

Assented to by me this 22<sup>nd</sup> day of December 2021

*Ob Makinde*

ENGR. SEYI MAKINDE  
His Excellency The Executive Governor



## OYO STATE OF NIGERIA

**No.22**

### A LAW TO AMEND THE OYO STATE AUDIT COMMISSION LAW, 2021

Date of Commencement. ( )

Enactment. **ENACTED** by the House of Assembly of Oyo State of Nigeria as follows:

- Short Title. 1. This Law is cited as Oyo State Audit Commission (Amendment) Law, 2021.
- Interpretation. 2. In this Law-  
“Principal Law” means the Oyo State Audit Commission Law, 2021.
- Amendment to the short title. 3. The short title of the Principal Law is amended by deleting the word “Commission”.
- Amendment to section 5 of the Principal Law. 4. Section 5 of the Principal Law is amended by deleting the words “in consultation with” and inserting the words “on the recommendation of”.

Amendment to section 22 of the Principal Law.

5. The Principal Law is amended by deleting the provisions of section 22 and inserting a new section 22 as follows-

22.(1) The Auditor-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission, subject, to confirmation by the House of Assembly.

(2) The Auditor-General shall-

- (a) be a qualified Accountant with a minimum of 15 years' post qualification and cognate experience at Directorate level in Accounting and Auditing fields in the Public Service of the State, Local Government or Federation or of commensurate position in the Private Sector; and
- (b) be a member of a recognized body of Accountants; and
- (c) not be older than 56 years of age at the time of appointment or must have at least 4 years of service left at the time of appointment.

Amendment to Section 24 of the Principal Law.

6. The Principal Law is amended by deleting the provisions of Section 24 and inserting a new Section 24 as follows-

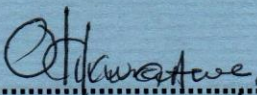
24(1) The tenure of the Offices of the Auditor-General shall be for a term of 4 years in the first instance and may be renewable, upon satisfactory performance, for another term of 4 years only;

Provided that where a person attains the age of 60 years while in office, he shall retire from the office immediately, irrespective of the portion of a second term that he has served.

- (2) Any person who has served two consecutive terms as an Auditor-General, either at the State or Local Government level, shall retire compulsorily at the end of the second term whether or not they have attained the age of 60 years.

- Amendment to section 26 of the Principal Law. 7. Section 26 of the Principal Law is amended by inserting the words "State Civil" before the word "Commission" in subsection (1)
- Amendment to section 38 of the Principal Law. 8. Section 38 of the Principal Law is amended by deleting the words "Auditor-General" and inserting the words "Accounting Officer".

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



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**Mrs. Yetunde Oludara Awe**  
Clerk of the State  
House of Assembly



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**Rt. Hon. Ogundoyin Adebo Edward**  
Speaker of the State  
House of Assembly