



A

**LAW TO AMEND OFFICE OF THE AUDITOR GENERAL OF THE
STATE LAW, 2021 AND TO PROVIDE FOR OTHER MATTERS
RELATED THERETO.**

BE IT ENACTED by the House of Assembly of Niger State of Nigeria and by the Authority of the same in this present State Assembly as follows:-

1. This Law may be cited as the Office of the Auditor General of the State (Amendment) Law, 2021 and shall come into operation on 23rd day of November, 2021.

2. In this Law unless the context otherwise requires:

"Principal Law" means the Office of the Auditor General of the State Law 2021.

3. Section 6 of the Principal Law is deleted and replaced with a new section "6" as follows -

"6 (1) An Auditor-General shall hold office for a period of 4 years and may be renewed for another period of 4 years, provided that an Auditor-General appointed from the public service shall vacate office upon attainment of 60 years or 35 years in service.

(2) An Auditor-General appointed from the public service shall not be older than 56 years as at the date of appointment."

4. Section 8 of the Principal Law is amended by deleting sub-section (2) and replacing it with a new sub-section (2) as follows -



"(2) Notwithstanding the provisions of paragraph (l), (m), (n) and (o) of subsection (1), no liability to surcharge shall be incurred on an employee of the Ministry, Department and Agency who can prove to satisfaction of the Auditor-General that he acted in pursuance of, and in accordance with the term of resolution of the Ministry, Department and Agency or on the written instructions of any employee of the Ministry, Department and Agency to whose orders, in relation to the subject matter in question, he was subject."

5. Section 11 of the Principal Law is amended -

(a) by substituting the word "may" with the word "shall" in line 1 sub-section (4).

(b) by inserting a new sub-section "(5)" as follows -

"(5) The Auditor-General shall submit the report of the follow-up meetings to House of Assembly together with the annual report in section 18."

6. Section 18 of the Principal Law is amended -

(a) by deleting paragraph (b) of sub-section (1) and replacing it with new paragraph (b) to read -

"an annual report on the activities of the audit office"

(b) by inserting a new sub-section "(3)" as follows -

"(3) The Auditor-General shall publish and disseminate to the public, all the reports in this section within 30 days after they have been submitted to the House of Assembly."


7. The Principal Law is amended by inserting a new section "20" as follows -

"19. The Public Accounts Committee shall appoint an independent auditor for the Office of the Auditor-General to audit the financial statements of accounts of the office and other information for each financial year."

8. The Office of the Auditor General of the State (Amendment) Law 2021 (N.S.L.N. No. 24 of 2021) is hereby repealed.

FIRST SCHEDULE

I assented this...^{23rd}... day of ^{Nov}...2021 Time...^{4.03pm}...


Alhaji Abubakar Sani Bello
Governor of Niger State

SECOND SCHEDULE

I withheld assent this..... day of.....2021 Time.....

Alhaji Abubakar Sani Bello
Governor of Niger State

THIRD SCHEDULE

I, **Abdullahi M. Kagara**, Clerk to the Legislature of Niger State hereby certify that this Law has been passed in accordance with Sub-Section 3 of Section 100 of the Constitution of the Federal Republic of Nigeria 1999. This printed impression has been carefully compared by me with the Bill, which has been passed by the Legislature and found by me to be a true and correctly printed copy of the said Bill.



ABDULLAHI M. KAGARA
Clerk to the Legislature

