

OFFICE OF THE STATE AUDITOR-GENERAL

SERVICE CHARTER

INTRODUCTION

The Office of State Auditor- General is an independent entity whose existence, powers and responsibilities are provided for under the 1999 Constitution of the Federal Republic of Nigeria. This Charter reflects on the roles and responsibilities of the Office of the State Auditor-General [OSAG] and sets standards of services that can be expected when dealing with us. It reflects our commitment for Superior Quality Audit Service Delivery. It explains how and where to get more information on our services and It explains the feedback procedure and how to make a complaint, if you are not satisfied with our services.

PURPOSE

- The Charter provides adequate information on the best use of public funds and the value derived thereon.
- It increases the understanding of our clients on the need to ensure accountability, efficiency, effectiveness and economy in the use of public resources.
- It ensures compliance with extant laws, standards and best practices.
- It provides information on our roles as strategic partners to our Clients.

VISION

To be a role model in Public Sector Auditing providing objective and reliable information for good governance.

MISSION

Sustaining public confidence by providing quality audit services delivered by skilled, ethical and highly motivated staff

CORE VALUES

Core values were adopted from the values enunciated as standard of best practices by umbrella professional body [INTOSAI] and are articulated as stated below:

- Integrity
- Independence
- Objectivity
- Impartiality
- Political neutrality
- Confidentiality
- Competence
- Professional development

- Transparency
- Accountability
- Leadership

CLIENTS AND STAKEHOLDERS

- The Lagos State House of Assembly
- The State Executive
- The State Judiciary
- Ministries, Departments and Agencies (MDAs) and their Clients
- Statutory Corporations and their Clients
- Professional Firms/ Consultants
- Professional Institutions and Regulatory Agencies
- Banks and other Financial Institutions
- Auditor-General of the Federation and other State Auditors- General
- International Donor Agencies
- Local and International Investors
- Media
- Members of Staff of OSAG
- The General Public

Service	Standards
<p>1. Financial Audit</p>	<ol style="list-style-type: none"> 1. Each audit cycle begins with the conduct of the half-year audit [interim audit] between July- November each year 2. Issuance of state wide Audit Circular on the commencement of the year end audit by the State Auditor-General by November 3. Notification of MDA's on the kick-off date of the year-end audit on or before the last month of the year and inform the audit client in an introduction letter on the following: <ul style="list-style-type: none"> • the name of the Supervisor [Director] who will have responsibility for the audit and liaison with the audit client. • the name of the Audit Team Lead who will manage the audit and deal directly with the client in the course of audit • requirements in the area of supporting documentations and other audit evidences 4. Collection of Financial Statements from the

	<p>State Treasury Office on or before the end of the first quarter of the year as stipulated by law.</p> <ol style="list-style-type: none"> 5. Hold entry meeting with Accounting Officer before the commencement of the audit exercise and take all necessary steps to understand the business of our clients and the business processes from which the accounts were derived. 6. Communicate issues which arise out of the audit promptly 7. Audit teams hold close-out meetings with managements of MDA's to resolve issues observed during the audit exercise. 8. Issue audit report within 10 working days of close-out meeting to the Client. 9. Responses received 7 working days prior to the exit meeting are acted upon before the exit meeting. 10. Invite and conduct exit meetings for Audited MDA's within 60 days of the receipt of the Annual Financial Statements. 11. Conclusion of audit process and Issuance of an audit opinion within 90 days of the receipt of the Annual financial statements from the Accountant General of the State and submission of Auditor-General's report to the House of Assembly.
<p>2. Issuance of Annual statutory audit reports; and Issuance of periodic reports on Parastatals</p>	<p>For our overall programme we will set an initial target of issuing not less than 90% of audit opinions within the target timescale.</p> <p>However, for each examination the Office will</p> <ul style="list-style-type: none"> • take all necessary steps to understand the business being evaluated • conduct the examination in a way which complies with generally accepted auditing standards and relevant legislation • share the evaluation approach and strategy with audited clients • discuss issues with clients prior to finalising the

	<p>audit report</p> <ul style="list-style-type: none"> • provide draft reports for comment and verification of factual accuracy by clients
<p>3. Recommendation of External Auditors and issuance of guidelines on the levels of fees paid.</p>	<ul style="list-style-type: none"> • Call for registration at the last quarter of every year • Obtain rates of professional fees from professional institutions at the beginning of every year. • Forward guidelines for fees to Parastatals within one week of receiving details from professional institution. • Forward list of recommended External Auditors to the parastatals for selection within 3 days of review of the auditors resume’
<p>4. Certification of Pension and Gratuity for payment</p>	<ul style="list-style-type: none"> • Receive individual retiree files plus computation sheet from CSPO, TEPO, LASPEC e.t.c. for certification of computation sheet and return within 2 weeks per 50 files • Receive individual retiree files plus payment voucher along with the schedule for payments from CSPO, TEPO e.t.c • vouching of payment made with payment Certificate and certify the schedule for payment within 72hrs per 25 files • Certify the actual actuarial value (bond) and test the bond value against the certificate issue. • Validation of value contributions • Determine and Ensure compliance with retirement procedure in accordance with pension reform Act. 2004/2007(new scheme) pension Act 1979 (old scheme) • Circular issued every 3-5years for review of statewide Pensions scheme harmonization • Joint “AM ALIVE” verification of pensioners under the old pensions scheme • The Office will not attend to individual Pensioners. (All files are received from and returned to the pension Offices).
<p>5. Conduct special investigations</p>	<ul style="list-style-type: none"> • Receive a whistle blow [an alert] • Obtain terms of reference from authority

	<p>requesting for investigation and draw up appropriate work plan thereon</p> <ul style="list-style-type: none"> • Field visit • Ascertain facts and circumstances surrounding allegations sent for investigations • Conduct interviews with the key Officers in the organization under investigation • Collate and Analyse Data • Discuss findings with Management • Prepare and submit report to the authority that initiated the investigation within 2 weeks of completion of the investigation • Make follow up as and when required or determined
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HOW YOU CAN HELP US:

Our ability to provide a high level of service depends on clients helping us. As an audit client you can help the Office meet its standards by

- Being conversant with our Audit Service Charter and our Audit Law
- Providing audit documentation that is clear, concise and accurate
- Dealing with audit enquiries and draft reports in a considered and timely manner
- Supplying sufficient and accurate information to enable auditors to understand the accounts, accounting systems and operations of each client
- Having a well-developed and effective internal control system in place
- Having an internal audit function which carries out a programme of review based on the risk to public funds, and the materiality of transactions and balances
- Ensuring that our staff are made to work in a conducive environment during the course of audits
- Providing views and comments on the service we provide.

HOW TO GIVE US FEEDBACK/COMPLAINTS

If you have concerns or are dissatisfied about our services, please discuss this with the Audit Team Lead that audited your office in the first instance, and we will try to resolve your concerns immediately [One Week].

If you are still not satisfied, please contact the Director [Supervisor] assigned to your MDA who will address your complaint expeditiously [72 Hours].

Finally, if you are not satisfied, please direct complaints to the State Auditor- General.

Mr. D. O. A. Sunmoni
State Auditor - General
Tel: 08033215538
E-mail: dsunmoni@lagosstate.gov.ng

For confidentiality, you can talk or book an appointment with the Service Delivery Unit of this Office through the Officers stated below:

i. Mr. Femi. Ogunlana
Service Delivery Director
Tel: 08037278530
Email: fgunlana@lagosstate.gov.ng

ii. Mrs. A. Y. Hamza
Service Improvement Officer
Tel: 08037200006
Email: ahamza@lagosstate.gov.ng

With regard to our overall services, clients are encouraged to send us comments by letter or e-mail on any matter of concern to you. Such comments should be addressed to the State Auditor- General

MONITORING SERVICES AGAINST THE STANDARDS SET IN THIS CHARTER.

We will continue to monitor our performance and initiate modalities for improvement to meet the expectations of our esteemed customers. The Service Delivery Unit (SDU) staff are presently charged with the responsibility of monitoring our performance and suggesting improvement strategies.

CHARETER REVIEW

We will formally review the standards set out in this Charter once a year and adjust them where appropriate in light of comments and in response from stakeholders and reports of monitoring.

OUR SPECIAL NEEDS PROVISIONS

Our staff are trained to be supportive to our customers especially the elderly and physically challenged. We are working at providing facilities to make service delivery more accessible to these special customers.

For comfort and ease of movement, we elevators and comfortable waiting room on the ground floor where our client can be attended to by an assigned Officer

STAKEHOLDER PARTICIPATION

- This Charter has been developed through a consultative process with our clients.
- The Office is committed to continually improving its outputs.
- Your comments on how we might improve this Charter are important to us.
- We will use your comments to ensure that the audits we carry out are of the highest standard and that our Charter accurately reflects this.

HOW YOU CAN CONTACT US

Office Location:

**Block 1, 6th floor
The Secetariat,
Alausa, Ikeja.**

Phone: +23418916744 (Direct line)

E-mail: lasgaudit@lagosstate.gov.ng

Postal Address: P.O.Box 3180, Ikeja

Web address: www.lagosstate.gov.ng