YOBE STATE GOVERNMENT OF NIGERIA
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

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8th November, 2021

The Chief of Staff to His Excellency the Executive Governor,
The Deputy Chief of Staff to His Excellency the Deputy Governor,
The Clerk of the House,
The Chief Registrar, State High Court,
The Chief Registrar & Sharia Court of Appeal,
The Secretary, Judicial Service Commission,
The Secretary to the State Government (SSG),
The Head of the Civil Service,
All Honourable Commissioners,
Accountant General,
Special Advisers to the Governor,
The Chairman, Civil Service Commission,
The Chairman, Local Government Service Commission,
All Permanent Secretaries,
The Auditor-General (State),
The Auditor-General for Local Government,
All Chief Executives of Extra-Ministerial Departments/Commissions,
The Chairmen, Local Government Councils,
All Directors of Finance,

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STATE AUDITOR-GENERAL AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENT AND THE PROVISIONS OF THE YOBE STATE AUDIT LAW AS REPEALED.

Following some recommendations made by State Fiscal, Transparency, Accountability and Sustainability (SFTAS) Independent Verification Agents (IVA) and the Programme Coordinating Unit (PCU), and subsequent passage of the law by the Yobe State House of Assembly which "**Repealed and Re-enact the Yobe State Public Sector Audit Law, 2021**" and its assent by His Excellency the Executive **Governor of Yobe State Hon. Mai Mala Buni fcia on 6th November, 2021**– copy attached as annexure, and section 125 to section 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) The Audit Offices and Auditors-General will be supported by a newly established **Audit Service Board** to ensure 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 of Yobe State and confirmed by the State House of Assembly**, 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 rules, or until the Auditors-General introduce new terms, rules and regulations in collaboration with the Audit Service Board.

d) All staff of both institutions remain a part of the Yobe State Pensions Reform Law 2004 unless and until any subsequent alternative arrangements are communicated.

e) Section 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 *4 and section 5 of the annexure.*

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 a first line charge basis with effect from the date of assent of the 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* section 24 *of the annexure.*

The Auditors-General for the State and for Local Government are to implement the 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 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 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 Offices of the State Auditor-General and the Auditor-General for Local Government, please.

BABA MALLAM WALI ***mni,***
SECRETARY TO THE STATE GOVERNMENT

8/11/'21