



**SECRET**  
**THE OFFICE OF THE**  
**SECRETARY TO THE GOVERNMENT OF THE STATE**  
**POLITICAL, CABINET AFFAIRS & GENERAL SERVICES DEPARTMENT**  
**P.M.B 1090 JALINGO, TARABA STATE, NIGERIA**

**SGS/ADM/S/30**

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**26<sup>th</sup> June, 2021**

The Clerk, Taraba State House of Assembly,  
The Head of Service, Taraba State Civil Service,  
Honorable Commissioners,  
Special Advisers,  
Chairman, State Civil Service Commission,  
Chairman, Local Government Service Commission,  
Permanent Secretaries,  
Directors General and Heads of Agencies/Parastatals,  
Chairmen of LGAs and Coordinators of SDAs,  
All Directors of Finance and Administrations,  
All Ministries, Departments, Parastatals, Agencies, Corporations and Commissions.

**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 TARABA STATE.**

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 Audit Service Commission Law of **Taraba State** 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:

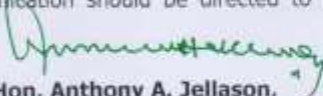
- a) In accordance with the legislation, the two Audit Offices are henceforth stand alone and independent institutions with all financial, human, and material resources separated from the State Civil Service and the Local Government Service. This includes all activities and decisions of the two institutions 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 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 the Audit Law;
- c) All staff of both institutions are to continue to abide 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 **Taraba State Contributory Pension Scheme** unless and until any subsequent alternative arrangements are communicated;
  - e) s.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;
  - 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, 6 & 80 of the annexure*;
  - g) The Ministries of Finance, Budget 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 State Audit Offices on a first line charge 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 statement of both Audit Offices. *see Section 35 of the annexure*;
  - i) The Auditors-General for the State and 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 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 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 the Audit Offices concerned.

  
**Hon. Anthony A. Jellason,**  
**Secretary to the Government of the State.**

**Cc:** The Chief of Staff to His Excellency the Executive Governor.