



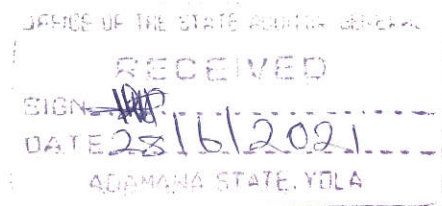
OFFICE OF THE GOVERNOR

Office Of The Secretary To The State Government
State Secretariat, Justice Buba Ardo Way
P.m.b 2027, Yola Adamawa State - Nigeria

Political Dept.
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The Head of Civil Service,
The Clerk, State House of Assembly,
Honourable Commissioners,
Special Advisers,
Chairman, State Civil Service Commission,
Chairman, Local Government Service Commission,
Chairman, Adamawa State Planning Commission,
Permanent Secretaries,
Director Generals and Heads of Agencies/Parastatals,
Chairman, LGAs and LCDAs,
All Directors of Finance and Administration,
All Ministries, Departments Parastatals, Agencies, Corporations, Commissions



INSTRUCTION FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR GENERAL AND THE AUDITOR GENERAL FOR LOCAL GOVERNMENT AND THE PROVISIONS OF THE AUDIT LAW OF ADAMAWA STATE.

- 1) This is to bring to your attention the following significant developments in the arrangements for all external audit of all public sector entities in the State. In line with the State Audit Law of Adamawa State amended audit law copy attached as annexure, and s.125 to s.127 of the Constitution of the Federal Republic of Nigeria (1999 as amended), please note the following:
 - a) In accordance with legislation, the two Audit Offices are henceforth stand alone and independence institutions with all financial, human, and material

resources separated from State Civil Service and Local Government Service Commission. This includes all activities and decisions of the two institutions regarding the remuneration, recruitment/appointment, promotion and sanction of staff.

- b) The Audit Offices and Auditors General will be supported by a newly established Audit Service Commission to function in a manner similar to the Civil Service Commission to function in ensuring equity and fairness in all human resources matters affecting the Audit Offices. Appointments to serve in the Commission will be made by His Excellency the Executive Governor, in line with the Audit Law.
- c) 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 rule, or until the Auditor general introduce new terms, rules and regulations in collaboration with the Audit Service Commission.
- d) All staff of both institutions remains a part of the Adamawa State Pension Scheme of the State Pension Board unless and until any subsequent alternative arrangement are communicated.
- e) S.126 of the constitution of the Federal Republic (1999, as amended) regarding the appointment of the State Auditor General remains in full effect.
- f) The State Civil Service Commission and all other interested parties are to take note of the updated procedures for the appointment of Auditor General. See section 4 and 5 of the amended audit law on the annexure for reference.
- g) 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 the first line charge basis with effect from the date of assent of the Audit Law.
- h) 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 House to appoint external auditors to audit the annual financial statements of both Audit Offices. See the relevant section of the amended audit law of the annexure for reference.
- i) The Auditor-General for the State and Local Government are to implement the audit law fully, and without any delay.

The changes summarized above and detailed in the attached legislation are to implement audit arrangements that provide genuine financial and operation 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 resources.

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 to take all measures necessary to ensure full compliance with all audit requirements.

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



BASHIR AHMAD

Secretary to the State Government