

# SUBNATIONAL AUDIT EFFICACY

## INDEX 2024



**STRENGTHENING ACCOUNTABILITY MEASURES  
THROUGH TECHNOLOGY FOR RESILIENT AND SUSTAINABLE  
SUBNATIONAL DEVELOPMENT IN NIGERIA**



# About PLSI

Paradigm Leadership Support Initiative (PLSI) is a Nigerian non-profit organization established in 2016 and with mission to advance accountability, foster good governance and enhance development in marginalized and underserved communities by promoting active citizens' engagement with the public audit system and processes in Nigeria. PLSI's vision is to ensure public accountability necessary for good governance and development of Nigeria becomes a norm. Our work at PLSI revolves around six strategic domains including value for money (revenue & expenditure); research, policy & advocacy; citizens participation, engagement & involvement; climate & energy accountability; institutional support & capacity strengthening; gender equality accountability and AI accountability. PLSI uses a combination of research, policy advisory, advocacy, civic-tech, public sensitization and multi-stakeholder dialogue and collaboration to achieve social change

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## Disclaimer

The objective of the SAE Index is to assess the level of transparency and accountability operational in the management of public funds and implementation of public policies in all 36 states of the Federation of Nigeria through public audit and key actors in the public action cycle. Although the SAE Index annual reports are evidence-based, this report might not have covered the entire transparency and accountability landscape in each state of the Federation. PLSI hereby certifies that all opinions expressed in this document accurately reflect our analytical views that we believe are reliable and fact-based. While this document was prepared with the utmost diligence, no responsibility or liability is accepted for errors or opinions expressed herein by PLSI resulting from actions taken by users of the information provided in this report.

All data provided were validated as of 31st December, 2024.

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| Edo State         | 156 |
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166

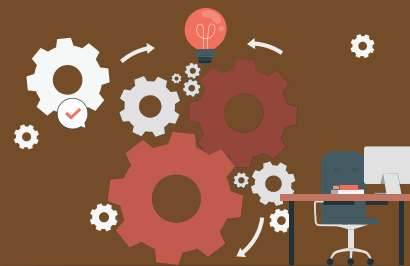
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## Civil Service Partners SAE Index Assessment Sheet

# Abbreviations

**AuGs:** Auditor Generals  
**CAR:** Citizens' Accountability Report  
**CRF:** Consolidated Revenue Fund  
**CS:** Civil Society  
**CSOs:** Civil Society Organizations  
**FAAC:** Federation Account Allocation Committee  
**HoA:** House of Assembly  
**IGR:** Internally Generated Revenue  
**MDA:** Ministries, Departments and Agencies  
**NBS:** Nigeria Bureau of Statistics  
**NGF:** Nigeria's Governors' Forum  
**OAG:** Office of the Accountant General  
**OAuG:** Office of the Auditor-General  
**OAuGS:** Office of the Auditor-General for the State  
**PAC:** Public Accounts Committee  
**PFM:** Public Finance Management  
**SAI:** Supreme Audit Institution  
**SFTAS:** State Fiscal Transparency, Accountability and Sustainability  
**SSG:** Secretary to the State Government  
**TSA:** Treasury Single Account

# Methodology & Scoring Criteria



The SAE Index 2024 was benchmarked against the 2023 financial year and was conducted using primary and secondary research methods. While “survey/questionnaire” was used to collect primary data, secondary information was sourced from web portals of state governments, Office of Auditors-General and other relevant but reliable sources.

Validation meetings were held with all respondents including Accountant-General, Auditor-General, Chairman Public Accounts Committee, and representatives from the civil society and media in each of the 36 states of the federation.

The Scoring criteria for Subnational Audit Efficacy Index 2024 is segmented into eight priority areas as highlighted below:

## **1. Audit Legal Framework & Operationalization – 20%**

- Operationalization of Financial Autonomy– 5%
- Activation of Administrative Independence – 5%
- Transparency in the Process of Appointing Auditor-General – 2%
- Security of Tenure for the Auditor-General – 3%
- Legal Mandate to Publish Audit Reports Online – 5%

## **2. Submission of Annual Activity Report for 2023 – 9%**

## **3. Type of Audit Document Published for 2023 – 18%**

- Audit Report – 18%
- Audited Financial Statement – 10%

## **4. Implementation of House Resolutions on Audit Recommendations for 2022 – 9%**

## **5. Evidence of Performance Audit for 2023 – 13%**

- Social Sectors – 13%
- Other Sectors – 8%

## **6. Availability of Citizens’ Accountability Report for 2023 – 5%**

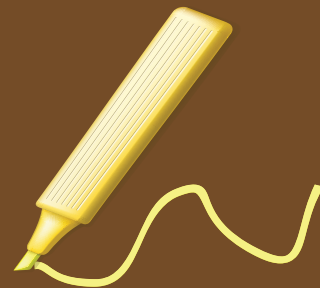
## **7. CS/Media Participation in the Audit Process – 10%**

- Much Involved – 10%
- Less Involved – 6%
- Not Involved – 0%

## **8. Effectiveness of Public Accounts Committee -16%**

- Effective – 16%
- Less Effective – 10%
- Not Effective – 0%

# Explaining Scoring parameters



## AUDIT LEGAL FRAMEWORK

In assessing the legal framework for public audit function at subnational level, focus was on five indicators highlighted below:

- **Operationalization of Financial Autonomy:**

This indicator sought to confirm whether provisions for financial autonomy captured in the legal framework for audit function are operational and effectively so. Respective SAs must provide evidence affirming that these provisions are effectively operated in their states.

- **Activation of Administrative Independence:**

This parameter sought to know whether the Audit Service Commission or Board has been inaugurated and has been performing its statutory functions of catering to the human resource needs of the Office of the Auditor-General.

- **Transparency in the Process of Appointing Auditor-General:**

The legal framework must provide for a transparent and competitive process of appointing the State Auditor-General.

- **Security of Tenure for the Auditor-General:**

The legal framework must clearly specify the tenure (number of years) the Auditor-General can/will spend in office before retirement to guarantee stability of the Office of the Auditor-General and sustainability of policies and programs.

- **Legal Mandate to Publish Audit Reports Online:**

The legal framework must provide for audit reports to be published for public access on electronic platforms (e.g website) after submission to the State House of Assembly.

## SUBMISSION OF ANNUAL ACTIVITY REPORT FOR 2023

This indicator sought to assess whether the Audit Office submitted annual activity report for 2023 to the House of Assembly and where applicable, whether the Audit Office published such activity report on a dedicated website. The annual activity report is

expected to detail specific initiatives and activities undertaken in 2023 to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

## TYPE OF AUDIT DOCUMENT PUBLISHED FOR 2023

To satisfactorily fulfill this criterion, the Office of the Auditor-General in the State must have published on an electronic portal the audit report (including domestic report detailing audit issues, observations, and recommendations) for the financial year ended 2023. Publishing an audited financial statement will only attract partial score.

## IMPLEMENTATION OF HOUSE RESOLUTIONS ON AUDIT RECOMMENDATIONS FOR 2022

To secure maximum score on this indicator, it is expected that the report of the Auditor-General or a separate document would include and or provide update on the progress achieved in implementing resolutions of the House of Assembly on the recommendations of the Auditor-General for 2022 to strengthen accountability and improve public finance management practices. A follow-up report on the implementation of resolutions on audit recommendations for 2022 should have been produced and submitted to the State House of Assembly.

## EVIDENCE OF PERFORMANCE AUDIT FOR 2023

Audit Office must show evidence that performance audit was conducted on government projects/programs/policies for the 2023 financial year. A stand-alone performance audit report must have been produced and published to satisfy this requirement. It is expected that subnational Audit Offices would conduct performance audit on any social sector of the economy to get the full score.

Such social sectors include education, health, water, transportation, agriculture, environment/climate change as well as gender equality and social inclusion. Audit Institution, which conducts performance audit in sectors other than the ones mentioned above will be awarded a partial score.

#### **AVAILABILITY OF CITIZENS' ACCOUNTABILITY REPORT FOR 2023**

This criterion measures whether a State Government has published Citizens Accountability Report online and whether any dialogue or townhall meeting was held to engage citizens and civic groups on the content of the report.

#### **EFFECTIVENESS OF PUBLIC ACCOUNTS COMMITTEE**

To satisfactorily fulfill this parameter, it is expected that the Public Accounts Committee in each State House of Assembly is effectively

reviewing audit reports submitted to it by the Auditor-General of the State and making recommendations (through resolutions of the House of Assembly) to the Executive arm to correct audit anomalies highlighted in the audit report. Timeliness of the review exercise and presence of CSOs/Media during review hearing are considered essential ingredients.

#### **CS/MEDIA PARTICIPATION IN THE AUDIT PROCESS**

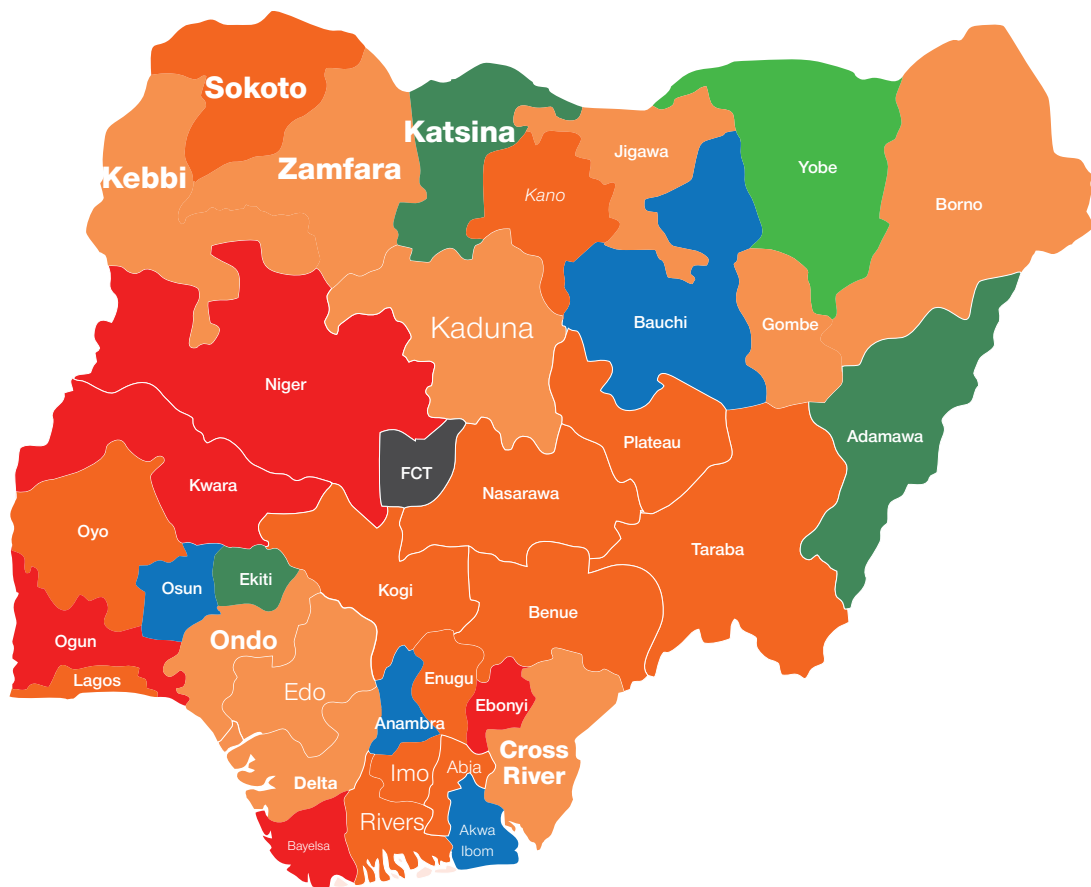
There must exist convincing indication that audit report(s) are published timeously and publicly (on a dedicated website) to encourage participation of civil society and media actors. This criterion equally measures to what extent civic and media actors are using audit data to demand accountability in the management and utilization of public funds in the State. The indicator also sought to know to what extent civic actors are participating during review of audit reports by the Public Accounts Committee.

# Performance Ranking



| Rank | State             | Score(%) |
|------|-------------------|----------|
| 1st  | Yobe              | 73%      |
| 2nd  | Ekiti State       | 54%      |
| 3rd  | Adamawa State     | 47%      |
| 3rd  | Katsina State     | 47%      |
| 5th  | Bauchi State      | 45%      |
| 5th  | Osun State        | 45%      |
| 7th  | Akwa Ibom State   | 44%      |
| 7th  | Anambra State     | 44%      |
| 9th  | Edo State         | 40%      |
| 10th | Cross River State | 39%      |
| 10th | Jigawa State      | 39%      |
| 10th | Ondo State        | 39%      |
| 13th | Delta State       | 37%      |
| 14th | Kebbi State       | 34%      |
| 15th | Kaduna State      | 33%      |
| 16th | Gombe State       | 31%      |
| 17th | Zamfara State     | 30%      |
| 18th | Borno State       | 29%      |
| 19th | Kano State        | 27%      |
| 20th | Abia State        | 26%      |
| 20th | Nasarawa State    | 26%      |
| 22nd | Sokoto State      | 25%      |
| 23rd | Rivers State      | 21%      |
| 24th | Enugu State       | 20%      |
| 24th | Kogi State        | 20%      |
| 24th | Oyo State         | 20%      |
| 24th | Plateau State     | 20%      |
| 28th | Imo State         | 17%      |
| 29th | Benue State       | 15%      |
| 29th | Lagos State       | 15%      |
| 29th | Taraba State      | 15%      |
| 32nd | Niger State       | 12%      |
| 33rd | Kwara State       | 11%      |
| 34th | Bayelsa State     | 7%       |
| 34th | Ebonyi State      | 7%       |
| 34th | Ogun State        | 7%       |

# Performance Distribution Map



# Executive Summary



The objective of Subnational Audit Efficacy (SAE) Index (with this being the fifth annual assessment in a row) is to examine the level of transparency and accountability operational in the management of public funds and implementation of public policies in all 36 states of the federation of Nigeria through public audit and key actors in the public audit action cycle. The aim is to identify areas government institutions at subnational level require support to optimize their public finance management and policy implementation practices, improve existing accountability structures and accelerate development.

For the SAE Index 2024, our research team collected, analyzed, and validated data provided by Supreme Audit Institutions, Public Accounts Committees, Offices of Accountant-General, Civil Society and Media Organizations in all 36 States of the Federation while retaining the same methodology deployed for the 2023 assessment. The 2024 Index methodology (with data drawn from the 2023 fiscal year) focused on eight scoring parameters including:

- Audit Legal Framework & Operationalization
- Submission of Annual Activity Report
- Type of Audit Document Published
- Implementation of House Resolutions on Audit Recommendations
- Evidence of Performance Audit
- Availability of Citizens' Accountability Report
- Effectiveness of Public Accounts Committee
- CS/Media Participation in the Audit Process

Although the 2021 assessment presented on 31st March 2022 showed significant improvement in the policy environment for public sector auditing across various states of the federation as legal frameworks were enacted and implementation instructions issued to concerned agencies of government leveraging the \$1.5 billion World Bank-Assisted States Fiscal Transparency Accountability and Sustainability (SFTAS) Programme for Results (2018-2022) which immensely encouraged fiscal transparency, accountability, and sustainability at subnational level, the evidence availed by the 2022 assessment presented on 29th March 2023 affirmed either a roll

back or stagnation of results achieved through the SFTAS support programme. Also, results from the 2023 index indicated further decline in performance of policy actors and erosion of reforms needed to sustain and improve on the SFTAS achievements. Disappointingly, the 2024 assessment has shown further decline in accountability measures needed to improve development outcomes at subnational levels with actors receding on key reform initiatives previously implemented.

While the average score for the 2022 rating showed 31.81%, the 2023 assessment revealed a total average of 30.58% indicating a 1.23% decline year on year. Contrary to expectation of improvement in accountability measures, the 2024 SAE Index indicated continued downward shift with an average score of 29.47% signaling 1.11% decline year on year against 2023 assessment.

It is evident that many policy actors at subnational level are largely uninterested in sustaining previous reforms achieved through the SFTAS program given the cessation of monetary incentives aiding such reforms thereby impeding prospects for good governance, development and improved quality of life for citizens.

To ensure the public audit action cycle delivers result on accountability as a means to catalyzing development in various sectors at subnational level, PLSI in 2021 initiated the Subnational Audit Efficacy Index – an annual scorecard that assesses not only public finance management practices but also the implementation of public policies at subnational level. This annual assessment report provides routine diagnostic feedback to PLSI and other development institutions on areas accountability actors at subnational level are struggling and require support. We're proud to have leveraged evidence from previous assessment to provide two-year assistance to five states through the "strengthening public audit practices and accountability at the state level in Nigeria" project supported by the MacArthur Foundation.

The SAE Index 2024 has shown again that 34 States (except Anambra and Benue) have modern audit laws to guarantee independence of Audit Institutions and strengthen public audit practices. Despite the improvement witnessed in the policy environment, the lack of effective implementation of enacted audit laws in various states continue to stand in the way of accountability and development. Policy actors from

# Executive Summary



all sides including the Executive, Legislature and Audit Institutions must be deliberate and committed to implementing their respective audit laws. The civil society and media actors must also be willing to participate in the audit process of their states.

## SAE Index 2024 Summary Findings:

- Only 4 out of 36 States have made progress toward implementing financial autonomy for the Office of the Auditor-General which indicates stagnated policy action from the 2023 assessment.
- Only 12 out of 36 States have implemented legal provisions to activate administrative independence for the Office of the Auditor-General revealing that there is no new progress from the 2023 rating.
- Again, 21 States did not publish audit reports for the 2023 financial year online sharing similarities with the 2021 and 2022 scenarios.
- Unlike the 2023 assessment in which 2 States did not publish either audit report or audited financial statement for 2022 financial year online, the 2024 Index revealed that 5 states did not publish any of these two fiscal and accountability documents.
- Again, none of the 36 States produced standard performance audit report on government's programs, projects, or policies in 2023.
- Excitedly, 11 out of 36 States published Citizens' Accountability Report for 2023 fiscal year on a dedicated portal indicating improvement from 2023 assessment where only 8 states published the same documents for the 2022 financial year. However, there is no difference from the 2021 fiscal year where 11 states also published and fell far below the 2020 financial year where all 36 states published the CAR.
- Only 2 out of 36 States showed effectiveness in activities of the Public Accounts Committee indicating a drop from the 2023 assessment where 5 states had effective PACs.
- Only 3 out of 36 States are sufficiently involving civic and media actors in the audit process of their states showing no improvement from the 2023 Index.
- Unlike in the 2023 assessment where 2 out of 36 States published annual activity reports online, only 1 state published the same document for the 2023 fiscal year online.

## Cross-Cutting Recommendations to Improve Accountability at Subnational Level:

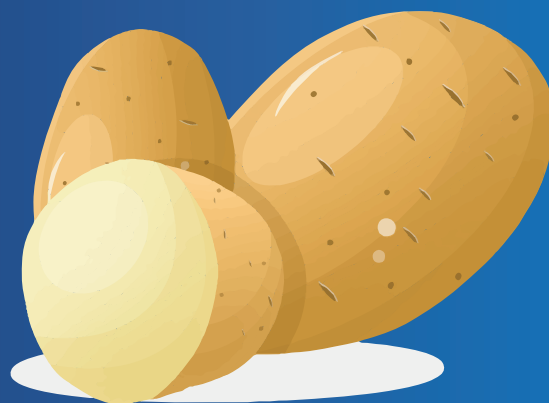
- Governors should exhibit "political will" and commit their time, energy, public funds, and political capital to achieving the needed change (financial and administrative autonomy for audit offices) provided for in the audit laws enacted in their respective states.
- The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively (e.g appointment procedure, security of tenure and legal mandate for the Auditor-General to publish audit reports online).
- Technical capacity of auditors must be strengthened to effectively conduct performance audit and produce standard performance audit reports.
- Offices of the Auditor-General should publish audit reports online and where applicable, the associated domestic reports containing audit issues, observations and recommendations of the Auditor-General.
- Timeline for review of audit reports by Public Accounts Committees should not exceed 120 days.
- State Houses of Assembly should publish online their resolutions on review of findings and recommendations of the Auditor-General.
- Offices of Auditor-General should track implementation of House resolutions by Executive agencies, produce follow-up reports and publish the reports online.
- Offices of Auditor-General and Public Accounts Committees should be deliberate about enhancing civic participation in the audit process (e.g implementing annual audit forums and or inviting civic and media actors to attend review of audit reports).
- State Governments should publish Citizens' Accountability Reports online and organize public dialogues to discuss findings from the reports.
- Audit Institutions should own and manage their websites without relying on Executive agencies.
- Audit Offices should submit their annual activity report to Parliament and publish the report online.



# NORTH-CENTRAL REGION

# Benue State

Food Basket of the Nation



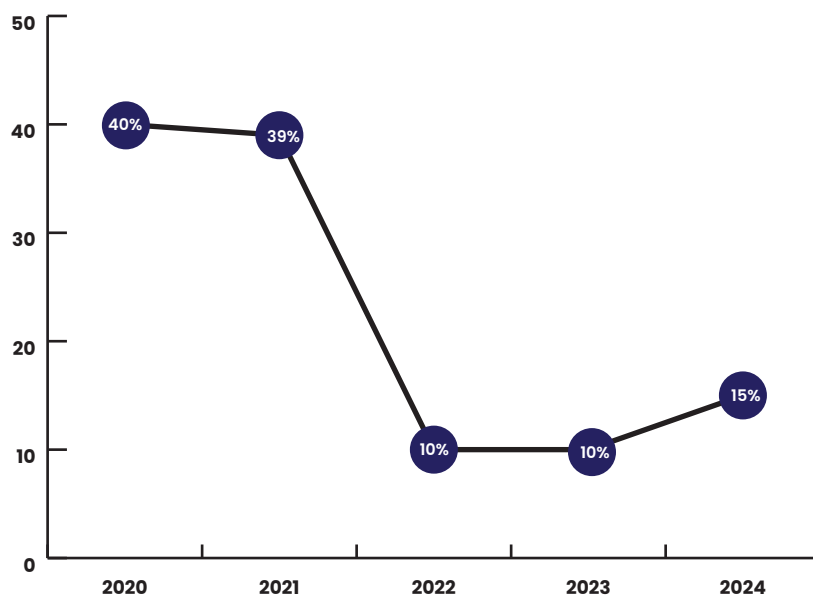
**Overall  
Performance Rank**  
Out of 36 States

↑ **15%** **29th**

**2023  
performance Rank**

**10%** **35th**

Performance Trend (%) (2020 –2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |                              | Recommendations   |
|---------------------|------------------------------|---|
| 1                   | Absence of legal framework   | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to enact and implement a new audit law effectively   |
| 2                   | Lack of transparency         | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure that audit reports published online contain key accountability information such as audit issues, audit observations and recommendations. |
| 3                   | Poor participation mechanism | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight       | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

The Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide explicit operational framework for effective public sector auditing.

This significant gap needs to be bridged as soon as possible to ensure adequate legal framework for audit function in Benue State and to institutionalize the Office of the Auditor-General for Benue State for greater effectiveness and sustainability. Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence, and removal of the Auditor-General under S. 125 - 127<sup>38</sup> these provisions are not comprehensive enough and do not guarantee financial or administrative autonomy for the office of the Auditor-General of a State.

It is therefore imperative for the Benue State government to enact a new law to provide the required legal framework for effective auditing of public resources in the State and to strengthen the Office of the Auditor-General for Benue State for improved efficiency. Governor Hyacinth Alia has the greatest responsibility of providing the necessary leadership to encourage the State House of Assembly to commence and conclude the legislative process of enacting a modern audit law for Benue State.

## ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

Although response received indicated that the annual activity report of the Office of the Auditor-General for 2023 has been submitted to the House of Assembly, there is no evidence showing the report has been published on a dedicated website for public access.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and

improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

## INCOMPLETE AUDIT REPORT FOR 2023 PUBLISHED ONLINE

The Office of the Auditor-General for Benue State published the audit report for 2023<sup>39</sup> financial year on a dedicated website. However, the report did not contain any audit issue, observation and recommendations on utilization of public resources in Benue State especially on the 78 contracts awarded in 2023 worth N71.9bn. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

## IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

Feedback received indicated that implementation of audit recommendations and House resolutions for the 2022 financial year has not started. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

## NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

There is no evidence that performance audit was conducted by the Office of the Auditor-General for Benue State on government programs, projects, or policies for the 2023 financial year.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

## CITIZENS' ACCOUNTABILITY REPORT FOR 2022 NOT PUBLISHED ONLINE

The Benue State Government published the Citizens' Accountability Report for 2023<sup>41</sup> financial year. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited

<sup>38</sup> <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

The Public Accounts Committee of Benue State House of Assembly is yet to commence review of the 2023 report of the Auditor-General. Also, the Committee has a backlog of reports (2021 and 2022) yet to be considered.

The role of the Public Accounts Committee in ensuring timely review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups

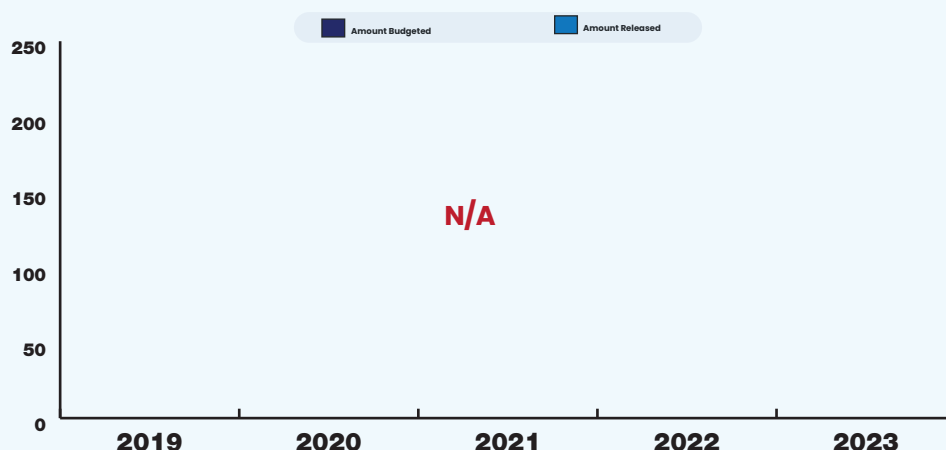
particularly those who are victims of audit findings and other public accountability gaps. The Committee must also develop mechanisms to effectively monitor implementation of its resolutions on audit recommendations.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Benue State, especially because the report of the Auditor-General published does not contain audit issues, audit observations and recommendations which can adequately guide effective civic engagement in the audit process. Also, there is no evidence showing that citizens and civic groups are engaging with the Public Accounts Committee in relation to review of audit reports on the account of the Benue State government.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

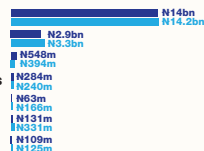


2. [https://drive.google.com/file/d/1kABwY6dhhXVq1AUDKaw3r\\_80xb451CA/view](https://drive.google.com/file/d/1kABwY6dhhXVq1AUDKaw3r_80xb451CA/view)  
 3. SAE Index 2024 Research Survey  
 4. [https://drive.google.com/file/d/1nv\\_1OSoPu8r306zC7LLGCmurvmDq9lPA/view](https://drive.google.com/file/d/1nv_1OSoPu8r306zC7LLGCmurvmDq9lPA/view)

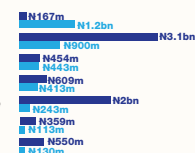
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Benue State Internal Revenue Service  
Benue State University, Makurdi  
Ministry of Agriculture and Natural Resources  
Benue State University College of Health Sciences  
Public Procurement Commission  
Hospital Management Board  
Ministry of Trade and Investment

Top Expenditure Agencies/Sectors 

Benue State University College of Health Sciences  
Ministry of Humanitarian Affairs and Disaster Management  
Benue State Polytechnic Ugbokolo  
Benue State House of Assembly  
Ministry of Water Resources, Environment and Climate Change  
Benue State University Teaching Hospital  
Benue State University, Makurdi



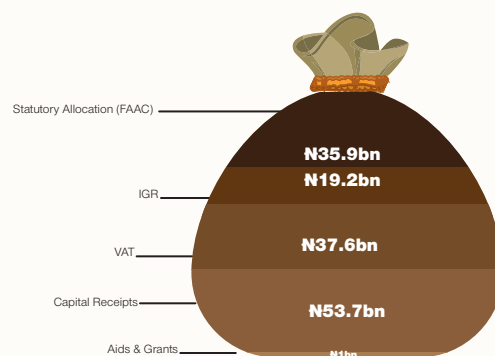
Amount budgeted Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

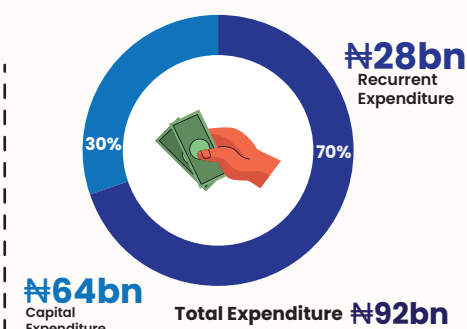


Approved Budget Size  
**N145bn**

Opening Balance: **N/A**



Total Revenue: **N147.9bn**



Total Expenditure **N92bn**



**N/A**  
Audit queries

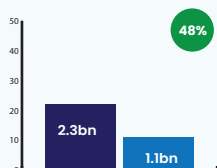
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

Amount Budgeted Amount Released Budget Credibility



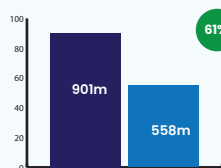
Education



48%



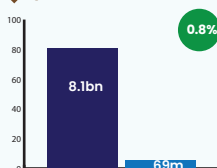
Health



61%



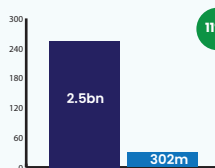
Agriculture



0.8%



Water



11%

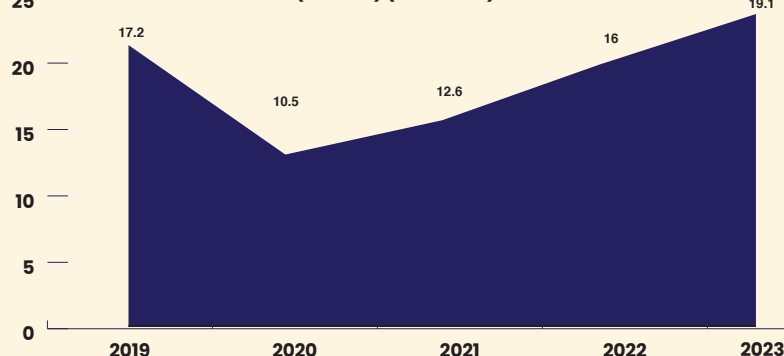


Transportation



N/A

## IGR Performance (NGN'bn) (2019-2023)



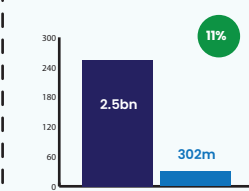
Gender Equity & Social Inclusion



N/A



Environment/Climate Change



11%

# Kogi State

The Confluence State



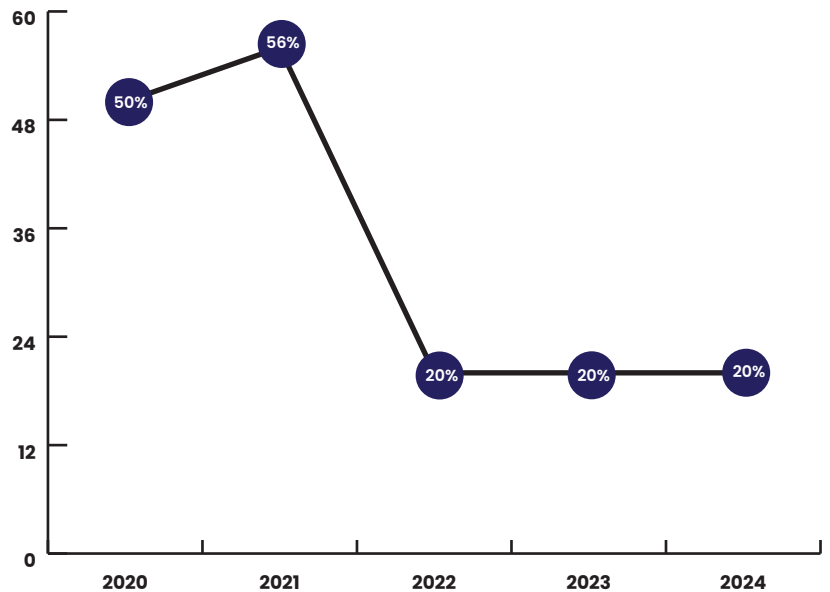
**Overall  
Performance Rank**  
Out of 36 States

⊖ **20%** **24th**

**2023  
performance Rank**

**20%** **24th**

**Performance Trend (%) (2020 -2024)**



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively   |
| 2                   | Lack of transparency                              | The Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as audit reports (including audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                      | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Kogi State Public Audit (Amendment) Law 2021<sup>105</sup> enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.13(2) of the law states that “not later than 90 days before the end of the financial year, the Auditor-General shall prepare and submit draft estimates of revenue and expenditures of his/her offices for the next financial year directly to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submit to the Ministry of Budget and Economic Planning”.

S.13(5) indicates further that “The sum appropriated for the Office of the Auditor General by the House of Assembly in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

Despite the implementation circular<sup>106</sup> issued in 2021, there is no evidence the legal provisions stated above are being implemented in Kogi State. Also, none of the officials from the Office of the Accountant-General, Office of the Auditor-General and House of Assembly responded to the SAE index questionnaire despite repeated engagements. Effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework is necessary to enhance the optimal performance of the foremost accountability institution in Kogi State and enable it to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

No proof was presented to show that the Audit Service Board of Kogi State has been inaugurated since enacting the amended Audit Law in 2021. Nonetheless, S.35 (1) of the State Audit Law established the Audit Service Board with functions to include the handling of all matters on recruitment, promotion and discipline of members of staff of the Offices of the Auditors-General among others.

A fully functional Audit Service Board would guarantee administrative independence for the Office of the Auditor-General for Kogi State and limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Kogi State as provided for in the Audit Law is transparent and competitive. S.7(1-3) stipulates that “the process of selection of the State Auditor-General should ensure a transparent and open process for the selection. The process shall be widely advertised to enable well qualified candidates compete. In recommending persons for appointment as the Auditor-General, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and the Procurement Journal for a minimum period of six weeks before the date set for interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Kogi State Public Audit Law 2021 provides for a secured tenure for the Auditor-General. S.11(1)(a) & (b) of the law indicates that “The Auditor General shall have a term of four years in Office, renewable once for another four years; the Auditor General shall retire on the 8th anniversary of his appointment regardless of whether they have reached 65 years of age or 35 years of service”.

The term of office for the Auditor-General appointed in Kogi State is well defined, consistent, and predictable and guarantees independence of the Office of the Auditor-General.

### LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE

The Kogi State Public Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.23(4)(a & b) provides that “the

5. [https://plsinitiative.org/audit\\_laws/kogi-state/](https://plsinitiative.org/audit_laws/kogi-state/)  
6. [https://plsinitiative.org/audit\\_laws/kogi-state/](https://plsinitiative.org/audit_laws/kogi-state/)

Auditor-General shall provide copies of his published Annual Report to the State Government press and approved print and electronic media and on the official website of the State Government”

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the Office of the Auditor-General for Kogi State published its annual activity report for the 2023 financial year. Also, it is not clear if the report was submitted to the State House of Assembly. However, S.15(1)(b) of the Audit Law indicates that “the Auditor-General shall prepare and submit to the House of Assembly at least within ninety (90) days before the beginning of each year, a draft annual plan that includes interim report for that financial year”. Furthermore, S.15(3) states that “the Auditor-General shall submit the full year performance report to the House of Assembly not later than five (5) months after the end of a financial year”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023**

Published Online The Kogi State Government published its audited financial statement for the year ended 31st December 2021<sup>107</sup> on a dedicated website. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence showing that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not clear

what effective mechanisms the Office of the Auditor-General or the House of Assembly Public Accounts Committee in Kogi State has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT REPORT FOR 2023**

There is no proof indicating that the Office of the Auditor-General for Kogi State conducted performance audit in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources. Citizens’ Accountability Report for 2023 Not Published Online

#### **THE KOGI STATE GOVERNMENT DID NOT PUBLISH THE CITIZENS’ ACCOUNTABILITY REPORT FOR THE 2023 FINANCIAL YEAR.**

A Citizens’ Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Kogi State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented

7. <https://kogistate.gov.ng/wp-content/uploads/KOGI-STATE-2023-AUDITED-FINANCIAL-STATEMENTS.pdf>

as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

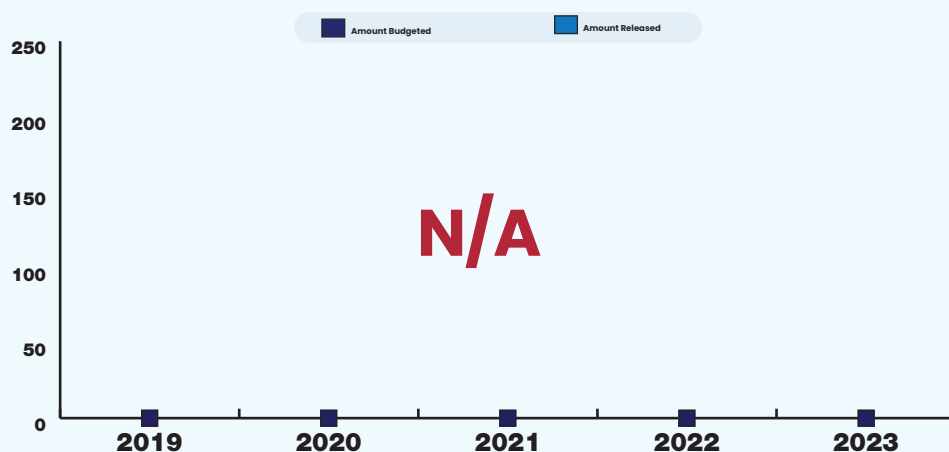
#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process

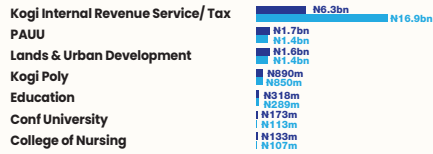
of Kogi State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of the Kogi State Government. The audited financial statement for the 2023 financial year made available to the public does not contain relevant accountability information that enables civic groups to engage adequately with state actors on use of public resources.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature

SAI Budgets and Releases (NGN'm) (2019-2023)



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

N/A

Amount budgeted

Amount Generated/Expended

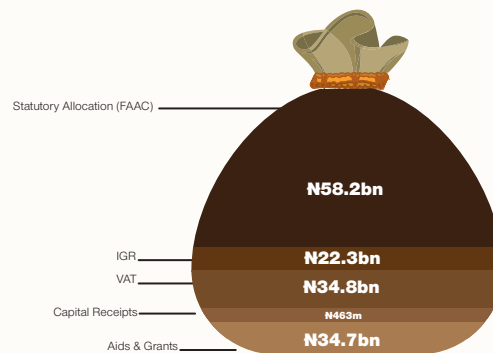
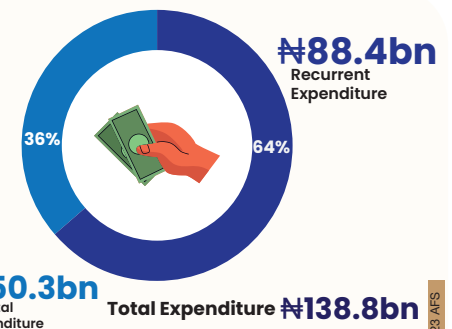
## Public Finance/Accountability Turnout (2023)



Approved Budget Size

**₦189.4bn**

Opening Balance: N/A

Total Revenue: **₦150.5bn**

Unaccounted Funds N/A

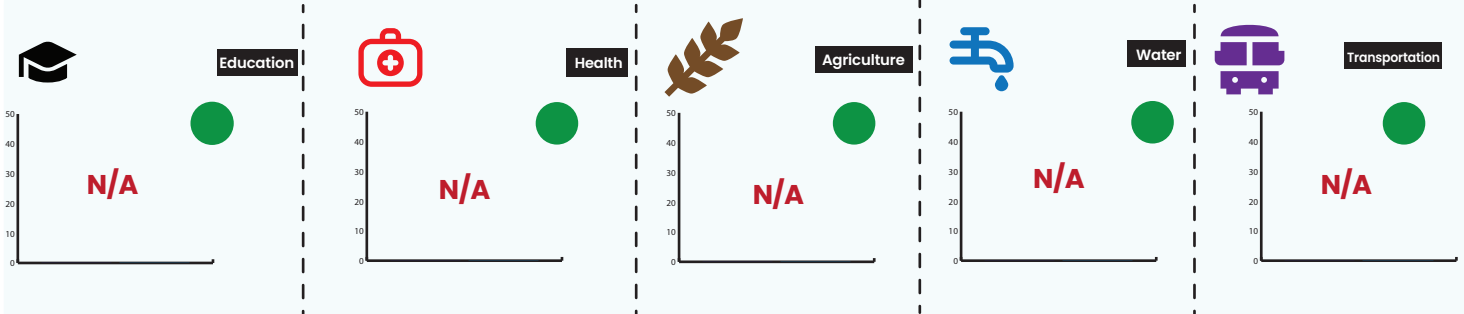
N/A Audit queries

## Sectoral Outlook 2023

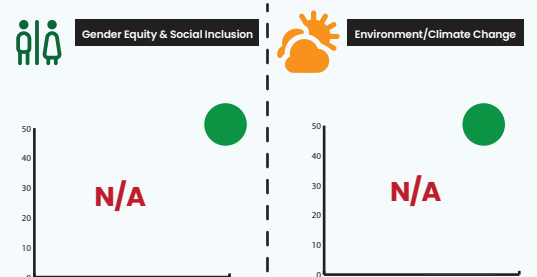
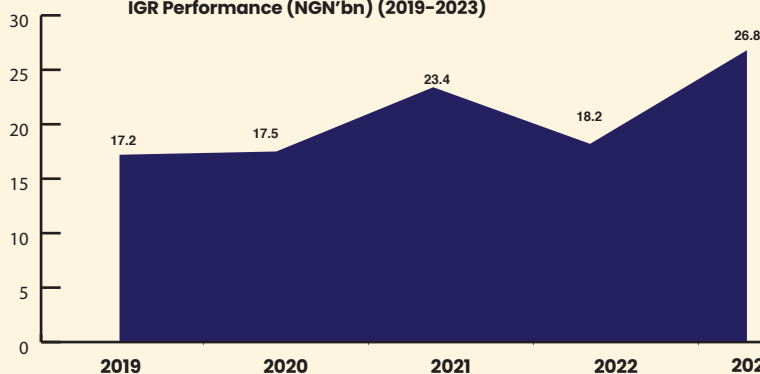
Amount Budgeted

Amount Released

Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)





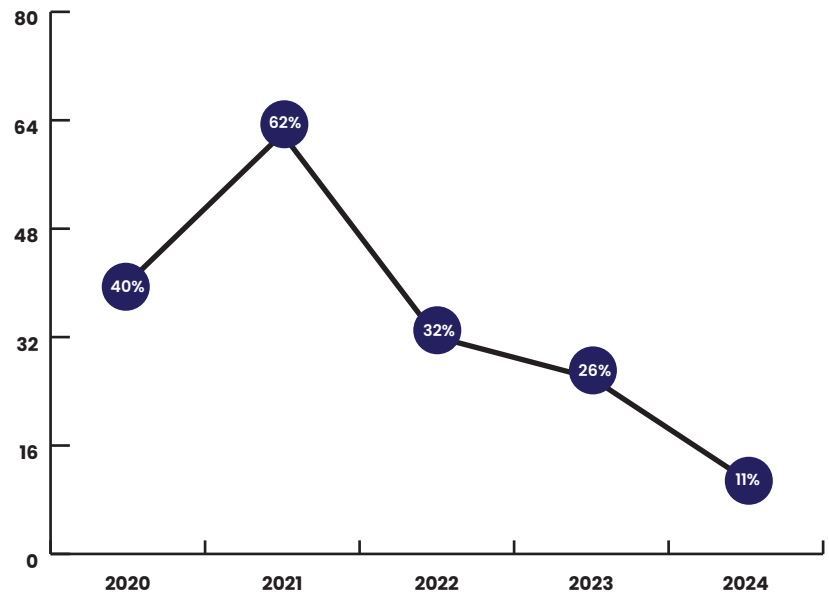
**Overall  
Performance Rank**  
Out of 36 States

↓ **11%** **33rd**

**2023  
performance Rank**

**26%** **21st**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Kwara State Audit Law enacted in November 2021 provides for financial autonomy of the Office of the Auditor-General. S. 20(1) of the law states that “not later than 90 days before the end of the financial year the Auditors-General shall prepare and submit draft estimates of revenue and expenditure of their offices for the subsequent financial year first to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submits to the Ministry responsible for budget and planning”.

S. 20(4) provides further that “the sum appropriated to the Offices of the Auditors-General by the House of Assembly in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

Response received indicated that the sum appropriated to the Office of the Auditor-General for the State in each year is released to it quarterly. However, the capital expenditure of the annual budget is not covered in such quarterly releases. The Kwara State Government should ensure full implementation of the Audit Law to allow for fiscal independence for recurrent and capital expenditure of the Office of the Auditor-General.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Kwara State Audit Service Board has not been inaugurated despite enacting the Audit Law since November 2021. S.26(1) and (2) of the Audit Law established the Audit Service Board while S.34(1-3) provides for its powers and functions including to handle all matters on recruitment, promotion, and discipline of members of staff of the Offices of the Auditors-General among others.

Feedback<sup>109</sup> collected showed that the Board has not been inaugurated by the Executive to begin performing its statutory functions of providing administrative support to the Office of the Auditor-General in Kwara State.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Kwara State, it is expected that the Audit Service Board would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE

Auditor-General is Transparent

The process for appointing the Auditor-General in Kwara State as provided for in the Audit Law is transparent and competitive. S.2(3) indicates that “in recommending person(s) for appointment as an Auditor-General, the State Civil Service Commission shall advertise the vacancy on the State website, in 2 (two) national Newspapers, for a minimum period of six weeks prior to the date set for the interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

S.5(2) of the Kwara State Public Audit (Re-Enactment) Law 2021 which addresses the tenure issue of the Auditor-General indicates that “the Auditors-General shall each be appointed for a term of four years, and may be reappointed once for another term of four years; but must compulsorily retire from office on the 8th anniversary of appointment as Auditor-General regardless of age or years of service if appointed from within the Civil Service”.

This legal provision stated above clarifies the maximum term and number of years an Auditor-General can spend in office. The Kwara State Public Audit (Re-Enactment) Law 2021 covers potential appointments from both within and outside the Civil Service of the State. Terms of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or private sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

8. SAE Index 2024 Research Survey

### LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS DISCRETIONARY

The Kwara State Public Audit (Re-Enactment) Law 2021 did not mandate the State Auditor-General to publish audit reports online as soon as it is submitted to the State House of Assembly but the Law all gave discretionary powers to allow the Auditor-General to do the same.

S.16(6) and (7) indicates that “the annual reports of the Auditors-General shall be considered a public document and as such shall be made accessible to members of the public. Members of the public may obtain a copy at a nominal cost, which shall be used solely to defray the incidental expense of producing such copy. The Auditors-General shall have discretionary powers to determine whether the communication medium to be employed for making the annual audit report available to the general public shall include access in electronic format on the internet.

The legal provisions stated above allows the Auditor-General to decide whether or not to publish audit reports online. This negates the notion that the annual reports of the Auditors-General is considered a public document. Best practice requires the legal framework to mandate the Auditor-General to publish annual audit reports on an electronic portal as soon as it is submitted to the House of Assembly for citizens to access freely and this should not be subject to the discretion of the Auditor-General especially because audit reports are public documents.

### ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Kwara State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.16(8) of the Kwara State Public Audit (Re-Enactment) Law 2021 indicates that “the Auditors-General shall also submit report on the activities of their respective Offices for the year to the State House of Assembly and such shall be made accessible to members of the public. Members of the public may obtain a copy at a

nominal cost, which shall be used solely to defray the incidental expense of producing such copy”.

An annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

### AUDIT REPORT FOR 2023 PUBLISHED ONLINE NO LONGER ACCESSIBLE

The 2023 report of the Auditor-General published on a dedicated website is no longer accessible. It is not clear why the audit report is no longer accessible. Making the audit report (including audit issues, observations and recommendations) freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

### IMPLEMENTATION OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. It is not evident if the Office of the Auditor-General and House of Assembly in Kwara State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

### NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Kwara State claimed to have conducted performance audit in 2023. However, the performance audit report was not published as a separate document from the annual statutory audit report. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the

9. [https://kwarastate.gov.ng/open\\_government/kwara-state-auditor-general-report-on-financial-statements-for-the-year-ended-31st-december-2023/](https://kwarastate.gov.ng/open_government/kwara-state-auditor-general-report-on-financial-statements-for-the-year-ended-31st-december-2023/)  
10. SAE Index 2024 Research Survey

entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Kwara State Government did not publish the Citizens' Accountability Report for 2023. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds.

This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT STARTED**

The Public Accounts Committee of Kwara State House of Assembly has commenced but not completed review of the 2023 report of the Auditor-General on the accounts of the Kwara State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State

Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

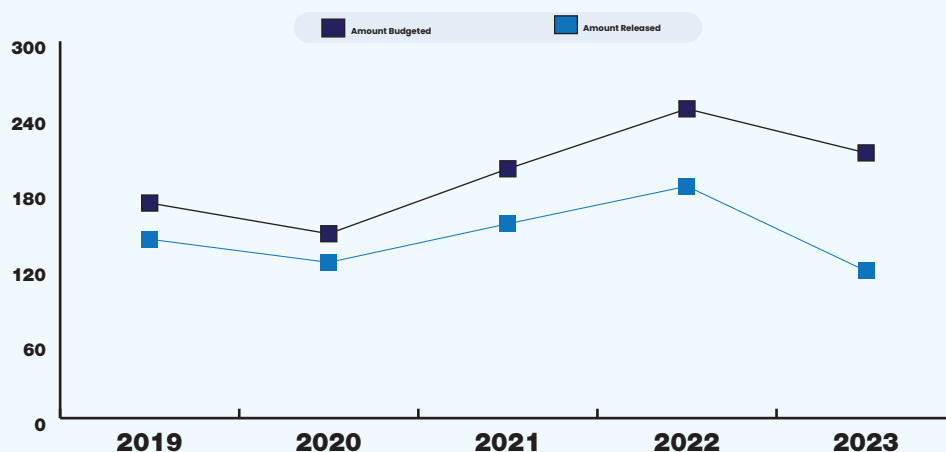
#### **CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS**

There is no indication that civil society and media actors are involved in the audit process of Kwara State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of the Kwara State Government. The report of the Auditor-General claimed to have been published is not accessible.

Also, a representative of a civil society organization working in Kwara State confirmed non-involvement in the public audit process of the State. "We were never invited both in the House of Assembly or the Office of the Auditor-General".

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

**SAI Budgets and Releases (NGN'm) (2019-2023)**



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

## Top Revenue Agencies/Sectors ↓



## Top Expenditure Agencies/Sectors ↑

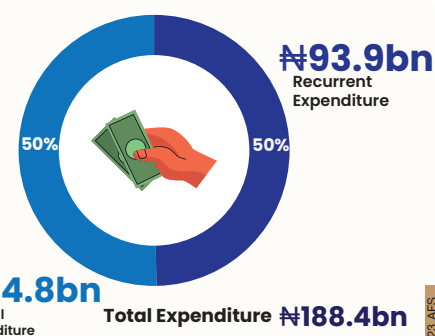
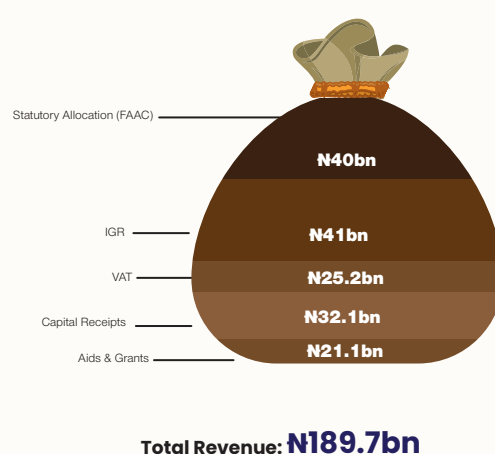
N/A

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



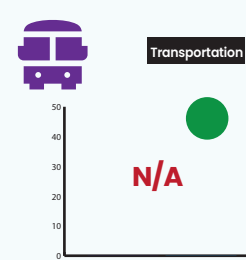
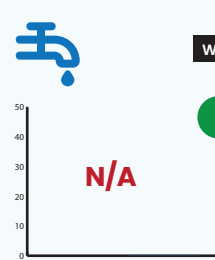
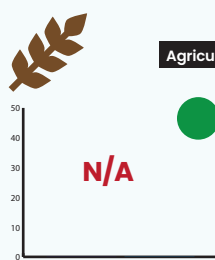
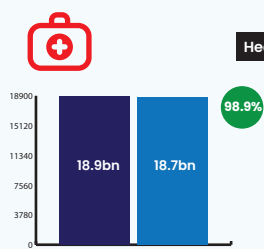
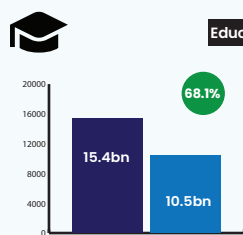
Approved Budget Size  
**₦256.6bn**

Opening Balance: **₦30bn**

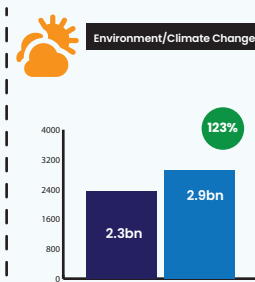
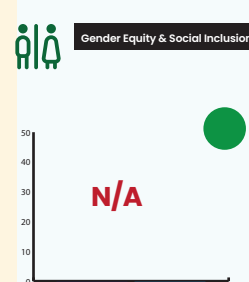
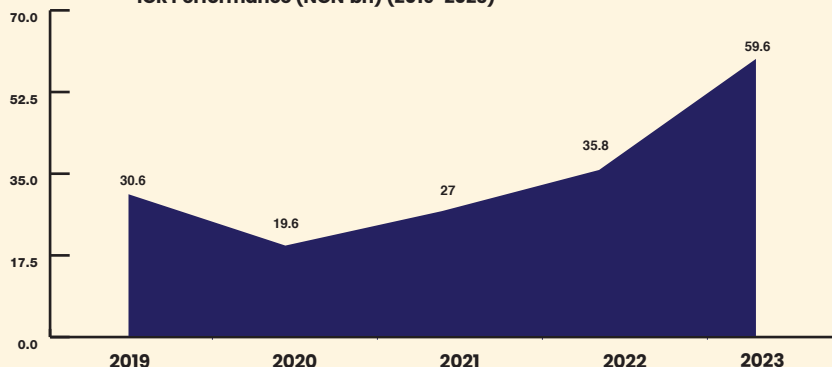
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Nasarawa State

Home of Solid Minerals



**Overall  
Performance Rank**  
Out of 36 States

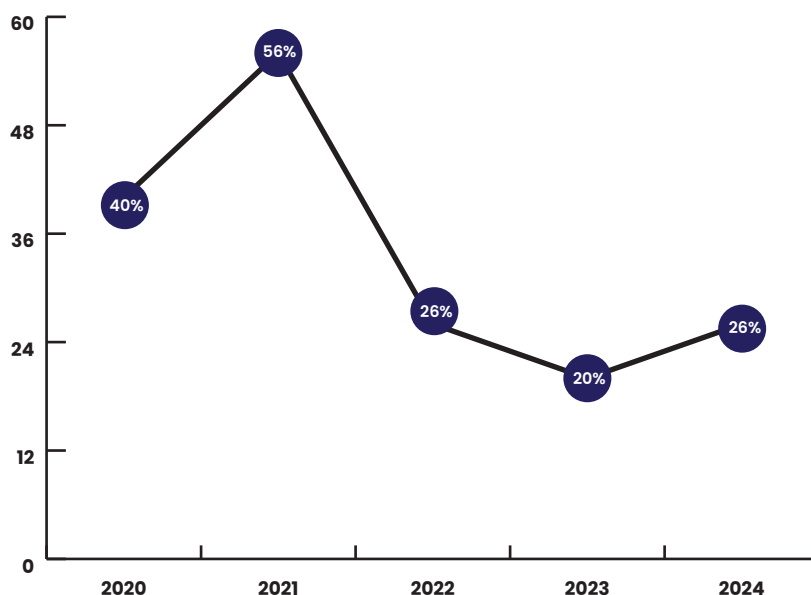


**26%** **20th**

**2023  
performance Rank**

**20%** **24th**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Nasarawa State Public Audit Law enacted in June 2021 provides for financial autonomy of the Office of the Auditor-General. S.13(1)(b) & (c) of the law states that “the Auditor General shall prepare and submit to the House of Assembly at least 120 days before the beginning of each year the estimate of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

S.13(4) indicates further that “Any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Feedback collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Nasarawa State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the audit law to allow for fiscal independence as provided for in the audit law continues to hinder the optimal performance of the foremost accountability institution in Nasarawa State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Nasarawa State Audit Service Board has not been inaugurated despite enacting the Audit Law since June 2021. S.29(1) and (2) of the Audit Law established the Audit Service Board while S.37(1) and (2) provided for its functions including to confirm the selection and appointment of persons recruited by the Auditors-General, subject any staff of the offices of the Auditor-General to disciplinary proceedings and impose sanction based on the recommendation of the Auditors-General, and perform such other duties and functions as are necessary or expedient for the purpose

of discharging its functions under the law.

Response received indicated that the Board has not been inaugurated by the Executive to begin performing its statutory functions of contributing to strengthening the Office of the Auditor-General in Nasarawa State administratively.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Nasarawa State, it is expected that the Audit Service Board would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Nasarawa State as provided for in the Audit Law is transparent and competitive. S.9(1) of the Audit Law states that “in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and/or the Procurement Journal for a minimum period of six weeks before the date set for interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Nasarawa State audit law provides for a secured tenure for the Auditor-General. S.10(b) of the Nasarawa State Public Audit Law 2021 indicates that “The Auditor General shall serve for a four (4) year tenure, which will be deemed renewed, until he/she attains the retirement age of sixty (60) years”.

The audit law clarifies the maximum term and number of years an Auditor-General in Nasarawa State can spend with an age limit of sixty (60) years. Term of office for an Auditor-General must be well defined, consistent and predictable to guarantee their independence. This will further ensure that an

11. SAE Index 2024 Research Survey  
12. SAE Index 2024 Research Survey

Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Nasarawa State Public Audit Law 2021 provides the legal basis for reports of the Auditor-General to be published and made available to citizens. S.20(4)(a-c) provides that “the State Auditor General shall provide copies of his published reports; where appropriate, to those charged with governance including the Governing Board, Council or Chief Accounting Officer of an audited entity, for review and follow-up on specific recommendations for corrective action; to the State Government press and approved print and electronic media; to be published on any State Government website”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Nasarawa State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.21(1) of the State Audit Law provides that “the Auditor General shall, before the end of the 1st quarter of the year, submit an Annual Activity Report, which shall include the results of audit work, to the State House of Assembly and the State Government, which shall be published on its website and made available to the public”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Nasarawa State Government published its audited financial statement for the year ended 31st December 2023 on a dedicated website. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit

report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING**

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. It is not evident if the Office of the Auditor-General and House of Assembly in Nasarawa State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Nasarawa State did not conduct performance audit on the government's programs, projects and policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Nasarawa State Government did not publish the Citizens' Accountability Report for 2023.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT STARTED**

13. <https://nasarawastate.gov.ng/wp-content/uploads/2024/07/2023-NSG-FS.pdf>  
14. SAE Index 2024 Research Survey

The Public Accounts Committee of the House of Assembly in Nasarawa State has commenced review of the 2023 report of the Auditor-General on the accounts of Nasarawa State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those

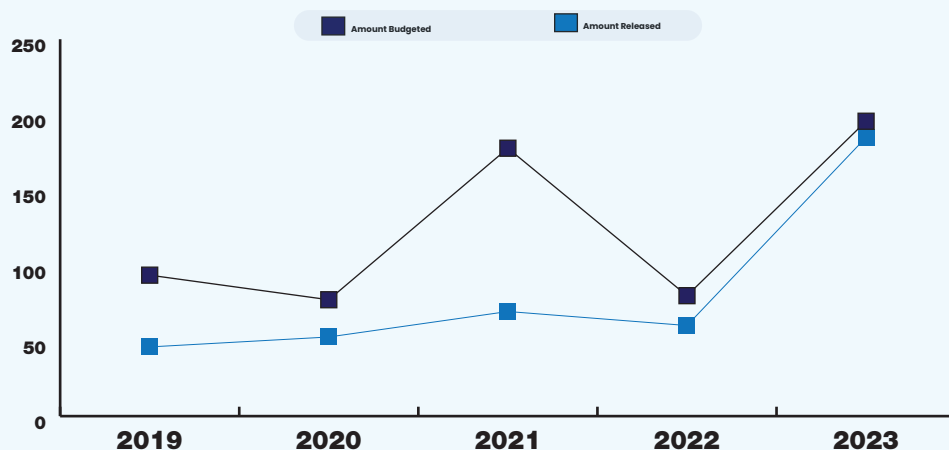
who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Nasarawa State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of Nasarawa State Government. The audited financial statement published does not contain key information useful for accountability demands by civic actors.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

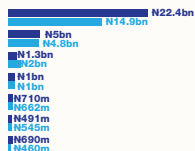


Source: SAI Index/ 2019-2023 AFS

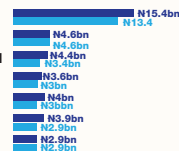
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Board of Internal Revenue Service/Taxes  
Nasarawa State University, Keffi  
Board of Internal Revenue Service/Fees  
Nasarawa State Geographic Information Service  
Ministry of Lands and Urban development  
Isa Mustapha Agwai Polytechnic, Lafia/Fees  
College of Education, Akwanga/Fees

Top Expenditure Agencies/Sectors 

Ministry of Works, Housing and Transport  
Nasarawa Urban Development Board  
Nasarawa State Universal Basic Education Board  
Ministry of Environment & Natural Resources  
Nasarawa State FADAMA Coordinating Office  
Nasarawa State Bureau for Rural Development  
Office of the Secretary for the State Government



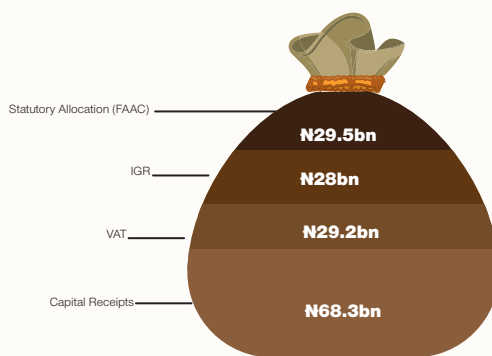
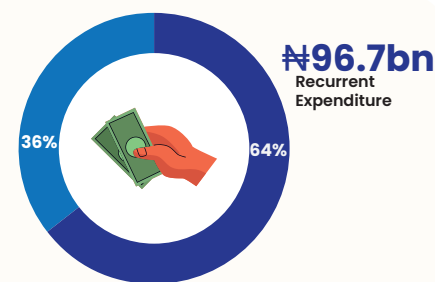
■ Amount budgeted ■ Amount Generated/Expended

Source: 2023 CAR/AFS

## Public Finance/Accountability Turnout (2023)



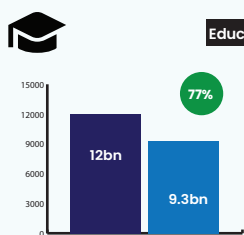
Approved Budget Size  
**₦124.6bn**

Opening Balance: **N/A**Total Revenue: **₦155.3bn**Total Expenditure **₦150.1bn**N/A  
Audit queriesUnaccounted Funds **N/A**

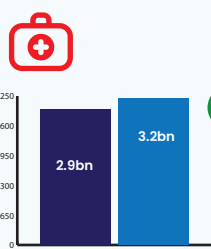
Source: 2023 AFS

## Sectoral Outlook 2023

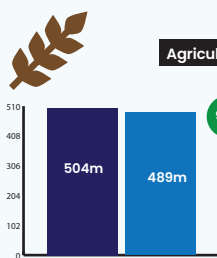
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



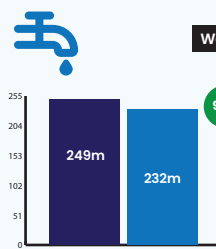
Education



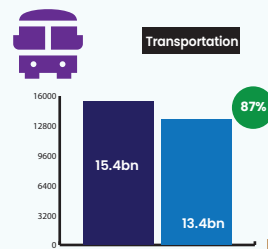
Health



Agriculture

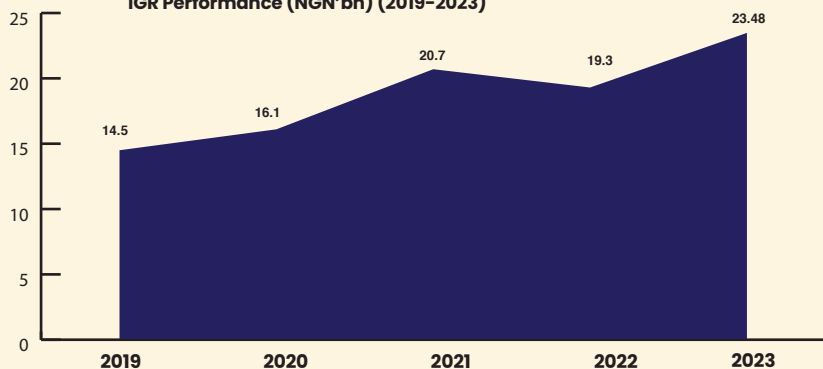


Water



Transportation

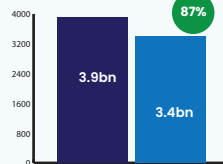
## IGR Performance (NGN'bn) (2019-2023)



Gender Equity &amp; Social Inclusion



Environment/Climate Change



Source: 2023 AFS

# Niger State

The Power State



## Overall Performance Rank

Out of 36 States

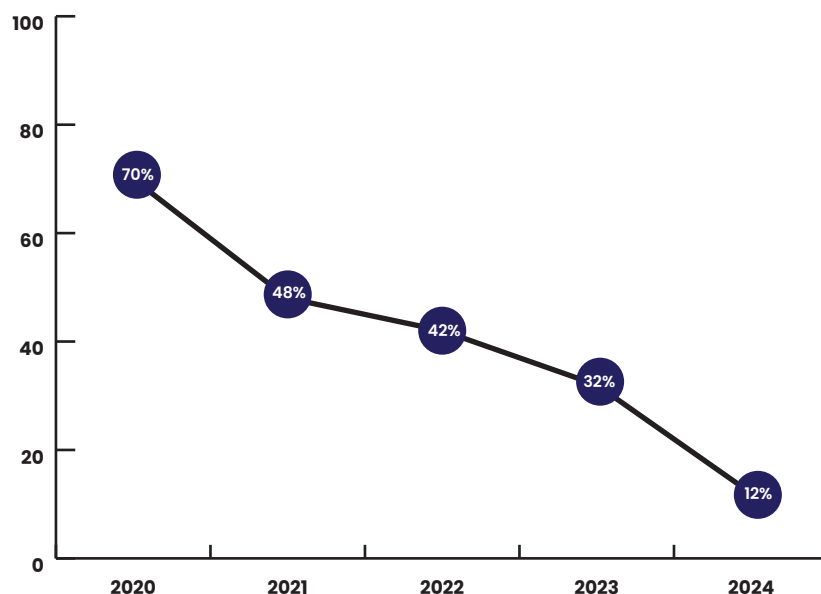


**12%** **32nd**

## 2023 performance Rank

**32%** **13th**

## Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Niger State Office of the Auditor-General of the State Law 2021 enacted in July 2021 provides for financial autonomy for the Office of the Auditor-General. S.17(a) of the law provides that “the Auditor General shall prepare and submit to the House of Assembly in respect to the Office of the Auditor-General estimates of revenue and expenditure. Also, S.16(1)(a) states that “the funds of the Office of the Auditor-General shall consist of sums appropriated or granted to the fund from time to time by the State.

Furthermore, S.16(2)(b) indicates that “any amount appropriated to the Office of the Auditor-General shall be paid to it monthly on a first line charge basis. The Executive shall not control or limit access to these resources”. There is no evidence showing that the legal provisions stated above are operational as state actors did not respond to the SAE Index questionnaire despite repeated engagements. The Office of the Auditor-General for Niger State is dependent on its auditee (the Executive arm) for finances relating to its annual budget.

The inability of the Executive arm to effectively implement the audit law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Niger State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Niger State Establishment Committee of the Office of the Auditor-General has not been inaugurated despite enacting the Audit Law since July 2021. S.22(1) of the Audit Law provided for the Establishment Committee while S.22(2)(a-c) provided for its functions including being responsible for employment, promotion and discipline of employees of the Office of the Auditor-General among others. There is no proof indicating that the Committee has been constituted by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Niger State administratively.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Niger State, it is expected that the Establishment Committee would have been constituted to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Niger State as provided for in the Audit Law is transparent and competitive. S.4(2) of the audit law states that “in recommending persons for appointment as Auditor-General, the Commission shall subject to section 4 advertise the vacancy, interview the applicants and recommend three (3) successful candidates to the Governor, one of whom shall be appointed as Auditor-General.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS PARTIALLY SECURED

The Niger State Office of the Auditor-General of the State Law 2021 only provided a secured tenure for an Auditor-General appointed from the private sector. S.6(1) indicates that “an Auditor-General appointed from the public service shall remain in office until retirement as may be prescribed by Law” while S.6(2) states that “where the Auditor-General is appointed from the private sector, he shall hold the Office of the Auditor-General for a period of four (4) years subject to renewal for another period of four (4) years only”.

Not specifying the number of years an Auditor-General appointed from the public service will spend in office will create opportunities for inconsistencies which could negatively affect policy implementation at the office of the Auditor-General in Niger State. The Niger State Office of the Auditor-General of the State Law 2021 needs amendment to provide for a definitive term of office for the Auditor-General appointed from the public service and such term of office should be clearly stated, consistent and predictable.

15. <https://nogo.nigerstate.gov.ng/wp-content/uploads/NIGER-STATE-2023-AUDITED-FINANCIAL-STATEMENTS.pdf>

that provides the legal basis for reports of the Auditor-General to be published on an electronic portal to enable citizens access freely. While the 2021 report of the Auditor-General for Niger State is currently online, providing the legal basis for it in the Audit Law is required to sustain such best practice.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Niger State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.18(1)(b) provides that “the Auditor-General shall prepare and submit the following reports to the House of Assembly in accordance with section 8 of this Law; an account of the implementation of the annual activity report required under section 15”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Niger State Government published its audited financial statement for the year ended 31st December 2023<sup>16</sup> on a dedicated website. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident

if the Office of the Auditor-General and House of Assembly in Niger State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Niger State did not conduct performance audit on government's programs, projects and policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Niger State Government did not publish the Citizens' Accountability Report for 2023. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Niger State Government. The Committee did not respond to the SAE Index assessment despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds

16. <https://nigogp.nigerstate.gov.ng/wp-content/uploads/NIGER-STATE-2023-AUDITED-FINANCIAL-STATEMENTS.pdf>

as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration.

The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

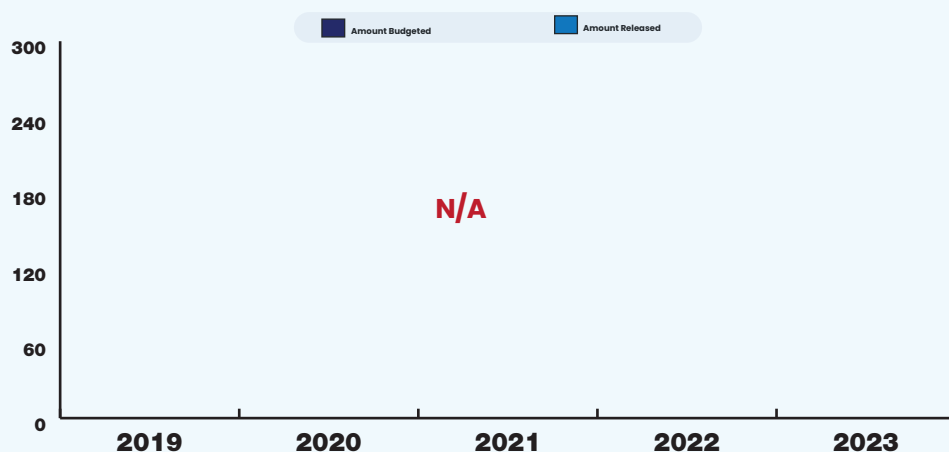
There is no indication that civil society and media actors are involved in the audit process of Niger State, especially because civic actors do not have electronic access to the 2023

report of the Auditor-General on the accounts of the Niger State Government. The audited financial statement published does not contain key information useful for accountability demands by civic actors.

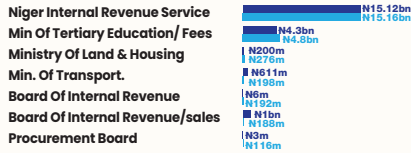
Also, a representative of a civil society organization working in Niger State confirmed lack of involvement in the public audit process of Niger State. “We are never invited for any engagement with the Auditor-General or the Public Accounts Committee”.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

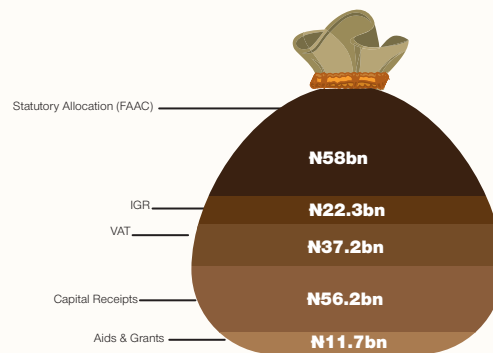
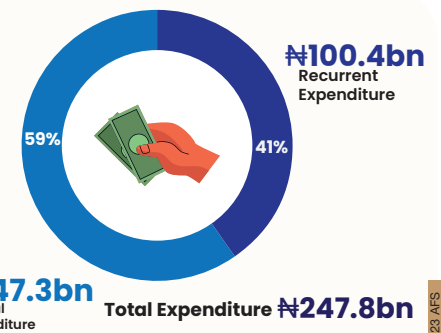
N/A

 Amount budgeted
  Amount Generated/Expended

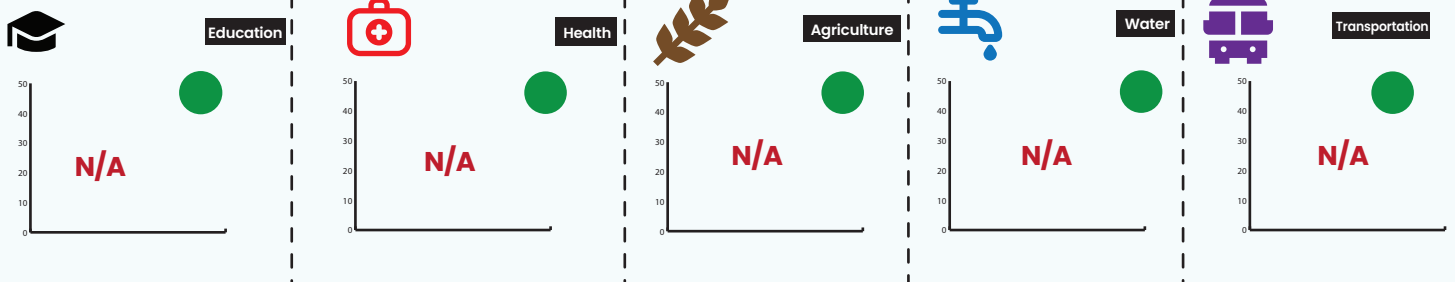
## Public Finance/Accountability Turnout (2023)



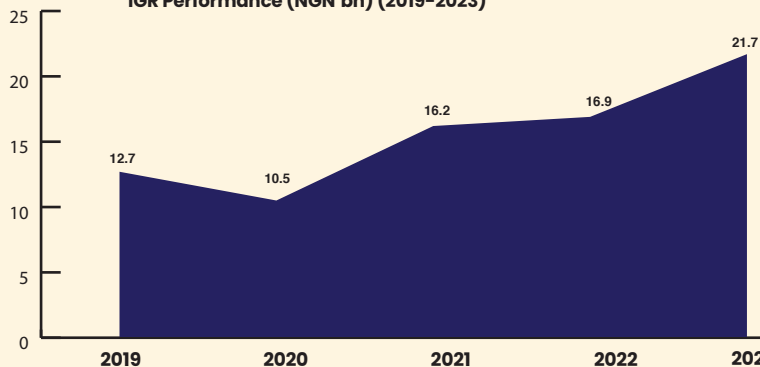
Approved Budget Size  
**₦473.9bn**

Opening Balance: **N6.96bn**Total Revenue: **N192.5bn**N/A  
Audit queriesUnaccounted Funds **N/A**

## Sectoral Outlook 2023

 Amount Budgeted
  Amount Released
  Budget Credibility


## IGR Performance (NGN'bn) (2019-2023)



# Plateau State

Home of Peace and Tourism



## Overall Performance Rank

Out of 36 States



20%

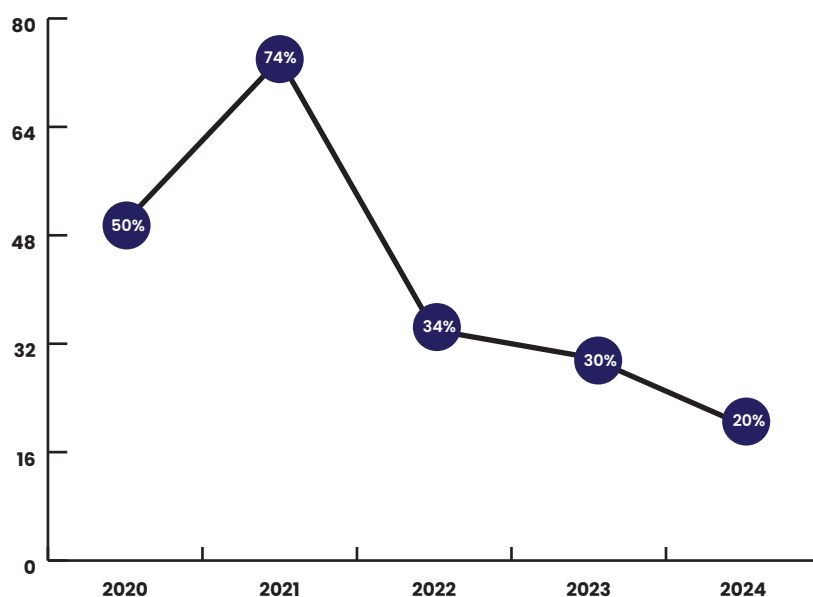
24th

## 2023 performance Rank

30%

18th

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.  |
| 2                   | Lack of transparency                              | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                      | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY IS OPERATIONAL

The Plateau State Audit Law 2021<sup>141</sup> enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.31(1) of the law states that “The Auditors-Generals shall prepare and submit their estimates of revenue and expenditures at least Ninety (90) days before the beginning of each year directly to the House of Assembly for inclusion in the Appropriation Law”.

Furthermore, S.31(2) indicates further that “The sum appropriated for each of the Offices of the Auditors-General by the House of Assembly of the State in each Financial Year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in Twelve equal installments for each Month of that Financial year”.

The legal provisions stated above are operational and the Office of the Auditor-General for Plateau State receives funding allocated to it by the State House of Assembly each year in 12 equal installments. The evidence provided suggests that the Audit Office of Plateau State is financially independent and does not routinely depend on its auditee (the Executive) for funds to freely conduct its audit plan and programs.

The Plateau State Government is commended for effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework.

### ADMINISTRATIVE INDEPENDENCE HAS BEEN ACTIVATED

The Audit Board in Plateau State was inaugurated on July 8, 2022 in compliance with S.11 (1) of the State Audit Law which established the Audit Board with functions to confirm the selection and appointment of persons recruited by the Auditors-General; subject any Staff of the Offices to disciplinary processes and impose sanctions on the recommendation of the Auditors-General; promote Staff of the Offices on the recommendation of the Auditors-General among others.

The inauguration of the Audit Board contributes to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the Audit Staff Management Committee rather than through the Civil Service Commission.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Plateau State as provided for in the legal framework is transparent and competitive. S.5(2) of the State Audit Law provides that “the advertisement for the vacancies shall be: (a) open to all interested and qualified Persons from within the Civil Service and outside of the Civil Service; (b) on the Website of the State Civil Service Commission; (c) in Two (2) National Newspapers; (d) on the State Official Gazette; and (e) in the Procurement Journal for a minimum of Six (6) Weeks before the date set for interview. Also, S.5(3) indicates that “the State Civil Service Commission shall interview the Applicants and recommend the top Three (3) Candidates to the Governor.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Plateau State audit law provides for a secured tenure for the Auditor-General. S.8 The Auditors-General shall serve for a term of Four (4) Years and may be renewable for another term of Four (4) and no more.

The legal framework clarifies the maximum term and number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent and predictable to guarantee their independence. This will also ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

### LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE

The Plateau State Audit Law 2021 provides the legal basis for reports of the Auditor-General to

17. [http://plateaudatadump.com.ng/pdf\\_files/PLSG\\_AUDIT\\_LAW\\_2021.pdf](http://plateaudatadump.com.ng/pdf_files/PLSG_AUDIT_LAW_2021.pdf)

be published and made available to citizens electronically. S.24(7) of the Audit Law states that “the Auditors-General shall publish the Annual Statutory Report of the State Government electronically and manually”.

Also, S.43(1) and (2) indicates that “all Reports issued by the Auditors-General shall be considered Public Documents after the Reports are submitted to the House. The Auditors-General shall: (a) provide copies of the published Reports to the Government Archives and make copies available to the print and Electronic Media and to every Citizen who demands same at the cost of printing. (b) upload the Report to the Website/Electronic Portal of the Office in a way and manner that ensures it is downloadable”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the Office of the Auditor-General for Plateau State published its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.45(4) of the State Audit Law provides that “the Auditor-General shall submit an annual activity Report to the House of Assembly and the Report shall be made available to the Public”.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT OR AUDITED FINANCIAL STATEMENT FOR 2023 NOT AVAILABLE**

The Plateau State Government did not publish the audit report or audited financial statement for the 2023 financial year on any dedicated website. What was published is one page cover letter by the Auditor-General dated 25th July 2024 and addressed to the Hon. Speaker, House of Assembly with the subject “Submission of the Auditor-General’s report on the accounts of Plateau State Government for the year 2023”. Making the audit report which

includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Plateau State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Plateau State did not conduct performance audit on any government project, program or policy in 2023. However, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Plateau State Government did not publish the Citizens’ Accountability Report for the 2023 financial year.

A Citizens’ Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government’s performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

18. [https://www.plateaustate.gov.ng/uploads/AUDIT\\_REPORT\\_2023.pdf](https://www.plateaustate.gov.ng/uploads/AUDIT_REPORT_2023.pdf)

### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Plateau State has commenced review of the 2023 report of the Auditor-General on the accounts of the Plateau State Government. Also, it is not evident if the PAC has reviewed pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when

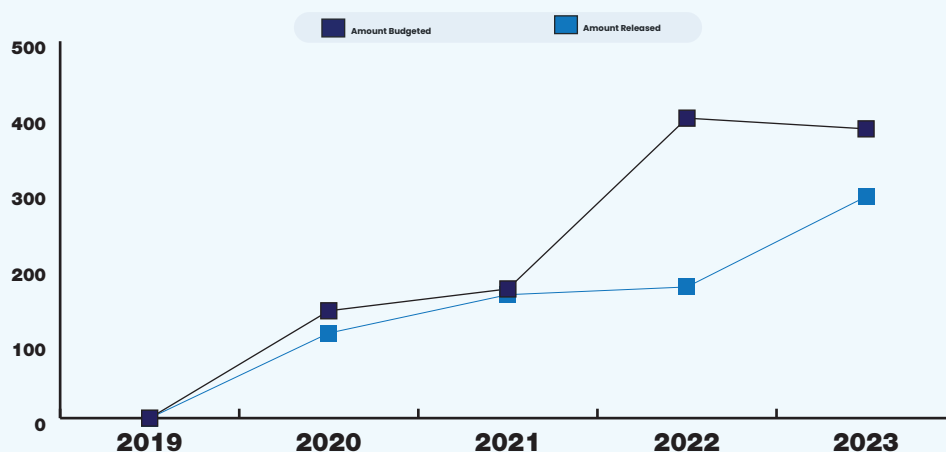
reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no evidence showing that civil society and media actors are involved in the audit process of Plateau State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Plateau State Government.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature

SAI Budgets and Releases (NGN'm) (2019-2023)



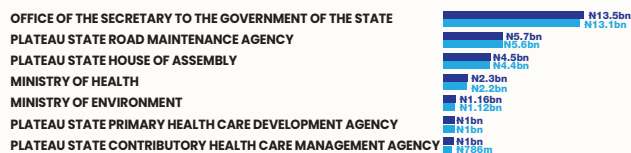
Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

## Top Revenue Agencies/Sectors ↓



## Top Expenditure Agencies/Sectors ↑



■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



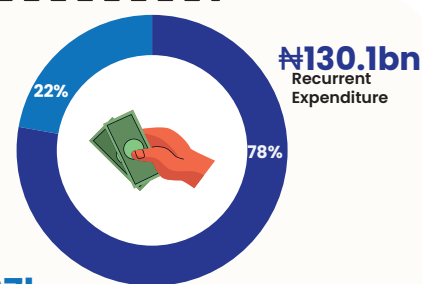
Approved Budget Size  
**₦176.9bn**

Opening Balance: **₦8.69bn**

Statutory Allocation (FAAC)

IGR  
VAT  
Capital Receipts  
Aids & Grants  
Loans

Total Revenue: **₦155.3bn**



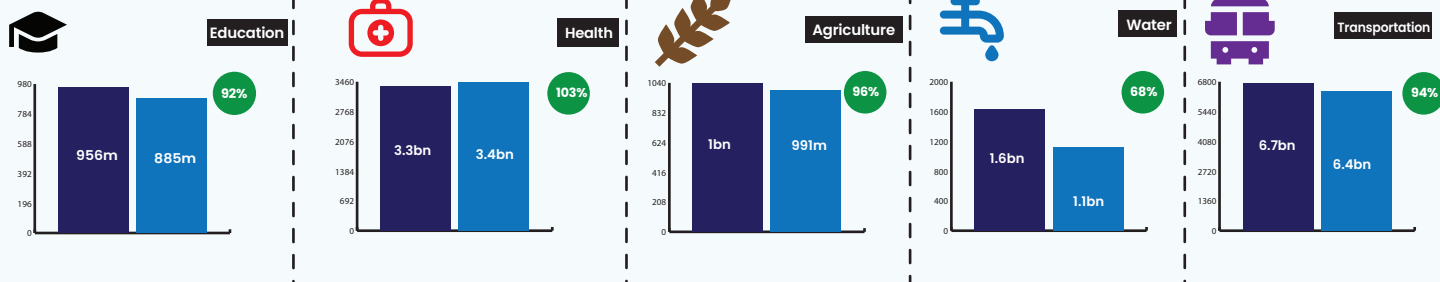
Total Expenditure **₦167.2bn**



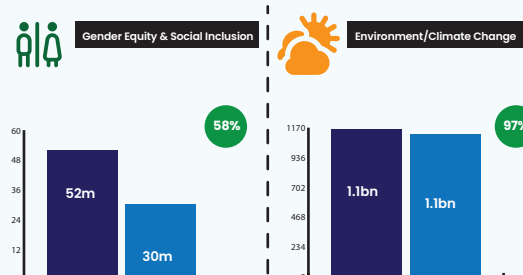
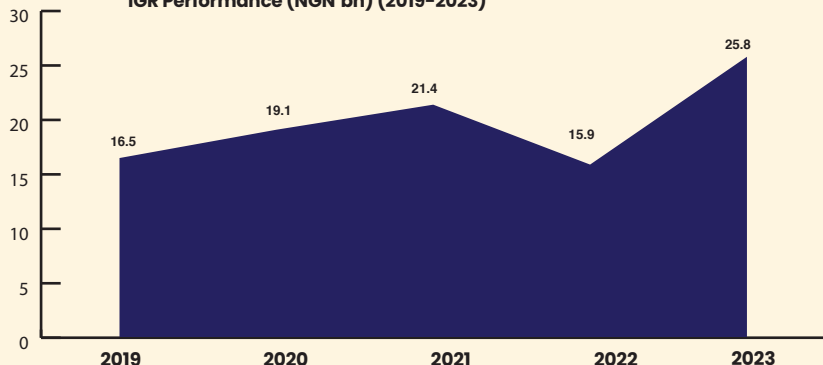
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)





# NORTH-EAST REGION

# Adamawa State

Land of Beauty



**Overall  
Performance Rank**  
Out of 36 States



**47%**

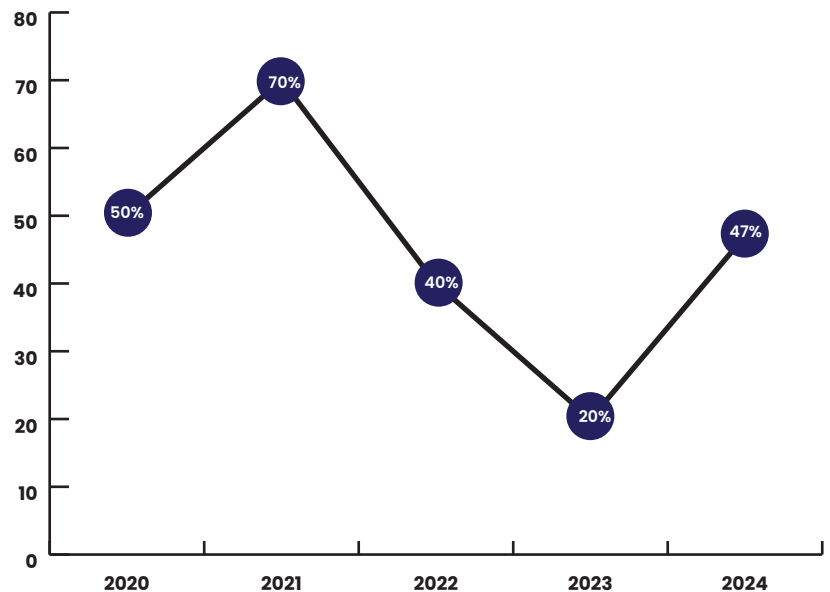
**3rd**

**2023  
performance Rank**

**20%**

**24th**

Performance Trend (%) (2020 –2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.  |
| 2                   | Poor participation mechanism                      | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 3                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 4                   | Inadequacy with performance audit report          | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the report of such performance audit must be produced and published separately from the statutory audit report. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Adamawa State Audit (amendment) Law 2021<sup>19</sup> signed by Governor Ahmadu Umaru Fintiri in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.17 of the Law (amendment to section 29(4)) states that “for the effective and practical independence of the office of the Auditor-General, the approved annual budget of the office shall be paid as a first line charge and released fully on a monthly basis”.

Although the Office of the Auditor-General did not respond to the SAE Index 2024 questionnaire, the feedback received in preceding assessment showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Adamawa State is still routinely dependent on its auditee (the Executive arm) for finances relating to its annual budget. There is no evidence indicating that the Executive arm has commenced implementation of the financial autonomy clause as provided for in the audit law. Such implementation lag continues to hinder the optimal performance of the foremost accountability institution in Adamawa State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no proof indicating the Audit Service Commission for Adamawa State has been inaugurated since assenting to the audit law in 2021. However, S.20 (1) and (2) of the Adamawa State Audit Law 2016<sup>20</sup> established the State Audit Commission with functions to include appointments, promotion, dismissal and exercise of disciplinary control over staff of the Commission and the office of the Auditor-General among others.

While state actors refused to respond to the 2024 assessment, feedback received in 2023 showed that the Audit Service Commission had not been activated. There is no evidence showing the Commission has now been inaugurated. The functionality of the Audit Commission should be one of the positive impacts of the enacted audit law to strengthen

the Office of the Auditor-General in Adamawa State administratively particularly in ensuring that human resource issues are addressed through the Audit Commission rather than relying on the Civil Service Commission as previously done prior to enacting the audit law.

To guarantee administrative independence for the Office of the Auditor-General for Adamawa State, it is expected that the State Audit Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Adamawa State as provided for in the Audit Law (as amended) is transparent and competitive. S.4(2) of the amendment states that “the person to be appointed as Auditor-General must have applied for the office upon advertisement by the Adamawa State Civil Service Commission of the position of the Auditor-General of the State”. Also, S.4(3) provides that “the person to be appointed as Auditor-General must have subjected himself or herself to all the stages for the appointment put in place by the Civil Service Commission or anybody appointed by it to handle the process”. Furthermore, S.4(4) indicates that “the Civil Service Commission shall advertise the office at least three (3) months before the expiration of the term of the incumbent Auditor-General”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal framework for public audit functions in Adamawa State provides for a secured tenure for the State Auditor-General. Auditor-General shall serve for a fixed period of four (4) years and may be re-appointed for another term of four (4) years and no more”.

Tenure of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or

19. [https://plsinitiative.org/audit\\_laws/adamawa-state/](https://plsinitiative.org/audit_laws/adamawa-state/)

20. [https://plsinitiative.org/audit\\_laws/adamawa-state/](https://plsinitiative.org/audit_laws/adamawa-state/)

Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Adamawa State audit law provides the legal basis for reports of the Auditor-General to be published electronically on a dedicated website. The audit law through S.25(6)(a) and (b) provides that “the annual audit report of the Auditor-General shall be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House; and shall be made publicly available in electronic format on the Internet”. It is important that the audit law at subnational level provides a legal basis for audit reports to be published online to enable citizens to freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the Office of the Auditor-General for Adamawa State published the annual activity report for the 2023 financial year. Also, there’s no proof the report was submitted to the State House of Assembly. However, S.29(5) of the Audit Law (as amended) provides that “the Auditor-General shall prepare and submit an annual report on the activities of his office to the House of Assembly. The report shall include all the programmes and initiatives undertaken to improve the capacity of the office and the competence of audit staff; and is to be made available to the public”.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Adamawa State produced and published on a dedicated website the audit report for the financial year

ended 2023 including audit issues and observations. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION STATUS OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

The status of implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year was not provided as state actors did not respond to the SAE Index questionnaire. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Adamawa State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **PERFORMANCE AUDIT REPORT FOR 2023 AVAILABLE BUT NOT PUBLISHED INDEPENDENTLY**

The Office of the Auditor-General for Adamawa State conducted performance audit covering several projects in Adamawa State, assessing their objectives, execution, and outcomes. The sectors covered in the audit included transportation, healthcare, and education sectors. However, the performance audit report should have been published as a separate document from the annual statutory audit report in line with international standards. The Audit Office included findings on performance audit conducted into the annual report of the Auditor-General (pages 76 - 121). Notwithstanding, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and made available to the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Adamawa State Government published the Citizens' Accountability Report for 2023 on a dedicated website.

21. [https://finance.adamawastate.gov.ng/ova\\_doc/report-of-the-auditor-general-2023/](https://finance.adamawastate.gov.ng/ova_doc/report-of-the-auditor-general-2023/)  
22. <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-2023-citizens-accountability-report>

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STATED

There is no proof showing the Public Accounts Committee of Adamawa State House of Assembly has started or completed the review of the 2023 report of the Auditor-General on the accounts of Adamawa State Government. The Public Accounts Committee did not respond to the SAE Index 2024 questionnaire despite repeated engagements. Also, there is no evidence the PAC has potent mechanisms for monitoring implementation of its resolutions.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of

audit findings and other public accountability gaps.

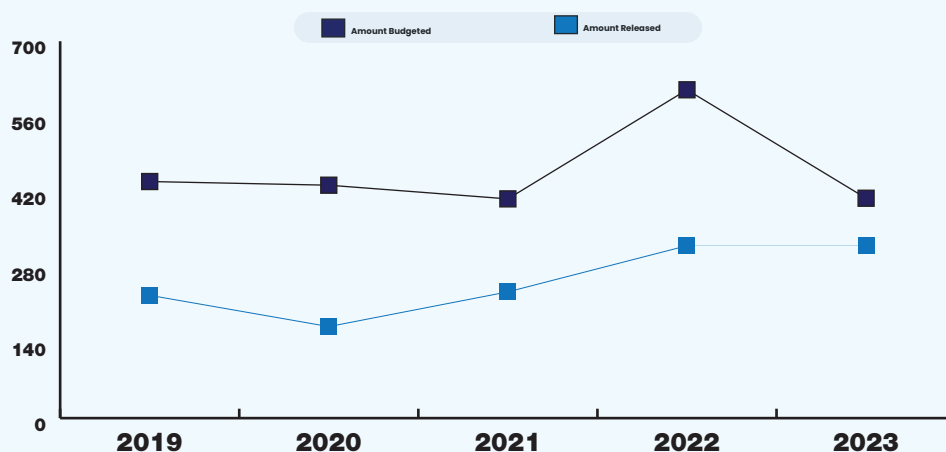
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

While the 2023 report of the Auditor-General for Adamawa State is publicly accessible, there is no evidence indicating that citizen groups and journalists are utilizing public audit information to hold the government accountable as state and non-state actors did not respond to the SAE Index 2024 questionnaire.

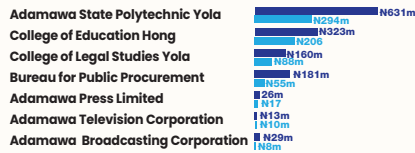
It is important that citizens, civic groups and journalists affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

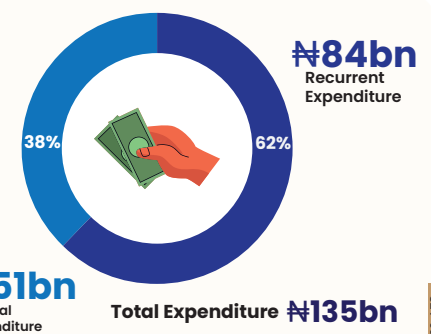
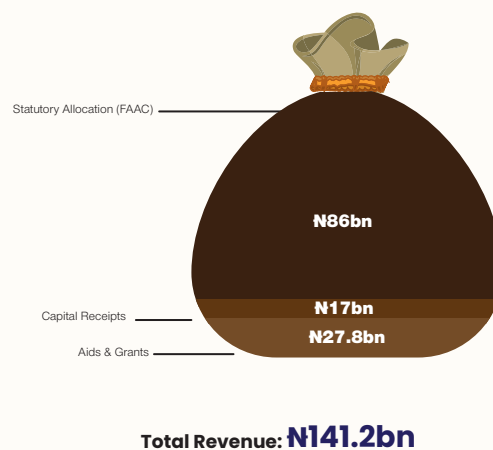
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦214.2bn**

Opening Balance: **₦10.2bn**

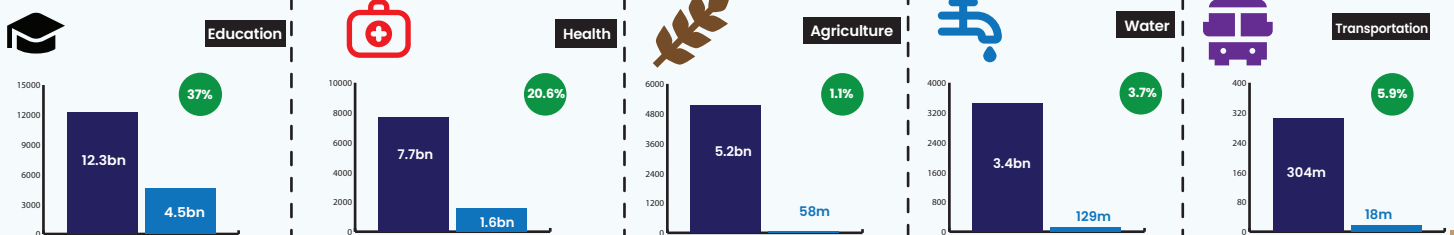


Unaccounted Funds **₦134m**

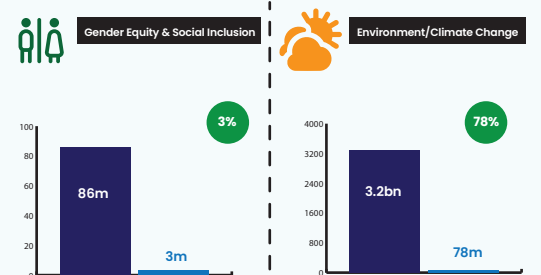
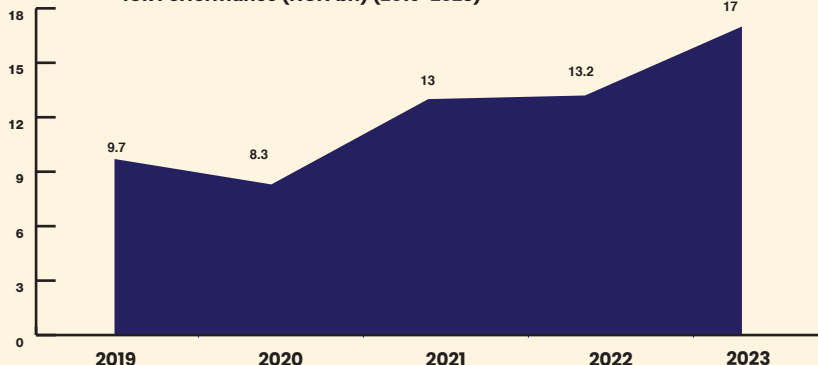
14  
Audit  
queries

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Bauchi State

Pearl of Tourism



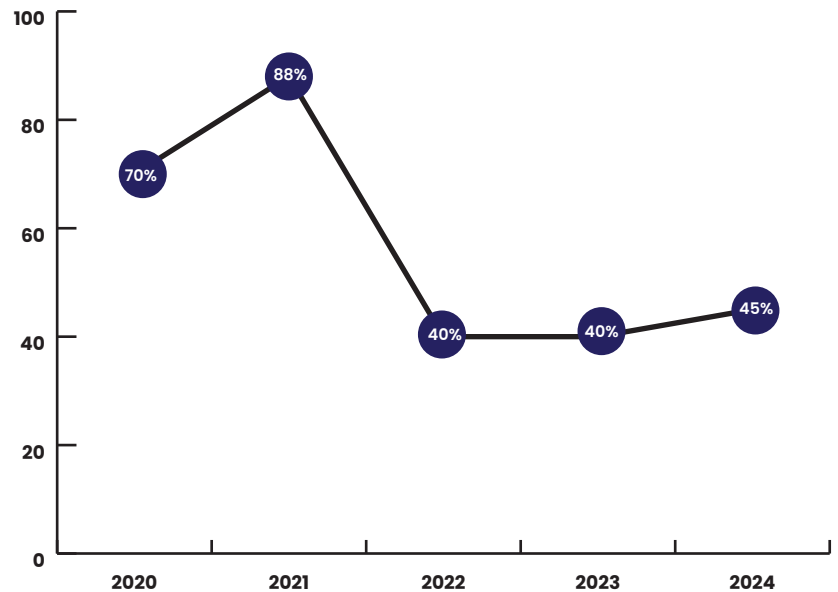
**Overall  
Performance Rank**  
Out of 36 States

↑ **45%** **5th**

**2023  
performance Rank**

**40%** **8th**

**Performance Trend (%) (2020 -2024)**



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law  |
| 2                   | Participation and oversight mechanism needs improvement          | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process. The PAC should also discharge its Constitutional responsibilities on reports of the Auditor-General diligently. |
| 3                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The financial autonomy provided for in the legal framework to guarantee fiscal independence of the Office of the Auditor-General for Bauchi State has not been implemented despite Governor Bala Mohammed assenting to the audit law since 28th June 2021. S.25(1) provides that “the Auditors-General shall prepare and submit their estimates of revenue and expenditures directly to the House of Assembly for inclusion in the Appropriation Law” Also, S.25(2) states further that “the sum appropriated for each of the Offices of the Auditors General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

Evidence received showed that the Office of the Auditor-General for Bauchi State is still routinely dependent on its auditee (the Executive arm) for its finances. This continues to hinder the performance of the foremost accountability institution in Bauchi State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Audit Service Commission for Bauchi State has not been inaugurated since assenting to the audit law in 2021. However, S.28 (1) and (2) of the audit law for Bauchi State established the Audit Service Board with functions to confirm the selection and appointment of persons already in the service of the office of the Auditors-General and subject any staff of the offices of the Auditors-General to disciplinary processes and impose sanction based on the recommendation of the Auditors-General. Response received showed that the Board has not been activated.

The constitution of the Audit Service Board is meant to be one of the positive impacts of the enacted audit law to strengthen the Office of the Auditor-General in Bauchi State administratively by ensuring that human resource issues are addressed through the

Audit Service Board rather than through the Civil Service Commission as previously done prior to enacting the audit law.

To guarantee administrative independence for the Office of the Auditor-General for Bauchi State, it is expected that the Audit Service Board would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Bauchi State as provided for in the legal framework is transparent and competitive. S.8(3) and (4) provides that “In recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State’s website, in two national newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview.

The State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

### TENURE OF OFFICE FOR THE STATE AUDITOR-GENERAL IS SECURED

The Bauchi State Audit Law provides for a secured tenure for the Auditor-General. S.9(2) indicates that “the Auditors-General shall not be removed from office before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law”. Also, S.9(3) specifies that “for the purpose of S.9(2), persons to be appointed Auditors-General shall not be more than 56 years old at the time of appointment to the office and shall retire on attaining the age of 60”.

The legal provisions stated above clarifies the maximum age limit for an Auditor-General to be appointed as such offered a four year minimum tenure for any Auditor-General appointed. Term of office for an Auditor-General must be well defined,

23. <https://www.bauchistate.gov.ng/wp-content/uploads/2021/07/BAUCHI-STATE-AUDIT-HARMONISED-LOCAL-AND-STATE-LAWS-2021.pdf>  
 24. SAE Index 2024 Research Survey  
 25. SAE Index 2024 Research Survey

consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABL**

The Bauchi State audit law provides the legal basis to publish reports of the Auditor-General electronically and on a dedicated website. The audit law through S.20(1)(C)(vi) states that “The Annual Report of the Auditors-General shall be made public by publishing on the State website once they are submitted to the State House of Assembly”.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Bauchi State did not publish the annual activity report for the 2023 financial year on a dedicated website for public access. Although, feedback collected indicated that the annual activity report for 2023 has been submitted to the House of Assembly in compliance with S.20(6) of the audit law for Bauchi State which provides that “The Auditors-General shall also submit reports on the activities of their respective Offices for the year to the State House of Assembly”. It is necessary that such reports be made available to the public electronically.

An activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Bauchi State published the audit report for 2023

financial year on a dedicated website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2023 financial year had not started. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Bauchi State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Bauchi State claimed to have conducted performance audit on the operations of the Ministry of Housing and Environment as well as the Ministry of Works and Transport in 2023 but the performance audit is extremely brief and not sufficient to qualify for performance audit in line with international standards. Also, the performance audit findings were published as a separate document from the annual statutory audit report. The Audit Office included findings on performance audit conducted into the annual report of the Auditor-General (pages 68 - 69). Notwithstanding, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and made available to the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Bauchi State Government published the Citizens' Accountability Report for 2023<sup>30</sup> on a dedicated website for public access. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the

26. [https://www.bauchistate.gov.ng/wp-content/uploads/2024/07/AUDITOR-GEN-REPORT-2024-printing-only\\_112410.pdf](https://www.bauchistate.gov.ng/wp-content/uploads/2024/07/AUDITOR-GEN-REPORT-2024-printing-only_112410.pdf)  
 27. SAE Index 2024 Research Survey  
 28. <https://www.bauchistate.gov.ng/wp-content/uploads/2024/09/Citizens-Accountability-Report-2023.pdf>  
 29. SAE Index 2024 Research Survey

contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT STATED

Response received indicated that the Public Accounts Committee of Bauchi State House of Assembly has commenced review of the 2023 audit report for Bauchi State. However, there is no evidence showing that the State House of Assembly has published the resolutions sent to the Executive for implementation to improve public finance management practices in the state.

While the PAC has considered previous audit reports and presumed to have issued resolutions, it is not clear what mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of these resolutions.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be

taken seriously and implemented as quickly as possible by Executive agencies.

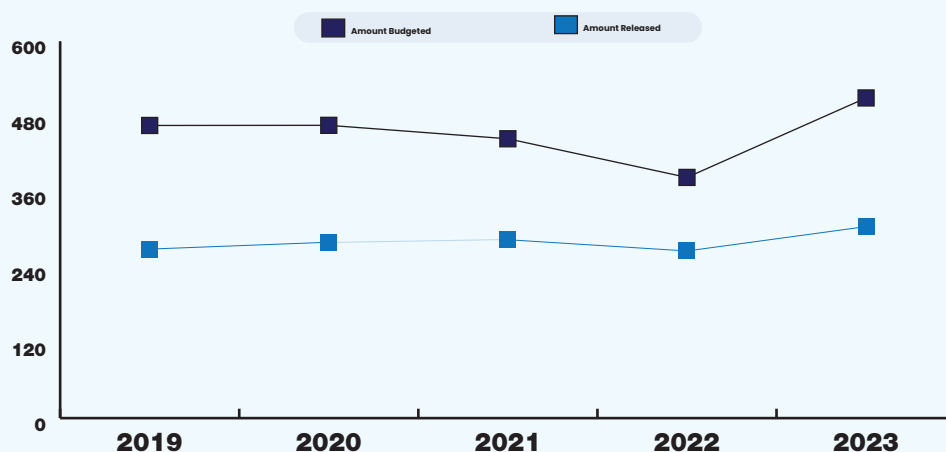
#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

While the 2023 report of the Auditor-General for Bauchi State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is very low as acknowledged by stakeholders.

Feedback from a civil society organization working in Bauchi State showed less involvement of civic and media actors in the audit process particularly in advancing engagement with audit findings or participating in the audit report review process of the Public Accounts Committee. A CSO representative while responding to the level of involvement in the audit process stated that “they neither publicize the review nor issue out invitations”.

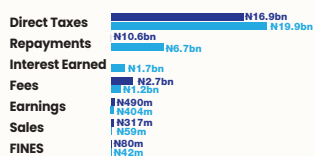
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦281.6bn**

Opening Balance: **₦6.7bn**

Statutory Allocation (FAAC)

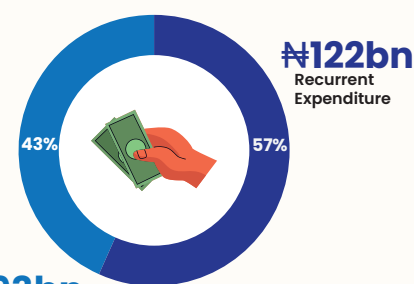
IGR

VAT

Capital Receipts

Aids & Grants

Total Revenue: **₦226.4bn**



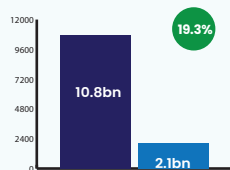
Unaccounted Funds **₦58bn**

## Sectoral Outlook 2023

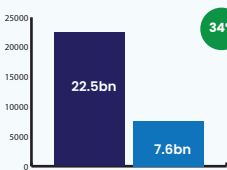
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



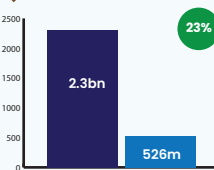
Education



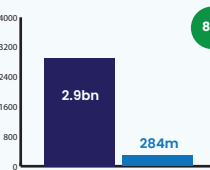
Health



Agriculture



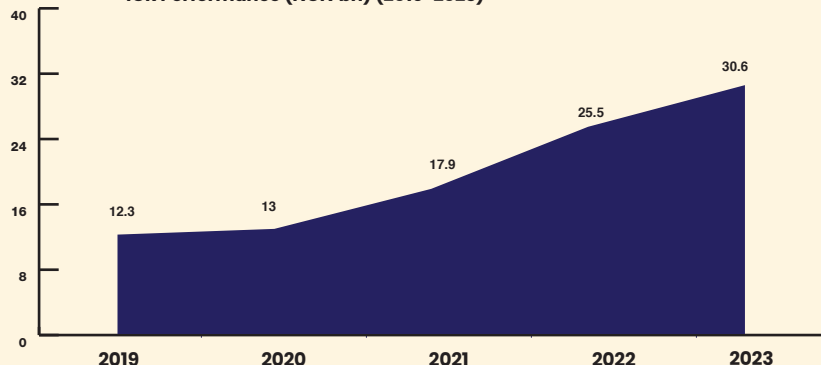
Water



Transportation

N/A

## IGR Performance (NGN'bn) (2019-2023)

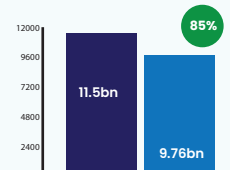


Gender Equity & Social Inclusion

N/A



Environment/Climate Change



# Borno State

Home of Peace



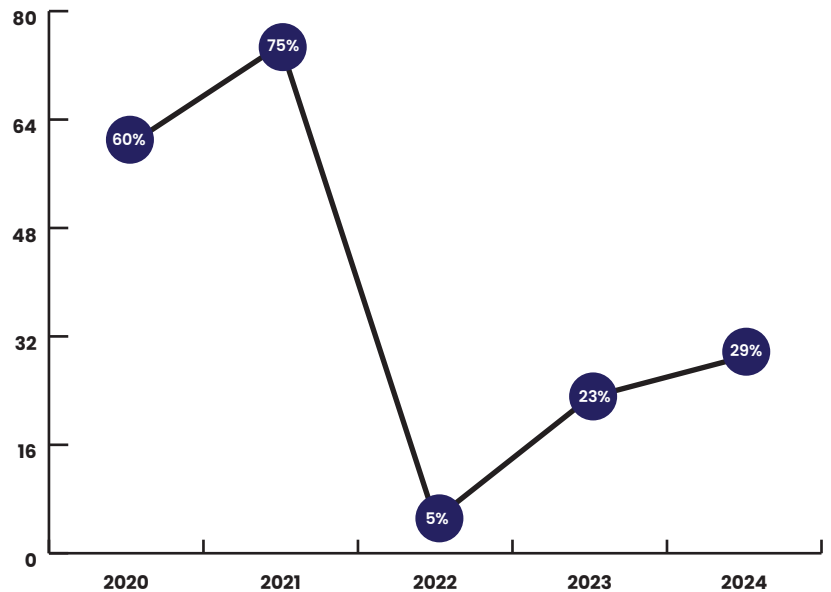
**Overall  
Performance Rank**  
Out of 36 States

↑ **29%** **18th**

**2023  
performance Rank**

**23%** **23rd**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations  |
|---------------------|--|--|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.            |
| 2                   | Lack of transparency   | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as the citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively and effectively involve civic and media actors in the audit process.  |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.   |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

There is no evidence the provisions for fiscal independence of the Office of the Auditor-General for Borno State are being implemented as the State Audit Office did not respond to the Subnational Audit Efficacy Index 2024 assessment.

However, the principal audit law and amendment signed by Governor Babagana Zulum on 25th March 2021 and 23rd June 2021 respectively provides in S.15(1) that “the salary, gratuity, and benefits of the Auditor-General shall be as may be recommended by the Revenue Mobilization Allocation and Fiscal Commission and shall be charged upon the Consolidated Revenue Fund of the state as first line charges”.

Also, S.14(1)(c)(iii) of the audit law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the beginning of each year the estimates of revenues and expenditure for inclusion in the State Budget”. Furthermore, S.14(1)(g) indicates that “any sum appropriated by the State House of Assembly in each financial year shall be charged on the consolidated revenue of the State”.

Supreme Audit Institutions are independent entities and should not rely on their auditee (the Executive arm) for financing their operations. Financial autonomy will ensure that the foremost accountability institution in Borno State is able to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no indication the Audit Service Commission for Borno State has been inaugurated since assenting to the audit law in 2021. However, S.24 (1) and (2) of the audit law for Borno State established the Commission with functions to determine the administrative structure of the Offices of the Auditor-General(s) of the State and Local Government on the recommendation of the Auditor-General(s) and dealing with other

matters relating to broad issues of policy and administration of the Commission. Other functions involve handling all matters of recruitment, promotion, dismissal, and exercise of disciplinary control over staff of the Commission and the Office of the Auditors-General.

Activating the Audit Service Commission should be one of the positive impacts of the enacted audit law to strengthen the Office of the Auditor-General in Borno State administratively by ensuring that human resource issues are addressed through the Audit Service Commission rather than through the Civil Service Commission.

To enable administrative autonomy for the Office of the Auditor-General for Borno State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Borno State as provided for in the legal framework is transparent and competitive. S.5(2)(a-c) provides that “six months to the expiration of the tenure of the substantive Auditor-General, the Borno State Civil Service Commission shall advertise the vacancy for interested and qualified personnel to apply; schedule examinations and interviews for the applicants and recommend the three top-rated candidates to the Executive Governor and the Governor shall appoint one of the recommended candidates and forward his/her name to the House of Assembly for confirmation”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of the Auditor-General as provided for in the legal framework is secured. The Law sets the retirement age for the Auditor-General and clarifies the maximum term and number of years an Auditor-General can spend in office. S.10(a) of the amended audit law provides that

30. <https://plm.bo.gov.ng/wp-content/uploads/2021/08/Law-Establishing-Office-of-the-State-Auditor-General-and-Audit-Service-Commission.pdf>  
31. <https://plm.bo.gov.ng/wp-content/uploads/2021/06/A-LAW-TO-AMEND-THE-BORNO-STATE-AUDITOR-GENERAL-AND-AUDIT-COM-LAW-2021.pdf>

“The Auditor-General shall be appointed and remain in office until he reaches the retirement age of 65 years, provided that the Auditor-General to be appointed must not be more than 61 years at the date of his appointment”. (b) states that “he serves for a term of 4 years and is deemed to be reappointed for another term of 4 years if he has not reached the age of retirement (65 years)”.

Tenure of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Bauchi State audit law provides the legal basis to publish reports of the Auditor-General electronically and on a dedicated website. The audit law through S.20(1)(C)(vi) states that “The Annual Report of the Auditors-General shall be made public by publishing on the State website once they are submitted to the State House of Assembly”.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS SUBJECTIVE**

The Borno State audit law subjectively provided the legal basis to publish reports of the Auditor-General electronically and on a dedicated website. S.20(6) of the principal audit law provides that “the annual audit report of the Auditor-General shall become a public document as soon as it is submitted to the State House of Assembly and may be placed on the Office website; displayed in the Office library or other government archives among others”.

The use of the word “may” as against “shall”

or “must” leaves publishing annual audit reports on a dedicated website to the discretion of the Auditor-General which is not healthy for public accountability.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online without any ambiguity or discretion to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the annual activity report for 2023 financial year was submitted to the House of Assembly as the Office of the Auditor-General refused to provide information to the research team despite repeated engagements. Also, it is not evident if the report has been submitted to the House of Assembly.

The Borno State audit law mandates the Auditor-General to submit an annual activity report to the House of Assembly and make the same available to the public. S.12(b) of the amended audit law provides that “the Auditor-General shall submit an annual activity report to the State House of Assembly which shall include all effort and initiative to improve the capacity and competence of his staff and the report shall be made available to the public”.

An activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Auditor-General for Borno State published the 2023<sup>44</sup> audit report on the accounts of Borno State Government. The published report revealed that there were no outstanding queries yet to be resolved by all 13 ministries, departments and agencies audited. The Auditor-General noted in the report that “as at the time of writing this report (August 2024), it

32. <https://plm.bo.gov.ng/wp-content/uploads/2024/08/Year-2023-BOSG-Auditor-Generals-Annual-Report.pdf>

is worthy to note that due to reminders and deliberate follow-up, no query so far is outstanding against the affected Ministries, Departments and Agencies (MDAs). This is commendable effort for such positive response to audit queries so shown by Ministries, Departments and Agencies (MDAs)". Making the audit report freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Although S.12(c) of the amended law states that "the Auditor-General shall submit an annual follow-up report on the implementation of audit recommendations and the implementation of recommendations made by the State House to the State House of Assembly", there is no evidence the stated annual follow-up report on the implementation of audit recommendations for 2022 financial year was submitted to the State House of Assembly by the Auditor-General for Borno State or published on a dedicated website for public access.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Borno State did not show any proof it conducted performance audit on government programs, projects, or policies for the 2023 financial year. Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Borno State Government did not publish the Citizens' Accountability Report for 2023. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties

assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no evidence the Public Accounts Committee of Borno State House of Assembly has reviewed the 2023 report of the Auditor-General. The Committee did not respond to the SAE Index assessment despite repeated engagements.

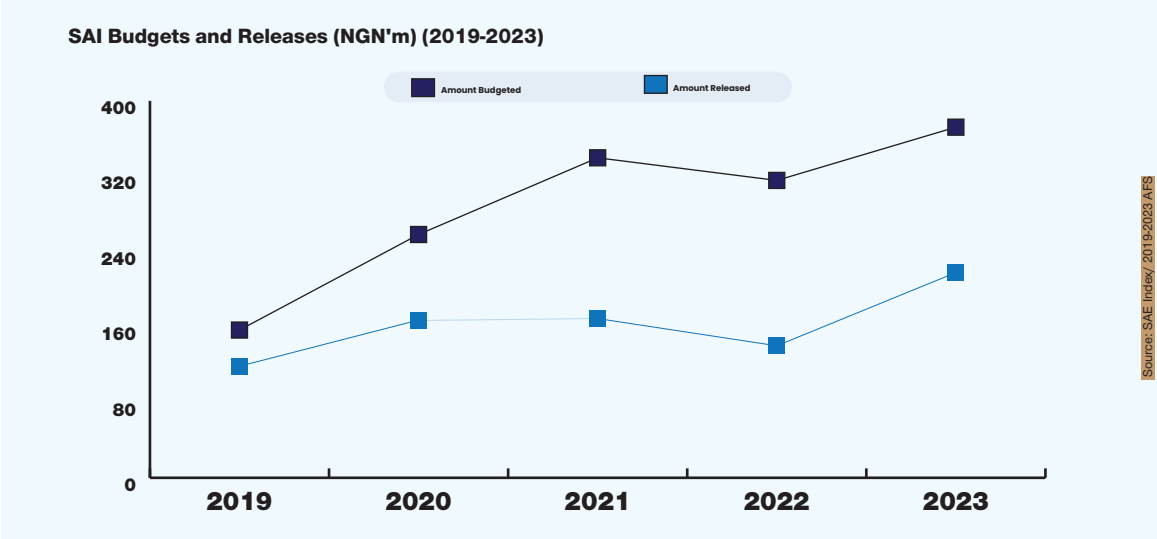
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civic society and media actors when reviewing all outstanding audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### **CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS**

Although the 2023 report of the Auditor-General for Borno State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is very low as there is no evidence of civic participation in the different stages of the public audit cycle including audit report review process by the Public Accounts Committee.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

Amount budgeted Amount Generated/Expended

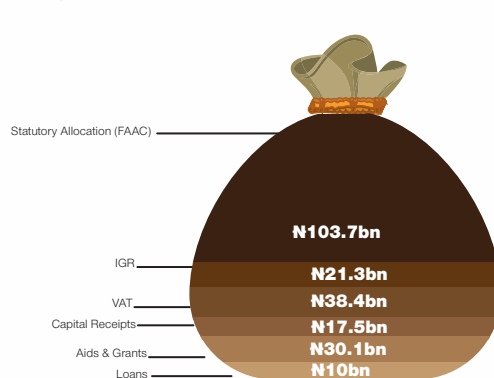
## Public Finance/Accountability Turnout (2023)



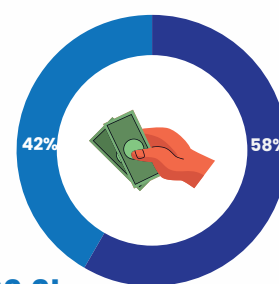
## Approved Budget Size

**₦234bn**

Opening Balance: **₦30bn**



Total Revenue: **₦251.2bn**



**₦82.9bn**  
Capital Expenditure

Total Expenditure **₦199.6bn**

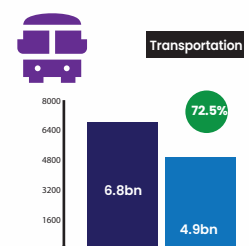
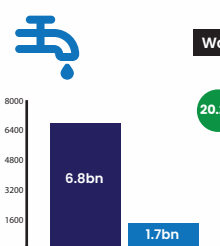
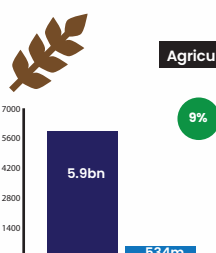
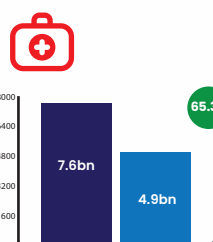
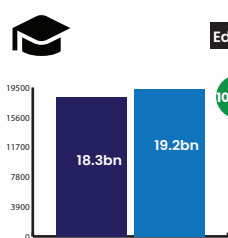


**N/A**  
Audit queries

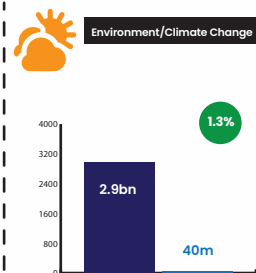
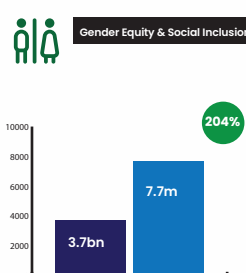
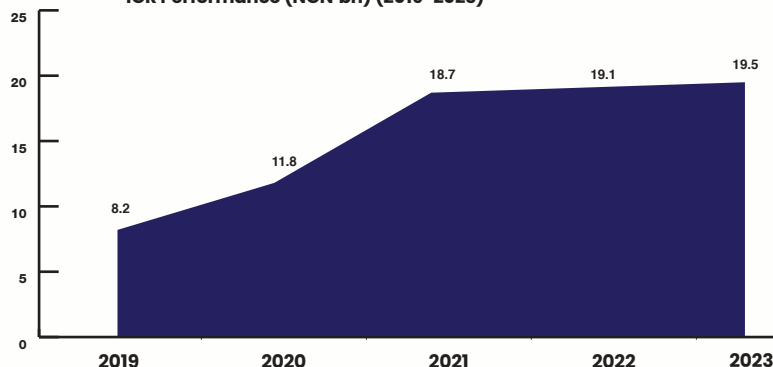
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

Amount Budgeted Amount Released Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Gombe State

Jewel in the Savannah



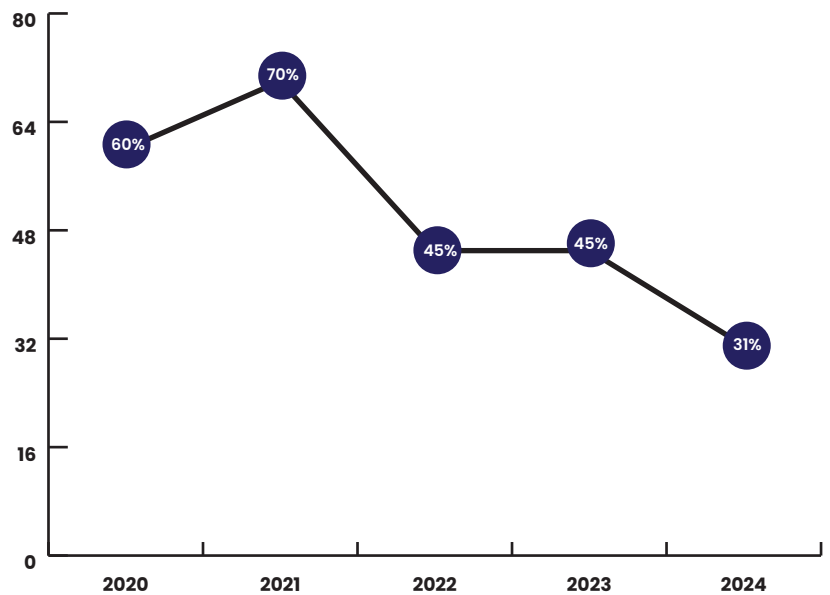
**Overall  
Performance Rank**  
Out of 36 States

**31%** **16th**

**2023  
performance Rank**

**45%** **5th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.   |
| 2                   | Lack of transparency                              | The Audit Office and Office of Accountant General should ensure reports of the Auditor-General containing audit issues, observations and recommendations as well as the citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                      | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.   |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Audit Law of Gombe State enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.9(1)(c) of the law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the draft annual estimates of revenue and expenditures directly to the House of Assembly and make necessary amendment after receiving comment from the State House of Assembly and then submit the amended estimate to the Budget office for inclusion in the State Budget”.

Also, S.9(1)(d) indicates further that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pension payable to staff”.

Furthermore, S.9(4) provides that “the sum appropriated to the State Audit Office in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installments every month of the year”.

Evidence collected showed that the legal provisions stated above have not been implemented and the Office of the Auditor-General for Gombe State is dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders optimal performance of the foremost accountability institution in Gombe State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Gombe State Audit Service Board has not been inaugurated despite assenting to the Audit Law since June 2021. S.62(1 & 2) of the Audit Law established the Audit Service Board while S.73(2)(a-c) provides for its functions including to confirm selection and appointment of persons recruited by the

Auditor-General; subject any staff of the Auditor-General to disciplinary processes and impose sanctions based on the recommendation of the Auditor-General; perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this law.

Feedback received showed that the Board has not been inaugurated by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Gombe State administratively and ensuring that human resource issues are addressed through the Audit Service Board rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Gombe State, it is expected that the Audit Service Board would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Gombe State as provided for in the legal framework is transparent and competitive. S.4(3)(a-d) provides that “the Civil Service Commission shall advertise any vacant position for the post of Auditor-General in at least six weeks before the date set for the interview; on the State website, on the State official gazette, two national newspaper, and in the procurement journal”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of office for the Auditor-General in Gombe State is secured. S.6(a) of the Gombe State, State and Local Government Audit Law 2021 indicates that “the State Auditor-General Shall vacate office when he attains the age of 60 years while S.6(b) provides that “the State Auditor-General shall serve for a term of (4) years and shall deemed to be automatically reappointed for another term of (4) years.

provided he has not reached the age of retirement (60) years”.

The Audit Law sets the retirement age for the Auditor-General and clarifies the maximum term an Auditor-General can spend in office. Terms of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Gombe State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.17(j)(iv) of the Gombe State audit law provides that “for the purpose of performing his duties, the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the State House of Assembly”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

Response received indicated that the Office of the Auditor-General for Gombe State has neither submitted its activity report for 2023 fiscal year to the State House of Assembly nor published the same on a dedicated website. However, the Gombe State Audit Law in S.21(7) provides that “the Auditor-General shall submit an annual activity report to the House of Assembly and the report is to be made available to the public”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **INCOMPLETE AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Gombe State published the audit report for 2023<sup>35</sup> financial year on a dedicated website.

However, the published audit report did not contain audit issues, audit observations and recommendations of the Auditor-General. Making the report of the Auditor-General including audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Response received showed that the implementation of audit recommendations and House resolutions for 2022 financial year have been completed but no implementation report was published on any dedicated website for public access. It is also not evident if the Office of the Auditor-General and House of Assembly in Gombe State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

There’s no evidence showing that the Office of the Auditor-General for Gombe State conducted performance audit on the government’s projects, programs or policies in 2023. The Audit Office did not publish any performance audit report that is separate from the statutory annual audit report.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Gombe State Government published the 2023<sup>36</sup> Citizens’ Accountability Report on a dedicated website.

A Citizens’ Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of

35. SAE Index 2024 Research Survey

36. SAE Index 2024 Research Survey

37. <https://www.mof.gm.gov.ng/download/citizens-accountability-report-2023/?wpdmdl=18757&refresh=678d8ad8f332b1737329368>

the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof showing that the Public Accounts Committee of Gombe State House of Assembly has commenced review of the 2023 report of the Auditor-General on the account of the Gombe State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other

public accountability gaps

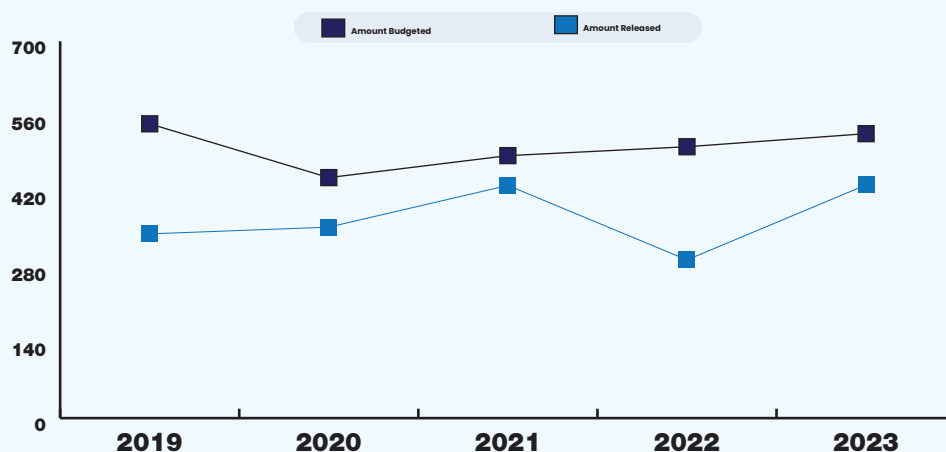
#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

Participation of Civil Society and media actors in the audit process of Gombe State is low and it is crucial for the Office of the Auditor-General and Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors.

Although the Gombe State Government collaborated with the Association of NGO in the state during the presentation of the 2023 Citizens' Accountability Report, the report of the Auditor-General published did not contain key accountability information necessary for quality civic engagement. Representative of a civil society organization working in Gombe State confirmed that neither the Office of the Auditor-General nor the Public Accounts Committee of the State House of Assembly have done much to substantially involve civic and media actors in their work.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

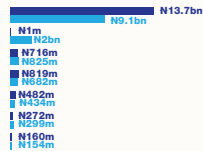


Source: SAE Index/ 2019-2023 AFS

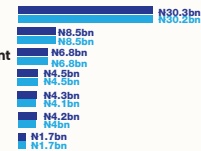
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Gombe Internal Revenue Service  
Ministry of Local Government  
Gombe State University  
Ministry of works, transport and housing  
Gombe State Geographical Info System  
Ministry of Health  
Gombe State Urban Planning & Dev Board

Top Expenditure Agencies/Sectors 

Ministry of works, transport and housing  
Ministry of Agriculture and natural resources  
Ministry of Finance and Economic Development  
Ministry of Water Resources  
Ministry of Health  
Ministry of Commerce and Industries  
Ministry of Land and Survey



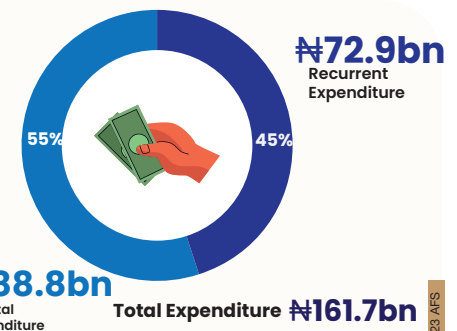
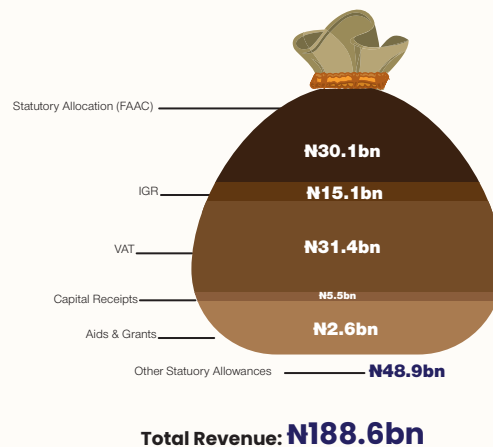
Amount budgeted Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦186.7bn**

Opening Balance: **₦35.8bn**



53  
Audit  
queries

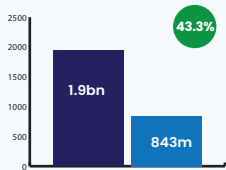
Unaccounted Funds **₦384.8m**

## Sectoral Outlook 2023

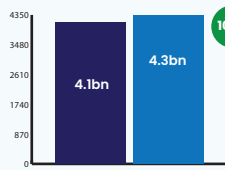
Amount Budgeted Amount Released Budget Credibility



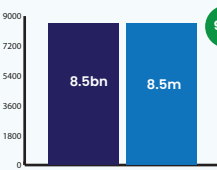
Education



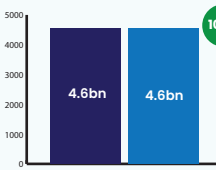
Health



Agriculture



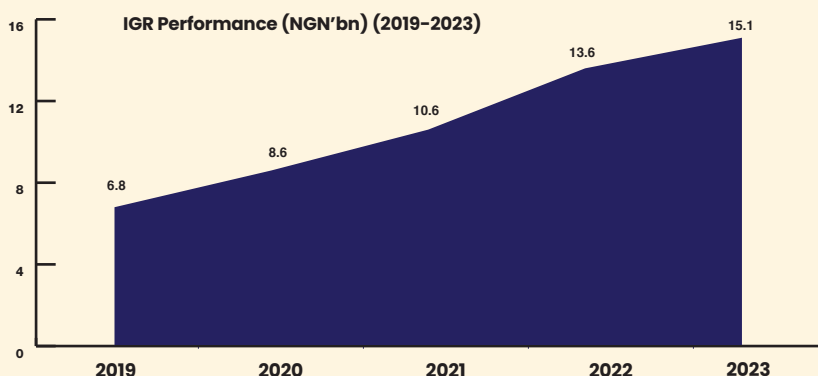
Water



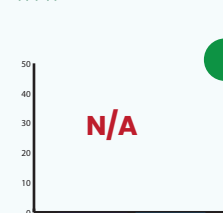
Transportation



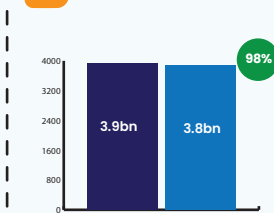
## IGR Performance (NGN'bn) (2019-2023)



Gender Equity & Social Inclusion

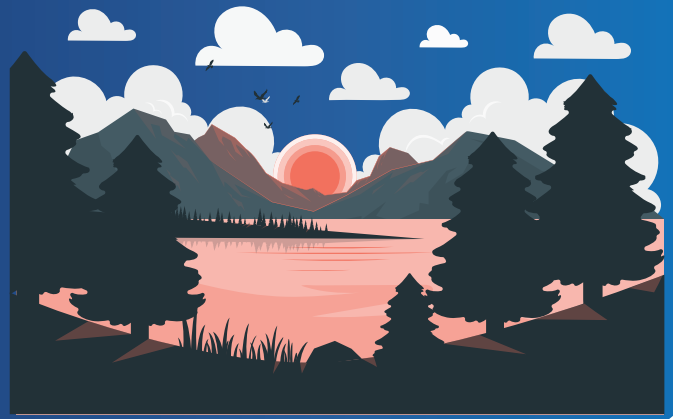


Environment/Climate Change



# Taraba State

Nature's Gift to the Nation



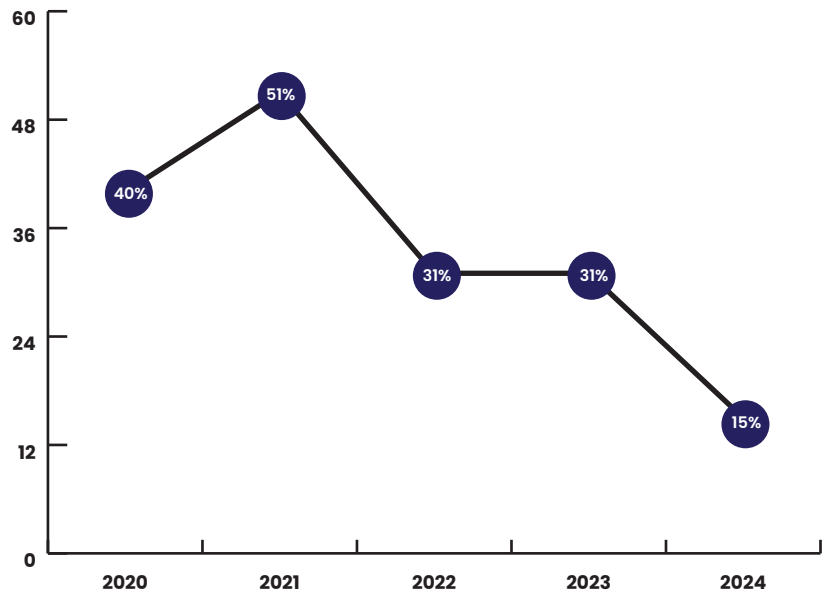
**Overall  
Performance Rank**  
Out of 36 States

**15%** **29th**

**2023  
performance Rank**

**31%** **15th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Taraba State Audit Service Commission Law 2021<sup>38</sup> and the Audit Service Commission (Amendment) Law 2021<sup>39</sup> enacted in June and December 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.(1)(i) of the law states that “the funds of the Office of the State Auditor-General shall consist of such monies as may be allocated to the office of the State Auditor-General from the Consolidated Revenue Fund of the State”.

Also, S.(1)(ii) provides that “the funds of the Office of the State Auditor-General shall consist of such monies as may be appropriated for the office of the Auditor-General by the House of Assembly of the State in each financial year shall be charged on the consolidated revenue fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

There is no evidence showing that the legal provisions stated above are operational and the Office of the Auditor-General for Taraba State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive to effectively implement the Audit Law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Taraba State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Taraba State Audit Service Commission has not been inaugurated despite enacting and amending the Audit Law since 2021. S.4 of the audit law provided for the establishment of the Audit Service Commission while S.5(a) and (b)(i - vii) provided for its powers and functions including to appoint, confirm, promote, transfer, dismiss and exercise disciplinary control over staff of the Commission among others.

There is no proof indicating that the Commission has been inaugurated to begin

performing its statutory functions to support the Office of the Auditor-General in Taraba State administratively.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Taraba State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Taraba State as provided for in the Audit Law is transparent and competitive. S.3(6) of the audit law (amended) indicates that “the procedure for appointment of the Auditor-General shall be open and transparent through a competitive process and shall be advertised in at least two national newspapers in Nigeria”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Taraba State provides for a secured tenure and clarifies the maximum number of years an Auditor-General can spend.

S.35(1) of the Taraba State Audit Service Commission Law 2021 indicates that “the Auditor-General shall retire at any time after attaining the age of 60 years or shall vacate office after putting in 35 years in active service whichever is earlier”. However, S.3(5) of the amendment provides that “the Auditor-General shall hold office for a period of four years and may be eligible for re-appointment for another period of four years only”.

The Law sets the maximum term and number of years an Auditor-General can spend in office. Term of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not

38. <https://tarabastate.gov.ng/Finances/TARABA%20STATE%20AUDIT%20LAW%202021.pdf>

39. <https://tarabastate.gov.ng/Finances/Taraba%20State%20Audit%20Service%20Commission%20law.pdf>

subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE WITH RESTRICTION**

The Taraba State Audit Commission Law 2021 provides for reports of the Auditor-General to be published online. S.5 provides that (a) “the Annual Audit Report of the Auditor-General shall be considered public document and so shall be made available to the public at reasonable cost-recovery fee after submission to the House. (b) “be made publicly available in electronic format on the internet. Though the report is posted on the website and published in the official bulletin, it shall not be used unless with the approval of the State House Assembly”.

Also, S.76 of the State Audit Law indicates that “the public shall have right of access to reports of the Auditor-General in line with the provisions of the Constitution for transparency and accountability, except where such access may jeopardize state or national security”.

The provision to seek approval of the State Assembly before using the report of the Auditor-General made publicly available negates the provision in S.5(a) which equally states that the report of the Auditor-General shall be considered a public document.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence that the Office of the Auditor-General for Taraba State published its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Taraba State Government published its

audited financial statement for the 2022 financial year. The document published does not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Taraba State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

However, S.60(3) of Taraba State Audit Law provides that “the Auditor-General shall follow up the implementation of the recommendations of the House of Assembly arising from the reports submitted to it under this Law and shall report back to the House of Assembly on any outstanding issue”.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Taraba State did not conduct performance audit on any government project, program or policy in 2023. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Taraba State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

40. <https://mfbept.gov.ng/download/2023-audited-financial-report/>

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Taraba State has commenced review of the 2023 report of the Auditor-General on the accounts of the Taraba State Government as the Committee did not respond to the SAE Index assessment despite repeated engagements. Also, it is not evident if the PAC has reviewed pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

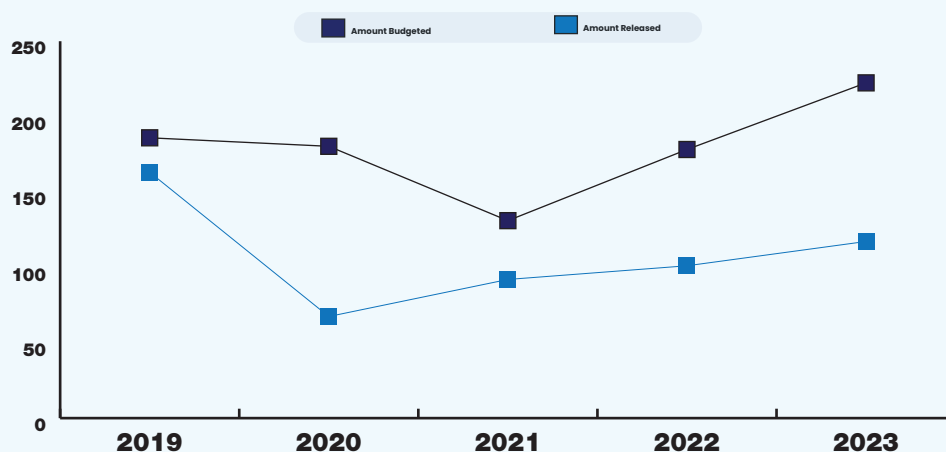
The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no evidence showing that civil society and media actors are involved in the audit process of Taraba State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Taraba State Government.

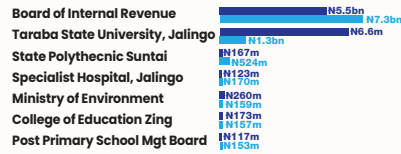
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

N/A

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦380bn**

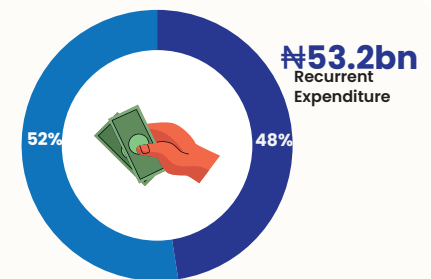
Opening Balance: **N/A**

Statutory Allocation (FAAC)

IGR

VAT

Aids &amp; Grants

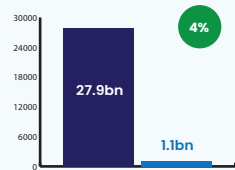
Total Revenue: **₦114.8bn**Total Expenditure **₦111.8bn**N/A  
Audit queriesUnaccounted Funds **N/A**

## Sectoral Outlook 2023

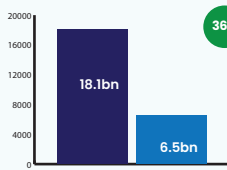
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



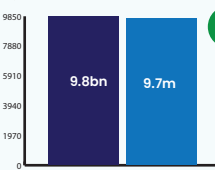
## Education



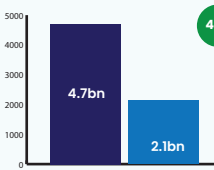
## Health



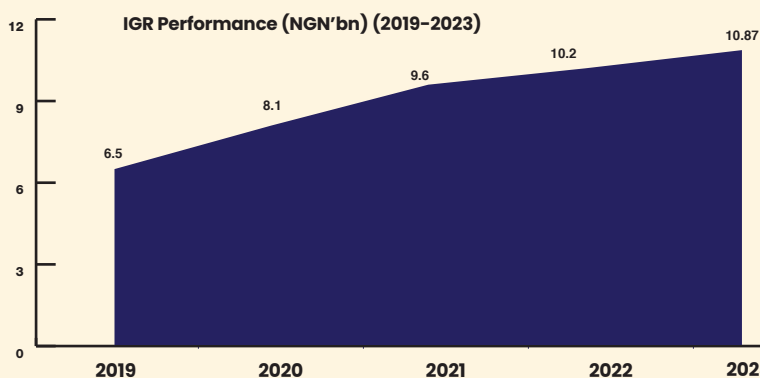
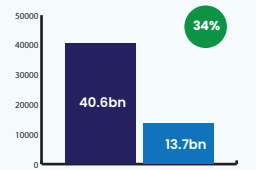
## Agriculture



## Water



## Transportation

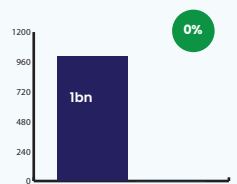


## Gender Equity &amp; Social Inclusion

N/A



## Environment/Climate Change



# Yobe State

Pride of the Sahel



**Overall  
Performance Rank**  
Out of 36 States



**73%**

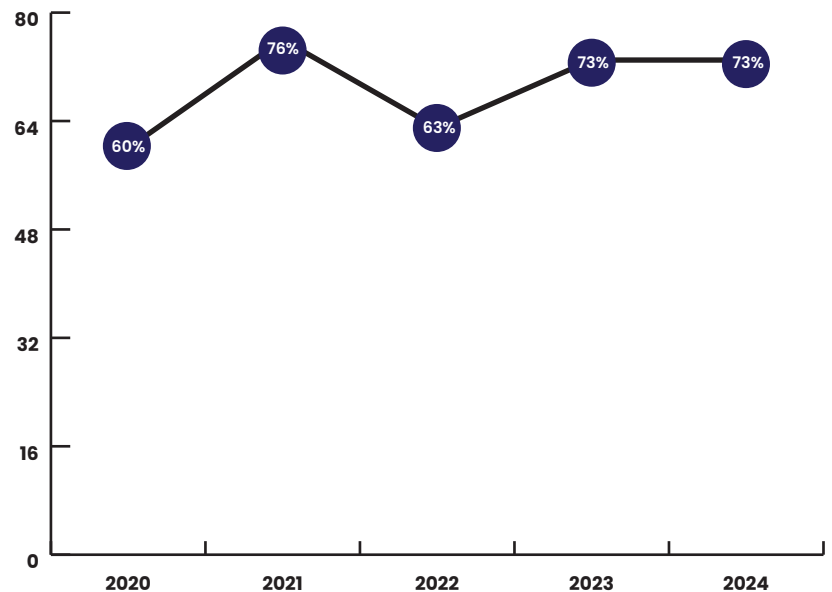
**1st**

**2023  
performance Rank**

**73%**

**1st**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.                            |
| 2                   | Sustaining participation mechanisms               | The Office of the Auditor-General, Public Accounts Committee, civil society and media actors should sustain participation in the audit proces |
| 3                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.        |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Yobe State Public Sector Audit Law 2021 enacted in November 2021 provides for financial autonomy for the Office of the Auditor-General. S.(1)(i) of the law states that “the funds of the Office of the State Auditor-General shall consist of such monies as may be allocated to the office of the State Auditor-General from the Consolidated Revenue Fund of the State”.

S. 22(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law”. Also, S. 22(2) states further that “the sum appropriated for each of the Offices of the Auditor-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

Response received showed that the legal provisions stated above are not operational despite implementation instruction circular<sup>41</sup> issued since 2021. The Office of the Auditor-General for Yobe State is still dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Yobe State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Feedback collected revealed that the Yobe State Audit Service Board had been inaugurated since September 2021 and functional, executing several activities including those related to promotion and discipline of staff in compliance with S.26(1) and (2) of the audit law which established the Board and S.36 (1) and(2) which provided for its powers and functions to include the power

to confirm the selection and appointment of persons recruited by the Auditors-General, subject any staff to disciplinary processes and impose sanctions among others.

The inauguration of the Audit Service Board indeed contributes to strengthening the Office of the Auditor-General administratively by ensuring that human resource issues are addressed through the Audit Service Board rather than through the Civil Service Commission.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The procedure for appointing the Auditor-General in Yobe State as provided for in the Audit Law is transparent and competitive. S.5(3) of the audit law stipulates that “in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State’s website, in two national newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Yobe State provides for a secured tenure and clarifies the term limit for an Auditor-General. S.6(3) of the Yobe State Audit Law indicates that “the Auditor-General shall hold office for a period of one term of four years and may be re-appointed for another one term of four years only”.

The Law sets the maximum term an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability

### LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE

The Yobe State Public Sector Audit Law 2021 provides for reports of the Auditor-General to be published online. S.17(5) indicates that “the

41. <https://www.osag.yb.gov.ng/L2021.pdf>

42. SAE Index 2024 Research Survey

43. <https://www.osag.yb.gov.ng/INSLETTER.pdf>

44. SAE Index 2024 Research Survey

45. <https://www.osag.yb.gov.ng/2023%20ANNUAL%20ACTIVITY%20REPORT.pdf>

Auditor-General shall place the annual audit reports on the State Government's website after submission to the State House of Assembly to allow electronic access to interested members of the public at no cost".

#### **ANNUAL ACTIVITY REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Yobe State published its annual activity report for the 2023 fiscal year and submitted the same report to the State House of Assembly in compliance with S.17(6) of the audit law which states that "the Auditors-General shall also submit reports on the activities of their respective offices for the year to the State House of Assembly, and the report is to be made available to the public".

The annual activity report for the Office of the Auditor-General includes specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Yobe State Office of the Auditor-General published the report of the Auditor-General on the accounts of Yobe State Government for the year 2023 including the "Domestic Report" which contains audit issues, observations and recommendations of the Auditor-General. Making the audit report including audit issues, observations and recommendations of the Auditor-General freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT ONGOING**

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing and the Public Accounts Committee adopted 18 recommendations to be implemented by Executive agencies. It is not evident if the Office of the Auditor-General and House of Assembly in Yobe State have effective

mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Yobe State did not conduct performance audit report on any government project, program or policy in 2023. Best practice requires that performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 IS AVAILABLE**

The Yobe State Government published the Citizens' Accountability Report for 2022.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT COMPLETED**

The Public Accounts Committee of the House of Assembly in Yobe State has completed the review of the 2023 report of the Auditor-General on the accounts of the Yobe State Government. The PAC invited representatives from the civil society and media to observe the review process. Also, the Yobe State House of Assembly adopted eighteen four (4) resolutions to be implemented by the Executive to correct audit anomalies for the 2023 financial year.

The role of the Public Accounts Committee in

46. <https://www.osag.yb.gov.ng/Domestic%20Report%20for%20the%20FY-2023.pdf>  
47. SAE Index 2024 Research Survey  
48. <https://www.osag.yb.gov.ng/Yobe%20Citizens%20Accountability%20Report%202023.pdf>

ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies. Nonetheless, the PAC is encouraged to ensure its recommendations and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS ARE MUCH INVOLVED IN THE AUDIT PROCESS

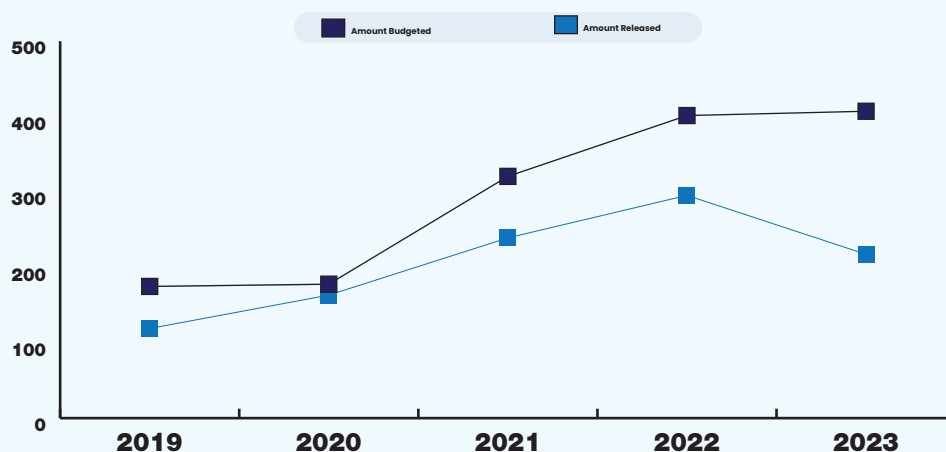
Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Yobe State. Some of the activities include the Audit Forum and Accountability Dialogue held in August 2024. Stakeholders who participated in the two-day meetings were drawn from diverse constituencies including the Office of the Auditor-General for Yobe State, Public

Accounts Committee of the House of Assembly, audited agencies of government, civil society, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions.

Also, the civil society in Yobe State collaborated with the Office of the Auditor-General to host a six-week “Value for Money” radio programme to discuss audit findings from the 2023 report of the Auditor-General.

A civil society organization working in Yobe State confirmed significant participation in activities of the Office of the Auditor-General and review of audit by the Public Accounts Committee of the State House of Assembly. “The office of the State Auditor-General for Yobe State and PAC - YBHA usually invite my organization to attend their activities and engagement”. It is expected that stakeholders in the Yoe State public audit cycle will sustain these and other initiatives to continue to improve civic participation in the audit process of the State.

SAI Budgets and Releases (NGN'm) (2019-2023)

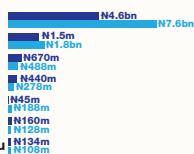


Source: SAE Index/ 2019-2023 AFS

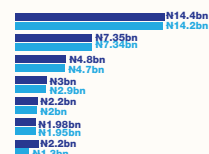
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Yobe State Internal Revenue Service  
Ministry of Finance  
Yobe State University  
Ministry of Justice  
Ministry of Housing and Urban Development  
College of Education Gashua  
Shehu Sule College of Nursing & Midwifery Damaturu

Top Expenditure Agencies/Sectors 

Ministry of Works  
Rural Electrification Board  
Ministry of Commerce  
Ministry of Health  
Ministry of Transport & Energy  
Yobe Road Maintenance Agency  
Ministry of Agriculture and Natural Resources



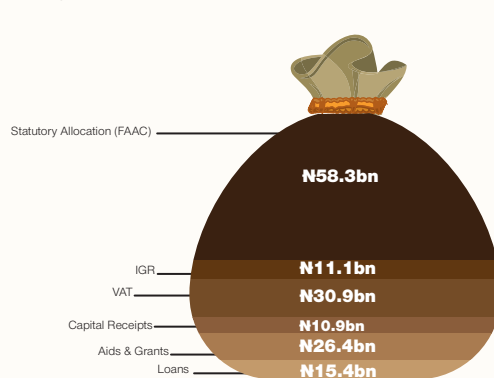
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

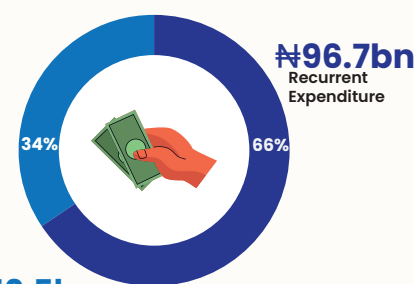


Approved Budget Size  
**₦163bn**

Opening Balance: **₦3bn**



Total Revenue: **₦156.5bn**



Total Expenditure **₦147.2bn**



18 Audit queries

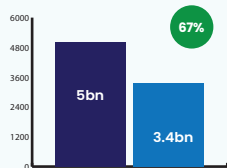
Unaccounted Funds **₦62.2m**

## Sectoral Outlook 2023

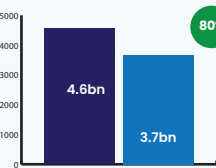
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



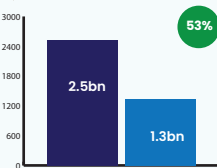
Education



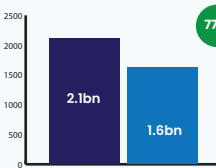
Health



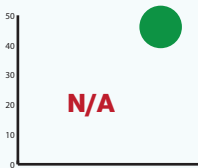
Agriculture



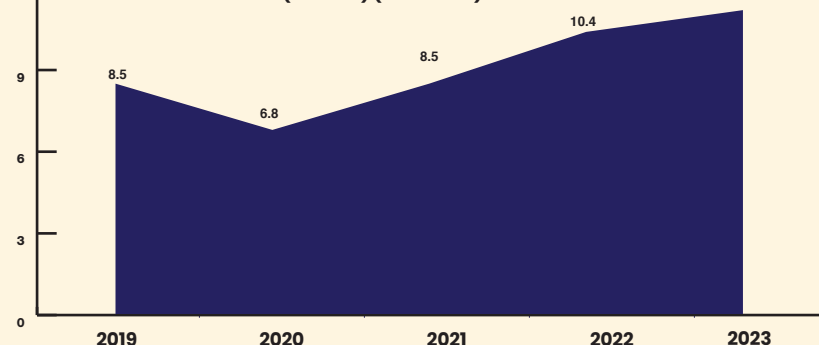
Water



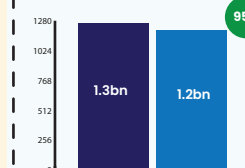
Transportation



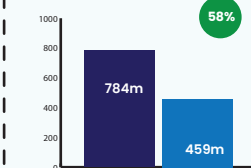
## IGR Performance (NGN'bn) (2019-2023)



Gender Equity & Social Inclusion



Environment/Climate Change





# NORTH-WEST REGION

# Jigawa State

The new World



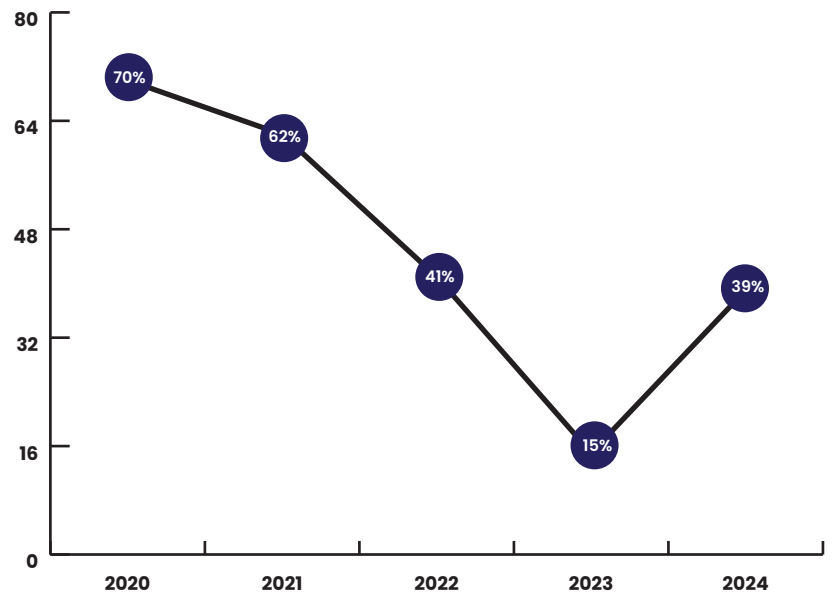
**Overall  
Performance Rank**  
Out of 36 States

↑ **39%** **10th**

**2023  
performance Rank**

**15%** **32nd**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively                                 |
| 2                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process. |
| 3                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.                  |
| 4                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.            |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Jigawa State Audit Law amended in November 2021 provided for financial autonomy for the Office of the Auditor-General. S.10(1) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 27 of the principal law states that “the Auditors-General shall prepare their revenue and expenditure estimates and submit to the State House of Assembly for inclusion in the annual appropriation law. The House of Assembly shall be responsible for ensuring that the Auditors General are properly resourced to fulfill their mandate under this law”

Feedback received indicates that the legal provisions stated above are not operational and the Office of the Auditor-General for Jigawa State is dependent on its auditee (the Executive) for its finances. The inability of the Executive arm to implement the Audit Law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Jigawa State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

Response collected revealed that the Jigawa State Audit Service Board has not been inaugurated. However, S.3 of the State Audit (Amendment No. 2) Law of Jigawa State established the Board while S.3(2) provided for its powers and functions to include the power to appoint persons to hold offices within the Office of the Auditors General, to promote and advance staff working within the Office of the Auditors General, subject any staff of the Office of the Auditors General to disciplinary proceedings and impose sanctions in accordance with the laid down procedure among others.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Jigawa State, it is expected that the Audit Service Board would have been inaugurated to

limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Jigawa State as provided for in the Audit Law is transparent and competitive. S.5(4) of the State Audit (Amendment No. 5) Law specified that “the selection of a person to occupy the Offices of the Auditors General shall be through a transparent and open process and by means of a widely advertised selection process which shall be open to eligible candidates from the public service and the private sector. Following the election process the State Civil Service Commission shall recommend the top three (3) candidates to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Jigawa State Audit Law provides for a secured tenure for the Auditor-General. S.7 of the Principal Law states that “the Auditor General shall not be removed before such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution”.

Also, S.5(2) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 4 of the Principal Law states that “where appointed from the State Civil Service, the Auditors General shall not be removed from office before reaching such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution of the Federal Republic of Nigeria 1999 (as may be amended)”.

Furthermore, S.5(3) states that “where appointed from the State Civil Service, the Auditors General shall not be older than 56 years of age on the date of appointment”. However, Section 6 (amendment to section 7 of the Principal Law” noted that “persons appointed as Auditors General from outside

the Civil Service of the State shall hold office for a period of five years only and shall not be removed except in accordance with provisions of section 127 of the Constitution”.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Jigawa State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.24(1) of the audit law provides that “all reports issued by the Auditor-General shall be considered public documents after the reports are presented to the Jigawa State House of Assembly” S.24(2) (a) & (b) provides further that “the Auditor-General shall provide copies of his published reports to the Government Archives and the internet, print and electronic media”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence that the Office of the Auditor-General for Jigawa State published its annual activity report for the 2023 fiscal year. However, S.7 of the Jigawa State Audit Law (Amendment No. 1) provides that “the Auditor-General shall submit an annual report of his activities to the Jigawa State House of Assembly and shall make same available to the public”.

An annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Jigawa State published the audit report for 2023<sup>51</sup> financial year on a dedicated website. Making the report of the Auditor-General including audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT ONGOING**

Response received showed that the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly in Jigawa State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Jigawa State did not conduct performance audit on government projects, programs or policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Jigawa State Government published the Citizens' Accountability Report for 2023<sup>52</sup> on a dedicated website.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT COMPLETED**

The Public Accounts Committee of Jigawa State House of Assembly has commenced but not completed the review of the 2023 report of the Auditor-General on the accounts of Jigawa State Government. It is not evident if the PAC has a completed review of previous audit reports as relevant officials did not respond to

51. [https://jsmf.org.ng/images/jsmf\\_pics/2023\\_uploads/Report%20of%20the%20Auditor%20General%20on%20the%20Financial%20Statements%20and%20Accounts%20of%20Jigawa%20State%202023.pdf](https://jsmf.org.ng/images/jsmf_pics/2023_uploads/Report%20of%20the%20Auditor%20General%20on%20the%20Financial%20Statements%20and%20Accounts%20of%20Jigawa%20State%202023.pdf)  
52. SAE Index 2024 Research Survey  
53. [https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government\\_2023%20Citizens%20Accountability%20Report%20\(CAR\).pdf](https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government_2023%20Citizens%20Accountability%20Report%20(CAR).pdf)

the SAE Index research questionnaire despite repeated engagements.

The role of the Public Accounts Committee in ensuring timeous review of annual audit accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

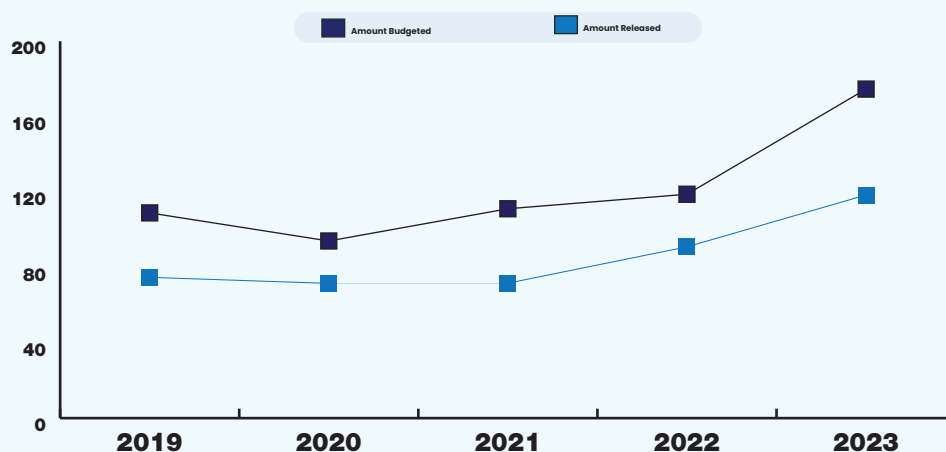
Participation of Civil Society and media actors in the audit process of Jigawa State is low and it is crucial for the Office of the Auditor-General and Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors.

Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Jigawa State reported limited opportunities for either engaging directly with the Office of the Auditor-General or the Public Accounts Committee.

While a representative of a civil society organization working in Jigawa State confirmed participation in the process of developing the Citizens' Accountability Report for 2023 as well as access to the 2023 report of the Auditor-General, the organization noted that no citizens' engagement activity on review of the audit report was held. "The report is always published online, citizens have access to the report and is sometimes used to identify issues and engage state actors".

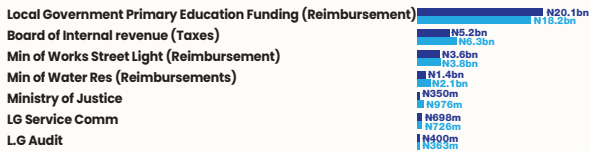
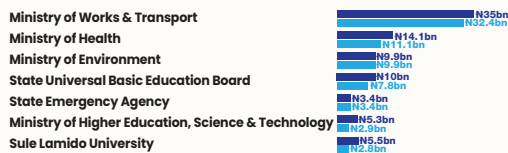
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

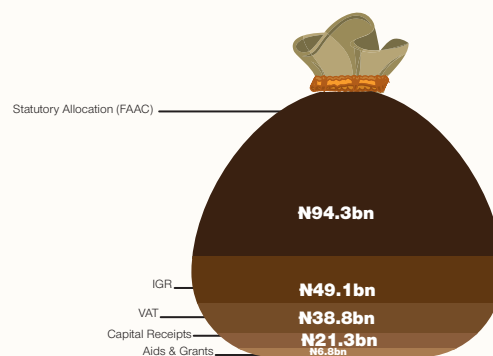
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

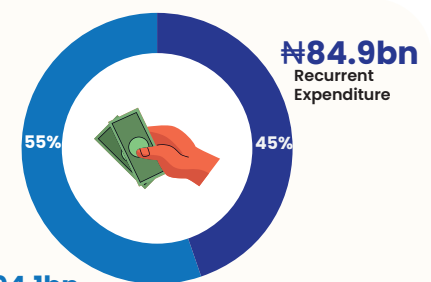


Approved Budget Size  
**₦235.8bn**

Opening Balance: **N/A**



Total Revenue: **N210.6bn**



**₦104.1bn** Capital Expenditure

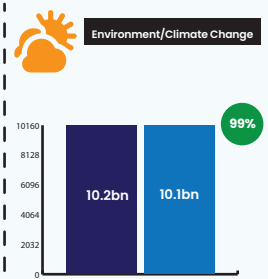
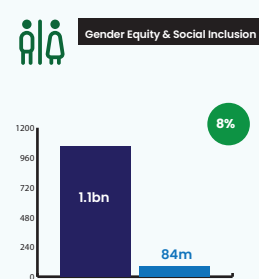
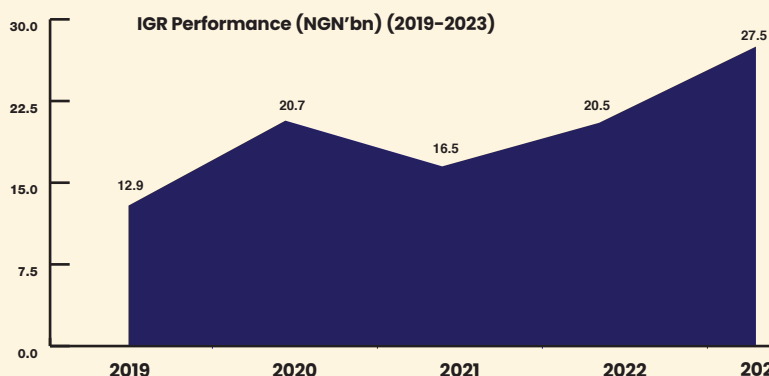
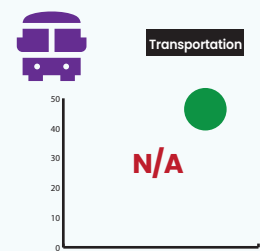
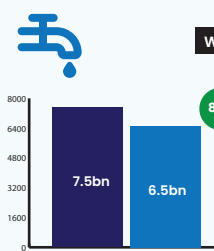
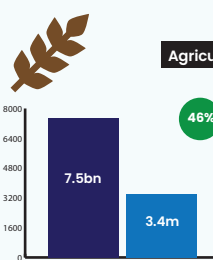
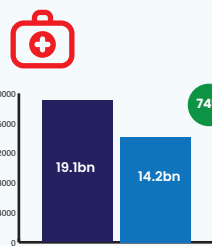
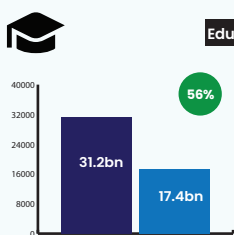
Total Expenditure **₦189bn**



Unaccounted Funds **N89.6bn**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



# Kaduna State

Center of Learning



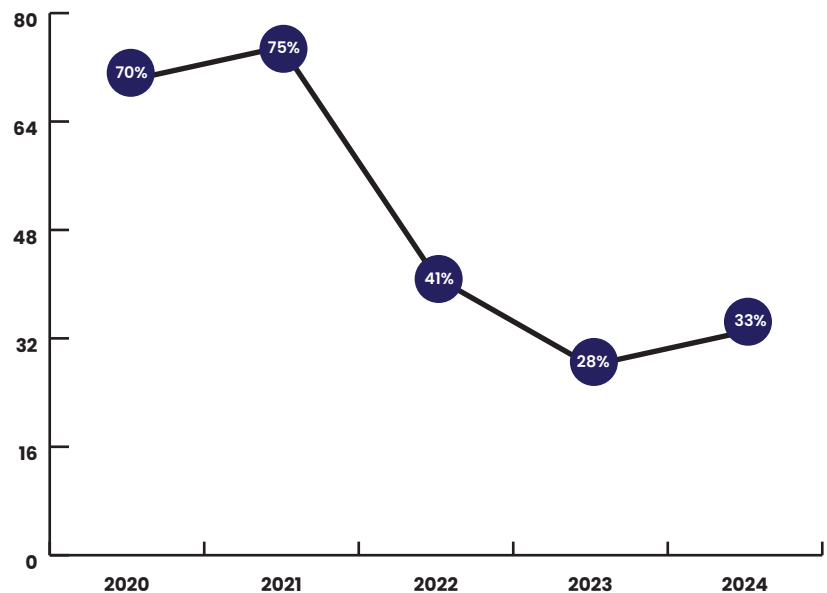
**Overall  
Performance Rank**  
Out of 36 States

**33%** **15th**

**2023  
performance Rank**

**28%** **20th**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively. |
| 2                   | Lack of transparency   | The Audit Institution and other actors should ensure audit reports (including audit issues, observations and recommendations) are published online and timeously.                         |
| 3                   | Participation mechanism needs improvement                        | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.   |
| 4                   | Oversight needs improvement                                      | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Kaduna State Audit Law enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.11(1) of the law states that “the Auditor-General shall prepare an annual audit plan and associated budget for the approval of the State House of Assembly not later than three (3) months before the end of the preceding financial year”.

Also, S. 25(1)(b) indicates that “the Auditors-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year the estimate of revenues and expenditure for inclusion in the State budget” Furthermore, S. 25(4) states that “any sum appropriated to the Offices of the Auditors General in each financial year shall be charged upon the Consolidated Revenue Fund and paid as a first line charge in equal installments monthly”.

Response received indicated that the financial autonomy clause is not operational and the Office of the Auditor-General for Kaduna State is dependent on its auditee (the Executive arm) for its finances. The inability of the Executive arm to ensure effective implementation of the audit law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Kaduna State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Kaduna State Audit Service Board has been inaugurated in compliance with the Audit Law signed in June 2021. S.40 of the audit law established the Audit Service Board while S.42(a, b & c) provides for its functions including to “confirm the selection, appointment and promotion of staff of the Auditors-General; subject any staff of the Offices of the Auditors- General to disciplinary proceedings and impose sanction based on the recommendation of the Auditors-General; perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this Law”.

Feedback collected showed that the Board

has been inaugurated to begin performing its statutory functions of supporting the Office of the Auditor-General in Kaduna State administratively and ensuring that human resource issues are addressed through the Audit Service Board rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Kaduna State, the Audit Service Board has been inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Kaduna State as provided for in the audit law is transparent and competitive. S.5(2) of the Audit Law provides that “In recommending person(s) for appointment as Auditor-General, the Commission shall advertise the vacancy on the State's website, two (2) national dailies, procurement portal and State gazette for a minimum of four weeks before the date set for interview.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Kaduna State Audit Law 2021 did not provide secured tenure for the Auditor-General. S.7 indicates that “the Auditors-General shall, except where he is removed in line with the provisions of the Constitution, remain in office until his attainment of the retirement age of sixty five (65) years or thirty-five (35) years of service, whichever comes first”.

This legal provision subjects the tenure of the Auditor-General in Kaduna State to varying degrees of inadequacies as successive Auditor Generals are likely to have an inconsistent number of years in service. Such inconsistencies could negatively affect policy implementation at the Office of the Auditor-General in Kaduna State. The Kaduna

54. SAE Index 2024 Research Survey  
55. SAE Index 2024 Research Survey

State Audit Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Kaduna State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.21(3) of the audit law indicates that “All these reports shall be published in hard and soft copies. Soft copies shall be published on the State website after submission to the State House of Assembly while Hard copies shall be available on request to anyone at the cost of printing.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Office of the Auditor-General for Kaduna State did not publish online an annual activity report for the 2023 fiscal year. Although the Kaduna State Audit Law made no provision for such a report to be produced and submitted to the House of Assembly, best practice requires that the Audit Office produces an annual activity report, submit the same to the Parliament and make it available to the public through an electronic portal.

An annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **INCOMPLETE AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The report of the Auditor-General on the accounts of Kaduna State Government for the 2023 financial year published online did not contain audit issues, observations and recommendations raised by the Auditor-General thereby making it an incomplete document and useless for accountability demands.

Making the report of the Auditor-General (including audit issues, observations and recommendations) freely available to citizens

enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING**

Response received showed that the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly in Kaduna State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Kaduna State did not conduct performance audit on any government project, program or policy in 2023. However, S.21(2)(f) provides that “such reports submitted to the State House of Assembly shall include but not limited to the following: annual performance audit report on projects, supplies and Value for Money Audit”.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Kaduna State Government published the Citizens' Accountability Report for 2023<sup>94</sup> on a dedicated website.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof the Public Accounts

56. [www.kdsg.gov.ng/download/158/reports/15444/kaduna-state-financial-audit-report-2023.pdf](http://www.kdsg.gov.ng/download/158/reports/15444/kaduna-state-financial-audit-report-2023.pdf)

57. SAE Index 2024 Research Survey

58. <https://kdsg.gov.ng/download/158/reports/15450/kaduna-state-citizens-accountability-report-2023.pdf>

Committee has started the review of the 2023 report of the Auditor-General on the accounts of Kaduna State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies. The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration.

The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

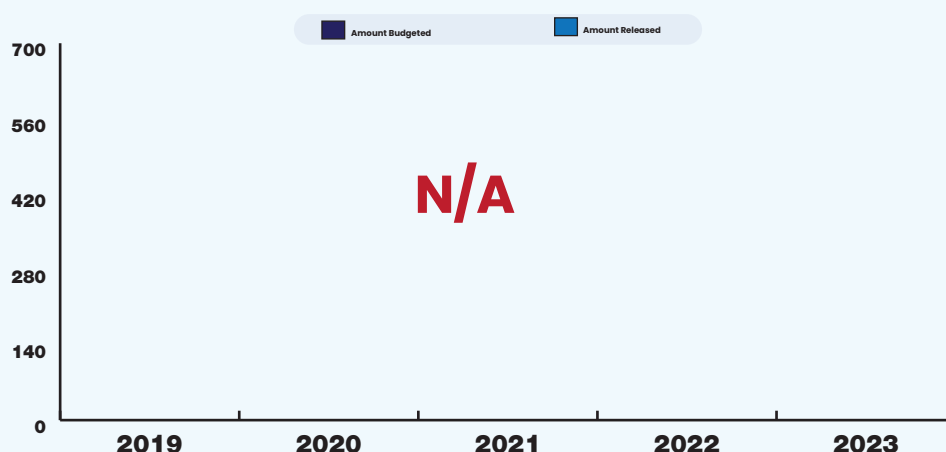
Civil society and media actors are often involved in the audit process of Kaduna State.

Although the report of the Auditor-General for 2023 containing audit issues, observations and recommendations is not publicly available, some civic and media actors were invited by the Office of the Auditor-General to join the physical verification of projects across the State.

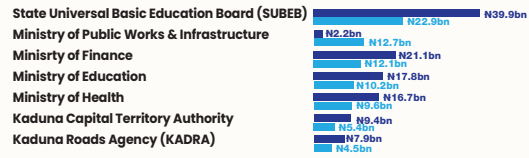
Other activities implemented to improve participation of stakeholders in the Kaduna State audit process include the Audit Forum and Accountability Dialogue held in June 2024. Stakeholders who participated in the two-day meetings were drawn from diverse constituencies including the Office of the Auditor-General for State, Public Accounts Committee of the State House of Assembly, audited agencies of government, civil society, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions.

The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors participate actively in the audit process to enable those affected by audit issues and public finance management gaps engage with the Office of the Auditor-General and Public Accounts Committee and provide feedback that will enhance planning and executing audit and oversight functions.

SAI Budgets and Releases (NGN'm) (2019-2023)



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

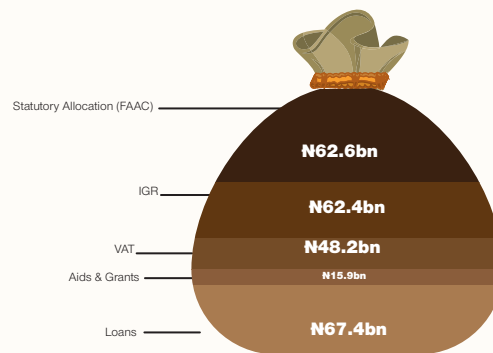
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

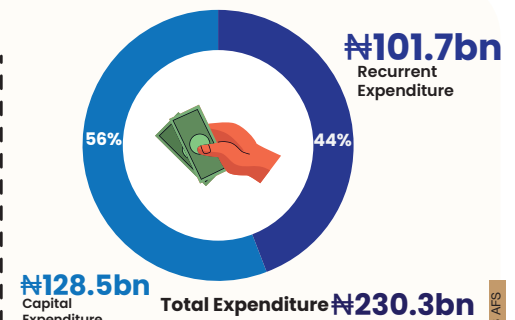


Approved Budget Size  
**₦376.3bn**

Opening Balance: **₦7.7bn**



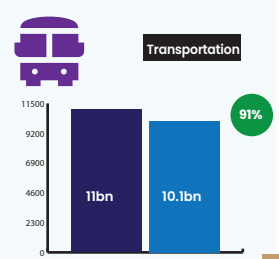
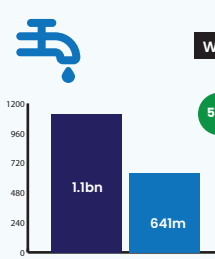
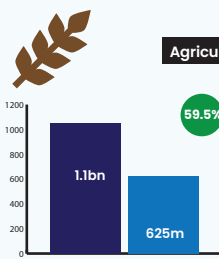
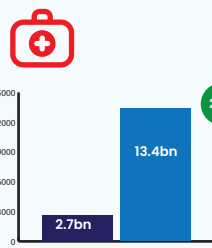
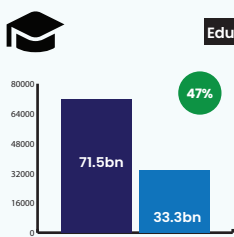
Total Revenue: **₦264.4bn**



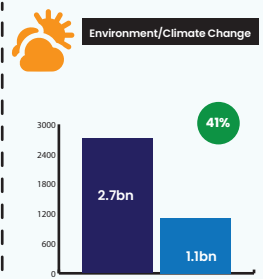
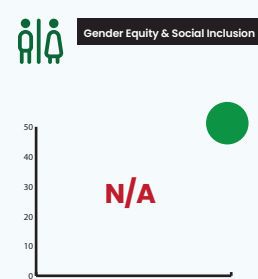
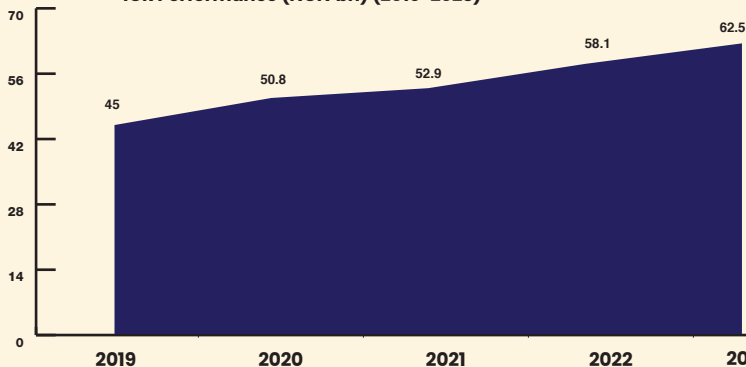
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Kano State

Center of Commerce



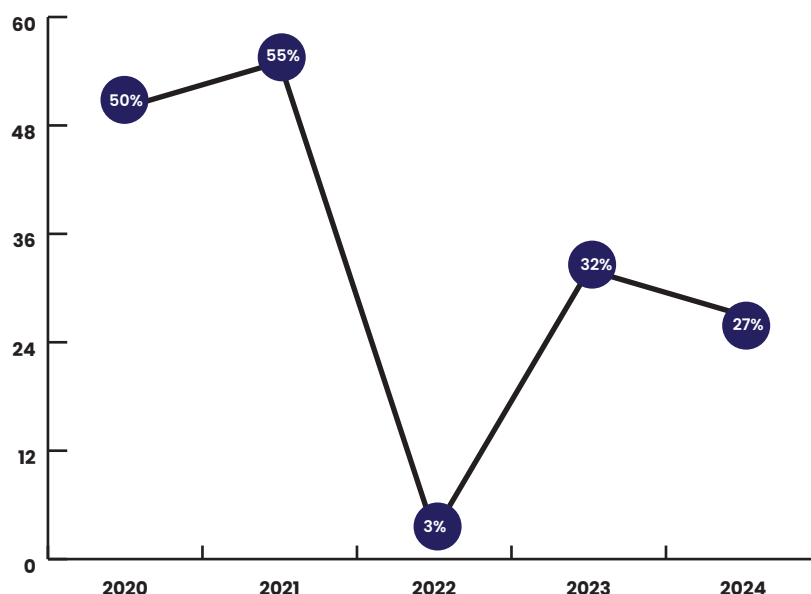
**Overall  
Performance Rank**  
Out of 36 States

**27%** **19th**

**2023  
performance Rank**

**32%** **13th**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations  |
|---------------------|--|--|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.      |
| 2                   | Lack of transparency   | The Audit Institution and other actors should ensure citizens' accountability reports are published online and timeously.  |
| 3                   | Participation mechanism needs improvement                        | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The principal Audit Law for Kano State enacted in 2020<sup>59</sup> and the amendment signed into law in 2021 provides for financial autonomy for the Office of the Auditor-General. S.31(1) of the principal law states that “the Auditor-General shall prepare his budget proposal containing revenue and expenditure after receiving call circular and submit the proposal to the Ministry of planning and budget as part of the budget process”.

Also, amendment 8(b) of the Kano State Audit (Amendment No. 2) Law 2021 states that “all funds appropriated by the House of Assembly to defray expenses incurred by the office of the Auditor-General shall be a first line charge on the Consolidated Revenue Fund of the State. Any amount standing in credit of the office of the Auditor-General in the annual budget shall be paid directly to the Auditor-General for management and disbursement as approved by the House of Assembly”.

The legal provisions stated above to guarantee fiscal independence for the Office of the Auditor-General for Kano State are not operational and the Office of the Auditor-General for Kano State is dependent on its auditee (the Executive arm) for its finances. The inability of the Executive to ensure effective implementation of the audit law to allow for financial autonomy for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Kano State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Audit Service Commission of Kano State has not been inaugurated since assenting to the Audit Law in 2020 and enacting additional amendments in 2021. S.3 (1) of the State Audit Law established the Audit Service Commission with functions to include the power to promote, transfer and confirm appointment of persons employed by the Commission. The Commission is also empowered to dismiss or exercise disciplinary control over such persons holding or acting in

such offices among others.

A fully functional Audit Service Commission would guarantee administrative independence for the Office of the Auditor-General for Kano State and limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL NOT TRANSPARENT

The procedure for appointing Auditor-General in Kano State as provided for in the Audit Law is not transparent and competitive. S.24(1) of the Principal Law states that “the Auditor General shall be appointed by the Governor on the recommendation of the Audit Service Commission, subject to the confirmation by the House of Assembly in accordance with the provision of section 126 of the 1999 Constitution of the Federal Republic of Nigeria as amended”. Although Section 24(1) was amended to replace “Audit Service Commission” with “Civil Service Commission”, section 24(2) as stated in the Amendment Law provided for the attributes, professional qualification, and experience of a person to be appointed as Auditor-General for Kano State.

The provisions stated above, or other sections of the Audit Law for Kano State did not mention explicitly the procedure to be followed in appointing the Auditor-General. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. Stating and clarifying procedures to be followed in appointing who becomes Auditor-General is very important to ensure the best candidate for such a sensitive and important position emerges.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED BUT LACKS CONSISTENCY

The Kano State principal audit law (2020) and amendment (2021) provides for a secured tenure for the Auditor-General. S.4(2)(d) of the amendment (which amends S.24 of the principal law) states that “a person shall be

59. [https://plsinitiative.org/audit\\_laws/kano-state/](https://plsinitiative.org/audit_laws/kano-state/)

60. <https://financekanostate.files.wordpress.com/2021/12/kano-state-audit-amendment.pdf>

qualified to be appointed as Auditor-General if the person is of proven professional ability and expertise. Where an applicant is from the public service, he shall have at least four years to serve before he is due for retirement. If the applicant is not from the public service, he shall not be less than 45 years old at the date of appointment”.

The term of office for the Auditor-General appointed in Kano State is secured to the extent that any Auditor-General will have a minimum of four years to serve but lacks consistency and predictability to the extent that an Auditor-General appointed at 45 years old could spend as much as 15 years in office.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE NOT AVAILABLE**

The Kano State Audit Law and amendment did not mandate the State Auditor-General to publish his/her reports online as soon as it is submitted to the State House of Assembly. S.36(2) indicates that “the Auditor-General’s report shall be published and made available to any person(s) on demand and upon payment of prescribed fees”.

The legal provisions stated above allows the Auditor-General to decide whether or not to publish audit reports online. This negates the notion that the annual reports of the Auditors-General is considered a public document. Best practice requires the legal framework to mandate the Auditor-General to publish annual audit reports on an electronic portal as soon as it is submitted to the House of Assembly for citizens to access freely and this should not be subject to the discretion of the Auditor-General especially because audit reports are public documents.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the Office of the Auditor-General for Kano State submitted its annual activity report for 2023 to the House of Assembly. The report is also not available to the public. However, S.38(1)(c) of the principal audit law mandates the Auditor-General to submit an “interim report” for the outgoing financial year.

An annual activity report for the Audit Office

should include the specific initiatives and activities undertaken during the previous or outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Audited-General for Kano State published online the audit report for the 2023 financial year. The report published contained audit issues, observations and recommendations. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence showing that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not clear what effective mechanisms the Office of the Auditor-General or the House of Assembly Public Accounts Committee in Kano State has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

There is no evidence showing that the Office of the Auditor-General for Kano State conducted performance audit on the government's programs, projects and policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Kano State Government did not publish the Citizens’ Accountability Report for the 2023 financial year.

61. <https://audit.kn.gov.ng/wp-content/uploads/2024/09/2023-Accts-September-18-2024-Signed.pdf>

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Kano State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other

public accountability gaps.

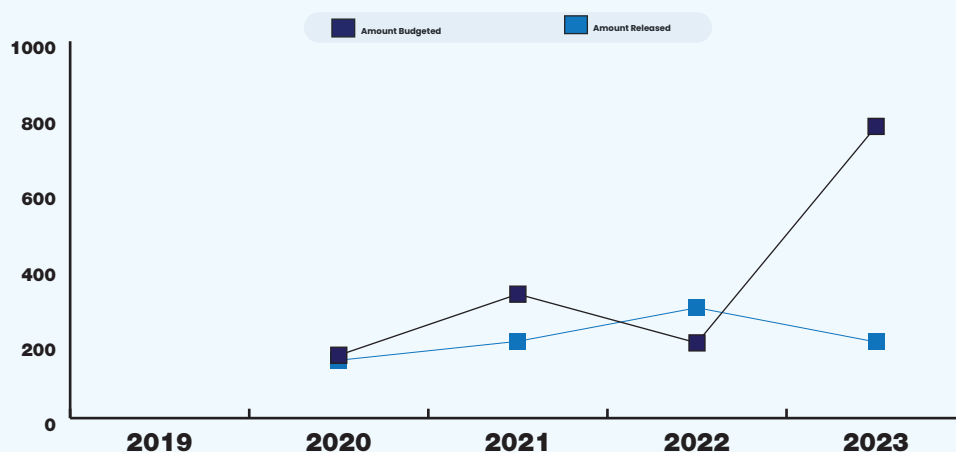
#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

Civil society and media actors are less involved in the audit process of Kano State. Although the report of the Auditor-General for 2023 containing audit issues, observations and recommendations is publicly available, there is no proof that civil society and media actors are significantly involved in the state audit process including engaging with the Office of the Auditor-General or the Public Accounts Committee.

Although there was indication that the Office of the Auditor General for Kano State organized two-day technical session on the 2023 Citizens Accountability Report (CAR) with participation from civil society to demonstrate the sustainability of the strategic subset of reform processes and publications of the World Bank's Strengthening Fiscal Sustainability, Transparency, and Accountability (SFTAS) Initiative, there is no evidence the 2023 CAR was published on any dedicated website for public access.

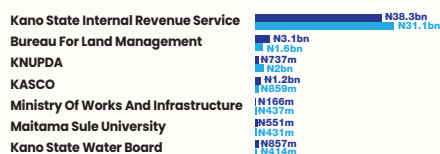
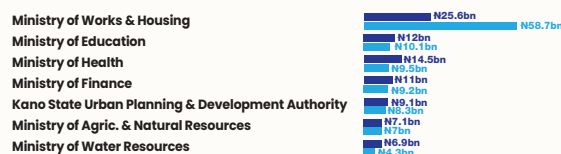
The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors participate actively in the audit process to enable those affected by audit issues and public finance management gaps engage with the Office of the Auditor-General and Public Accounts Committee and provide feedback that will enhance planning and executing audit and oversight functions.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

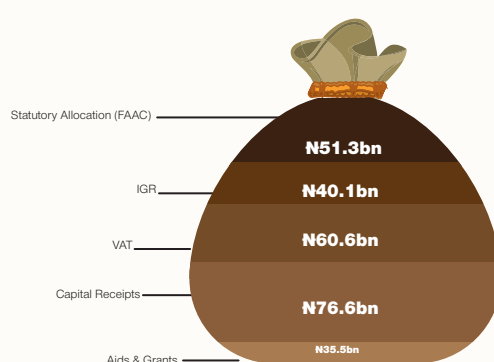
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

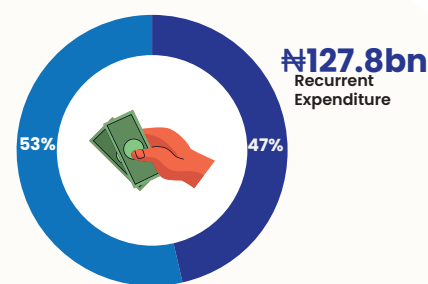


Approved Budget Size  
**₦350.8bn**

Opening Balance: **₦32.1bn**



Total Revenue: **₦296.5bn**



Total Expenditure **₦274.3bn**

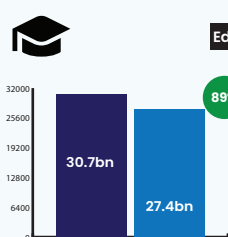


N/A  
Audit queries

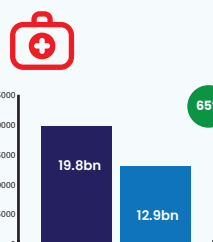
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

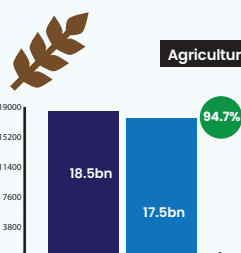
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



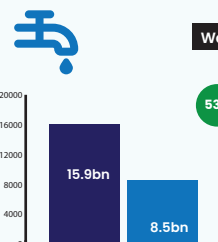
Education



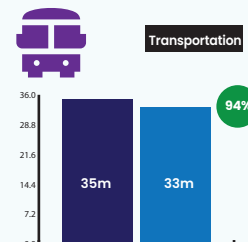
Health



Agriculture

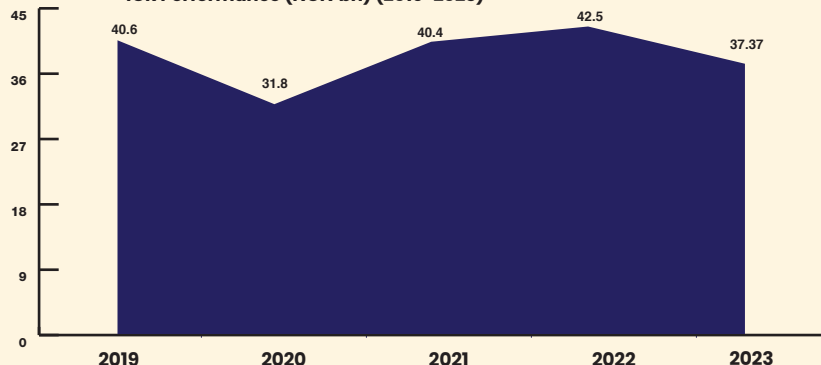


Water



Transportation

## IGR Performance (NGN'bn) (2019-2023)

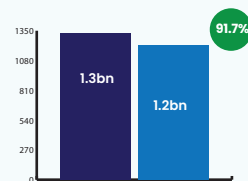


Gender Equity & Social Inclusion

N/A



Environment/Climate Change



91.7%

# Katsina State

Home of Hospitality



## Overall Performance Rank

Out of 36 States



**47%**

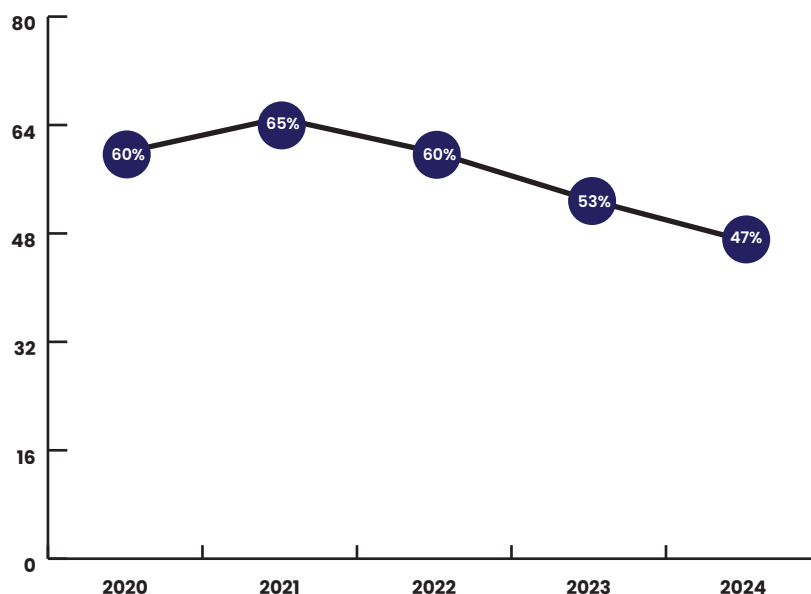
**3rd**

## 2023 performance Rank

**53%**

**4th**

## Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.   |
| 2                   | Lack of transparency                              | The Office of Accountant-General and other actors should ensure that citizens' accountability reports are published online and timeously.  |
| 3                   | Participation mechanism needs improvement         | The Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should also discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit report               | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Katsina State Audit (amendment) Law enacted in November 2021 provides for financial autonomy of the Office of the Auditor-General. S.29(1) and (2) of the Katsina State Audit Law 2020 indicates that “funding of the salaries and overheads of the State Auditor-General shall be in accordance with the appropriation act of the State House of Assembly. Any amount standing to the credit of the State Auditor General in the annual appropriation Bill shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly”.

Also, S.14(d) of the Katsina State Audit (Amendment) Law 2021 states that “the Auditor Generals are to submit draft annual estimates directly to the State House of Assembly, make any necessary amendments after receiving comments from the State House of Assembly and then submits the amended estimates to the Ministry of Budget for inclusion in the appropriation bill, no changes shall be made to the estimates submitted by the Auditor Generals to the Ministry of Budget and Economic Planning without the prior agreement of the State House of Assembly, and; the Executive must not control or direct access to the resources of the Auditor Generals/Offices.”

Feedback received showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Katsina State is dependent on its auditee (the Executive arm) for its finances. The inability of the Executive to ensure effective implementation of the audit law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Katsina State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Response collected revealed that the Katsina State Audit Service Commission was inaugurated in December 2020. The Commission has executed activities relating to

employment and promotion of staff at the Office of the Auditor-General for the State and Local Governments. This is in compliance with S.4(1) and (2) of the Katsina State Audit Law 2020 which established the Commission and S.12(2) which provided for its powers and functions to include the power to promote and confirm appointments of persons employed by the Commission and dismiss and exercise disciplinary control over such persons holding or acting in such offices among others.

The inauguration of the State Audit Service Commission is one of the positive impacts of the enacted Audit Law of Katsina State which is contributing to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the State Audit Service Commission rather than through the Civil Service Commission.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Katsina State as provided for in the Audit Law is transparent and competitive. Although S.23(1) of the principal law states that “the Auditor-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission, subject to the confirmation by the House of Assembly”, S.10 of the Katsina State Audit (Amendment) Law provides that “in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State's website, in two (2) national newspapers, the official gazette, and procurement journal for a minimum period of six weeks before the date set for interview. The State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED BUT LACKS CONSISTENCY

The Katsina State Audit Law provides for a secured tenure for the Auditor-General. S. 25 of the principal law which has been amended states that “the Auditor-General shall remain in office until he has attained the age of sixty (60) years and shall not be more than fifty-six (56)

62. SAE Index 2024 Research Survey  
63. SAE Index 2024 Research Survey

years at the time of first appointment”.

The law provided for a maximum term of four years for any Auditor-General appointed for the State. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Katsina State Audit Law provides the legal basis for reports of the Auditor-General to be published and made available to citizens. S.42(2) indicates that “the Auditor-General’s Report shall be published and made available to the public after its submission to the House of Assembly; this shall be on demand and non-payment of a minimal fee.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Katsina State did not publish for public access its annual activity report for the 2023 fiscal year. It is not evident if the report was submitted to the House of Assembly. However, S.43(1) of the Katsina State Audit Law provides that “the Auditor-General shall prepare and submit to the Public Accounts Committee, on a quarterly basis, a report on the performance and operation of the Office of the Auditor-General”.

Also, S.43(2) indicates that “the Auditor-General shall submit annually to the Public Accounts Committee a copy of annual performance and financial audit report with respect to the Office of the Auditor-General. The report shall include a report on the extent to which the Auditor-General achieved his/her annual plan and audited financial statements of the Office of the Auditor-General.

Nonetheless, an annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Katsina State published the audit report for 2023<sup>100</sup> financial year on a dedicated website. The report contains audit issues, observations and recommendations. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING**

Response received showed that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly in Katsina State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **PERFORMANCE AUDIT REPORT FOR 2022 AVAILABLE BUT NOT STANDARDIZED**

The Office of the Auditor-General for Katsina State conducted performance audit on the Katsina State Ranch Programme implemented through the Department of Livestock and Grazing Reserves.. However, the performance audit report should have been more comprehensive, conformed with international standards and published as a separate document from the annual statutory audit report. The Audit Office included findings on performance audit conducted into the annual report of the Auditor-General (pages 190 - 197). Notwithstanding, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and made available to the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Katsina State Government did not publish the Citizens' Accountability Report for 2023.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT STARTED

The claim that the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Katsina State Government could not be verified as relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when

reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

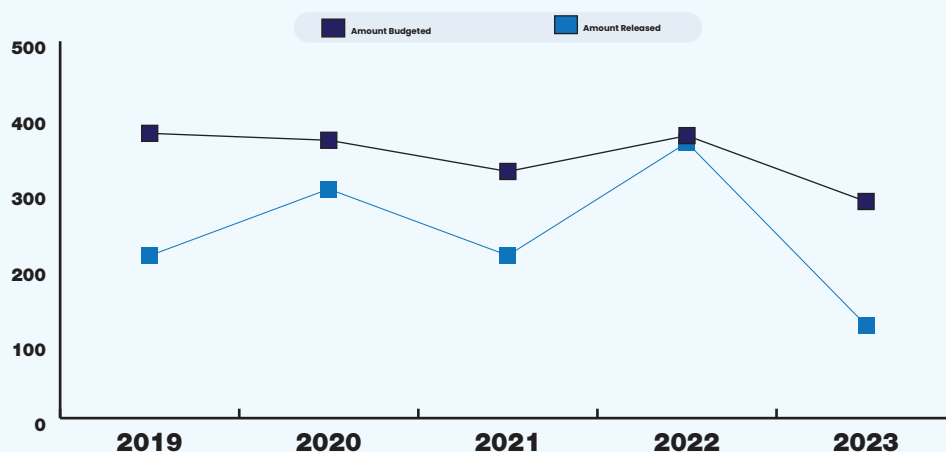
#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

Participation of Civil Society and media actors in the audit process of Katsina State is low and it is crucial for state actors especially the Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Katsina State reported limited opportunities for either engaging directly with the Public Accounts Committee.

A representative of a civil society organization working in Katsina State confirmed that the Public Accounts Committee is yet to invite civic actors for engagement around review of audit reports. "The Public Accounts Committee is yet to organise any activity, the Auditor General has invited us and discussed the audit report and also showed his willingness to support us in developing the Citizens' Accountability Report".

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

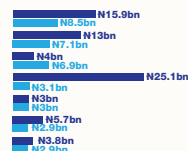
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Katsina State Board of Internal Revenue (Tax)  
Office of the Accountant General (Tax)  
Office of the Accountant General (Non-Tax)  
State Bureau of Public Procurement  
Katsina State Board of Internal Revenue (Dividends)  
Katsina State Board of Internal Revenue (Licences)  
Ministry of Lands & Survey

Top Expenditure Agencies/Sectors 

Ministry of Works, Housing and Transport  
Ministry of Special Services  
Office of the Head of Civil Service of the State  
Ministry of Water Resources  
Ministry of Internal Security and Home Affairs  
Department of Livestock and Grazing Reserve  
Ministry of Agriculture and Livestock Development



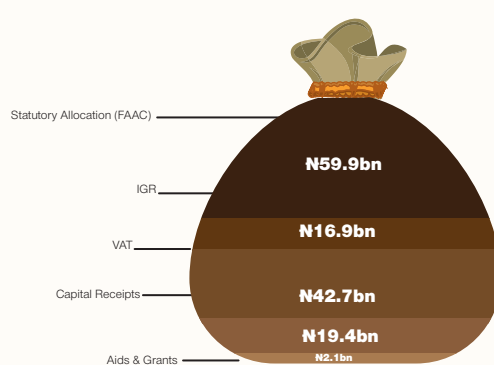
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

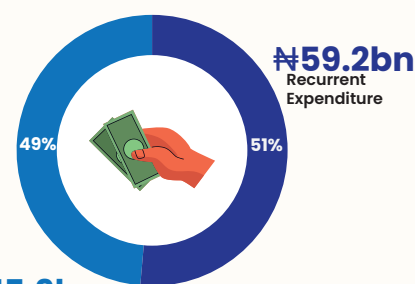


Approved Budget Size  
**₦283.6bn**

Opening Balance: **₦8.2bn**



Total Revenue: **₦149.4bn**



Total Expenditure **₦115.1bn**

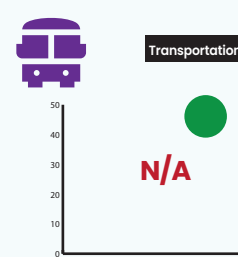
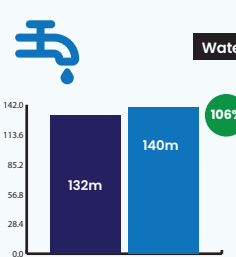
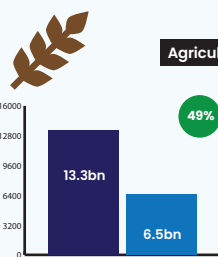
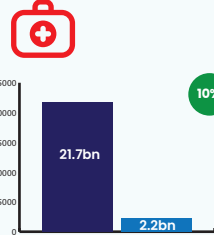
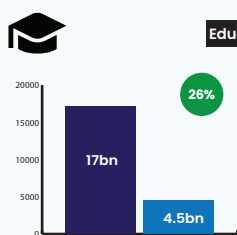


18  
Audit  
queries

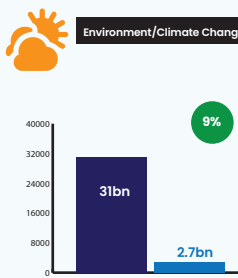
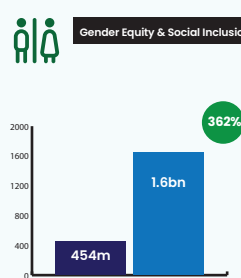
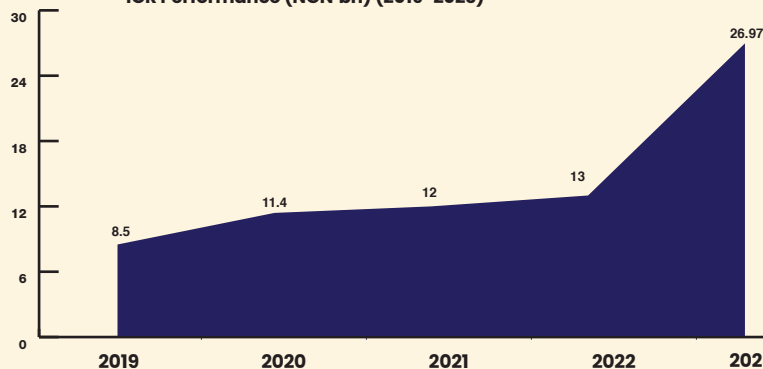
Unaccounted Funds **₦59b**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Kebbi State

The new World



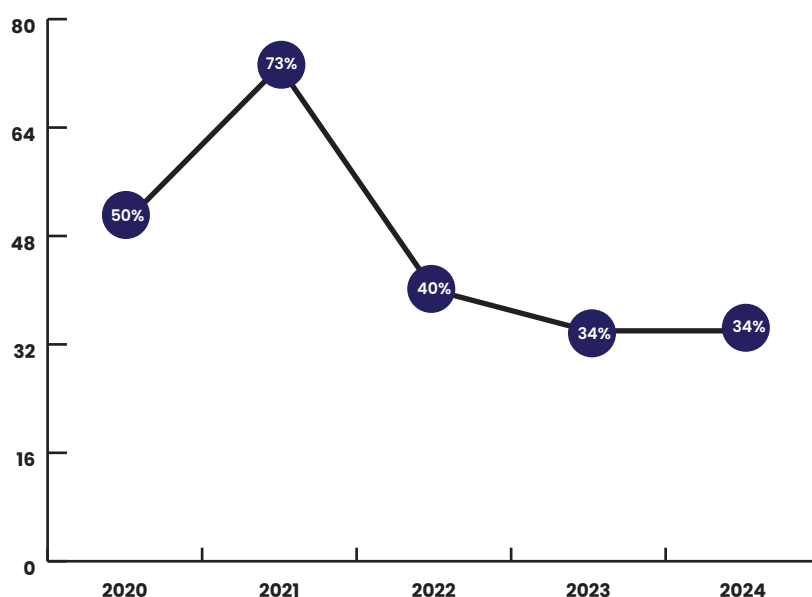
**Overall  
Performance Rank**  
Out of 36 States

**34%** **14th**

**2023  
performance Rank**

**34%** **11th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively                                 |
| 2                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process. |
| 3                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.                  |
| 4                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.            |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Kebbi State Audit Law enacted and amended in July and November 2021 respectively provides for financial autonomy of the Office of the Auditor-General. S.30(1) of the Kebbi State Auditor General Law 2021 provides that “for effective and practical independence of the Auditor-General there shall establish and maintain a fund consisting of such monies as may in each financial year be appropriated by the House of Assembly, such fund shall not be less than 1% of the internally generated revenue of the State”.

Also, S.30(4) states further that “for the effective and practical independence of the Office of the Auditor General, approved Budget for the office is to be paid as a first line charge and released in equal monthly installments”

Response received indicated that the financial autonomy clause is not operational and the Office of the Auditor-General for Kebbi State is dependent on its auditee (the Executive arm) for its finances. The inability of the Executive arm to ensure effective implementation of the Audit Law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Kebbi State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Kebbi State Audit Service Commission has not been inaugurated despite enacting and amending the Audit Law since July and November 2021. S.21(1)(2)and(3) of the Audit Law established the Audit Service Commission while S.23(a-e) provides for its functions including “appointments, promotion, dismissal and exercise of disciplinary control over staff of the Commission and the office of the Auditor-General; determination of remuneration for Auditors; among others”

Feedback collected showed that the Commission has not been inaugurated by the Executive. Ensuring the Commission begins performing its statutory functions will impact

positively to strengthen the Office of the Auditor-General in Kebbi State administratively.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Kebbi State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Kebbi State as provided for in the Audit Law is transparent and competitive. S.4(1) stipulate that “in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State’s Website, in 2 (two) National News Papers, Official Gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

Furthermore, S.7 of the amendment provides that “the appointment of the Auditor-General for the State shall be widely advertised and shall require a diligent selection process which includes interview, and from which the three best candidates shall be recommended to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Kebbi State Auditor General (amendment) Law 2021 provides that “the Auditor-General shall serve for a term of four (4) years and shall be deemed to be automatically reappointed for another term of four (4) years provided he has not reached the age of retirement (65 years). Notwithstanding, the Auditor-General shall retire at the age of 65 years where this falls during a subsequent four year term or retire at the end of a full second term where he/she has not yet reached the age of 65 years.

The term of office for the Auditor-General

appointed in Kebbi State is well defined, consistent, and predictable and guarantees independence of the Office of the Auditor-General.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Kebbi State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.26(6)(a & b) provides that “the annual audit report of the Auditor-General shall be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House; and shall be made publicly available in electronic format on the internet”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Kebbi State did not publish an annual activity report for the 2023 fiscal year. It is not evident if the report was submitted to the State House of Assembly. However, S.26(7) of the Kebbi State Auditor General Law 2021 indicates that “the Auditor-General shall submit an annual activity report to the House of Assembly and that the report is to be made available to the public”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Kebbi State published the audit report for the 2023 financial year on a dedicated website. The published report contains audit issues, observations and recommendations. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence showing that audit

recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not clear what effective mechanisms the Office of the Auditor-General or the House of Assembly Public Accounts Committee in Kebbi State has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Kebbi State claimed to have conducted performance audit in 2023. However, the performance audit report was not published as a separate document from the annual statutory audit report. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The Kebbi State Government did not publish the Citizens' Accountability Report for 2023 online.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT COMPLETED**

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Kebbi State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements.

67. <https://kebbistate.gov.ng/sites/default/files/kebbi%20state%20audit%20report%202023.pdf>

Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

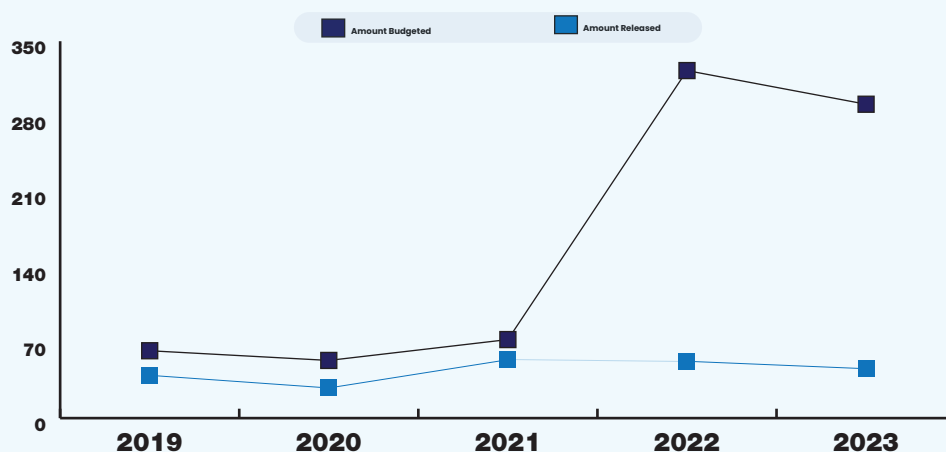
Participation of Civil Society and media actors in the audit process of Kebbi State is low and it

is crucial for state actors including the Office of the Auditor-General and the Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Kebbi State reported limited opportunities for either engaging directly with the Office of the Auditor-General and the Public Accounts Committee.

A representative of a civil society organization working in Kebbi State confirmed that the Public Accounts Committee has not invited them for any engagement. “We have not been invited and have no idea on when the PAC review of audit reports is taking place”.

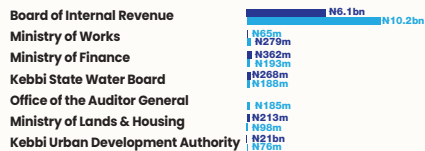
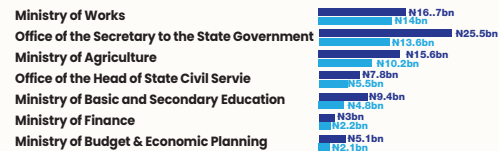
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

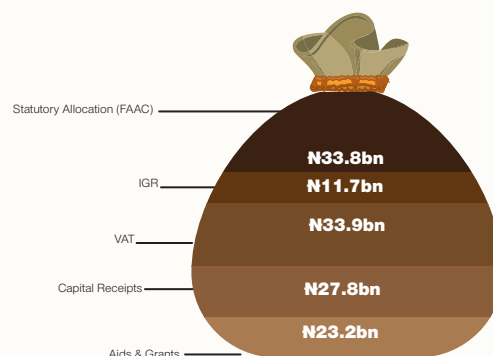
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

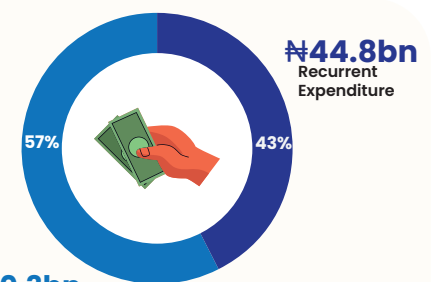


Approved Budget Size  
**₦181.7bn**

Opening Balance: **₦27.4bn**



Total Revenue: **₦158bn**



Total Expenditure **₦105.1bn**

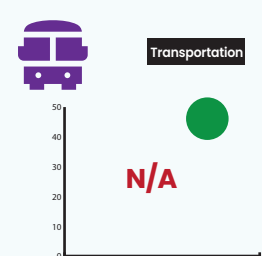
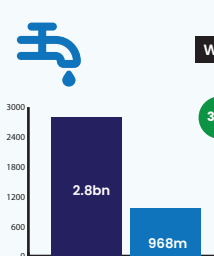
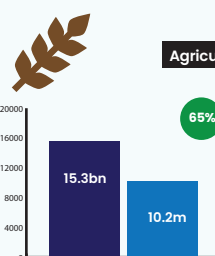
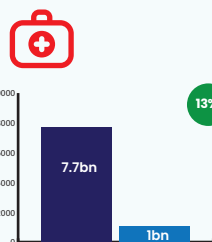
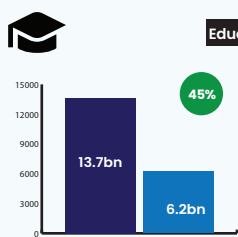


14  
Audit queries

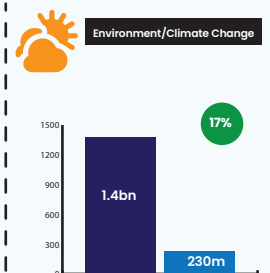
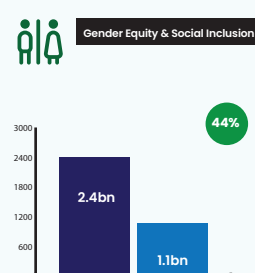
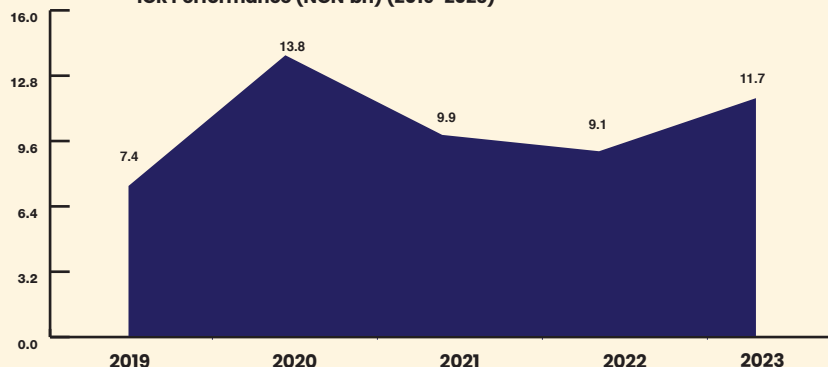
Unaccounted Funds **₦2.28bn**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility

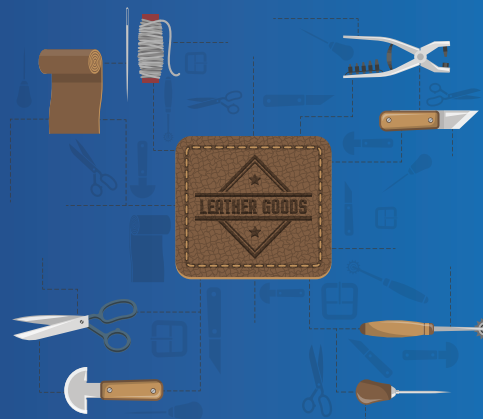


## IGR Performance (NGN'bn) (2019-2023)



# sokoto State

Seat of the Caliphate



## Overall Performance Rank

Out of 36 States

**25%** **22nd**

## 2023 performance Rank

**31%** **15th**

## Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

## Accountability Gaps

## Recommendations

**1** Ineffective implementation of the legal framework

The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.

**2** Lack of transparency

The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously.

**3** Poor participation mechanism

The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.

**4** Insufficient oversight

The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

**5** Absence of performance audit report

There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Sokoto State Audit Law 2020<sup>68</sup> and the Sokoto State Audit (Amendment) Law 2021 enacted in December 2020 and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.11 of the principal law states that “the Auditors-General shall prepare and submit to the Executive at least ninety (90) days before the beginning of each financial year the estimates of revenues and expenditure of his office for inclusion in the State Budget”.

Also, S.15(2) of the principal law indicates that “any amount standing to the credit of the Office of the State Auditor General in the annual Appropriation Law shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly. Provided that where there is deficit in the State revenue, the disbursement shall be on pro rata basis subject to availability of funds”.

In addition to the above provisions, S.14(2) of the Audit (Amendment) Law provides that “all funds or finances made available to the Auditor-General for the performance of his statutory responsibilities shall be controlled and applied exclusively by the Auditor-General in accordance with extant financial regulations and without interference by any person or body of persons”.

Furthermore, S.17(2) of the Audit (Amendment) Law states that “any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

There is no evidence showing that the legal provisions stated above are operational and the Office of the Auditor-General for Sokoto State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence continues to

hinder the optimal performance of the foremost accountability institution in Sokoto State as it is unable to implement its audit plans and programs freely and without interference.

### EXECUTIVE AUTHORITY FOR ADMINISTRATIVE AUTONOMY IS AVAILABLE

Neither the principal Audit Law for Sokoto State nor the amendment provided for an Audit Service Commission or Board to be established. However, S.10(v) of the Audit (Amendment) Law 2021 states that “the Auditor-General shall have executive authority over recruitments, appointments, staff promotions, sanctions/discipline and over the setting of appropriate remuneration for staff. He shall be responsible for ensuring alignment of cost associated with such recruitments, promotions, and setting of staff remuneration with the funds allocated for remuneration in terms of vote by the State House of Assembly”.

The legal provisions stated above avail the Auditor-General with powers to make key administrative decisions relating to management of human resources at the Audit Office without depending on external agencies within the Executive arm of government in making such decisions.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Sokoto State as provided for in the Audit Law is transparent and competitive. S.3(5)(a-d) of the Audit (Amendment) Law 2021 indicates that “the State Civil Service Commission shall advertise vacancy for the position of Auditor-General at least six weeks before the date set for the interview on the State website, in at least one National newspaper, in the Government procurement journal and on the State official gazette”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Sokoto State provides for a secured tenure and clarifies the

68. [https://plsinitiative.org/audit\\_laws/sokoto-state/](https://plsinitiative.org/audit_laws/sokoto-state/)  
69. [https://plsinitiative.org/audit\\_laws/sokoto-state/](https://plsinitiative.org/audit_laws/sokoto-state/)

maximum number of years an Auditor-General can spend.

S.5(5) of the Sokoto State Audit (Amendment) Law 2021 indicates that “the Auditor-General shall serve for a term of four years and shall be deemed to be automatically for another term of four years provided he has not reached the retirement age (60 years). Notwithstanding, the Auditor-General shall retire at the age of 60 years where this falls during a subsequent 4-year term or retire at the end of a full second term where he has not yet reached the age of 60 years”.

The Law sets the maximum term and number of years an Auditor-General can spend in office. Term of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Sokoto State Audit Laws (principal and amendment) provides the legal basis for reports of the Auditor-General to be published and made available to citizens electronically. S.7(5)(p) of the principal law states that “an online interactive portal for communications with the office of the State Auditor-General shall be put in place, maintained and upgraded regularly for publication of reports, audit reports and whistle blowing”.

Also, S.11(d) of the Audit (Amendment) Law 2021 provides that “the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the House of Assembly”. Furthermore, S.15(2) of the amendment indicates that “the Auditor-General’s report shall be published on the State website and made available to the public after its submission to the State House of Assembly”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Sokoto State did not publish its annual activity report

for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.8(10) of the Audit (Amendment) Law provides that “the Auditor-General shall submit an annual activity Report to the House of Assembly and the report is to be made available to the Public thereafter”.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Sokoto State Government published its audited financial statement for the 2023<sup>147</sup> financial year. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office. of the Auditor-General and House of Assembly in Sokoto State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

Nonetheless, S.17(2)(a) of the principal Audit Law provides that “the Audit Committee shall implement all recommendations in the Auditor-General’s report which are approved by the House of Assembly and any other resolution or directive of the House of Assembly”. Furthermore, S.17(2)(b) states that “the Audit Committee shall prepare annually a report showing status of implementation of the provision of subsection 2(a) of this section”.

70. <https://mol.sk.gov.ng/wp-content/uploads/2024/12/report-of-the-accountant-general-with-financial-statements-for-the-year-ended-31st-december-2023.pdf>

**NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Sokoto State did not conduct performance audit on any government project, program or policy in 2023. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

**CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Sokoto State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds.

This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

**PAC REVIEW OF 2023 AUDIT REPORT STARTED**

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Sokoto State has commenced review of the 2023 report of the Auditor-General on the accounts of the Sokoto State Government. Also, it is not evident if the

PAC has reviewed pending audit reports.

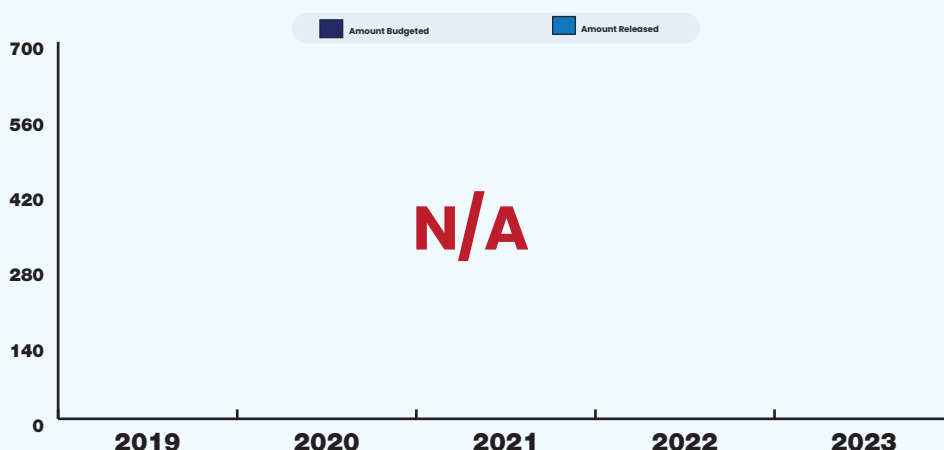
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

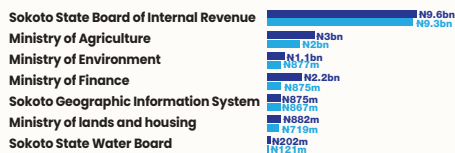
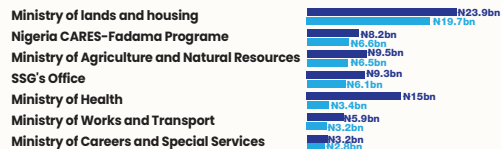
**CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS**

There is no evidence showing that civil society and media actors are involved in the audit process of Sokoto State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Sokoto State Government.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

**SAI Budgets and Releases (NGN'm) (2019-2023)**

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

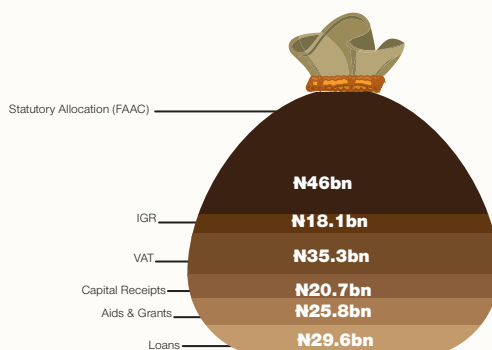
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

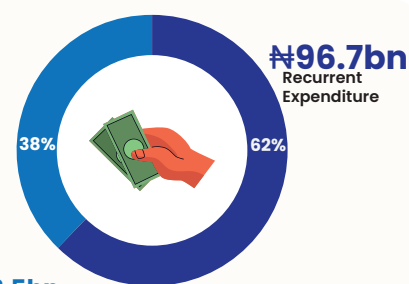


Approved Budget Size  
**₦229bn**

Opening Balance: **N3bn**



Total Revenue: **N178.8bn**



Total Expenditure **₦155.3bn**

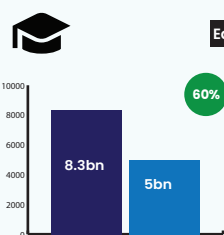


Unaccounted Funds **N/A**

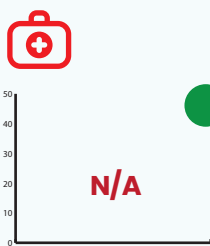
N/A  
Audit queries

## Sectoral Outlook 2023

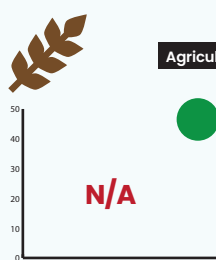
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



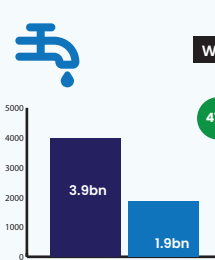
Education



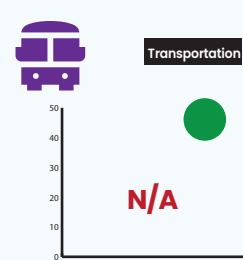
Health



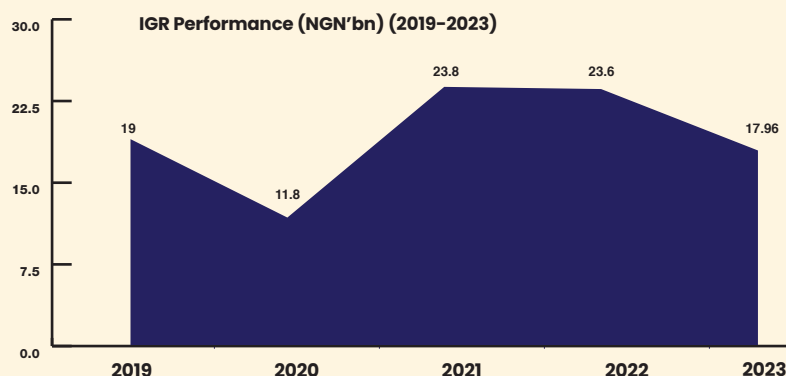
Agriculture



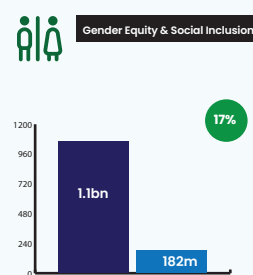
Water



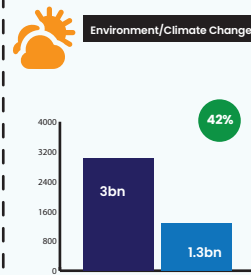
Transportation



IGR Performance (NGN'bn) (2019-2023)



Gender Equity & Social Inclusion



Environment/Climate Change

# Zamfara State

Farming is our Pride



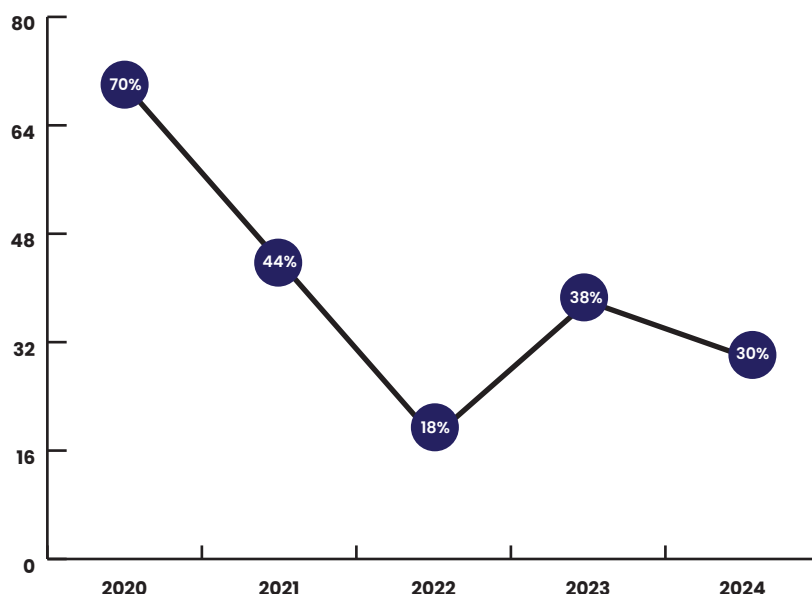
**Overall  
Performance Rank**  
Out of 36 States

**30%** **17th**

**2023  
performance Rank**

**38%** **10th**

Performance Trend (%) (2020 - 2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Zamfara State and Local Government Audit Law 2021<sup>71</sup> and the Zamfara State and Local Government Audit (Amendment) Law 2021<sup>72</sup> enacted in June and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.33(1) (b & c) of the law states that “the AuditorsGeneral shall prepare and submit to the State Assembly at least 90 days before the beginning of each year the following documents - the estimates of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

Also, S.33(4) of the legal framework provides that “any sum appropriated to the Audit Office by the State Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Feedback received indicates that the legal provisions stated above are not operational in Zamfara State. The Office of the Auditor-General for Zamfara State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Zamfara State as it is unable to implement its audit plans and programs freely and without interference.

### EXECUTIVE AUTHORITY FOR ADMINISTRATIVE AUTONOMY IS AVAILABLE

Neither the principal Audit Law for Zamfara State nor the amendment provided for an Audit Service Commission or Board to be established. However, S.10(1-7) of the principal law with amendment to some sections empowers the Auditors-General to establish and implement comprehensive human resource management systems and policies

for managing staff development programmes. The Auditors-General are therefore empowered to oversee and be responsible for staff recruitment, promotions, sanctions and other related matters.

The legal provisions stated above avail the Auditor-General with powers to make key administrative decisions relating to management of human resources at the Audit Office without depending on external agencies within the Executive arm of government in making such decisions.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS SUBJECTIVELY TRANSPARENT

The procedure for appointing the Auditor-General in Zamfara State as provided for in the Audit Law is subjectively transparent. S.5(2) State and Local Government Audit Law 2021 of Zamfara State provides that “in recommending persons for appointment as Auditors-General, the State Civil Service Commission may advertise the vacancy on the State’s website, in two national newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

Using the word “may advertise” instead of “shall advertise” makes transparency in the process of appointing Auditors-General in Zamfara State subjective and at the discretion of the State Civil Service Commission. Best practice requires appointment procedures for the Auditor-General to be observed at all times to ensure the best candidate for such a sensitive and important position is appointed.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Zamfara State provides for a secured tenure. S.7(1) provides that “the Auditor-General shall remain in office until he attains the retirement tenure of office age of 60 years or has spent 35 years in service, whichever comes first. Also, S.7(2) states that “subject to subsection (1) of this section, the Auditors-General shall be appointed to serve for four year tenure and shall be eligible for re-appointment for another term of four years if

71. [https://accountantgeneral.zm.gov.ng/images/State\\_Audit/auditlaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw2021.pdf)

72. [https://accountantgeneral.zm.gov.ng/images/State\\_Audit/amendmentauditLaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/amendmentauditLaw2021.pdf)

73. SAE Index 2024 Research Survey

he has not reached the age of retirement”.

The legal provisions stated above clarifies the maximum term and number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS CONTRADICTIONARY**

The Zamfara State and Local Government Audit Law 2021 did not expressly provide for reports of the Auditor-General to be published online. Rather, the provisions are contradictory.

S.20(6)(a) and (b) of the principal audit law of Zamfara State indicates that “the annual audit report of the Auditor-General shall be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the State Assembly; and be made publicly available in- electronic format on internet or other convenience means”.

Also, S.40(4)(3) states that “all reports issued by the Auditor-General shall be considered as public documents after the reports have been submitted to the State Assembly” while S.40(4)(a) and (b) provides that “the Auditor-General may provide copies of his published reports to the State Government press and approved print and electronic media; and on the official website of the State Government”.

The contradictions in the legal provisions leaves publishing audit reports on electronic portals to the discretion of the Auditors-General.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Office of the Auditor-General for Zamfara State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of

Assembly. However, S.28(1) of the principal Audit Law provides that “the Auditors-General shall submit an annual activity Report to the State Assembly and the report is to be made available to the Public through an electronic portal”.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Zamfara State Government published the report of the audited financial statement for the year 2023. The published document does not contain audit issues, observations and recommendations of the Auditor-General. Making the audit report including audit issues, observations and recommendations of the Auditor-General freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING**

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly in Zamfara State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Zamfara State claimed to have conducted performance audit in 2023. However, the performance audit report was not published. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation

74. <https://accountantgeneral.zm.gov.ng/images/documents/2023annualauditedfinancialstatementzamfarastate.pdf>  
75. SAE Index 2024 Research Survey  
76. SAE Index 2024 Research Survey

or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Zamfara State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT IS ONGOING**

Response received showed that the Public Accounts Committee of Zamfara State House of Assembly has commenced review of the 2023 report of the Auditor-General on the accounts of the Zamfara State Government. The PAC does not have backlog of audit reports yet to be considered.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State

Auditor-General for 2023 and other pending audit reports are given expeditious consideration.

The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

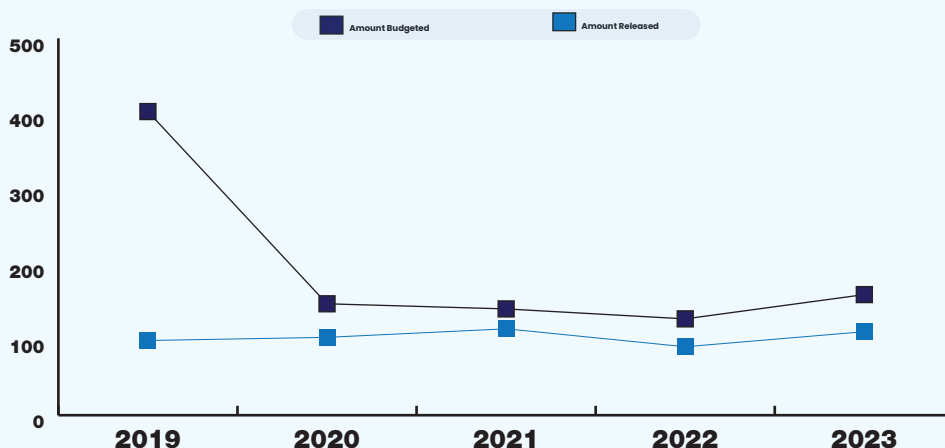
#### **CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS**

Civil society and media actors are less involved in the audit process of Zamfara State.

The report of the Auditor-General on the accounts of the Zamfara State government which contains audit issues, observations and recommendations of the Auditor-General was not published on any dedicated portal for public access. Although a representative of a civil society organization working in Zamfara State noted improved engagement with the Office of the Auditor-General having been invited for a CSO/Media briefing (the very first of such engagement in Zamfara State), it is crucial that audit reports which contain key accountability information are made available to the public electronically. The CSO representative also noted that engagement with the Public Accounts Committee of the House of Assembly is not substantial as they are not invited to participate in the review of audit reports.

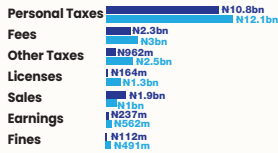
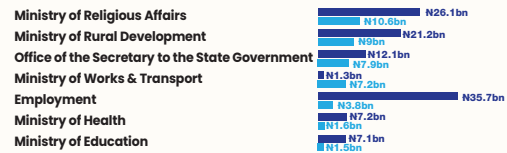
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

**SAI Budgets and Releases (NGN'm) (201-2023)**



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

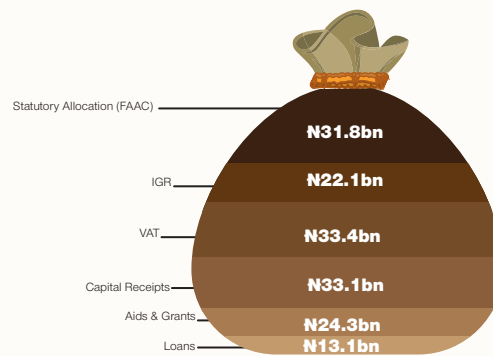
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

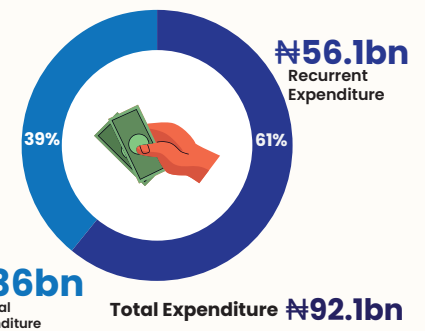


Approved Budget Size  
**₦228.5bn**

Opening Balance: **N/A**



Total Revenue: **₦158bn**

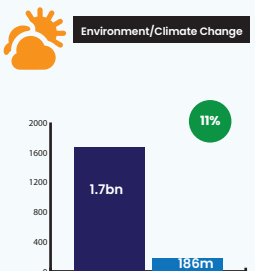
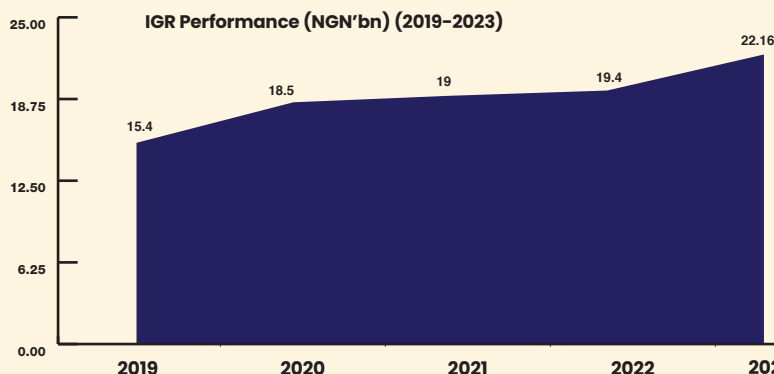
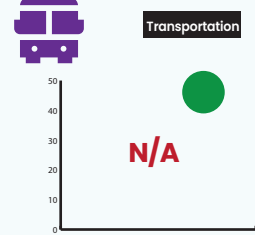
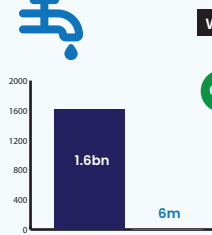
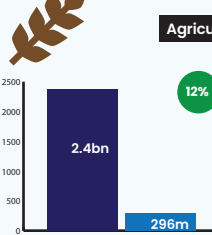
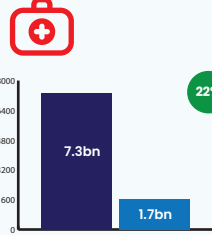
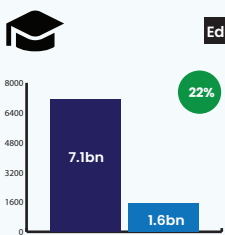


**N/A**  
Audit queries

Unaccounted Funds **₦9.82bn**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility





# SOUTH-EAST REGION

# Abia State

God's Own State



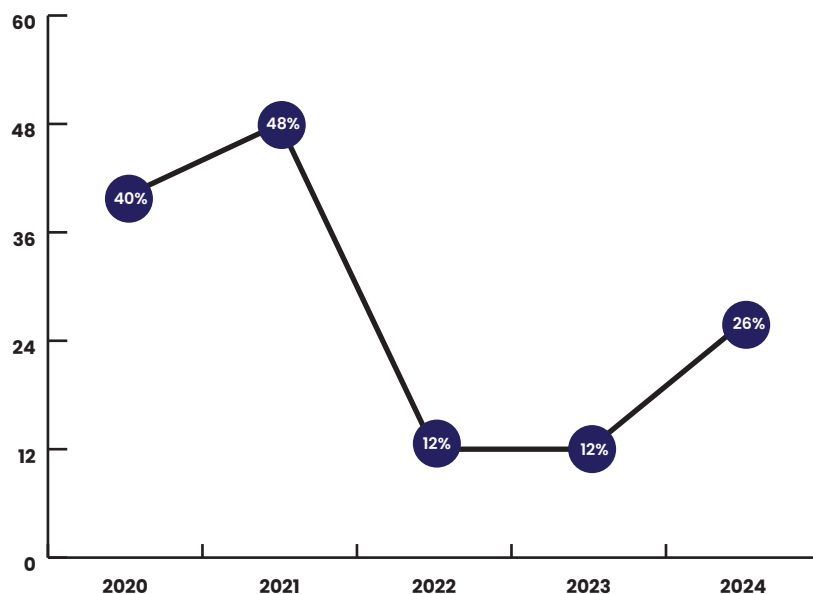
**Overall  
Performance Rank**  
Out of 36 States

↑ **26%** **20th**

**2023  
performance Rank**

**12%** **34th**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations  |
|---------------------|--|--|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law                         |
| 2                   | Lack of transparency   | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as the citizens' accountability reports are published online and timeously. |
| 3                   | Participation mechanism needs improvement                        | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of citizens, civil society and media actors in the audit process.                                  |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.   |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Abia State Audit Law 2021<sup>77</sup> provides for financial autonomy for the Office of the Auditor-General.

S.20(1) (b) and (c) of the Audit Law 2021 provides that “the State Auditor-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year the estimates of revenues and expenditure for inclusion in the State budget and operational, administrative and capital expenses of the State Audit office including salaries, allowances, gratuities and pension payable to staff”. S. 20(5) states further that “any sum appropriated to the State Audit office by the House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Although an implementation instruction<sup>78</sup> dated 11th November 2021 was issued by the Abia State Government, there is no evidence the legal provisions stated above are being implemented. Also, officials from the Office of the Accountant-General, Office of the Auditor-General and House of Assembly did not respond to the SAE Index questionnaire despite repeated engagements.

Effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework for public auditing in Abia State is necessary to optimize performance of the foremost accountability institution and enable it to implement effectively and without interference its audit plans and programs.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no proof indicating that the Audit Service Board of Abia State has been inaugurated since assenting to the audit law in 2021 as relevant officials did not respond to the SAE Index questionnaire. Nonetheless, S.48 (1) of the State Audit Law established the Audit Service Board with powers to confirm the selection and appointment of persons recruited by the Auditor-General, subject any staff of the offices of the State Auditors-General to disciplinary processes and impose sanctions based on the recommendations of the Auditors-General among others.

A fully functional Audit Service Board would guarantee administrative independence for the Office of the Auditor-General for Abia State and limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Abia State as provided for in the Audit Law is transparent and competitive. S.4(3) provides that “in recommending person(s) for appointment as State Auditor-General, the State Civil Service Commission shall advertise the vacancy on the State’s website, in two national newspapers, the official Gazette and Procurement journal for a minimum period of six weeks before the date set for interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS PARTIALLY SECURED

The Abia State Audit Law provides for a partially secured tenure for the State Auditor-General. S.6(1) of the Law indicates that “the tenure of the State Auditor-General appointed from outside the Public Service shall be four (4) years which may be renewed for another term of four (4) years and no more”.

Also, S.6(2) states that “appointees from the Public Service shall compulsorily retire at the age of sixty (60) years or after thirty-five (35) years of service (whichever comes first), and shall continue in the post until retirement”.

The legal provisions stated above did not provide for a definite term of office for State Auditor-General appointed from the Public Service of the State which could impact negatively on the stability of the office as tenure of successive Auditors-General will be inconsistent. While there could be an age limit to how long an Auditor-General can stay in office, the Abia State Audit Law 2021 ought to have provided for a definitive term of office for an Auditor-General appointed from the State Public Service and such term of office should be clearly stated, consistent and predictable.

77. <https://abiastate.gov.ng/wp-content/uploads/2021/11/ABIA-AUDIT-LAW-No-20-2021.pdf>

78. <https://abiastate.gov.ng/wp-content/uploads/2021/11/INSTRUCTION-FOR-THE-IMPLEMENTATION-OF-FINANCIAL-AUTONOMY.pdf>

Term of office for Auditor-General must be well defined to guarantee independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE NOT SPECIFIC**

The Abia State Audit Law 2021 did not mandate the State Auditor-General to publish audit reports online as soon as it is submitted to the State House of Assembly.

S.14(1) of the Abia State Audit Law 2021 provides that “the State Auditor-General shall within ninety (90) days of receiving the Accountant-General's financial statement and annual accounts of the State, submits his report to the House of Assembly and the House of Assembly shall cause the report to be considered by the Public Accounts Committee of the House of Assembly.

Also, S.10(6) indicates that “in reporting the result of the audit work, the State Auditor-General shall be free to publish and disseminate the reports, once they have been formally submitted to the House of Assembly”.

The Abia State Audit Law 2021 not mandating the Auditor-General to public audit reports for electronic access negates the notion that annual reports of the Auditors-General is considered a public document. Best practice requires the legal framework to mandate the Auditor-General to publish annual audit reports on an electronic portal as soon as it is submitted to the House of Assembly for citizens to access freely, especially because audit reports are public documents.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT SUBMITTED TO HOA**

There is no evidence the Office of the Auditor-General for Abia State submitted an annual activity report for the 2023 financial year to the State House of Assembly. However, S.20(1)(a) provides that “the State Auditor-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year a draft annual plan that describes the State Auditor-General proposed work programme for the incoming year, which will include the

interim report for the current financial year”.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Abia State produced and published the audit report containing audit issues and observations for 2023<sup>6</sup> financial year on a dedicated website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION STATUS OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

The status of implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year was not provided as state officials did not respond to the SAE Index questionnaire. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Abia State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2023  
There is no evidence to show that performance audit was conducted in 2023 on Government's projects, programs or policies by the Office of the Auditor-General for Abia State.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Abia State Government did not publish on an electronic portal the Citizens' Accountability Report for 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure

78. <https://abiastate.gov.ng/wp-content/uploads/2024/09/Abia-State-Government-Report-of-the-Auditor-General-on-2023-Financial-Statement-and-Accounts.pdf>

accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no evidence the Public Accounts Committee of Abia State House of Assembly has been effective in performing its statutory functions of considering reports of the Auditor-General and making recommendations based on those considerations. The PAC did not respond to the SAE Index questionnaire despite repeated engagements. There's also no indication the PAC has potent mechanisms for monitoring implementation of its resolutions.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other

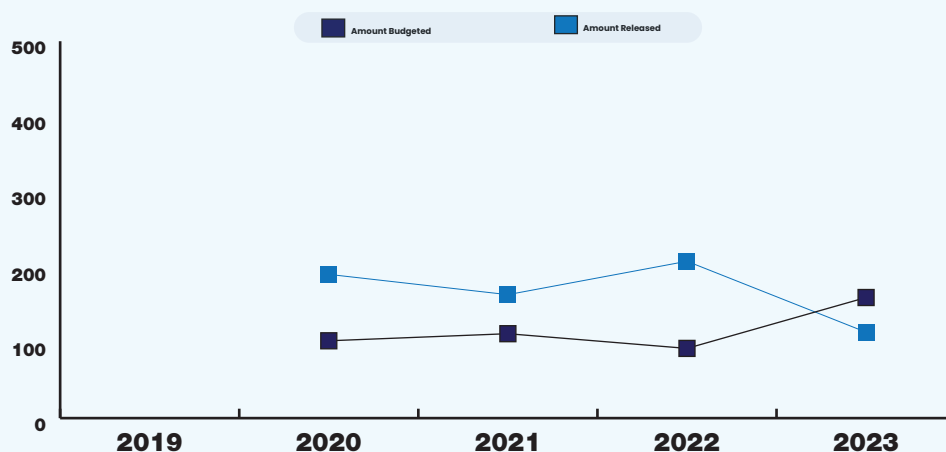
public accountability gaps.

#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

While the 2023 report of the Auditor-General for Abia State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is minimal as acknowledged by stakeholders. Feedback from a civil society organization working in Abia State showed less involvement of civic and media actors in the audit process particularly in advancing engagement with audit findings or participating in the audit report review process of the Public Accounts Committee. "Over the years, the Abia State government has never found it worthy to have real CSOs participate properly in public accounts review".

It is important that citizens, civic groups and journalists affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

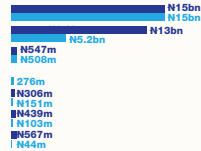


Source: SAE Index/ 2019-2023 AFS

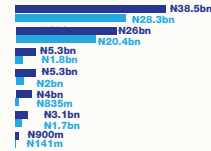
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Board of Internal revenue (Taxes)  
Fees  
Abia State Gaming Commission (Licenses)  
Earnings  
Misc  
Abia State University (Fines)  
Sales

Top Expenditure Agencies/Sectors 

Economic Affairs  
General Public Services  
Education  
Housing & Community Amenities  
Health  
Environmental Protection  
Defense



■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



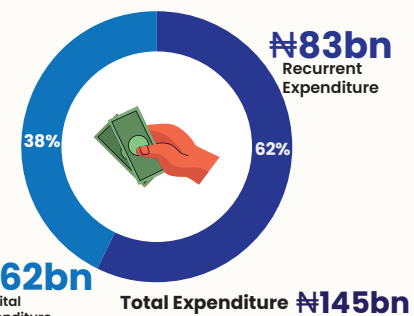
Approved Budget Size  
**₦160bn**

Opening Balance: **₦1bn**

Statutory Allocation (FAAC)

IGR  
VAT  
Capital Receipts  
Aids & Grants  
Loans

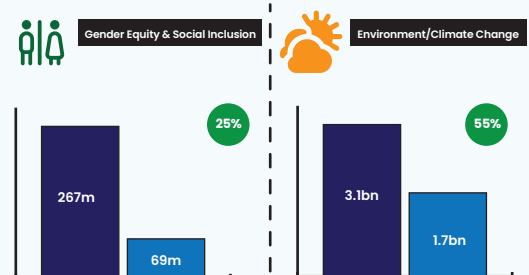
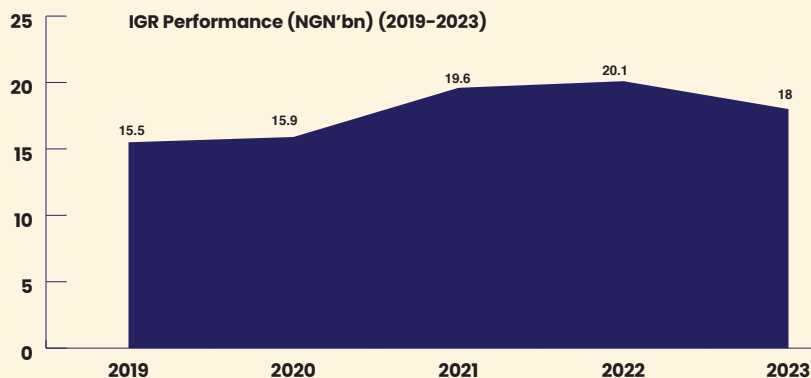
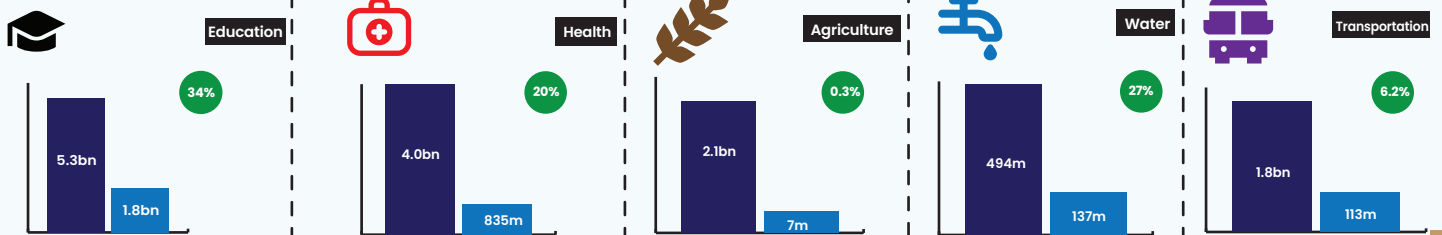
Total Revenue: **₦169.3bn**



Unaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



# Anambra State

Light of the Nation



**Overall  
Performance Rank**  
Out of 36 States



**44%**

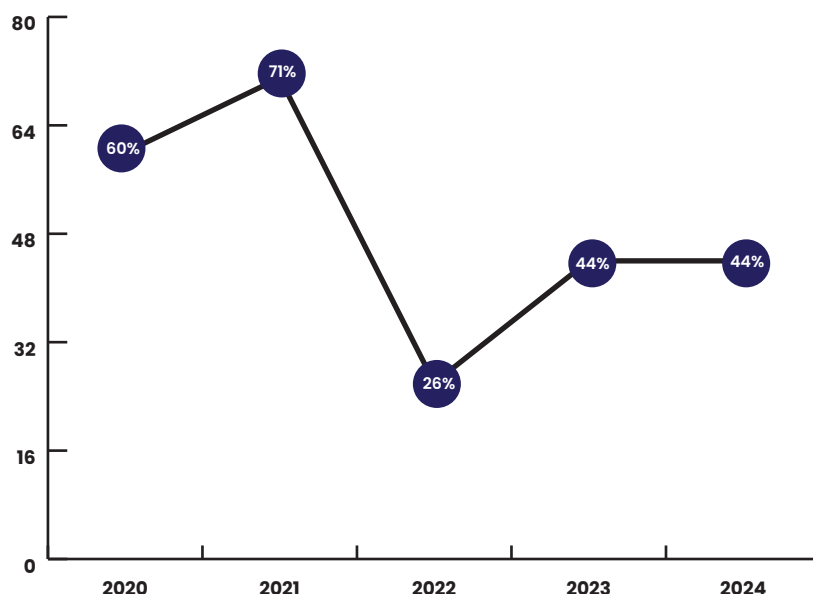
**7th**

**2023  
performance Rank**

**44%**

**7th**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |                                     | Recommendations   |
|---------------------|-------------------------------------|---|
| 1                   | Absence of legal framework          | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to enact and implement the audit law effectively.  |
| 2                   | Lack of transparency                | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as the citizens' accountability reports are published online and timeously |
| 3                   | Sustaining participation mechanisms | The Office of the Auditor-General, Public Accounts Committee, civil society and media actors should sustain participation in the audit process.   |
| 4                   | Absence of performance audit        | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

Anambra State does not have an Audit Law<sup>84</sup>. The draft audit bill is being worked on by relevant stakeholders within the Anambra State Government. The legal framework for public audit function in the State is the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as quickly as possible to ensure adequate legal framework for audit function in Anambra State and institutionalize the Office of the Auditor-General for Anambra State for improved effectiveness and sustainability.

Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence, and removal of the 18 Auditor-General under S.125 - 127<sup>85</sup>, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

It is therefore imperative for the Anambra State Government to speedily conclude work on the draft Audit Bill, send it to the Anambra State House of Assembly for passage while Governor Charles Soludo should proceed to assent to the Bill immediately it is passed.

## ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Anambra State did not publish its annual activity report for the 2023 financial year on a dedicated website.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

## AUDIT REPORT FOR 2023 PUBLISHED ONLINE

The Office of the Auditor-General for Anambra State published the audit report for the 2022

financial year on a dedicated website. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

## IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

While the response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2023 financial year had been completed, no implementation report was published on a dedicated website as proof to support such claim.

Also, it is not evident if the Office of the Auditor-General and House of Assembly in Anambra State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

## NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Anambra State did not conduct performance audit to assess implementation of the government's projects, programs or policies in 2023. Best practice requires that a performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

## CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED ONLINE

The Anambra State Government did not publish the Citizens' Accountability Report for 2023.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report

84. SAE Index 2024 Research Survey  
85. SAE Index 2024 Research Survey

details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT COMPLETED

The Public Accounts Committee of the Anambra State House of Assembly has completed review of the 2023 audit report on the account of Anambra State Government. The Committee reviewed a total of 56 audit issues. While the PAC has been effective in reviewing audit reports, it is not clear what mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of resolutions issued.

The Public Accounts Committee also invited civil society and media actors to observe proceedings of the Committee. Nonetheless, the PAC should ensure their resolutions and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

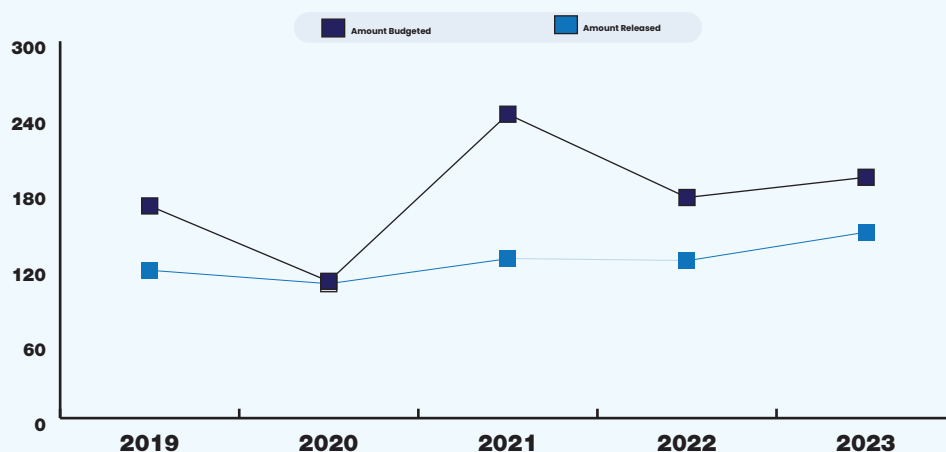
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Anambra State. Feedback from a civil society organization working in Anambra State indicated significant involvement of civic and media actors in the audit process particularly in advancing engagement with audit findings or participating in the audit report review process of the Public Accounts Committee. A CSO representative stated that "There is increased involvement of CSOs in the Audit process and the Anambra State government has made it a priority area in our OGP action plan. More CSOs are now aware and involved in public audit". Reflecting on specific areas of involvement, the representatives mentioned that "I participated in the public hearing of the public accounts committee on the 2023 Auditor General's report. Different MDAs were invited to defend issues identified in their MDAs. Also, I Participated in the Audit forum of 2023 which involved key stakeholders from different ministries, the media and civil societies".

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

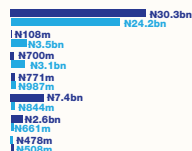


Source: SAE Index/ 2019-2023 AFS

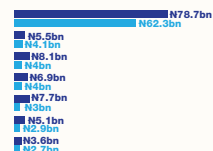
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Anambra State Internal Revenue Services  
Office of Accountant General  
Ministry of Road Rail & Water Transportation  
Ministry of Trade Commerce Markets & Wealth Creation  
Ministry of Lands Physical Planning & Rural Development  
Anambra State Physical Planning Board  
Examination Development Centre

Top Expenditure Agencies/Sectors 

Ministry of Works  
Office of the Executive Governor  
Ministry of Power & Domestic Water Development  
Ministry of Housing  
Ministry of Culture, Entertainment & Tourism  
Ministry of Health  
Anambra State House of Assembly

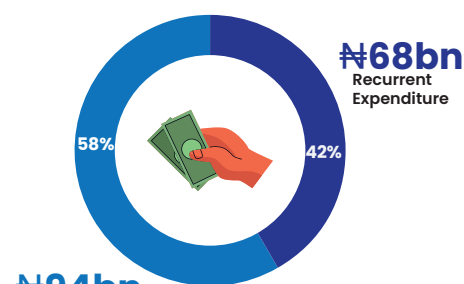
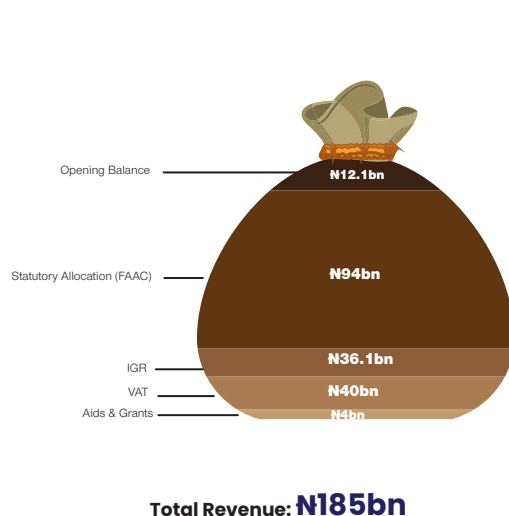


■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

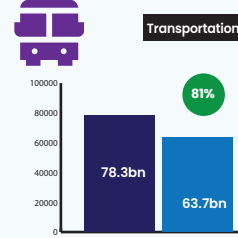
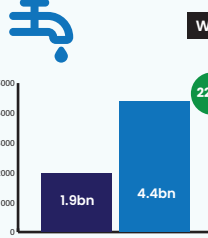
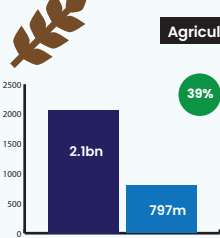
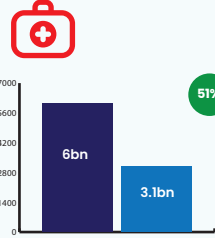
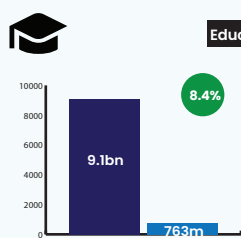


Approved Budget Size  
**₦160bn**

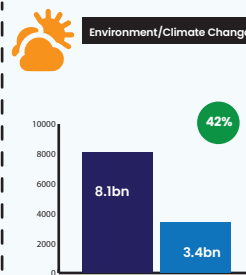
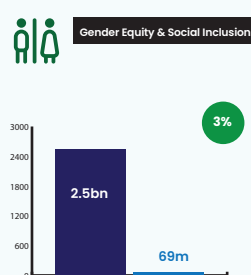
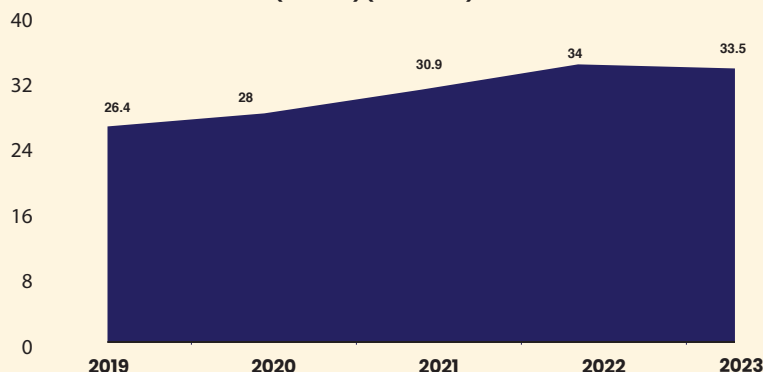


## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Ebonyi State

Salt of the Nation



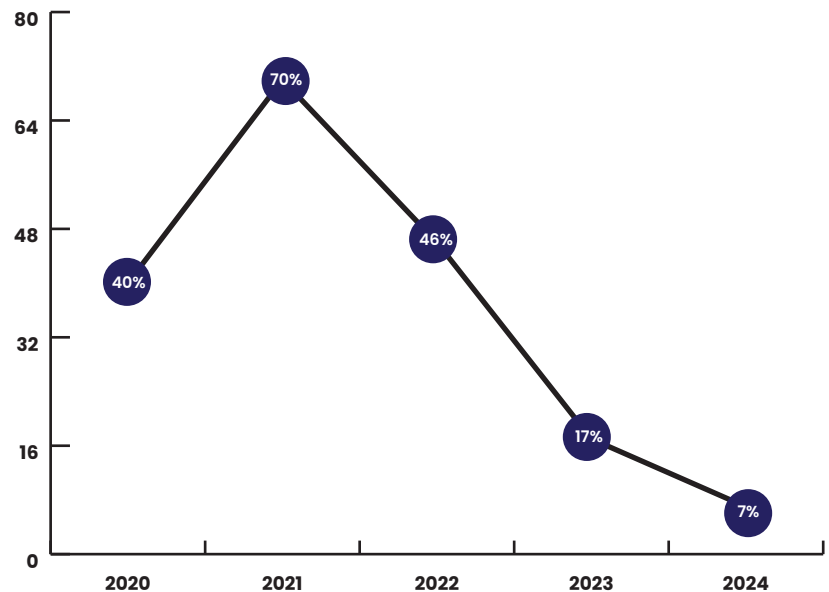
**Overall  
Performance Rank**  
Out of 36 States

**7%** **34th**

**2023  
performance Rank**

**17%** **28th**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.                                       |
| 2                   | Lack of transparency   | The Audit Office, Office of Accountant-General and other actors should ensure audit reports (including audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The provision for financial autonomy contained in the Ebonyi State Public Sector Audit Law 2021<sup>86</sup> enacted in June 2021 is not operational. There's no evidence that the Office of the Auditor-General for Ebonyi State is financially independent. This is contrary to S. 25(1) of the Audit Law which states that "the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law".

In addition to the above, S.25(2) states that "The sum appropriated for each of the offices of the Auditors-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of the financial year".

The Office of the Auditor-General for Ebonyi State which is supposed to be an independent institution is dependent on its auditee (the Executive arm) for its finances. This hinders performance of the foremost accountability institution in Ebonyi State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Ebonyi State Audit Service Commission has not been inaugurated despite assenting to the audit law since June 2021. The Audit Law through S.28(1 & 2) established the Audit Service Commission while S.38 provides for its powers and functions to include that the Commission shall have power to confirm the selection and appointment of persons recruited by the Auditors-General as well as subject any staff of the Offices of Auditors-General to disciplinary processes and impose sanction on the recommendation of the Auditors-General among others.

There is no evidence that the Commission has been inaugurated to begin performing its statutory functions to strengthen the Office of the Auditor-General in Ebonyi State

administratively by ensuring that human resource issues are addressed through the Audit Service Commission rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Ebonyi State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Ebonyi State as provided for in the legal framework is transparent and competitive. S.8(3) provides that "in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise the vacancy on the State's website, in two national newspapers, official gazette and procurement journal for a minimum period of six weeks before the date set for interview. Furthermore, S.28(4) indicates that "the State Civil Service Commission shall interview the applicant and recommend the top three candidates to the Governor"

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of office for the State Auditor-General in Ebonyi State is not secured. S.9(2) of the Ebonyi State Public Sector Audit Law 2021 states that "the Auditor-General shall not be removed before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law".

Additionally, S.9(3) of the law states that "for the purpose of S.9(2), persons to be appointed as Auditors-General shall not be more than 60 years old at the time of appointment to the office and shall retire on attaining the age of 60 years".

86. [https://plsinitiative.org/audit\\_laws/ebonyi-state/](https://plsinitiative.org/audit_laws/ebonyi-state/)

These legal provisions subject the tenure of the Auditor-General in Ebonyi State to various inadequacies. The Ebonyi State Public Sector Audit Law 2021 did not provide a definitive term of office for the Auditor-General which could impact negatively on the stability and policy implementation for the office as tenure of successive Auditor-General will be inconsistent and unpredictable. While there could be an age bracket on appointing the Auditor-General, how long such Auditor-General can stay in office must also be clearly specified.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Ebonyi State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.20(5) states that “the Auditors-General shall place the annual audit reports on the State’s Government website after submission to the House of Assembly to allow electronic access to members of the public at no cost”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no proof the Office of the Auditor-General for Ebonyi State published online its annual activity report for the 2023 financial year. Also, there’s no evidence the report was submitted to the House of Assembly. However, S.20(6) that “the Auditors-General shall submit a report on the activities of their respective Offices for the year to the State House of Assembly”.

An activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Sokoto State Government published its audited financial statement for the 2023<sup>147</sup> financial year. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident what effective mechanisms the Office of the Auditor-General for Ebonyi State or the State House of Assembly has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Ebonyi State did not conduct performance audit on the implementation of government programs, projects, or policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Ebonyi State Government did not publish the Citizens’ Accountability Report for the 2023 financial year.

A Citizens’ Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government’s performance in carrying out the duties assigned to it and the

87. [https://ebonyistate.gov.ng/Laws\\_and\\_Financials/resources/2023/A/20REPORT%20OF%20THE%20ACCOUNTANT%20GENERAL%20WITH%20THE%20AUDITED%20FINANCIAL%20STATEMENTS%20FOR%20THE%20YEAR%20ENDED%2031ST%20AUGUST%202023.pdf](https://ebonyistate.gov.ng/Laws_and_Financials/resources/2023/A/20REPORT%20OF%20THE%20ACCOUNTANT%20GENERAL%20WITH%20THE%20AUDITED%20FINANCIAL%20STATEMENTS%20FOR%20THE%20YEAR%20ENDED%2031ST%20AUGUST%202023.pdf)  
88. SAE Index 2024 Research Survey

utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT STARTED

There is no proof that the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Ebonyi State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civic society and media actors when reviewing all outstanding audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those

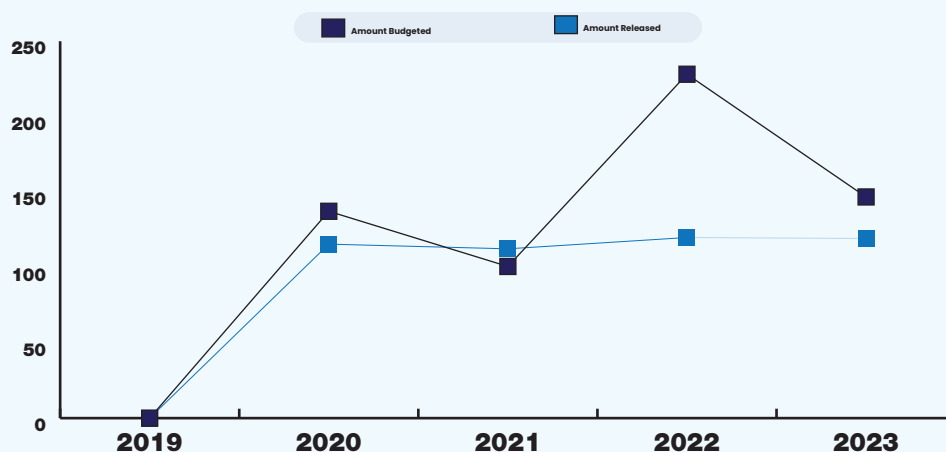
who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

Participation of Civil Society and media actors in the audit process of Ebonyi State is poor. There is no evidence civic actors and journalists are engaged by the Office of the Auditor-General or the Public Accounts Committee. Response from a civil society organization working in Ebonyi State revealed lack of opportunities for effective engagement in the state audit process especially during consideration of audit reports by the State House of Assembly Public Accounts Committee. Also, the report of the Auditor-General which ought to have enhanced civic engagement in the audit process is not published for public access.

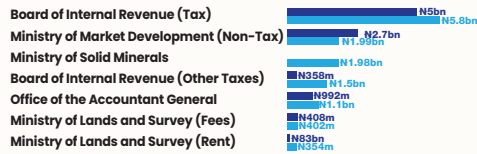
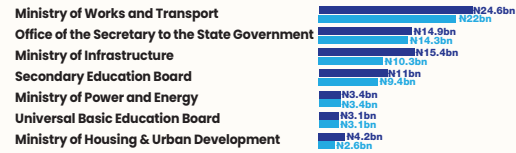
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

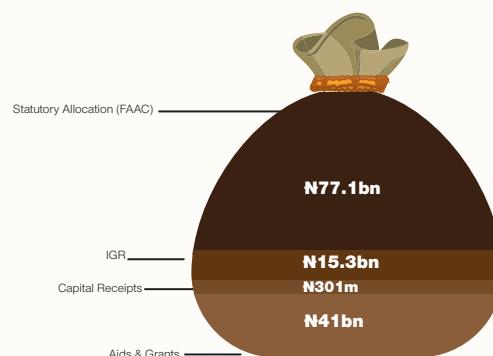
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

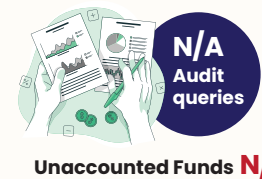
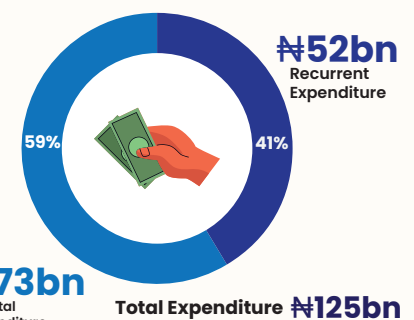


Approved Budget Size  
**₦156bn**

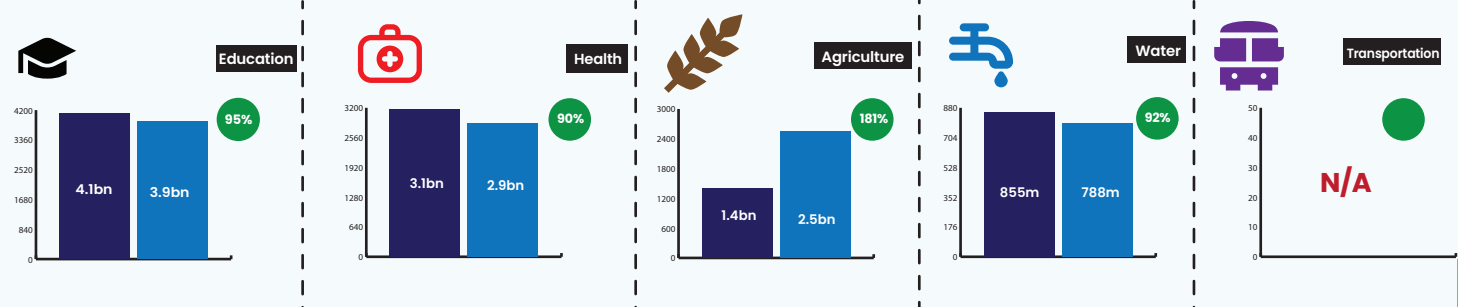
Opening Balance: **₦14.1bn**



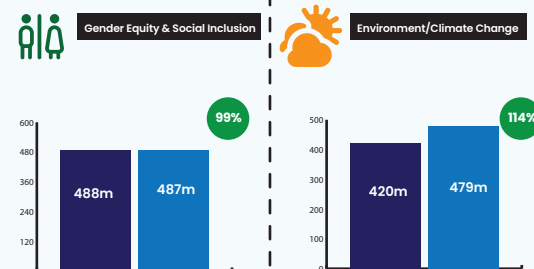
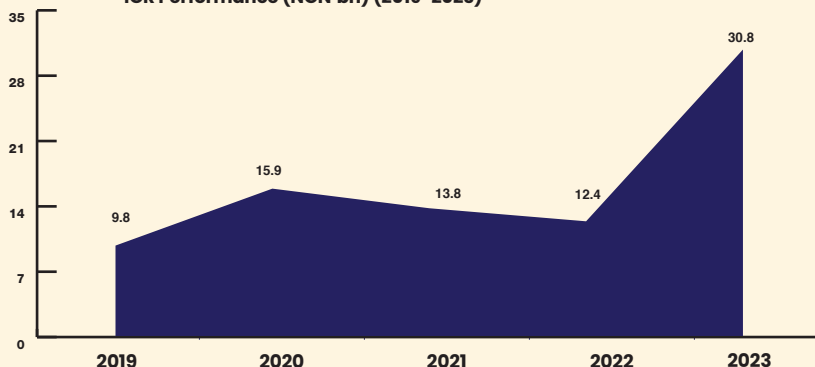
Total Revenue: **₦148bn**



## Sectoral Outlook 2023



## IGR Performance (NGN'bn) (2019-2023)



# Enugu State

Coal City State



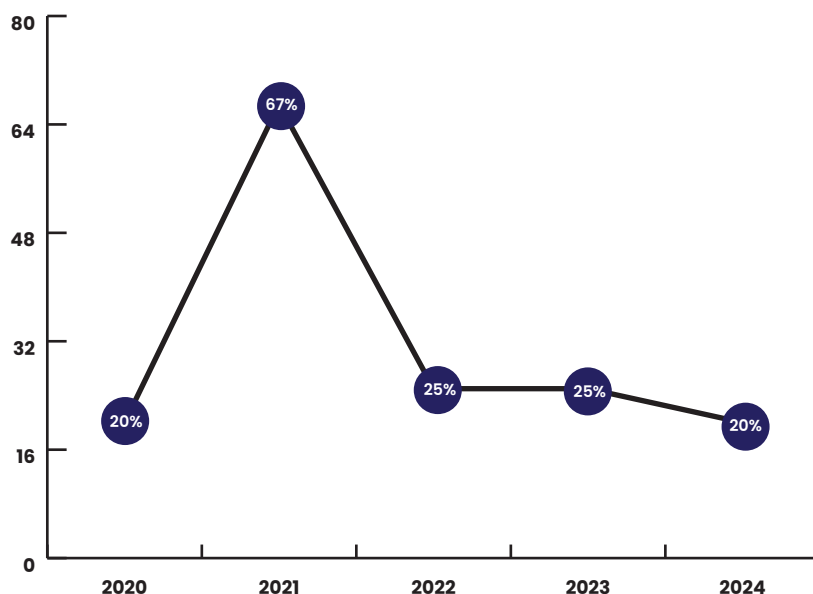
**Overall  
Performance Rank**  
Out of 36 States

↓ **20%** **24th**

**2023  
performance Rank**

**25%** **22nd**

Performance Trend (%) (2020 –2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.  |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Enugu State Audit Law enacted and amended in July 2021 provides for financial autonomy for the Office of the Auditor-General. S.34(1) of the law states that “the Office shall establish and maintain a fund from which shall be defrayed all expenditure incurred by the office and provision for the fund shall be made in the annual budget of the State”.

Also, S. 34(3) indicates that “the recurrent and capital expenditure of the Office shall be a charge on the Consolidated Revenue Fund of the State”. Furthermore, S. 34(4) provides that “any amount standing to the credit of the Office in the Consolidated Revenue Fund of the State shall be paid directly to the fund”.

There is no evidence showing that the legal provisions stated above are being implemented as relevant officials did not respond to the SAE Index 2024 assessment despite repeated engagements. It appears the Office of the Auditor-General for Enugu State is still dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders optimal performance of the foremost accountability institution in Enugu State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Enugu State Audit Service Commission has not been inaugurated despite assenting to the Audit Law since July 2021. However, S.3(1 & 2) of the audit law established the Audit Service Commission while S.38 provides for its functions including to review all matters of recruitment, promotion, discipline/sanction, staff remuneration, pensions, retirement, changes to the Office administrative structure and other staff matters.

There is no proof indicating that the Commission has been inaugurated by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Enugu State administratively and ensuring that human

resource issues are addressed through the Audit Service Commission rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Enugu State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS SUBJECTIVELY TRANSPARENT

The process for appointing the Auditor-General in Enugu State as provided for in the legal framework is transparent and competitive. S.25(2) provides that “the Civil Service Commission shall widely advertise the position in at least two national newspaper , the State’s website and official gazette for a minimum period of six weeks before the recommendation”

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of office for the Auditor-General in Enugu State is secured. S.25(3)(c) of the Enugu State Audit (Amendment) Law 2021 provides that “the Auditor-General shall be 56 years of age or less on the date of appointment” while S.27 states that “the Auditor-General shall remain in Office until he has attained the retirement age of 60 years”.

The legal provisions stated above provides for a minimum term of four years for the Auditor-General. Term of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

### LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE

89. <https://www.dataphyte.com/latest-reports/what-unrecovered-car-loans-to-past-political-office-holders-can-do-in-ekiti/>

The Enugu State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.34(7) of the Enugu State Audit Law (as amended) indicates that “The Auditor-General shall publish the annual statutory report of the State Government electronically and manually as soon as the statutory report is presented to the State House of Assembly”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

There’s no evidence that the Office of the Auditor-General for Enugu State published the annual activity report for 2023 on a dedicated website. Also, there’s no proof the report was submitted to the House of Assembly. However, the Enugu State audit law in S.40(f) provides that the Auditor-General shall prepare and submit the following reports to the Public Accounts Committee; an annual report on the activities of the Audit Office which should also be made available to the public once submitted to the House.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Enugu State Government published the audited financial statement for 2022 financial year on a dedicated website. The report of the Auditor-General containing audit issues, observations and recommendations on the account of the Enugu State Government was not published online. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 ONGOING**

The implementation report of audit recommendations and resolutions of the House of Assembly on the audit report for the 2022 financial year is not available. It is not evident if the Office of the Auditor-General and the House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Enugu State did not conduct performance audit on the government's projects, programs or policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Enugu State Government did not publish the Citizens’ Accountability Report for 2023 on a dedicated website.

A Citizens’ Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof showing that the Public Accounts Committee of Enugu State House of Assembly has commenced review of the 2023 report of the Auditor-General on the account of the Enugu State Government. Also, it is not evident if the PAC has completed review of pending reports of the Auditor-General.

90. <https://enugustate.gov.ng/wp-content/uploads/2024/07/ENUGU-STATE-REPORT-OF-THE-ACCOUNTANT-GENERAL-2023.pdf>

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

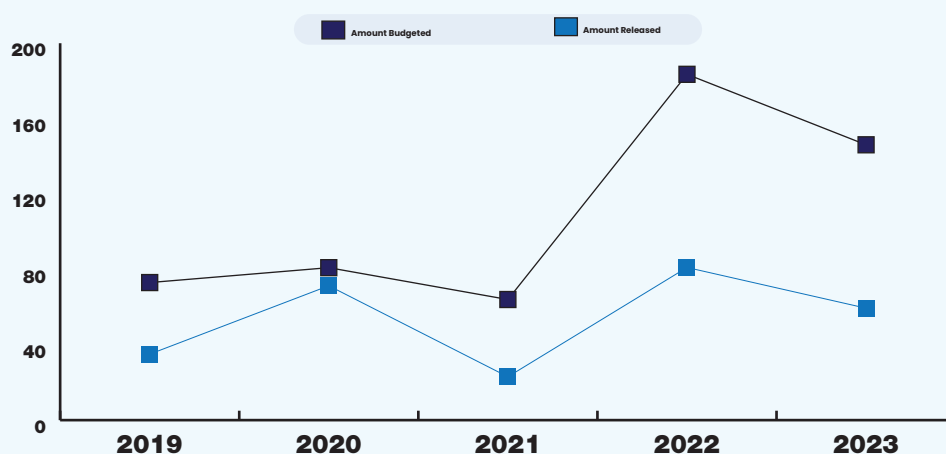
There is no indication that civil society and media actors are involved in the audit process of Enugu State, especially because civic actors

do not have electronic access to the report of the Auditor-General on the accounts of the Enugu State Government. The audited financial statement for the 2023 financial year made available to the public does not contain relevant accountability information that enables civic groups to engage adequately with state actors on use of public resources.

Representative of a civil society organization working in Enugu State noted that civic actors are never invited to participate in the audit process whether on activities initiated by the Office of the Auditor-General or the Public Accounts Committee “the state is yet to involve the civil society actors in this process. Perhaps, for a wrong perception of the use of the information in the audit report”.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

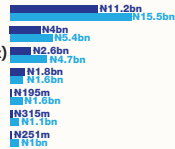


Source: SAE Index/ 2019-2023 AFS

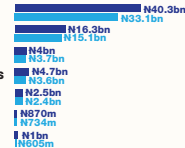
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Board of Internal revenue (Tax)  
 Board of Internal revenue (Non-Tax)  
 Enugu State University of Science & Technology (ESUT) (Non-Tax)  
 Institute of Management & Technology (Enugu)  
 Enugu State Housing Corporation  
 Enugu State Housing Development Corporation (Tax)  
 Enugu State Housing Development corporation

Top Expenditure Agencies/Sectors 

Ministry of Works & Infrastructure  
 Office of the Executive Governor  
 Office of the SSG  
 Enugu State Agency for the Control of HIV/Aids  
 Enugu State Agric. Dev. Prog  
 Rural Electrification Board  
 Ministry of Agriculture



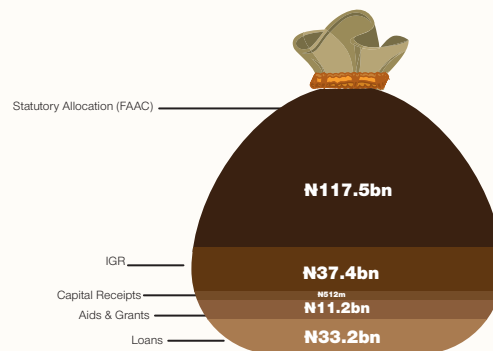
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

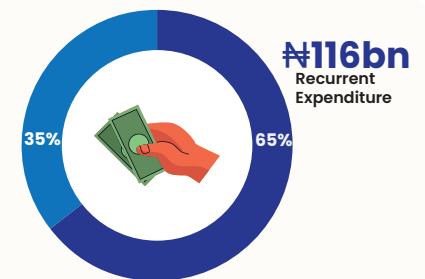


Approved Budget Size  
**N225bn**

Opening Balance: **N20.5bn**



Total Revenue: **N220.6bn**



Total Expenditure **N179.6bn**

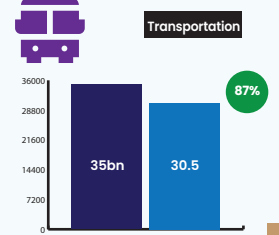
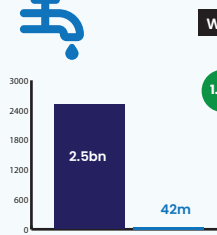
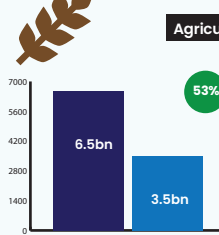
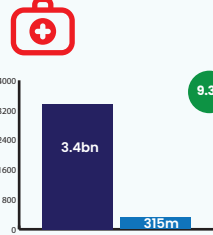
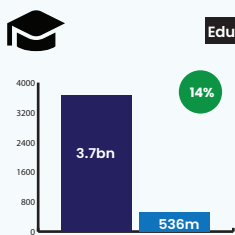


Unaccounted Funds **N/A**

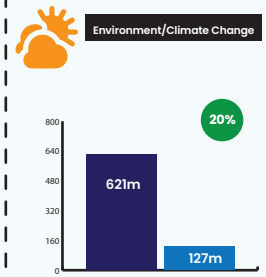
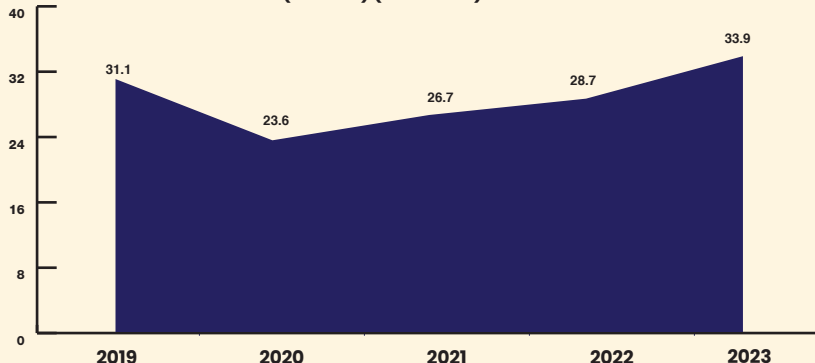
N/A  
 Audit queries

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'b'n) (2019-2023)



# Imo State

Eastern Heartland



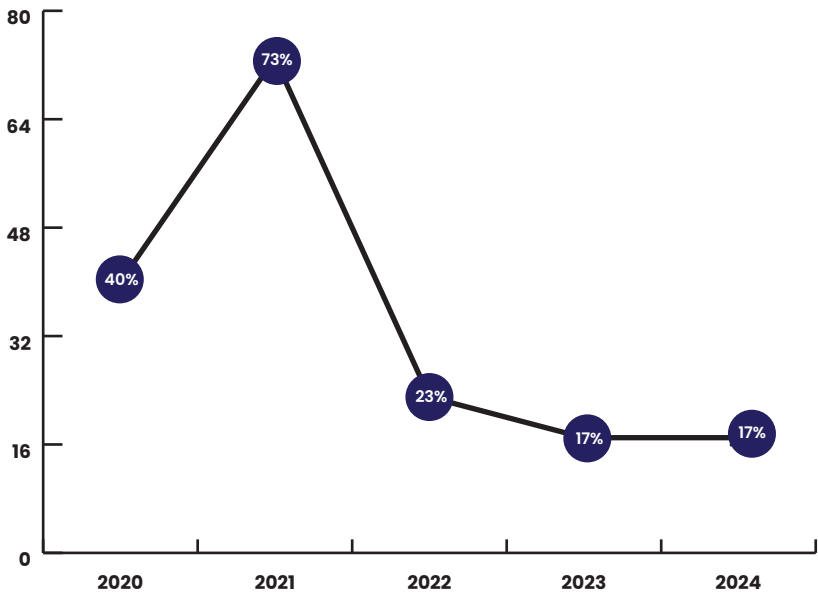
**Overall  
Performance Rank**  
Out of 36 States

⊖ **17%** **28th**

**2023  
performance Rank**

**17%** **28th**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as audit reports (including audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Oversight needs improvement                                      | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                                     | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Imo State Audit Law enacted in June 2021 provided for financial independence of the Office of the Auditor-General. S. 36(1) states that “there shall be established, a fund for the State Audit Office and provision for the fund shall be made in the annual budget”.

S.37 states further that “the Auditor-General shall defray costs from the established fund while S. 63(3) states that “any sum appropriated to the State Audit Office by the Imo State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installment every month of the year”.

There is no evidence indicating that the legal provisions above are operational in Imo State as officials did not provide relevant information despite repeated engagements. The Audit Office appears to be dependent on its auditee (the Executive arm) for its finances. The inability of the Executive to ensure effective implementation of the Audit Law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Imo State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no proof suggesting that the Imo State Audit Service Board has been inaugurated despite assenting to the Audit Law since June 2021 as officials did not respond to the SAE Index questionnaire despite repeated engagements. However, the Audit Law through S.3(1, 2 & 3) established the Audit Service Board while S.11(a & b) provides for its functions including to provide input and administrative oversight over matters of human resource management in the Office of the State Auditor-General and Auditor-General for Local Governments respectively.

The Board has not been inaugurated to begin performing its statutory functions of supporting the Office of the Auditor-General in

Imo State administratively and ensuring that human resource issues are addressed through the Audit Service Board rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Imo State, it is expected that the Audit Service Board would have been inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Imo State as provided for in the Audit Law is transparent and competitive. S.27(1) provides that “in recommending persons for appointment as the State Auditor-General, the State Civil Service Commission shall advertise the vacancy on its website, two (2) national newspaper, the State official gazette, the procurement journal and two (2) local newspaper for a minimum period of six weeks before the date set for interview”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of the Auditor-General in Imo State is secured. S.26(2)(b) of the Imo State Audit Law 2021 indicates that “the State Auditor-General shall not be less than 45 years and where in public service, with not less than six months to retire”. Furthermore, section 29(2) of the law provides that “the State Auditor-General shall not be removed from office before such retiring age (in this case 60 years) save in accordance with the provisions of this section”.

This legal provision subjects the tenure of the Auditor-General in Imo State to several inadequacies including the possibility of appointing an Auditor-General that could spend as much as fifteen years or as little as six months. Such inconsistencies could negatively impact the stability of the Office of

91. [https://imostate.gov.ng/IMSG/Common/Services/SFTAS\\_1?ID=2024\\_7](https://imostate.gov.ng/IMSG/Common/Services/SFTAS_1?ID=2024_7)

the Auditor-General in Imo State. While there could be an age bracket in appointing the Auditor-General, the Imo State Audit Law 2021 ought to have provided for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Imo State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.32(6) of the Imo State audit law provides that “The State Auditor-General in the exercise of his responsibility shall publish the Annual Statutory Report of the State Government electronically and manually”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence that the Office of the Auditor-General for Imo State has either submitted its activity report for 2023 fiscal year to the State House of Assembly or published the same online. However, the Imo State audit law in S.33(30) provides that “the Auditor-General shall submit an annual activity report to the House of Assembly and the report shall be made available to the public through an electronic portal”.

An annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Imo State Government published its audited financial statement for 2023<sup>84</sup> online. The report of the Auditor-General including audit issues, observations and

recommendations was not published online. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence showing that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not clear what effective mechanisms the Office of the Auditor-General or the House of Assembly Public Accounts Committee in Imo State has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Imo State did not conduct performance audit on the implementation of government programs, projects, or policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Imo State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

92. [https://imostate.gov.ng/IMSG/Common/Services/SFTAS\\_1?ID=2024\\_7](https://imostate.gov.ng/IMSG/Common/Services/SFTAS_1?ID=2024_7)

### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Imo State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those

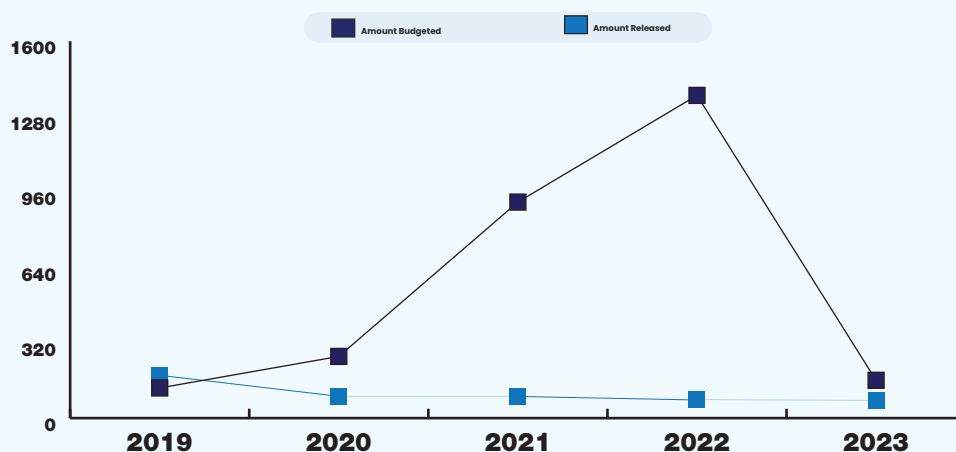
who are victims of audit findings and other public accountability gaps.

### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Imo State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of the Imo State Government. The audited financial statement for the 2023 financial year made available to the public does not contain relevant accountability information that enables civic groups to engage adequately with state actors on use of public resources.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦582bn**

Opening Balance: **₦488m**

Statutory Allocation (FAAC)

**₦62.9bn**

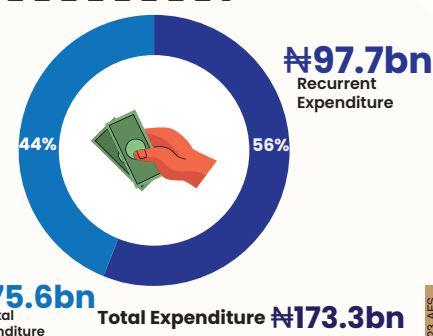
IGR

**₦18.2bn**

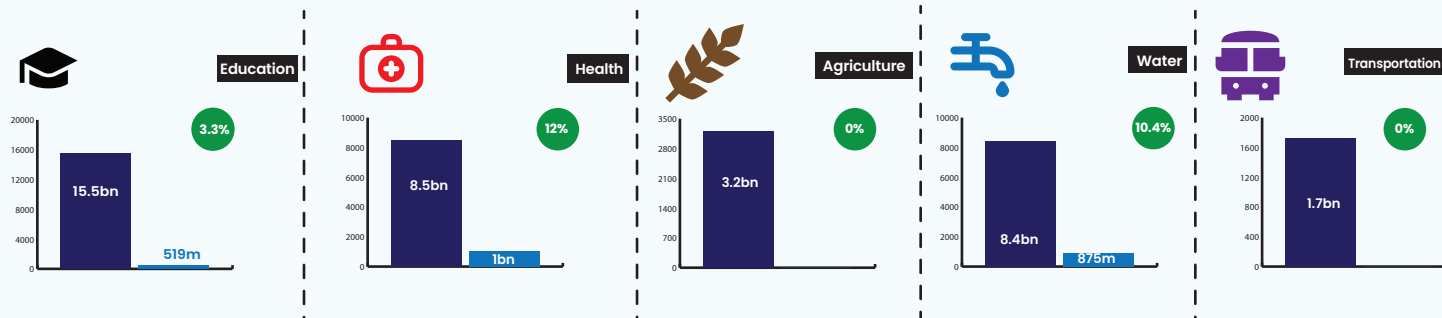
VAT

**₦35.4bn**

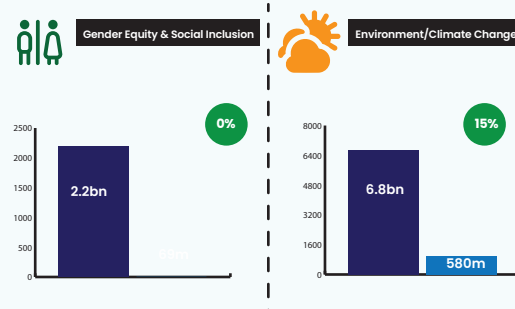
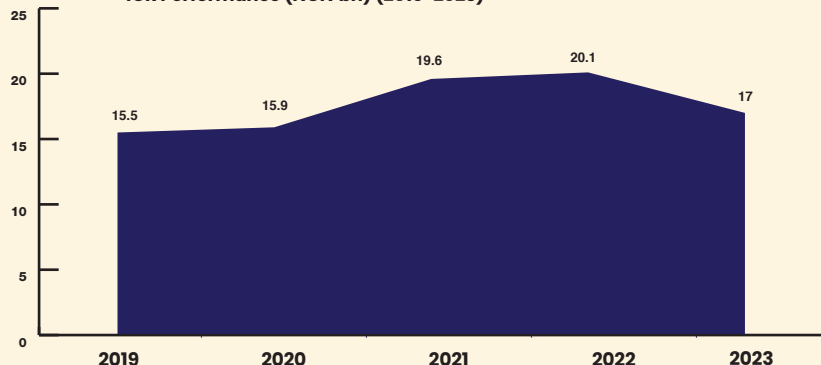
Capital Receipts

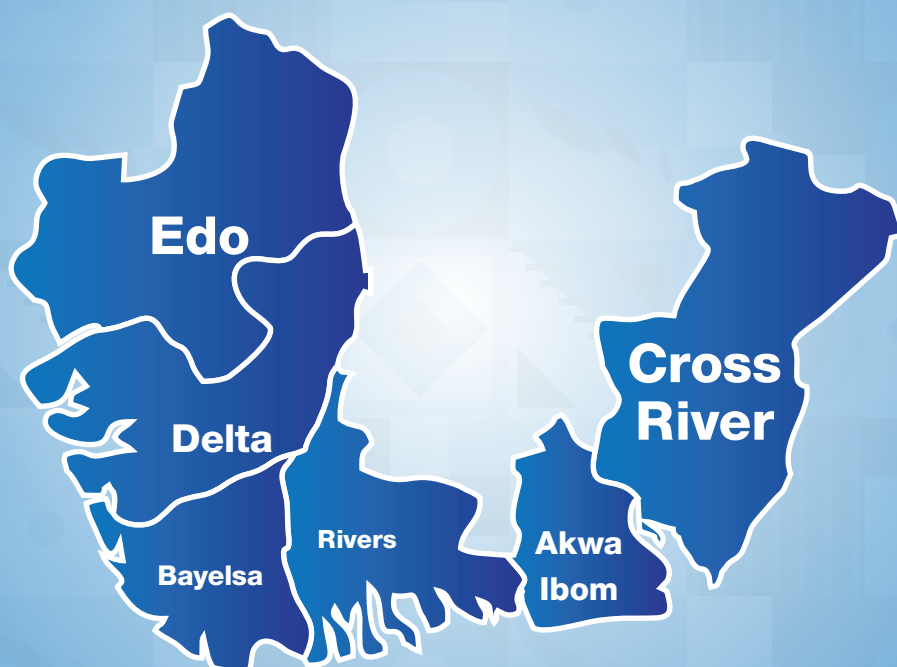
**₦42bn**Other revenue sources **₦35bn**Total Revenue: **₦194bn**N/A  
Audit queriesUnaccounted Funds **N/A**

## Sectoral Outlook 2023



## IGR Performance (NGN'bn) (2019-2023)





# SOTH-SOUTH REGION

# Akwa-Ibom

Land of Promise State



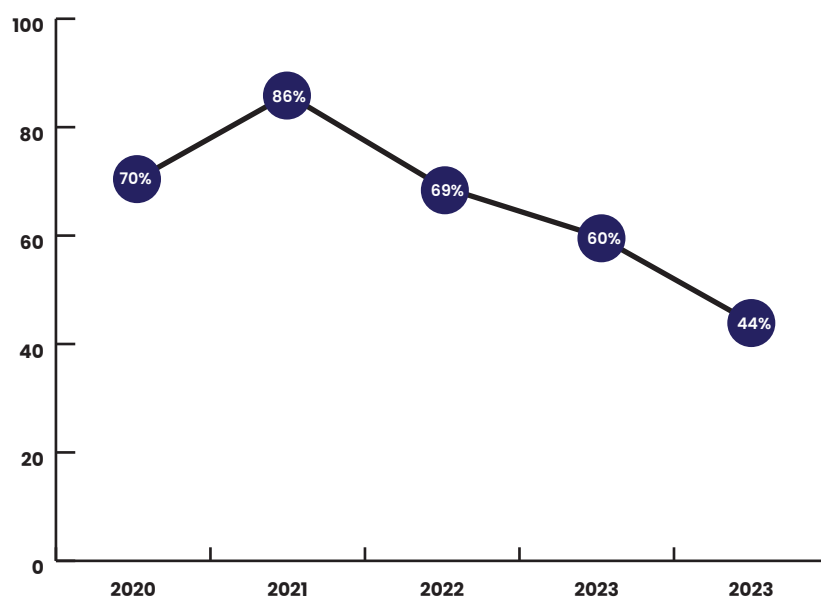
**Overall  
Performance Rank**  
Out of 36 States

**44%** **7th**

**2023  
performance Rank**

**60%** **3rd**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.  |
| 2                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.   |
| 3                   | Absence of performance audit                      | The Public Accounts Committee should discharge its<br>CThere is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The financial autonomy provided for in the Akwa Ibom State Audit Law<sup>93</sup> 2021 to guarantee fiscal independence of the Office of the Auditor-General for Akwa-Ibom State has not been implemented despite S.47(1) of the law indicating that “there shall be established a fund for the Offices of the Auditors-General which shall be provided for in the annual budget of the state” and S.47(2)(a) states further that “there shall be paid and credited to the fund any sum appropriated to the offices of the Auditors-General by the House of Assembly in each Financial Year”.

Evidence gathered showed that the Office of the Auditor-General for Akwa-Ibom State which is supposed to be an independent institution is still routinely dependent on its auditee (the Executive arm) for its finances relating to its annual budget.

The inability of the Executive arm of government to effectively implement the audit law to allow for fiscal independence as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Akwa-Ibom State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

The Audit Service Commission for Akwa-Ibom State has been inaugurated and the Commission is performing its statutory responsibilities of ensuring that all human resource matters relating to recruitment, discipline, promotion and remuneration for staff of the Office of the Auditor-General are adequately covered.

Feedback received indicates that the Commission was inaugurated in 2021. The activation of the Commission being one of the positive impacts of the enacted audit law has contributed to strengthening the Office of the Auditor-General in Akwa-Ibom State administratively especially by ensuring that human resource issues are coordinated through the Audit Service Commission rather

than through the Civil Service Commission as previously done prior to the audit law.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Akwa-Ibom State as provided for in the legal framework is transparent and competitive. S.3(2) specified that “where the post of the State Auditor-General and the Auditor-General for Local Governments is vacant, the vacancy shall be advertised and filled by the most qualified person with cognate experience from the public service or private sector”.

Also, S.3(5) of the audit law states that “the procedure for appointment shall be open, transparent and competitive, and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of the three most qualified candidates shall be shortlisted and forwarded to the Governor for appointment”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Akwa-Ibom State audit law provides for a secured tenure for the Auditor-General. The Law sets the retirement age for the Auditor-General and clarifies the maximum term and number of years an Auditor-General can spend in office whether from the Public Service or Private Sector.

S.4(1) provides that “the State Auditor-General and Auditor-General for Local Governments shall hold office for a term of four years renewable for another term of four years and no more.

Additionally, S.4(2) indicates that “the State Auditor-General and Auditor-General for Local Governments shall remain in Office until he has attained the retirement age of sixty years or has put in thirty-five years of service, whichever is earlier in accordance with the extant Pensions Law of the State or as may be prescribed by law except where he is removed under the provisions of this law”.

93. <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/AKWA-IBOM-STATE-AUDIT-LAW-JULY-2021.pdf>  
94. SAE Index 2024 Research Survey

Tenure of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Akwa-Ibom State audit law provides the legal basis for reports of the Auditor-General to be published on a dedicated website. The audit law through S.9(4)(e) states that “the Auditor-General shall in the exercise of his responsibility, publish and disseminate the annual statutory report once they have been formally submitted to the State House of Assembly electronically and manually”.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The annual activity report of the Office of the Auditor-General for Akwa-Ibom State for the financial year ended 2023 is said<sup>14</sup> to have been submitted to the House of Assembly in compliance with S.46(a) of the Audit Law which states that “the Auditors-General shall prepare and submit to the State House of Assembly at least ninety days before the beginning of each year a draft annual plan that (i) describes his proposed work programme for that year; and (ii) includes the interim report for that financial year”.

Although the Akwa-Ibom State Audit Law 2021 did not make provision for publishing the annual activity report online, best practice requires that the Office of the Auditor-General publish the report on an electronic portal after submission to the State Assembly.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the

previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Akwa-Ibom State produced and published the audit report for 2023<sup>15</sup> financial year on a dedicated website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

The report on the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year was not provided. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Akwa Ibom State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Akwa Ibom State did not conduct performance audit during the 2023 financial year to assess implementation of the government's projects, programs or policies. Best practice requires that a performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 PUBLISHED ONLINE**

The 2023<sup>16</sup> Citizens' Accountability Report for Akwa-Ibom State was produced and published online. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations

95. SAE Index 2024 Research Survey  
96. [https://akwaibomstateaudit.net/\\_audit/\\_admin\\_/uploads/file/final-copy-ag-report-2023.pdf](https://akwaibomstateaudit.net/_audit/_admin_/uploads/file/final-copy-ag-report-2023.pdf)  
97. [https://akwaibomstateaudit.net/\\_audit/\\_admin\\_/uploads/file/car2023report.pdf](https://akwaibomstateaudit.net/_audit/_admin_/uploads/file/car2023report.pdf)

of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STATED

There is no proof showing the Public Accounts Committee of Akwa Ibom State House of Assembly has started or completed the review of the 2023 report of the Auditor-General on the accounts of Adamawa State Government. The Public Accounts Committee did not respond to the SAE Index 2024 questionnaire despite repeated engagements. Also, there is no evidence the PAC has potent mechanisms for monitoring implementation of its resolutions.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

The Public Account Committee should publish its resolutions on review of audit reports on a dedicated website for public access.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of

the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

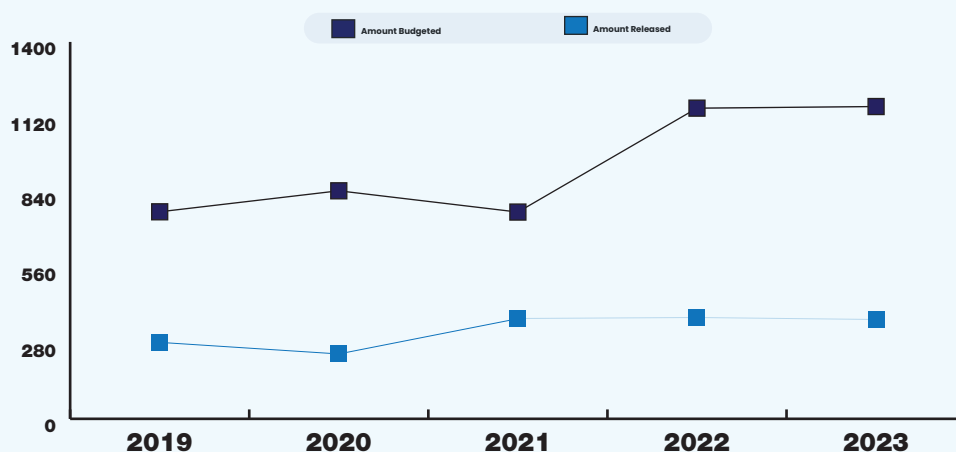
#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

While the 2023 report of the Auditor-General for Akwa Ibom State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is very low as acknowledged by stakeholders. Feedback from a civil society organization working in Akwa Ibom State showed less involvement of civic and media actors in the audit process particularly in advancing engagement with audit findings or participating in the audit report review process of the Public Accounts Committee.

While the CSO representative acknowledged the invitation to participate at Public consultations on the Akwa Ibom State Citizens' Accountability Reports, the representative decried the poor involvement of civil society and media actors in the audit process particularly during review of audit reports by the Public Accounts Committee. "Civil society involvement in the public audit process is way too low in recent times as most activities of the state audit body have been shrouded in secrecy. Civil society only gets involved in the public presentation of the citizens' accountability report."

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)

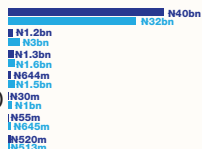


Source: SAE Index/ 2019-2023 AFS

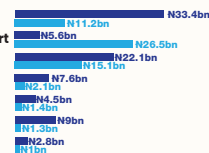
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

Akwa Ibom State Internal Revenue Services  
Office of the Accountant General  
Ministry of Lands  
Akwa Ibom State University  
Akwa Ibom Property and Investments Company (APICO)  
Ministry of Justice  
Akwa Ibom State Polytechnic

Top Expenditure Agencies/Sectors 

Ministry of Works and Fire Service  
Ministry of Special Duties and Ibom Deep Seaport  
Office of the Secretary to the State Government  
Ministry of Education  
Ministry of Housing  
Ministry of Agriculture and Rural Development  
Ministry of Youth and Sports



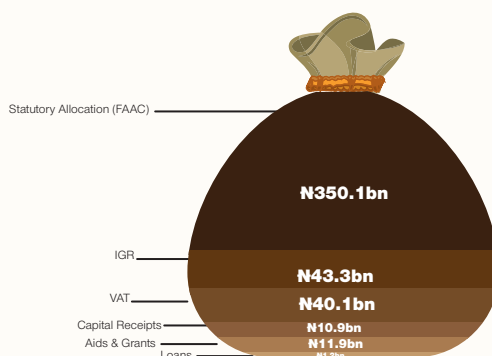
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

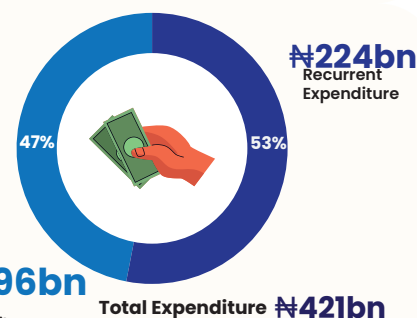


Approved Budget Size  
**₦850bn**

Opening Balance: **₦20.5bn**



Total Revenue: **₦513.3bn**



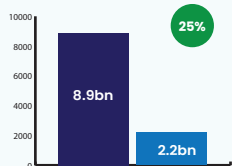
Unaccounted Funds **₦2.9bn**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



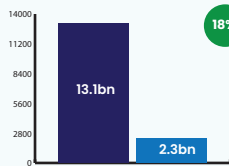
## Education



25%



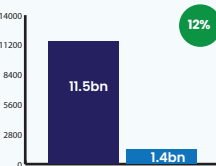
## Health



18%



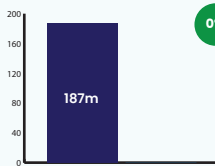
## Agriculture



12%



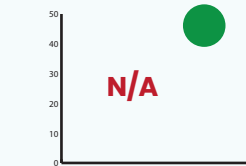
## Water



0%

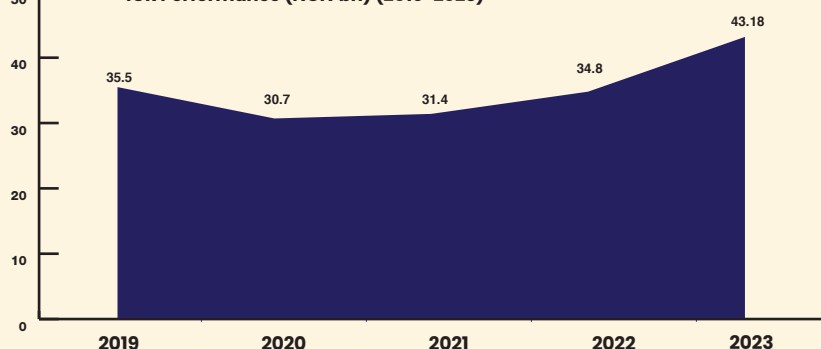


## Transportation

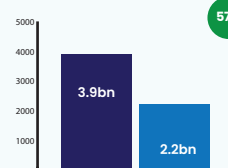


N/A

## IGR Performance (NGN'bn) (2019-2023)



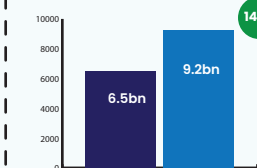
## Gender Equity &amp; Social Inclusion



57%



## Environment/Climate Change



141%

# Bayelsa State

Glory of all Lands State



**Overall  
Performance Rank**  
Out of 36 States



**7%**

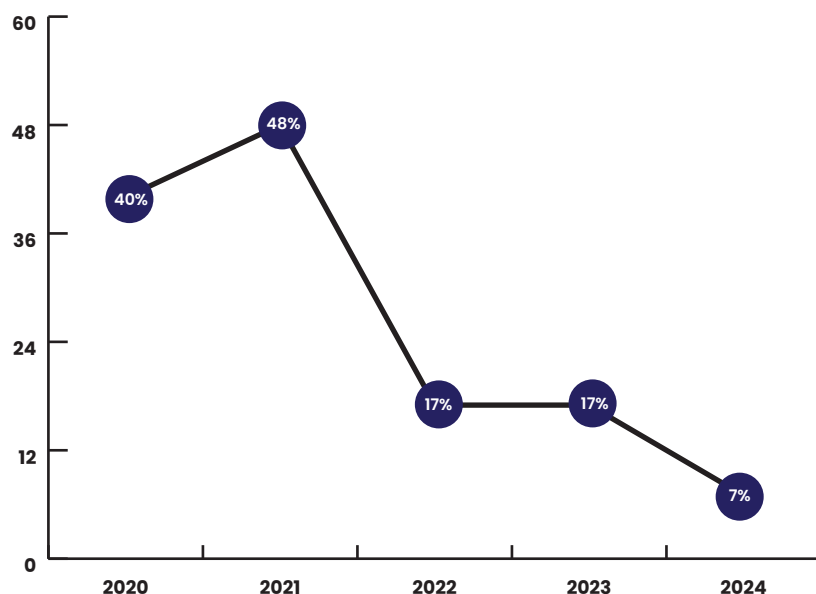
**34th**

**2023  
performance Rank**

**17%**

**28th**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations  |
|---------------------|--|--|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.                          |
| 2                   | Lack of transparency   | The Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as audit reports and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.   |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Bayelsa State Audit Law 2020<sup>98</sup> signed by Governor Douye Diri in August 2020 provides for financial autonomy for the Office of the Auditor-General. S. 27(1)(a) of the Audit Law indicates that “the Auditors-General (State) shall prepare and submit to the House the annual estimates of revenues and expenditure of the office of the Auditor-General for inclusion in the state budget.

Furthermore, S. 27(4) states that “any sum appropriated to the office by the House in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installment every month of the year”.

Response received indicated that the legal provisions stated above have not been implemented in Bayelsa State despite enacting an Audit Law since 2020. Effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework is necessary to enhance the optimal performance of the foremost accountability institution in Bayelsa State and enable it to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Audit Service Commission of Bayelsa State has not been inaugurated since assenting to the audit law in 2020. However, S.73 (1) of the State Audit Law established the Audit Service Commission with functions to include recommendation of persons for appointment as State Auditor-General and acting Auditor-General for State and Local Governments where such is needed. Also, the Commission is saddled with responsibility to handle all matters of recruitment, promotion and discipline of members of staff of the Offices of the Auditors-General for State or Local Governments among others.

A fully functional Audit Service Commission would guarantee administrative independence for the Office of the Auditor-General for Bayelsa State and limit reliance on the Civil Service Commission of the State for human

resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The appointment process for the Auditor-General in Bayelsa State as provided for in the legal framework is transparent and competitive. While S.2(2) of the Audit Law indicates that “the position of the Auditor-General (State) shall be filled by the appointment of the most qualified person with cognate experience in service from the office”, S.3 states further that “in the absence of a suitable candidate as stated in section 2 above, the following additional procedure shall be required: (a) vacancy for the position of the Auditor-General shall be declared and shall be advertised in at least two National dailies and one local newspaper and (b) all applicants are to be subjected to the same process of selection”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL NOT SECURED

The Bayelsa State Audit Law 2020 did not provide for a secured tenure for the State Auditor-General. S. 2(3)(d) of the law provides that “the Auditor-General (State) shall be above forty years of age and where in public service, having not less than six months to retire”. Furthermore, S. 7 of the law states that “the Auditors-General shall not be removed from office before such retiring age as prescribed by the Law, save in accordance with the provisions of this Law”.

The legal provisions stated above did not provide for a definite term of office for State Auditor-General appointed from the Public Service of the State which could impact negatively on the stability of the office as tenure of successive Auditors-General will be inconsistent. The law created the possibility of having an Auditor-General who could spend as much as twenty years or as little as six months in office. While there could be an age limit to how long an Auditor-General can stay in office, the Bayelsa State Audit Law 2020 ought to have provided for a definitive term of office for an Auditor-General appointed from the State Public Service and such term of office should

98. <https://www.mof.by.gov.ng/download.php?file=AUDIT%20LAW%202020.pdf>  
99. SAE Index 2024 Research Survey  
100. SAE Index 2024 Research Survey

be clearly stated, consistent and predictable.

Term of office for Auditor-General must be well defined to guarantee independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Bayelsa State Audit Law 2020 mandates the State Auditor-General to publish his/her reports online as soon as it is submitted to the State House of Assembly.

S.11(5) provides that “the Auditor-General (State) in the exercise of his responsibility shall publish the annual statutory audit report of the State Government electronically and manually after submission to the House”. Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

There is no evidence the Office of the Auditor-General for Bayelsa State published the annual activity report for the 2023 financial year online. Although response<sup>35</sup> collected revealed that the report had been submitted to the State House of Assembly.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Office of the Auditor-General for Bayelsa State did not publish the 2023 audit report or audited financial statement on the account of the Bayelsa State government on a dedicated website for public access. What was published is the audit certificate. Making the audit report (which includes audit issues, observations and

recommendations) publicly available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Feedback received indicated that implementation of audit recommendations and House resolutions for the 2022 financial year is ongoing but no implementation report was provided. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

There is no evidence that a performance audit was conducted in 2023 on the Government's projects, programs or policies by the Office of the Auditor-General for Bayelsa State.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Bayelsa State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof indicating that the Public Accounts Committee of Bayelsa State House

101. <https://www.mol.by.gov.ng/uploads/AUDIT%20CERTIFICATE%202023.jpg>  
102. SAE Index 2024 Research Survey

of Assembly has commenced review of the 2023 audit report. The PAC did not respond to the SAE Index questionnaire despite repeated engagements. There's also no indication the PAC has any mechanism for monitoring implementation of its resolutions.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability

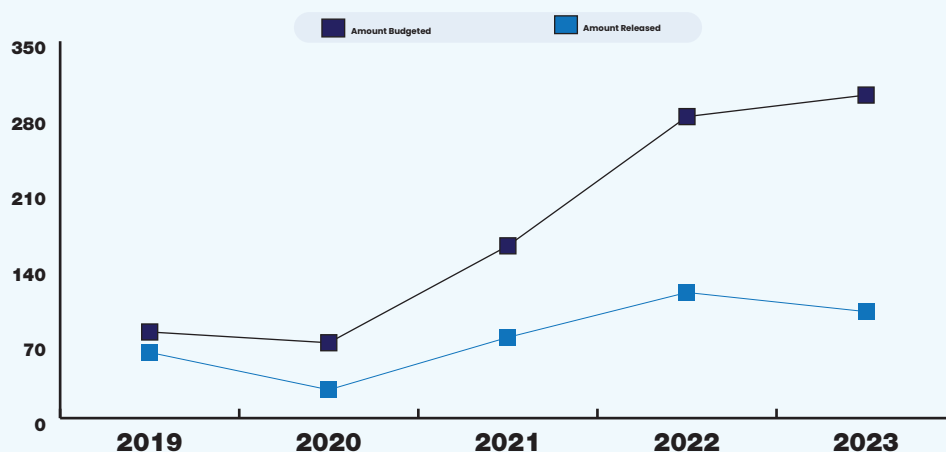
gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

The civil society and media actors are not involved in the audit process of Bayelsa State as neither the report of the Auditor-General nor the audited financial statement on the account of the Bayelsa State government for 2023 are accessible to the public.

A representative of a civil society organization working in Bayelsa State while responding to the level of involvement in the audit process stated that “they are not consistent in involving CSOs” referring to the Office of the Auditor-General and the Public Accounts Committee. It is important that civic groups who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

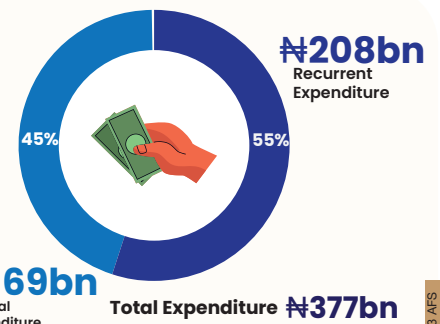
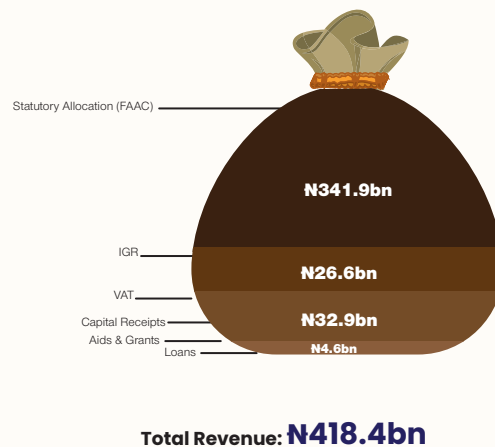
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦390bn**

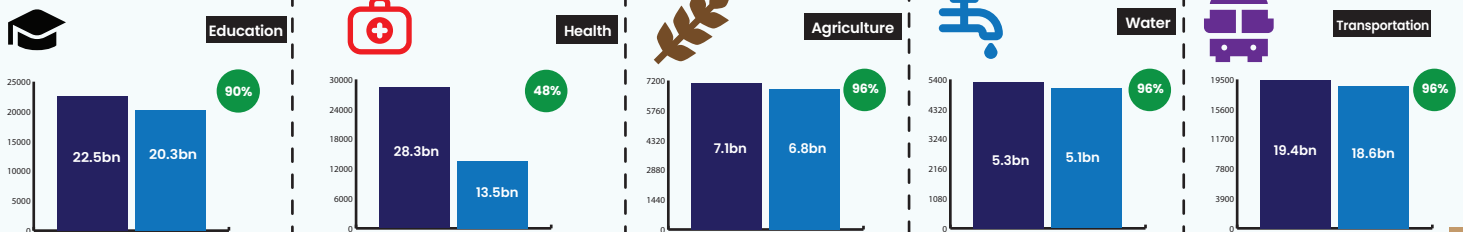
Opening Balance: **₦20.5bn**



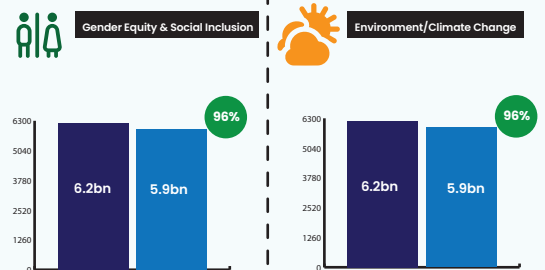
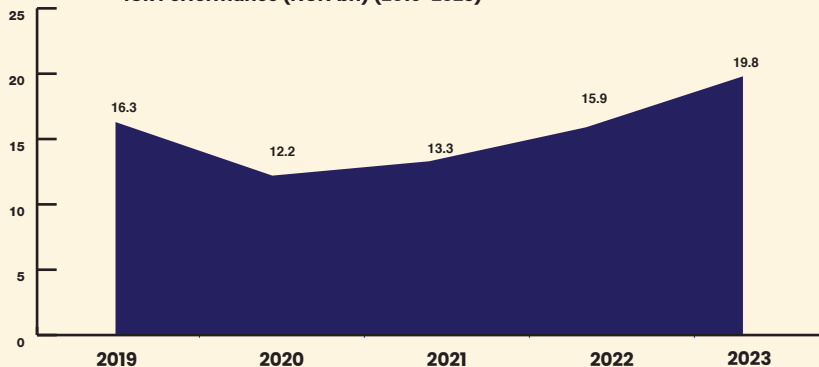
Unaccounted Funds **₦2.73bn**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Cross River State

The People's Paradise State



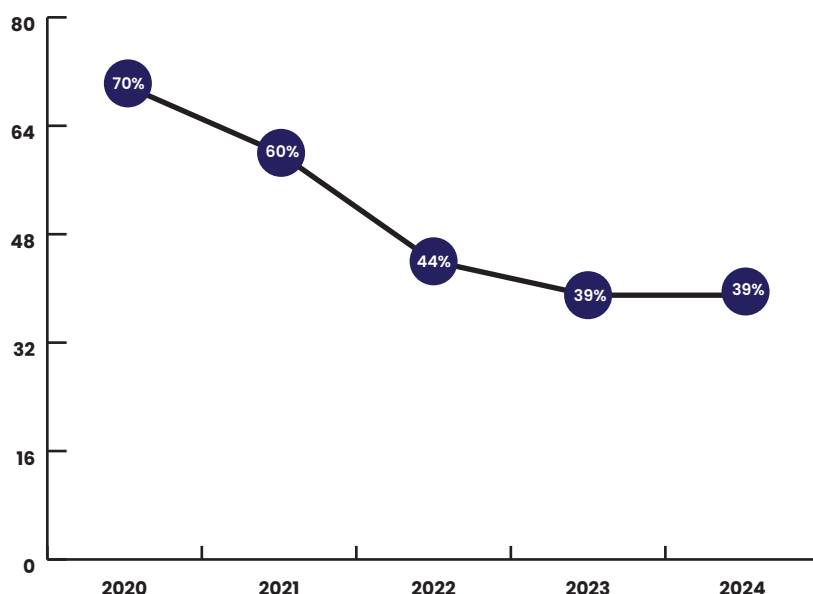
**Overall  
Performance Rank**  
Out of 36 States

**39%** **10th**

**2023  
performance Rank**

**39%** **9th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations   |
|---------------------|---|---|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.  |
| 2                   | Lack of transparency                              | The Audit Office, Office of Accountant-General and other actors should ensure accountability documents such as the citizens' accountability reports are published online and timeously. |
| 3                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.                                       |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The amended Cross River State Audit Law No 8 2021<sup>145</sup> provides for financial autonomy for the Office of the Auditor-General. S.25(1) (b) and (c) indicates that “the State Auditor-General shall prepare and submit to the State House of Assembly at least 90 days before the beginning of each year the estimate of revenue and expenditure for inclusion in the State budget; the operational and administrative expenses of the Office including salaries, allowances, gratuities and pension payable to staff”.

Also, S. 25(3) states further that “any sum appropriated to the Office by the House of Assembly of the State in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge”.

Response received indicates that the financial autonomy clauses contained in the Cross River State Audit Law to ensure fiscal independence of the Office of the Auditor-General has not been implemented. The Office of the Auditor-General for Cross River State which is supposed to be an independent institution is dependent on its auditee (the Executive arm) for its finances. This hinders performance of the foremost accountability institution in Cross River State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Evidence gathered showed that the Audit Service Commission for Cross River State had been inaugurated in fulfillment of S.82(1 & 2) of the Cross River State Audit Law No 8 2021 (as amended) which established the Commission. The Commission has since been performing its statutory responsibilities of handling matters of recruitment, promotion, and discipline of members of staff the Office of the Auditor-General and the Commission as well as other staff matters including pensions and retirement issues.

The inauguration of the Commission being one of the positive impacts of the enacted

audit law has contributed to strengthening the Office of the Auditor-General in Cross River State administratively especially by ensuring that human resource issues are addressed through the Audit Service Commission rather than through the Civil Service Commission as was previously done prior to the audit law.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Cross River State as provided for in the Audit Law is transparent and competitive. S.5 provides that “in the selection of a suitable candidate as stated in Section (3) of this Law, the following additional procedure shall be executed by the Civil Service Commission: (a) the vacancy for the position of the Auditor-General shall be advertised in at least 2 national dailies and 1 local newspaper; (b) all applicants are to be subjected to the same interview and/or written test”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Cross River State provides for a secured tenure and clarifies the maximum number of years an Auditor-General can spend.

S.11(1) of the Cross River State Audit Law No 8 2021 (as amended) provides that “the State Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years in accordance with S.127(2) of the Constitution, except where he is removed from office under the provisions of section 10 of this law”.

Furthermore, S.11(2) provides that “for the purpose of sections 3(2) of this Law, a person to be appointed Auditor-General shall not be more than 56 years of age at the time of appointment to the Office and shall retire on attaining the age of 60. While best practice requires that the term of office for Auditor-Generals must be well defined, consistent, and predictable to guarantee their independence, the Audit Law of Cross River State sets the age limit for appointment and retirement which allows for a minimum term of

103. <https://www.crrs.ng/2021/11/12/crs-audit-law-2021-amended/>  
 104. SAE Index 2024 Research Survey  
 105. SAE Index 2024 Research Survey

four years for an Auditor-General.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

S.14(7) mandates the Auditor-General to publish his/her report electronically and manually by specifying that “the State Auditor-General in the exercise of his responsibility shall publish the annual statutory report of the State Government electronically and manually”, It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

Although feedback collected<sup>106</sup> revealed that the Office of the Auditor-General for Cross River State submitted the annual activity report for 2023 to the House of Assembly, there is no evidence indicating that the report was published online. However, S.32(1) of the Audit Law No 8 2021 (as amended) provides that “the Auditor-General shall submit an annual activity report to the House of Assembly and make it available to the public”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Cross River State published the audit report for 2023 financial year on a dedicated website. The report included audit issues, observations and recommendations. Making the audit report (including audit issues identified, observations and recommendations) freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

While feedback received indicated that implementation of audit recommendations and resolutions of the House of Assembly on the report of the Auditor-General for the 2022 financial year is ongoing, no implementation report was made available. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Cross River State did not publish a performance audit report on programs, projects or policies of the Government in 2023 that is separate from the annual audit report. Best practice however requires that a performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Cross River State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

106. SAE Index 2024 Research Survey  
107. [https://auditgen.cr.gov.ng/wp-content/uploads/2024/06/inside-2023-audit-report-v17\\_042417.pdf](https://auditgen.cr.gov.ng/wp-content/uploads/2024/06/inside-2023-audit-report-v17_042417.pdf)  
108. SAE Index 2024 Research Survey  
109. SAE Index 2024 Research Survey

There is no evidence the Public Accounts Committee of Cross River State House of Assembly has reviewed the 2023 report of the Auditor-General as the Committee did not respond to the SAE Index assessment despite repeated engagements. Also, there is no proof that the Committee has concluded the review of 2021 and 2022 audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civic society and media actors when reviewing all outstanding audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT

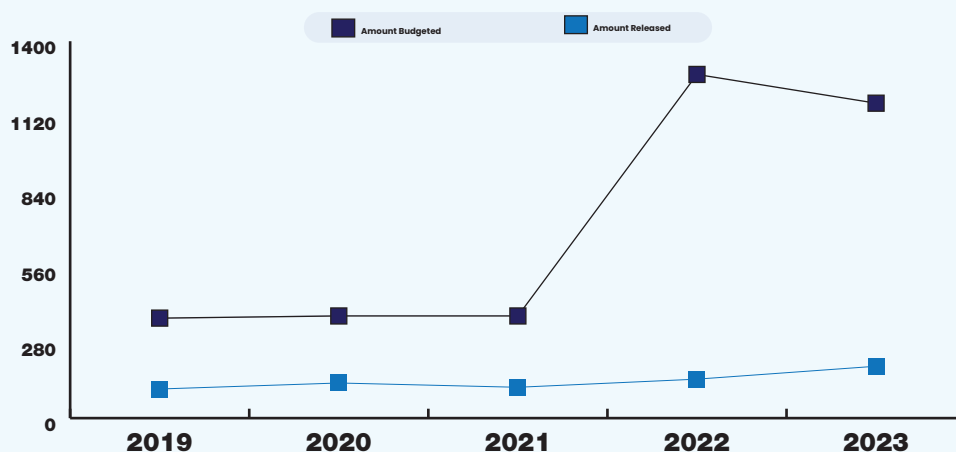
#### PROCESS

Response received indicated that civil society and media actors rarely participate in the audit process of Cross River State. Representative of a Civil Society Organization working in the State noted that “the audit forum organised by the Office of the Auditor-General for Cross River State last took place about 5 years ago.

It was a gathering of stakeholders including government agencies, traditional rulers and civil society. The engagement brought to fore issues contained in the Auditor-General’s report and ways of improving on shortcomings therein”. The representative also noted that CSOs are neither engaging with the Audit Office nor with the Public Accounts Committee “It’s been a while since civil society has been involved and when attempts are made to enquire, the lack of funds has been posed as the reason for it”.

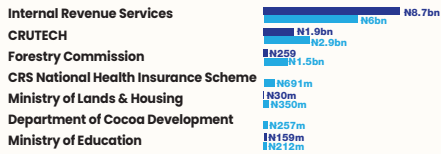
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

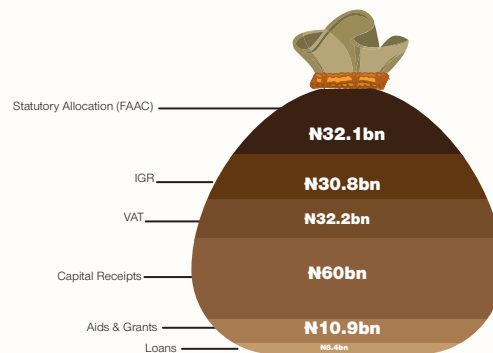
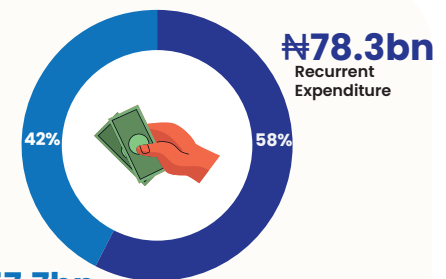
N/A

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**N246.7bn**

Opening Balance: **N345m**Total Revenue: **N175.1bn**Total Expenditure **N136bn**11  
Audit  
queriesUnaccounted Funds **N749m**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



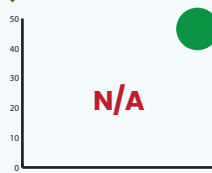
Education



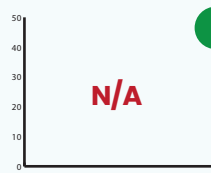
Health



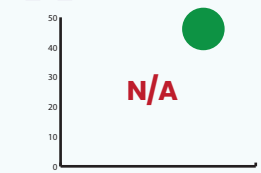
Agriculture



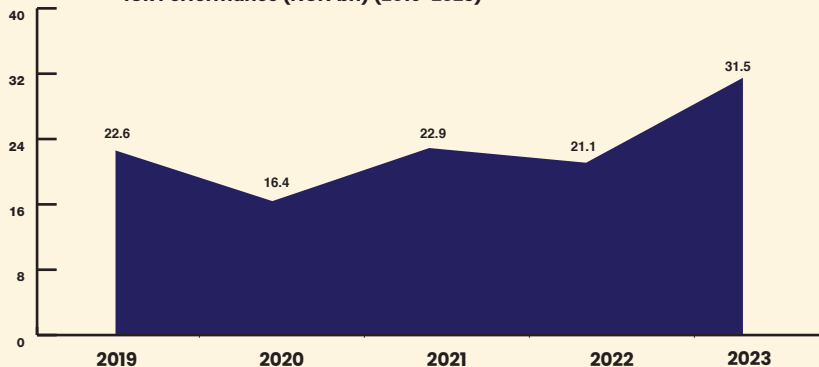
Water



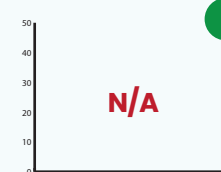
Transportation



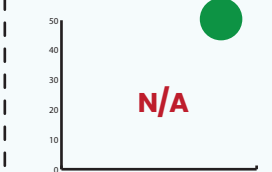
## IGR Performance (NGN'bn) (2019-2023)



Gender Equity &amp; Social Inclusion



Environment/Climate Change



# Delta State

The Big Heart State



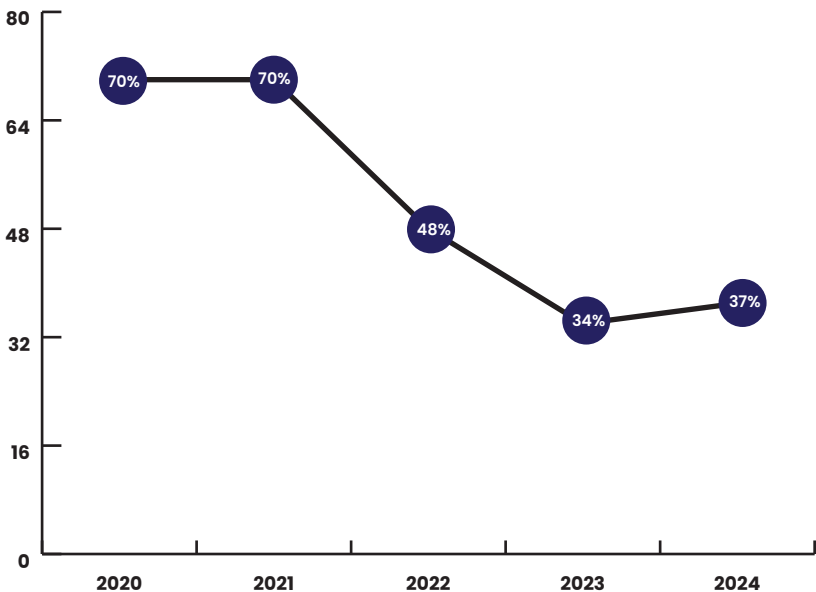
**Overall  
Performance Rank**  
Out of 36 States

**37%** **13th**

**2023  
performance Rank**

**34%** **11th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively                                  |
| 2                   | Lack of transparency                              | The Audit Office, Office of Accountant-General and other actors should ensure citizens' accountability reports are published online and timeously. |
| 3                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.                   |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.             |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY IS OPERATIONAL

The Delta State Audit Law 2021<sup>52</sup> provides for financial autonomy for the Office of the Auditor-General. S. 4(4) which provides that “the Auditor-General of the State and Auditor-General of Local Governments shall not later than three (3) months before the close of each Financial Year submit a budget comprising proposed income, revenue and expenditure for their Offices for the following financial year to the House through the Committee which funds shall be charged to the Consolidated Revenue Fund of the State and disbursed in equal monthly installments”.

Furthermore, S. 11(1)(b) and (c) states that “The Auditor-General shall prepare and submit to the House at least Ninety (90) days before the beginning of each year the estimates of revenues and expenditure of his office for inclusion in the State Budget; the operational and administrative expenses of the Office including salaries, allowances, gratuities and pensions payable to Staff”.

Response received indicates that the financial autonomy clauses contained in the Delta State Audit Law to ensure fiscal independence of the Office of the Auditor-General is being implemented and the Office of the Auditor-General for Delta State receives its budget funding based on first line charge to the Consolidated Revenue Fund. The Delta State Government effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework is commendable.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Audit Service Committee for Delta State has not been inaugurated since assenting to the audit law in June 2021. S.24(1) established the Committee while S.28 provides for its functions to include that “the Committee shall have power to review all actions taken by the Auditor General on Human Resource matters including recruitment, remuneration, promotions and discipline or sanctions before final decisions are taken by the Auditor-General. Nothing in this Section shall

be construed as contrary to the requirement in the constitution that the Auditor-General shall not be subject to the direction or control of any other authority or person”.

Response received showed that the Board has not been constituted. The inauguration of the Audit Committee based on the enacted audit law would impact positively to strengthen the Office of the Auditor-General in Delta State administratively particularly by ensuring that human resource issues are addressed through the Audit Committee rather than through the Civil Service Commission.

To ensure administrative independence for the Office of the Auditor-General for Delta State, it is expected that the Audit Committee would be inaugurated to limit reliance on the Civil Service Commission of the State for human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The procedure for appointing Auditor-General in Delta State is transparent and competitive. S.3 (7) of the Delta State audit law provides that “Where the post of the Auditor-General is vacant, the vacancy shall be filled by the appointment of the most qualified person with cognate experience in the Office of the Auditor General or in the Public Service of the State or in the private sector.”.

Also, S.3(8) states that “The post of the Auditor General where vacant shall be advertised and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of three (3) most qualified candidates shall be shortlisted and sent to the Governor for appointment”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of office for the Auditor-General in Delta State is secured. S.5(1) of the audit law provides that “the Auditor-General shall be appointed to serve for four (4) years and may be re-appointed to serve for another four (4) years where he has not reached the retirement

110. [https://plsinitiative.org/audit\\_laws/delta-state/](https://plsinitiative.org/audit_laws/delta-state/)

111. SAE Index 2024 Research Survey

112. SAE Index 2024 Research Survey

113. SAE Index 2024 Research Survey

age of sixty (60) years or served for thirty-five (35) years”.

Also, S.(2) (a) states that “the Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years or has spent thirty-five (35) years in service; whichever comes first, except where he is removed under the provisions of this Law while (b) indicates that “any Auditor-General who attains the age of 60 years or 35 years of service during the tenure of his Office shall retire immediately”. Tenure of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

Delta State Audit Law through S.24 indicates that “the OSAG in the exercise of its functions shall publish the statutory report of the State Government electronically and manually”. It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

Response received showed the Office of the Auditor-General for Delta State did not submit an annual activity report for 2023 to the House of Assembly. However, the Delta State Audit Law in S.11(1)(d) provides that “an activity report for the Audit Office/Institution that includes the specific initiatives and activities undertaken during the previous calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit. The report must be made public immediately after its submission to the House” An activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen

the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Delta State Office of the Auditor-General published the audit report for 2023<sup>114</sup> financial year electronically on a dedicated website. However, the report published did not contain audit issues, audit observations and recommendations as identified by the Auditor-General. Making the audit report (including audit issues, observations and recommendations) freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Response received indicates that implementation of audit recommendations and House resolutions for the 2022 financial year is ongoing. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Delta State did not conduct performance audit on government programs, projects, or policies in 2023.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Delta State Government did not publish the Citizens' Accountability Report for 2023

114. <https://deltastate.gov.ng/wp-content/uploads/2024/06/2023-STATE-AUDIT-REPORT-2.pdf>  
115. SAE Index 2024 Research Survey  
116. SAE Index 2024 Research Survey

online.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

The Public Accounts Committee of Delta State House of Assembly has started review of the 2023 report of the Auditor-General. Nonetheless, the effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Delta State and making recommendations to correct public finance management gaps could not be ascertained as relevant officials did not provide required information despite repeated engagements.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its

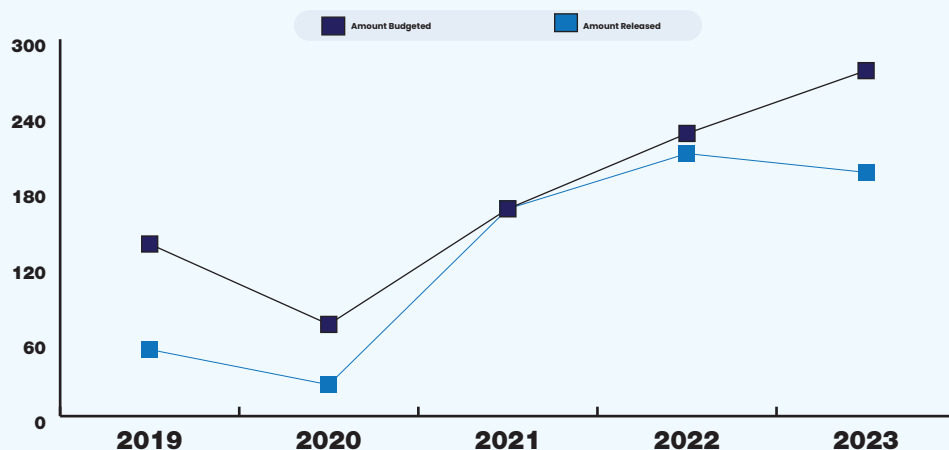
effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civic society and media actors when reviewing all outstanding audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

Response received indicated that civil society and media actors rarely participate in the audit process of Delta State. A civil society organization working in Delta State considered the State audit process as less inclusive and engaging. An indication that the Office of the Auditor-General and Public Accounts Committee who are drivers of the audit process of Delta State need to do more in engaging civil society and media actors and encourage them to use audit information to demand accountability.

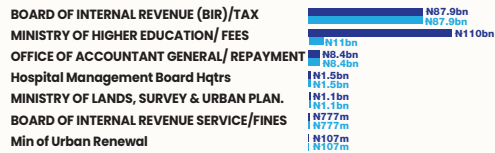
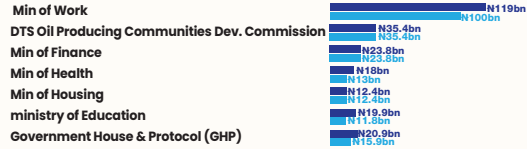
It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

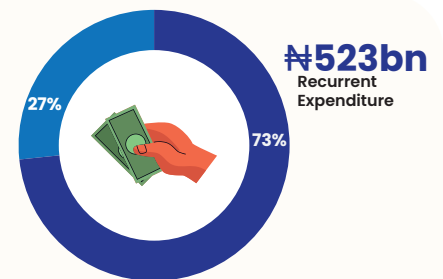
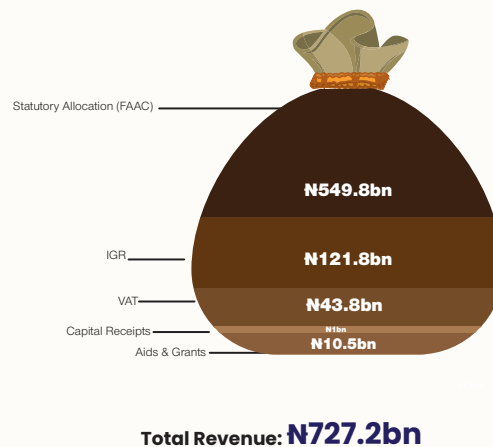
Amount budgeted Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size  
**₦727.2bn**

Opening Balance: **N/A**

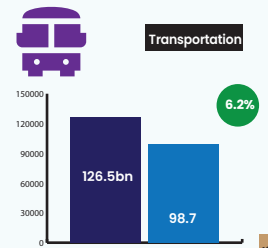
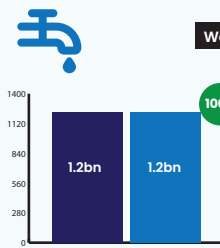
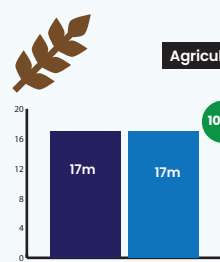
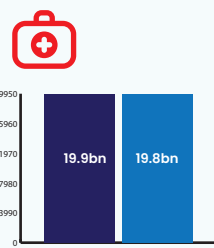
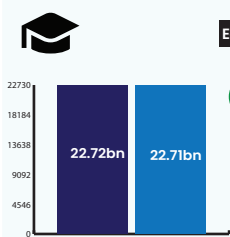


Unaccounted Funds **N/A**

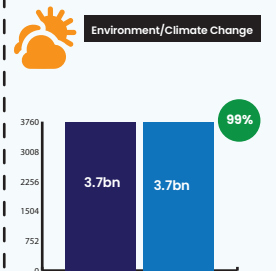
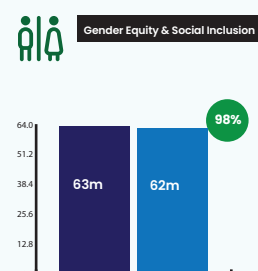
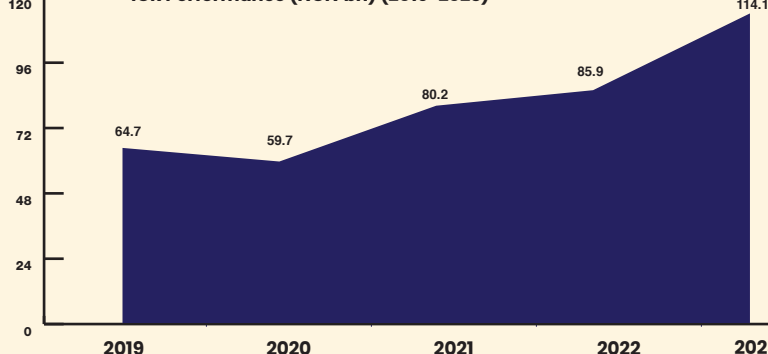
**N/A** Audit queries

## Sectoral Outlook 2023

Amount Budgeted Amount Released Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Edo State

HeartBeat of the Nation



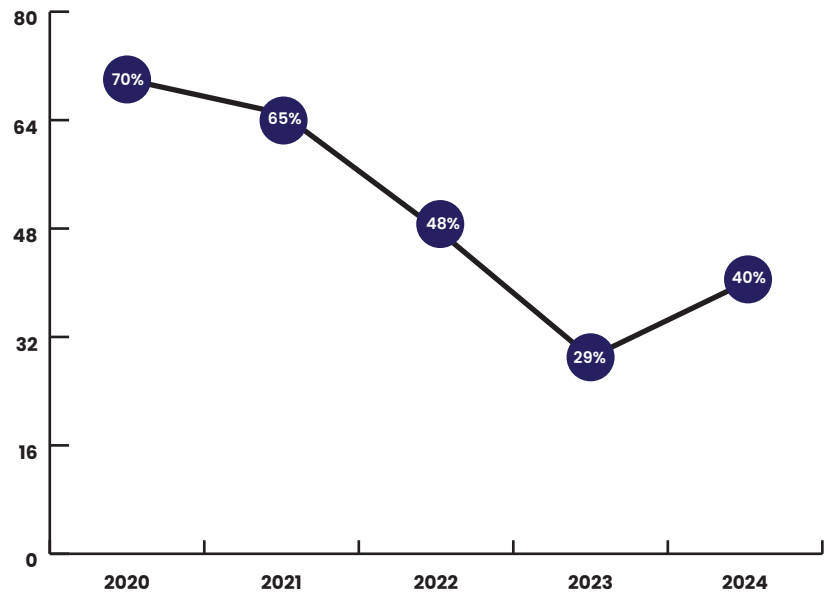
**Overall  
Performance Rank**  
Out of 36 States

**40%** **9th**

**2023  
performance Rank**

**29%** **19th**

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.     |
| 2                   | Lack of transparency   | The Audit Office, Office of Accountant-General and other actors should ensure audit reports which include audit issues, observations and recommendations) are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Edo State Audit Repeal Law 2021<sup>162</sup> enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.38(1) provides that “The Auditor-General shall prepare and submit to the State House of Assembly, the estimated revenue and expenditures pertaining to the office of the Auditor-General of Edo State for inclusion in the Appropriation Bill of Edo State at least ninety (90) days before the beginning of each year, via Public Accounts Committee”.

Also, S.38(3) of the Law states that “Any sum appropriated to the Office by the House of Assembly of the State in each Financial Year shall be charged upon the Consolidated Revenue Fund of the State and paid as a First (1st) Line Charge in equal installment every month of the year”.

Response received indicates that the provision for financial autonomy has not been implemented and the Office of the Auditor-General for Edo State which is supposed to be an independent institution is dependent on its auditee (the Executive arm) for its finances. The inability of the Executive arm to ensure effective implementation of the audit law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Edo State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

The Ogun State Audit Service Commission has not been inaugurated despite enacting the Audit Law since May 2022. S.3(1) and (2) of the audit law provided for the establishment of the Audit Service Commission while S.11(2)(a-g) provided for its functions including carrying out periodic assessment and promotion of staff of the office of the Auditors-General as provided in the Public Service and handling pension and retirement matters of the staff of the Auditor-General.

Response received showed that the expedient

for the discharge of its function under this Law; and review from time to time, the administrative structure of the Office to meet prevailing needs of the Office.

The inauguration of the Commission being one of the positive impacts of the enacted Audit Law contributes to strengthening the Office of the Auditor-General in Edo State administratively especially by ensuring that human resource issues are addressed through the Audit Service Commission rather than through the Civil Service Commission as it was previously done prior to the Audit Law.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL NOT TRANSPARENT

The procedure for appointing Auditor-General in Edo State is not transparent. S.22(2) of the Edo State Audit (Repeal) Law provides that “The Auditor-General shall be appointed by the Governor on the recommendation of the Commission, subject to confirmation by the House of Assembly”.

Also, S.22(1) states that “The appointment of Auditor-General for the State and Local Government, and all other matters not covered by this Law relating to the Office of the Auditor-General of the State shall be, pursuant to the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and any other Law concerning audit of Public Accounts in the State”.

The audit legal framework ought to have provided for the procedure to be followed in appointing the Auditor-General for Edo State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. Clarifying procedures to be followed in appointing who becomes Auditor-General is very important to ensure the best candidate for such a sensitive and important position is appointed.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Edo State provides for a

117. <https://www.edostate.gov.ng/edo-state-audit-repeal-amendment-law-2021/>

118. SAE Index 2024 Research Survey

119. SAE Index 2024 Research Survey

120. [https://plsinitiative.org/audit\\_laws/edo-state/](https://plsinitiative.org/audit_laws/edo-state/)

secured tenure. Amendment to S.24 of the Edo State Audit (Repeal)<sup>121</sup> provides that “the Auditor-General shall hold office for four years, and may, subject to the confirmation of the House of Assembly, be re-appointed for a further four years only. The Auditor-General appointed from the Public Service will retire at the end of their fixed terms whether one term or renewed for a maximum second term”.

The legal provisions stated above clarifies the maximum term an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Edo State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.34(2) (a) & (b) states that “The Auditor-General’s Report shall: be published and made available to the public once they are submitted to the State House of Assembly; and be freely downloaded by the public from the Office website once published. payment of a minimal fee shall be charged only for hard copy publication.”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

Although response received indicated that the Office of the Auditor-General for Edo State submitted an annual activity report for 2022 to the House of Assembly, no evidence was provided to show the report was published online or submitted to the House of Assembly. However, the Edo State Audit Law in S.34(3)(a) empowered the Auditor-General to submit an annual activity report to the State House of Assembly.

An annual activity report for the Audit Office/Institution should include the specific

initiatives and activities undertaken during the previous calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **INCOMPLETE AUDITED REPORT FOR 2023 PUBLISHED ONLINE**

The Edo State Government published the audit report for 2023 financial year on a dedicated website. However, the published report did not contain audit issues, observations and recommendations of the Auditor-General. Making the audit report including audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

Response received showed that the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing and the implementation report is not available. It is not evident if the Auditor-General for Edo State submitted any follow-up report on implementation of audit recommendations for 2022 to the State House of Assembly in compliance with S.34(3)(b) of the State audit law. Also, it is not evident what effective mechanisms the Office of the Auditor-General for Ebonyi State or the State House of Assembly has in place to monitor implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Edo State did not publish performance audit report on government programs, projects, or policies for 2023. Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023**

121. SAE Index 2024 Research Survey  
122. [https://edostate.gov.ng/wp-content/uploads/2024/07/threat\\_extracted\\_2023-AUDITOR-GENERAL-REPORT-ON-ACCOUNTS-AND-FINANCIAL-STATEMENTS-OF-EDO-STATE-GOVERNMENT-2.pdf](https://edostate.gov.ng/wp-content/uploads/2024/07/threat_extracted_2023-AUDITOR-GENERAL-REPORT-ON-ACCOUNTS-AND-FINANCIAL-STATEMENTS-OF-EDO-STATE-GOVERNMENT-2.pdf)  
123. SAE Index 2024 Research Survey  
124. <https://edostate.gov.ng/edo-state-2023-citizens-accountability-report/>

The Edo State Government published the Citizens' Accountability Report for 2023<sup>69</sup> on a dedicated website.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT IS ONGOING

The Public Accounts Committee of Edo State House of Assembly is said to have started but not completed the review of the 2023 report of the Auditor-General on the accounts of the Edo State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also involve civic society and media actors when reviewing all outstanding audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those

who are victims of audit findings and other public accountability gaps.

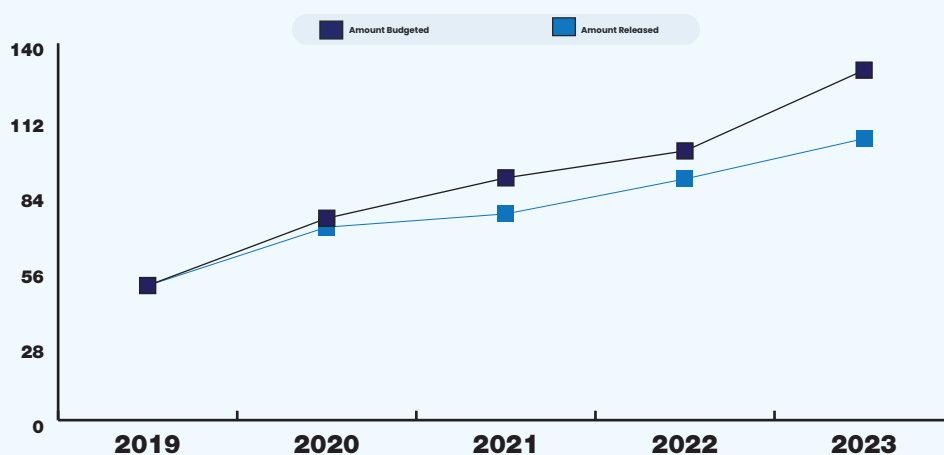
#### CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

The Civil Society and media actors are less involved in the audit process of Edo State especially as the 2023 audit report published did not contain audit issues, observations and recommendation of the Auditor-General.

Feedback received from state actors indicated that CSOs and media actors are engaged during the presentation of citizens' accountability reports. "Civil Societies Organisation (CSO) and Media Actors are usually involved during the Annual Citizen Accountability Report where the highlight of the Auditor-General's Audited Financial Report is presented to them and opportunity given to them to make input to the Audit processes". Representative of a Civil Society Organization working in Edo State noted that while citizens sometimes get the opportunity to express their concerns, acting on such concerns to improve the public finance management process in Edo State is another issue entirely. The representative also noted poor participation in the activities of the Public Accounts Committee.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAI Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

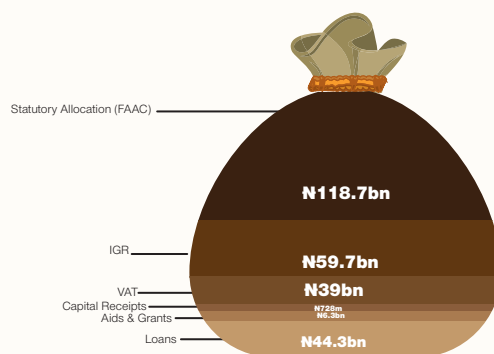
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

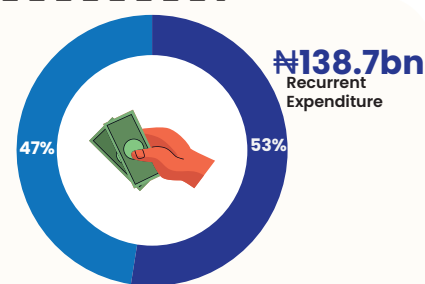


Approved Budget Size  
**₦303.6bn**

Opening Balance: **₦22.9bn**



Total Revenue: **₦291.9bn**



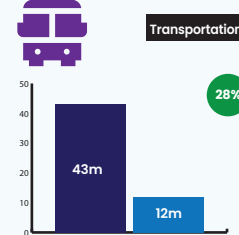
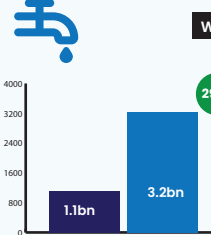
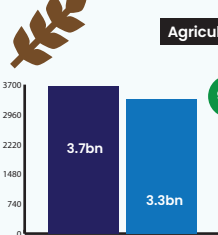
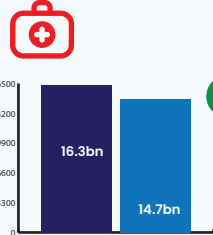
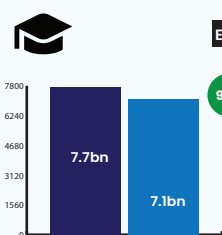
Total Expenditure **₦264.1bn**



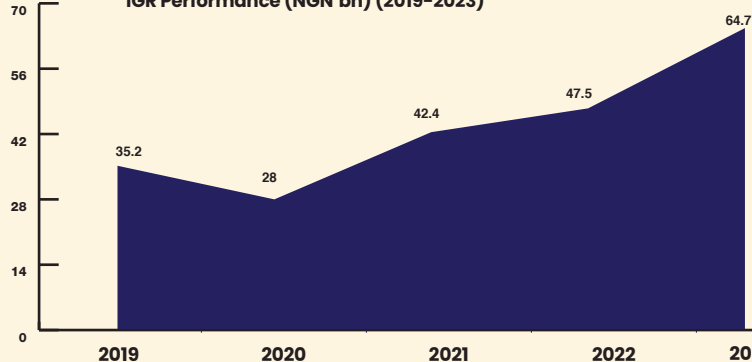
Unaccounted Funds **₦14.31bn**

## Sectoral Outlook 2023

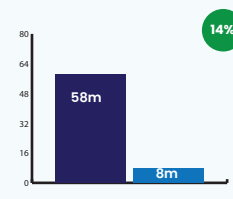
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



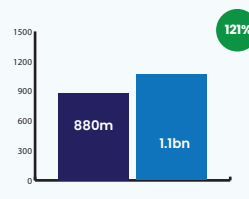
## IGR Performance (NGN'bn) (2019-2023)



## Gender Equity &amp; Social Inclusion



## Environment/Climate Change



# Rivers State

Treasure Base of the Nation



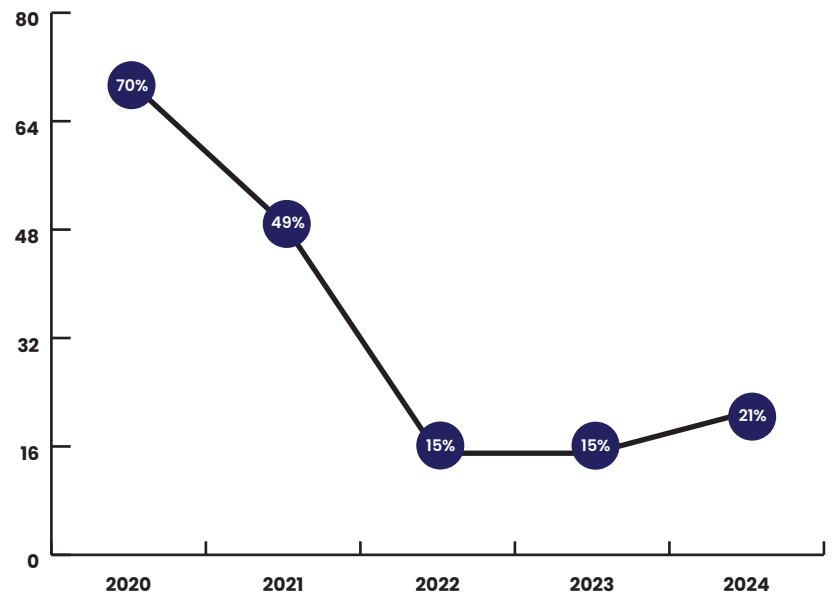
**Overall  
Performance Rank**  
Out of 36 States

↑ **21%** **23rd**

**2023  
performance Rank**

**15%** **32nd**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Rivers State Audit Law 2020 and the Rivers State Audit (Amendment) Law 2021<sup>125</sup> enacted in December 2020 and December 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.25(1)(a) of the principal law indicates that “the Office of the Auditor-General shall prepare and submit to the House of Assembly not later than 90 days before the beginning of each year its estimates of revenue and expenditure for the next financial year”.

Furthermore, S.25(3) provided for in the amendment indicates that “the sum appropriated for the Office of the Auditor-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of that financial year”.

No evidence was provided to show the legal provisions stated above are operational in Rivers State. Also, none of the officials from the Office of the Accountant-General, Office of the Auditor-General and House of Assembly responded to the SAE Index assessment despite repeated engagements. Effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework is necessary to enhance the optimal performance of the foremost accountability institution in Rivers State and enable it to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no indication the Audit Service Board in Rivers State has been inaugurated since assenting to the amended Audit Law in 2021. However, S.29A(1) of the State Audit Law established the State Audit Service Board with functions to include promotion of staff as recommended by the Auditor-General and commence disciplinary processes against any staff as requested by the Auditor-General among others.

A fully functional State Audit Service Board would guarantee administrative independence for the Office of the Auditor-General of Rivers State and limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Rivers State as provided for in the legal framework is transparent and competitive. S.2(2) of the State Audit Law provides that “the Civil Service Commission shall 6 months prior to the expiration of the term of a substantive Auditor-General: (a) advertise the vacancy for interested and qualified persons to apply and (b) schedule examination and interviews for the applicants and recommend the 3 best qualified candidates to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Rivers State Audit (Amendment) Law 2021 provides for a secured tenure for the Auditor-General. S.3 of the Law amended S.3(1) of the principal law by providing for a new paragraph (f) which states that “a candidate applying for the position of Auditor-General shall not be more than 56 years of age on the date of appointment”.

Also, S.4 of the principal audit law indicates that “subject to section 127(2) of the Constitution, the Auditor-General and Auditor-General for Local Government shall remain in office until he has attained the retirement age of 60 years”.

The legal provisions stated above clarifies the maximum number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

125. [https://plsinitiative.org/audit\\_laws/rivers-state/](https://plsinitiative.org/audit_laws/rivers-state/)

## LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE NOT AVAILABLE

Neither the Rivers State Audit Law 2020 nor the Rivers State Audit (Amendment) Law 2021 provides the legal mandate for reports of the Auditor-General to be published on an electronic portal to enable citizens access freely.

While S.11(1) of the Audit (Amendment) Law provides that “subject to the Constitution and in the exercise of his function under this Law, the Auditor-General shall be independent and shall not be subject to the direction or control of any other authority or person including but not limited to the following areas: (h) publishing and disseminating audit reports, once they have been formally submitted to the House of Assembly”, the section did not provide for audit reports to be published online.

## ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Rivers State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.11(6) of the Audit (Amendment) Law indicates that “the Auditor-General shall submit Annual Activity Reports to the House of Assembly setting out: (a) the financial and non-financial impact achieved by the Office; (b) progress made with improving its human capital; (c) challenges and mitigations in course of fulfilling its mandates; (d) support received from various sources and (e) any other relevant information on the activities of the Audit Office in the year”.

## AUDIT REPORT FOR 2023 PUBLISHED ONLINE

The Rivers State Government published the report of the Auditor-General for the 2023<sup>144</sup> financial year on a dedicated portal. However, the document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit

information.

## IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Rivers State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

## NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Rivers State did not publish performance audit report on any government project, program or policy in 2023 that is separate from the annual audit report. Best practice requires that performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

## CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE

The Rivers State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

126. <https://www.riversstate.gov.ng/wp-content/uploads/2024/07/NEW-UPDATED-AUD-GEN-REPORT-31st-dec-2023-CORRECTED-2.pdf>

### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Rivers State has commenced review of the 2023 report of the Auditor-General on the accounts of the Rivers State Government. Also, it is not evident if the PAC has reviewed pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit

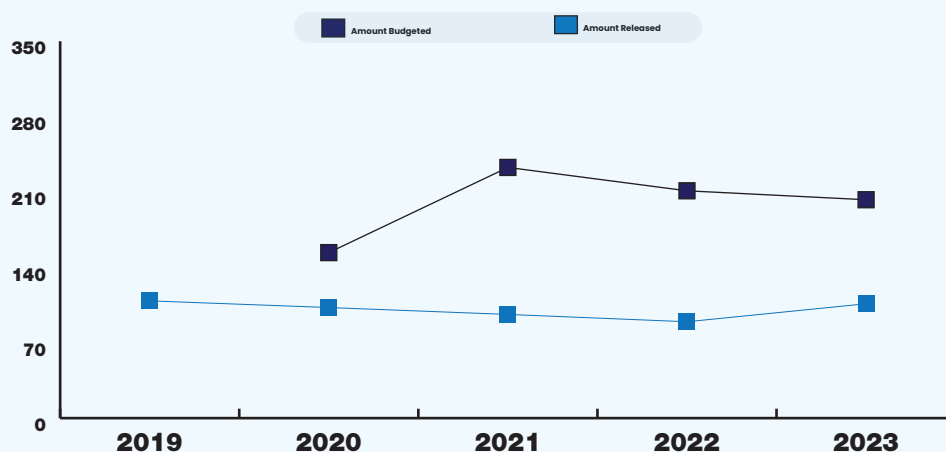
reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

Participation of civil society and media actors in the audit process of Rivers State is low and it is crucial for state actors including the Office of the Auditor-General and the Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors.

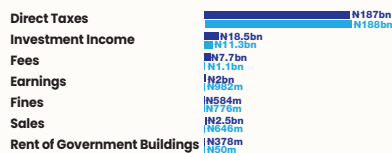
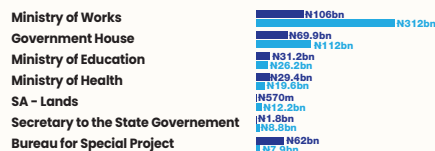
Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, the audit report published does not contain audit issues/queries, audit findings and recommendations of the Auditor-General to improve public finance management in Rivers State. These are crucial accountability information that will enhance civic engagement and involvement in the audit process.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

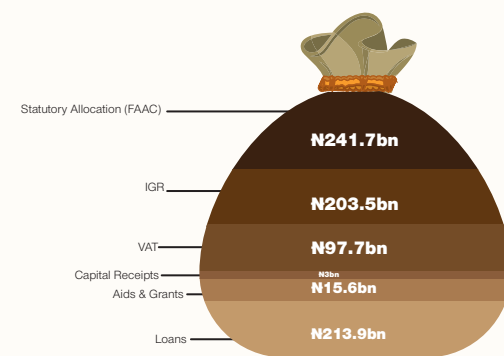
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

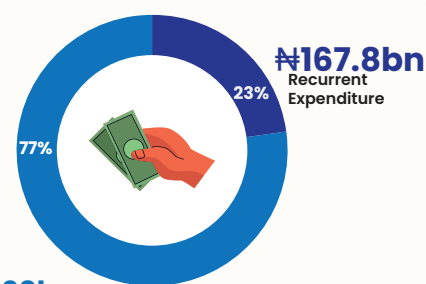


Approved Budget Size  
**₦624.3bn**

Opening Balance: **₦51.7bn**



Total Revenue: **₦827.3bn**



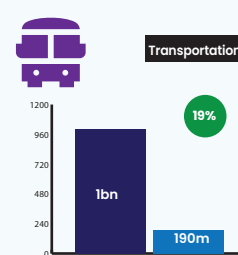
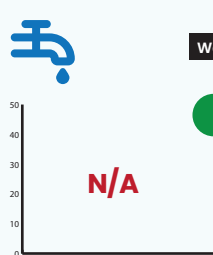
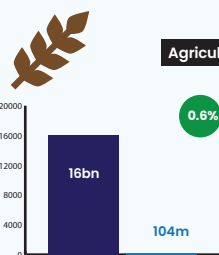
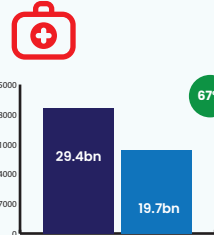
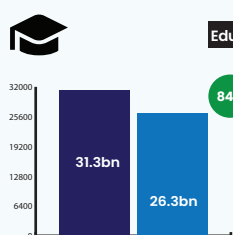
Total Expenditure **₦730.8bn**



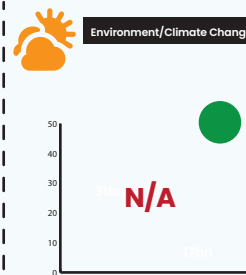
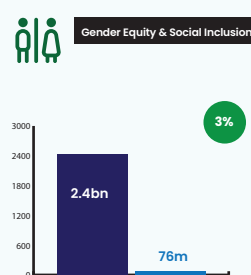
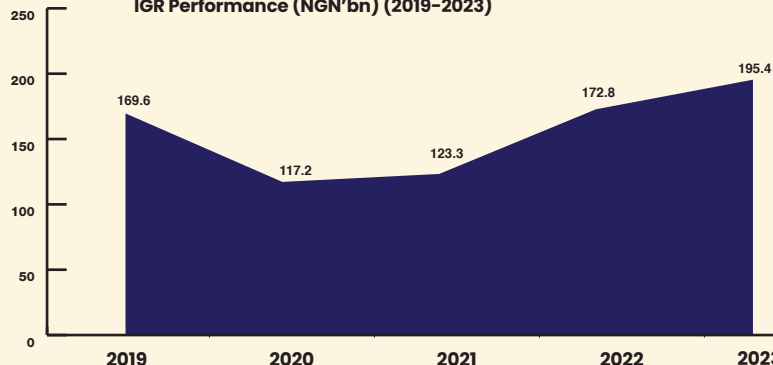
Unaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)





## SOUTH-WEST REGION

# Ekiti State

Land of Honour and Integrity



Overall  
Performance Rank  
Out of 36 States

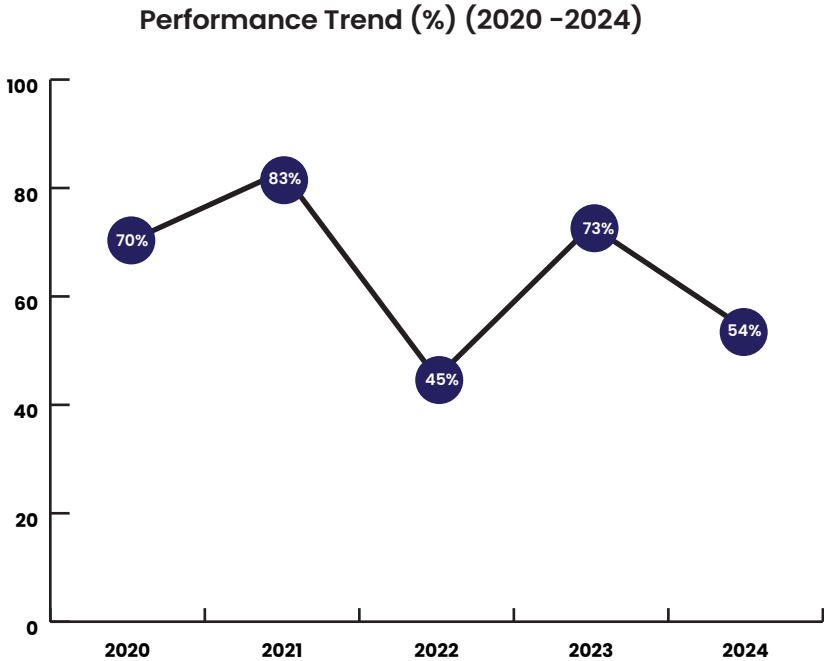
54%

2nd

2023  
performance Rank

73%

1st



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |                                     | Recommendations  |
|---------------------|-------------------------------------|--|
| 1                   | Lack of transparency                | The Audit Office, Office of Accountant-General and other actors should ensure citizens' accountability reports are published online and timeously. |
| 2                   | Sustaining participation mechanisms | The Office of the Auditor-General, Public Accounts Committee, civil society and media actors should sustain participation in the audit process.    |
| 3                   | Oversight needs improvement         | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.                   |
| 4                   | Absence of performance audit        | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.             |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY IS OPERATIONAL

The audit law of Ekiti State enacted in June 2021 provided for financial autonomy for the Office of the Auditor-General. S.50(1) indicates that “not later than 90 days before the end of the financial year, the Auditors-General shall prepare and submit their estimates of revenue and expenditures of their offices for the next following financial year directly to the House of Assembly for inclusion in the Appropriation Law”.

Also, S.50(2) states further that “the sum appropriated to the office of the Auditor-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each financial year”.

Evidence received showed that the legal provisions stated above are being operationalized and the Office of the Auditor-General for Ekiti State receives funding allocated to it by the State House of Assembly each year in 12 equal installments. The financial autonomy for the Ekiti State Audit Office was approved for operationalization in January 2023. The evidence provided suggests that the Audit Office of Ekiti State is financially independent and does not routinely depend on its auditee (the Executive) for funds to freely conduct its audit plan and programs.

The Ekiti State Government effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework is commendable.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Response collected revealed that the Ekiti State Audit Service Commission was inaugurated in July 2021 in compliance with S.1(1) & (2) of the Ekiti State Audit Law which established the Commission and S.9 which provided for its powers and functions to include the power to appoint, advise the State Government on policy issues relating to audit matters, confirm recruitment of staff, subject erring staff to disciplinary process, promote

staff, handle pensions and retirements matters among others.

The inauguration of the Audit Service Commission is indeed one of the positive impacts of the enacted audit law of Ekiti State which contributes to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the Audit Service Commission rather than through the Civil Service Commission as previously done prior to the Audit Law.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Ekiti State as provided for in the legal framework is transparent and competitive. S.22(1) provides that “in recommending persons for appointment as Auditor-General for the State, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, official gazette and procurement journal for a minimum period of six weeks before the date set for interview. Furthermore, S.22(2) indicates that “the State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Ekiti State provides for a secured tenure. S.21(3) of the Ekiti State Audit Law 2021 as amended indicates that “a candidate for the position of the Auditor General shall not serve more than eight (8) years or sixty (60) years of age”.

Furthermore, S.24 of the law states that “the Auditor-General shall remain in office until he has attained the retirement age of sixty (60) years except where he is removed under the provisions of this law”.

The legal provisions stated above clarifies the maximum number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their.

127. SAE Index 2024 Research Survey  
128. SAE Index 2024 Research Survey  
129. [https://plsinitiative.org/audit\\_laws/ekiti-state/](https://plsinitiative.org/audit_laws/ekiti-state/)

independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Ekiti State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.46(2) (3) & (4) states that “The Auditor-General’s report shall be published immediately after it is submitted to the House of Assembly. The report shall be published in hard copy and available to the public at the cost of printing. The report shall also be available in downloadable and printable versions (at no fee) on the websites of the Auditor General and the State Government”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

While the Office of the Auditor-General for Ekiti State indicated that the annual activity report for 2023 has been submitted to the House of Assembly, the report has not been published on a dedicated website contrary to S.2 of the Ekiti State Audit (First Amendment) Law, 2021 which provides that “the Auditors-General shall also submit reports on the activities of their respective Offices for the year to the State House of Assembly and make it available to the public”.

An annual activity report for the Audit Office should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Ekiti State published the audit report for 2023 financial

year on a dedicated website. The audit report published includes audit issues, observations and recommendations. Making the report of the Auditor-General freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT STARTED**

Response received showed that the implementation of audit recommendations and resolutions of the House of Assembly on the audit report for the 2022 financial year has not started. It is not evident if the Office of the Auditor-General and the House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

#### **PERFORMANCE AUDIT REPORT FOR 2023 NOT STANDARDIZED**

The Office of the Auditor-General for Ekiti State indicated that it conducted performance audit covering several projects in Ekiti State but the report published did not meet acceptable standards for a performance audit report. The report was also not published independent of the statutory annual audit report. A performance audit report should have been published as a separate document from the annual statutory audit report in line with international best practice. The Audit Office included findings on project monitoring conducted into the annual report of the Auditor-General (pages 61 - 65) and such findings cannot be substituted for a performance audit report.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Ekiti State Government did not publish the Citizens’ Accountability Report for 2023 on a dedicated website.

130. <https://ekitistate.gov.ng/wp-content/uploads/2023/Auditor-Generals%20Report.pdf>

131. SAE Index 2024 Research Survey

132. <https://www.dataphyte.com/investigations/investigation-ekiti-agency-dashes-peoples-hopes-with-multimillion-naira-industrial-projects-abandoned-audit-report/>

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

The Public Accounts Committee of Ekiti State House of Assembly has commenced the review of the 2023 audit report on the account of the government of Ekiti State. Although the Committee had considered the report of the Auditor-General on the accounts of the 38 LGAs/LCDAs in Ekiti State for 2023 with civil society organizations invited to observe the proceedings, there is no evidence that similar review had been carried out on the account of the State Government. However, the Public Accounts Committee noted that the implementation of resolutions of the House of Assembly on the 2022 audit report on the account of the State Government had been completed even though the implementation report has not been published for public access.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

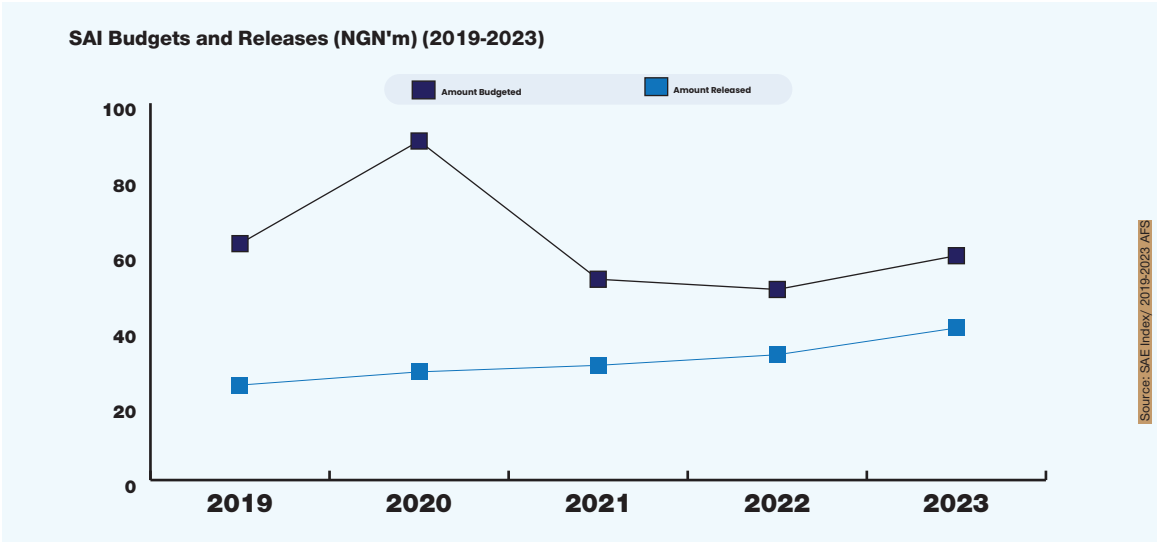
#### **CS/MEDIA ACTORS ARE MUCH INVOLVED IN THE AUDIT PROCESS**

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Ekiti State. Some of the activities include the Audit Forum and Accountability Dialogue held in June 2024. Stakeholders who participated in the two-day meetings were drawn from diverse constituencies including the Office of the Auditor-General for State, Public Accounts Committee of the State House of Assembly, audited agencies of government, civil society, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions.

A civil society organization working in Ekiti State confirmed substantial participation in the audit process of Ekiti State having attended several engagements organized by the Office of the Auditor-General for Ekiti State and the Public Accounts Committee "we attended Public Accounts Committee 2023 audit report review which coincidentally occurred when staff of the House of Assembly were on strike, however, the PAC decided to do it even outside the assembly complex in order to meet up with the mandate which was commendable".

Also, a journalist selected from Ekiti State to participate in the Public Audit Media Fellowship investigated selected audit issues and published two investigative reports with the first focused on abandoned industrial projects and the second<sup>76</sup> on unrecovered car loans to past political office holders. It is expected that stakeholders in the Ekiti State public audit cycle will sustain these and other initiatives to continue to improve civic participation in the audit process of the State.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

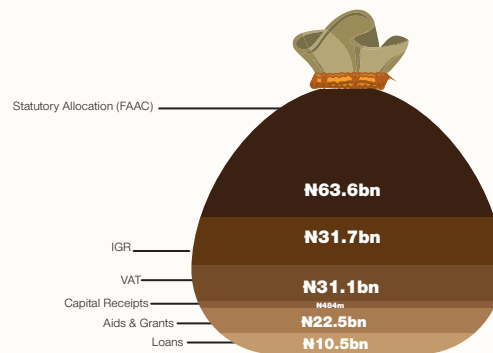
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

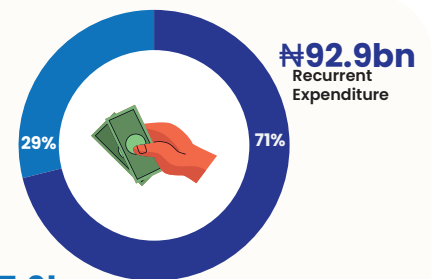


Approved Budget Size  
**₦144.4bn**

Opening Balance: **₦9.9bn**



Total Revenue: **₦291.9bn**



Total Expenditure **₦130.6bn**

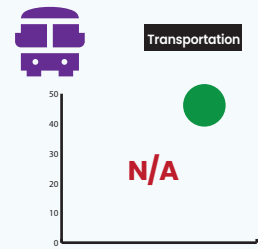
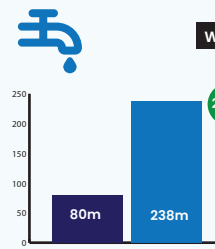
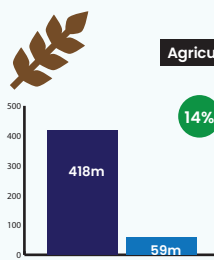
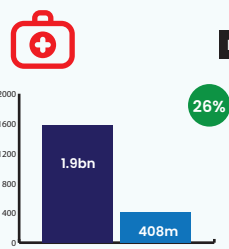
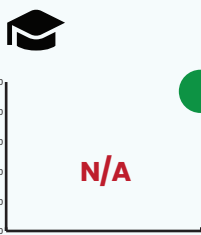


Unaccounted Funds **₦11m**

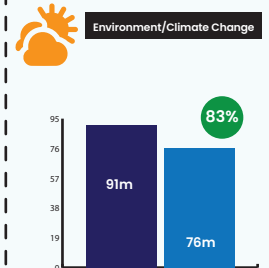
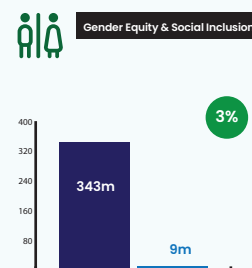
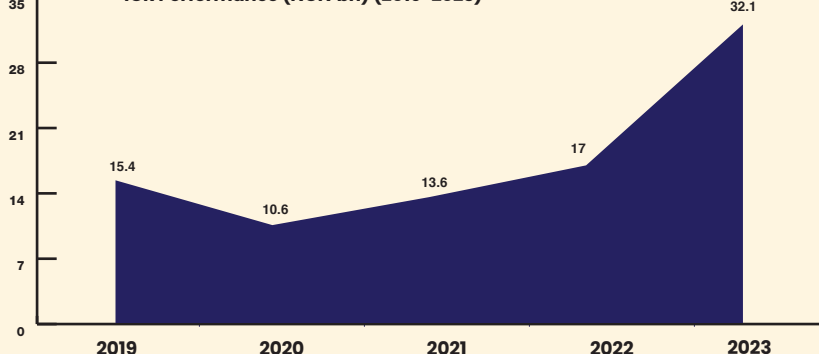
5 Audit queries

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)



# Lagos State

Center of Excellence



**Overall  
Performance Rank**  
Out of 36 States

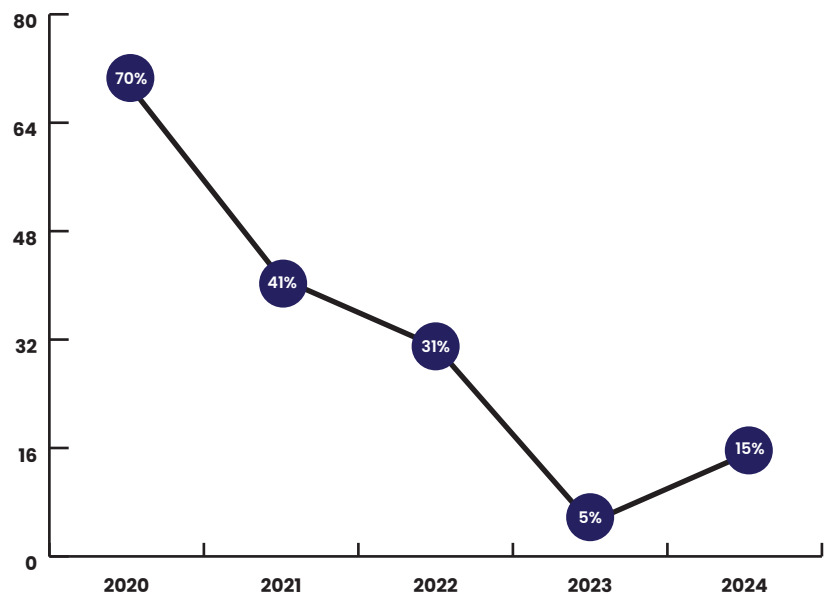


**15%** **29th**

**2023  
performance Rank**

**5%** **36th**

**Performance Trend (%) (2020 –2024)**



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively                                  |
| 2                   | Lack of transparency                              | The Audit Office, Office of Accountant-General and other actors should ensure citizens' accountability reports are published online and timeously. |
| 3                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.                   |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.             |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The legal framework for public audit functions in Lagos State is the Audit Law Ch.A13 Laws of Lagos State 2015<sup>133</sup> known as the principal law and the Audit (Amendment) Law assented to by Governor Babajide Sanwo-olu on 10th February 2020. The principal law provided for financial autonomy for the Office of the Auditor-General for Lagos State. S.36(1)(b) indicates that “the Auditor-General must prepare and submit to the House at least ninety (90) days before the beginning of each year the estimates of revenue and expenditure for inclusion in the State budget”.

Furthermore, S. 36(3) provides that “any sum appropriated to the Office by the House of Assembly of the State in each financial year will be charged on the Consolidated Revenue Fund of the State and paid as first line charge in equal installment every month of the year”.

There is no evidence that the legal provisions stated above are being implemented in Lagos State and the Office of the Auditor-General did not respond to the SAE Index questionnaire despite repeated engagements.

Fiscal independence for the Office of the Auditor-General for Lagos State will ensure that the foremost accountability institution is not dependent on its auditee (the Executive arm) for finances relating to its annual budget. The ability of the Executive arm to effectively implement the audit law to allow for financial autonomy as provided for in the Audit Law will enhance performance of the Audit Office and enable it to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

The Lagos State Audit Service Commission was inaugurated in 2021 in compliance with S.1(1) of the Audit Law Ch.A13 Laws of Lagos State 2015 which established the Commission. Also, amendment to S.9 of the principal law provided for its powers and functions to include the power to recruit, promote, transfer and confirm appointments of persons employed by the Commission and dismiss and exercise disciplinary control over such persons

holding or acting in such offices among others.

The inauguration of the State Audit Service Commission contributes to strengthening the Office of the Auditor-General administratively, especially by ensuring that human resource issues are addressed through the Audit Service Commission rather than relying on the Civil Service Commission of the State.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL NOT TRANSPARENT

The procedure for appointing Auditor-General in Lagos State as provided for in the principal Audit Law is not transparent and competitive. S.20(1) of the Principal Law states that “the Auditor General will be appointed by the Governor on the recommendation of the State Civil Service Commission, subject to the confirmation by the House of Assembly”.

While other sections of the Law provided for the qualification and membership of professional bodies, no segment of the legal framework mentioned explicitly the procedure to be followed in appointing the Auditor-General. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. Stating and clarifying procedures to be followed in appointing who becomes Auditor-General is very important to enable a competitive process and ensure the best candidate for such a sensitive and important position emerges.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL NOT SECURED

The tenure of office for the Auditor-General is not secured. S.22 of the Audit Law Ch.A13 Laws of Lagos State 2015 provides that “the Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years, or after spending Thirty-Five (35) years in service (whichever comes first) unless removed under the provisions of this Law”.

This legal provision did not specify the number of years an Auditor-General will spend in office which subjects the tenure of the

133. [https://plsinitiative.org/audit\\_laws/lagos-state/](https://plsinitiative.org/audit_laws/lagos-state/)

Auditor-General in Lagos State to several inadequacies including the possibility of having inconsistent term of office for successive Auditor-General which could negatively impact the stability of the office.

The Audit Law Ch.A13 Laws of Lagos State 2015 or amendment signed into law in 2020 by Governor Babajide Sanwo-Olu ought to have provided for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE NOT AVAILABLE**

The Audit Law Ch.A13 Laws of Lagos State 2015 or amendment signed into law in 2020 by Governor Babajide Sanwo-Olu did not mandate the Auditor-General to publish audit reports online. S.32 (2) provides that “the Auditor-General’s report will be published and made available to the public after its deliberation by the House of Assembly and this will be on demand on the payment of a minimal fee”.

Best practice requires that the legal framework mandates the Auditor-General to publish audit reports on an electronic portal immediately after submitting the report to the House of Assembly.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Office of the Auditor-General for Lagos State did not publish its annual activity report for the 2022 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.36(1)(a)(ii) stipulates that “ the Auditor-General must prepare and submit to the House at least ninety (90) days before the beginning of each year a draft annual plan that includes interim report for that financial year”.

An annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General published the audited financial statement for 2023<sup>134</sup> on a dedicated website. The document published did not contain specific audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Lagos State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

There is no evidence the Office of the Auditor-General for Lagos State conducted performance audit on any government project, program or policy in 2023. Best practice requires that performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS’ ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Lagos State Government did not publish

134. <https://meqb.lagosstate.gov.ng/assets/YEAR-2023-FINANCIAL-STATEMENT-DgQm-teh.pdf>

the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Lagos State Government. The Committee did not respond to the SAE Index assessment despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when

reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

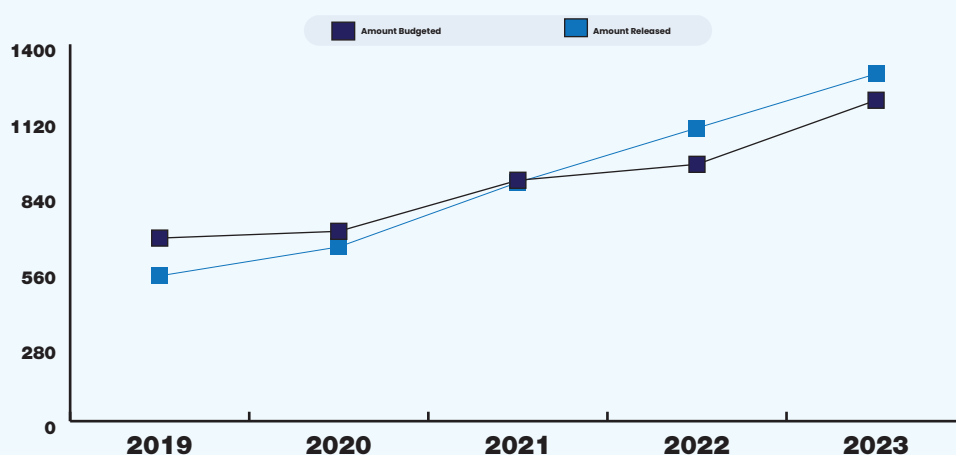
#### CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Lagos State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of the Lagos State Government. The audited financial statement published does not contain key information useful for accountability demands by civic actors.

Also, a representative of a civil society organization working in Lagos State confirmed lack of engagement with public audit actors in Lagos State. "Civil society is sometimes involved in the public audit process in Lagos State. Though we rarely get invitations, we ensure to engage state officials when we notice findings or information that aren't properly addressed. I believe they could do better to address the audit process in the state".

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

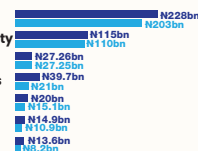
## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

N/A

Top Expenditure Agencies/Sectors 

Office of Infrastructure  
Lagos State Metropolitan Area Transport Authority  
Ministry of Agriculture  
Office of Drainage Services and Water Resources  
Ministry of Health  
Lagos State Lotteries Board  
Ministry of Housing



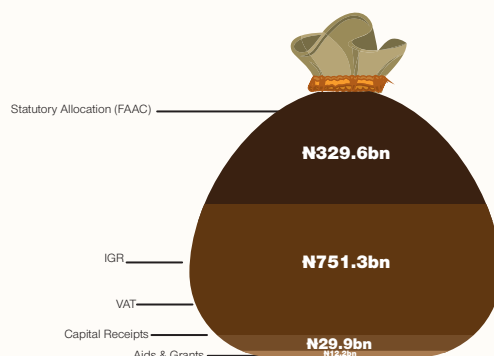
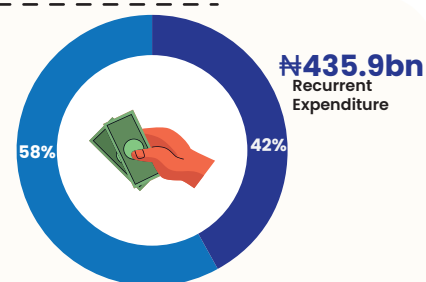
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



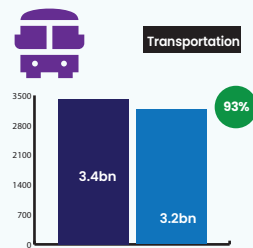
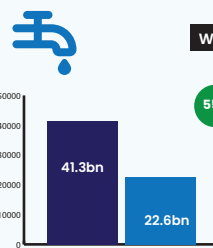
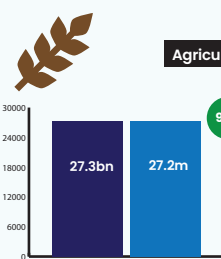
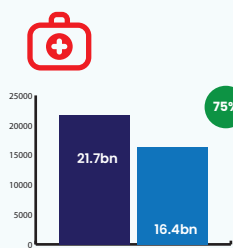
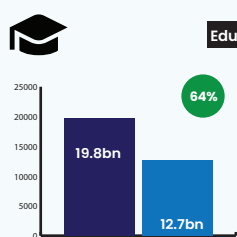
Approved Budget Size  
**₦1.7tr**

Opening Balance: N/A

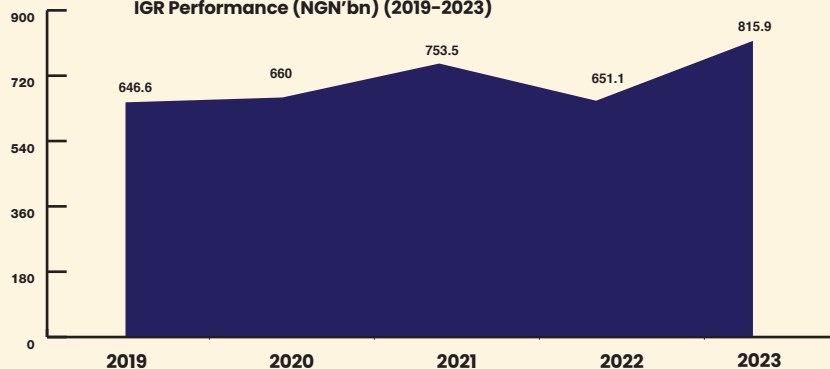
Total Revenue: **₦1.1tr**Total Expenditure **₦1tr**N/A  
Audit queriesUnaccounted Funds **N/A**

## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



## IGR Performance (NGN'bn) (2019-2023)

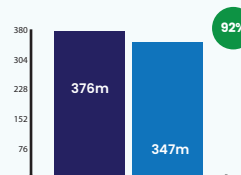


Gender Equity &amp; Social Inclusion

N/A



Environment/Climate Change



# Ogun State

Gateway State



## Overall Performance Rank

Out of 36 States



7%

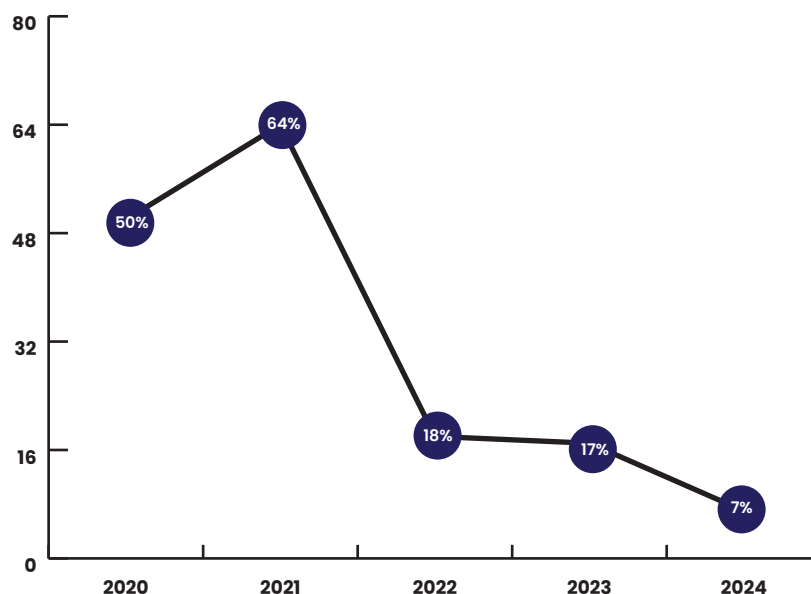
34th

## 2023 performance Rank

17%

28th

Performance Trend (%) (2020 -2024)



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |  | Recommendations   |
|---------------------|--|---|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.   |
| 2                   | Lack of transparency   | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously. |
| 3                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.   |
| 4                   | Insufficient oversight   | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.  |
| 5                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.  |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Ogun State Audit Service Commission Law 2022<sup>135</sup> signed by Governor Dapo Abiodun on 13th May 2022 provides for financial autonomy of the Office of the Auditor-General. S.52(1) states that “not later than Ninety (90) days before the end of the financial year, the Auditors-General shall prepare and submit the estimate of revenue and expenditures of their offices for the next following financial year directly to the House of Assembly for inclusion to the Appropriation Law.

Furthermore, S.52(2) indicates that “the sum appropriated to the Office of the Auditor-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and be paid as the first line charge in twelve equal installments for each financial year.

Feedback collected revealed that the legal provisions stated above are not operational and the Office of the Auditor-General for Ogun State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Ogun State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Ogun State Audit Service Commission has not been inaugurated despite enacting the Audit Law since May 2022. S.3(1) and (2) of the audit law provided for the establishment of the Audit Service Commission while S.11(2)(a-g) provided for its functions including carrying out periodic assessment and promotion of staff of the office of the Auditors-General as provided in the Public Service and handling pension and retirement matters of the staff of the Auditor-General.

Response received showed that the Commission has not been inaugurated by the

Executive to begin performing its statutory functions of providing administrative support to the Office of the Auditor-General in Ogun State.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Ogun State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Ogun State as provided for in the Audit Law is transparent and competitive. S.24(1) and (2) of the Audit Law states that “in recommending persons for appointment as Auditor-General for the State, the Audit Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and the Procurement Journal for a minimum period of six weeks before the date set for interview. The State Audit Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL NOT SECURED

The tenure of the Auditor-General for Ogun State is not secured. S.26 of the Ogun State Audit Service Commission Law 2022 provides that “the Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years, or Thirty-Five (35) years in service except where he is removed under the provisions of this Law”.

This legal provision did not specify the number of years an Auditor-General will spend in office which subjects the tenure of the Auditor-General in Ogun State to several inadequacies including the possibility of having inconsistent term of office for successive Auditor-General. Such

135. <https://archive.ogunstate.gov.ng/download/ogun-state-audit-service-commission-law-2022/>  
136. SAE Index 2024 Research Survey  
137. SAE Index 2024 Research Survey

inconsistencies could negatively impact the stability of the office of the Auditor-General in Ogun State.

The Ogun State Audit Service Commission Law 2022 ought to have provided for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Ogun State Audit Service Commission Law 2022 provides the legal basis for reports of the Auditor-General to be published online for public access. S.48(2)(3) and (4) provides that “The Auditor-General's Reports shall be published immediately after it is submitted to the House of Assembly. The Reports shall be published in hard copy and be available to the public at the cost of printing. The Report shall also be available in downloadable and printable versions (at no fee) on the website of the Auditor General and the State Government”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Ogun State did not publish its annual activity report for the 2023 fiscal year on a dedicated website. However, S.53(1)(a)(i) and (ii) provides that “the Auditor-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year a draft annual plan that describes the Auditor-General's proposed work programme for the year; and includes interim report for that financial year”.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit

#### **AUDITED REPORT OR AUDITED FINANCIAL STATEMENT FOR 2023 NOT AVAILABLE**

The Ogun State Government did not publish the audit report or audited financial statement

for the 2023 financial year. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Ogun State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Ogun State claimed to have conducted performance audit in 2023. However, the performance audit report was not published. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT ACCESSIBLE**

The Ogun State Government did not publish the Citizens' Accountability Report for 2023 on a dedicated website.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the

138. [https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset\\_Ogun\\_State-2022-Accountant-Generals-Report.pdf](https://s3.eu-west-2.amazonaws.com/openstates.ng.storage/documents/dataset_Ogun_State-2022-Accountant-Generals-Report.pdf)

government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

The Public Accounts Committee of Ogun State House of Assembly has not commenced review of the 2023 report of the Auditor-General on the accounts of the Ogun State Government. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and

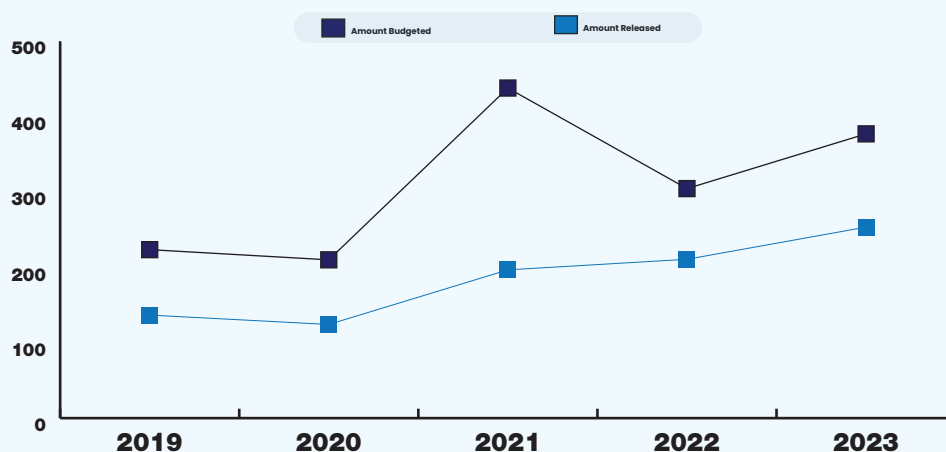
feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Ogun State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Ogun State Government. Also, a representative of a civil society organization working in Ogun State confirmed lack of involvement in the public audit process of the State. “We are never invited for any engagement with the Auditor-General or the Public Accounts Committee”.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAI Index/ 2019-2023 AFS



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors 

N/A

Top Expenditure Agencies/Sectors 

N/A

 Amount budgeted Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



Approved Budget Size

N/A

Opening Balance: N/A

Statutory Allocation (FAAC)

IGR

VAT

Capital Receipts

Aids &amp; Grants

Loans

N/A

Total Revenue: N/A

N/A  
Recurrent  
ExpenditureN/A  
Capital  
Expenditure

Total Expenditure N/A

N/A  
Audit  
queries

Unaccounted Funds N/A

## Sectoral Outlook 2023

 Amount Budgeted  Amount Released  Budget Credibility

Education

N/A



Health

N/A



Agriculture

N/A



Water

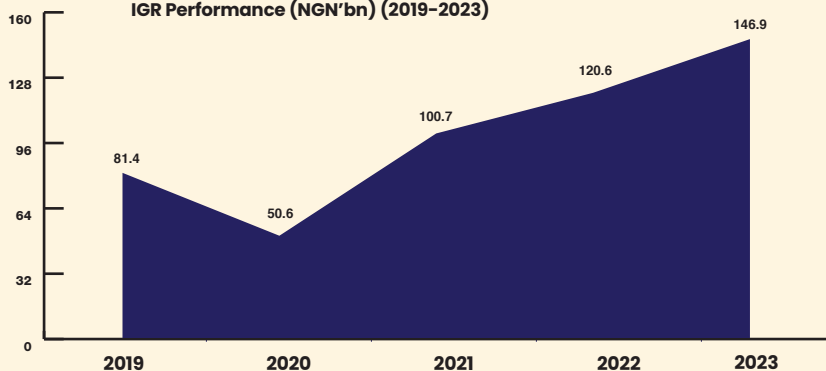
N/A



Transportation

N/A

IGR Performance (NGN'bn) (2019-2023)



Gender Equity &amp; Social Inclusion

N/A



Environment/Climate Change

N/A

# Ondo State

SunShine State

**Overall  
Performance Rank**  
Out of 36 States



**39%**

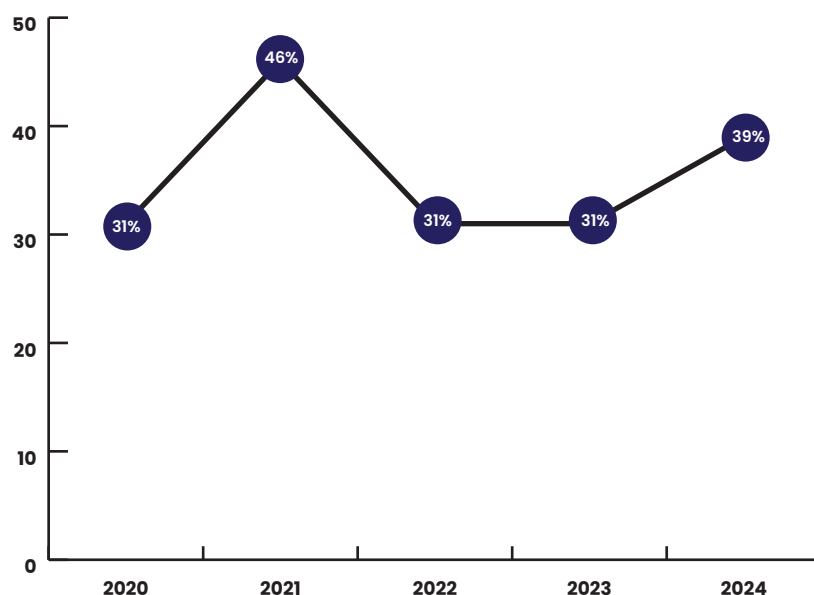
**10th**

**2023  
performance Rank**

**31%**

**15th**

**Performance Trend (%) (2020 –2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |  | Recommendations  |
|---------------------|--|--|
| 1                   | Inadequacy and ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.      |
| 2                   | Poor participation mechanism                                     | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 3                   | Oversight needs improvement                                      | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 4                   | Absence of performance audit report                              | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Public Audit Law of Ondo State 2021<sup>123</sup> and the Ondo State Public Audit (Amendment) Law assented to by former Governor Oluwarotimi Akeredolu in June and July 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.23(1) of the law indicates that “the State and Local Government Auditors-General shall prepare and submit their estimates of revenue and expenditures to the Treasury Board for inclusion in the appropriation Bill and thereafter present the details to the House of Assembly for scrutiny”.

S.23(2) states further that “the sum appropriated for the Office of the Auditor-General by the House of Assembly of the State for each financial year shall be charged on the Consolidated Revenue Fund of the State Government and paid as a first line charge in twelve installments for each month of that financial year which shall reflect actual revenue inflow to the State Government”.

Response received indicates that the legal provisions stated above are not operational and the Office of the Auditor-General for Ondo State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Ondo State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Feedback collected revealed that the Ondo State Audit Staff Management Committee was inaugurated in August 2022 and the Committee had been performing its statutory functions. S.25 of the Public Audit Law of Ondo State 2021 established the Committee while S.29(1-6) provided for its powers and functions to include the power to appoint, confirm selection and appointment, discipline and impose sanctions, promote and approve retirement of staff among others.

The inauguration of the Audit Staff Management Committee contributes to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the Audit Staff Management Committee rather than through the Civil Service Commission.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing Auditor-General in Ondo State is transparent and competitive. S.4(1) of the Public Audit Law of Ondo State 2021 provides that “the respective Auditors-General for Ondo State and Local Government shall be appointed by the Governor of the State on the recommendation of the Ondo State Civil Service Commission subject to confirmation by the House of Assembly of Ondo State”.

Also, amendment of S.5(3) states that “Notwithstanding any previous provisions of this section, where more than one person from the private sector or public service is qualified for appointment as the Auditor-General, the procedure for appointing the Auditor-General shall be transparent and competitive”.

While the legal provisions stated above provides for a transparent and competitive procedure to be followed in appointing Auditor-General for Ondo State, the Audit Law should have mentioned explicitly the such procedure to be followed. Best practice requires such a procedure to include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. Stating and clarifying procedures to be followed in appointing who becomes Auditor-General is very important to ensure the best candidate for such a sensitive and important position is appointed.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Public Audit Law of Ondo State 2021 provides for a secured tenure for the Auditor-General.

S.10(1) of the indicates that “The Auditors-General shall not be removed from

139. <https://oag.on.gov.ng/wp-content/uploads/2021/06/Ondo-State-Public-Audit-Law-amended-copy.pdf>  
 140. SAE Index 2024 Research Survey  
 141. SAE Index 2024 Research Survey  
 142. SAE Index 2024 Research Survey

office without valid reason before reaching the mandatory age of sixty (60) in accordance with the security afforded to this position under the provision of section 127 of the Constitution and extant Laws or any other period that the periodic amendments thereto may stipulate”.

Also, a new section 5(1)(d) inserted through the amendment states that “a person shall not be appointed Auditor-General unless the person is 56 years old or less on the date of appointment” The legal provisions stated above clarifies the maximum number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS DISCRETIONARY**

The Public Audit Law of Ondo State 2021 did not mandate the Auditor-General to publish audit reports online but made provisions for discretionary powers to be applied. S.16 (9) states that “the annual audit report of the Auditor-General shall be considered a public document and as such shall be made accessible to members of the public. Members of the public may obtain a copy of the annual audit report at a nominal cost, which cost shall be used solely to defray the incidental expense of producing such copy. The annual audit report shall only be made available to the general public subsequent to its submission to the State House of Assembly”.

Also, S.16 (10) indicates that “The Auditor-General shall have discretionary powers to disseminate and publish, after submission of the annual statutory audit reports of the State government including the follow-up reports, and the activity report of his Office, to the House of Assembly; and to determine whether the communication mediums to be employed for making the annual audit report available to the general public shall include access in electronic format on the internet”.

Best practice requires that the legal framework

mandate the Auditor-General to public audit reports on an electronic portal immediately after submitting the same to the Parliament.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Ondo State did not publish its annual activity report for the 2023 fiscal year on a dedicated website. However, feedback<sup>126</sup> collected indicated that the report was submitted to the State House of Assembly in compliance with S.16(3) provides that “the Auditor-General shall submit, at least once in a year, an annual activity report to the House of Assembly and the House shall cause the report to be considered by a Committee of the House responsible for Public Accounts”. Best practice requires that such activity reports be published on a dedicated website for public access.

An annual activity report for the Audit Office/Institution should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Ondo State Government published the report of the Auditor-General on for the 2023 financial year on a dedicated website. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Ondo State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

143. <https://oag.on.gov.ng/wp-content/uploads/2024/07/Report-of-Auditor-General-for-Year-2023.pdf>  
144. <https://oag.on.gov.ng/2024/09/10/2023-citizen-accountability-report/>  
145. SAE Index 2024 Research Survey

### NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Ondo State claimed to have conducted performance audit in 2023. However, the performance audit report was not published. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

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The Ondo State Government published the Citizens' Accountability Report for 2023. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

Response received showed that the Public Accounts Committee of Ondo State House of Assembly has not commenced review of the 2023 report of the Auditor-General and the PAC has a backlog of audit reports for 2021 and 2022 yet to be considered.

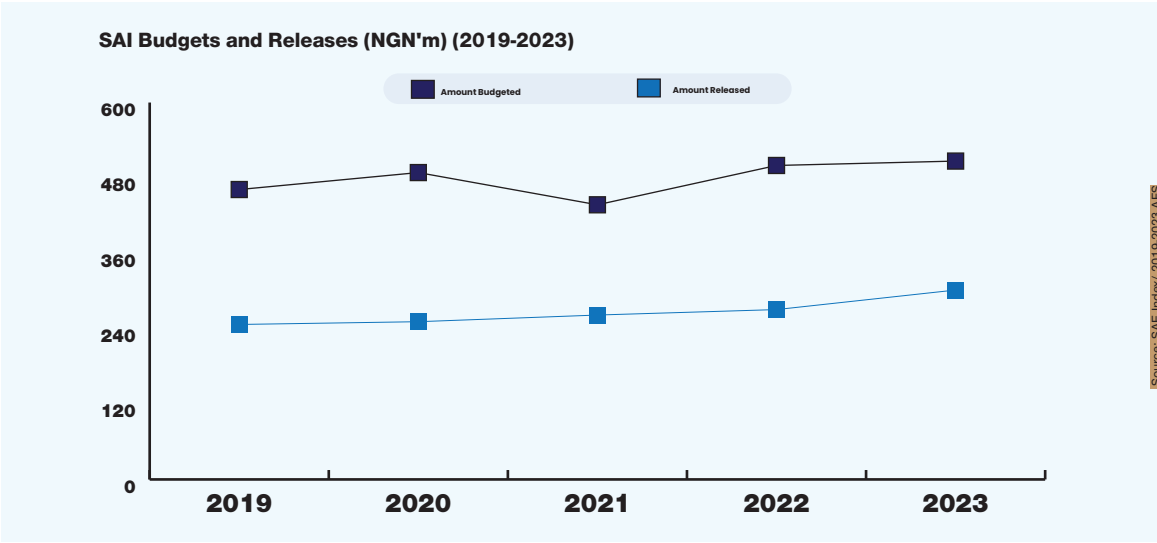
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds

must also be taken seriously and implemented as quickly as possible by Executive agencies. The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps

### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

Participation of civil society and media actors in the audit process of Ondo State is low and it is crucial for state actors including the Office of the Auditor-General and the Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Ondo State reported lack of involvement in the activities of the Office of the Auditor-General and the Public Accounts Committee.

A representative of a civil society organization working in Ondo State noted that "We're taking proactive steps to address our concerns about being left out of the loop. Recently, some Civil Society Organizations (CSO) paid a courtesy visit to the state's Auditor General, where we openly discussed the governance issues we've observed. This meeting marked the beginning of a trust-building partnership between our organizations, fostering greater collaboration and transparency in governance". It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

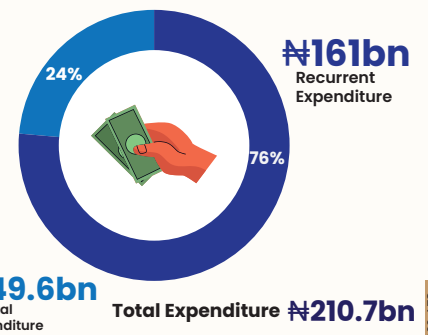
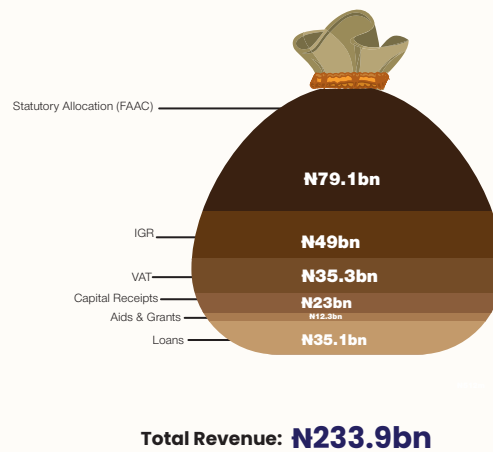
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

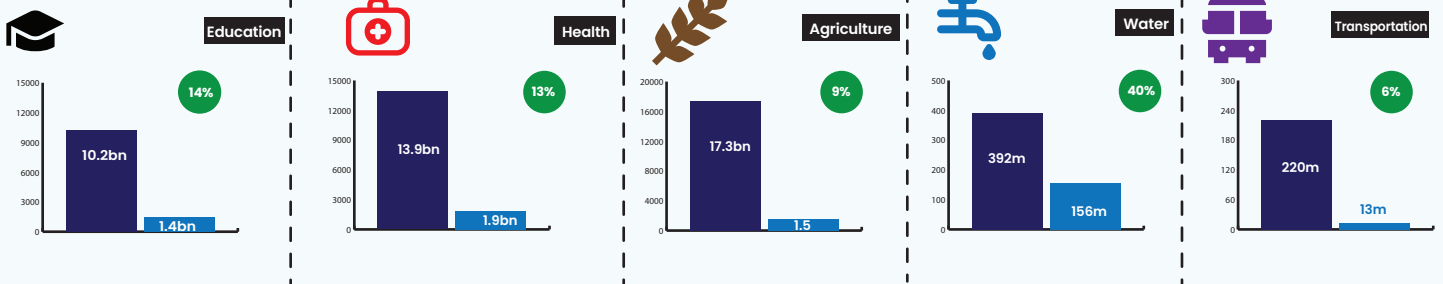


Approved Budget Size  
**₦313.1bn**

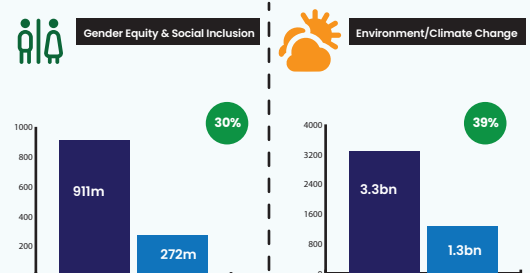
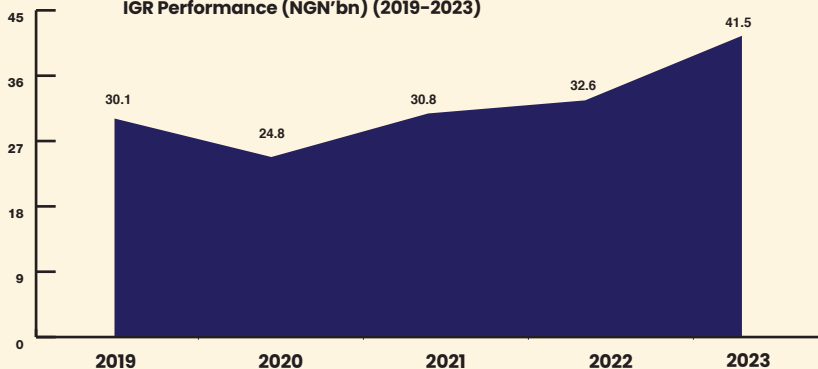
Opening Balance: **N/A**



## Sectoral Outlook 2023



## IGR Performance (NGN'bn) (2019-2023)



# Osun State

Land of Virtue



**Overall  
Performance Rank**  
Out of 36 States



**45%**

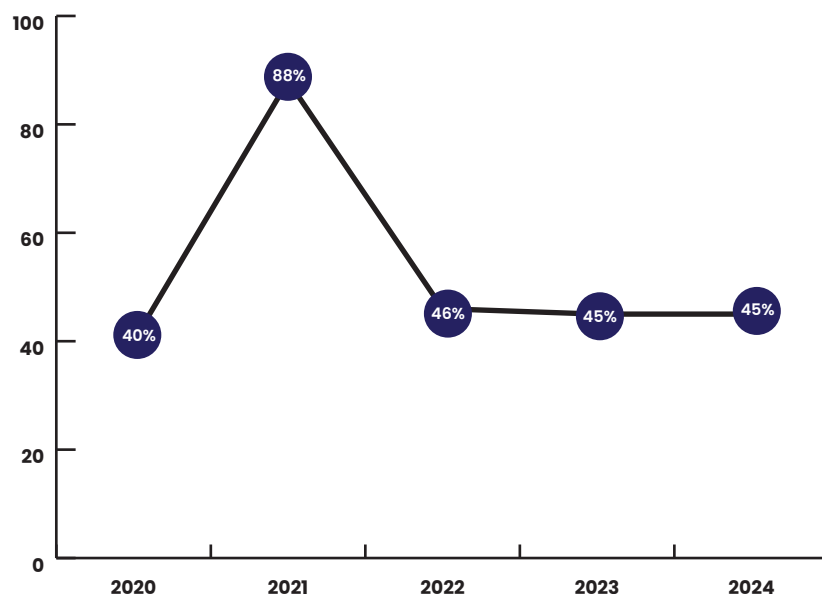
**5th**

**2023  
performance Rank**

**45%**

**5th**

**Performance Trend (%) (2020 -2024)**



Source: 2020-2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively  |
| 2                   | Lack of transparency                              | The Audit Institution, Office of Accountant-General and other actors should ensure citizens' accountability reports are published online and timeously.  |
| 3                   | Participation mechanism needs improvement         | The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published. |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY IS OPERATIONAL

The Osun State Audit Law 2019 and the Osun State Audit (Amendment) Law 2021 enacted in May 2019 and June 2021 respectively provides for financial autonomy for the Office of the State Auditor-General. S.52(i) of the principal law states that “there shall be established a fund for the Commission and the provision for the fund shall be made in the annual budget of the State”.

Also, S.52(ii)(a) provides further that “there shall be paid and credited to the fund established under subsection (i) of this section; any sum appropriated to the Commission by the House in each financial year”. Furthermore, S.53(i)(a-c) indicates that “the Auditor-General shall defray from the fund established under this law, all the amount payable being sums representing salaries and running cost of the Office; cost of acquisition, rent and upkeep of premises; and any other payment incidental to the performance of his function under this law”.

S.61(iii) equally provides that “any sum appropriated to the Office of the Auditor-General by the House of Assembly of the State in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Feedback collected indicates that the legal provisions stated above are operational and the Office of the Auditor-General for Osun State defrays expenses relating to the Office from the fund established for such purpose ensuring that the Audit Office does not depend on its auditee (the Executive) for funds to freely conduct its audit plan and programs.

The Osun State Government effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework is exemplary.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Osun State Audit Service Commission has not been inaugurated despite enacting the

Audit Law since 2019 and amending in 2021 . S.34(i) and (ii) of the principal audit law provided for the establishment of the Audit Service Commission while S.42(ii)(a-f) provided for its functions including to promote, transfer and confirm appointments as well as to dismiss and exercise disciplinary control over persons employed in the commission among others.

Response received showed that the Commission has not been inaugurated by the Executive. Constituting the Audit Service Commission to begin performing its statutory functions to strengthen the Office of the Auditor-General in Osun State administratively will improve the effectiveness of the Audit Office.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General in Osun State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Osun State as provided for in the Audit Law is transparent and competitive. S.5(e) of the audit law states that “the selection process for the position of the Auditor-General shall be advertised in the widely circulating newspaper and shall be open to candidates from within and outside the Public Service”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The audit law of Osun State provides for a secured tenure for the Auditor-General. The legal framework clarifies the maximum term and number of years an Auditor-General can spend in office.

S.13(c) of the State of Osun Audit Law 2019 indicates that “The Auditor-General shall

remain in office until he has attained the retirement age of 60 years; The Auditor-General shall be appointed and shall have 4 years tenures guarantee which shall be renewable for another 4 years and no more”.

Furthermore, S.13(d) provided for in the State of Osun Audit (Amendment) Law, 2021 indicates that “nobody shall be eligible for appointment as Auditor-General when he has less than four years in Service and/or he is above 56 years of age”. Term of office for an Auditor-General must be well defined, consistent and predictable to guarantee their independence. This will also ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The State of Osun Audit Law 2019 provides the legal basis for reports of the Auditor-General to be published and made available to citizens electronically. S.21 provides that “The Auditor-General in the exercise of his responsibility shall publish the Annual Statutory Audit Report of the State/Local Governments electronically and manually”. Also, S.59(ii) states that “the Auditor-General’s report shall be published and made available to the public after its submission to the House of Assembly”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED**

The Office of the Auditor-General for Osun State did not publish its annual activity report for the 2023 fiscal year. However, feedback collected indicated that the report was submitted to the State House of Assembly in compliance with S.61(1)(a) of the Audit Law states that “the Auditor-General shall prepare and submit to the State House of Assembly, at least ninety (90) days before the beginning of each financial year a draft annual plan that describes the Auditor-General’s proposed work programme for that year; and include the interim report for that financial year; the estimates of revenues and expenditure for inclusion in the State budget and the operational and administrative expenses of the Office including salaries,

allowances, gratuities and pensions payable to staff”. Best practice requires that such activity reports be published on a dedicated website for public access.

The interim report for the Office of the Auditor-General also known as activity report should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDIT REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Osun State published the audit report on the accounts of the Osun State Government for the 2023. The document published contains audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

While feedback received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been completed, no implementation report was published. It is not evident if the Office of the Auditor-General and House of Assembly in Osun State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

Best practice requires that a report showing the status of implementation of audit recommendations be produced and made available to the public in compliance with S.62(ii)(a) and (b) of the Audit Law which states that “the Audit Committee shall among other duties relevant to such a committee in accordance with good practice in corporate governance: monitor the implementation of all recommendations contained in the Auditor-General’s report which are approved by the

148. SAE Index 2024 Research Survey  
149. <https://www.osunstate.gov.ng/wp-content/uploads/2024/09/Annual-Report-New.pdf>  
150. SAE Index 2024 Research Survey

House of Assembly and any other resolution or directive of the House of Assembly; and prepare annually a report showing the status of the implementation of the provisions of sub-section (ii) (a) of this section.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Osun State did not produce a performance audit report on any government project, program or policy in 2023 that is separate from the annual audit report. Best practice requires that a performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT AVAILABLE**

The Osun State Government did not publish the Citizens' Accountability Report for the 2023 financial year.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT IS ONGOING**

Response received showed that the Public Accounts Committee of Osun State House of Assembly has commenced review of the 2023 report of the Auditor-General on the accounts of the Osun State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for

proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

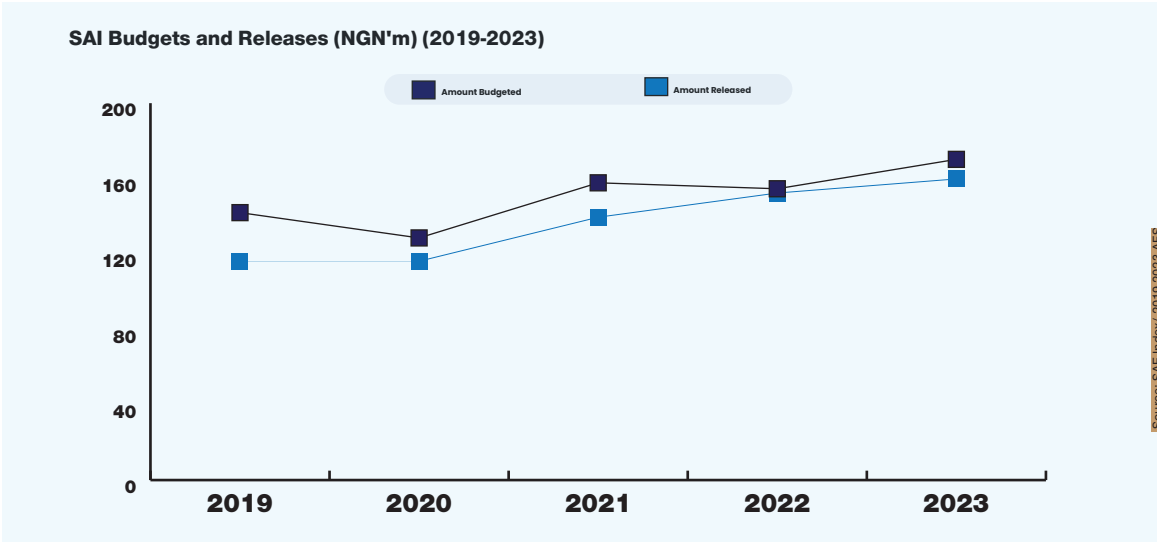
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#### **CS/MEDIA ACTORS MUCH INVOLVED IN THE AUDIT PROCESS**

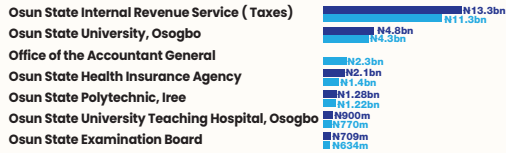
Participation of civil society and media actors in the audit process of Osun State is low and it is crucial for state actors including the Office of the Auditor-General and the Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. Although the report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Osun State reported lack of involvement in the activities of the Public Accounts Committee.

A representative of a civil society organization working in Ondo State noted that "Few months ago, my organization was engaged in a dialogue session with other CSOs as well as other auditors from the country but this is only related to the office of the AUDITOR GENERAL ONLY. The state always makes it difficult to assess some vital information. We can only be involved if we are invited. Sometimes, getting vital and social information from these actors might be difficult except the Office of the Auditor General".

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.



## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

N/A

■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)



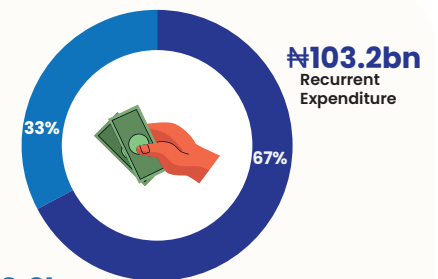
Approved Budget Size  
**₦168.1bn**

Opening Balance: **₦17.2bn**

Statutory Allocation (FAAC)

**₦95.1bn**

IGR  
Capital Receipts  
Aids & Grants

**₦27.4bn****₦6.8bn****₦34.3bn**Total Revenue: **₦184bn**

**₦50.2bn** Capital Expenditure  
**₦153.4bn** Total Expenditure

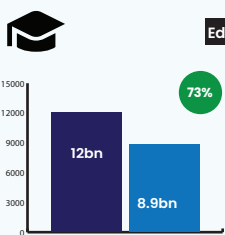


**38**  
Audit queries

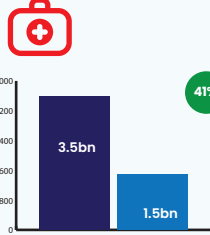
Unaccounted Funds **₦714.9m**

## Sectoral Outlook 2023

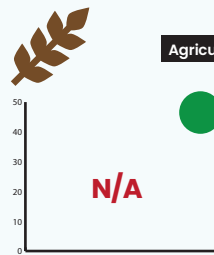
■ Amount Budgeted ■ Amount Released ■ Budget Credibility



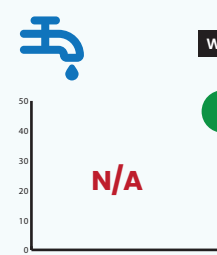
Education



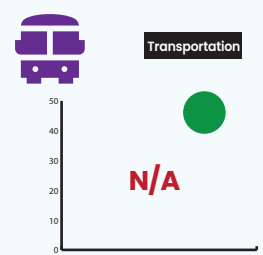
Health



Agriculture

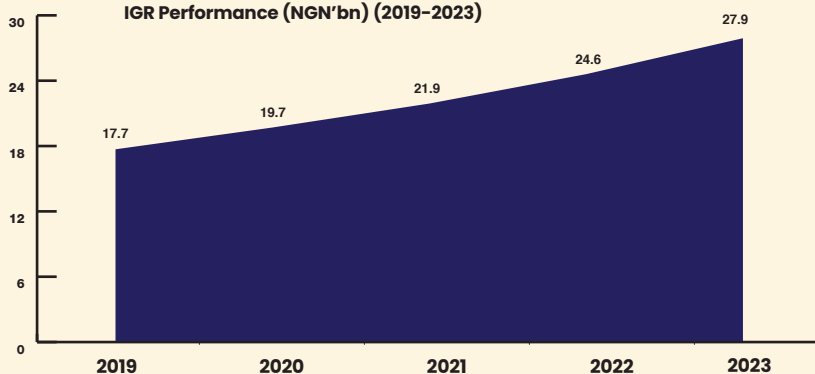


Water

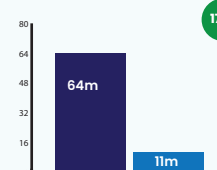


Transportation

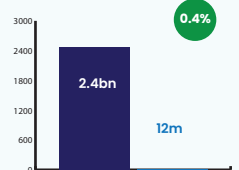
## IGR Performance (NGN'bn) (2019-2023)



Gender Equity &amp; Social Inclusion



Environment/Climate Change





# Oyo State

The Pace Setter State

**Overall  
Performance Rank**  
Out of 36 States

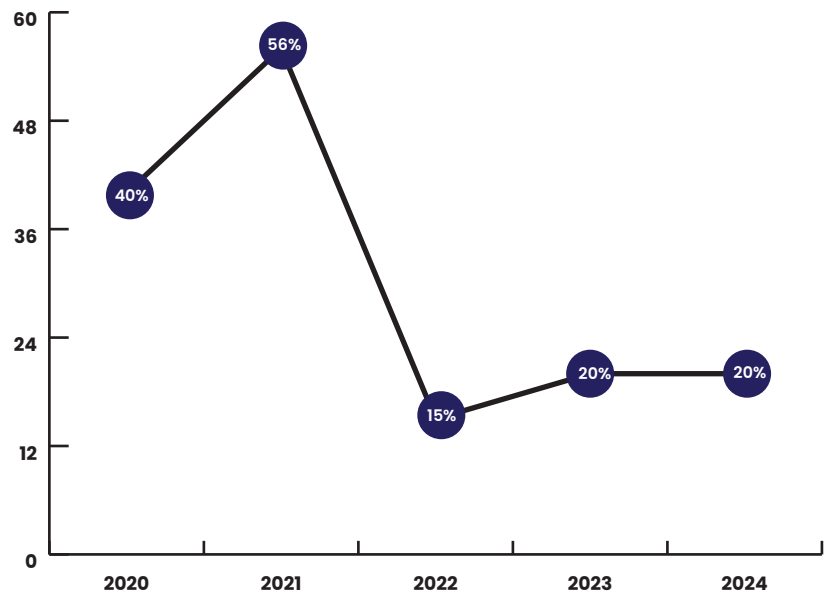


**20%** **24th**

**2023  
performance Rank**

**20%** **24th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index Reports

| Accountability Gaps |   | Recommendations  |
|---------------------|---|--|
| 1                   | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.                |
| 2                   | Lack of transparency                              | The Audit Institution, Office of Accountant-General and other actors should ensure audit reports (including specific audit issues, observations and recommendations) are published online and timeously. |
| 3                   | Poor participation mechanism                      | The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.  |
| 4                   | Insufficient oversight                            | The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.   |
| 5                   | Absence of performance audit                      | There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published.           |

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Oyo State Audit Commission Law 2021 135 signed by Governor Seyi Makinde in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.40(1) of the law states that “for ease of administration, there shall be established a first line charge fund for the Office of the Auditors-General and provision for the fund shall be made in the yearly budget of the State by the House of Assembly”.

Also, S.40(3)(a) indicates further that “there shall be paid and credited to the fund established under sub-section (1) of this section any fund appropriated to the Office of the Auditors-General by the House of Assembly each financial year.

Feedback collected showed that the legal provisions stated above are not operational and the Office of the Auditor-General for Oyo State is dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the Audit Law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Oyo State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Oyo State Audit Commission has not been inaugurated despite enacting the Audit Law since June 2021. S.3(1) and (2) of the audit law provided for the establishment of the Audit Commission while S.5(2)(a-e) provided for its functions including to appoint, confirm, promote, transfer, and exercise disciplinary control over staff of the Commission among others.

Response received indicated that while the Chairman of the Commission had been appointed, the Commission has not been fully constituted as other members are yet to be appointed by the Executive. However, inaugurating the Audit Service Commission to begin performing its statutory functions will contribute to strengthening the Office of the

Auditor-General in OyoState administratively.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Oyo State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL NOT TRANSPARENT

The procedure for appointing Auditor-General in Oyo State as provided for in the Audit Law is not transparent. S.22(1) of the Oyo State Audit Commission Law 2021 indicates that “the Auditors-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly” Also, S.2(c) of the law states that “the Auditor-General shall be as determined by the State Civil Service Commission”.

The legal provisions stated above, or other sections of the Oyo State Audit Commission Law 2021 did not mention explicitly the procedure to be followed in appointing the Auditor-General for Oyo State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. Stating and clarifying procedures to be followed in appointing who becomes Auditor-General is very important to ensure the best candidate for such a sensitive and important position emerges.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL NOT SECURED

The Audit Law of Oyo State did not provide secured tenure for the Auditor-General. S.24 of the Oyo State Audit Commission Law 2021 indicates that “The Auditor-General shall remain in office until the retirement age of 60 years or after spending 35 years in service (whichever comes first) unless removed under the provisions of this law”.

151. <https://auditgeneralga.oyostate.gov.ng/wp-content/uploads/2021/06/OYO-STATE-AUDIT-LAW.pdf>  
 152. SAE Index 2024 Research Survey  
 153. SAE Index 2024 Research Survey

This legal provision did not specify any term of office for the Auditor-General thereby subjecting the tenure of the Auditor-General in Oyo State to various inadequacies as successive Auditor-Generals are likely to have inconsistent tenures. Such inconsistencies could negatively affect policy implementation at the office of the Auditor-General in Ondo State. The Oyo State Audit Commission Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Oyo State Audit Commission Law 2021 provides for reports of the Auditor-General to be published online. S.27(1)(n) indicates that “the Auditor-General shall publish electronically and manually the annual statutory reports of the State and Local Government. Furthermore, S.34(3)(c) states that “the Auditors-General shall express opinion on the audited financial statements referred to in subsection (1) and (2) of this section and may publish and disseminate the reports once formally submitted to the House of Assembly.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The Office of the Auditor-General for Oyo State did not publish its annual activity report for the 2023 contrary to S.28(8) of the State Audit Law provides that “the Auditor-General shall submit to the House of Assembly a report of its activities for each year and such report shall be made available to the public through various media including the State Official Website”. Also, there is no evidence that the report was submitted to the State House of Assembly.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

#### **AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Oyo State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

There is no evidence indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Oyo State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Oyo State claimed to have conducted performance audit in 2023. However, the performance audit report was not published. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

#### **CITIZENS' ACCOUNTABILITY REPORT FOR 2023 NOT PUBLISHED**

The Oyo State Government published the Citizens' Accountability Report for 2022<sup>154</sup> on a dedicated web platform.

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report

154. <https://ag.oyostate.gov.ng/wp-content/uploads/2024/07/OYO-STATE-AUDITED-FINANCIAL-REPORT-FOR-YEAR-2023.pdf>  
 155. <https://ag.oyostate.gov.ng/wp-content/uploads/2024/11/CITIZENS-ACCOUNTABILITY-REPORTS-YEAR-2023.pdf>  
 156. SAE Index 2024 Research Survey

details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

#### PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

Responses received showed that the Public Accounts Committee of the House of Assembly in Oyo State has not commenced review of the 2023 report of the Auditor-General on the accounts of the Oyo State Government. Also, it is not evident if the PAC has reviewed pending audit reports.

The role of the Public Accounts Committee in ensuring timely review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

The PAC is encouraged to improve its effectiveness and ensure reports of the State Auditor-General for 2023 and other pending

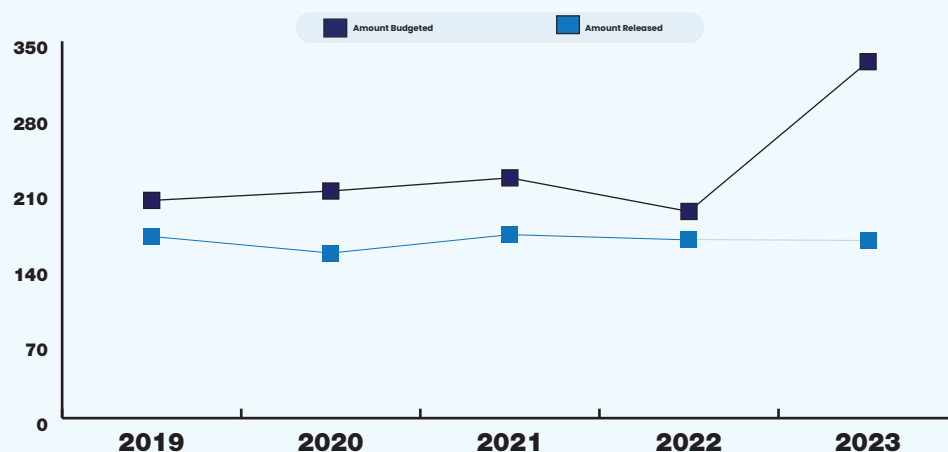
audit reports are given expeditious consideration. The PAC should also continue to involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

#### CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

There is no indication that civil society and media actors are involved in the audit process of Oyo State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Oyo State Government.

It is important that citizens, civic groups and journalists who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the legislature.

SAI Budgets and Releases (NGN'm) (2019-2023)



Source: SAE Index/ 2019-2023 AFS

## Revenue and Expenditure Out-turn (2023)

Top Revenue Agencies/Sectors Top Expenditure Agencies/Sectors 

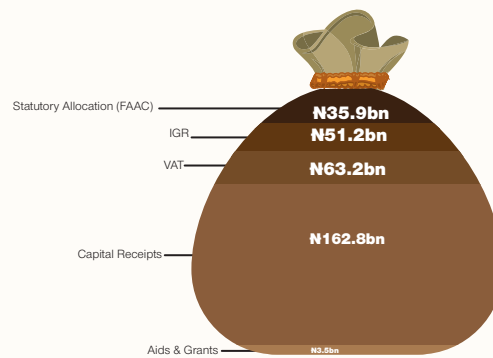
■ Amount budgeted ■ Amount Generated/Expended

## Public Finance/Accountability Turnout (2023)

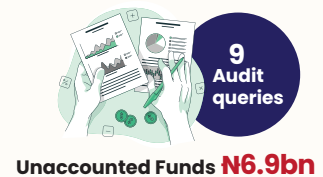
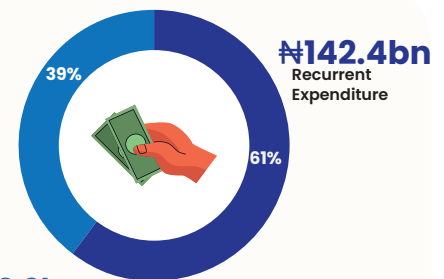


Approved Budget Size  
**N352.4bn**

Opening Balance: **N/A**

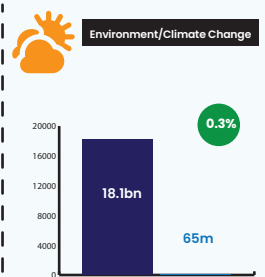
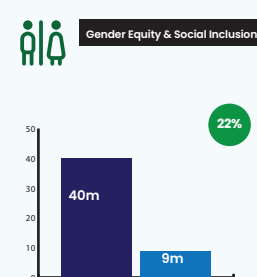
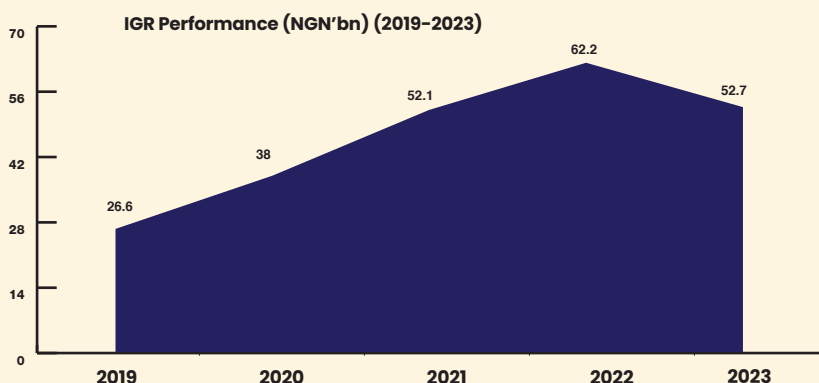
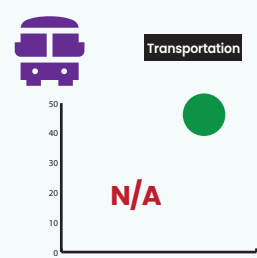
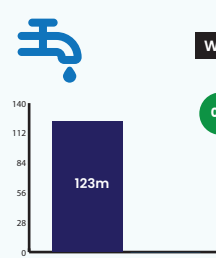
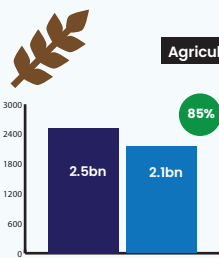
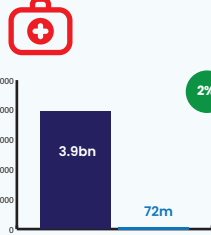
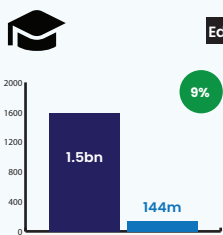


Total Revenue: **N316.8bn**



## Sectoral Outlook 2023

■ Amount Budgeted ■ Amount Released ■ Budget Credibility



# CIVIL SOCIETY PARTNERS

| state       | Organization  |
|-------------|---|
| Abia        | Centre for Human Advocacy & Wholesome Society (CEHRAWS)                               |
| Adamawa     | Centre for Social Change & Eco Dev.   |
| Akwa Ibom   | Policy Alert  |
| Anambra     | Creative Minds Centre for Youth and Community Development                             |
| Bauchi      | Bauchi State Accountability Mechanism (BaSAM)   |
| Bayelsa     | Bayelsa Non-Governmental Organisation Forum (BANGoF)                                  |
| Benue       | Environment, Gender and Peace-Building Initiative                                     |
| Borno       | Centre For Advocacy, Transparency and Accountability (CATAI)                          |
| Cross River | Budget Transparency and Advocacy Network (BTAN)                                       |
| Delta       | Peace and Community Empowerment Initiative (PCEI).                                    |
| Ebonyi      | Development & Integrity Intervention Goal Foundation                                  |
| Edo         | Connected Advocacy  |
| Ekiti       | Disability Not A Barrier Initiative (DINABI)  |
| Enugu       | Youth Education on Human Rights and Civil Responsibilities                            |
| Gombe       | Responsible and Human Development   |
| Imo         | Foundation for Livelihood Advancement (FLA)   |
| Jigawa      | ELIP-Initiative   |
| Kaduna      | Coalition of Associations for Leadership, Peace, Empowerment and Development (CALPED) |
| Kastina     | Progress and Development Initiatives  |
| Kebbi       | Active Support for Rural People Initiative (ASURPI)                                   |
| Kogi        | Initiative for grassroot advancement (INGRA)  |
| Kwara       | Grassroots Development & Advocacy Centre (GDMAC)/ GOMAC Ilorin                        |
| Lagos       | EDUPLANA  |
| Nasarawa    | Centre for Women, Youth and Community Action (NACWYCA), Lafia                         |
| Niger       | Global Promoters for Community Initiative (GPCI)                                      |
| Ogun        | Women for Peace and Gender Equality Initiative (WOPEGEE)                              |
| Ondo        | Upline Resource Foundation  |
| Osun        | Crownrise Development Initiative (CDI)  |
| Oyo         | Paradigm Leadership Support Initiative (PLSI)   |
| Plateau     | Justice Development, Peace Caritas/ Commission (JDPC)                                 |
| Rivers      | Community Conciliation Advocacy and Development Initiative                            |
| Sokoto      | Centre for Social Advocacy and development  |
| Taraba      | Centre For Peace Educational And Community  |
| Yobe        | Spotlight for Transparency & Accountability   |
| Zamfara     | Community Health Integrated Development Association                                   |

SAE Index 2024 Assessment Sheet

| S/N |             | Legal Framework & Operationalization (20%) |                                  |                                |                         |                         | Annual Activity Report (9%) | Type of Audit Document Published Online (18%) |                          |           | Implementation of Audit Recommendations (9%) | Evidence of Performance Audit (13%) |                   |           | Citizens' Accountability Report (5%) | Public Accounts Committee (16%) |                     |                    | CSO/Media Participation (10%) |                    |                   | Score | Rank |
|-----|-------------|--|----------------------------------|--------------------------------|-------------------------|-------------------------|-----------------------------|---|--------------------------|-----------|--|-------------------------------------|-------------------|-----------|--------------------------------------|---------------------------------|---------------------|--------------------|-------------------------------|--------------------|-------------------|-------|------|
|     |             | Financial Autonomy (5%)                    | Administrative Independence (5%) | AuG Appointment Procedure (2%) | Security of Tenure (3%) | Mandate to Publish (5%) |                             | Audit Report (18%)                            | Audited Fin. Stat. (10%) | None (0%) |  | Social Sector (13%)                 | Other Sector (8%) | None (0%) |                                      | Effective (16%)                 | Less Effective (6%) | Not Effective (0%) | Much Involved (10%)           | Less Involved (6%) | Not Involved (0%) |       |      |
| 1   | Abia        | 2%   | 0%                               | 2%                             | 0%                      | 0%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 26%   | 20th |
| 2   | Adamawa     | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | 8%                | -         | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 47%   | 3rd  |
| 3   | Akwa Ibom   | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 44%   | 7th  |
| 4   | Anambra     | 0%   | 0%                               | 0%                             | 0%                      | 0%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | 16%                             | -                   | -                  | 10%                           | -                  | -                 | 44%   | 7th  |
| 5   | Bauchi      | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | 6%                  | -                  | -                             | 6%                 | -                 | 45%   | 5th  |
| 6   | Bayelsa     | 2%   | 0%                               | 2%                             | 0%                      | 5%                      | 0%                          | -   | -                        | 0%        | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 7%    | 34th |
| 7   | Benue       | 0%   | 0%                               | 0%                             | 0%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 15%   | 29th |
| 8   | Borno       | 2%   | 0%                               | 2%                             | 3%                      | 0%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 29%   | 18th |
| 9   | Cross River | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 39%   | 10th |
| 10  | Delta       | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | -                             | 6%                 | -                 | 37%   | 13th |
| 11  | Ebonyi      | 2%   | 0%                               | 2%                             | 0%                      | 5%                      | 0%                          | -   | -                        | 0%        | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 7%    | 34th |
| 12  | Edo         | 0%   | 5%                               | 0%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | 6%                  | -                  | -                             | 6%                 | -                 | 40%   | 9th  |
| 13  | Ekiti       | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | 10%                           | -                  | -                 | 54%   | 2nd  |
| 14  | Enugu       | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 20%   | 24th |
| 15  | Gombe       | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 31%   | 16th |
| 16  | Imo         | 2%   | 0%                               | 2%                             | 0%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 17%   | 28th |
| 17  | Jigawa      | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 39%   | 10th |
| 18  | Kaduna      | 2%   | 5%                               | 2%                             | 0%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 33%   | 15th |
| 19  | Kano        | 0%   | 0%                               | 0%                             | 3%                      | 0%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 27%   | 19th |
| 20  | Katsina     | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | 8%                | -         | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 47%   | 3rd  |
| 21  | Kebbi       | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 34%   | 14th |
| 22  | Kogi        | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 20%   | 24th |
| 23  | Kwara       | 2%   | 0%                               | 2%                             | 3%                      | 0%                      | 0%                          | -   | -                        | 0%        | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | -                             | -                  | 0%                | 11%   | 33rd |
| 24  | Lagos       | 0%   | 5%                               | 0%                             | 0%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 15%   | 29th |
| 25  | Nasarawa    | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | -                             | -                  | 0%                | 26%   | 20th |
| 26  | Niger       | 2%   | 0%                               | 2%                             | 0%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 12%   | 32nd |
| 27  | Ogun        | 2%   | 0%                               | 2%                             | 0%                      | 5%                      | 0%                          | -   | -                        | 0%        | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 7%    | 34th |
| 28  | Ondo        | 2%   | 5%                               | 2%                             | 3%                      | 0%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 39%   | 10th |
| 29  | Osun        | 2%   | 0%                               | 2%                             | 3%                      | 5%                      | 0%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | -                             | 6%                 | -                 | 45%   | 5th  |
| 30  | Oyo         | 0%   | 0%                               | 0%                             | 0%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 20%   | 24th |
| 31  | Plateau     | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | -                        | 0%        | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 20%   | 24th |
| 32  | Rivers      | 2%   | 0%                               | 2%                             | 3%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | 6%                 | -                 | 21%   | 23rd |
| 33  | Sokoto      | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 25%   | 22nd |
| 34  | Taraba      | 2%   | 0%                               | 2%                             | 3%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | -                   | 0%                 | -                             | -                  | 0%                | 15%   | 29th |
| 35  | Yobe        | 2%   | 5%                               | 2%                             | 3%                      | 5%                      | 9%                          | 18%   | -                        | -         | 0%   | -                                   | -                 | 0%        | 5%                                   | 16%                             | -                   | -                  | 10%                           | -                  | -                 | 73%   | 1st  |
| 36  | Zamfara     | 0%   | 5%                               | 0%                             | 3%                      | 0%                      | 0%                          | -   | 10%                      | -         | 0%   | -                                   | -                 | 0%        | 0%                                   | -                               | 6%                  | -                  | -                             | 6%                 | -                 | 30%   | 17th |

# Our Strategic Domains



**Value for Money  
(Revenue and Expenditure)**



**Research, Policy  
and Advocacy**



**Citizens' Participation,  
Engagement and  
Involvement**



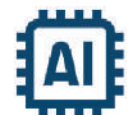
**Climate and  
Energy Accountability**



**Institutional Support  
and Capacity  
Strengthening**



**Gender Equality  
Accountability**



**Artificial Intelligence  
(AI) Accountability**

# FOSTERING PUBLIC ACCOUNTABILITY IN NIGERIA

At PLSI, we believe public accountability necessary for improved service delivery in Nigeria is possible **ONLY** with a vigilant and involved citizenry.

We use a combination of research, policy advisory, advocacy, civic-tech, public sensitization and multi-stakeholder dialogue and collaboration to achieve social change.

[www.plsinitiative.org](http://www.plsinitiative.org)

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