

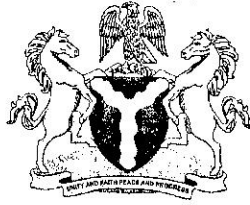
# KOGI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE HEAD OF CIVIL SERVICE

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STATE SECRETARIAT COMPLEX,  
P.M.B 1041,  
LOKOJA, KOGI STATE,  
NIGERIA.

REF KGS/HCS/CIR/VOL.I/193

15<sup>th</sup> November 21

The Chief of Staff to the Governor  
Government House  
Lokoja

His Excellency  
The Deputy Governor of Kogi State

The Secretary to the State Government  
The Hon. Speaker, Kogi State House of Assembly  
The Clerk, Kogi State House of Assembly  
The Head of Civil Service  
All Honourable Commissioners, Kogi State  
All Special Advisers/Assistant to the Governor  
All Chairman, Service Commissions  
All Permanent Secretaries  
All Heads of Boards and Extra-Ministerial Departments  
The Accountant General  
The Auditor General (State)  
The Auditor General (Local Government)  
The Chief Registrar, High Court of Justice  
The Chief Registrar, Customary Court of Appeal  
The Chief Registrar Sharia Court of Appeal  
All Tertiary Institutions  
All Chairmen, LGAs  
All Directors of Finance and Administration

**RE: IMPLEMENTATION OF FINANCIAL AND OPERATIONAL  
AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR-GENERAL  
AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS IN LINE**

**WITH THE PROVISION OF THE STATE AND LOCAL GOVERNMENT  
AUDIT LAWS.**

Our letter on the above subject No KGS/HCS/MISC/COR II/X/12 dated 29<sup>th</sup> June 2021 refers.


- 1) This is to inform you that following the observations from the SFTAS/World Bank Coordinating Office, the laws have been repealed and re-enacted which have introduced some significant developments in the arrangements for the audit of all public sector entities in the State. Copies of the Laws are hereby attached (**{1} THE KOGI STATE PUBLIC AUDIT LAW 2018 & OTHER MATTERS CONNECTED THEREWITH, 2021 AND {2} THE KOGI STATE LOCAL GOVERNMENT AUDIT LAW 2020 AND OTHER MATTERS CONNECTED THEREWITH, 2021**). In line with the provisions of 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 Commissions. 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 the newly established Audit Service Boards to function in a manner like the Civil Service Commission in ensuring 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, in line with the Audit Law.
  - c) All staff of both institutions are to continue to comply with the Public Service Rules, extant rules and regulations, 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 State Pension Scheme(s) 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 5 and 6 of the State Audit Law and Section 7 & 8 of the Local Government Audit Law (attached as annexures)
- g) The Ministry of Finance, Budgets and Economic Planning, Ministry of Local Government and Chieftaincy Affairs and the Office of the Accountant-General and the 21 Local Government Areas and all Public Offices 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 Audit Law.
- h) The Speaker and the Clerk of the State House of Assembly 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 27 and 28 of the State and Local Government Audit Laws attached as annexures.
- i) 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 meant 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 entire provision of Audit Laws 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.

 15/11/2021

**ODIYO.O. HANNAH (MRS.),**  
Head of Civil Service,  
Kogi State.