

AN ACT TO REPEAL CERTAIN ACTS RELATING TO TRADE UNIONS AND FOR
PURPOSES CONNECTED THEREWITH.

Sponsored by SENATOR KAYODE OGUNLEYE,
Ondo East Senatorial District,
Ondo State.

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

3 I. Subject to Section 6 of the Interpretation Act 1964 (which Repeals.
4 relates to the effect of repeals, expiration and lapsing of enactments)—

5 (a) the enactments set out in the First Schedule to this Act are
6 hereby repealed ; and

7 (b) the enactment set out in the First Column of the Second
8 Schedule to this Act shall be amended to the extent set out in the
9 Second Column to that Schedule.

10 2. This Act may be cited as the Trade Unions (Consequential Short title.
11 Repeals) Act 1981.

FIRST SCHEDULE
LIST OF REPEALED ACTS

1. Banking (Amendment) Act 1975.
2. Petroleum Production and Distribution (Anti-Sabotage) Act, 1975.
3. Trade Disputes (Essential Services) Amendment) Act, 1976.
4. Trade Unions (Disqualification of Certain Persons) Act, 1977.
5. Trade Disputes (Essential Services) Amendment Act, 1977.

SECOND SCHEDULE

MODIFIED ACT

<i>Act</i>	<i>Extent of Amendment</i>
Trade Unions Act 1973	Paragraphs (e), (f), (g) and (i) of subsection (1) of Section 11 of the Act are hereby repealed.

EXPLANATORY MEMORANDUM

This Bill seeks to repeal certain Acts relating to trade unions which are repugnant to section 37 of the Constitution of the Federal Republic of Nigeria 1979.

A BILL

FOR

AN ACT TO REGULATE THE STANDARDS OF PRACTICE OF PUBLIC AUDITORS
AND FOR MATTERS CONNECTED THEREWITH.

Sponsored by :

HON. DR E. C. EMEKEKWUE,
Onitsha South Federal Constituency, Anambra State.

HON. HAMZA M. NGANJIWA,
Biu North Federal Constituency, Borno State.

HON. MAINA MAIAJI,
Kukawo South-East Federal Constituency, Borno State.

HON. DR M. B. UKPON,
Abak Federal Constituency, Cross River State.

HON. APPOLOS N. NJOKU,
Isiala Ngwa Federal Constituency, Imo State.

HON. SIDI H. ALI
Danbatta Federal Constituency, Kano State.

HON. DR JUNAID S. MUHAMMED,
West Ward Federal Constituency, Kano State.

HON. YINUSA PAIKO,
Minna South Federal Constituency, Niger State.

HON. M. A. OLUKOYA,
Ijebu-Ode Federal Constituency Ogun State.

HON. S. A. SHIYANBOLA,
Ede South Federal Constituency, Oyo State.

HON. PRINCE J. S. SANGHA,
Bori I Federal Constituency, Rivers State.

Commence-
ment.

[]

1 BE IT ENACTED by the National Assembly of the Federal
2 Republic of Nigeria as follows—

3 PART I—ESTABLISHMENT AND MEMBERSHIP OF BOARD

Establish-
ment of
Board.

4 1.—(1) There is hereby established for purposes of the regulation
5 of the standards of practice of public auditors, a Board to be known
6 as the Nigerian Public Auditors Board.

7 (2) The Board is a body corporate with perpetual succession and
8 a common seal and has power to sue and be sued in its corporate
9 name and to acquire hold and dispose of property whether movable
10 or immovable.

Membership
of Board.

11 2.—(1) The Board shall comprise a Chairman to be appointed
12 by the Minister and the following other members—

13 (a) three persons to be appointed by the Minister from amongst
14 each of the bodies of accountants established by an Act of the National
15 Assembly ;

16 (b) the Director-General of the Nigerian Stock Exchange ;

17 (c) the Director of the Federal Inland Revenue ;

18 (d) the President of the Nigerian Chamber of Commerce ;

19 (e) the Registrar of Companies ;

20 (f) the Auditor-General of the Federation ; and

21 (g) the Permanent Secretary of the Federal Ministry of Finance
22 or his representatives.

23 (2) The persons named in paragraphs (b) to (g) inclusive of sub-
24 section (1) of this section are *ex-officio* members.

Registrar.

25 3.—(1) The Board shall appoint a fit and proper person to be the
26 Registrar of the Board.

1 (2) The Registrar shall—

2 (a) be the Secretary and chief executive of the Board ;

3 (b) keep the records of the proceedings of the Board ;

4 (c) compile, maintain and keep custody of, the register of all persons
5 registered under this Act to practise as registered public auditors ;

6 (d) subject to the policy of the Board, carry out the day to day
7 functions of the Board ; and

8 (e) perform such other duties as the Board may from time to time
9 direct.

10 4. The Chairman shall preside at any meeting of the Board and
11 in his absence or incapacity, the members present shall appoint one of
12 their number to preside. =

Presiding at
meetings.

13 5. The validity of the proceeding of the Board shall not be affected
14 by any defect in the appointment of a member or any vacancy among
15 the members or by reason that a person who is not entitled so to do, has
16 taken part in such proceedings.

Validity of
proceedings.

17 6.—(1) A member shall hold office for a period of four years from
18 the date of his appointment but shall be eligible for re-appointment.

Tenure of
office.

19 (2) Notwithstanding subsection (1) of this section the office of
20 a member other than an *ex-officio* member shall become vacant if—

21 (a) the member by writing under his hand and addressed to the
22 Minister, resigns his office ; or

23 (b) the Minister by writing under his hand, revokes the appointment
24 of the member.

25 7. No meeting of the Board shall proceed to business unless there is
26 a quorum present and any five members present shall form a quorum.

Quorum.

27 8. The Board may subject to its standing orders appoint such
28 committee of members as it requires for the discharge of any of its
29 functions under this Act :

Committees.

Regulations.

7 (2) No regulation of the Board shall have effect until it is published
8 in the *Gazette*.

General duties of Board.

11 (a) to prescribe and enforce the minimum standards of education
12 and experience to be attained by persons qualified to practise as
13 registered public auditors ;

14 (b) to prescribe and enforce the code of conduct of registered
15 public auditors ;

16 (c) to prescribe the scale of fees chargeable for the professional
17 services of registered public auditors in private practice ;

18 (d) to cause to be registered any person entitled to practise as a
19 registered public auditors ;

20 (c) to cause to be compiled and maintained a complete register
21 of all persons enrolled to practise as registered public auditors ; and

22 (f) to exercise disciplinary control over registered public auditors.

Powers of the Board.

23 11. The Board shall have power to do such acts and things as are
24 necessary for the performance of its functions under this Act and without
25 prejudice to the generality of the foregoing the Board shall subject to the
26 provisions of this Act have power—

27 (a) to prescribe annual licensing fees for registered public auditors ;

(b) to raise and manage its own funds and receive grants, loans, endowments, fees and other payments ;

(c) to pay to its members other than *ex-officio* members such allowances as the Minister may from time to time approve ; and

(d) subject to such terms and conditions as may be approved by the Board, to employ and remunerate its staff and agents.

PART III—REGISTRATION

12.—(1) Subject to subsection (2) of this section, a person shall be entitled to be registered under this Act if he is a member of any body of accountants established by an Act of the National Assembly.

Registration
of Public
Auditors.

(2) A person applying to the Board to be registered under this Act shall in addition to the requirements of subsection (1) of this section satisfy the Board that—

(a) he is of good character ;

(b) he has attained the age of 21 years ; and

(c) he has not been convicted in Nigeria or elsewhere of an offence involving fraud or dishonesty.

(3) A person registered under this Act shall be known and styled as "Registered Public Auditor".

13.—(1) A person shall be entitled to practise as a registered public auditor only if he is registered as such under section 12 of this Act.

Entitlement
to practise.

(2) Notwithstanding subsection (1) of this section, a person for the time being holding or acting on the office of—

(a) Auditor-General of the Federation ;

(b) Deputy Auditor-General of the Federation ;

(c) Director of Audit of a State ;

1 (d) Deputy Director of Audit of a State ;

2 shall be entitled to practise as a registered public auditor for purposes
3 of that office.

4 (3) A notice published in the Gazette stating that a person is
5 holding or acting on an office mentioned in subsection (2) of this section,
6 shall without prejudice to any other means of proof, be conclusive
7 evidence thereof.

Duties of
Registered
Public Audi-
tors.

8 14. No person who is not a registered public auditor may audit
9 the accounts of—

10 (a) any court, office or authority established under the provisions
11 of the Constitution, for the Federation or any State ;

12 (b) any statutory corporation established directly by an Act of the
13 National Assembly or a Law of any State ;

14 (c) any company registered under the Companies Act 1968 ; and

15 (d) any local government council.

16 Provided that—

17 (a) a registered public auditor or a firm of registered public auditors
18 as the case may be, shall not be entitled to continue to audit such
19 accounts for more than three years ;

20 (b) where the said firm has audited such accounts, none of the
21 registered public auditors being partners in the said firm, shall be
22 entitled to audit such accounts within the period of ten years after
23 the said firm last audited such accounts.

Registrar's
certificate.

24 15. A certificate under the hand of the Registrar to the effect that
25 a person is or is not a registered public auditor under this Act during
26 any period specified in the certificate, or as to any entry in the register
27 of registered public auditors or as to any act or proceeding of the Board,
28 shall until the contrary is proved, be sufficient evidence of the matters
29 therein specified.

1 16. The Registrar shall, as soon as practicable after the entry in
2 the register of any person's name, or after the removal of such name
3 from the register, give notice in writing to that person of the entry
4 or removal as the case may be of his name, together with all particulars
5 relevant thereto.

Registrar to
give notice
of entries.

6 17.—(1) It shall be the duty of the Registrar to cause a list of persons
7 whose names and qualifications are enrolled in the register, to be
8 published from year to year and to keep the register open at all
9 reasonable times for inspection by any person.

Publication
of Register.

10 (2) A document purporting to be a print of an edition of a register
11 published under this section by authority of the registrar shall, without
12 prejudice to any other mode of proof, be admissible in all proceedings
13 as conclusive evidence of the contents thereof.

14 PART IV—PROFESSIONAL DISCIPLINE

15 18.—(1) There shall be a tribunal to be known as the Registered
16 Public Auditors Disciplinary Tribunal which shall be charged with the
17 duty of considering and determining any case referred to it by the
18 panel established under this section and any other case of which the
19 tribunal has cognizance under this Act.

Disciplinary
powers of
the Board.

20 (2) The tribunal shall consist of a Chairman of the Board and four
21 other members appointed by the Board.

22 (3) There shall be a body to be known as the Registered Public
23 Auditors Investigating Panel which shall be charged with the duty of—

24 (a) conducting a preliminary investigation into any case where it is
25 alleged that a person registered under this Act has misbehaved in his
26 capacity as a registered public auditor, or should for any other reason
27 be the subject of proceedings before the Tribunal ; and

1 (b) deciding whether the case should be referred to the tribunal.

2 (4) The panel shall be appointed by the Board and shall consist of
3 five members.

4 (5) The provisions of the Schedule to this Act shall, so far as appli-
5 cable to the tribunal and the panel respectively have effect with respect
6 to those bodies.

Penalties for
unpro-
fessional
conduct, etc.

7 19.—(1) Where—

8 (a) a person registered under this Act is adjudged by the tribunal
9 to be guilty of infamous conduct in any professional respect ; or

10 (b) such person is convicted of an offence in Nigeria or elsewhere
11 by any court of competent jurisdiction which is punishable with
12 imprisonment and which in the opinion of the Tribunal is incom-
13 patible with the status of a registered public auditor ; or

14 (c) the tribunal is satisfied that the name of any person has been
15 fraudulently registered under this Act,
16 the tribunal may, if it thinks fit, give directions reprimanding that person
17 or ordering the Registrar to strike his name off the register.

18 (2) The tribunal may, if it thinks fit, defer its decision for a period
19 not exceeding one year ; and no person shall be a member of the tribunal
20 for the purpose of reaching a decision which has been deferred unless
21 he was present as a member of the tribunal when the decision was
22 deferred.

23 (3) For purposes of subsection (1) of this section a person shall not
24 be treated as convicted unless the conviction stands at a time when no
25 appeal is pending or may (without extension of time) be brought in
26 connection with the conviction.

27 (4) When the tribunal gives a direction under subsection (1) of this
28 section, it shall cause notice of the direction to be served on the person
29 to whom it relates.

1 (5) A person to whom such a direction relates may, at any time
2 within twenty-eight days from the date of service on him of the notice
3 of the direction, appeal against the direction to the Federal High Court ;
4 and the tribunal shall be the respondent to the appeal.

5 (6) A direction of the tribunal under subsection (1) of this section
6 shall take effect—

7 (a) where no appeal under this section is brought against the
8 direction, within the time limited for the appeal, on the expiration
9 of that time ;

10 (b) where an appeal is brought and is withdrawn or struck out for
11 want of prosecution, on the withdrawal or striking out of the appeal ;

12 (c) where an appeal is brought and is not withdrawn or struck out
13 as aforesaid, if and when the appeal is disposed of ;

14 and shall not take effect except in accordance with the foregoing provi-
15 sions for this subsection.

16 (7) A person whose name is struck off the register in pursuance
17 of a direction of the tribunal under this section shall not be entitled to
18 be registered again except in pursuance of a direction in that behalf given
19 by the tribunal upon the application of that person ; and a direction
20 under this section for the removal of a person's name from the register
21 may prohibit an application under this subsection by that person until
22 the expiration of such period from the date of the direction (and where
23 he has duly made such an application) as may be specified in the direction.

24 20. Subject to the provisions of this section, a person shall not be
25 immune from liability for damage attributable to his negligence while
26 acting in his capacity as a registered public auditor, and any provision
27 purporting to exclude or limit that liability in any contract shall be void.

Liability for
negligence.

Restoration
of regis-
tration.

1 21.—(1) Where either before or after the commencement of
2 this Act the name of any person has been struck off the register or a
3 person has been or is deemed to have suspended from practice, he may,
4 make an application to the Board for the restoration of his name to
5 the register or the cancellation of such suspension.

6 (2) Where an application has been made to the Board under sub-
7 section (1) of this section, the tribunal shall consider such applicants
8 and make such directions with respect to the said restoration of the
9 person's name or his suspension as the tribunal may deem fit.

10 PART V—MISCELLANEOUS

Offences.

11 22.—(1) Any person, not being a registered public auditor who—

12 (a) for or in expectation of reward practises as a registered public
13 auditor ; or

14 (b) without reasonable excuse takes or uses any name, title, addition
15 or description implying that he is authorised by law to practise as
16 a registered public auditor ;
17 shall be guilty of an offence.

18 (2) Any person, who for the purpose of his registration under
19 this Act makes a statement which he believes to be false in a material
20 particular, shall be guilty of an offence.

21 (3) If the Registrar or any other person employed by the Board
22 wilfully makes any falsification in any matter relating to the register,
23 ~~he~~ shall be guilty of an offence.

24 (4) A person guilty of an offence under this Act shall on conviction
25 be liable to a fine of ₦2,000 or imprisonment for two years or to both
26 such fine and imprisonment ; and where the offence is a continuing
27 one, to a further fine of ₦100 for each day that the offence continues.

1 23.—(1) The fixing of the seal of the Board shall be authenticated
2 by the signature of the Chairman or of some other member authorised
3 generally or specially to act for that purpose by the Board.

Authentica-
tion of docu-
ments.

4 (2) Any contract or instrument which, if made or executed by a
5 person not being a body corporate, would not be required to be under
6 seal may be made or executed on behalf of the Board by any person
7 generally or specially authorised to act for that purpose by the Board.

8 (3) Any document purporting to be a document duly executed under
9 the seal of the Board shall be received in evidence and shall, unless the
10 contrary is proved, be deemed to be so executed.

11 24. The Minister may make rules to give effect to the provisions of
12 this Act and for the administration thereof.

Rules.

13 25. In this Act—

Interpreta-
tion.

14 “Board” means the Nigerian Public Auditors Board established
15 under section 1 (1) of this Act ;

16 “Constitution” means Constitution of the Federal Republic of
17 Nigeria 1979 ;

18 “Gazette” means *Official Gazette* of the Federal Republic of Nigeria
19 or of a State ; as the case may be,

20 “Minister” means minister for the time being responsible for matters
21 relating to finance ;

22 “registered public auditor” means any person registered as such
23 under this Act ;

24 “register” means the register of Registered Public Auditors ;

25 “Registrar” means registrar appointed under section 3 of this
26 Act ;

27 “tribunal” means Registered Public Auditors Disciplinary Tribunal
28 under section 18 of this Act.

29 26. This Act may be cited as the Nigerian Public Auditors Board
30 Act 1981.

Short title.

SCHEDULE

SUPPLEMENTARY PROVISIONS RELATING TO THE DISCIPLINARY
TRIBUNAL AND INVESTIGATING PANEL

(Section 18)

The Tribunal

1. The quorum of the tribunal shall be four.
- 2.—(1) The Chief Justice of Nigeria shall make rules as to the procedure to be followed and the rules of evidence to be observed in proceedings before the tribunal.
- (2) The rules shall in particular provide—
 - (a) for securing that notice of the proceedings shall be given, at such time and in such manner as may be specified by the rules, to the person who is the subject of the proceedings ;
 - (b) for determining who, in addition to the person aforesaid, shall be a party to the proceedings ;
 - (c) for securing that any party to the proceedings shall, if he so requires, be entitled to be heard by the tribunal ;
 - (d) for enabling any party to the proceedings to be represented by a legal practitioner ;
 - (e) subject to the provisions of this Act, as to the costs of proceedings before the tribunal ;
 - (f) for requiring, in a case where it is alleged that the person who is the subject of the proceedings is guilty of infamous conduct in any professional respect, that where the tribunal adjudges that the allegation has not been proved, it shall record a finding that the person is not guilty of such conduct in respect of the matters to which the allegation relates ; and
 - (g) for publishing in the Gazette notice of any direction of the tribunal which has taken effect.
- 4.—(1) For the purpose of advising the tribunal on questions of law arising in proceedings before it, there shall in all such proceedings be an assessor to the tribunal who shall be appointed by the Board on the nomination of the Chief Justice of Nigeria and shall be a legal practitioner of not less than seven years standing.
- (2) The Chief Justice of Nigeria shall make rules as to the functions of assessors appointed under this paragraph and in particular such rules shall contain provisions for securing—
 - (a) that where an assessor advises the tribunal on any question of law as to evidence, procedure or any other matter specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the tribunal is deliberating in private that every such party or person as aforesaid shall be informed as to what advice the assessor has tendered ; and
 - (b) that every such party or person as aforesaid shall be informed if the tribunal does not in any case accept the advice of the assessor on such a question as aforesaid.

(3) An assessor may be appointed under this paragraph either generally or for any particular proceedings or class of proceedings, and shall hold and vacate office in accordance with the terms of the instrument by which he is appointed.

The Panel

5. The quorum of the panel shall be three.

6.—(1) The Panel may, at any meeting attended by not less than six members thereof, make standing orders with respect to the panel.

(2) Subject to the provisions of any such standing orders, the panel may regulate its own procedure.

7.—(1) A person ceasing to be a member of the tribunal or the panel shall be eligible for re-appointment as a member of that body.

(2) A person may, if otherwise eligible, be a member of both the tribunal and the panel; but no person who acted as a member panel with respect to any case shall act as a member of tribunal with respect to that case.

8. The tribunal or the panel may act notwithstanding any vacancy in its membership; and the proceedings of either body shall not be invalidated by any irregularity in the appointment of that body, or (subject to sub-paragraph (2) of paragraph 7 of this Schedule) by reason of the fact that any person who was not entitled so to do took part in the proceedings of that body.

9. The tribunal and the panel may each sit in two or more divisions

10. Any document authorised or required by virtue of this Act to be served on the tribunal or the panel shall be served on the registrar.

11. Any expenses of the tribunal or the panel shall be defrayed by the Board.

12. A person shall not, by reason only of his appointment as an assessor to the tribunal or as a member of the panel, be treated as holding an office in the public service of the Federation or of any State thereof.

EXPLANATORY MEMORANDUM

This Bill seeks to establish a body which shall register practising public auditors, enforce the standards of their practice and exercise disciplinary control over them.

A BILL

FOR

AN ACT TO AMEND THE NATIONAL ASSEMBLY SERVICE COMMISSION ACT 1981
AND FOR PURPOSES CONNECTED THEREWITH.

Sponsored by

[]

Commence-
ment.

1 BE IT ENACTED by the National Assembly of the Federal
2 Republic of Nigeria as follows—

3 1. The National Assembly Service Commission Act 1981 is hereby
4 amended by *repealing* section 2 thereof and *substituting* therefor the
5 following new section—

Amendment
of section 2,
of Act 1981
No. 5.

6 "Member- 2.—(1) The Commission shall comprise a Chairman and
7 ship of
8 Commis- eight other members who shall, in the opinion of the
9 sion. President of the Federal Republic of Nigeria, be persons of
10 unquestionable integrity and sound judgment; who had
11 not been associated with party politics for the previous
12 five years.

13 (2) The Chairman and other members of the Commission
14 shall be appointed by the President of the Federal Republic
15 of Nigeria and their appointment shall be subject to
confirmation by each of the Houses of the National Assembly.

1 (3) A member of the Commission shall hold office for a
2 period of five years from the date of his appointment and he
3 may be re-appointed for another term only.

4 (4) A member of the Commission shall cease to be a
5 member if any circumstances arise that, if he were not a
6 member of the Commission, would cause him to be
7 disqualified for appointment as such member.

8 (5) There shall be a Secretary to the Commission to be
9 appointed by the Commission and for the avoidance of doubt,
10 the Secretary shall not be a member of the Commission."

Short title.

11 2. This Act may be cited as the National Assembly Service
12 Commission (Amendment) Act 1981.

EXPLANATORY MEMORANDUM

This Bill seeks to amend section 2 of the National Assembly Service Commission Act 1981.

A BILL

FOR

AN ACT TO AMEND THE CENTRAL BANK OF NIGERIA ACT AND FOR MATTERS
CONNECTED THEREWITH.

*Sponsored by HON. S. U. WANGANGA,
Aba Federal Constituency,
Imo State*

[] Commence-
ment.

1 BE IT ENACTED by the National Assembly of the Federal
2 Republic of Nigeria as follows—

3 1. Section 5 of the principal Act is amended by *deleting* the words
4 “subject to the approval of the Commissioner”.

Amendment
of section 5
of principal
Act.

5 2. Section 14 of the principal Act is amended—

Amendment
of section 14
of principal
Act.

6 (a) in subsection (1) thereof by *deleting* the words “subject as
7 prescribed by this section or otherwise provided for” ; and

8 (b) by *repealing* subsections (3) and (4) thereof.

9 3. Section 3 (4) of the Central Bank of Nigeria (Amendment)

Repeal.

10 (No. 3) Act 1981 is hereby repealed.

Interpre-
tation.

1

4. In this Act—

2

“principal Act” means Central Bank of Nigeria Act (as amended) by

3

the Central Bank of Nigeria (Amendment) Act 1970.

Short title.

4

5. This Act may be cited as the Central Bank of Nigeria (Amend-

5

ment) Act 1981.

EXPLANATORY MEMORANDUM

The purpose of this Bill is to restore to the Central Bank its original powers over staff and administrative matters. The said powers were as a consequence of the military regime in Nigeria, removed by the Central Bank of Nigeria (Amendment) Act 1970.