



OFFICE OF THE SECRETARY TO ABIA STATE GOVERNMENT

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All Commissioner¹
The Head of Service
The Permanent Secretaries
The Chief of Staff to the Governor
The Deputy Chief of Staff to the Deputy Governor
The Chairman, Local Government Service Commission
The Clerk, Abia State House of Assembly
The Chief Registrar, High Court of Justice
The Chief Registrar, Customary Court of Appeal
All Heads of Non-Ministerial Department
All Heads of Parastatals

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 STATE

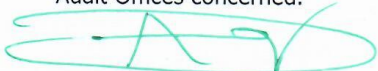
- 1) This is to bring to your attention the following significant developments in the arrangements for the external audit of all public sector entities in the State. In line with the State Audit Law of [*Abia State Audit Law (No. 15) of 2021*; (copy attached as annexure), and s.125 to s.127 of the Constitution 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. This includes all activities and decisions of the two institutions regarding the remuneration, recruitment/appointment, promotion, and sanction of staff.
 - b) 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.

- c) All staff of both institutions remain a part of the *[Abia State applicable pension scheme]* unless and until any subsequent alternative arrangements are communicated.
- d) s.126 of the constitution of the Federal Republic (1999, as amended) regarding the appointment of the State Auditor-General remains in full effect.
- e) 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 - [see sections 3- 4 (State) and sections 21-22 (LGA) of the Audit Law covering the procedures for appointment] of the annexure.*
- f) The Ministry of Finance, Abia State 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 Offices² on a first line charge³ basis with effect from the date of assent of the Audit Law.
- g) 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 - [sections; 18 and 20 (state), and 34 and 36 (LGA) of the State Audit Law covering the procedures for finances and appointment of external auditors] of the annexure*
- h) The Auditors-General for the State and for 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 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.

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.



BARR. CHRIS EZEM
Secretary to the State Government