



GOVERNMENT OF CROSS RIVER STATE NIGERIA

SECRETARY TO THE STATE GOVERNMENT
OFFICE OF THE GOVERNOR

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The Hon. Chief Judge of Cross River State
All Commissioners/Special Advisers
The Head of Service
The Chief of Staff to the Governor
The Head of Personal Staff to the Deputy Governor
The Chairman, Civil Service Commission
Chairmen Local Government Service Commissions
All Chairmen of Board and Agencies
All Permanent Secretaries/Clerk of the House of Assembly
All Chairmen, Local Government Councils
The Accountant-General and Auditors-General (State and Local Government)
All Heads of Extra-Ministerial Departments and Agencies

**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 CROSS RIVER STATE**


1. 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 the Cross River State Audit Law No. 3 of 2021 – Copy attached as annexure, and S125 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 hereforth stand alone 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.
 - b. The Audit offices and Auditors-General will be supported by a newly established audit Board to function in a manner similar to the Civil Service Commission in ensuring equity and fairness in all human resource matters affecting the Audit officers. Appointments to serve in the Audit Board with be made by His Excellency the Executive Governor, in line with the Audit Law.

- c. All staff of both institutions are to continue to comply with the Civil Service Code, extant rules and regulations, extant terms and conditions and services with 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 Board.
- d. All staff of both institutions remains a part of the State Pension Scheme unless and until any subsequent alternative arrangements are communicated.
- e. S.126 of the constitution of the Federal Republic (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 Auditor-General. See – Cross River State Audit Law No.3 (2021) Part 1 Section 3(1) of annexure
- g. The Ministry of Finance, Department of State Budget, State Planning Commission 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.
- h. The clerk of the State House of Assembly is to note the responsibilities of the House regarding adequacy of resources for the Audit Officers and the requirement for the House of appoint external auditors to audit the annual financial statements of both Audit Offices. See – Cross River State |Audit Las No. 3 (2021) Part II Section 21 (1) of the Annexure
- i. The Auditor-General for the State and Local Governments are to implement the audit law fully, and without any delay.

The charges 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 standard. 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 to the audit Office concerned.


Barr. Tina Banku Agbor
Secretary to the State Government