



JIGAWA STATE OF NIGERIA

STATE AUDIT (AMENDMENT NO.1) LAW

LAW NO. 03, 2021

**A LAW TO AMEND THE JIGAWA STATE AUDIT LAW NO 05, 2019 AND FOR
RELATED MATTERS.**

ENACTED By the Jigawa State House of Assembly:

1. Citation and Commencement

This Law may be cited as Jigawa State Audit Law (Amendment No.1) Law and shall come into operation on the.....^{25th}.....day of.....^{June}.....2021.

2. Interpretation

In this law:

“Principal Law” means the Jigawa State Audit Law No. 05, 2019

3. Section 8(1)(k) of the principal Law is amended by adding the word “policies” after the word “projects” to read:

“(k) The Auditor General shall conduct performance (i.e., value for money) and forensic audit to ascertain the level of goal achievements in terms of economy, efficiency and effectiveness derived from Government projects, policies and programmes and to facilitate the prevention, detection and investigation of economic crime (which includes fraud and corruption) in the public sector”

4. Section 8(1) of the principal Law is amended by adding item (m) to read:

“(m) The Auditor General shall audit the use of public monies, resources, or assets by a recipient or beneficiary regardless of its legal nature, and the audit of the quality of financial management and reporting”

5. Section 13 of the principal law is deleted and replaced as follows:

"13. Subject to section 125 (6) of the Constitution of the Federal Republic of Nigeria, 1999, the Auditor General shall not be under the direction or control of any person or authority in performing his functions under this Law which include:

- a) selection of audit issues;
- b) planning, programming, conduct, reporting, and follow-up of the audits;
- c) organisation and management of his office; or
- d) enforcement of their decisions where the application of sanctions is part of their mandate."

6. Section 15 of the principal Law is amended by the creation of new subsection (8) to read thus:

"(8) The Auditor General shall setup such post audit mechanisms which may include post audit meetings with audited entities and shall submit any follow up reports to the State House of Assembly and the Management or governing board of the affected Ministries, Departments and Agencies".

7. Section 29 of the principal Law is amended by the creation of a new subsection (3) to read thus:

"(3) The Auditor General shall submit an annual report of his activities to the Jigawa State House of Assembly and shall make same available to the Public"

8. Section 33 of the principal Law is amended by inserting the words "*and persons under his control*" after the word "*capacity*" and by deleting the word "*is*" and replacing it with the word "*shall*" to read:

"33. The Auditor General or any person acting in that capacity and persons under his control shall not be personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office."

9. The main body principal Law is amended and divided into two parts, Sections 1 – 41 to be **"PART I"**.
10. A new Part to begin from a new section **41A** and subsequent sections to read **"PART II"**
11. A new section is created in the principal Law to be known as section 41A to read:

"41A. (1) There shall be an Auditor-General for Local Government Councils who shall be appointed by the Governor subject to the confirmation of the House of Assembly.

(2) The account kept by a Local Government in accordance with the requirements of this Law or any other Law shall be subject to audit by the Auditor-General for Local Government Councils.

(3) Such accounts shall be audited at such intervals as the Auditor-General may direct.

(4) A Local Government shall-

(a) make available at all times the accounts subject to audit, and the vouchers, cash and monies relating thereto, for inspection by the Auditor-General;

(b) prepare and submit to such auditor, statements of abstracts containing such particulars and relating to such periods, as the Commissioner for Local Governments may specify."

12. A new section is created in the principal Law to be known as section 41B to read:

"41B. The Auditor-General for Local Government Councils may delegate his functions under this part to any auditor subordinate to him."

13. A new section is created in the principal Law to be known as section 41C to read:

"41C (1) It shall be the duty of the Auditor-General for Local Government Councils at every audit held by him-

(a) to disallow item of account which is contrary to Law or the financial memoranda or is unsupported by proper records of account, or which he considers unreasonable;

(b) to surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorising such expenditure;

(c) to surcharge any sum which has not been duly brought into account upon the person by whom that sum ought to have been brought into account;

(d) to surcharge the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred;

(e) to certify the amount due from the person upon whom he has made a surcharge; and

(f) to certify the audit of the accounts subject to any disallowances or surcharge which he may have made:

Provided that no expenses incurred by a Local Government shall be disallowed if they have been approved by the Commissioner for Local Governments.

(2) For the purpose of subsection (1) of this section the word "person" includes-

(a) any employee or former employee of a Local Government;

(b) any person who, though not an employee of a Local Government holds or formerly held an office, the emoluments attaching to which are or where paid wholly or partly from the revenue or other funds of a Local Government;

(c) any Chairman or other member or former Chairman, or former member of a Local Government Committee of management appointed for a Council;

(d) any administrator or former administrator appointed for a Local Government."

14. A new section is created in the principal Law to be known as section 41D to read:

"41D. For the purposes of any examination under the provisions of this part, the Auditor General may take evidence and examine witnesses upon oath or affirmation (which oath or affirmation the Auditor-General for Local Government Councils is empowered to administer) and may, by summons under his hand, require all such persons as he may think fit, to appear personally before him at a time and place to be stated in such summons and to produce all such books and papers, including the minutes of the proceedings of the council or of any committee thereof, as he may consider necessary for such examination."

15. A new section is created in the principal Law to be known as section 41E to read:

"41E. Every sum certified by the Auditor-General for Local Government Councils to be due from any person shall be paid by that person to the treasury of the Local Government concerned within thirty days after the appeal is finally disposed of or abandoned whether or not by reason of the non-prosecution thereof."

16. A new section is created in the principal Law to be known as section 41F to read:

"41F (1) Any sum which is certified by the Auditor-General for Local Government Councils to be due and has become payable shall be recoverable as a civil debt.

(2) In any proceedings for the recovery of such sum, a certificate signed by the Auditor-General for Local Government Councils, shall be conclusive evidence of the facts certified, and a certificate signed by the Secretary to the Local Government concerned or any employee whose duty it is to keep the accounts, that the sum certified to be due has not been paid to him shall be conclusive evidence of non-payment, unless it is proved that the sum certified to be due has been paid since the date of the certificate.

(3) Unless the contrary is provided, a certificate purporting to be signed by the Auditor General for Local Government Councils, or by the said Secretary or employee whose duty it is to keep the accounts, shall be deemed to have been signed by the Auditor-General for Local Government Councils, the said Secretary or employee, as the case may be."

17. A new section is created in the principal Law to be known as section 41G to read thus:

"41G (1) Any person who is aggrieved by a decision of the Auditor-General for Local Government Councils on any matter with respect to which he has made an objection at the audit, and any person aggrieved by a disallowance or surcharge or other decision relates to an amount not exceeding N40,000.00, appeal to the Commissioner for Local Governments, and may in any other case, appeal to the High Court:

Provided that any appeal under this section shall be lodged by the person aggrieved by the decision, disallowance, or surcharge, within thirty (30) days of the date of such decision or disallowance, or surcharge, as the case may be.

(2) The High Court or the Commissioner on such appeal shall have power to confirm, vary or quash the decision of the Auditor-General for Local Government Councils, and to remit the case to the Auditor General for Local Government Councils with such directions as the High Court or Commissioner for Local Governments thinks fit for giving effect to the decision on appeal.

(3) Where an appeal is made to the Commissioner for Local Governments under this section, he may at any stage of the proceedings state in the form of a special case for the opinion of the High Court any question of Law and save as aforesaid the decision of the Commissioner for Local Governments shall be final."

18. A new section is created in the principal Law to be known as section 41H to read :

"41H. The Auditor General for Local Government Councils shall exercise such functions and powers mentioned in this Law or any other Law passed by the Jigawa State House of Assembly."

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.



Musa Aliyu Abubakar
Clerk to the State House of Assembly

Assented to by me, this 25th Day of June 2021



MUHAMMAD BADARU ABUBAKAR, MON, Mni.
Governor of Jigawa State