



TARABA STATE OF NIGERIA  
TARABA STATE AUDIT SERVICE COMMISSION  
(AMENDMENT) LAW, 2021

LAW NO: 12 OF 2021

A LAW TO MAKE PROVISION FOR THE AMENDMENT OF  
THE TARABA STATE AUDIT SERVICE COMMISSION LAW,  
NO. 2 OF 2021 AND FOR OTHER PURPOSES CONNECTED  
THEREWITH.

*Date of  
Commencement.*

(.....)

*Enactment.*

BE IT ENACTED by the House of Assembly of Taraba  
State of Nigeria as follows:-

*Citation and  
Commencement.*

1. This Law may be cited as the Taraba State Audit Service  
Commission (Amendment) Law, 2021 and shall come into  
operation on the ..... day of ..... 2021.

*Interpretation.*

2. In this Law unless the context otherwise requires:-  
"Principal Law" means the Taraba State Audit Service  
Commission Law No. 2 of 2021;

"Private Sector": means a segment of a national economy  
that is owned, controlled and managed by private individuals  
or enterprises;

"Public Sector" includes portion of the economy composed  
of all levels of government and government controlled  
enterprises. It does not include private sector.

*Amendment of  
Section 31 of the  
Principal Law.*

3. Section 31 of the Principal Law is hereby amended by  
the complete deletion of the said section and the substitution of  
a new section 31 to read thus:

*Appointment and  
Tenure of Office of  
the Auditor-  
General*

"31.(1) The Governor shall appoint the state Auditor-General from either public or private sector subject to confirmation by the State House of Assembly.

(2) Any person to be appointed as the State Auditor-General from the public sector shall be:

- (a) on the recommendation of the Civil Service Commission;
- (b) such a person shall not be above fifty-six years of age or above 31 years of active service.

(3) Notwithstanding the provision of subsection (2) the Auditor-General shall vacate office when he attains the compulsory retirement age of sixty years or 35 years of service (whichever comes earlier).

(4) Any person to be appointed as the Auditor-General from the private sector must fulfill the following conditions:

- (a) such a person must not be below the age of forty-five years and not above the age of fifty-two years;
- (b) such a person must have the qualifications for appointment as Auditor-General provided for under section 32 of the Principal Law; and
- (c) shall on retirement, be entitled to severance gratuity only.

(5) The Auditor-General shall hold office for a period of four years and may be eligible for re-appointment for another period of four years only;

(6) The procedure for appointment of the Auditor-General shall be open and transparent through a competitive process and shall be advertised in at least two National Newspapers in Nigeria.

*Amendment of  
Section 39 of the  
Principal Law.*

4. Section 39 of the Principal Law is hereby amended by the complete deletion of the said section and the substitution of a new section 39 to read thus:

*Acting Auditor-  
General.*

"39(1) Where the office of the Auditor-General becomes vacant or

(2) Where the Auditor-General is for any reason unable to

perform the functions of his office, the most senior officer in the office of the State Auditor-General shall oversee the office pending the appointment of an Acting Auditor-General by the Governor on recommendation of the Civil Service Commission.

- (3) A person to be designated 'Acting Auditor-General' must meet all the requirements for appointment as Auditor-General specified under Section 32 of the Principal Law and the process of selection must be through an open, transparent and competitive process
- (4) Any person appointed as Acting Auditor-General shall not act for a period exceeding six months except on sanction of the resolution of the State House of Assembly.
- (5) When acting in terms of subsection (2), the Acting Auditor-General shall have all the powers of the Auditor-General."

*Amendment of  
Section 45 (3) of the  
Principal Law.*

*Remuneration of  
Auditor-General  
and his staff.*

5. Sub-Section (3) of Section 45 of the Principal Law is hereby amended by the complete deletion of the said subsection and the substitution of a new subsection (3) to read thus:

"45(3) In addition to the allowances payable in the service, the Auditor-General, Deputy Auditor-General, Staff of the Auditor-General's office and any other person(s) engaged by the office of the Auditor-General in the cause of performance of his duties shall be paid additional allowances as may be determined and approved by the Taraba State House of Assembly in respect of the followings:

- (a) 100% of basic salary as consolidated allowance;
- (b) At least 50% of basic salary as hazard allowance;
- (c) 50% of basic salary as clothing allowance, and,
- (d) Such other allowances as the House of Assembly may approve from time to time."

*Amendment of  
Section 54 (3) of the  
Principal Law.*

6. Sub-Section (3) of Section 54 of the Principal Law is hereby amended by the complete deletion of the said subsection and the substitution of a new subsection (3) to read thus:

*Audit of Account.*

"54(3) The Auditor-General may at the request of the Governor conduct a specific Audit into the Accounts of:

- (a) a State Organ, State Institution; or
- (b) private institution as the Governor may consider desirable in the public interest.
- (c) in carrying out the request of the Governor under subsection (3), the Auditor-General shall exercise his discretion to conduct the investigation where it appears reasonable and just to do so; and
- (d) such a request must be carried out in accordance with the laid down procedures, the International Audit Standards and the provisions of the Constitution."

*Amendment of Section 79 of the Principal Law.*

7. Section 79 of the Principal Law is hereby amended by the complete deletion of the said subsection and the substitution of a new section 79 to read thus:

*Establishment of the Office of the Auditor-General for Local Governments (LGs).*

"79(1) There is hereby established an office to be known as the office of the Auditor-General for Local Governments in the state which shall be:

- (a) a body corporate; Capable of suing and being sued, acquiring, safeguarding, holding, charging and disposing of movable and immovable property,
- (b) doing or performing all such other duties, or acts, for the proper discharging of its functions under this Law, which may be lawfully done by a corporate body.

(2) The office shall comprise the Auditor-General as its statutory head, Deputy Auditor-General and other staff appointed by the Audit Service Commission and Civil Service Commission; and,

(3) The office of the Auditor-General shall ensure reasonable access to its services in all parts of the State."

*Amendment of  
Section 80 of the  
Principal Law.*

*Appointment and  
Tenure of Office of  
the Auditor-General  
(LGs).*

8. Section 80 of the Principal Law is hereby amended by the complete deletion of the said section and the substitution of a new section 80 to read thus:

"80.(1) The Governor shall appoint the Auditor-General for Local Government from either public or private sector subject to confirmation by the State House of Assembly.

(2) Any person to be appointed as the Auditor-General Local Government from the public sector shall be:

- (a) On the recommendation of the Civil Service Commission;
- (b) Such a person shall not be above fifty-six years of age or above 31 years of active service.

(3) Notwithstanding the provision of subsection (2) the Auditor-General Local Government shall vacate office when he attains the compulsory retirement age of sixty years or 35 years of service (whichever comes earlier).

(4) Any person to be appointed as the Auditor-General for Local Government from the private sector must fulfill the following conditions:

- (a) such a person must not be below the age of forty-five years and not above the age of fifty-two years;
- (b) such a person must have the qualifications for appointment as Auditor-General provided for under section 32 of the Principal Law; and
- (c) shall on retirement, be entitled to severance gratuity only.

(5) The Auditor-General Local Government shall hold office for a period of four years and may be eligible for re-appointment for another period of four years only;

(6) The procedure for appointment of the Auditor-General Local Government shall be open and transparent through a competitive process and shall be advertised in at least two National Newspapers in Nigeria.

*Amendment of  
Section 86 of the  
Principal Law.*

9. Section 86 of the Principal Law is hereby amended by the complete deletion of the said section and the substitution of a new section 86 to read thus:

*Acting Auditor-  
General (LGs)*

"86(1) Where the office of the Auditor-General for Local Government becomes vacant or

(2) Where the Auditor-General for Local Government is for any reason is unable to perform the functions of his office, the most senior officer in the office of the State Auditor-General shall oversee the office pending the appointment of an Acting Auditor-General by the Governor on recommendation of the Civil Service Commission.

(3) A person to be designated 'Acting Auditor-General for Local Government' must meet all the requirements for appointment as Auditor-General Local Government specified under Section 32 of the Principal Law and the process of selection must be through an open, transparent and competitive process

(4) Any person appointed as Acting Auditor-General for Local Government shall not act for a period exceeding six months except on sanction of the State House of Assembly.

(5) When acting in terms of subsection (2) the Acting Auditor-General for Local Government shall have all the powers of the Auditor-General."

*Amendment of  
Section 100 (5) of  
the Principal Law.*

10. Sub-Section (5) of Section 100 of the Principal Law is hereby amended by the complete deletion of the said subsection and the substitution of a new subsection (5) to read thus:

*Annual Estimates.*

"100 (5) (a) every Local Government shall contribute 0.5% of its revenue from the Federation Accounts to the office of the Auditor-General for Local Governments; and,  
(b) such 0.5% Shall be on first line charge ."

SCHEDULE  
FORM A  
(SECTION 2)

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

*Ofame*  


Clerk of the House of Assembly

Name: *Mella K. Orngu*

FORM B  
SECTION 4(1)

Assented to by me this **22<sup>ND</sup> DAY** of **DECEMBER**, 2021.

  
Executive Governor

Name: **DARIUS DICKSON ISHAKU**

FORM C  
SECTION 4(2)

Assent withheld by me this ..... day of ..... 2021.

.....  
Executive Governor

Name: .....

FORM D  
SECTION 4(3)

Passed again by the Taraba State House of Assembly by two thirds majority this ..... day of ..... 2021.

.....  
Speaker

Name: .....