



**GOVERNMENT OF
AKWA IBOM STATE OF NIGERIA**
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

SSG/AKS/S/14/VOLIII/666

11th November 2021

The Chief of Staff to the Governor
The Head of Civil Service
All Hon. Commissioners/Special Advisers
All Chairmen of Boards and Commissions
All Permanent Secretaries
The Clerk of the House, Akwa Ibom State House of Assembly
The Chief Registrar, Judiciary Headquarters
The State Accountant-General
The State Auditor-General
The Auditor-General for Local Governments
All Heads of Extra-Ministerial Departments and Parastatals
All Chairmen of Local Government Councils
All Personal Aides to the Governor

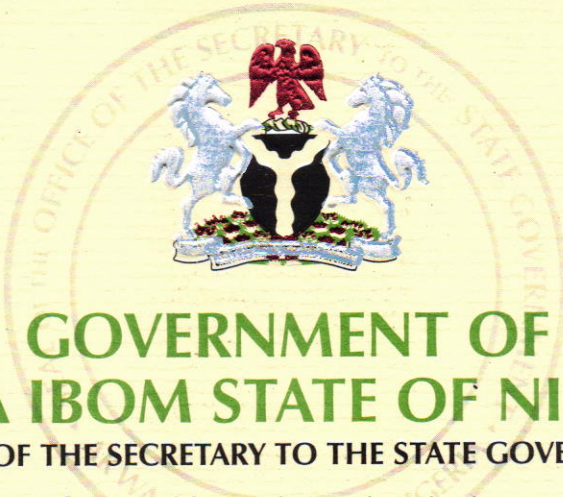
SSG'S CIRCULAR NO.8/2021
IMPLEMENTATION OF FINANCIAL AND OPERATIONAL AUTONOMY FOR THE
OFFICES OF THE STATE AUDITOR-GENERAL AND THE AUDITOR-
GENERAL FOR LOCAL GOVERNMENT

I wish to bring to your kind attention the following significant developments in the arrangement for the external audit of all public sector entities in the state. In line with the Akwa Ibom State Audit Law, 2021 as amended (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) That Pursuant to Section 1 of the Audit Law, 2021, the two Audit offices, henceforth, are independent and autonomous institutions with all financial and material resources;
- (b) The Ministry of Finance and the office of the State Accountant-General should note the provisions of the Law and ensure the release of funds appropriated to the two offices on a first line charge basis;

Governor's Office Complex

Office of the Secretary to the State Government, Wellington Bassey Way End, P. M. B. 1112, Uyo, Akwa Ibom State, Nigeria.



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- (c) the State House of Assembly is charged with the responsibilities of ensuring that adequate resources are provided for the Audit Offices as well as appointment of external auditors to audit the annual financial statements of both Audit Offices;
 - (d) The Auditor-Generals shall be responsible for the determination of the applicable audit standards, audit programmes, code of ethics, etc specific to the audit performance of their offices;
 - (e) The Auditors-General shall submit annual activities report to the House of Assembly and once the report has been formally presented such report shall also be published electronically and manually for public consumption;
 - (f) Staff of both institutions are to continue to comply with extant rules and regulations, terms and conditions of service within their respective establishments 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;
 - (g) The extant provision in the Constitution of the Federal Republic of Nigeria 1999 (as amended) regarding the appointment of the State Auditor-General remains in full effect. The State Civil Service Commission and other stakeholders should take note of the updated procedures for the appointment of Auditors-General;
 - (h) The State Auditor-General and the Auditor-General for Local Governments are to fully implement the Audit Law.
2. This Circular is to guide the implementation of the Audit Law, 2021 and also provide genuine financial and operational autonomy and independence to audit functions in line with global best practices and standards.
3. This Circular cancels and supersedes the SSG's Circular Nos.3,4,5 and 6 earlier issued on the subject matter.
4. Your strict compliance is solicited, please.


Dr. Emmanuel Ekuwem
Secretary to the State Government

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Office of the Secretary to the State Government, Wellington Basseway End, P. M. B. 1112, Uyo, Akwa Ibom State, Nigeria.