

KATSINA STATE GOVERNMENT

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Date: 12th November, 2021

The Permanent Secretary,
Government House,
Katsina,
Katsina State.

The Permanent Secretary,
Deputy Governor's Office,
Katsina,
Katsina State.

The Head of Civil Service of the State,
Governor's Office,
Katsina State.

The Clerk, Katsina State House of Assembly,

All Honourable Commissioners,
Katsina State.

All Special Advisers,
Katsina State.

Accountant – General of the State,
Katsina State.

Auditor - General of the State
Katsina State.

“Home of Heritage and Hospitality”

Auditor - General for Local Governments,
Katsina State.

All Permanent Secretaries,

Chairmen, State Commissions,
Katsina State.

The Chief Registrars, High Court of Justice and
Sharia Court of Appeal,

All Heads of Parastatals and Extra Ministerial Departments,

**RE: 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 KATSINA STATE**

Further to our Circular No. S/SGKT/POL/169/VOL.1/4 dated 16th July, 2021 with the above underlined caption, notification is hereby given that owing to some discrepancies observed in the Katsina State Audit Law No.12 of 2020, an amendment Law No.7 of 2021 on the said Law has been signed by His Excellency the Governor of Katsina State, Rt, Hon. Aminu Bello Masari, CFR.

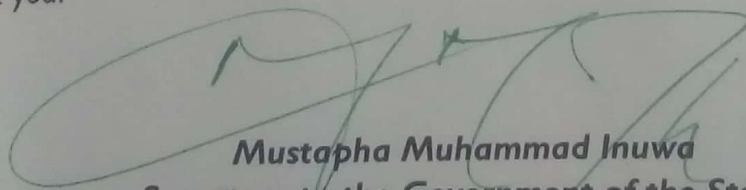
2. The amendment has, among others, taken care of the lacuna of omitting the Auditor - General for Local Governments in the composition of Audit Service Commission. It also provided as follows: -

- i. The Auditor - General shall be a Professional Accountant with a minimum of fifteen years (15) post qualification and cognate experience in accounting and or auditing fields within and outside audit institutions;
- ii. The Auditor - General Shall remain in office until he has attained retirement age of sixty (60) years and shall not be more than fifty-six (56) years at the time of first appointment;
- iii. The Auditor - General is to manage his budget and allocate it as appropriate;
- iv. The House of Assembly is to be responsible for ensuring that the Auditor General has proper resources to fulfil his mandate;
- v. The right of the Auditor - General to appeal directly to the House of Assembly, where the resources provided are insufficient to allow him fulfil his mandate;

- vi. The Auditor - General shall also conduct audit of progress by all auditees and submit annual follow-up reports to the House of Assembly for consideration and action;
- vii. The Auditor - General shall also be mandated to submit audit reports to Governing Boards or Councils of an audited entity, as appropriate, for review and follow up on specific recommendations for corrective action;
- viii. The audit office or institutions to have an internal follow up system including post audit meetings with the audited entity to ensure that audited entities properly address the observations and recommendations as well as those made by the House of Assembly and to confirm that corrective and remedial actions are taken;
- ix. The Audit office or institutions to submit their follow up reports to the legislature and to the auditees Governing Board;
- x. The Auditor - General should not be involved or seen to be involved, in any manner, whatsoever, in the management of any un-auditable entity;
- xi. The Auditor - General is also seen in ensuring that he is free to: -
 - a. Decide the content of the audit reports;
 - b. Make observations and recommendations in the audit reports, taking into consideration, as appropriate, the view of the audited entity;
 - c. Decide the timing of the audit reports, except where specific reporting requirements are prescribed by Law;
 - d. Publish and disseminate the reports, once they have been formally submitted to the House of Assembly.

3. I wish to therefore enjoin you to note the significant changes which are contained in the amendment for guidance and necessary compliance, please.

4. Thank you.



Mustapha Muhammad Inuwa
Secretary to the Government of the State