

Service Matters Department,
Office of the Head of Service,
Governor's Office,
Akure.

29th June, 2021

CIRCULAR LETTER TO:

The Chief of Staff to Mr. Governor,
The Deputy Chief of Staff to Mr. Governor,
The Secretary to the State Government,
State Commissioners,
The Head of Service,
Chairmen of Commissions/Corporations, Commander of Amotekun Corps,
Permanent Secretaries/Tutors-General/Directors-General,
The Clerk, Ondo State House of Assembly,
The State Auditor-General,
The State Accountant-General,
The Auditor-General for Local Governments,
The Statistician-General,
General Managers/Heads of Non-Ministerial Departments,

THE IMPLEMENTATION OF OPERATIONAL AND FINANCIAL AUTONOMY FOR THE AUDITOR-GENERAL FOR STATE AND AUDITOR-GENERAL FOR LOCAL GOVERNMENTS IN LINE WITH THE PROVISIONS OF THE ONDO STATE PUBLIC AUDIT LAW 2021

This is to inform you that the State Government has amended the Ondo State Public Audit Law 2017, in order to grant operational and financial autonomy to the Offices of Auditors-General for the State and Local Governments in line with Section 125 of the Constitution of the Federal Republic of Nigeria 1999 (as amended); and Mr. Governor has graciously approved the implementation of the Law with immediate effect.

2. You are to note that by virtue of the operational and financial autonomy granted to the Offices of Auditors-General for State and Local Governments in the Ondo State Public Audit Law, they are now accorded full and unhindered independence in the execution of duties or the exercise of powers which shall be equal in extent to that granted the Auditors-General in terms of section 125(6) of the Constitution.

3. For the avoidance of doubt, the following key provisions of the law should be noted for further necessary action by the relevant Ministries, Departments and Agencies:

3.1 The Auditors-General shall not be subject to the direction or control of any other authority or person in the selection of audit issues, planning, programming, conduct, reporting and follow-up of audits; and organization and management of their offices in accordance with Section 7 Subsections (1) -(4) which provides for operational independence of the Auditors-General in line with S: 125(6) of the Constitution of the Federal Republic of Nigeria (CFRN), 1999.

3.2 Sections 25 to 44 and some other relevant sections which deal with matters concerning staff have now provided for the establishment and have vested powers of appointment, confirmation, promotion, discipline and retirement of members of staff of the Offices of the State and Local Government Auditors-General in the Audit Staff Management Committee. However, the provisions of Section 126 of the Constitution of the Federal Republic of Nigeria (CFRN), 1999 (as amended) regarding the appointment of the State Auditor-General remains in full effect;


3.3 Meanwhile, all staff of both establishments are to continue to comply with the Civil Service code, extant rules, regulations and pension arrangements, except where the Audit Law provides for new or different rules, or until the Auditors-General have been appointed.

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Planning and Budget; Finance, Local Government and Chieftaincy Affairs, the Office of the State Accountant-General, the Local Government authorities and other relevant Agencies. In effect, concerned authorities are to ensure that adequate resources are provided for the audit offices and that the sum appropriated for the Offices of the Auditors-General by the House of Assembly of the State for each financial year should be paid as a first line charge in twelve instalments for that financial year, in manner which shall reflect actual revenue inflow to the State Government. Furthermore, the remittance of the sum approved for projects audit in this Section of the Law for the State Auditor-General and the sums to be deducted from Local Governments Allocations for running the Office of the Auditor-General for Local Governments, should be made as and when due, accordingly;

4. The Auditors-General for State and Local Government as well as all persons and entities in the State and Local Governments engaged in the receipt or use of public funds and resources are hereby required to acquaint themselves with the Audit Law and to take all actions necessary to ensure full compliance with the provisions of the Law without any delay.

5. Any enquiries regarding this communication should be directed to this office or to the Offices of State and Local Government Auditors-General. A soft copy of the Audit Law is available on the following websites: <https://ondostate.gov.ng>, <https://oag.on.gov.ng>.

6. Accounting Officers are to note and give the content of this circular the publicity it deserves in their respective Ministries, Department and Agencies.


'Niran Adeyemo, MN/
Head of Service