

OFFICE OF THE HEAD OF SERVICE

ADMINISTRATION DEPARTMENT

CIRCULAR

ADM/Z/932/VOL.II/19

8th November, 2021

The Chief of Staff,
Government House,

The Permanent Secretary,
Office of the Executive Governor,

Principal Private Secretary to the Executive Governor,

The Permanent Secretary,
Government House,

The Permanent Secretary,
Deputy Governor's Office,

The Clerk to the House,

The Secretary to the State Government,

All Honourable Commissioners,

All Special Advisers,

All Permanent Secretaries,

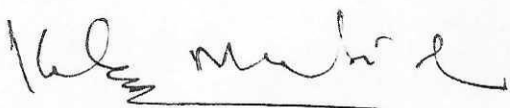
All Directors General,

All Heads of Extra Ministerial Departments, Boards, Commissions & Parastatals.

**INSTRUCTION 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 ZAMFARA STATE, 2021 AS AMENDED**

Further to the implementation instructions issued on 16th July, 2021 referenced OHoS/Z/844/VOL.III/94 on the above and in compliance with the verification protocol of State Fiscal Transparency Accountability and Sustainability (SFTAS) Programme, I wish to bring to the attention of the Ministries, Departments and Agencies (MDAs) on the following significant development/amendment for compliance.

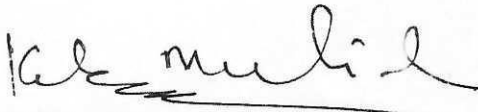
- i. In accordance with the new amendment to the Legislation, the vacancy for the positions of the State Auditor General and the Auditor General for Local Government shall be filled by the appointment of the most qualified person with cognate experience in the public or private sector.
- ii. When a member of staff, as appointed by the Auditors-General, becomes eligible for promotion on the basis of time served and having met all additional qualification criteria, the Auditors-General shall promote such staff and forward same to state civil service Commission for issuance of the notification of promotion thereof.
- iii. It shall be the responsibility of the Auditors-General to request the commencement of staff disciplinary processes and to articulate the



circumstances and nature of breaches in discipline that shall necessitate the commencement of the process to the State Civil Service Commission.

- iv. All state of the Audit Offices shall 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 Public Accounts Committee.
- v. Notwithstanding anything contained in the State scheme of Service or any other enactment, the Auditors General may where necessary restructure the office deem and/or Departments of the Auditor General Office.
- vi. The Auditors General for the State and for Local Government are to implement the audit law as well as the amendments fully and without any delay.
- vii. For completeness and ease of reference, I hereby attach the full set of the principal law as well as the amendment.

2. All Ministries, Departments and Agencies (MDAs) are to ensure compliance with the provisions of this circular.



Kabiru Mohammed
Head of Service