



**GOVERNMENT OF BAYELSA STATE OF NIGERIA**  
**Office Of The Secretary To The State Government**

GOVERNOR'S OFFICE  
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The Head of Service,  
The Chief of Staff, Government House.  
The Deputy Chief of Staff, Office of the Deputy Governor  
All Honourable Commissioners,  
All Chairmen of Statutory Commissions & Boards  
All Directors-General  
All Permanent Secretaries,  
Auditor-General (State & Local Govt.)  
The Clerk of the Bayelsa State House of Assembly  
All Executive Secretaries  
All General Managers  
Head of Administration, Deputy Governor's Office  
All Liaison Officers (Abuja, Lagos & Port Harcourt)

**INSTRUCTIONS FOR THE IMPLEMENTATION OF FINANCIAL AND OPERATIONAL AUTONOMY FOR THE OFFICES OF THE STATE AUDITOR-GENERAL AND AUDITOR-GENERAL FOR LOCAL GOVERNMENT AND THE PROVISIONS OF THE PRINCIPAL AND THE AMENDED AUDIT LAWS OF BAYELSA STATE**

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 State Audit Repeal and Re-enactment and Audit (Amendment) Law of Bayelsa State, 2021. (Copies attached as annexures) and s.125 to s.127 of the Constitution of the Federal Republic of Nigeria (1999 as amended). Please note the following:

- a) In accordance with legislation, the two Audit Offices are henceforth stand alone and 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 the remuneration, recruitment/appointment, promotion, and sanction of staff.
- b) The Audit Offices and Auditor-General will be supported by a newly established 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 Executive Governor, in line with the Audit Laws.



- c) 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 arrears where the audit laws provide for new/different rules or until the Auditors-General introduce new terms rules and regulations in collaboration with the Audit Service Commission.
- d) All staff of both institutions remain a part of the Bayelsa State Pension Schemes unless and until any subsequent alternative arrangements are communicated.
- e) S.126 of the Constitution of the Federal Republic of Nigeria (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 and retirement of Auditors-General (State and Local Government) as required in Sections 5 & 46 of the principal law and the changes made to sections 10(2), 51(2), 5(3)(d) & 46(3)(d) of the principal law, as stated in the Audit (Amendment) Law, 2021.
- g) The Ministries of Finance, Budget 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 Laws.
- h) 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. See section 111 (8) of the Law.
- i) The Auditors-General for the State and for the Local Government are to implement the audit laws fully, and without any delay.
- j) The Government of Bayelsa State of Nigeria Audit (Amendment) Law, 2021 shall come into force on the 1<sup>st</sup> Day of November, 2021.

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 resources necessary to ensure full compliance with all audit requirements.

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

This supersedes our earlier circular reference No. SSG/CON/468/VOL.III/40 dated 28<sup>TH</sup> June, 2021 on this subject matter.



**Rt Hon. Friday Konbowei Benson**  
Secretary to the State Government