

**SECRET**



# BAUCHI STATE OF NIGERIA

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Bauchi.

Your Ref:

GO/SS/POL/S/72/T

Date: 28<sup>th</sup> June, 2021

Our Ref:

The Chief of Staff  
Government House,

The Permanent Secretary,  
Deputy Governor's Office,

The Clerk,  
Bauchi State House of Assembly,

The Head of Civil Service,

Hon. Commissioners,

Special Advisers/Directors General

Senior Special Assistants/Special Assistants/PAs,

Chief Executive of Parastatals and Head of  
Extra-Ministerial Departments,

Executive Chairmen,  
Local Government Areas,

Secretaries,  
Emirate Councils.

## **INSTRUCTIONS 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 BAUCHI STATE.**

- 1) 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 Audit Law of *Local Government (Establishment and Administration) Law 2000 (Amendment) Law, 2021* – 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 independent institutions with all financial, human, and material resources separated from the State Civil Service and the Local Government Service or Bauchi State House of Assembly. 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 in ensuring equity and fairness in all human resource matters affecting the Audit Offices. Appointments to serve in the Commission will be made by His Excellency the Executive Governor, in line with Section 28 (1) & (2), and Sub Section 29 (1) to (6) the Bauchi State Public Sector Audit and other Related Matters Law, 2021.
  - 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 rules , or until the Auditors-General introduce new terms, rules and regulations in collaboration with the Audit Service Commission.
  - d) All staff of both institutions remain a part of the **Contributory Pension Scheme** unless and until any subsequent alternative arrangements 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 Auditors-General. see Section 39 (1) & (2) of Local Government (Establishment and Administration) Law 2000 (Amended) Law, 2021.
  - g) The Ministries of Finance, Budgets and Economic Planning and the Office of the Accountant-General and Ministry of Local Government and Chieftaincy Affairs are to take note of the updated arrangements for the release of funds appropriated to the Audit Offices<sup>1</sup> on a 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 in line with Section 26: sub section (1) to (6).
  - i) The Auditors-General for the State and for Local Government are to implement the audit law fully, and without any delay.
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j) Section 38 and 41 (1) of Local Government (Establishment and Administration) Law 2000 (Amendment) Law, 2021

The changes summarized above and detailed in the attached legislation are 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 resources<sup>3</sup>.

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.

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

Accord this circular the widest publicity for compliance, please.



**IBRAHIM MUHAMMAD KASHIM**  
**Secretary to the State Government**

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