



NIGER STATE GOVERNMENT OF NIGERIA

Office of Secretary to the Government of Niger State

SSG/OFF/FMDA/034

July 23, 2021

The Head of Civil Service,
The Clerk, State House of Assembly,
Honorable Commissioners,
Special Advisers,
Chairman, State Civil Service Commission,
Chairman, Local Government Service Commission,
Chairman, State Planning Commission,
Permanent Secretaries,
Director General and Heads of Agencies/Parastatals,
Chairmen, of LGAs,
All Directors of Finance and Administration,
All Ministries, Departments, Parastatals, Agencies, Corporations and Commissions

INSTRUCTION FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL AUTONOMY FOR THE OFFICES OF THE AUDITOR GENERAL OF THE STATE AND THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS AND OTHER PROVISIONS OF THE AUDITOR GENERAL OF THE STATE LAW 2021 AND AUDITOR GENERAL FOR LOCAL GOVERNMENTS LAW 2021

1. This is to bring to your attention the following significant developments in the audit of all public sector entities in the State. In line with the provisions of the Auditor General of the State Law 2021 and Auditor General for Local Governments Law 2021 (copies 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 the two (2) legislations, the Audit Offices are henceforth standing alone and independent institutions with all financial, human and material resources separated from State Civil Service and Local Government Service Commissions. This includes all activities and decisions of the two (2) institutions regarding the remuneration, recruitment/appointment, promotion and sanction of staff which will be performed by the newly created Establishment Committee.
 - b. The procedure for the appointment of the Auditors General remain as provided by the Constitution although, some improvements were made to include placing adverts of vacancy and allowing applicants from the private sector to apply for the positions of





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the Auditors General. The qualifications of applicants for the Office of the Auditors General are improved by adding mandatory professional qualifications. The State Civil Service Commission, the Local Government Service commission and all other interested parties are to take note of the updated procedure for the appointment of the Auditors General.

- c. The staff of the two (2) institutions are to continue complying with the State's Civil Service Rules and conditions of service within their respective institutions except in areas where the Audit Laws make provisions for different rules or until the introduction of new rules of service by the Auditors General in collaboration with the Establishment Committee.
- d. The staff of the two (2) institutions remain part of the State's Pension Scheme.
- e. The Ministry of Finance, Planning Commission 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 these Laws.
- f. The Clerk of the State House of Assembly is to take note of 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 sections of the annexed Audit Laws.
- g. The Auditors General are allowed by the new legislations to apply auditing standards recommended by the International Organization of Supreme Audit Institutions (INTOSAI), African Organization of English-Speaking Supreme Audit Institutions (AFROSAL-E) and Professional Accounting Bodies.
- h. The Auditor General of the State and the Auditor General for Local Governments are to implement the Audit Laws full, and without any delay.
2. The changes summarized above and detailed in the annexed Laws when implemented will provide genuine financial and operational autonomy and independence to the audit function, in line with International standards. This will prevent any encumbrance in audit practices and ensure increase in accountability in management of State and Local Government resources.
3. All persons and entities empowered to receive or use public funds are hereby required to be fully conversant with the Audit laws, and take all measures necessary to ensure full compliance with all audit requirements.
4. Any enquiries regarding this communication should be directed to this Office or to the Audit Offices concerned.

Ahmed Ibrahim Matane 23/7/21
AHMED IBRAHIM MATANE
Secretary to the State Government