



KANO STATE AUDIT LAW 2020 (1441 A.H)

A Law to provide for the establishment of Kano State Audit Service Commission and the Office of the Auditor-General for Kano State and for other matters connected herewith.

BE IT ENACTED by the Kano State House of Assembly as follows

Citation and Commencement 1. This Law may be cited as the **Kano State Audit Law 2020(1441 A.H.)** and shall come into force on the `.....^{14th}.....day of.....^{Oct.}.....2020(~~1441~~¹⁴⁴²A.H.)

Interpretation 2. In this Law unless the context otherwise requires
"Accountant-General" means the Accountant-General of Kano State.
"Accounting Officer" means any Permanent Secretary or the Head of an Extra-Ministerial Department.
"Attorney-General" means the Attorney-General and Commissioner for Justice Kano State.
"Audit Offices" means office of the State Auditor General.
"Auditor General" means the Auditor General of Kano State established by Section 125(1) of the Constitution of the Federal Republic of Nigeria 1999.
"Commission" means Kano State Audit Service Commission.
"Commissioner" means the Commissioner or any person for the time being charged with responsibility over establishment and training matters in Kano State.

“Chairman” means the Chairman of the State Audit Service Commission.

“Executive Council” means the Kano State Executive Council.

“External Auditors” means Independent Auditors appointed to audit reports.

“Financial year” means the financial year of Kano State Government.

“Governor” means the Executive Governor of Kano State.

“House” means the Kano State House of Assembly.

“Office” means Office of the State Auditor General.

“Officer” means the holder of an office in the Public Service of Kano State.

“PAC” means Public Accounts Committee of the House.

“Public money” means and includes the public revenue of Kano State 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 share from the Federation Account, internally generated money and any other grant and loans.

“Statutory body” means any authority established by Law.

“State” means Kano State Government.

PART II

AUDIT SERVICE COMMISSION

Establishment of
Audit Service
Commissioner

3. (1) There is established a Commission to be known as Audit Service Commission.
(referred to in this Law as “the **Commission**”)

(2) The Commission shall be a body corporate with perpetual succession and shall have power to sue and be sued.

Composition of
the Commission

4. (1) The Commission shall comprise of a Chairman and four other members one of which shall be a Professionally qualified accountant that has practiced as an Auditor for not less than five years.

(2) The Chairman and other members shall be appointed by the Governor, and their appointment shall be subject to confirmation by the House of Assembly.

Qualification for
Membership

5. No person shall be qualified for appointment as a member of the Commission if:

(a) Within the preceding ten (10) years He has been removed as a member of any of the bodies established by Section 197 of the Constitution of the Federal Republic of Nigeria 1999 or as the holder of any other office on the ground of misconduct;

(b) He has been convicted of a criminal offence by a Court of competent jurisdiction or Tribunal.

(2) Any person employed in the Public Service of the Federation or of a State shall not be disqualified for appointment as a Chairman or member of the Commission provided that where such person has been duly appointed, he shall on his appointment be deemed to have resigned or retired from his former office as from the date of his appointment.

Tenure of Office 6. A member of the Commission shall hold office for a period of five (5) years from the date of his appointment and may be reappointed for another term only, subject to further confirmation by the House.

Cessation of Office 7. The Chairman and any of the members shall cease to hold office in the event of any of the following:

(a) where He is removed by the Governor acting on an address supported by two third majority of the House praying that he be so removed for inability to discharge the functions of his Office (whether arising from infirmity of mind or body) or for misconduct;

(b) If he resigns his membership of the Commission in writing by a letter addressed to the Governor;

(c) In case of permanent incapacity or death;

(d) Where he has been convicted of an offence which involves moral turpitude;

(e) where he has been involved in any act that may be considered inimical to the interest of the Office or the State; or

(f) where he becomes bankrupt or made a compromise with his creditors.

Filling of Vacancy 8. At the commencement of this Law, or upon the expiration of the tenure of members of the Commission at any time or upon a vacancy occurring in

the membership of the Commission, the Governor shall fill any existing vacancy in the membership of the Commission within 30 days.

Remuneration and allowances

9. The Chairman and members of the Commission shall be paid such remunerations and allowances as may be applicable to other Commissions within the State.

Appointment of Secretary

10.(1) There shall be appointed by the Commission, a Secretary who shall be:

(a) a Senior Officer not below the rank of a Director in the State Civil Service; or its equivalent who on appointment shall enjoy all the rights and privileges of a Permanent Secretary in the State Civil Service; and

(b) The Accounting Officer of the Commission.

(2) The Secretary shall hold Office on such terms and conditions as may be applicable in the State Civil Service.

Function and Qualification of the Secretary to the Commission

11. (1) Subject to the general direction of the Commission, the Secretary shall be responsible for the day-to-day administration of the Commission and for the keeping of books and proper records of proceedings of the Commission.

(2) The Secretary shall perform all other duties affecting the Commission as may be assigned to him by the Chairman.

Powers and the

12. (1) The Commission shall appoint persons to hold

Function of the
Units of
Commissioner

or act in such other offices as may also constitute Directorates and units;

(2) The power of the Commission to appoint under subsection (1) of this Section shall include power to:

(a) Promote, transfer and confirm appointment of persons employed by the Commission;

(b) dismiss and exercise disciplinary control over such persons holding or acting in such offices;

(c) formulate and implement guidelines; and

(d) perform such other duties and functions as are necessary or expedient for the discharge of its functions under this Law.

(3) Nothing in this Law shall preclude the creation of more Departments/Units by the Commission as the need arises and in accordance with Sub - Section (1) above.

(4) In the case the Commission considers it expedient that any vacancy in the staff of the Commission should be filled by a person holding office in any Service of the State, it shall notify the appropriate Service Commission to that effect and the Commission may, by arrangement with the Service Commission concerned cause such vacancy to be filled by way of internal posting or transfer within the State.

(5) Where any member of staff of any Service

Commission is seconded under subsection (4) of this Section, He shall be notified of the terms and conditions of the posting; and such posting shall be without prejudice to any pension rights which, despite the posting, would still accrue to him.

(6) A person seconded pursuant to subsection (4) of this Section may elect, subject to the approval of the Commission, to be transferred to the service of the Commission in which case any previous service in the service concerned shall count as service for the purposes of pensions subsequently payable by the Office.

(7) Any member of staff of the Commission may choose to be transferred or be seconded to any other public service of the State and such right of transfer shall not operate to the disadvantage of the officer concerned.

(8) In exercising its power to make appointments or discipline of persons under this Law, the Commission shall not be subjected to the direction or control of any authority or persons.

(9) Advise the State Government on policy issues relating to audit matters.

(10) Implement Government Policy on audit matters.

Power to Co-opt 13. The Commission may co-opt person(s) who are not members of the Commission for any meeting of the Commission or its Committee and such co-opted

person(s) may take part in the deliberations of the Commission or any of its Committees but shall not be entitled to vote or be counted as part of the quorum of the meeting.

Meeting and
Quorum

14. (1) The Commission shall meet at least three (3) times in a year which the Chairman or simple majority of members may by notice serve on all the members to convene.

(2) At any meeting of the Commission, the Chairman shall preside and in his absence any member of the Commission as the other members may elect from among themselves shall preside.

(3) The quorum for any meeting of the Commission shall be three (3) members.

(4) Any matter which comes before the Commission for decision shall be decided by the vote of a simple majority of the members present, and in the event of equality of votes, the Chairman presiding shall have a casting vote.

(5) The validity of any meeting shall not be affected by reason of the existence of any vacancy in the Commission or any defect in the appointment of any member.

Proceeding of
the Commission

15. The Commission shall have power to regulate its proceedings and may make standing orders for that purpose.

Protection of

16. Member or staff of the Commission shall not be

Members of the Commission liable for any act done in the course of discharging his lawful duties.

Privilege of the Commission 17. (1) Any report, statement, communication, record of any meeting or proceeding which the Commission may make in the due exercise of its functions or which any member of the Commission may make in the course of performing his official duties shall be privileged.

(2) Subject to subsection (1) above, a report, statement, communication, record of any meeting or proceeding of the Commission may be released on the order of a court or by a Resolution of the House.

Staff of the Commissioner 18. The Commission shall appoint such persons as may be necessary to enable it carry out its functions under the provisions of this Law.

Condition of Service of Employees 19. The terms and conditions of service (including remunerations, allowances, benefits and pensions) of the employees of the Commission shall be as applicable in other Commissions within the State.

Staff Regulations 20. The Commission may make regulations relating to the Conditions of service of the employees and without prejudice to the generality of the foregoing, such regulations may provide for:

(a) the appointment, promotion and discipline (including dismissal) of employees of the Commission; and

(b) appeals by such employees against dismissal or such other disciplinary measures and until such regulations are made, any instruments relating to the conditions of service of officers in the Civil Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Commission.

Pension

21. (1) Notwithstanding the provisions of the Pension Law 2007, service in the Commission shall be service in the Public Service for the purpose of that Law and accordingly, officers of the Commission shall in respect of their services in the Commission be entitled to such pensions, gratuities and other retirement benefits as are prescribed under Kano State Pension Law as amended.

(2) The period of service of any person in the Commission shall be joined to and deemed to be continuous with the period served by that person previously or subsequently in any other pensionable service.

(3) Nothing in the foregoing provisions of this Section shall prevent the appointment of a person to any office in the Commission on terms which preclude the grant of a pension or gratuity in respect of service in the Office.

Funds of the
Commission

22. (1) There shall be established a fund into which monies accruing to the Commission shall be paid.

(2) There shall be paid and credited to the Fund

established under subsection (1) of this Section-

(a) any sum appropriated to the Commission by the House in each financial year;

(b) all monies raised for the purposes of the Commission by way of gifts, grants-in-aid;

(c) Take off grant; and

(d) Proceeds from all other assets that may from time to time accrue to the Commission.

(3) The Commission may defray all expenditures incurred by it from the fund referred to in subsection (1) of this Section and such shall include;

(a) the cost of administration and day to day activities;

(b) The payment of salaries, fees or other remunerations;

(c) anything done in furtherance to any of its functions under this Law.

PART III

OFFICE OF THE AUDITOR GENERAL

Establishment of
the Office of the
State Auditor
General

23. (1) There is established an office to be known as the Office of Kano State Auditor General (referred to in this Law as the ("Office"))

(2) The Office shall be headed by the Auditor General

for Kano State (referred to in this Law as the “Auditor-General”).

Appointment of Auditor General

24. (1) The Auditor General shall be appointed by the Governor on the recommendation of the Audit Service Commission, subject to confirmation by the House of Assembly in accordance with the provision of Section 126 of the 1999 constitution of the Federal Republic of Nigeria as amended.

(2) The Auditor General shall:-

- i. Be a professional accountant with wide experience in public sector auditing and shall not be below the rank of a substantive Director or equivalent;
- ii. Be a member of a legally recognized professional body of accountants.

Remunerations and Allowances of the Auditor General

25. (1) The Auditor General shall be paid such remuneration, Allowances, pension and severance pay as may be approved by the House of Assembly but not exceeding the amount as shall have been prescribed by the Revenue Mobilization, Allocation and Fiscal Commission.

(2) The **remuneration** and allowances of the Auditor General shall be charged upon the Consolidated Revenue Fund;

(3) The remuneration and allowances payable to the Auditor , General and his conditions of service shall not be altered to his disadvantage after his appointment.

(4) Notwithstanding the provisions of sub section 1 of this section, and any other enactment with respect to benefits on retirement, the Auditor General shall retire with his salaries, privileges and other benefits.

Tenure of Office of the Auditor General

26. The Auditor General shall remain in Office until he has attained the retirement age of sixty (60) except where he is removed under the provisions of Section 27 of this Law.

Cessation of Office of the Auditor General

27. A person holding the office of the Auditor General shall cease to hold office in accordance with the provisions of Section 127 (1) and (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) where:

(a) He is removed by the Governor acting on an address supported by two third majority of the House praying that he be so removed for inability to discharge the functions of his Office (whether arising from infirmity of mind or body) or for misconduct;

(b) He resigns;

(c) He is permanently incapacitated/dies

Vacancy in the Office of the Auditor General

28. (1) In the event of the absence or incapacitation of the Auditor General or where the office of the Auditor General is vacant, the Governor may, on the recommendation of the Audit Service Commission appoint a person to perform the duties of the Auditor General temporarily.

(2) A person appointed in line with subsection (1)

above shall possess the qualifications spelt out in Section 24(2) of this Law.

(3) No person shall act in the Office of the Auditor General for a period exceeding six months except by Resolution of the House.

Independence

29. In the exercise of functions under this Law, the Auditor – General shall be independent and shall not be subject to the direction or control of any other authority or person.

Function of the Auditor General

30. (1) In addition to the powers conferred on him by section 125 of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Auditor General shall ensure that:

(a) all reasonable precautions are taken to safeguard the collection of public monies and that the laws, directions and instructions relating thereto are being observed and obeyed perpetually;

(b) all monies appropriated or otherwise disbursed are being expended and applied for the purpose such monies are meant according to the appropriation and other extant laws/regulations of Kano State and that the expenditure conforms to the authority which governs it;

(c) adequate audit rules, guides, regulations, manuals etc exist for proper Accounting and Financial operations in the State and that they are duly observed;

(d) monies have been expended with efficiency and effectiveness and due regard to economy;

(e) satisfactory procedures are established and maintained to measure and report the effectiveness of programmes;

(f) the attention of the relevant authorities are drawn to any irregularity observed during the examination of the accounts as soon as facts of such irregularities have been established and confirmed;

(g) as a result of the audit conducted by him, all queries and observations are duly addressed to the Accountant General, the Accounting Officer or any other appropriate person and call for such accounts, vouchers, statements, documents and explanations as He deems fit; and

(h) where He deems it fit, He should confirm that all surcharges made are duly paid.

(i) performance audit is conducted to ensure that Government business is economically, efficiently and effectively performed;

(j) other emerging audits are conducted including the introduction and maintenance of computer audit techniques;

(k) audit of counterpart funded projects and disaster

related programmes are conducted.

(2) The Auditor General shall, in exercising his functions under the provisions of this Law express his opinion as to whether the financial statements/accounts represent the financial information in accordance with applicable statutory provisions, stated accounting policies of government, generally accepted accounting principles and standards, and are essentially consistent with those of the preceding year.

(3) The Auditor General or any person authorized by him to conduct periodic checks on a statutory corporation shall, in addition to the audit report, draw attention to the following:

(a) the financial stability and adequate financial control of State Parastatals, Corporations and Educational Institutions and also the performance of the State investments in the capital market,;

(b) any delay in the payment of the government's portion of any dividend into the Consolidated Revenue Fund;

(c) any fraud or loss and, if so, their underlying causes and person(s) responsible for such fraud or losses;

(d) any identified internal control weaknesses within ministries, departments and agencies of Kano State;

(e) the general corporate performance indicating

achievement against set targets and objectives; and

(f) whether the finances of the body or institutions have been conducted with due regard to economy, efficiency and effectiveness.

(4) The Auditor General shall evaluate the adequacy of the State's enterprise risk management strategies and policies and make recommendations for their improvement.

(5) The Auditor General may carry out such other audit as He may deem necessary to safeguard Government asset and promote good governance.

Estimates of the Auditor General

31. (1) The Auditor General shall prepare his budget proposal containing revenue and expenditure after receiving call circular and submit the proposal to Ministry of Planning and Budget as part of the budget process.

(2) The Auditor General shall audit all public accounts of the State.

(3) The Auditor General shall, within ninety days of the receipt of the Accountant General's financial statement and annual accounts of the State, submit his report to the House.

(4) The Auditor General or any person authorized by him in that behalf shall have access to all the books, records, returns, and other documents relating to the accounts referred to in subsection (2) of this Section

whether kept electronically or otherwise.

(5) If at any time it appears to the Auditor General that any irregularities have occurred in the receipt, custody or expenditure of public monies or in the receipt, custody, issue, sale, transfer or delivery of any securities, stores or other Government property, or in the accounting of same, He shall immediately bring the matter to the notice of the Accounting Officer of the affected Ministry or Agency and to any other officer He may deem fit.

(6) The Auditor General may:

- i. Seek the advice or opinion of the Attorney-General of the State in writing on any question or issue arising from the provisions of this Law in respect of all matters and issues, that may be necessary for the due performance and exercise of the duties and powers vested in him, and the Attorney-General shall give him opinion within fourteen (14) days;
- ii. deploy any officer in the office of the Auditor General to any Ministry or government department for the proper carrying out of the audit of the entity;
- iii. cooperate with persons, institutions and associations in Nigeria and in other Countries on such conditions as he deems fit for the proper performance of his duties.

(7) For the purpose of discharging the functions of the

Office, the Auditor General, subject to the provisions of this Law, may do anything necessary and enter into any transactions necessary to ensure the proper performance of these functions. These may include:-

(a) Establishing and implementing a comprehensive human resource management system and policies for managing the staff and staff development programmes;

(b) Developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis and retrieval of relevant information and promulgating procedures for conducting audit work;

(c) Engaging the services of professionals to serve on a contract basis for limited engagements, including those required as part of agreements with international organizations, but all audit opinions shall remain those of the Auditor General; and

(d) Constituting or establishing any standing or ad hoc Committee to facilitate the discharge of the functions of the Office.

(8) Nothing in subsection (2) of this Section shall be construed as authorizing the Auditor General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by Law, but the Auditor General shall:-

(a) provide such bodies with:

(i) a list of auditors qualified to be appointed by them as external auditors and from among which bodies shall appoint their external auditors;

(ii) a guideline on the level of fees to be paid to external auditors; and

(iii) comments on their annual accounts and auditor's report thereon.

(9) The budgeted aggregate fees payable to the appointed external auditors shall be paid to the accounts of the Office of the Auditor General for disbursement to the individual external auditors upon satisfactory completion of their mandates

(10) The Auditor General may:

(a) require a public officer to provide explanation or information which the Auditor General may require in order to enable him discharge his duties;

(b) Without the payment of fee, cause a search to be made and extracts to be taken or copies made from any books, documents or records in any public office of the State.

(11) (a) The Auditor General in the performance of his functions under this Law or any other Law may disallow any item of expenditure which is contrary to Law, and surcharge fully or partially:

(i) the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure;

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

(iii) the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred.

(b) A person aggrieved by a disallowance or surcharge made by the Auditor General may appeal to Public Accounts Committee for redress.

(12) The Auditor General shall have power to make regulations, issue guidelines and manuals governing the conduct of audit in the State Service.

Remuneration
and allowances
for Staff

32. Staff of the Office of the Auditor – General shall be paid such salaries and allowances as approved by the governor.

Auditing
standard

33. (1) The Auditor General shall determine which auditing standards should be applied and may establish audit programmes and code of ethics specific to the audits performed by the Office.

(2) The auditing standards may include –

(a) Public Sector Auditing Standards issued by Conference of Federal and State Auditors-General;

(b) The Auditing Standards and Code of Ethics published by the International Organization of Supreme Audit Institutions (INTOSAI) and the International Auditing and Assurance Standards Board (IA&ASB);

(c) The Accounting Standards and Code of Ethics published by the International Federation of Accountants (IFAC);

(d) Other recognized or required standards issued or accepted as current best practices by funding or donor organizations or regulatory bodies such as the Financial Reporting Council (FRC).

Annual Account 34. (1) Within six months after the end of each year, the Accountant-General of the State shall present to the Auditor General, accounts showing the fiscal position of the State as at the last day of the preceding year.

(2) Within three (3) months after the close of each fiscal year, Accounting Officers shall prepare and submit to the Accountant-General with copy to the Auditor General, appropriation accounts of the monies expended under the votes for which they are responsible, showing the:-

(a) services for which the moneys were voted;

(b) sums actually expended on each service during the period of the accounts; and

(c) state of each vote compared with the appropriation; provided that each account shall contain such variation between the expenditure and the sums voted, such other required information and be in such form as the Auditor General may direct; and the statement as well as the appropriated accounts shall be signed by the Accounting Officer.

Refusal to answer Audit Query

35. Without prejudice to any other provision of this Law, any person who fails or refuses to reply to an audit query or observation within the period specified in the audit query shall be liable to disciplinary action under the State Civil Service Rules.

Report of the Auditor General and Annual certificate

36. (1) The Auditor General shall within ninety (90) days of receipt of the Accountant-General's Financial Statements and Annual accounts of the State, submit his report to the House and the House shall cause the report to be considered by a Committee of the House responsible for Public Accounts.

(2) The Auditor General's Report shall be published and made available to any person(s) on demand and upon payment of prescribed fees.

Protection of Auditor General

37. The Auditor General or any person acting in that behalf is not 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

Annual Plan

38. (1) The Auditor General shall prepare and submit

to the House:-

(a) a draft annual plan, that;

(b) describes the Auditor-General's proposed work programme for that year; and

(c) includes the interim report for that financial year.

(2) The Auditor General, after considering any comments of the House or of the Public Accounts Committee that considered the Draft Plan, may amend the plan as necessary but must indicate in the Plan the nature of any request (for review, investigations and studies) from the House which is not included in the amended Plan.

Retention of
improper Public
Fund

39. (1) Where during the course of an audit, the Auditor General observes an improper retention or misappropriation of public monies shall immediately report the matter to the relevant or appropriate authority.

(2) In addition to reporting under sub-section (1) of this Section, the Auditor General shall attach to his annual report to the House, a list containing a general description of the incidents referred to in sub-section (1), and the dates on which those incidents were reported.

(3) The provisions of sub-section (1) of this section shall apply to a staff of the Office or any auditor appointed pursuant to the provisions of this Law.

PART IV
OFFENCES AND SANCTIONS

Offences and
Penalties

40. (1) It is an offence for any person who without lawful Justification or excuse to:

(a) obstruct, intimidate, harass, hinder the Auditor General or any person authorized by him in the exercise of his duties and powers under this Law;

(b) refuse or fail to comply with any lawful request of the Auditor General or his representative;

(c) fail to produce for inspection to the Auditor General or his representative or otherwise refuse the Auditor General or his representative access to any book, record, returns, payment voucher, revenue receipt or other documents relating or relevant to any account to be audited by the Auditor General or his representative when so requested;

(d) fail to keep proper books of account or proper records leading to any loss of public funds;

(e) make a statement or give information to the Auditor General or his representative which is false or misleading; and

(f) suppress any information required by the Auditor General in the performance of his functions under this Law or any other enactment.

(2) Any person who commits an offence under the

provisions of this Law shall on conviction be liable:-

(a) in the case of an individual, to a fine of not less than N250,000.00 or to a term of imprisonment not exceeding 2 years or both; and

(b) in the case of body corporate or firm, to a fine of not less than N500,000.00.

(3) Where a body corporate or firm is convicted of an offence under this section, every director of the company or firm shall be liable to a fine of not less than N250,000.00 or to a term of imprisonment not exceeding 2 years or both unless he proves that the offence upon which the conviction was based, was committed without his knowledge, consent or connivance.

Sanction on Staff
of Office of the
Auditor General

41.(1) Any member of staff of the Office of the State Auditor-General who:-

(a) demands or takes bribe, gratuity, compensation or reward for the neglect or non-performance of his duty; or

(b) fails to report to the Auditor General any abuse or irregularity coming to his notice in the course of his duties in relation to any account audited; or

(c) makes any report to the Auditor General which he knows to be false or which he has no reason to believe to be true; commits an offence under this Law and shall be liable on conviction to a fine of not less

than N100,000.00 or imprisonment for two (2) years or both.

(2) Accounting officers shall be held responsible for full recovery of losses discovered from erring Officers.

(3) Where an Accounting Officer fails to make necessary recovery and it is proved that He fails to make reasonable effort to recover the said loss, He shall be guilty of an offence and shall be liable to a penalty of N500,000.00 plus the amount of loss involved.

Regulation of
Audit Contract

42. (1) All private audit firms and consultants taking up audit or consultancy jobs relating to audit or related work must be registered with the office of the Auditor General and their engagement letters shall be issued by the Auditor General.

(2) Such contracts on audit work shall include:-

(a) revenue audit and consultancy work including tax audit;

(b) Government bank accounts audit;

(c) audit of Government offices including special investigations.

(d) staff audit including payment at sight;

(e) pension audit including verification;

(f) contracts in respect of estate/building valuation

or valuation of some specialized government assets;

(g) assessment and evaluation of effective government information systems; and

(h) the forensic audit of the finances of Kano State.

(3) Copies of the report of such contracts shall be submitted to the organizations involved and to Kano State Auditor General.

Special
Assignment

43. (1) The Auditor General may, where in his opinion such an assignment does not interfere with his primary responsibilities under this Law, whenever the Governor or the House by resolution so requires inquire into and report on:-

(a) a matter relating to the financial affairs of the State or to public property; or

(b) a person or organization that has received financial aid from the State Government or in respect of which financial aid from the State Government is sought.

(2) Where the Auditor General makes a report in accordance with sub-section (1), the Auditor General shall report to the Governor or the House accordingly.

Confidentiality

44. The Auditor General and each person employed in the office or appointed or engaged to assist the Auditor General for a limited period of time or in respect of a particular matter shall keep confidential

all matters that come to his knowledge in the course of his employment or duties under this Law and shall not communicate those matters to another person, except as may be required in connection with the discharge of his responsibilities, but must be authorized by the Auditor General or through a court process or by the House.

Audit of the
Office of the
Auditor General

45. (1) The Auditor General shall provide a list of qualified auditors to the House, one of which shall be chosen by the House for the annual audit of the Office of the Auditor- General.

(2) The Auditor so chosen shall have the same powers and perform the same duties of auditing the office of the Auditor General.

(3) The Auditor so appointed shall submit copies of his report to the House, the Governor and the Auditor General.

(4) The Speaker of the House shall table the Auditor's report before the House within a reasonable time.

Transitional
Provision

46. Subject to the provisions of this Law, Officers serving in Audit offices shall at the commencement of this Law be deemed to have been appointed in accordance with this Law.

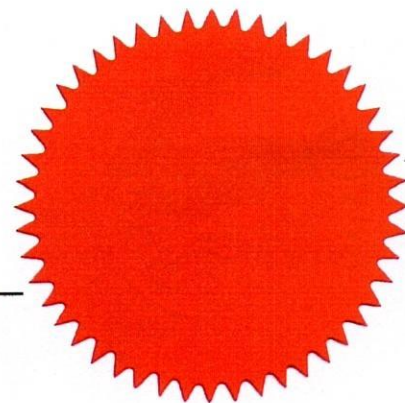
AUTHENTICATION BY THE CLERK TO THE HOUSE

This printed impression has been carefully compared by me with the Kano State Audit Law 2020 (1441 A.H) which has passed the House of Assembly and found by me to be a true and correctly printed copy of the said Law



ABDULLAHI ALFA

Clerk/Permanent Secretary
Kano State House of Assembly



ASSENTED 14th DAY OF Oct. 2020
(26th SAFAH DAY OF 1442 A.H)



**DR. ABDULLAHI UMAR GANDUJE, OFR
GOVERNOR
KANO STATE OF NIGERIA**