

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION



FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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TRY A2 & B2 / 2018

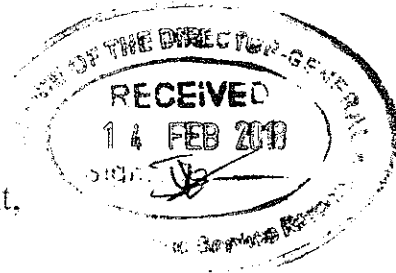
18th January, 2018

Ref. No: OAGF/CAD/ 026/V.111/156

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
All Special Advisers/Senior Special Assistants.
The National Security Adviser,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria.
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission.
The Chairman, Revenue Mobilization, Allocation and Fiscal
Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission.
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent, Corrupt Practices and Other Related
Offences Commission.
The Chairman, Public Complaints Commission,
The Chairman, Economic and Financial Crimes Commission.
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries, Incomes and Wages Commission.
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Chief Registrar, Supreme Court of Nigeria,
The Auditor-General for the Federation,
All Vice Chancellors of Federal Universities,



All Directors-General/Chief Executives of Extra-Ministerial Offices and Agencies,
Chief Executives of Federal Teaching Hospitals/Medical Centres,
All Rectors of Federal Polytechnics/Monotechnics,
All Provosts of Federal Colleges of Education,
The Director of Treasury, Federal Capital Territory Administration,
All Directors of Finance and Accounts and Directors of Internal Audit,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinators of FPOs,
All Federal Pay Officers,
All Diplomatic Missions

RETURN OF TREASURY INTERNAL AUDIT STAMPS

Further to the Federal Treasury Circular Ref. No. TRY/A8 & B8-2009, OAGF/CAD/206/V, dated 24th November, 2009, the attention of the Accountant-General of the Federation has been drawn to the violation of **Financial Regulations (FR) 1713** by some Internal Auditors who on retirement, redeployment and/or posting have delayed or failed to return the Treasury Internal Audit Stamps issued to them by Office of the Accountant-General of the Federation (OAGF).

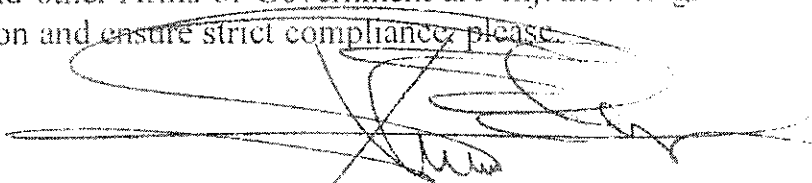
2. This circular is therefore to reiterate the provision of **FR. 1713** on the return of Treasury Internal Audit Stamps by staff of Internal Audit Departments/Units who are no longer performing audit function. For the avoidance of doubt, **FR. 1713** (ii) provides that:

‘Internal Auditors re-assigned are to ensure that audit stamps in their possession are returned to the Head of Internal audit Unit who shall immediately forward the stamps to the Accountant-General and the Accounting Officer informed accordingly. On no account shall such audit stamps be re-issued to another Officer’.

Henceforth, all Internal Auditors on retirement, redeployment or reassignment shall return audit stamp in their possession to OAGF not later than Two (2) Weeks from date of retirement, redeployment or reassignment from audit functions.

3. In line with the **FR. 1706**, all Directors/Heads of Internal Audit Departments/Units are further directed to include in their Monthly Internal Audit Reports, the stock of Internal Audit Stamps in their possessions, stating the stamp numbers, names of holders and the date of issue. Moreso, Accounting Officers are to ensure that Internal Auditors posted out of their MDAs, or redeployed or retired include evidence of returns of Treasury Internal Audit Stamps in their handing over note.

4. The OAGF shall not hesitate to sanction any officer(s) for violating the content of this Circular. Accordingly, Accounting Officers, Directors (Finance and Accounts), Heads of Accounts Department and Internal Audit Units of MDA and other Arms of Government are enjoined to give this Circular widest circulation and ensure strict compliance, please.

A handwritten signature in black ink, appearing to be 'Ahmed Idris', is written over a horizontal line. The signature is somewhat stylized and overlaps the line.

Ahmed Idris, *FCNA*
Accountant-General of the Federation