  
Commission etc

38. (1) Subject to the provisions of this Bill, the provisions of Public Officers Protection Law , Laws of Kebbi State as applicable in the State, shall apply in relation to any suit instituted against any officer or employee of the Office of the Auditor General.

Service of  
documents

39. A notice, summons or other document required or authorized to be served on the Office of the Auditor General under the provisions of this Bill or any other enactment may be served by delivering it to the Auditor General and in case of notice of intention to sue, by delivering same or by sending it by registered post and addressed to the Auditor General.

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.

A LAW TO PROVIDE FOR THE ESTABLISHMENT AND  
MANAGEMENT OF THE OFFICE OF THE LOCAL GOVERNMENTS  
AUDITOR GENERAL AND FOR OTHER RELATED MATTERS  
THEREIN, 2021.

LAW NO. 021 OF 2021