



## KANO STATE AUDIT (AMENDMENT) LAW 2021 (1442 A.H.)

A BILL FOR A LAW TO PROVIDE FOR THE AMENDMENT OF THE KANO STATE AUDIT LAW, 2020 (1442 A.H.) AND FOR OTHER MATTERS CONNECTED THEREWITH

BE IT ENACTED by the Kano State House of Assembly as follows:

**Citation and Commencement**

1. This Law may be cited as the Kano State Audit (Amendment) Law, 2021 and shall come into force on the <sup>23<sup>rd</sup></sup> day of <sup>June</sup>.....2021 (1442 AH).

**Amendment of the Principal Law**

2. The Kano State Audit Law, 2020 (1442 AH) herein after referred to as “the Principal Law” is hereby amended in the manner herein provided.

**Amendment of section 2**

3. Section 2 of the Principal Law is amended by:

(a) substituting the definition of the term “Auditor General” therein with a new definition which read thus:

“Auditor-General” means the Auditors-General for the State or Local Governments;

(b) substituting the definition of the term “Audit Offices” therein with a new definition which read thus:

“Audit Office” means office of the Auditors - General of the State or Local Governments;

(c) substituting the definition of the term “Office” therein with a new definition which read thus:

“Office” means Office of the Auditors – General of the State or Local Governments;

**Amendment of  
section 24**

4. Section 24 of the Principal Law is amended as follows:

(a) By substituting in subsection (1) the words Audit -Service with the Words Civil Service.

(b) By substituting subsection (2) with a new subsection which reads thus:

(2) A person shall be qualified to be appointed as Auditor-General if the person is:

(a) a qualified accountant of not less than 15 years' cognate experience;

(b) be a member of a legally recognized professional body of accountants and duly registered with the Financial Reporting Council of Nigeria;

(c) Not a convict of any offence by a Law Court or found guilty of any professional misconduct involving dishonesty by any professional body established by a law in Nigeria;

(d) Of proven professional ability and expertise; and

(e) Not less than 45 years old at the date of appointment where he is not from within the Public Service."

**Amendment of  
section 25**

5. Section 25 (2) of the Principal Law is amended by inserting between the word "Fund" and the semi-colon, the phrase "and paid as first line charge."

**Amendment of  
section 29**

6. Section 29 of the Principal Law is amended by:

(a) Adding a subsection number (1) immediately after the number of the section to read 29 (1) and deleting the pull-stop at the end thereof and writing instead of, the expression "in:" and adding the following paragraphs thus:

a. Selection of audit issues;

b. Planning, programming, conduct, reporting and follow-up of audits;

c. Organization and management of his office; and

d. Enforcement of decisions where sanctions are provided.

(b) Adding a new subsection (2) thereafter to read thus:

“(2) The Auditor-General shall not be restricted in whatever manner from reporting the result of audit work and as such shall be free to:

- (a) Decide the content of the audit report;
- (b) Make observations and recommendations in the audit reports taking into consideration as appropriate the views of the audited entity;
- (c) Decide the timing of the audit reports except where specific requirements are prescribed by the law; and
- (d) After submitting the audit report to the House of Assembly, publish and disseminate same.”

**Amendment of section 30** of 7. Section 30 of the Principal Law is amended by:

- (a) Replacing the word adequacy in subsection (4) with word implementation.
- (b) adding new subsections (6) and (7) and immediately after subsection (5) thereof to read thus:

“(6) the Auditor- General shall carry out such other audit to ensure:

(a) the proper use of all public assets and resources by any State entity regardless of its nature; and

(b) the quality of financial management and reporting by any public entity or body.

(7) In the discharge of its functions, the Auditor-General shall not be involved in any manner, whatsoever, in the management of any auditable entity.”

**Amendment of section 31 of the principal law** of 8. Section 31 of the Principal Law is amended as follows:

- (a) By inserting a paragraph number (a) immediately after the number subsection (1) to read Section 31(1)(a)
- (b) By adding a new paragraph (b) to subsection (1) to read thus:

“(b) All funds appropriated by the House of Assembly to defray expenses incurred by the office of the Auditor-General shall be a first line charge on the Consolidated Revenue Fund of the State. Any amount standing to the credit of the office of the Auditor-General in the annual budget shall be paid directly to the Auditor-General for management and disbursement as approved by the House of Assembly.

(c) The Auditor-General may, where resources provided by the relevant office were insufficient, appeal directly to the House of Assembly against such insufficiency”

(c) By adding a new subsection (13) immediately after subsection (12) thereof which reads thus:

“(13) The Auditor-General shall submit to the House of Assembly its annual activity report and any follow-up activities (including post audit meetings with the audited entity to ensure that the audited entity properly addresses the observations and recommendations and to confirm that the remedial actions are taken) for consideration. “

**Amendment of section 38(1)** 9. Section 38 of the Principal Law is amended:

(i) By merging paragraph (b) to paragraph (a) of subsection (1) to read thus:

(a) “A draft annual plan, that describes the Auditors-General’s proposed work program for that year; and”

(ii) By renaming paragraph (c) thereof to be read as paragraph (b).

(iii) By adding immediately below paragraph (b) the following phrase to read thus:

“For ensuring that adequate resources were provided to enable him carryout his statutory responsibilities.”

**Additional provisions**

10. The Principal Law is amended by adding the following new sections immediately after section 46 to read as follows:

**Establishment of the office of Auditor-General for Local Governments**

“47. (1) There is established an office to be known as the Office of the Auditor General for Local Governments (referred to in this Law as the "Office").

(2) The Office shall be headed by the Auditor General for Local Governments.

**General Functions of Auditor-General for Local Governments**

48(1). The Auditor-General for Local Governments shall audit, annually, all Public Accounts of Local Government Councils and 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 these accounts.

(2) Without prejudice to the provisions of subsection (1) of this section, the Auditor-General for Local Governments shall perform all functions, duties and exercise all powers and enjoy all rights, privileges and protections of the Auditor-General of the State in respect of the Local Government Councils and all offices of the Local Governments.

(3) The Auditor-General for Local Governments shall within 90 days of receipt of the annual accounts of the Local Government Councils, submit his reports to the House of Assembly and the House shall cause the reports to be considered by a Committee of the House responsible for Public Accounts.

**Establishment and Membership of Audit Committee**

49(1). There shall be established in each Local Government of the state an Audit Committee.

- (2) The audit committee shall comprise of:
  - a. Chairman of the Local Government,
  - b. The Secretary of the Local Government,
  - c. Director Personnel and Management,
  - d. Internal Auditor of the Local Government;
  - e. Any Councilor from the elected councilors of the Local Government.

**Functions of the  
Audit Committee**

50(1) The Audit Committee shall:

(a) implement all recommendations contained in the Auditor-General's report which are approved by the House of Assembly; and

(b) prepare annually a report showing the status of the implementation of the provisions of subsection 2(a) of this Section

(2) The report prepared pursuant to Subsection 2(a) and (b) of this Section shall contain a statement showing the remedial action taken or being taken to avoid the occurrence of the undesirable features in the accounts and operations of the Local Governments and the timeframe within which the remedial action (if any) will be implemented.

(3) A copy of the report shall be forwarded to the Auditor General.

**Joint Programs  
or Projects**

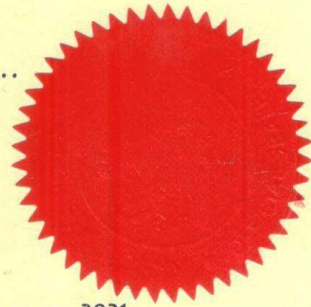
51 Where there is a joint program or project between the State and Local Governments, there shall be a Joint Inspection Team by the State and Local Government Auditors General.

**AUTHENTICATION BY CLERK TO THE HOUSE**

This printed impression has been carefully compared by me, with the **Kano State Audit (Amendment) Law, 2021 (1442 AH)** which has been passed by the Kano State House of Assembly and found by me to be a true and correct printed copy of the said Law.

*G. Bako Gezawa*

**GARBA BAKO GEZAWA  
CLERK/PERMANENT SECRETARY  
KANO STATE HOUSE OF ASSEMBLY**



ASSENTED TO THIS..... *23<sup>rd</sup>* DAY OF ..... *June* ..... 2021  
(..... *13<sup>th</sup>* DAY OF ..... *Zulqidah* ..... 1442 AH)

*Dr. Abdullahi Umar Ganduje*

**DR. ABDULLAHI UMAR GANDUJE (OFR)  
EXECUTIVE GOVERNOR  
KANO STATE**