

ASSENTED to by me this^{29th}..... day of^{Dec-}..... 2021



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MR. ADEGBOYEGA OYETOLA
Governor



No. 9

2021

**STATE OF OSUN
AUDIT (AMENDMENT NO.2) LAW, 2021**

**A LAW TO FURTHER AMEND THE STATE OF OSUN AUDIT LAW,
2019 AND FOR OTHER CONNECTED PURPOSES.**

BE IT ENACTED by the State of Osun House of Assembly in this
Legislative Session convened as follows:

Enactment.

STATE OF OSUN

AUDIT (AMENDMENT NO. 2) LAW, 2021.

1. This Law may be cited as the State of Osun Audit (Amendment No.2) Law, 2021. *Citation*
2. The State of Osun Audit Law, 2019 (referred to in this Law as the “Principal Law”) is hereby further amended as provided in this Law. *Amendmen*
3. **Section 17** (b) of the Principal Law is hereby renumbered as section 17(b) (i) and a new Sub-section (b) (ii) and 17 (j) are hereby introduced to read as follows:

“b (ii) The Auditor-General and the employees of the office of the Auditor-General shall audit the implementation of policies of government and public entities,

17(j) The Auditor-General shall have a mandate to submit an annual activity report to the House of Assembly and that the report is to be made available to the public”.
4. **Section 42** (viii) (a), (c), (d) and (e) of the Principal Law are hereby deleted while Section 42(viii)(b) of the Principal Law is amended to read as follows:
 - a. The Commission shall have the power to make rules and regulations which shall not be inconsistent with the amendment of this Law in order to realize the objective of this Bill, while Sub-section 42(viii)(f) and (g) of the State of Osun Audit (Amendment) Law, 2021 are hereby renumbered to read Section 42(viii) (b) and (c) respectively.
5. A new Section 69 is hereby introduced to read as follows: *Auditing o
Auditor
General's
Office*

“The Auditor-General for State shall recommend three (3) External Auditors to the Body of Evaluators who shall appoint one of them to perform the financial and compliance audits of the Office of Auditor-General.

6. Sections 69, 70 and 71 of the Principal Law are hereby renumbered as clauses 70, 71, and 72 respectively with new marginal notes to read as follows:

Section 70: Transitional Provision

Section 71: Pre action Notice

Section 72: Interpretation

This printed impression has been carefully compared with the Law that has been passed by the State of Osun House of Assembly and it is hereby certified to be a true and correct copy of the Bill.



MR. SIMEON A. AMUSAN
Clerk of the House
State of Osun House of Assembly



RT. HON. TIMOTHY OWOEYE
Honourable Speaker
State of Osun House of Assembly