

A BILL

FOR

AN ACT TO ALTER THE CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA, CAP. C23 LAWS OF THE FEDERATION OF NIGERIA 2004, TO PROVIDE FOR THE ESTABLISHMENT, INDEPENDENCE, AND FUNCTIONS OF THE OFFICE OF THE STATE AUDITORS-GENERAL FOR LOCAL GOVERNMENTS AND THE FEDERAL CAPITAL TERRITORY AREA COUNCILS, TO STRENGTHEN FISCAL OVERSIGHT, PROMOTE ACCOUNTABILITY, AND ENHANCE GOOD GOVERNANCE AT THE GRASSROOTS; AND FOR RELATED MATTERS

Sponsored by Hon. Julius O. Ihonvbere

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria-

1 **1.** The Constitution of the Federal Republic of Nigeria, Cap. C23
2 Laws of the Federation of Nigeria 2004 (herein, referred to as "the Principal
3 Act") is altered as set out under this Bill.

Alteration of
Cap. C23 LFN,
2004

4 **2.** The Principal Act is altered by inserting, after the existing
5 Section 127, new sections 127A to 127C-

Insertion of
sections 127A to
127C in the
Principal Act

6 "127A(1)There shall be an Auditor-General of State for Local
7 Governments and Area Councils for each State and the Federal Capital
8 Territory who shall be appointed in accordance with the provisions of
9 section 127B of this Constitution.

Auditor-General
of State for Local
Governments and
Area Councils of
the Federal Capital
Territory

10 (2) The public accounts of the Local Governments and Area
11 Councils of a State and the Federal Capital Territory shall be audited by the
12 Auditor-Generalwho shall submit his reports to the House of Assembly of
13 the State; and for that purpose the Auditor-General or any person authorised
14 by him in that behalf shall have access to all books, records, returns and
15 other documents relating to these accounts.

16 (3) The Auditor-General shall, within ninety days of receipt of the

1 Accountant-General's financial statement and annual accounts of the State,
2 submit his reports to the House of Assembly of the State and the House shall
3 cause the reports to be considered by a committee of the House responsible for
4 public accounts.

5 (4) In the exercise of his functions under this Constitution, the
6 Auditor-General of a State shall not be subject to the direction or control of any
7 other authority or person.

Appointment
of Auditor-General
of State for
Local Government
and Area Councils
of the FCT

8 127B(1) The Auditor-General of a State for Local Governments and
9 Area Councils for the FCT shall be appointed by the Governor of the State or
10 Minister of the Federal Capital Territory on the recommendation of the State
11 Civil Service Commission subject to confirmation by the House of Assembly
12 of the State.

13 (2) The power to appoint persons on acting capacity in the office of
14 the Auditor-General of a State for Local Governments and Area Council of the
15 FCT shall vest in the Governor and the FCT Minister.

16 (3) Except with the sanction of a resolution of the House of Assembly
17 of a State, a person shall not act in the office of the Auditor-General of a State for
18 Local Governments and Area Councils of the FCT for a period exceeding six
19 months.

Tenure of office
of the Auditor-
General of State
for Local
Governments
and Area Councils
of the FCT

20 127C(1) The tenure of the Auditor-General of State for Local
21 Governments and Area Councils of the FCT shall be the retirement age of the
22 civil servants of the State.

23 (2) A person holding the office of the Auditor-General under this Bill,
24 shall be removed from office by the Governor of the State acting on an address
25 supported by two-thirds majority of the House of Assembly praying that he be
26 so removed for inability to discharge the functions of his office (whether
27 arising from infirmity of mind or body or any other cause) or for
28 misconduct.

Citation

29 3. This Bill may be cited as the Constitution of the Federal Republic of
30 Nigeria (Sixth Alteration) Bill, 2025.

EXPLANATORY MEMORANDUM

This Bill seeks to alter the Constitution of the Federal Republic of Nigeria, Cap C23 Laws of the Federation of Nigeria 2004, to provide for the creation of the Office of the State Auditors-General for Local Governments and the Federal Capital Territory Area Councils. The Bill outlines the powers, duties, and responsibilities of the Auditors-General in relation to the audit and oversight of public funds allocated to local government councils and area councils. It is to enhance transparency, accountability, and financial integrity in local governance across the Federation.