



# THE SENATE

## FEDERAL REPUBLIC OF NIGERIA

### VOTES AND PROCEEDINGS

Thursday, 11th October, 2018

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1. The Senate met at 10:48 a.m. The Senate President read Prayers.
2. **Votes and Proceedings:**  
The Senate examined the Votes and Proceedings of Wednesday, 10th October, 2018.

*Question was put and the Votes and Proceedings were approved.*

3. **Matter of Urgent Public Importance:**  
Rising on Rules 42 and 52, Senator Emmanuel I. Paulker (*Bayelsa Central*) drew the attention of the Senate to the demise of Senator David Cobbina Brigidi (16th September, 1962 to 30<sup>th</sup> September, 2018). He sought and obtained the leave of the Senate to present the matter forthwith:

The Senate:

*notes* with shock the demise of Senator David Cobbina Brigidi on Sunday, 30th September, 2018 at Guys Cancer Centre, London at the age of 56 years;

*recalls* that the late Senator David Cobbina Brigidi attended Beyin Methodist Primary School Western Ghana, Huni-Valley Secondary School Huni-Valley, Ghana and thereafter proceeded to the Rivers State University of Science and Technology;

*notes* that Senator Brigidi, a successful lawyer who was also a top political leader and played various roles in the country's return to democracy in 1998, died from complications arising from cancer which he had bravely fought for several months;

*notes* that Senator David Cobbina Brigidi was elected Senator of the Federal Republic of Nigeria representing Bayelsa Central Senatorial District at the start of the Fourth Republic running on the platform of the People Democratic Party (PDP) in 1999. He was re-elected into the Senate in 2003;

*notes also* that as entrepreneur, Senator Brigidi owned Kariela Oil & Gas Nigeria, Kariela Hotels & Resort Ghana, Kariela Oil & Gas Ghana, Re-Routine Air Limited, Adef Energy Services, Shores & Savannah (Law Partners) and South Field Petroleum. He equally delved into sports becoming the owner of Ghana Premier League debutantes Kariela United;

*aware* that the Distinguished Senator was pioneer Chairman of UNCP and later PDP in Bayelsa, and represented Bayelsa Central Senatorial District in the Senate Chambers from 1999 to 2007. As the youngest member of the Senate during his time, he was known for his vibrancy, sharp intellect and bridge-building capacity. He was Chairman of Senate Committee on Petroleum and Member of many other committees, He also served as Chairman of the Presidential Committee on Niger Delta in 2008;

*aware also* that Senator Brigidi contributed enormously to deepening the friendship between Nigeria and Ghana, his maternal home. He was a very successful businessman with investments in Nigeria, Ghana and the rest of West Africa;

*regrets* that the Senator died at a time his services was most needed to the development of our great country, he just turned 56 years on 16th September, 2018, few days before his death;

*notes* that Senator Brigidi made his mark through his progressive and pro-people legislative interventions, particularly through his Chairmanship of Senate Committee on Petroleum by sponsoring the following Bills;

1. Indigenous Oil Companies (Regulations and Fiscal Terms) Bills, 2003 (SB. 4);
2. Petroleum Inspectorate Commission (PIC) Bill, 2003 (SB. 41);
3. Pension Reform Act (Amendment) Bill, 2006 (SB. 337);
4. Operation of Marginal Fields Bill, 2002 (SB. 41); and

*observes* that the late Senator Brigidi stood out for the quality articulation and eloquence of his contributions to debates, his pragmatism and his work to strengthen the institution of the legislature. We shall sorely miss his vibrancy and progressive mindset.

*Accordingly resolves to:*

- (i) observe a minute silence in honor of the deceased; and
- (ii) visit the resolution of the 7<sup>th</sup> Senate to immortalize Senator David Cobbina Brigidi.

*Debate:*

***Proposed Resolution (i):***

*Question:* That the Senate do observe a minute silence in honor of the deceased — *Agreed to.*

***Proposed Resolution (ii):***

*Question:* That the Senate do visit the resolution of the 7<sup>th</sup> Senate to immortalize Senator David Cobbina Brigidi — *Agreed to.*

*Resolved:*

That the Senate do:

- (i) observe a minute silence in honor of the deceased; and
- (ii) visit the resolution of the 7<sup>th</sup> Senate to immortalize Senator David Cobbina Brigidi (S/Res/021/04/18).

*One minute accordingly observed in honour of the deceased.*

**4. Presentation of Bills:**

- (i) National Housing Fund Act CAP N45 LFN 2004 (Repeal & Re-enactment) Bill, 2018 (HB.1077) — *Read the First Time.*
- (ii) Procurement Act 2007 (Amendment) Bill, 2018 (SB. 697) — *Read the First Time.*

- (iii) Niger Delta Development Commission Act 2000 (Amendment) Bill, 2018 (SB. 700) — *Read the First Time.*

**5. Executive Communication:**

**Confirmation of Nomination:**

*Motion made:* That the Senate do consider the request of Mr. President, Commander-in-Chief of the Armed Forces of the Federation on the confirmation of the nomination of the following persons for appointment as Chairman and Members of the Independent Corrupt Practices and Other Related Offences Commission (ICPC):

| S/N    | Names                   | Designation | State of Origin | Geo-political Zone |
|--------|-------------------------|-------------|-----------------|--------------------|
| (i)    | Prof. Bolaji Owasanoye  | Chairman    | Osun            | South-West         |
| (ii)   | Dr. Grace N. Chinda     | Member      | Delta           | South-South        |
| (iii)  | Okolo Titus M.          | Member      | Enugu           | South-East         |
| (iv)   | Barr. Obiora Igwedebia  | Member      | Anambra         | South-East         |
| (v)    | Mrs. Olubukola Balogun  | Member      | Lagos           | South-West         |
| (vi)   | Justice Adamu Bello     | Member      | Katsina         | North-West         |
| (vii)  | Hannatu Muhammed        | Member      | Jigawa          | North-West         |
| (viii) | Abdullahi Maikano Saidu | Member      | Niger           | North-Central      |
| (ix)   | Yahaya Umar Dauda       | Member      | Nasarawa        | North-Central      |

(Senate Leader).

*Question put and agreed to.*

*Request accordingly referred to the Committee on Anti-Corruption and Financial Crimes to report within two (2) weeks.*

**6. Committee on Appropriations:**

**Report on the Independent National Electoral Commission (INEC) 2019 Election Budget:**

*Motion made:* That the Senate do receive and consider the Report of the Committee on Appropriations on the Independent National Electoral Commission (INEC) 2019 Election Budget (Senator Mohammed D. Goje — Gombe Central).

*Question put and agreed to.*

*Report Laid and presented.*

*Debate:*

**Proposed Resolution (i):**

*Question:* That the sum of One Hundred and Forty-Three Billion, Three Hundred and Twelve Million, Two Hundred and Fifty-Six Thousand, Nine Hundred and Fifty- Five Naira Thirteen Kobo (₦143,312, 256,955.13) recommended by INEC Committee and the additional sum of ₦45,695,015,438.00 totaling ₦189,007,272,393 be approved as part of the virement of the 2018 budget — *Agreed to.*

**Proposed Resolution (ii):**

*Question:* Source of Fund:

That the sum of ₦189,007,272,393 requested for the funding of the 2019 General Elections should be vired from both Recurrent and Capital components of Special Intervention Programme captured in the Service Wide Votes of the 2018 Appropriation Act as shown below and be added to the sum of ₦45.5billion provided for INEC in the Statutory Transfers. This will bring the total budget of INEC in the 2018 Budget to ₦234,507,272,393:

| S/N | MDA/Budget Line                            | 2018 Appropriation     | Virement Proposal      | Balance for 2018 Appropriation |
|-----|--------------------------------------------|------------------------|------------------------|--------------------------------|
| 1   | Special Intervention Programme (Recurrent) | 350,000,000,000        | 144,746,378,099        | 205,253,621,901                |
| 2   | Special Intervention Programme (Capital)   | 150,000,000,000        | 44,260,894,294         | 105,739,105,706                |
|     | <b>Total</b>                               | <b>500,000,000,000</b> | <b>189,007,272,393</b> | <b>310,992,727,607</b>         |

**2018 Appropriation Act - Statutory Transfer**

|                    |   |                        |
|--------------------|---|------------------------|
| INEC (2018 Budget) | - | 45,500,000,000         |
| Virement           | - | 189,007,272,393        |
| <b>Total</b>       | - | <b>234,507,272,393</b> |

It is pertinent to mention that the recommendations on this interim report covers provisions for the Independent National Electoral Commission's 2019 General Elections operations. In making this recommendation, the Committee took into account the report of the Senate and House of Representatives Committees on INEC, which met several times with INEC during the recess to justify the request. The final report which will cover the affected security Agencies will be presented in the next legislative day — *Agreed to*.

**Resolved:**

- (i) That the sum of One Hundred and Forty-Three Billion, Three Hundred and Twelve Million, Two Hundred and Fifty-Six Thousand, Nine Hundred and Fifty- Five Naira Thirteen Kobo (₦143,312, 256,955.13) recommended by INEC Committee and the additional sum of ₦45,695,015,438.00 totaling ₦189,007,272,393 be approved as part of the virement of the 2018 budget.
- (ii) **Source of Fund:**  
That the sum of ₦189,007,272,393 requested for the funding of the 2019 General Elections should be vired from both Recurrent and Capital components of Special Intervention Programme captured in the Service Wide Votes of the 2018 Appropriation Act as shown below and be added to the sum of ₦45.5billion provided for INEC in the Statutory Transfers. This will bring the total budget of INEC in the 2018 Budget to ₦234,507,272,393

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**7. Motion:**

***Recent Flooding Across the country:***

*Motion made:* That the Senate notes that torrential rains have unleashed floods in different parts of Nigeria over the past few months, claiming hundreds of lives and damaging thousands of homes;

*aware* that so far, floods have ravaged 34 States this year. The States are Kebbi, Cross River, Enugu, Kwara, Lagos, Imo, Kogi, Ondo, Jigawa, Taraba, Rivers, Katsina, Gombe, Imo, Bauchi, Akwa Ibom, Ogun, Anambra, Niger, Katsina, Kwara, Adamawa, Edo, Kano, Benue, Delta, Yobe, Zamfara, Nasarawa, Ebonyi, Enugu, Nasarawa, Bayelsa and Osun, with Kano South the worst hit where 14 out of the 16 Local Government Areas were ravaged by the flood;

*observes* that in the last three decades, the impacts of flooding have increasingly assumed from significant to threatening proportions, resulting in loss of lives and properties. Though detailed statistics are not available regarding the losses sustained by the urban dwellers and flood victims, it is obvious from the available records that irreparable loss have been sustained by the citizen of Nigeria due to what has become perennial natural disaster in our cities. Apart from houses (built with mud brick, traditional building materials of the area and those not built with modern flood resistant structure) that collapse by flooding, schools, buildings and bridges sometimes collapse as well. Market places and farmlands are submerged for weeks and sometimes are washed away;

*notes* that the recurring annual floods in Nigeria especially arising from the release of flood waters from various dams in Nigeria have caused avoidable loss of lives in many communities across the country;

*notes further* that these perennial flood disaster have also resulted in colossal loss of property and livelihood, with National Emergency Management Agency (NEMA) estimating the loss at over 2.6 trillion Naira to the menace;

*aware* that the attendant loss of lives and livelihood from the avoidable floods has led to dislocations and loss of future direction for the impacted families;

*aware also* that these flood disasters have worsened the crises of internally displaced persons;

*concerned* that these perennial floods have over the years caused widespread and irreparable damage to the various ecosystems along the impacted areas, with some flora and fauna lost forever, and also introduced several strange vegetation that not only choke native flora, but are usually difficult to control; and

*concerned also* that these floods have over the years resulted in permanent devastation of vast stretches of arable lands nationwide.

*Accordingly resolves to:*

- (i) urge National Emergency Management Agency (NEMA) to send relief materials to the affected victims in Kano South Senatorial District and other States of the Federation;
- (ii) urge the Federal Government to convene a Stakeholders meeting to x-ray the recurring situation with the view to proffering a lasting solution to flood disasters;

- (iii) urge the Federal Ministry of Water Resources to rehabilitate existing dams to accommodate flood waters; and
- (iv) commend National Emergency Management Agency (NEMA), relevant Agencies and Organizations; and individuals whose efforts in creating awareness have led to reduction in casualty level (*Senator Kabiru I. Gaya — Kano South*).

**(Deputy Senate President in Chair)**

*Debate:*

**Proposed Resolution (i):**

*Question:* That the Senate do urge National Emergency Management Agency (NEMA) to send relief materials to the affected victims in Kano South Senatorial District and other States of the Federation.

**Amendment Proposed:**

*Leave out* the words “Kano South Senatorial District” in line 2, and *insert* the words “Kano State” (*Senator Rabiu M. Musa — Kano Central*).

*Question that the amendment be made, put and agreed to.*

**Proposed Resolution (ii):**

*Question:* That the Senate do urge the Federal Government to convene a Stakeholders meeting to x-ray the recurring situation with the view to proffering a lasting solution to flood disasters.

**Amendment Proposed:**

Immediately after the word “meeting” in line 1, and *insert* the words “in collaboration with Cameroonian Government” (*Senator Binta Masi Garba — Adamawa North*).

*Question that the amendment be made, put and agreed to.*

**Proposed Resolution (iii):**

*Question:* That the Senate do urge the Federal Ministry of Water Resources to rehabilitate existing dams to accommodate flood waters.

**Amendment Proposed:**

Immediately after the word “dams” in line 2, and *insert* the words “and dredge the major river channels and water ways” (*Senator Victor C. Umeh — Anambra Central*).

*Question that the amendment be made, put and agreed to.*

**Proposed Resolution (iv):**

*Question:* That the Senate do commend National Emergency Management Agency (NEMA), relevant Agencies and Organizations; and individuals whose efforts in creating awareness have led to reduction in casualty level — *Agreed to.*

**Additional Proposed Resolution:**

*Insert* Additional Proposed Resolution as follows:

“That the Senate do constitute an *Ad hoc* Committee comprising the Chairmen and Vice Chairmen of the Committees on Environment; Ecology and Climatic Change; Water Resources; and Works to come up with comprehensive recommendations to the perennial flooding ravaging river bank communities in Nigeria (*Senator Muhammad A. Aliero — Kebbi Central*).

*Question that the amendment be made, put and agreed to.*

*Resolved:*

That the Senate:

- (i) urge National Emergency Management Agency (NEMA) to send relief materials to the affected victims in Kano State and other States of the Federation;
- (ii) urge the Federal Government to convene a Stakeholders meeting in collaboration with Cameroonian Government to x-ray the recurring situation with the view to proffering a lasting solution to flood disasters;
- (iii) urge the Federal Ministry of Water Resources to rehabilitate existing dams and dredge the major river channels and water ways to accommodate flood waters;
- (iv) commend National Emergency Management Agency (NEMA), relevant Agencies and Organizations; and individuals whose efforts in creating awareness have led to reduction in casualty level; and
- (v) constitute an *Ad hoc* Committee comprising the Chairmen and Vice Chairmen of the Committees on Environment; Ecology and Climatic Change; Water Resources; and Works to come up with comprehensive recommendations to the perennial flooding ravaging river bank communities in Nigeria (*S/Res/022/04/18*).

**8. Committee on National Identity Card and National Population Commission:**  
***Report on the Screening of Twenty Three (23) Nominees for Confirmation of Appointment as Commissioners:***

*Motion made:* That the Senate do receive and consider the Report of the Committee on National Identity Card and National Population Commission on the Screening of Twenty Three (23) Nominees for Confirmation of Appointment as Commissioners for National Population Commission:

| S/N     | Nominees                               | State of Origin |
|---------|----------------------------------------|-----------------|
| (i)     | Nwanne Johnny Nwabuisi                 | Abia            |
| (ii)    | Dr. Clifford T. O. Zirra               | Adamawa         |
| (iii)   | Dr. Chidi Christopher Ezeoke, mni      | Anambra         |
| (iv)    | Barr. Isa Audu Buratai                 | Borno           |
| (v)     | Navy Captain Charles Iyam Ogwa (Rtd)   | Cross River     |
| (vi)    | Sir Richard Odibo                      | Delta           |
| (vii)   | Okereke Darlington Onuabuchi           | Ebonyi          |
| (viii)  | Mr. A. D. Olusegun Aiyejina            | Edo             |
| (ix)    | Ejike Ezech                            | Enugu           |
| (x)     | Hon. Abubakar Mohammed Danburam        | Gombe           |
| (xi)    | Prof. Uba S. F. Nnabue                 | Imo             |
| (xii)   | Dr. Abdulmalik Mohammed Durnnguwa      | Kaduna          |
| (xiii)  | Suleiman Ismaila Lawal                 | Kano            |
| (xiv)   | Prof. Jimoh Habibat Isah               | Kogi            |
| (xv)    | Dr. Sa'adu Ayinla Alanamu              | Kwara           |
| (xvi)   | Nasir Isa Kwarra                       | Nasarawa        |
| (xvii)  | Barr. Aliyu Datti                      | Niger           |
| (xviii) | Yeye (Mrs.) Seyi Adereinokun Olusanya  | Ogun            |
| (xix)   | Prince (Dr.) Olanadiran Garvey Iyantan | Ondo            |
| (xx)    | Senator Mudasiru Oyetunde Hussain      | Osun            |
| (xxi)   | Mrs. Cecilia Arsun Dapoet              | Plateau         |
| (xxii)  | Dr. Ipalibo Macdonald Harry            | Rivers          |
| (xxiii) | Sale S. Saany                          | Taraba          |

(*Senator Suleiman O. Hunkuyi — Kaduna North*).

*Question put and agreed to.*

*Report Laid and presented.*

*Motion made:* That the Senate do resolve into the Committee of the Whole to consider the Report (*Senate Leader*).

*Question put and agreed to.*

### (SENATE IN THE COMMITTEE OF THE WHOLE)

Consideration of the Report of the Committee on National Identity Card and National Population Commission on the Screening of Twenty Three (23) Nominees for Confirmation of Appointment as Commissioners for National Population Commission.

#### Nominees recommended for confirmation:

|         |                                                             |   |                   |
|---------|-------------------------------------------------------------|---|-------------------|
| (i)     | Nwanne Johnny Nwabuisi ( <i>Abia</i> )                      | — | <i>Agreed to.</i> |
| (ii)    | Dr. Clifford T. O. Zirra ( <i>Adamawa</i> )                 | — | <i>Agreed to.</i> |
| (iii)   | Dr. Chidi Christopher Ezeoke, mni ( <i>Anambra</i> )        | — | <i>Agreed to.</i> |
| (iv)    | Barr. Isa Audu Buratai ( <i>Borno</i> )                     | — | <i>Agreed to.</i> |
| (v)     | Navy Captain Charles Iyam Ogwa (Rtd) ( <i>Cross River</i> ) | — | <i>Agreed to.</i> |
| (vi)    | Sir Richard Odibo ( <i>Delta</i> )                          | — | <i>Agreed to.</i> |
| (vii)   | Okereke Darlington Onuabuchi ( <i>Ebonyi</i> )              | — | <i>Agreed to.</i> |
| (viii)  | Mr. A. D. Olusegun Aiyejina ( <i>Edo</i> )                  | — | <i>Agreed to.</i> |
| (ix)    | Ejike Ezech ( <i>Enugu</i> )                                | — | <i>Agreed to.</i> |
| (x)     | Hon. Abubakar Mohammed Danburam ( <i>Gombe</i> )            | — | <i>Agreed to.</i> |
| (xi)    | Prof. Uba S. F. Nnabue ( <i>Imo</i> )                       | — | <i>Agreed to.</i> |
| (xii)   | Suleiman Ismaila Lawal ( <i>Kano</i> )                      | — | <i>Agreed to.</i> |
| (xiii)  | Prof. Jimoh Habibat Isah ( <i>Kogi</i> )                    | — | <i>Agreed to.</i> |
| (xiv)   | Dr. Sa'adu Ayinla Alanamu ( <i>Kwara</i> )                  | — | <i>Agreed to.</i> |
| (xv)    | Nasir Isa Kwarra ( <i>Nasarawa</i> )                        | — | <i>Agreed to.</i> |
| (xvi)   | Barr. Aliyu Datti ( <i>Niger</i> )                          | — | <i>Agreed to.</i> |
| (xvii)  | Yeye (Mrs.) Seyi Adereinokun Olusanya ( <i>Ogun</i> )       | — | <i>Agreed to.</i> |
| (xviii) | Prince (Dr.) Olanadiran Garvey Iyantan ( <i>Ondo</i> )      | — | <i>Agreed to.</i> |
| (xix)   | Senator Mudasiru Oyetunde Hussain ( <i>Osun</i> )           | — | <i>Agreed to.</i> |
| (xx)    | Mrs. Cecilia Arsun Dapoet ( <i>Plateau</i> )                | — | <i>Agreed to.</i> |
| (xxi)   | Dr. Ipalibo Macdonald Harry ( <i>Rivers</i> )               | — | <i>Agreed to.</i> |
| (xxii)  | Sale S. Saany ( <i>Taraba</i> )                             | — | <i>Agreed to.</i> |

*Nomination of Dr. Abdulmalik Mohammed Durnnguwa (Kaduna) was stood down for further Legislative Action to report within four (4) weeks.*

Chairman to report progress.

### (SENATE IN PLENARY)

The Senate President reported that the Senate in the Committee of the Whole considered the Report of the Committee on National Identity Card and National Population Commission on the Screening of Twenty Three (23) Nominees for Confirmation of Appointment as Commissioners for National Population Commission and approved the nominations; and deferred the confirmation of Dr. Abdulmalik Mohammed Durnnguwa (Kaduna) for further Legislative Action.

*Question:* That the Senate do approve the Report of the Committee of the Whole — *Resolved in the Affirmative.*

#### Extension of Time:

*Motion made:* That the Senate do sit this day beyond the time appointed for the termination of the Sitting of the Senate (Rule 13) (*Senate Leader*).

*Question put and agreed to.*

**Confirmation of nominations:***Question:*

“Will the Senate confirm the nomination of Nwanne Johnny Nwabuisi (*Abia*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Nwanne Johnny Nwabuisi (Abia) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Dr. Clifford T. O. Zirra (*Adamawa*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Dr. Clifford T. O. Zirra (Adamawa) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Dr. Chidi Christopher Ezeoke, mni (*Anambra*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Dr. Chidi Christopher Ezeoke, mni (Anambra) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Barr. Isa Audu Buratai (*Borno*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Barr. Isa Audu Buratai (Borno) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Navy Captain Charles Iyam Ogwa (Rtd) (*Cross River*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Navy Captain Charles Iyam Ogwa (Rtd) (Cross River) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Sir Richard Odibo (*Delta*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Sir Richard Odibo (Delta) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Okereke Darlington Onuabuchi (*Ebonyi*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Okereke Darlington Onuabuchi (Ebonyi) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Mr. A. D. Olusegun Aiyejina (*Edo*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Mr. A. D. Olusegun Aiyejina (Edo) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Ejike Ezeh (*Enugu*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Ejike Ezeh (Enugu) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Hon. Abubakar Mohammed Danburam (*Gombe*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Hon. Abubakar Mohammed Danburam (Gombe) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Prof. Uba S. F. Nnabue (*Imo*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Prof. Uba S. F. Nnabue (Imo) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Suleiman Ismaila Lawal (*Kano*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Suleiman Ismaila Lawal (Kano) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Prof. Jimoh Habibat Isah (*Kogi*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Prof. Jimoh Habibat Isah (Kogi) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Dr. Sa'adu Ayinla Alanamu (*Kwara*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Dr. Sa'adu Ayinla Alanamu (Kwara) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Nasir Isa Kwarra (*Nasarawa*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Nasir Isa Kwarra (Nasarawa) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

“Will the Senate confirm the nomination of Barr. Aliyu Datti (*Niger*) for Appointment as Commissioner for National Population Commission ?” — *Resolved in the Affirmative.*

*Nomination of Barr. Aliyu Datti (Niger) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Yeye (Mrs.) Seyi Adereinokun Olusanya (Ogun) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Yeye (Mrs.) Seyi Adereinokun Olusanya (Ogun) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Prince (Dr.) Olanadiran Garvey Iyantan (Ondo) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Prince (Dr.) Olanadiran Garvey Iyantan (Ondo) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Senator Mudasiru Oyetunde Hussain (Osun) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Senator Mudasiru Oyetunde Hussain (Osun) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Mrs. Cecilia Arsun Dapoet (Plateau) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Mrs. Cecilia Arsun Dapoet (Plateau) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Dr. Ipalibo Macdonald Harry (Rivers) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Dr. Ipalibo Macdonald Harry (Rivers) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

*Question:*

"Will the Senate confirm the nomination of Sale S. Saany (Taraba) for Appointment as Commissioner for National Population Commission ?" — *Resolved in the Affirmative.*

*Nomination of Sale S. Saany (Taraba) for Appointment as Commissioner for National Population Commission accordingly confirmed.*

**9. Committee on Special Duties:**

***Report on the National Commission for Refugees, Migrants and Internally Displaced Persons Bill, 2018 (SB. 335):***

*Consideration of Report deferred to another Legislative Day.*

**10. Ad hoc Committee on Accommodation, Logistics, Feeding, etc.:**

***Report on the Onshore and Offshore of the Nigerian Pilgrims:***

*Consideration of Report deferred to another Legislative Day.*

**11. Conference Committee:**

***Report on the Federal Audit Service Commission Bill, 2018 (HB. 107):***

***Motion made:*** That the Senate do consider the Conference Committee Report on the Federal Audit Service Commission Bill, 2018 (Senator Matthew A. Urhoghide — Edo South).

*Question put and agreed to.*

*Report presented.*

A BILL FOR AN ACT TO ESTABLISH THE OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION, PROVIDE FOR ADDITIONAL POWERS AND FUNCTIONS TO THE OFFICE; ESTABLISH THE FEDERAL AUDIT SERVICE COMMISSION; REPEAL THE AUDIT ACT 1956, THE PUBLIC ACCOUNTS COMMITTEES ACT, CAP. P35 LFN 2004 AND PUBLIC ACCOUNTS IMPLEMENTATION TRIBUNAL ACT 1990, CAP. P36 LFN 2004 AND ENACT THE FEDERAL AUDIT SERVICE COMMISSION BILL 2018; AND TO PROVIDE FOR OTHER MATTERS RELATED THERETO

/ Commencement.

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

# PART I – ESTABLISHMENT OF THE OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION

| Section                                                                  | HOUSE OF REPS. VERSION                                                                                                                                                                                                                                                                       | SENATE VERSION                                                                                                                                                                                                                                                                               | REMARKS                |
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| 1. Establishment of the Office of the Auditor-General for the Federation | (2) The Office shall be a corporate body: -<br>(a) with a common seal and perpetual succession; and                                                                                                                                                                                          | (2) The Office shall be a body corporate: -<br>(a) with a common seal and in perpetual succession; and                                                                                                                                                                                       | Senate version adopted |
|                                                                          | (4) The Auditor General shall be assisted by 2 Deputy Auditors-General who shall be of same rank in public service as a permanent secretary or its equivalent and such other staff as may be appointed by the Federal Audit Service Commission on the recommendation of the Auditor-General. | (4) The Auditor General shall be assisted by 3 Deputy Auditors-General who shall be of same rank in public service as a permanent secretary or its equivalent and such other staff as may be appointed by the Federal Audit Service Commission on the recommendation of the Auditor-General. | Senate version adopted |
|                                                                          | (5) The Auditor-General, the 2 Deputy Auditors-General and other staff of the Office shall be public servants.                                                                                                                                                                               | (5) The Auditor-General, the 3 Deputy Auditors-General and other staff of the Office shall be public servants.                                                                                                                                                                               | Senate version adopted |

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| 2. Qualification of Auditor-General and Deputy Auditors-General | (2) Where the applicant is from the public service, he shall have at least four years (4) to serve before he is due for retirement.                                                                                                                                  | (2) Where the applicant is from the public service, he shall have at least two (2) years to serve before he is due for retirement.                                                                                                                                                                                                                                                                  | <i>House version adopted</i>  |
|                                                                 | (3) Where the applicant is not from the public service, he shall not be less than 45 years and not more than fifty (50) years old at the date of appointment.                                                                                                        | (3) Where the applicant is not from the public service, he shall not be less than fifty (50) years old at the date of appointment.                                                                                                                                                                                                                                                                  | <i>Senate version adopted</i> |
| 3. Procedure for appointment of Auditor-General.                | 3. (1) Where the post of the Auditor-General is vacant, the vacancy shall be filled by the appointment of the most qualified person with cognate experience in the service of the Office of the Auditor-General or in the public service of the Federation or State. | 3. Where the post of the Auditor-General is vacant, the Federal Civil Service Commission in exercise of its powers under the constitution shall be guided by the following:<br><br>(1) The vacancy shall be filled by the appointment of the most qualified person with cognate experience in the service of the Office of the Auditor-General or in the public service of the Federation or State. | <i>Senate version adopted</i> |
| 4. Salary                                                       | 4. (1) Notwithstanding the provision of any Act, the Auditor-General shall be paid such salary and allowances as may be determined by the National Assembly on the recommendation of the Revenue Mobilization Allocation and Fiscal Commission.                      | 4. (1) Notwithstanding the provision of any Act, the Auditor-General shall be paid such salary and allowances as may be recommended by the Revenue Mobilization Allocation and Fiscal Commission.                                                                                                                                                                                                   | <i>Senate version adopted</i> |

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|                                                                   | (3) Any person who holds office as Auditor-General shall be entitled to pension for life at a rate equivalent to the annual salary of the incumbent Auditor-General. Provided that such a person was not removed from office on grounds of misconduct or convicted for any offence involving dishonesty. | (3) Any person who holds office as Auditor-General shall be entitled to pension for life at a rate equivalent to the annual salary of the incumbent Auditor-General. Provided that such a person was not removed from office on grounds of misconduct or convicted for any offence involving dishonesty. | <i>Senate version adopted</i> |
| <b>6. Cessation of the office of the Auditor-General</b>          | 6. A person holding office as the Auditor-General shall hold office until he –<br>(a) attains the age of 65 years or he has served in the public service of the Federation for 35 years depending on which comes first;                                                                                  | 6. A person holding office as the Auditor-General shall hold office until he –<br>(a) attains the age of 60 years or he has served in the public service of the Federation for 35 years depending on which comes first;                                                                                  | <i>House version adopted</i>  |
| <b>7. Removal of the Auditor-General on grounds of misconduct</b> | (2) The Senate shall not initiate proceedings to remove a person holding Office as Auditor-General, unless the Senate:                                                                                                                                                                                   | (2) The Senate shall not commence proceedings to remove a person holding Office as Auditor-General, unless the Senate:                                                                                                                                                                                   | <i>Senate version adopted</i> |
| <b>8. Administrative structure of the office</b>                  | (2) The Audit Commission on the recommendation of the Auditor-General shall from time to time, review the administrative structure of the Office to meet the prevailing needs, and where it so reviews, the new structure shall not be valid unless published in the Official Gazette.                   | (2) The Audit Service Commission on the recommendation of the Auditor-General shall from time to time, review the administrative structure of the Office to meet the prevailing needs, and where it so reviews, the new structure shall not be valid unless published in the Official Gazette.           | <i>Senate version adopted</i> |
| <b>9. Functions of Auditor-General</b>                            | 9. (1) Subject to the Constitution, the functions of the Auditor-General shall include the following:                                                                                                                                                                                                    | 9. (1) Subject to the provisions of the Constitution, the functions of the Auditor-General shall include the following:                                                                                                                                                                                  | <i>Senate version adopted</i> |

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|                                            | (d) carrying out performance audit by ensuring that Federal Government and its agencies' business is economically, efficiently and effectively performed;                                                | (d) carrying out performance audit by ensuring that Federal Government and its agencies' business is economically, efficiently and effectively performed;                                                                  | <i>Senate version adopted</i> |
|                                            | (h) carrying out audit of international institutions to the extent of Nigeria's contributions to such bodies;                                                                                            | (h) carrying out audit of international institutions to the extent of Nigeria's contributions to such bodies;                                                                                                              | <i>Senate version adopted</i> |
|                                            | (i) carrying out audit of all Federal government and its agencies' subsidies and their application;                                                                                                      | (i) carrying out audit of all Federal government and its agencies' subsidies and their application;                                                                                                                        | <i>Senate version adopted</i> |
|                                            | (j) carrying out audit of all Federal government and its agencies' counterpart funded projects in the country;                                                                                           | (j) carrying out audit of all Federal government and its agencies' counterpart funded projects in the country;                                                                                                             | <i>Senate version adopted</i> |
|                                            | (o) carrying out such audits as he may deem necessary to safeguard Federal government and its agencies' assets and promote good governance.                                                              | (o) carrying out such audits as he may deem necessary to safeguard Federal government and its agencies' assets and promote good governance.                                                                                | <i>Senate version adopted</i> |
| <b>12. Independence of Auditor-General</b> | <b>12.</b> Subject to the Constitution the Auditor-General, in exercising his powers or performing his functions under this Bill shall not be under the direction or control of any authority or person. | <b>12.</b> Subject to the provisions of the Constitution the Auditor-General, in exercising his powers or performing his functions under this Bill shall not be under the direction or control of any authority or person. | <i>Senate version adopted</i> |
| <b>14. Operations</b>                      | (a) the accounts are in conformity with the requirements of the Finance (Control and Management) Act, other Acts and Financial regulations;                                                              | (a) the accounts are in conformity with the requirements of relevant extant Acts and Financial regulations;                                                                                                                | <i>Senate version adopted</i> |

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|                      | (3) The National Assembly shall, after the receipt of the report submitted to it under Subsection (2), debate, consider at the plenary session and then submit the report to the President for implementation.                                                                                                                                          | (3) The National Assembly shall, after the receipt of the report submitted to it under Subsection (2), debate, consider at the plenary session and then submit the report to the President for implementation.                                                                                                                                                         | <i>House version adopted</i>  |
|                      | (5) The Auditor-General may, at any time, if it appears to him desirable, submit to the National Assembly a special report on any matter incidental to his powers and functions under this Bill.                                                                                                                                                        | (5) The Auditor-General shall, at any time, submit to the National Assembly a special report on any matter incidental to his powers and functions under this Bill.                                                                                                                                                                                                     | <i>Senate version adopted</i> |
|                      | (6) The reports of the Auditor-General in this Bill shall become a public document as soon as it is submitted to the National Assembly and may be placed on the Office website; published in the official bulletin of the Office, displayed in the Office library among others.                                                                         | (6) The reports of the Auditor-General shall become a public document as soon as it is submitted to the National Assembly and may be placed on the Office website; published in the official bulletin of the Office, displayed in the Office library among others.                                                                                                     | <i>Senate version adopted</i> |
| <b>15. Procedure</b> | (4)(a) The Auditor-General or any person authorized by him to carry out an audit shall hold exit conference with the Accounting Officer on observations raised and the parties at the conference shall sign as being present and having agreed with the observations or sign as being present and having disagreed with the observations state reasons; | (4)(a) The Auditor-General or any person authorized by him to carry out an audit shall hold an exit conference with the Accounting Officer on observations raised and the parties at the conference shall sign as having been present and having agreed with the observations or sign as having been present and having disagreed with the observations state reasons; | <i>Senate version adopted</i> |

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|                                                                            | (b) The refusal of Accounting Officer to sign the audit observations mentioned in Subsection (4)(a) of this Section shall not render the audit report invalid.                                                                                                                                                     | (b) The refusal of an Accounting Officer to sign the audit observations mentioned in Subsection (4)(a) of this Section shall not render the audit report invalid.                                                                                                                                                                   | <i>Senate version adopted</i> |
|                                                                            | (5) The Auditor-General may make a report to the National Assembly on anyone or more audits conducted by or on behalf of him under this Bill or any other bill which:                                                                                                                                              | (5) The Auditor-General shall make a report to the National Assembly on any one or more audits conducted by or on his behalf under this Bill or any other bill which:                                                                                                                                                               | <i>Senate version adopted</i> |
|                                                                            | (b) may include any recommendation(s) arising out of the audit that he thinks fit to make;                                                                                                                                                                                                                         | (b) shall include any recommendation(s) arising out of the audit that he thinks fit to make;                                                                                                                                                                                                                                        | <i>Senate version adopted</i> |
| <b>17. Specific issues to be addressed in audit of MDAs, etc, accounts</b> | (d) any internal control weakness which were identified and the general corporate performance indicating:                                                                                                                                                                                                          | (d) any internal control weakness identified and the general corporate performance indicating:                                                                                                                                                                                                                                      | <i>Senate version adopted</i> |
| <b>19. Reporting of /Fraud</b>                                             | (2) Where the Auditor-General is satisfied that sufficient evidence exists to warrant special investigation, he shall carry out detailed investigation and make a special report on his findings to the National Assembly or the Police.                                                                           | (2) Where the Auditor-General is satisfied that sufficient evidence exists to warrant special investigation, he shall carry out detailed investigation and make a special report on his findings to the National Assembly and the Police.                                                                                           | <i>Senate version adopted</i> |
| <b>20. Reference to National Assembly</b>                                  | (c) any sum which out to have been but was not brought to account, he shall, in the case of expenditure, disallow the sum as a charge upon public funds and in all cases, call in question the sum concerned and makes a report on the sum to the National Assembly which shall refer the report to the committees | (c) any sum which ought to have been but was not brought to account, he shall, in the case of expenditure, disallow the sum as a charge upon public funds and in all cases, call in question the sum concerned and makes a report on the sum to the National Assembly which shall refer the report to the committees of both Houses | <i>Senate version adopted</i> |

|                                                       | of both Houses responsible for public finance.                                                                                                                                                                                                                                                                                                                                            | responsible for public accounts.                                                                                                                                                                                                                                                                                                                                                          |                               |
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| <b>23. Submissions of annual financial statements</b> | <b>23. (1)</b> The financial statements of the Federal Government shall be submitted to the Auditor-General not later than the 30 <sup>th</sup> June of the following financial years.                                                                                                                                                                                                    | <b>23. (1)</b> The financial statements of the Federal Government shall be submitted to the Auditor-General not later than the 30 <sup>th</sup> June of the following financial year.                                                                                                                                                                                                     | <i>Senate version adopted</i> |
|                                                       | (3) Subject to the provisions of the Constitution, the Accounting Officer of all statutory corporations, parastatals, authorities, commissions, agencies, including all persons and bodies established by an Act of the National Assembly shall submit their audited financial statements to the Auditor-General for review not later than 90 days following the end of a financial year. | (3) Subject to the provisions of the Constitution, the Accounting Officer of all statutory corporations, parastatals, authorities, commissions, agencies, including all persons and bodies established by an Act of the National Assembly shall submit their audited financial statements to the Auditor-General for review not later than 90 days following the end of a financial year. | <i>Senate version adopted</i> |
|                                                       | (4) Any person who contravenes the provisions of Subsections (1), (2) and (3) of this Section commits an offence and on conviction shall be personally liable to a fine of not less than ₦500,000.00.                                                                                                                                                                                     | (4) Any person who contravenes the provisions of Subsections (1), (2) and (3) of this Section commits an offence and on conviction shall be personally liable to a fine of not less than ₦500,000.00 or two (2) years imprisonment or both.                                                                                                                                               | <i>Senate version adopted</i> |
|                                                       | (5) Notwithstanding the provisions of Subsection (4) of this Section, any Federal Ministries, Departments and Agencies or other public entities, and international institutions that contravene the provisions of Subsections (1), (2) and (3) of this Section shall be caused to make a representation to the National Assembly.                                                         | (5) Notwithstanding the provisions of Subsection (4) of this Section, any Federal Ministry, Department and Agency or other public entity, and international institution that contravenes the provisions of Subsections (1), (2) and (3) of this Section shall be caused to make a representation to the National Assembly for further disciplinary action.                                | <i>Senate version adopted</i> |

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| <b>24. Submissions of audited annual financial statements to the National Assembly</b> | (3) National Assembly shall publish its findings on the Auditor-General's report on the Accountant-General's financial statement mentioned therein, within 120 days of receiving such report.                               | (3) The National Assembly shall publish its findings on the Auditor-General's report on the Accountant-General's financial statement mentioned therein, within 120 days of receiving such report.                                                                                                                                                                                          | <i>Senate version adopted</i> |
| <b>25. Publication of audit reports</b>                                                | 25. (1) All reports issued by the Auditor-General shall be considered public documents after the reports are presented to the National Assembly.<br>(2) The Auditor-General may provide copies of his published reports to: | 25. (1) All reports issued by the Auditor-General shall be considered public documents after the reports are submitted to the National Assembly.<br>(2) The Auditor-General shall provide copies of his published reports to:                                                                                                                                                              | <i>Senate version adopted</i> |
| <b>26. Public Accounts Committee review of all audit reports</b>                       | 26. (1) The committee responsible for the Public Accounts may consider each report from the Auditor-General which is tabled in the National Assembly.                                                                       | 26. (1) The committee responsible for the Public Accounts shall consider each report from the Auditor-General which is tabled in the National Assembly.                                                                                                                                                                                                                                    | <i>Senate version adopted</i> |
| <b>28. Expenses of the Office of the Auditor-General Charging Fees</b>                 | Nil                                                                                                                                                                                                                         | (3) The Auditor-General shall charge fees for the conduct of audits undertaken on behalf of International Aid Agencies, unanticipated audit requests, State Owned Enterprises (Government Business Enterprises – GBE) Funds and autonomous commissions that are not funded directly from the state budget and such amounts shall be remitted to the Consolidated Fund, net of Audit costs. | <i>Senate version adopted</i> |

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| <p><b>34. Offences and penalties</b></p>                      | <p>3(a) in the case of an individual, to a fine of not less than ₦300,000; or a term of imprisonment of not less than three years or both;</p> <p>(b) in the case of a body corporate, to a fine not less than ₦5,000,000.</p> <p>(4) Any person who commits an offence under Subsection (2) of this Section shall on conviction, be liable to a fine not less than ₦300,000; or a term of imprisonment of not less than three years or both.</p> <p>(5) Except otherwise provided by this Bill, where the Bill provides for an offence and no penalty is prescribed for the offence, any person who contravenes any of the provisions of those Sections, shall be able to a fine not exceeding ₦200,000 or a term of imprisonment not exceeding 2 years or both.</p> | <p>3(a) in the case of an individual, to a fine of not less than ₦2,000,000.00; or a term of imprisonment of not less than three years or both;</p> <p>(b) in the case of a body corporate, to a fine not less than ₦10,000,000.00.</p> <p>(4) Any person who commits an offence under Subsection (2) of this Section shall on conviction, be liable to a fine not less than ₦2,000,000.00; or a term of imprisonment of not less than three years or both.</p> <p>(5) Except otherwise provided by this Bill, where the Bill provides for an offence and no penalty is prescribed for the offence, any person who contravenes any of the provisions of those Sections, shall be able to a fine not exceeding ₦1,000,000.00 or a term of imprisonment not exceeding 2 years or both.</p> | <p><i>Senate version adopted</i></p> |
| <p><b>36. Composition of the Audit Service Commission</b></p> | <p>36. (1) The Audit Service Commission shall consist of:</p> <p>(a) a Chairman who shall be the Auditor-General;</p> <p>(b) six (6) person known as Commissioners, one each from the six (6) geo-political zones of the Federation, and each of who shall be a member from any recognized professional accounting body with not less than 15 years</p>                                                                                                                                                                                                                                                                                                                                                                                                               | <p>36. (1) The Audit Service Commission shall consist of:</p> <p>(a) a Chairman who shall have not less than 15 years cognate experience in Accounting and Auditing, in public or private sector or both;</p> <p>(b) six (6) persons known as Commissioners, one each from the six (6) geo-political zones of the Federation, and three (3) of whom shall be from accounting and auditing profession and other 3 from Law or Public Administration, with</p>                                                                                                                                                                                                                                                                                                                             | <p><i>Senate version adopted</i></p> |

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|                                                                | standing;<br><br>(d) two persons who retired from the service of the Office of the Auditor-General who must have attained at least Deputy Auditor-General;<br><br>(2) Except the ex-officio members, other members of the Commission shall be appointed by the President subject to confirmation by the Senate.                             | not less than 15 years cognate experience<br><br>(d) two persons who retired from the service of the Office of the Auditor-General who must have attained the rank of a Director on grade level 17.<br><br>(2) Except the ex-officio members, the Chairman and other members of the Commission shall be appointed by the President subject to confirmation by the Senate. |                               |
| <b>37. Secretary and Staff of the Audit Service Commission</b> | (2) The Secretary, who shall be on same rank with a Director-General or its equivalent in public service shall be the accounting officer of the Audit Service Commission and shall be responsible to Chairman for the daily running of the Audit Service Commission.                                                                        | (2) The Secretary, who shall be on same rank with a Permanent Secretary or its equivalent in the Federal public service shall be the accounting officer of the Audit Service Commission and shall be responsible to the Chairman for the daily running of the Audit Service Commission.                                                                                   | <i>Senate version adopted</i> |
| <b>39. Functions of the Commission</b>                         | <b>39. (1)</b> The Audit Commission shall:<br><br>(a) determine on the recommendation of the Auditor-General, the administrative structure of the Office of the Auditor-General;<br><br>(b) except for the Office of the Auditor-General, appoint persons to offices in the Office of the Auditor-General and the Audit Service Commission; | <b>39. (1)</b> The Audit Service Commission shall, on the basis of recommendations by the Auditor-General:<br><br>(a) determine the administrative structure of the Office of the Auditor-General;<br><br>(b) appoint persons to offices in the Office of the Auditor-General and the Audit Service Commission.                                                           | <i>Senate version adopted</i> |

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|                                                                                                                    | <p>(c) handle matters of recruitment, promotion and discipline of members of staff of the office of the Audit Service Commission;</p> <p>(d) determine in consultation with relevant government agencies the salaries and other conditions of service of members of staff of the Office and the Audit Service Commission; and</p>                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>(c) handle all matters referred to it on recruitment, promotion and discipline of members of staff of the Office of the Auditor-General and the Audit Service Commission;</p> <p>(d) determine in consultation with the National Salaries, Incomes and Wages Commission and any other relevant government agencies the salaries and other conditions of service of members of staff of the Office of the Auditor-General and the Audit Service Commission; and</p>                                                                            |                                      |
| <p><b>40. Length of service of staff of the Office of the Auditor-General and the Audit Service Commission</b></p> | <p>(1) Notwithstanding the provision of any Act, a staff of the Office of the Auditor-General other than the Audit Service Commission shall retire from service when he attains the age of 65 years or has served 35 years in the public service of the Federation depending on which comes first.</p> <p>(2) Notwithstanding the provision of this Bill and any other Act, any staff of the Office of the Auditor-General who has served for 8 cumulate years as a Director or Deputy Auditors-General shall retire from the service.</p> <p>(3) Notwithstanding the provision of any Act, a staff of the Audit Service Commission shall retire from service in accordance with general retirement guidelines in the public service of the Federation.</p> | <p><b>40. (1)</b> Notwithstanding the provision of any Act, a staff of the Office of the Auditor-General other than the Audit Service Commission shall retire from service when he attains the age of 60 years or has served 35 years in the public service of the Federation depending on which comes first.</p> <p>Delete</p> <p>(2) Notwithstanding the provision of any Act, a staff of the Audit Service Commission shall retire from service in accordance with general retirement guidelines in the public service of the Federation.</p> | <p><i>Senate version adopted</i></p> |

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| <p><b>48. Independent Auditors for the Audit Service Commission</b></p> | <p>48. (1) The National Assembly may appoint, subject to the Public Procurement Act, an Independent Auditor to audit the accounts of the Audit Service Commission for each financial year.</p> <p>3(b) has proven track of performance and integrity;</p> <p>(c) is not involved or has not audited the Office of the Auditor-General or any Federal Ministries, Departments and Agencies or other public entities, and international institutions which is subject to audit by the Office for at least a period of three years before such appointment;</p> <p>(d) has not been a consultant to the Office or the Audit Service Commission for at least a period of three years before such appointment.</p> | <p>48. (1) The National Assembly shall appoint, subject to the Public Procurement Act, an Independent Auditor to audit the accounts of the Audit Service Commission for each financial year.</p> <p>3(b) has proven track record of performance and integrity;</p> <p>(c) is not involved or has not audited the Office of the Auditor-General or any Federal Ministries, Departments and Agencies or other public entities, and international institutions which is subject to audit by the Office of the Auditor-General for at least a period of three years before such appointment;</p> <p>(d) has not been a consultant to the Office of the Auditor-General or the Audit Service Commission for at least a period of three years before such appointment.</p> | <p><i>Senate version adopted</i></p> |
| <p><b>50. Transition and Savings</b></p>                                | <p>(2) Notwithstanding the provision of Subsection (1) of this Section, the existing staff of the Office of the Auditor-General shall be subject to terms and conditions of service to the Audit Service Commission from the commencement of this Bill.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>(2) In accordance with the provision of Subsection (1) of this Section, the existing staff of the Office of the Auditor-General shall be subject to terms and conditions of service to the Audit Service Commission from the commencement of this Bill.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><i>Senate version adopted</i></p> |

|                        |                                                                                                                                                                                                                                        |                                                                                |                                                                                                                                                                                     |                               |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>51. Repeal</b>      | <p>51. The following Acts are hereby repealed:</p> <p>(a) The Audit Ordinance Act of 1958;<br/> (b) The Public Account Committee Act, CAP. P35, LFN 2004.<br/> (c) Public Accounts Implementation Tribunal Act, CAP. P36, LFN 2004</p> | 51. The following Acts are hereby repealed:                                    | <p>(a) The Audit Ordinance Act of 1958;<br/> (b) The Public Account Committee Act, CAP. P35, LFN 2004.<br/> (c) Public Accounts Implementation Tribunal Act, CAP. P36, LFN 2004</p> | <i>Senate version adopted</i> |
| <b>53. Short Title</b> | <p>53. This Bill may be cited as the Federal Audit Service Commission Bill, 2016.</p>                                                                                                                                                  | 53. This Bill may be cited as the Federal Audit Service Commission Bill, 2018. |                                                                                                                                                                                     | <i>Senate version adopted</i> |

*Report accordingly adopted.*

12. **Federal Mortgage Bank of Nigeria Act CAP F 16 LFN 2004 (Repeal & Re-enactment) Bill, 2018 (HB. 911) - Concurrence:**

*Consideration of Bill deferred to another Legislative Day.*

13. **Engineering (Registration, etc) Act (Amendment) Bill, 2018 (HB. 1092) - Concurrence:**

*Consideration of Bill deferred to another Legislative Day.*

14. **Chartered Institute of Commodity Brokers of Nigeria (Establishment, etc.) Bill, 2018 (HB. 528) - Concurrence:**

*Consideration of Bill deferred to another Legislative Day.*

15. **Immigration Act (Amendment) Bill, 2018 (HB. 480) - Concurrence:**

*Consideration of Bill deferred to another Legislative Day.*

16. **Small and Medium Scale Development Agency Act 2003 (Repeal & Re-enactment) Bill, 2018 (HB. 803) - Concurrence**

*Consideration of Bill deferred to another Legislative Day.*

17. **Adjournment:**

And it being 2:04 p.m the Deputy Senate President adjourned the Senate till Tuesday, 16th October, 2018 at 10:00 a.m.

*Adjourned accordingly at 2:04 p.m.*

**Abubakar Olubukola Saraki, CON**  
*President,*  
*Senate of the Federal Republic of Nigeria.*