



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

GOVERNMENT HOUSE  
[ABUJA BUILDING]  
ENUGU  
30<sup>th</sup> July, 2021

Our Ref: ENS/SSG/M.267/VIII/134

The Hon. Speaker of the State House of Assembly  
The Head of Service  
All Hon. Commissioners  
All Special Advisers  
Chairman – State Civil Service Commission  
Chairman – Local Government Service Commission  
All Permanent Secretaries/Clerk of the House of Assembly  
The Accountant-General  
The State Auditor-General  
The Auditor-General for Local Government  
All Heads of Agencies/Parastatals  
All Chairmen of Local Government Areas  
All Directors of Finance and Administration  
All Ministries, Departments, Parastatals, Agencies, Corporation 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 ENUGU  
STATE.**

In line with the provisions of Enugu State Audit Law, No.2, 2021 and Enugu State Audit (Amendment) Law, 2021, as well as Sections 125 - 127 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the attention of all, is drawn to the under-listed significant developments in the arrangements for the external audit of all public sector entities in the State. They are as follows:

1. In accordance with legislation, the two Audit Offices are henceforth to stand alone as independent institutions with all financial, human and material resources separated from the State Civil Service and Local Government Service Commission. This includes all activities and decisions of the two Institutions regarding remuneration, recruitment/appointment, promotion and sanction of staff.
2. The Audit Offices of the Auditors-General will be supported by a newly established State 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 Governor, in line with the Audit Law.
3. 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 Commission.

4. All staff of both Institutions, remain a part of the Pay-As-Go Pension Scheme, unless and until any subsequent alternative arrangements are communicated.

5. Section 126 of the 1999 Constitution (as amended) regarding the appointment of the State Auditor-General remains in full effect.

6. 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 25(1) and Section 53(1) of the annexed Audit Law).

7. 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 Audit Law.

8. 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.

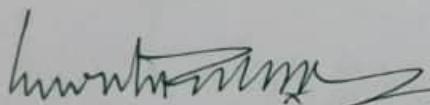
9. The Auditors-General for the State and Local Government are to implement the Audit Law fully, without any delay.

The changes summarized above and detailed in the attached legislation are to complement 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 State's Audit Law and to take all measures necessary to ensure full compliance with all audit requirements.

Annexed hereto are copies of Enugu State Audit Law, 2021 and Enugu State Audit (Amendment) Law, 2021.

Any enquiries regarding this communication should be directed to this Office or the Audit Offices concerned.



**Prof. Simon Uchenna Ortuanya, SJD, FCI Arb.**  
Secretary to the State Government