

A BILL

FOR

AN ACT TO ALTER THE PROVISIONS OF THE CONSTITUTION OF THE FEDERAL
REPUBLIC OF NIGERIA, 1999 TO STRENGTHEN THE OFFICE OF THE AUDITOR-
GENERAL OF THE FEDERATION AND THE AUDITOR- GENERAL OF A STATE;
AND FOR RELATED MATTERS

Sponsored by Hon Mutu Nicholas Ebomo

[] Commencement

ENACTED by the National Assembly of the Federal Republic of
Nigeria as follows:

- 1 1. The Constitution of the Federal Republic of Nigeria, 1999 (in
2 this Bill referred to as "the Principal Act") is altered as set out in this Bill. Alteration of the
Constitution
- 3 2. Section 81 of the Principal Act is altered in sub-section (3) by Alteration of
Section 81
4 inserting immediately after sub-paragraph (c), a new sub-paragraph "(d)"-
5 "(d) The Office of the Auditor-General of the Federation."
- 6 3. Section 85 of the Principal Act is altered by: Alteration of
Section 85
7 (a) Substituting for subsection (2) a new subsection "(2)"-
8 "(2) The public accounts of the Federation and of all offices, courts
9 of the Federation, government statutory corporations, commissions,
10 authorities, agencies, including all entities established by an Act of the
11 National Assembly shall be audited and reported on by the Auditor-General
12 who shall submit his reports to the National Assembly; and for that purpose,
13 the Auditor-General or any person authorised by him in that behalf shall
14 have access to all the books, records, returns and other documents relating to
15 those accounts".
- 16 (b) Deleting sub-sections (3) and (4); and
- 17 (c) Inserting after the existing sub-subsection (S), and new sub-
18 section (5A)-
19 "(5A) The Reports of the Committees responsible for Public

Alteration of
Section 121

Alteration of
Section 125

Citation

- 1 Accounts shall be made public and where they reveal/disclose corrupt
- 2 practises, the National Assembly shall refer the particulars of such corrupt
- 3 practises to the relevant law enforcement agency for necessary action."
- 4 4. Section 121 of the Principal Act is altered in sub-section (3) by
- 5 inserting immediately after sub-paragraph (b), a new sub-paragraph "(c)"-
- 6 "(c) The Auditor-General of a State."
- 7 5. Section 125 of the Principal Act is altered by:
- 8 (a) Substituting for subsection (2) a new subsection "(2)"-
- 9 "(2) The public accounts of a State and of all offices, courts of the
- 10 State, State government statutory corporations, commissions, authorities,
- 11 agencies, including all bodies established by a law of a State House of
- 12 Assembly shall be audited and reported on by the Auditor-General Of the State
- 13 who shall submit his reports to the House of Assembly of the State concerned;
- 14 and for that purpose, the Auditor-General or any person authorised by him in
- 15 that behalf shall have access to all the books, records, returns and other
- 16 documents relating to those accounts".
- 17 (b) Deleting sub-sections (3) and (4); and
- 18 (c) Inserting after the existing sub-subsection (5), and new sub-
- 19 section (5A)-
- 20 "(5A) where the Report of the Committee responsible for Public
- 21 Accounts reveals corrupt practises, the House of Assembly of the State shall
- 22 refer the particulars of such corrupt practises to the relevant law enforcement
- 23 agency for necessary action."
- 24 6. This Bill may be cited as the Constitution of the Federal Republic of
- 25 Nigeria, 1999 (Fifth Alteration) Bill, 2021.

EXPLANATORY MEMORANDUM

This Bill seeks to enhance accountability, good governance, and the fight against corruption by strengthening the office of the Auditor General.