

SECRET

**GOMBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE SECRETARY TO THE GOVERNMENT**

Tel: 072-223915

220720

Fax: 223915



GOVERNMENT HOUSE

P.M.B. 0011,

GOMBE.

Reference..... **GO/SSG/S/GEN-20**

30th June, 2021

Date.....

The Clerk, State House of Assembly
The Head of Service,
Honourable Commissioners,
Special Advisers,
Chairman - State Civil Service Commission,
Chairman - Local Government Service Commission,
The State Auditor General,
The Auditor General for Local Governments
Permanent Secretaries,
All Heads of Extra Ministerial Departments, Parastatals, Agencies, Commissions
Directors General,
Chairmen, Local Government Councils,

**INSTRUCTIONS FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL
AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR-GENERAL AND THE
AUDITOR-GENERAL FOR LOCAL GOVERNMENTS AND THE PROVISIONS OF
THE AUDIT LAW OF GOMBE STATE.**

This is to bring to your attention the following significant developments in the arrangements for the external audit of all public sector entities in the State. In line with the State and Local Government Audit Law, 2021 and Section 125 to Section 127 of the Constitution of the Federal Republic of Nigeria (1999 as amended), please note the following;

- (i) In accordance with legislation, the two Audit Offices are henceforth stand alone and independent institutions with all financial, human, and material resources separated from the State Civil Service and the Local Government Service. This includes all activities and decisions of the two institutions regarding the remuneration, recruitment/appointment, promotion and sanction of staff.

SECRET

- (ii) The Audit Offices and Auditors-General will be supported by a newly established Audit Service Board to function in a manner similar to the Civil Service Commission in ensuring equity and fairness in all human resource matters affecting the Audit Offices. Appointments to serve in the Board will be made by His Excellency the Executive Governor, in line with the State and Local Government Audit Law, 2021.
- (iii) All staff of both institutions are to continue to comply with the civil service code, extant rules and regulations, extant terms and conditions of service within their respective institutions except in areas where the audit law provides for new/different rules, or until the Auditors-General introduce new terms, rules and regulations in collaboration with the Audit Service Board.
- (iv) All staff of both institutions remain a part of the existing Pension Scheme unless and until any subsequent alternative arrangements are communicated.
- (v) Section 126 of the constitution of the Federal Republic (1999, as amended) regarding the appointment of the State Auditor-General remains in full effect.
- (vi) The State Civil Service Commission and all other interested parties are to take note of the updated procedures for the appointment of Auditors-General whenever the sit becomes vacant after the assent of the State and Local Government Audit Law, 2021 as contained in Section 4 and Section 34 of the Law.
- (vii) The Ministries of Finance, Budgets and Economic Planning and the Office of the Accountant-General are to take note of the updated arrangements for the release of funds appropriated to the Audit Offices on a first line charge basis with effect from the date of assent of the Audit Law.
- (viii) The Clerk of the State House of Assembly is to note the responsibilities of the House regarding adequacy of

resources for the Audit Offices and the requirement for the Public Account Committee of the House to appoint external auditors to audit the annual financial statements of both *Audit Offices as contained in* Section 31 and 61 of the State and Local Government Audit Law, 2021 and the provision of Section 125(3)(a) of the 1999 Constitution of the Federal Republic of Nigeria.

- (ix) The Auditors-General for the State and for Local Governments are to implement the audit law fully, and without any delay.

2. The changes summarized above are detailed in the State and Local Government Audit Law, 2021 and to implement audit arrangements that provide genuine financial and operational autonomy and independence to the audit function, in line with International Standards. This will ensure audit is free from encumbrances and better able to contribute toward good governance and accountability in management of the State's resources⁴

3. All persons and entities in the State engaged in the receipt or use of public funds and resources are hereby required to be fully conversant with the Audit Law and to take all measures necessary to ensure full compliance with all audit requirements.

4. Any enquiries regarding this communication should be directed to the Audit Offices concerned.



PROF. IBRAHIM ABUBAKAR NJODI
SECRETARY TO THE STATE GOVERNMENT