



JIGAWA STATE OF NIGERIA

STATE AUDIT (AMENDMENT NO. 2) LAW

LAW NO. 06, 2021

**A LAW TO AMEND THE STATE AUDIT LAW 2019 AND FOR RELATED
MATTERS**

Enacted by the Jigawa State House of Assembly:

1. Short title and commencement

This Law may be cited as State Audit (Amendment No. 2) Law and shall come into operation on^{5th}.....day of^{November}.....2021.

2. Interpretation

In this Law;

“**Principal Law**” means State Audit Law No. 5 of 2019 (as amended);

“**Auditors General**” means State Auditor General and Auditor General for Local Governments;

“**Accounting Officer**” means the Chief Executive of a Ministry, Department or Agency as defined by the Public Procurement Law of the State;

“**Public Money/Fund**” means and includes the public revenue of the State, Local Governments and any other money held in trust for any period of time by any Officer alone or jointly with

other persons;

“**Revenue**” means the State's or Local Government's Share from the Federation Account, Internally Generated Revenues or and any other grant or loans;

3. Insertion of New Section 2A in the Principal Law

The Section to read as follows;

(1) There is established a body to be known as State Audit Service Board which shall be a body corporate with perpetual succession and common seal with capacity to sue and to be sued in its corporate name and shall have power to acquire and hold property.

(2) The Board shall consist of the following members to be appointed by the Governor;

- a. A Part time Chairman who shall be a person with qualification and experience in Public Expenditure and Financial Management.
- b. Three part-time members of proven integrity to represent the Senatorial Zones of the State.

- c. State Auditor General or his representative.
- d. Auditor General for Local Governments or his representative.
- e. Representatives of the following MDAs not below the rank of Directors:
 - i. Office of the Head of Civil Service
 - ii. Civil Service Commission
 - iii. Ministry of Finance
 - iv. Budget & Economic Planning Directorate
 - v. Ministry for Local Governments
- f. Executive Secretary who shall also serve as the Secretary to the Board.

(3) The Board shall have the following powers and functions, based on the recommendations of the respective Auditors-General;

- a. To appoint persons to hold offices within the Office of the Auditors General.
- b. To promote and advance staff working in the Offices of the Auditors General.
- c. Subject any staff of the Offices of the Auditors-General to disciplinary proceedings and impose sanction accordance with the laid down procedures.
- d. To recommend to the House of Assembly for remunerations, other allowances and incentives for staff working in the offices of Auditors General in line with extant Laws and Regulations.
- e. To do any other thing necessary or expedient for the discharge of their functions or powers under this Law.

(4) The Members of the Board other than *ex-officio* shall hold office for a period of four (4) years and may be reappointed for another term of four (4) years only

(5) The office of a member shall become vacant where;

- a. he resigns by writing under his hand;
- b. he has without notice to the Board absented himself from three consecutive meetings of the Board;
- c. he is adjudged bankrupt;
- d. he is incapacitated;
- e. he dies.
- f. he is removed by the Governor for misconduct or any other just cause.

(6) Validity of proceedings

The validity of any proceeding of the Board shall not be affected by any vacancy in the membership of the Board, or any defect in the appointment of a member or by reason that a person not entitled to do so has taken part in such proceedings.

(7) The Chairman and members of the Board shall be entitled to such remuneration and allowances as may be determined by the Governor.

(8) The Board shall meet quarterly every year and hold such other meetings as the need may arise.

(9) At any meeting of the Board, the Chairman shall preside, and in his absence, members may select any member to preside for that meeting.

(10) The quorum of any meeting of the Board shall be two-third of all members of the Board.

4. Insertion of new Section 2B in the Principal Law

The new Section 2B to read as follows;

2B(1) There shall be an Executive Secretary to the Board who shall be a person of unquestionable integrity not below the rank of a Director in the State Civil Service to be appointed by the Governor.

2B(2) The Executive Secretary shall be Board's Accounting and Chief Administrative Officer responsible for the execution of policies and the day-to-day Management of the Board

2B(3) The Executive Secretary shall be entitled to remunerations and such other allowances as may be specified in his letter of appointment.

5. Amendment of Section 4 of the Principal Law

Section 4 of the Principal Law is deleted and replaced as follows;

(1) There shall be Auditors General who shall be appointed by the Governor from within or outside the Civil Service of the State, on the recommendations of the State Civil Service Commission, and subject to the confirmation of State House of Assembly.

(2) Where appointed from the State Civil Service, the Auditors General shall not be removed from Office before reaching such a retiring age as may be prescribed by law (60 Years of Age or 35 Years in Active Service whichever comes first) save

in accordance with the provisions of Section 127 of the Constitution of the Federal Republic of Nigeria, 1999 (as may be amended);

- (3) Where appointed from the State Civil Service, the Auditors-General shall not be older than fifty-six (56) years of age on the date of appointment.
- (4) The selection of a person to occupy the Offices of the Auditors – General shall be through a transparent and open process and by means of a widely advertised selection process which shall be open to eligible candidates from both the Public Service and the Private Sectors. Following the selection process, the State Civil Service Commission shall recommend the top three (3) candidates to the Governor.

6. Amendment of Section 7 of the Principal Law

Section 7 of the Principal Law is amended by inserting new sub-section 2 to read as follows;

Persons appointed as Auditors General from outside the Civil Service of the State shall hold office for a period of five (5) years only and shall not be removed except in accordance with the provisions of section 127 of the Constitution

7. Amendment of Section 8 of the Principal Law

Section 8 of the Principal Law is amended by inserting a new sub-section s.8(1)(m) to read as follows;

(m). The Auditor-General should not be involved or seen to be involved, in any manner, whatsoever, in the management of any auditable entity, and 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.

8. Amendment of Section 10 of the Principal Law

Section 10 of the principal Law is amended by adding new sub sections as follows:

12). The Auditors-General may establish and implement an independent and comprehensive human resource management system and policy for managing staff development programmes. In doing so, the Auditors-General may consider the provisions of the Jigawa State Human Resources Development Policy and the Jigawa State Civil Service Rules

(13) The Auditors General shall have the responsibility for determining the caliber of staff required to ensure the efficient performance and functioning of their respective offices

ensuring alignment of cost associated with such recruitment of staff with the funds allocated for remuneration in the annual appropriations;

(14) The Auditors-General shall, in liaison with the Audit Service Board, ensure that recruitments to fill any declared staff vacancies, are done in a transparent and objective manner ensuring that recruitments are meets the minimum requirement in terms of academic and professional qualifications, skills and competence.

(15) The Auditors General shall be responsible for making recommendation to the Audit Service Board for staff recruitment and appointments, promotion, advancements, change of cadres or any establishment matters on the basis of time served and or additional academic or professional qualification acquired by the staff;

(16) It shall be the sole responsibility of the Auditors-General to request the initiation of staff disciplinary processes, articulate the circumstances and nature of breaches indiscipline that shall necessitate the commencement of the process to the Board;

(17) The condition of service of Auditors-General and members of staff of the offices of the Auditors-General as regards salaries, allowances, pensions and other conditions of service shall be based on extant legislations as aligned with guidelines issued by the National Salaries and Wages Commission and Revenue Mobilization, Allocation and Fiscal Commission, provided that the salaries, allowances and conditions of service are competitive enough to attract qualitative personnel for the effective discharge of the mandate of the office.

9. Amendment of Section 24 of the Principal Law

s.24(1) is hereby amended to replace the word '*presented*' with '*submitted*'

10. Amendment of Section 27 of the Principal Law

Section 27 of the Principal Law on Revenue and Expenditure is deleted and replaced as follows;

(1) The Auditors General shall prepare their Revenue and Expenditure Estimates and submit to the State House of Assembly for inclusion in the annual Appropriation Law. The House of Assembly shall be responsible for ensuring that the Auditors General are properly resourced to fulfill their mandates under this Law;

(2) The Auditors General have the right to appeal directly to the House of Assembly with justifications if the resources provided are insufficient for the efficient discharge of his function during any fiscal year;

(3) The Auditors General have the absolute independence to manage their budget as appropriate in line with approved expenditure financial plans contained in any Appropriation Law

11. Amendment of Section 41 of the Principal Law

Section 41 of the Principal Law is amended by adding the following;

“**Auditor General**” means State Auditor General and Auditor General for Local Governments unless otherwise expressly provided in this Law, and both Auditors-General have the same powers and responsibilities as contained in the Principal Law and any subsequent amendments.

This printed impression has been compared by me with the Bill which has been passed by the Jigawa State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

Barr. Musa Aliyu Abubakar

(Clerk of the State House of Assembly)

Assented to by me, this 5th Day of November 2021

MUHAMMED BADARU ABUBAKAR, MON, mni.

Governor of Jigawa State