

# 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     Alteration of the  
2 this Bill referred to as “the Principal Act”) is altered as set out in this Bill.     Constitution
- 3           **2.** Section 81 of the Principal Act is altered in sub-section (3) by     Alteration of  
4 inserting immediately after sub-paragraph (c), a new sub-paragraph “(d)”-     Section 81  
5 “(d) The Office of the Auditor-General of the Federation,”
- 6           **3.** Section 85 of the Principal Act is altered by:     Alteration of  
7           (a) Substituting for subsection (2) a new subsection “(2)”-     Section 85  
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

	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."
Alteration of Section 121	4	<b>4.</b> 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."
Alteration of Section 125	7	<b>5.</b> 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."
Citation	24	<b>6.</b> This Bill may be cited as the Constitution of the Federal Republic of
	25	Nigeria, 1999 (Fifth Alteration) Bill, 2023.

EXPLANATORY MEMORANDUM

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