

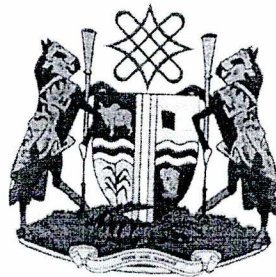
**A LAW TO AMEND THE KADUNA STATE AUDIT LAW
No. 9 OF 2021**

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**A LAW TO AMEND THE KADUNA STATE AUDIT LAW
No. 9 OF 2021**



Kaduna State of Nigeria
Law No. 22 2021

(5th November 2021)

Date of Commencement

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

Enactment

1. This Law may be cited as the Kaduna State Audit (Amendment) Law, 2021.

Short Title

2. This Law shall come into operation on the 5th day of November 2021.

Commencement

3. In this Law:

Interpretation

"Principal Law" means the Kaduna State Audit Law No. 9 of 2021

4. The Principal Law is amended as follows:

Amendment of the Principal Law

"Unless the contrary appears from the context where the term "Auditor-General" is used in the Principal Law, it denotes the Auditors-General as specified in Section 3 of the Principal Law.

5. Section 7 of the principal Law is deleted and substituted as follows:

Amendment of section 7 of the Principal Law

“Persons to be appointed Auditors-General shall not be more than sixty (60) years at the time of appointment to the office.

6. Insert a new Section 62 as follows:

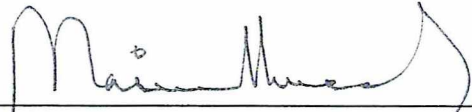
Insert a new section
62 in the Principal
Law

62(1) The Auditors-General shall express in their reports:

- (a) an opinion on the representative truth and fairness of the public accounts submitted to the Auditor-General;
- (b) such significant findings and recommendations as considered relevant and necessary for the attention of the House of Assembly;
- (c) significant findings and recommendations shall at a minimum include:
 - i. any act of omission by any officer relating to the probity, regularity or value for money with which public money is managed;
 - ii. any deficiency or deficiencies which have been identified in the internal control system of any public body;
 - iii. details of essential records that have not been maintained or produced for auditing purposes;
 - iv. inadequacies in the policies implementation, processes and procedures applied to safeguard and control assets, or to ensure effective supervision and control over the assessment, collection and proper allocation of revenue and to ensure that expenditure is appropriately authorized and incurred in strict compliance with the intended allocation;

- v. assurance that all monies have been expended with due regard to economy, efficiency and effectiveness; and
 - vi. the annual report of the Auditor-General shall be made public by publishing on the State website once they are submitted to the House of Assembly.
- (2) The Auditors-General shall also submit reports on the activities of their respective Offices for the year to the House of Assembly and the report is to be made available to the public.

DATED AT KADUNA this 5th day of November 2021.

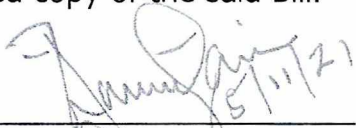

Malam Nasir Ahmad El-Rufai, OFR
Governor, Kaduna State.


EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect.)

The purpose of this Law is to amend the Kaduna State Audit Law No. 9 of 2021.

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


RT. HON. YUSUF IBRAHIM ZAILANI
(Speaker)


BELLO ZUBAIRU IDRIS Esq
(Clerk to the Legislature)