



KANO STATE AUDIT (AMENDMENT NO. 2) Law, 2021(1443 A.H)

A Law, to provide for the Amendment of the Kano State Audit Law, 2020 (1442 A.H) and for matters connected therewith.

Kano State House of Assembly Enacts as follows:

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| Citation and Commencement | 1. This Law may be cited as the Kano State Audit (Amendment No. 2) Law, 2021 (1443 A.H) and shall come into force on the ^{21st} day of ^{Dec}2021 (1443 A.H) |
| Amendment of the Principal Law | 2. The Kano State Audit Law, 2020 (1442 A.H) hereinafter 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 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; |
| 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 recognised professional body of accountants and duly registered with the Financial Reporting Council of Nigeria;

(c) Not a convict of any offence involving dishonesty by a law court or found guilty of any professional misconduct involving dishonesty by any professional |

body established by law in Nigeria; and

(d) of proven professional ability and expertise. Where an applicant is from the public service, he shall have at least 4 years to serve before he is due for retirement. If the applicant is not from the public service, he shall not be less than 45 years old at the date of appointment.

(c) By adding a new subsections (3) and (4) after subsection (2) to read thus:

1) The Deputy Auditors-General to be appointed from the serving Directors in the Office must meet the above listed criteria.

(4) The Auditor-General shall serve for a term of 4 years and may be reappointed to serve for another 4 years and no more."

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:

- I. Selection of audit issues;**
- II. Planning, programming, conduct, reporting and follow-up of audits;**
- III. Organisation and management of his office; and**
- IV. 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 :

- I. Decide the content of the audit report;**
- II. Make observations and recommendations in the audit reports taking into consideration as**

appropriate the views of the audited entity;

III. Decide the timing of the audit reports except where specific requirements are prescribed by the law; and

IV. After submitting the audit report to the House of Assembly, publish and disseminate same."

Amendment of
section 30

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

(a) Replacing the word **adequacy** in subsection (4) with word **implementation**.

(b) adding a 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."

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 or any other relevant body 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 Auditor-General's proposed work programme 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 carry out 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 Functions
of Audit
Committee

49.(1) The Chief Accounting Officer in each local government of the State shall establish an Audit Committee.

(2) 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

(3) 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 completed.

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

Joint Programs
or Projects

50. "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 PRINT IMPRESSION HAS BEEN CAREFULLY COMPARED BY ME,
WITH THE BILL KANO STATE AUDIT (AMENDMENT NO. 2) BILL
2021(1443 A.H)WHICH HAS BEEN PASSED INTO LAW BY THE HOUSE OF
ASSEMBLY AND FOUND BY ME TO BE A TRUE AND CORRECTLY PRINTED
COPY OF THE SAID BILL.**

Garba Bako Gezawa

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**GARBA BAKO GEZAWA
CLERK/HEAD OF LEGISLATIVE SERVICE**

ASSENTED TO THIS *21st* DAY OF *Dec* 2021
16th DAY OF *Jumada Awwal* 1443 A.H

Abdullahi Umar Ganduje

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**ABDULLAHI UMAR GANDUJE
GOVERNOR
KANO STATE**