

# OFFICE OF THE HEAD OF SERVICE

## ADMINISTRATION DEPARTMENT

### CIRCULAR

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16<sup>th</sup> July, 2021

The Permanent Secretary,  
Office of the Executive Governor,  
Principal Private Secretary to the Executive Governor,  
The Permanent Secretary,  
Government House,  
The Permanent Secretary,  
Deputy Governor's Office,  
The Clerk to the House,  
The Ag. Secretary to the State Government,  
All Special Advisers,  
All Permanent Secretaries,  
All Directors General,  
All Heads of Extra Ministerial Departments, Boards, Commissions & Parastatals.

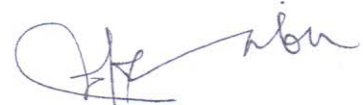
**INSTRUCTION FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL  
AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR GENERAL AND THE  
AUDITOR GENERAL FOR LOCAL GOVERNMENT AND THE PROVISIONS OF  
THE AUDIT LAW OF ZAMFARA STATE, 2021**

In compliance with the provisions of State Fiscal Transparency Accountability and Sustainability Programme (SFTAS), I wish to bring to the attention of all Ministries, Departments and Agencies (MDAs) on the following significant development for compliance.

- i) In accordance with legislation, the two Audit Offices are henceforth standing alone and independent institutions with all financial, human and material resources separated from the State Civil Service and the Local Government Service Commission. This includes all activities and decisions of the two Institutions regarding the remuneration, recruitment/appointment, promotion, and sanction of staff.
- ii) All staff of both institutions shall 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 Public Accounts Committee.

- iii) All staff of both institutions remain a part of the State Civil Service and will be entitled to pension in line with the current pension Law operational in the State unless and until any subsequent alternative arrangement are communicated.
  - iv) *Section 126* of the Constitution of the Federal Republic of Nigeria (1999, as amended) regarding the appointment of the State Auditor General remains in full effect.
  - v) The State Civil Service Commission and all other interested parties are to take note of the updated procedures for the appointment of Auditor General.
  - vi) The Ministry of Finance, Ministry of Budget and Economic Planning and the Office of the Accountant General are to take note of the updated arrangement 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.
  - vii) 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.
  - viii) The Auditors General for the State and for Local Government are to implement the audit law fully and without any delay.
2. All Ministries, Departments and Agencies (MDAs) are to ensure compliance with the provisions of this circular.



**KABIRU BALARABE**  
Head of Service