



Subnational Audit Efficacy Index 2022

Sustaining Accountability Reforms
for Subnational Development
in Nigeria



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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 change adaptation & energy accountability; institutional support & capacity strengthening as well as gender equality 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 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 audit 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 view that we believe are reliable and fact based. Whilst this document was prepared with utmost diligence, no responsibility or liability is accepted for errors or opinions expressed herein by PLSI resulting to actions taken by users of information provided in this report.

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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 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 & Sustainability
SSG:	Secretary to the State Government
TSA:	Treasury Single Account



Methodology and Scoring Criteria

The SAE Index 2022 was benchmarked against the 2021 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 Civil Society representatives from each of the 36 states of the federation.

The Scoring criteria for Subnational Audit Efficacy Index 2022 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 2021 – 9%

③ Type of Audit Document Published for 2021 – 18%

- Full Audit Report – 18%
- Audited Financial Statement – 10%
- Audit Certificate – 6%

④ Implementation of House Resolutions on Audit Recommendations for 2020 – 9%

⑤ Evidence of Performance Audit for 2021 – 13%

⑥ Availability of Citizens' Accountability Report for 2021 – 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 SAIs 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 2021 – This indicator sought to assess whether SAI submitted annual activity report for 2021 to the House of Assembly and where applicable, whether the SAI published such activity report online. The annual activity report is expected to detail specific initiatives and activities undertaken in 2021 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 2021 – To satisfactorily fulfill this criterion, the Office of the Auditor-General in the State must have published on an electronic portal the full audit report for the financial year ended 2021. Publishing audited financial statement or audit certificate will only translate to partial fulfillment

Implementation of House Resolutions on Audit Recommendations for 2020 – To secure maximum score on this indicator, it is expected that the report of the Auditor-General or a separate document would include/provide update on progress achieved in implementing resolutions of the House of Assembly on the recommendations of the Auditor-General for 2020 to strengthen accountability and improve public finance management practices. A follow-up report on implementation of resolutions on audit recommendations for 2020 should have been produced and submitted to the State House of Assembly.

Evidence of Performance Audit for 2021 – Audit Office must show evidence that performance audit was conducted on government projects/programs/policies for the 2021 financial year. A stand-alone performance audit report must have been produced and published to satisfy this requirement.

Availability of Citizens' Accountability Report for 2021 – This criterion measures whether a State Government have published Citizens Accountability Report online and whether any dialogue or town hall meeting was held to engage citizens and civic groups on the content of the report.

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 civil society and media. 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 what extent civic actors are participating during review of audit reports by the Public Accounts Committee.

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.



Performance of States

Rank	State	Score(%)
1st	Akwa Ibom State	69
2nd	Yobe State	63
3rd	Katsina State	50
4th	Delta State	48
4th	Edo State	48
6th	Ebonyi State	46
6th	Osun State	46
8th	Ekiti State	45
8th	Gombe State	45
10th	Cross River State	44
11th	Niger State	42
12th	Kaduna State	41
13th	Adamawa State	40
13th	Bauchi State	40
13th	Kebbi State	40
16th	Plateau State	34
17th	Kwara State	32
18th	Jigawa State	31
18th	Lagos State	31
18th	Ondo State	31
21st	Anambra State	26
21st	Nasarawa State	26
23rd	Enugu State	25
23rd	Sokoto State	25
25th	Imo State	23
26th	Taraba State	21
27th	Kogi State	20
28th	Ogun State	18
28th	Zamfara State	18
30th	Bayelsa State	17
31st	Oyo State	15
31st	Rivers State	15
33rd	Abia State	12
34th	Benue State	10
35th	Borno State	05
36th	Kano State	03



Executive Summary

The objective of Subnational Audit Efficacy (SAE) Index (with this edition being the third annual assessment in a row) 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 audit action cycle. Our 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 2022, our research team collected, analysed, and validated data provided by Offices of Accountant-General, Supreme Audit Institutions, Public Accounts Committees and Civil Society Organizations in all 36 States of the Federation over a period of eight months using enhanced methodology as several parameters measured in the 2021 assessment were no longer relevant. The 2022 Index methodology (with data drawn from the 2021 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
- CS/Media Participation in the Audit Process
- Effectiveness of Public Accounts Committee

It is important to emphasize that findings from the 2021¹ assessment presented on Thursday 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. While the \$1.5 billion World Bank-Assisted States Fiscal Transparency Accountability and Sustainability (SFTAS)² Programme for Results (2018-2022) immensely encouraged fiscal transparency, accountability, and sustainability at subnational level, the evidence availed by our Subnational Audit Efficacy Index 2022 report affirms either a roll back or stagnation of results achieved through the SFTAS initiative.

1-https://plsinitiative.org/sae_index/2021/

2-<https://www.sftas.org.ng/about/#:~:text=SFTAS%20PROGRAM%20DESCRIPTION,The%20government%20program%20comprised%20of%3A&text=The%20Nigerian%20OGP%20National%20Action,actions%20at%20the%20state%20level>

Having envisaged a potential push back on accountability reforms achieved through SFTAS especially as monetary incentives ceases, 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 "strengthen public audit practices and accountability at the state level in Nigeria" project supported by the MacArthur Foundation.

The SAE Index 2022 again showed that 34 States (except Benue & Anambra) enacted and or amended their audit laws to guarantee independence of Supreme Audit Institutions and strengthen public audit practices in their states. Despite the improvement witnessed in the policy environment, the lack of effective implementation of the enacted audit laws have overshadowed the gains recorded. It is therefore imperative to sustain and continue to improve on accountability reforms achieved through the SFTAS program if development must be realized at subnational level.

SAE Index 2022 Summary Findings:

- Only 2 out of 36 States have made progress toward implementing financial autonomy for the Office of the Auditor-General.
- Only 10 out of 36 States have implemented legal provisions to activate administrative independence for the Office of the Auditor-General.
- 21 States did not publish full audit report for 2021 online as against 19 States that did not publish for the 2020 financial year.
- 3 States did not publish either audit report or audited financial statement for 2021 online.
- None of the 36 States produced standard performance audit report on government's programs, projects, or policies in 2021.
- Only 12 out of 36 States published Citizens' Accountability Report for 2021 online as against 36 States that published same document online for 2020 financial year.
- Only 2 out of 36 States are sufficiently involving civic and media actors in the audit process of their states.
- Only 5 out of 36 States have effective Public Accounts Committee in their Houses of Assembly.
- Only 3 out of 36 Audit Offices submitted 2021 Annual Activity Report to the State House of Assembly.
- Only 1 out of 36 States had completed implementation of House resolutions on 2020 audit recommendations as of March 2023.

Cross-Cutting Recommendations to Improve Accountability at Subnational Level:

- Governors should exhibit strong “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 audits and produce standard reports.
- Offices of the Auditor-General should publish full audit reports online and not just the audited financial statements.
- 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 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.
- Supreme Audit Institutions should own and manage their websites without relying on Executive agencies.
- State Audit Offices should publish online Annual Activity Reports submitted to Parliament.

The background is a light blue illustration of a city street. On the left, there are several tall, modern buildings with varying heights and shapes. A street lamp is visible on the far left. The road in the foreground has dashed white lines and several large, stylized white arrows pointing in different directions. On the right side of the road, there are more buildings and a few small cars. The overall style is a clean, modern line drawing.

South -West *Region*

Ekiti State

▼ **8th**

**Overall
Performance Rank**
out of 36 states

45%

2021
Ranking

4th
(83%)

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 citizens' accountability reports are published online and timeously.
3	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.

Legal Framework and Operationalization

Financial Autonomy not 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”.

Evidence³ received showed that the legal provisions stated above have not been operational and the Office of the Auditor-General for Ekiti State is still routinely dependent on its auditee (the Executive arm) for its finances. The inability of the Audit Office to be fiscally independent hinders performance of the foremost accountability institution in Ekiti State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Response⁴ 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, advice 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 newly enacted audit law of Ekiti State which will contribute to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are coordinated 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 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 indicates that “a candidate for the position of the Auditor General shall not be less than 52 years of age and not more than 56 years of age at the time of his appointment”.

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 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 2021 not Submitted to HoA

Response⁵ received indicated that the Office of the Auditor-General for Ekiti State did not submit an annual activity report for 2021 to the House of Assembly. However, S.2 of the Ekiti State Audit (First Amendment) Law, 2021⁶ 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 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.

Full Audit Report for 2021 Published Online

The Ekiti State Office of the Auditor-General produced and published the full audit report for 2021⁷ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁸ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. Auditees were said to have responded adequately to observations and recommendations

in the audit report. 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.

5-SAE Index 2022 Research Survey

6-https://plsinitiative.org/audit_laws/ekiti-state/

7-https://ekitistate.gov.ng/wp-content/uploads/2021/2021_Audit_Report.pdf

8-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

Although responses collected indicated that a performance audit was conducted in 2021 on Government's projects with the report mainstreamed into the annual audit report of the Auditor-General. The standard is to produce independent reports for performance audits conducted. The Ekiti State Audit Office currently combines performance audit with project monitoring and evaluation but plans to put in

place a separate department that will focus mainly on performance audit on government's programs, projects and policies.

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 2021 not Published Online

The Ekiti State Government did not publish the Citizens' Accountability Report for 2021 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.

CS/Media Actors Less Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Ekiti State is low and requires the Office of the Auditor-General and Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. However, the lofty initiative of the Office of the Auditor-General to transcribe audit reports into local language is highly commendable and should be emulated by other states in Nigeria.

Also, the Public Accounts Committee of the House of Assembly in Ekiti State has improved in its modalities for engaging civil society and media actors. A civil society organization working in Ekiti

State acknowledged⁹ the improvement in invitations received from the Public Accounts Committee to attend audit report review sessions.

It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors participate 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.

PAC Review of 2021 Audit Report is Ongoing

The PAC has started but not completed the review of the 2021 audit report. The PAC's activities to review the 2021 audit report for Ekiti State was said to have been impacted by external factors.

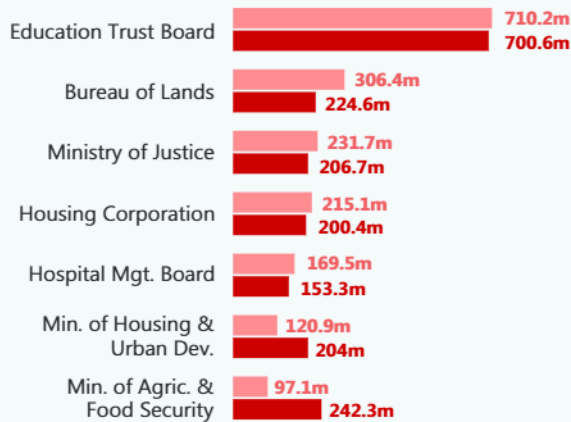
Nonetheless, the Public Accounts Committee ensures its audit review sessions are inclusive with civil society and media actors invited to observe

proceedings of the Committee.

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.

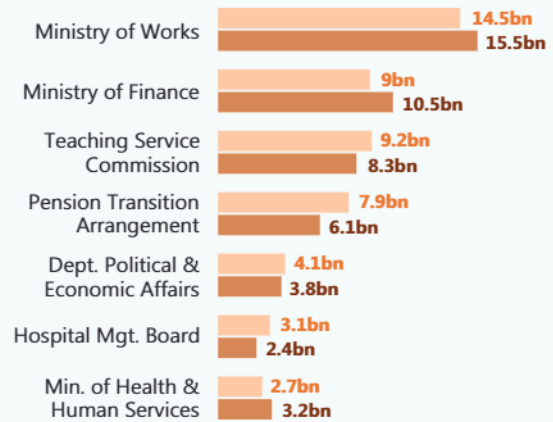
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

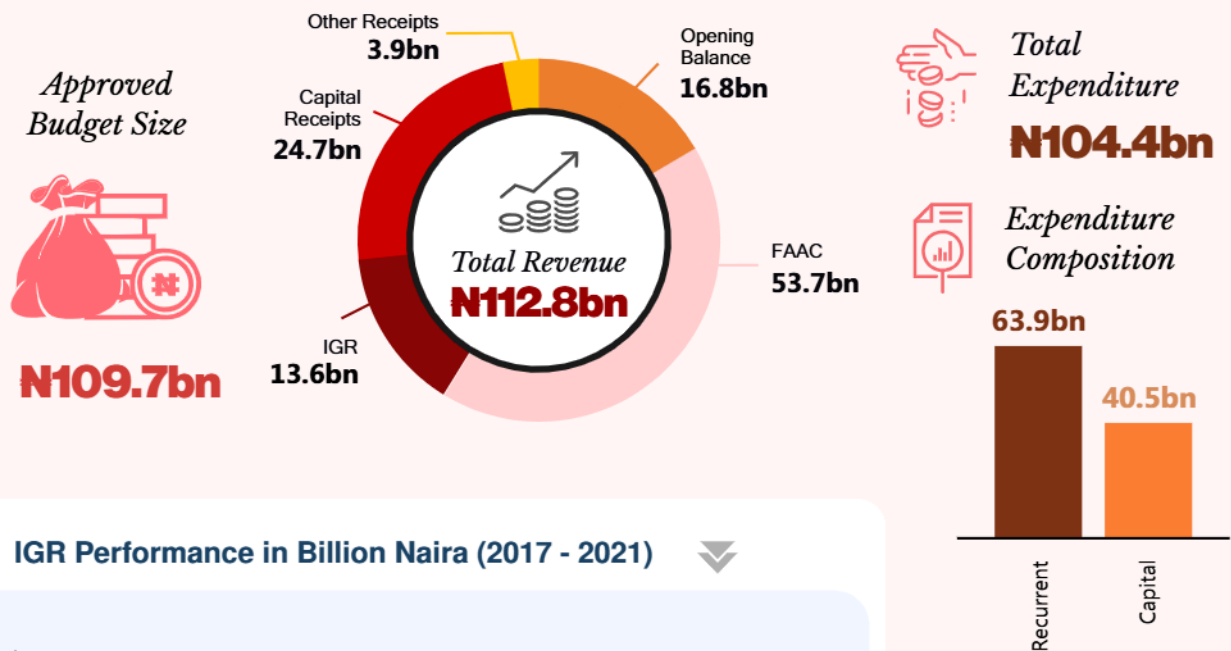
Top Expenditure Agencies/Sectors



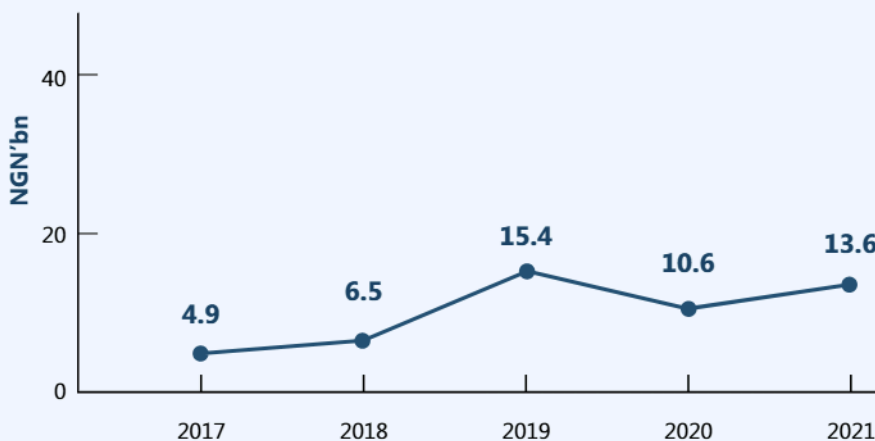
● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: AUGS

Lagos State

 **18th**

**Overall
Performance Rank**
out of 36 states

31%

2021
Ranking

35th
(41%)

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.

Legal Framework and 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 2015¹⁰ 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".

While feedback¹¹ received indicates that the Lagos State Audit Office is currently funded through the first line charge, the Office of the Auditor-General did not respond to the SAE index questionnaire despite repeated engagements as such, no verifiable evidence was provided to substantiate the claim that the Audit Office is financially autonomous.

Fiscal independence for the Office of the Auditor-General for Lagos State will ensure that the foremost accountability institution is not routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Response¹² collected revealed that the Lagos State Audit Service Commission was inaugurated in 2021. S.1(1) of the Audit Law Ch.A13 Laws of Lagos State 2015 established the Commission while 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 will contribute to strengthening the Office of the Auditor-General administratively, especially by ensuring that human resource issues are coordinated through the State Audit Service Commission rather than through the Civil Service Commission.

Appointment Procedure for the State Auditor-General is 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

10-https://plsinitiative.org/audit_laws/lagos-state/

11-SAE Index 2022 Research Survey

12-SAE Index 2022 Research Survey

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 is 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 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 2021 Submitted but not Published Online

Although the Office of the Auditor-General for Lagos State did not respond to the SAE index questionnaire, the Public Accounts Committee of the Lagos State House of Assembly affirmed that the Audit Office submitted the annual activity report for 2021 financial year to the PAC in compliance with S.36(1)(a)(ii) which 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”. There was no evidence to validate this claim as the annual activity report was not published online.

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 2021 Published Online

There is no evidence the Office of the Auditor-General for Lagos State published the full audit report for 2021 financial year online. What is available to citizens is the Lagos State audited financial statement for the year ended 31st

December 2021¹³. However, Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

13-<https://lagosstate.gov.ng/wp-content/uploads/2022/04/FINANCIAL-STATEMENT.pdf>

Implementation of Audit Recommendations for 2020 Ongoing

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to be ongoing. It is not apparent if the Office of the Auditor-General for

Lagos State or the Public Accounts Committee of the State House of Assembly has effective mechanisms for monitoring implementation of audit recommendations and House resolutions.

No Evidence of Performance Audit for 2021

There is no evidence the Office of the Auditor-General for Lagos State produced a performance audit report on any government project, program or policy in 2021 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 2021 not Published Online

The Lagos State Government did not publish the Citizens' Accountability Report for 2021 financial year 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.

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 Lagos State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Lagos State government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to 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 State's Parliament.

PAC Review of 2021 Audit Report Completed

Response¹⁴ received showed that the Public Accounts Committee of Lagos State House of Assembly has completed consideration of the 2021 report of the Auditor-General but no information was provided on whether the PAC report has been presented to plenary for consideration. Also, the PAC affirmed it does not have a backlog of audit reports yet to be reviewed. The role of the Public Accounts

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

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

N/A

Top Expenditure Agencies/Sectors

Min. of works & Infrastructure 128.7bn
128.8bn

Lagos State Metropolitan Area Transp. Authority 24.2bn
28.9bn

Office of Drainage Services & Water Resources 16.3bn
20bn

Min. of Health 13.7bn
20.8bn

Project Stabilization Fund 13.5bn
14bn

Min. of Science & Tech. 11.7bn
13.1bn

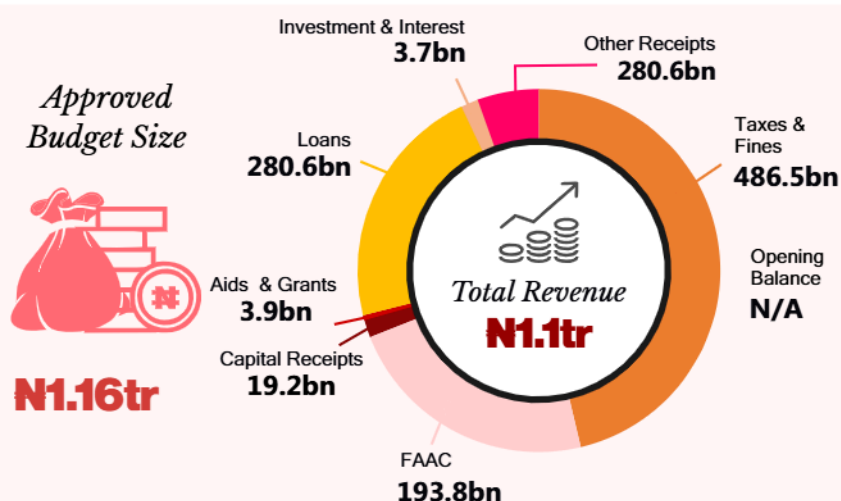
Min. of Waterfront Infrastructure 11.5bn
13.3bn

○ Actual Spending ● Budgeted Spending

SOURCE: AFS

Public Finance/Accountability Turnout (2021)

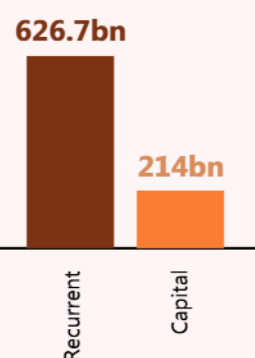
Budget Composition



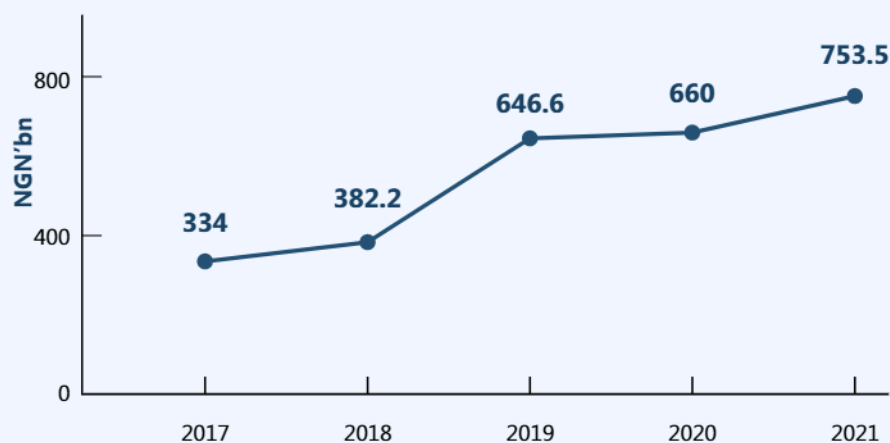
Total Expenditure

N840.7bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

N/A
Audit queries

N/A
Unaccounted Funds

Ogun State

▼ **28th** Overall
Performance Rank
out of 36 states

18%

2021
Ranking

19th
(64%)

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 should ensure audit 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. The PAC should also discharge its Constitutional

Legal Framework and Operationalization

Financial Autonomy not Operational

The Ogun State Audit Service Commission Law 2022¹⁵ 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.

Feedback¹⁶ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Ogun State is still routinely 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 Ogun State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Ogun State Audit Service Commission has not been activated 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.

Response¹⁷ received showed that the Commission has not been constituted 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 Supreme 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”.

15-<https://archive.ogunstate.gov.ng/download/ogun-state-audit-service-commission-law-2022/>

16-SAE Index 2022 Research Survey

17-SAE Index 2022 Research Survey

Tenure of Office for the Auditor-General is 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 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 and made available to citizens. 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 2021 not Submitted to HoA

The Office of the Auditor-General for Ogun State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. 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 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.

Full Audit Report for 2021 not Accessible

The Ogun State Office of the Auditor-General claimed to have published the full audit report for the 2021¹⁸ financial year on a dedicated website but neither the full report of the Auditor-General nor audited financial statement is accessible

through the official web link provided. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

18-<https://archive.ogunstate.gov.ng/download/ogun-state-annual-reports-and-financial-statements-for-the-year-ended-31st-december-2021/#>

Implementation of Audit Recommendations for 2020 Ongoing

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to be ongoing but not completed. There is no official document either by the Office of the Auditor-General or the Public Accounts Committee indicating how many

agencies have implemented audit recommendations and House resolutions. However, the Office of the Auditor-General assured on the mechanism available to monitor implementation of audit recommendations and resolutions by audited entities.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Ogun State claimed to have conducted financial, compliance and performance audits for the 2021 financial year; the Office did not produce a performance audit report on any government project, program or policy in 2021 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 2021 Published Online

The Ogun State Government produced and published online Citizens' Accountability Report for 2021¹⁹.

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.

CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Ogun State and the Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive opportunities for engaging civil society and media actors. Although response²⁰ received indicated that civic and media actors do attend review of audit reports by the Public Accounts Committee, some civil society organizations working in Ogun State affirmed that there is need to increase involvement of civic and media actors in the audit process of the State particularly in ensuring that reports of the Auditor-General are

freely made available and accessible to citizens with fora organized to engage citizens on audit findings.

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.

19-<https://archive.ogunstate.gov.ng/download/citizens-accountability-report/>
20-SAE Index 2022 Research Survey

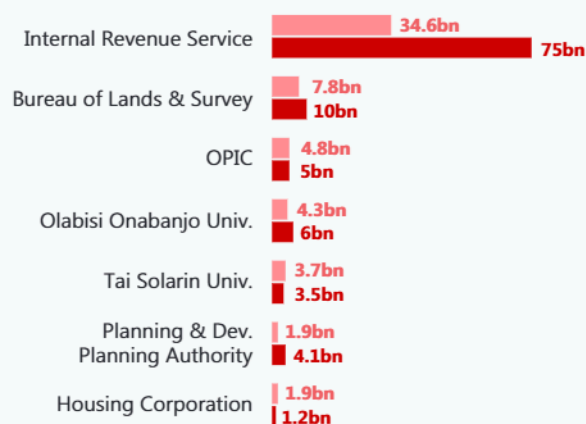
PAC Review of 2021 Audit Report not Started

The Public Accounts Committee of Ogun State House of Assembly has not commenced review of the 2021 report of the Auditor-General on the accounts of the Ogun State Government. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports. The PAC should equally make its report available to the public.

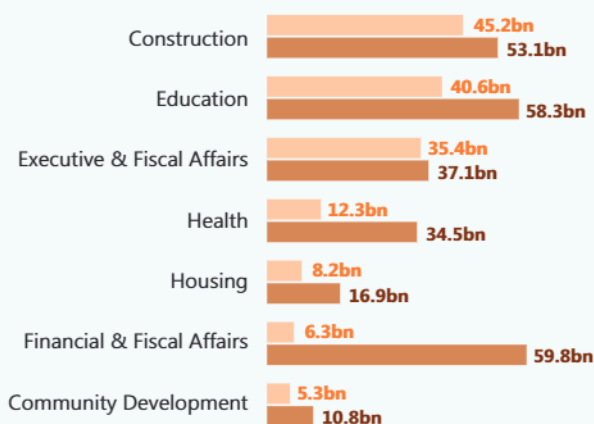
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

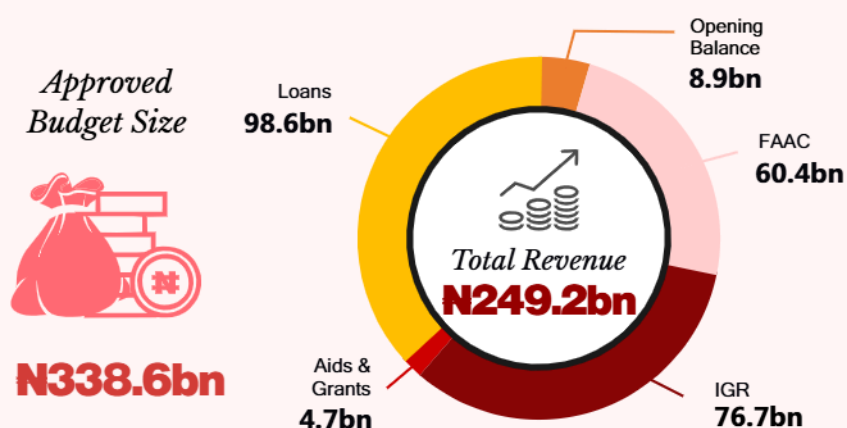
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG/AFS

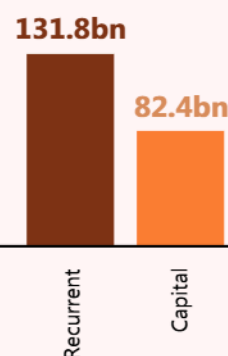
Public Finance/Accountability Turnout (2021)



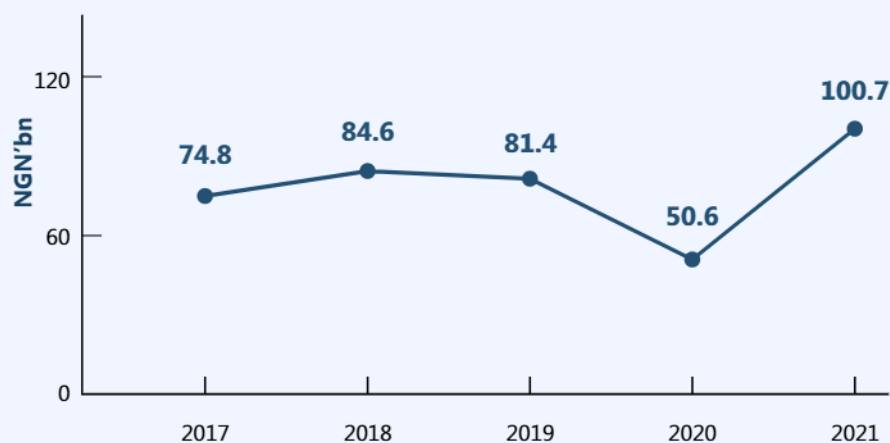
Total Expenditure
N214.2bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

09
Audit queries



N27.2m
Unaccounted Funds

SOURCE: CAR

Ondo State

 **18th**

**Overall
Performance Rank**
out of 36 states

31%

2021
Ranking

33rd
(46%)

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 should ensure audit 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Public Audit Law of Ondo State 2021²¹ and the Ondo State Public Audit (Amendment) Law assented to by 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”

Response²² received indicates that the financial autonomy clause is not operational and the Office of the Auditor-General for Ondo State is still routinely 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 Ondo State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Feedback²³ 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 is indeed one of the positive impacts of the newly enacted audit law of Ondo State which is contributing to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are coordinated 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

21-<https://oag.on.gov.ng/wp-content/uploads/2021/06/Ondo-State-Public-Audit-Law-amended-copy.pdf>

22-SAE Index 2022 Research Survey

23-SAE Index 2022 Research Survey

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 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 mandates the Auditor-General to public audit reports on an electronic portal immediately after submitting the same to the Parliament.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Ogun State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, 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".

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 2021 Published Online

There is no evidence the Office of the Auditor-General for Ondo State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General on the general purpose financial statements of Ondo State Government

for the year ended 31st December 2021²⁴. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 not Started

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to have not started and it is also not clear what mechanisms the Office of the

Auditor-General and Public Accounts Committee has in place to monitor implementation of audit recommendations and resolutions by audited entities.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Ondo State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 Published Online

The Ondo State Government produced and published online Citizens' Accountability Report for 2021²⁵.

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.

CS/Media Actors not Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Ondo State is rather non-existent, especially because the full report of the State Auditor-General is not publicly accessible. 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 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.

24-<https://oag.on.gov.ng/wp-content/uploads/2022/10/GPFS-for-the-year-ended-31st-December-2021.....pdf>

25-https://oag.on.gov.ng/wp-content/uploads/2022/09/ODSG-Citizens_Accountability_Report.pdf

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee is yet to complete consideration of the 2021 report of the Auditor-General. Response received²⁶ showed that the 2021 report is currently being reviewed by the technical team attached to the Public Accounts Committee and only when that exercise is concluded before the Committee can begin consideration of the report itself. The civil society and media also do not attend public hearings because the Public Accounts Committee has not been inviting them. However, the PAC has promised to ensure civic and media actors are invited to attend subsequent public hearings.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must involve civil society and media actors during review of audit reports. The PAC should equally make its report available to the public.

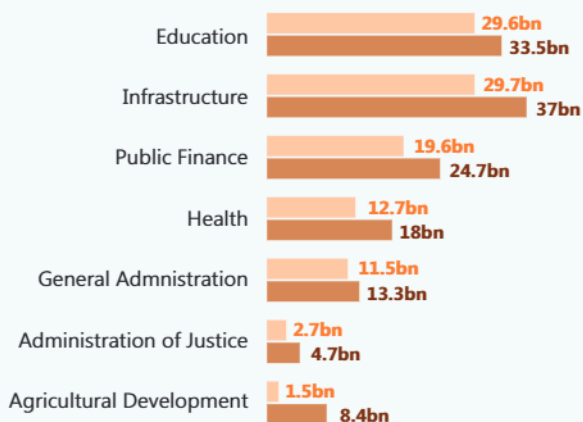
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

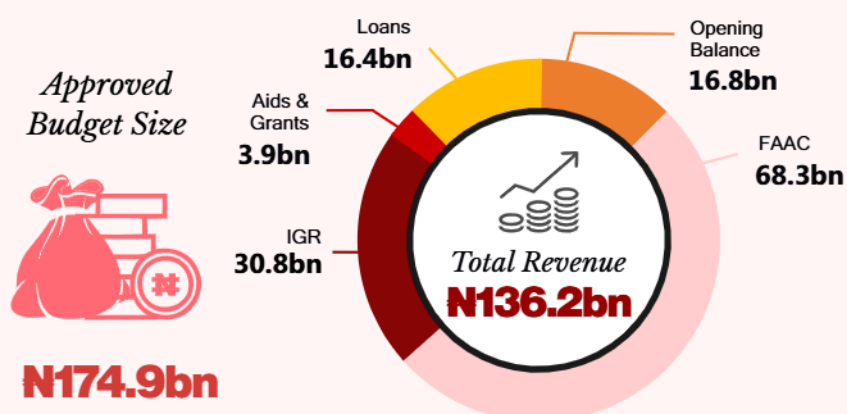
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: CAR

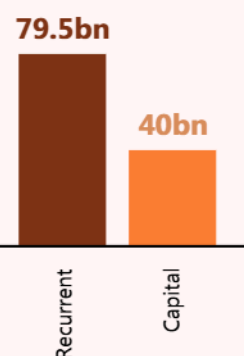
Public Finance/Accountability Turnout (2021)



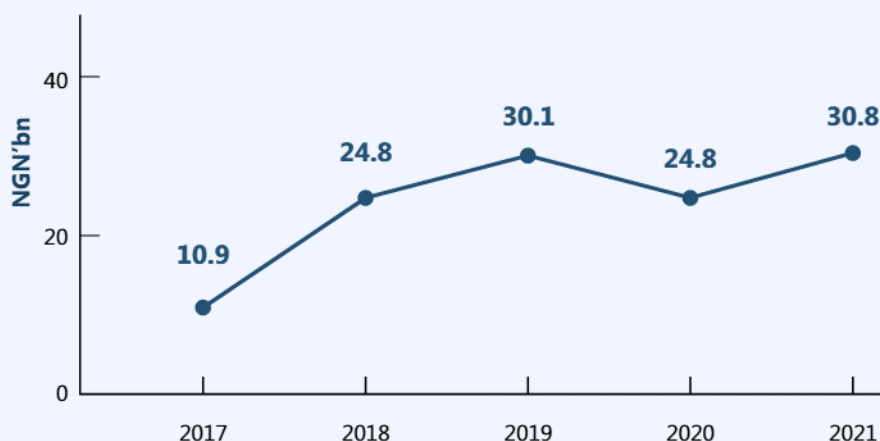
Total Expenditure
N119.5bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

14
Audit queries



N594.2m
Unaccounted Funds

SOURCE: CAR

Osun State

↓ **6th**

**Overall
Performance Rank**
out of 36 states

46%

2021
Ranking

1st
(88%)

	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 accountability documents such as audit reports and citizens' accountability reports are published online and timeously.
3	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.

Legal Framework and Operationalization

Financial Autonomy is Operational

The State of Osun Audit Law 2019 and the State of Osun Audit (Amendment) Law 2021 signed by Governor Adegboyega Oyetola 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”.

Feedback²⁷ collected indicates that the financial autonomy clause is operational and the Office of the Auditor-General for Osun State defrays expenses relating to the Office from the fund established for such purpose. The budget of the Office of the Auditor-General excluding staff salaries is paid quarterly into the fund. The approval of the State Governor to the request for release of funds (capital and overhead costs) by the Auditor-General and the Audited Accounts (conducted by external auditor) of the Office of the Auditor-General were provided as evidence to show that the Osun State Audit Office is indeed

financially independent and does not routinely 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 and worthy of emulation by other States of the federation.

Administrative Autonomy not Activated

The Osun State Audit Service Commission has not been activated 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.

Response²⁸ received showed that the Commission has not been constituted by the Executive. However, the process for activation is ongoing as approval had been granted by the former Governor of the State. Activating the Audit Service Commission to begin performing its statutory functions is meant to be one of the positive effects of the audit law to strengthen the Office of the Auditor-General in Osun 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 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© 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".

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Osun State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, 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

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".

the operational and administrative expenses of the Office including salaries, allowances, gratuities and pensions payable to staff".

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.

Audited Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Osun State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General with the financial statements

for the year ended 31st December 2021²⁹. Making the full 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 2020 not Available

Although response received showed that implementation of audit recommendations for 2020 financial year had been completed by auditees with evidence of internal communications between the Audit Office and auditees indicating closure to previous audit issues provided, no report on status of implementation of Auditor-General's recommendation or resolutions of the House of Assembly was made available.

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 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.

However, S.62(ii)(a) and (b) of the Audit Law states that "the Audit Committee shall among other

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Osun State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 Published Online

The Citizens' Accountability Report for the 2021³⁰ financial year, jointly produced by the Ministry of Budget and Economic Planning, Office of Accountant General and Office of Auditor General for Osun State was published 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.

29-<https://www.osunstate.gov.ng/wp-content/uploads/2022/06/OSUN-STATE-FINANCIAL-STATEMENT-2021.pdf>

30-<https://www.osunstate.gov.ng/download/2021-citizens-accountability-report/>

CS/Media Actors not Involved in the Audit Process

Civil society and media actors are not involved in the audit process of Osun State and the Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive opportunities for engaging civil society and media actors. A civil society organization working in Osun State attested³¹ to the fact that there's little or no engagement with civic and media actors around the audit process of the State. The feedback from civic actors aligns with the inability of citizens to freely access the full report of the Auditor-General on the account of the Osun State Government.

However, the Audit Office organizes audit forum annually which is said to hold around July or

August every year but that of 2022 could not hold due to political activities in the State. The audit forum provides an opportunity to discuss the content of the report of the Auditor-General with citizens.

It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors access reports of the Auditor-General freely and participate actively in the audit process to enable those affected by audit issues and public finance management gaps to provide feedback that will enhance planning and executing audit and oversight functions.

PAC Review of 2021 Audit Report is Ongoing

Response³² received showed that the Public Accounts Committee of Osun State House of Assembly has started consideration of the 2021 report of the Auditor-General. Also, the PAC does not have a backlog of audit reports yet to be reviewed and adopted four (4) audit recommendations in the 2020 financial year to be implemented by Executive agencies to improve public finance management in the State. The role of the Public Accounts Committee in ensuring

timeous review of annual audit reports cannot be overemphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee and House resolutions 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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Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors

N/A

N/A

N/A

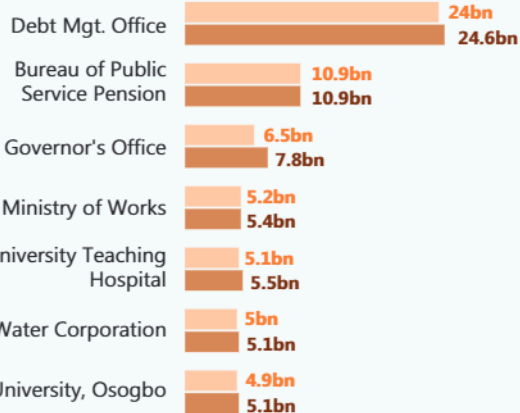
N/A

N/A

N/A

N/A

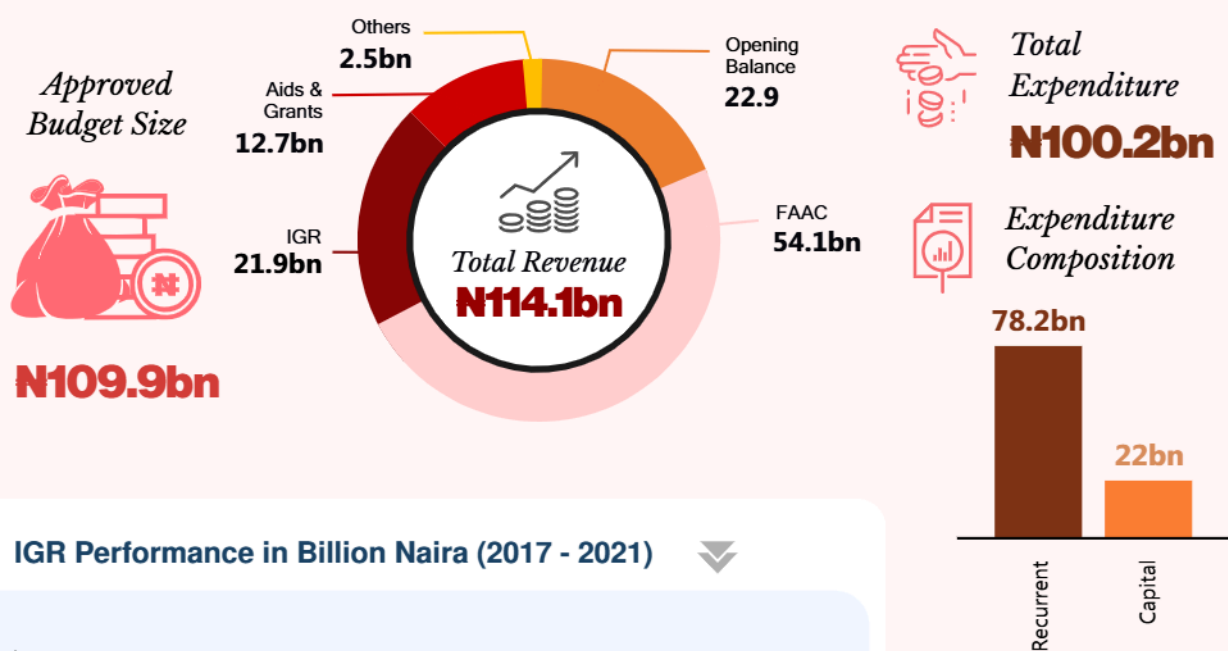
Top Expenditure Agencies/Sectors



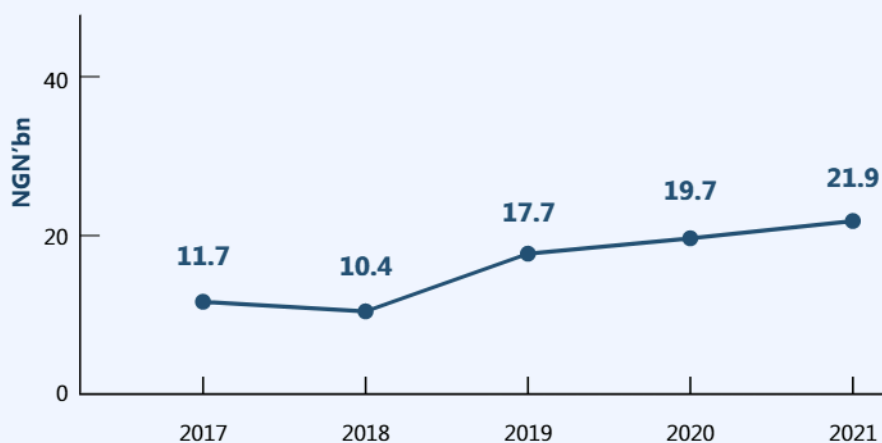
○ Actual Spending ● Budgeted Spending

SOURCE: CAR

Public Finance/Accountability Turnout (2021)



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: CAR/OAUGS

Oyo State

▼ **31st**

**Overall
Performance Rank**
out of 36 states

15%

2021
Ranking

24th
(56%)

	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 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Oyo State Audit Commission Law 2021³³ 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.

Feedback³⁴ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Oyo State is still routinely 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 Oyo State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Oyo State Audit Commission has not been activated 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.

Response³⁵ received showed 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, activating the Audit Service Commission to begin performing its statutory functions is meant to be one of the positive effects of the enacted audit law to strengthen the Office of the Auditor-General in Oyo 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 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 is 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”.

These 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

33-<https://auditgeneralga.oyostate.gov.ng/wp-content/uploads/2021/06/OYO-STATE-AUDIT-LAW.pdf>

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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 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".

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 an inconsistent number

of years in service. 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 2021 not Submitted to HoA

The Office of the Auditor-General for Oyo State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, 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"

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 2021 Published Online

There is no evidence the Office of the Auditor-General for Oyo State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General on the General Purpose

Financial Statements for the year ended 31st December 2021³⁶. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

36-<https://auditgeneralstate.oyostate.gov.ng/wp-content/uploads/2022/06/OYO-STATE-AUDITED-FINANCIAL-STATEMENTS-2021.pdf>

Implementation of Audit Recommendations for 2020 Ongoing

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to be ongoing but not completed. Although audit inspection reports have been issued to more than 40 government agencies as of 2021, some of these agencies are

yet to be cleared while other agencies' queries have been closed. There is no public document either by the Office of the Auditor-General or the Public Accounts Committee indicating how many agencies have implemented audit recommendations and House resolutions.

No Evidence of Performance Audit for 2021

Despite the Office of the Auditor-General for Oyo State conducting a performance audit on previous projects awarded including a project to produce school furniture some of which failed to perform and was reported to the Oyo State Anti-Corruption Agency (OYACA), there no evidence such performance audit report on any government project, program or policy in 2021 was produced, submitted to Parliament and published electronically. 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 2021 not Published Online

There is no indication that the Oyo State Government produced or published online the Citizens' Accountability Report for 2021. 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.

CS/Media Actors not Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Oyo State is rather non-existent especially because the full reports of the State Auditor-General is not publicly accessible. 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 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.

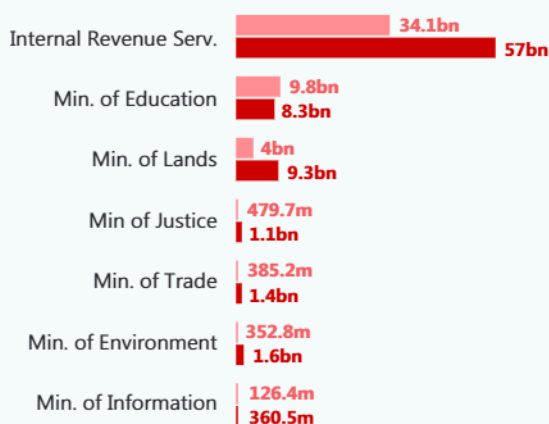
PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Oyo State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Oyo State Government. There is no evidence the PAC has commenced review of the report of the Auditor-General for 2021 and there is no proof to show that the Committee does not have a backlog of audit reports not yet considered as relevant officials did not provide information to our research team despite repeated engagements.

The Public Accounts Committee is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

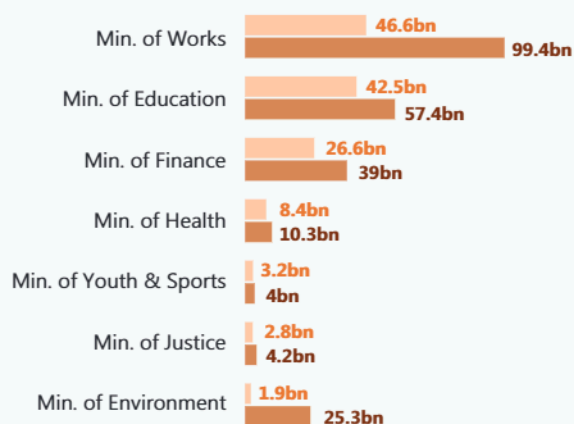
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

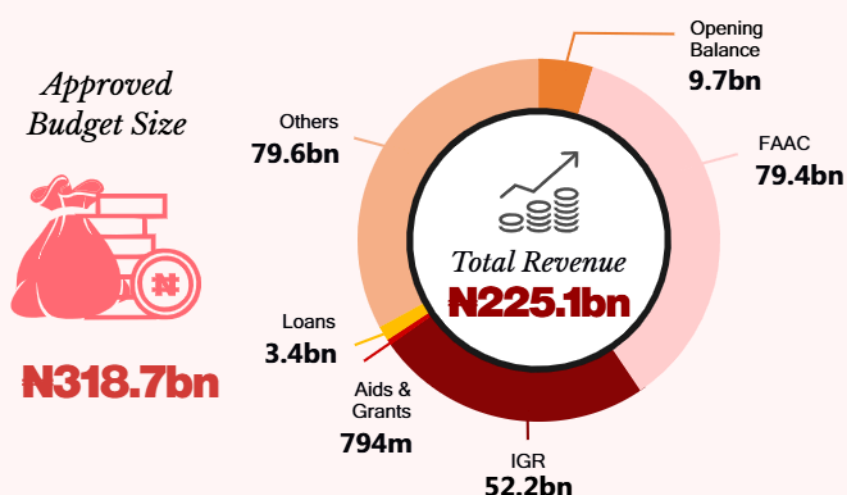
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

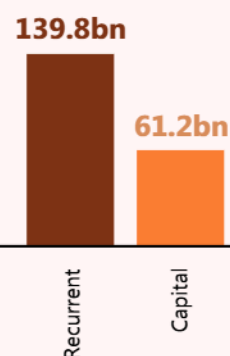
SOURCE: OAG

Public Finance/Accountability Turnout (2021)

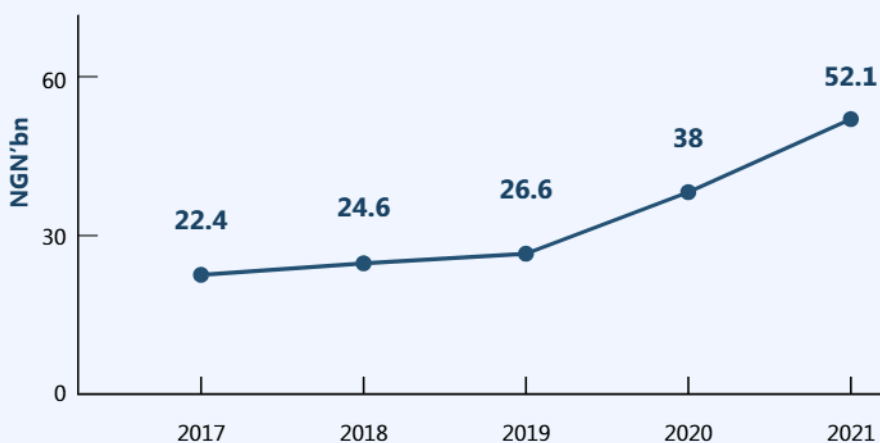


Total Expenditure
N201bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

N/A
Audit queries

N/A
Unaccounted Funds

SOURCE: AFS

The background is a light blue illustration of a city street. On the left, there are several tall, modern buildings with varying heights and shapes. A street lamp is visible on the far left. The road in the foreground has dashed white lines and several large, stylized white arrows pointing in different directions. On the right side of the road, there are more buildings and a few small cars. The overall style is a clean, modern line drawing.

South -South *Region*

Akwa Ibom State

 **1st**

**Overall
Performance Rank**
out of 36 states

69%

2021
Ranking

3rd
(86%)

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.

Legal Framework and 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 Akwa Ibom State has not been implemented despite Governor Udom Emmanuel assenting to the audit law³⁷ in July 2021. S.47(1) of the State Audit Law indicates 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”.

Evidence³⁸ 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 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

The Audit Service Commission for Akwa Ibom State has been inaugurated and the Commission is performing its statutory responsibilities of consulting with the Auditor-General regarding all human resource matters relating to recruitment, discipline, promotion and remuneration for staff of the Office of the Auditor-General.

Feedback received indicates that the Commission was inaugurated in 2021. The activation of the

Commission being one of the positive impacts of the newly 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 it 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 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.

37-<https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/Akwa-Ibom-STATE-AUDIT-LAW-JULY-2021.pdf>
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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”.

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, 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 2021 Submitted but not Published Online

The 2021 annual activity report of the Office of the Auditor-General for Akwa Ibom State is said³⁹ to have been sent to the House of Assembly in September 2022 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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Akwa Ibom State produced and published the full audit report for 2021⁴⁰ financial year electronically on a dedicated website. Making the full audit report

freely available to citizens enhances civic advocacy and investigative journalism using audit information.

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40-https://akwaibomstateaudit.net/audit/admin/uploads/file/2021_report_of_auditor-general.pdf

Implementation of Audit Recommendations for 2020 Ongoing

"The recommendations made by the Office of the Auditor-General for the 2020 financial year were submitted to the Public Accounts Committee (PAC) of Akwa Ibom State House of Assembly and the PAC appeared satisfied with the recommendations made by the Auditor-General. The PAC report on 2020 report of the Auditor-

General has been forwarded to relevant agencies of government for implementation".

Response⁴¹ from state actors in the public audit action cycle of Akwa Ibom State indicate that implementation of recommendations on the report of the Auditor-General for 2020 is ongoing and has not been completed.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Akwa Ibom is yet to begin conducting performance audit on government programs/projects/policies. The Office, having participated in a train-the-trainer workshop on performance auditing, is currently in the process of transferring knowledge to key audit

staff that will be responsible for executing this type of audit. The Audit Office is currently partnering with key development institutions to ensure its staff are well capacitated to execute performance audit.

Citizens' Accountability Report for 2021 Published Online

The 2021 Citizens' Accountability Report for Akwa Ibom State was produced and published online⁴¹. Public consultation forum was held in September 2022 at the ICT hall of Accountant-General in Uyo, Akwa Ibom State. The report⁴² of the consultation forum published online showed that a total of 144 (One Hundred and Forty-Four) participants from various sectors attended the public consultation. Participants included royal fathers, women, youth, students, clergymen, academics, professional bodies (ICAN, ANAN, etc) labour unions represented by Nigerian Labour Congress (NLC),

civil society groups, media organizations, civil servants, amongst others

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.

CS/Media Actors Less Involved in the Audit Process

Public consultation was organized by state actors in the public audit action cycle of Akwa Ibom State to interact with citizens on key findings contained in the report of the Auditor-General. Although civil society actors utilized the public consultation forum organized to offer their opinion and feedback on key accountability issues, there has

been no advocacy activity or media report by civil society and media organizations to highlight key findings contained in the 2021 audit report or utilize audit information contained in the report to demand accountability on the use of public resources in Akwa Ibom State.

41- SAE Index 2022 Research Survey

42-<https://akwaibomstateaudit.net/audit/admin/uploads/file/2021-citizens-accountability-report.pdf>

43-<https://akwaibomstateaudit.net/audit/admin/uploads/file/5-minutes-of-public-consultation-on-citizens-accountability-report-on-2021-financial-statements.pdf>

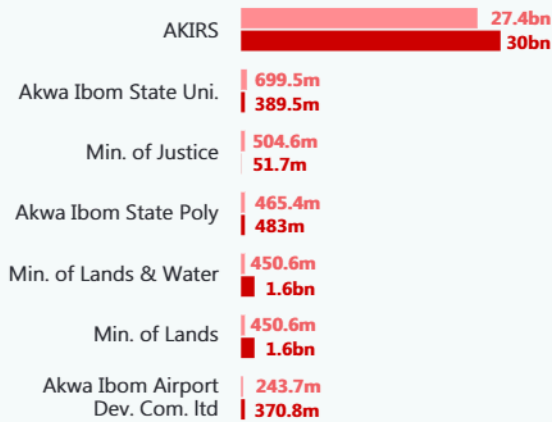
PAC Review of 2021 Audit Report Completed

The Public Accounts Committee of Akwa Ibom State House of Assembly has been performing its statutory functions of considering reports of the Auditor-General and making recommendations based on those considerations. The PAC has completed review of the 2021 audit report for Akwa Ibom State and the State House of Assembly adopted five of its recommendations which has been forwarded to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has been effective in considering audit reports and making recommendations, it is not clear what

mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of these recommendations. The Public Accounts Committee also ensures that its audit review sessions are inclusive with civil society and media actors allowed to observe proceedings of the Committee. However, the PAC should ensure their 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.

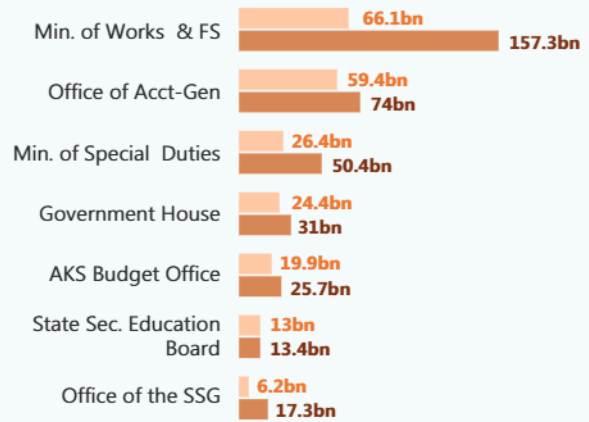
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

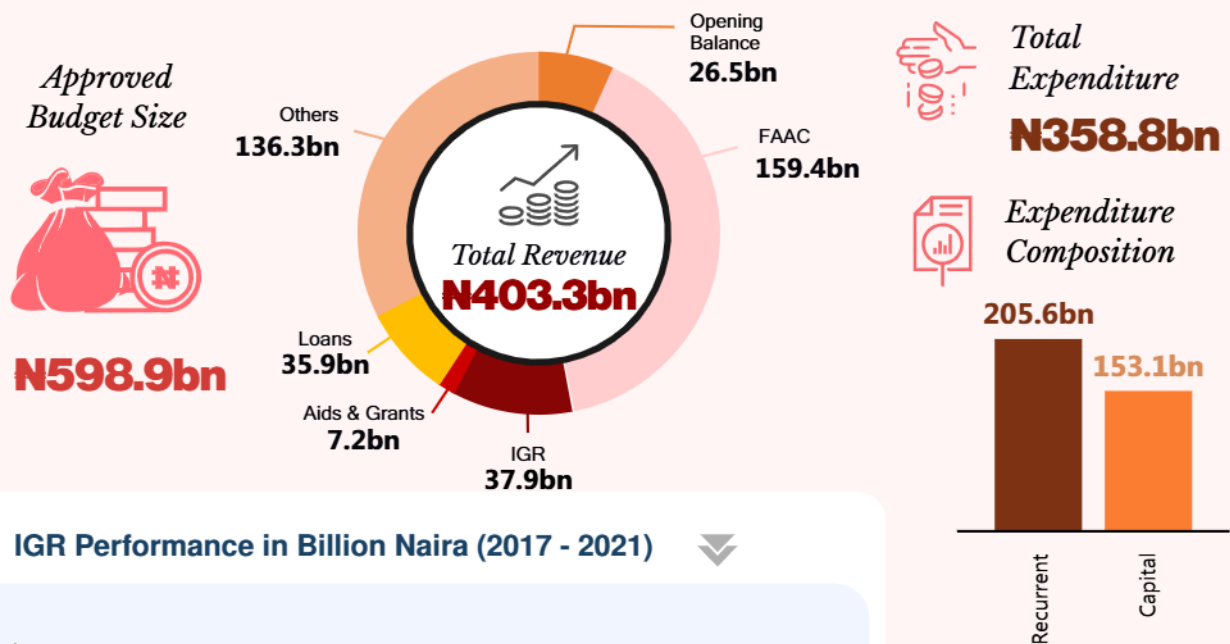
Top Expenditure Agencies/Sectors



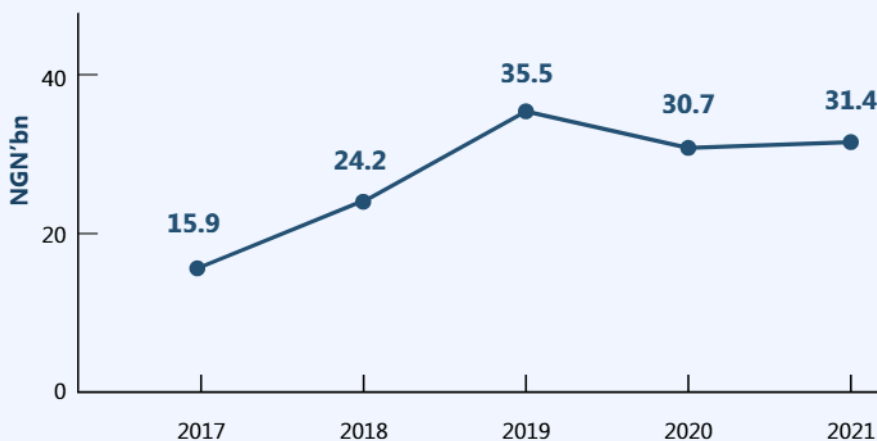
● Actual Spending ● Budgeted Spending

SOURCE: CAR

Public Finance/Accountability Turnout (2021)



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: CAR/DAUGS

Bayelsa State

▼ **30th** Overall
Performance Rank
out of 36 states

17%

2021
Ranking

30th
(48%)

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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Bayelsa State Audit Law 2020⁴⁴ 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”.

There is no evidence the legal provisions stated above are being implemented in Bayelsa 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 Bayelsa State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

There is no proof to show that the Audit Service Commission of Bayelsa State has been inaugurated since assenting to the audit law in 2020 as relevant officials did not respond to the SAE Index questionnaire. 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 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 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”.

44-<https://www.mof.by.gov.ng/download.php?file=AUDIT%20LAW%202020.pdf>

Tenure of Office for the Auditor-General is not Secured

The Bayelsa State Audit Law did not provide for a secured tenure for the State Auditor-General. S. 2(3)(d) of the Bayelsa State Audit Law 2020 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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Bayelsa State submitted an annual activity report for 2021 financial year 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 2021 Published Online

The Office of the Auditor-General for Bayelsa State produced and published audited financial statement for 2021⁴⁵ financial year electronically on a dedicated website. The full audit report on the account of the Bayelsa State Government was

not published online. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

45-<https://www.mof.by.gov.ng/files/BAYELSA%20STATE%20FINANCIAL%20STATEMENT%202021.pdf>

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Bayelsa State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

There is no evidence to show that a performance audit was conducted in 2021 on 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 2021 not Published Online

The Bayelsa State Government did not publish the Citizens' Accountability Report for 2021 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.

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 Bayelsa State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Bayelsa State government. Only the audited financial statement is accessible to citizens and this document does not provide the required comprehensive information that enables civic groups to engage adequately with state actors on use of public resources.

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 State's Parliament.

PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Bayelsa State House of Assembly has commenced review of the 2021 audit report. The PAC did not respond to the SAE Index

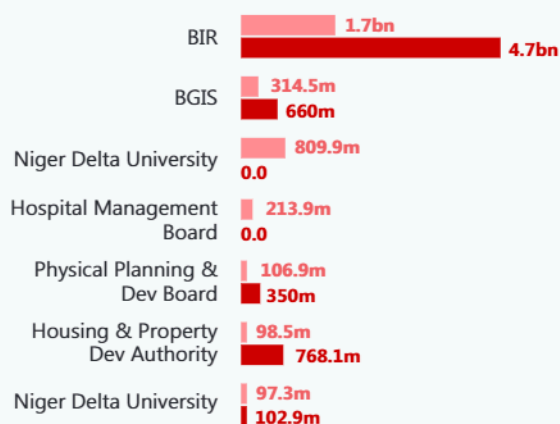
questionnaire despite repeated engagements. There's also no indication the PAC has any mechanism for monitoring implementation of its recommendations.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2021 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.

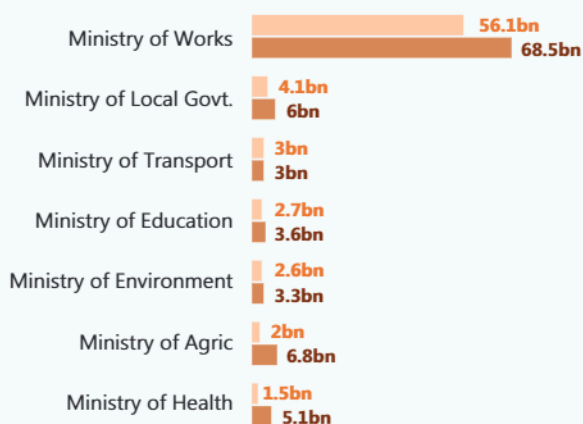
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

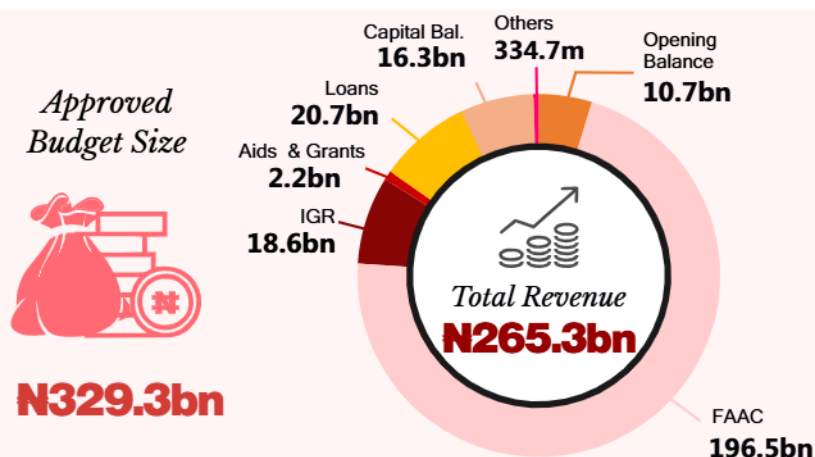
Top Expenditure Agencies/Sectors



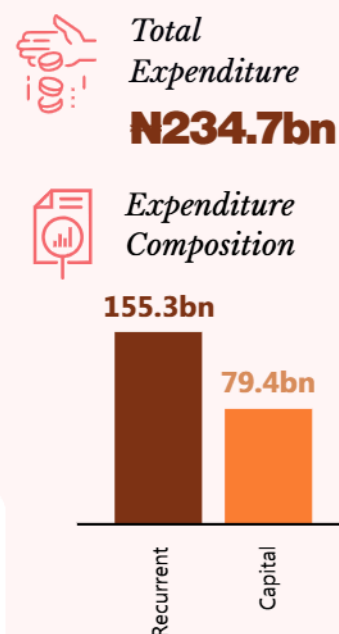
● Actual Spending ● Budgeted Spending

SOURCE: AFS

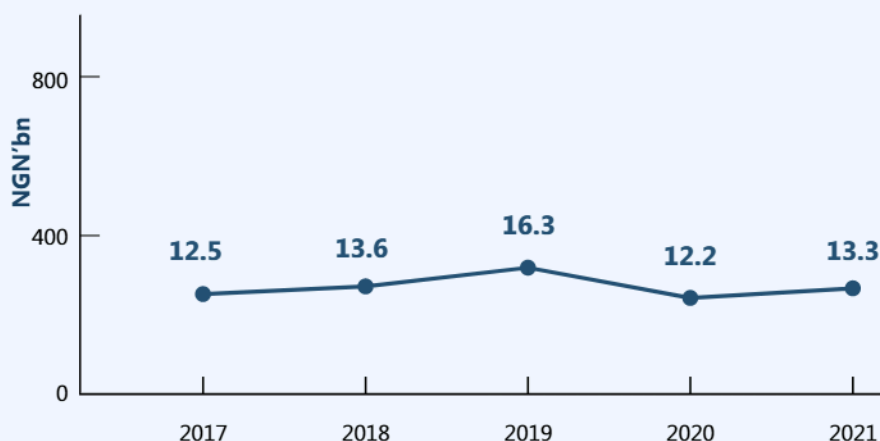
Public Finance/Accountability Turnout (2021)



Budget Composition



IGR Performance in Billion Naira (2017 - 2021)



Audit Findings



Cross River State

 **10th**

**Overall
Performance Rank**
out of 36 states

44%

2021
Ranking

22nd
(60%)

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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The amended Cross River State Audit Law No 8 2021⁴⁶ signed by Governor Ben Ayade in November 2021 provides for financial autonomy for the Office of the Auditor-General. S.25(1) (b) and (c) 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".

Response⁴⁷ 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 is not being implemented. The Office of the Auditor-General for Cross River State which is supposed to be an independent institution is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Evidence⁴⁸ gathered showed the Audit Service Commission for Cross River State was inaugurated on 16th March 2022. This is 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 all 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 newly 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 coordinated 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 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 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".

46-<https://www.crirs.ng/2021/11/12/crs-audit-law-2021-amended/>
47-SAE Index 2022 Research Survey
48-SAE Index 2022 Research Survey

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 AuGs 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 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 2021 not Submitted to HoA

There is not evidence⁴⁹ to show that the Office of the Auditor-General for Cross River State submitted the annual activity report for the 2021 to the House of Assembly. The activity report is also not available to the public. 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 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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Cross River State produced and published the full audit report for 2021⁵⁰ financial year electronically on a dedicated website. Making the full audit report

freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

The recommendations made by the Office of the Auditor-General for the 2020 fiscal year went to the Public Accounts Committee (PAC) of Cross River State House of Assembly. However, the PAC

is yet to complete consideration of the report as such, no resolution has been adopted by the State House of Assembly on the recommendations of the Auditor-General.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Cross River State did not produce a performance audit report on programs/projects/policies of the Government in 2021 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.

49-SAE Index 2022 Research Survey

50-<http://mof.cr.gov.ng/2021-crs-audited-financial-statements/>

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 2021 Published Online

The 2021 Citizens' Accountability Report for Cross River State was published online⁵¹.

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.

CS/Media Actors Less Involved in the Audit Process

Although one of the responses received indicated that civil society and media actors are invited annually to participate in the annual audit forum organized by the Office of the Auditor-General in collaboration with development partners, another feedback submitted showed that civic

stakeholders are not engaging the audit process as much especially during consideration of audit reports by the Public Accounts Committee. The audit process of Cross River State needs to be more inclusive and engaging to allow civil society and media actors participate fully in the process.

PAC Review of 2021 Audit Report not Started

The Public Accounts Committee of Borno State House of Assembly has not reviewed the 2021 report of the Auditor-General. The PAC just completed review of 2018 and 2019 audit reports and is now ready to present its recommendation to the House of Assembly. The Committee has not started review of the 2021 report of the Auditor-General. The non-effectiveness of the Public Accounts Committee is as a result of "manpower and technical constraints". The PAC of Cross River

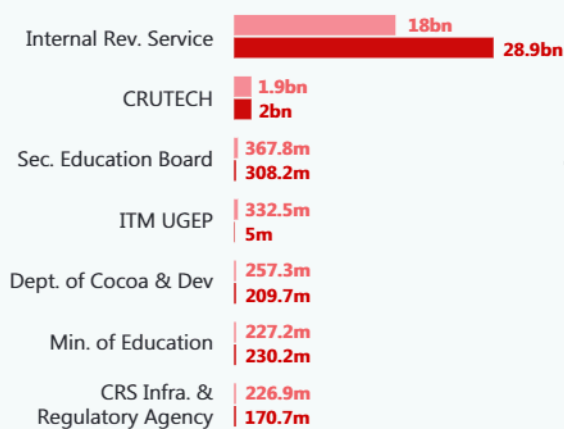
State House of Assembly is able to monitor implementation of House resolutions through the different House Committees' oversight functions.

Feedback mentioned that the PAC sends notification to stakeholders including civil society actors through announcements in the media when about to commence review sessions on reports of the Auditor-General.

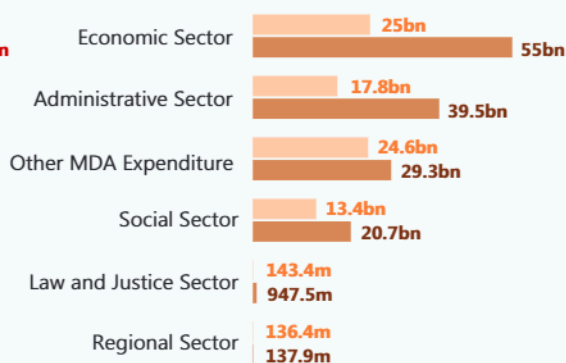
51-<https://www.crirs.ng/2022/09/30/crs-2021-citizens-accountability-report/>

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

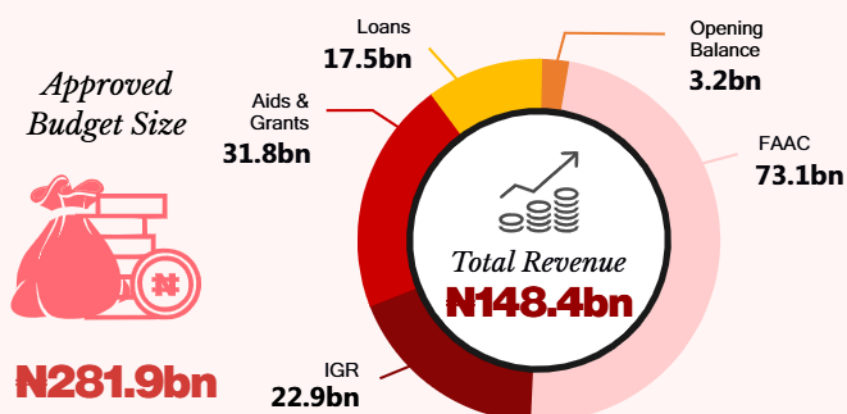


● Actual IGR ● Budgeted IGR

● Actual Spending ● Budgeted Spending

SOURCE: CAR

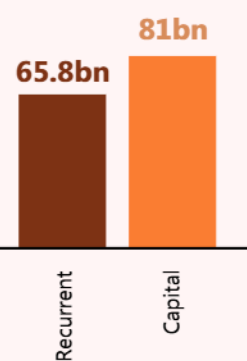
Public Finance/Accountability Turnout (2021)



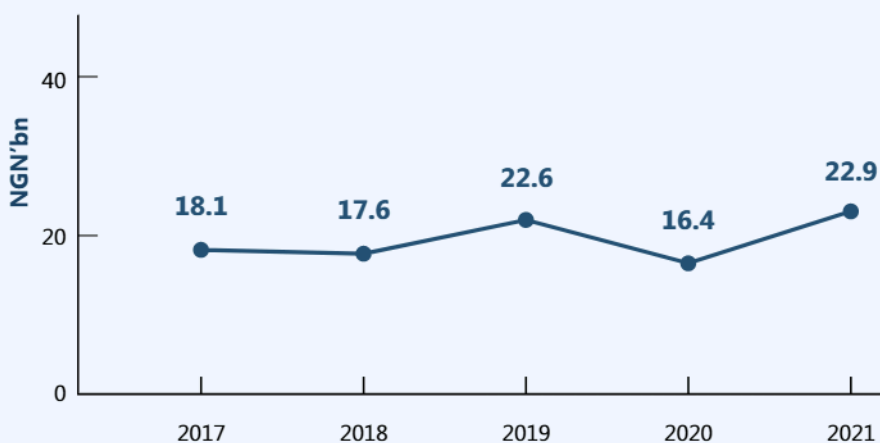
Total Expenditure
N146.8bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

20
Audit queries



N48.1bn
Unaccounted Funds

SOURCE: CAR

Delta State

 **4th**

**Overall
Performance Rank**
out of 36 states

48%

2021
Ranking

12th
(70%)

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 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.

Legal Framework and Operationalization

Financial Autonomy Operational

The legal provisions for financial autonomy contained in the Delta State audit law enacted in June 2021 is being implemented in compliance with 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”.

Feedback⁵² received indicate significant improvement in implementing the legal provisions stated above. The Office of the Auditor-General is said to be able to draw recurrent and capital components of its budget for up to six months in a single request. In essence, the Audit Office receives its annual budgetary allocations in two installments.

Administrative Autonomy 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”.

Response⁵³ received showed that the Board has not been activated. The constitution of the Audit Committee is meant to be one of the positive impacts of the newly enacted audit law to strengthen the Office of the Auditor-General in Delta State administratively especially by ensuring that human resource issues are coordinated 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 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 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 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”.

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, 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 2021 not Submitted to HoA

Response⁵⁴ received showed the Office of the Auditor-General for Delta State did not submit an annual activity report for 2021 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.

Full Audit Report for 2021 Published Online

The Delta State Office of the Auditor-General produced and published the full audit report for 2021⁵⁵ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

54-SAE Index 2022 Research Survey

55-<https://www.deltastate.gov.ng/wp-content/uploads/2022/07/STATE-AUDIT-REPORT-2021-updated.pdf>

Implementation of Audit Recommendations for 2020 Completed

Response⁵⁶ received indicates that audit recommendations and House resolutions for 2020 financial year have been implemented by auditees. The Office of the Auditor-General for Delta State does half year continuous audit and organizes exit

interviews with audit committees of government agencies during which the Audit Office brings to fore all outstanding audit issues to ensure compliance and implementation of recommendations and resolutions.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Delta State did not conduct a performance audit on government programs/projects/policies for 2021. 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 2021 not Published Online

The Delta State Government did not publish the Citizens' Accountability Report for 2021 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.

CS/Media Actors Less Involved in the Audit Process

The Office of the Auditor-General for Delta State provides information to civil society and media actors in respect of its role as auditors and in addition to the citizens accountability reporting process. The Audit Office provides clarification or information on any audit issue the civil society community in Delta State might have because of the report of the Auditor-General.

Nonetheless, a civil society actor 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 key 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.

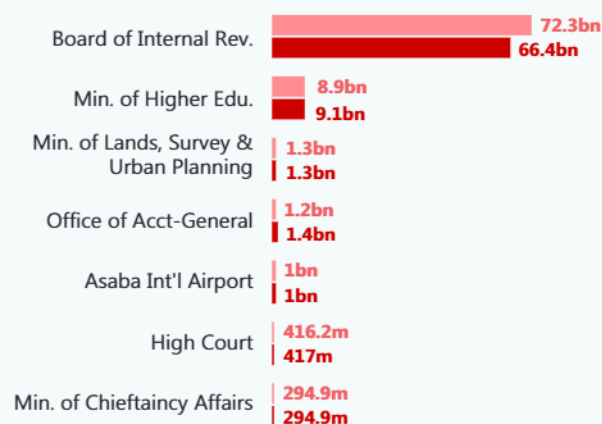
PAC Review of 2021 Audit Report not Started

The Public Accounts Committee of Delta State House of Assembly has not reviewed the 2021 report of the Auditor-General. It is equally not clear how much backlog of reports the Committee is yet to review. 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 during this research exercise 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 overemphasized 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.

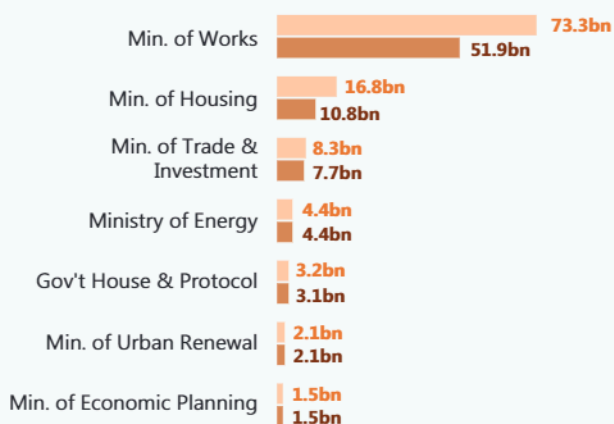
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

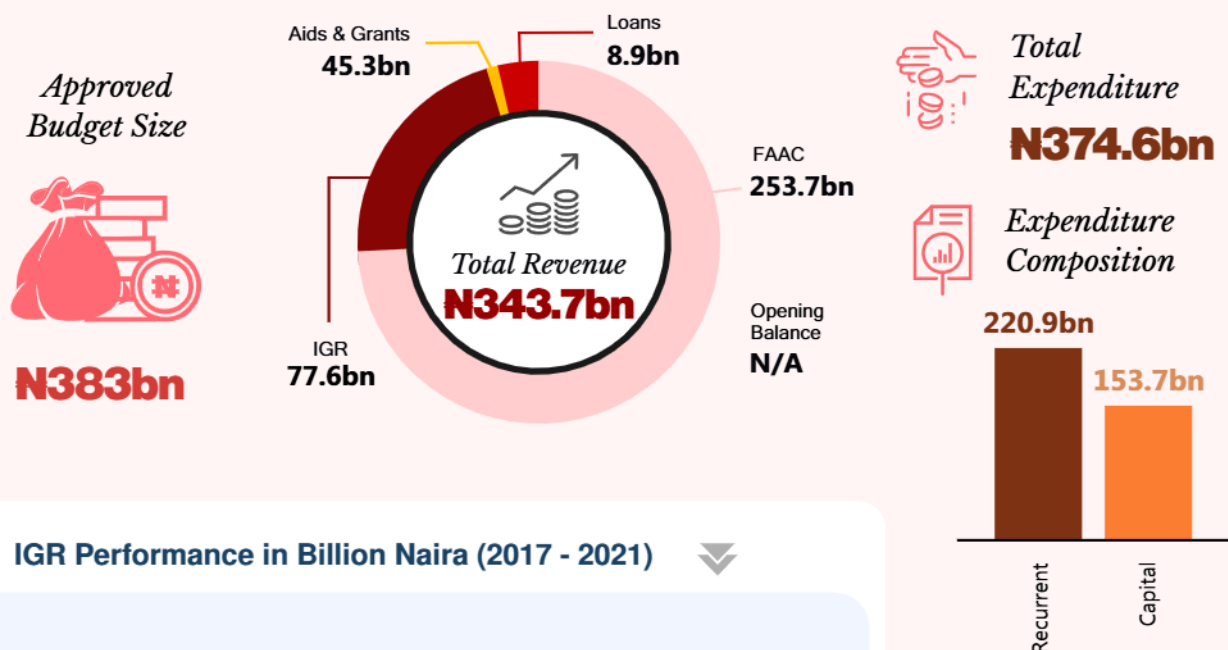
Top Expenditure Agencies/Sectors



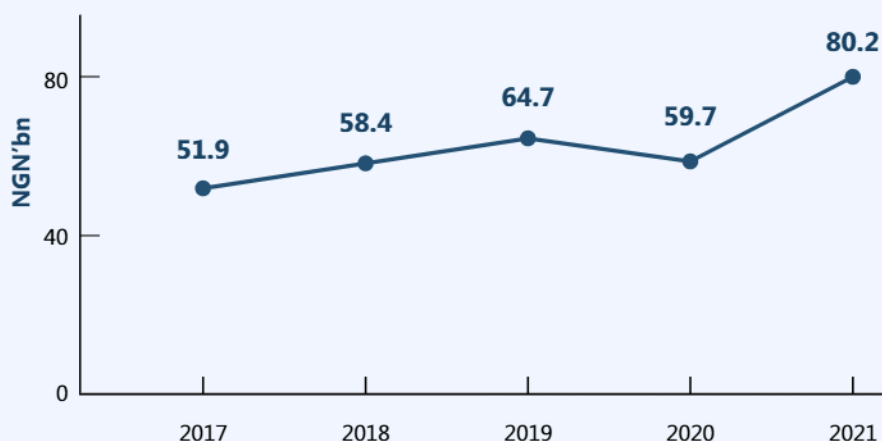
● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: OAG/Audit Report

Edo State

 **4th**

**Overall
Performance Rank**
out of 36 states

48%

2021
Ranking

17th
(65%)

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	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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Edo State Audit Repeal Law 2021⁵⁷ 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".

Response⁵⁸ 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 still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Evidence⁵⁹ gathered revealed that the Audit Service Commission for Edo State was inaugurated in 2021 in compliance with S.4 of Edo State audit law which established the Commission. Also, S.12(a-d) provided for functions of the Commission to include the power to: appoint persons to Offices of the Auditor-General; handle all matters on recruitment, promotion and

discipline of Members of Staff of the Office of Auditor-General; formulate and implement guidelines; perform such other duties and functions as are necessary or 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 activation of the Commission being one of the positive impacts of the newly enacted audit law will contribute to strengthening the Office of the Auditor-General in Edo State administratively especially by ensuring that human resource issues are coordinated 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

57-<https://www.edostate.gov.ng/edo-state-audit-repeal-amendment-law-2021/>
58-SAE Index 2022 Research Survey
59-SAE Index 2022 Research Survey

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 secured tenure. Amendment to S.24 of the Edo State Audit (Repeal)⁶⁰ 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 2021 not Submitted to HoA

Although response⁶¹ received indicated that the Office of the Auditor-General for Edo State produced an annual activity report for 2021, no evidence was provided to show the report was 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 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.

Full Audit Report for 2021 Published Online

The Edo State Office of the Auditor-General produced and published the full audit report for 2021⁶² financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁶³ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. It is however not evident if the Auditor-General for Edo State submitted any follow-up

report on implementation of audit recommendations for 2020 to the State House of Assembly in compliance with S.34(3)(b) of the State audit law.

60-https://plsinitiative.org/audit_laws/edo-state/

61-SAE Index 2022 Research Survey

62-<https://docs.google.com/viewerng/viewer?url=https://www.edostate.gov.ng/wp-content/uploads/2022/07/2021-AUDITOR-GENERAL-REPORT.pdf&hl=en>

63-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Edo State did not conduct a performance audit on government programs/projects/policies for 2021. 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 2021 Published Online

The Edo State Government produced and published online the Citizens' Accountability Report for 2021⁶⁴.

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.

CS/Media Actors Less Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Edo State is low and there is no evidence that civic actors and journalists are well engaged by the Office of the Auditor-General or the Public Accounts Committee. Although no response to our SAE Index 2022 survey from any civil society organization working in Edo State, it is expected that the report of the Auditor-General for 2021 as well as the Citizens Accountability Report for 2021 published online will facilitate some engagements by civil society and media actors in the State.

However, it is important for the Office of the Auditor-General and the Public Accounts Committee to intentionally create opportunities for civic actors to participate in the audit process so as to ensure those mostly affected by audit issues and public finance management gaps are able to 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.

PAC Review of 2021 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 2021 report of the Auditor-General on the accounts of Edo State Government. The PAC did not respond to the SAE Index 2022 survey despite repeated engagements, and it is not evident how much backlog of reports the Committee is yet to review.

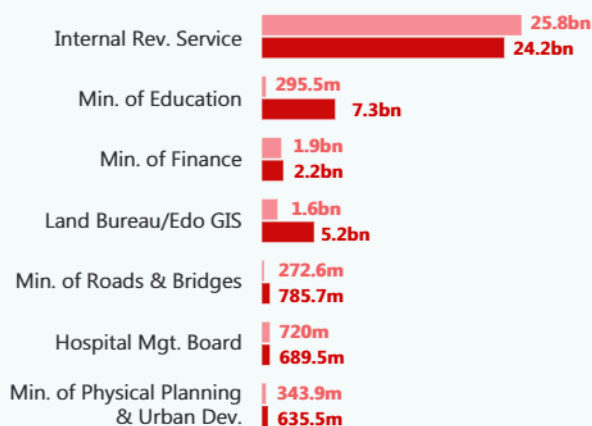
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports

cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

⁶⁴<https://www.edostate.gov.ng/edo-state-citizens-accountability-report-for-fy2021/>

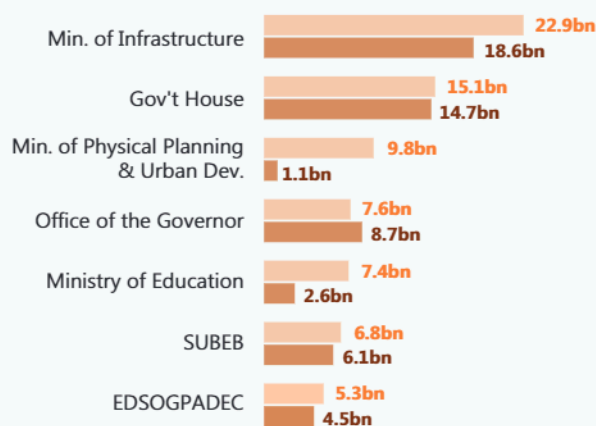
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

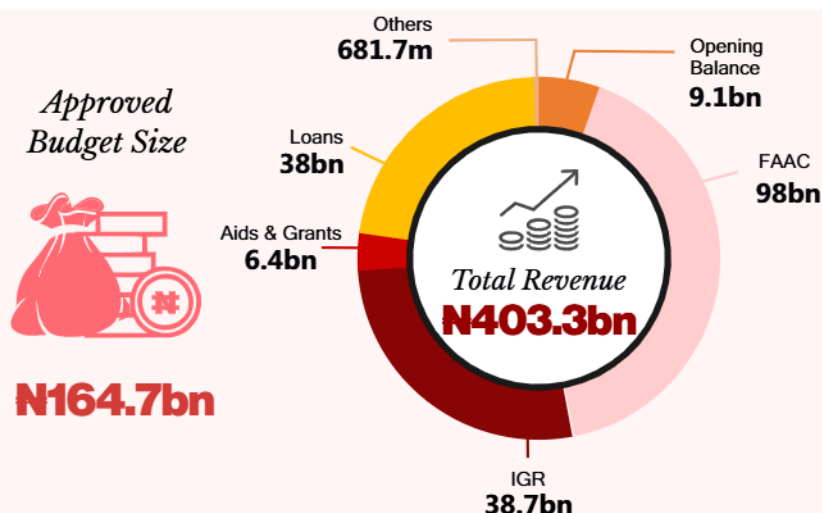
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

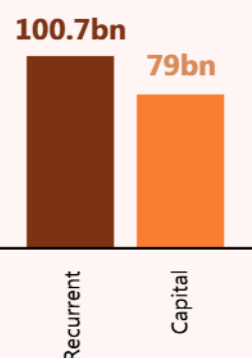
Public Finance/Accountability Turnout (2021)



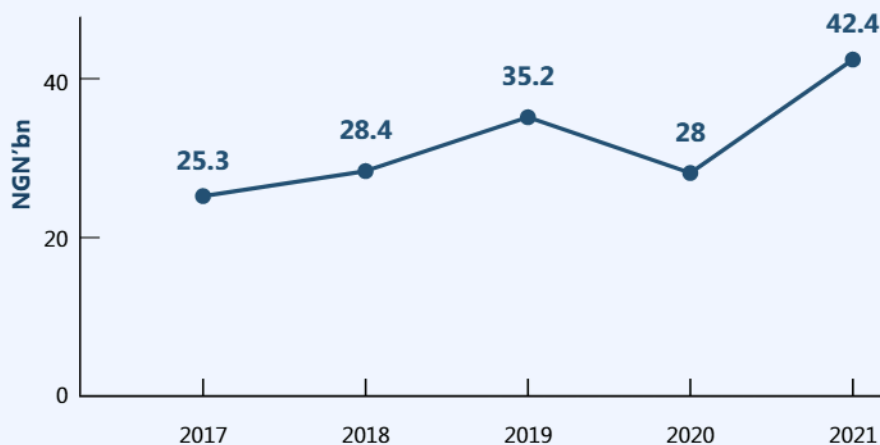
Total Expenditure
N179.8bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

49
Audit queries



N10.9bn
Unaccounted Funds

SOURCE: CAR/OAUGS

Rivers State

▼ **31st**

**Overall
Performance Rank**
out of 36 states

15%

2021
Ranking

29th
(49%)

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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Rivers State Audit Law 2020 and the Rivers State Audit (Amendment) Law 2021⁶⁵ signed by Governor Nyesom Wike 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 prove the legal provisions stated above are being implemented 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 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 Rivers State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy 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”.

⁶⁵ https://plsinitiative.org/audit_laws/rivers-state/

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.

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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Rivers State submitted an annual activity report for 2021 financial year 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".

Audited Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Rivers State published the full audit report for 2021 financial year online. What is available to citizens is the audited financial statement for the year ended 31st December

2021⁶⁶. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Rivers State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

66-<https://www.riversstate.gov.ng/wp-content/uploads/2022/08/2021RS-AUD-GEN-REPORT5THSEPTEMBER2022.pdf>

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Rivers State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 not Published Online

The Rivers State Government did not publish online the Citizens' Accountability Report for the 2021 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.

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 Rivers State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Rivers State Government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to 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 State's Parliament.

PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Rivers State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Rivers State Government. 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 recommendations.

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

General for 2021 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.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

N/A

Top Expenditure Agencies/Sectors

Economic Sector

139.6bn

134.6bn

Social Services Sector

117.9bn

70.9bn

Special Heads

117.3bn

0

Administrative Sector

33.7bn

60.7bn

Loan Repayment

32.6bn

28bn

Law and Justice

4.6bn

1.7bn

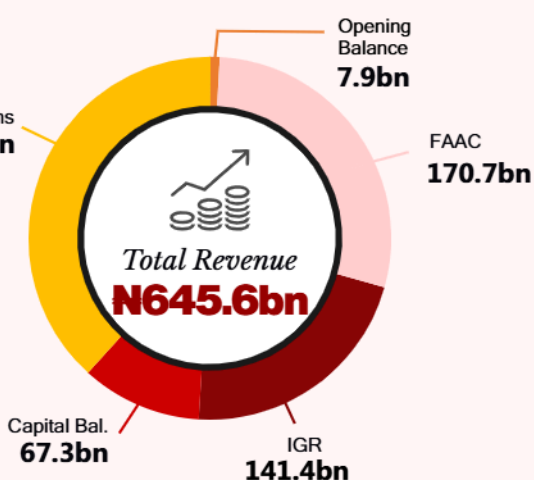
SOURCE: AFS



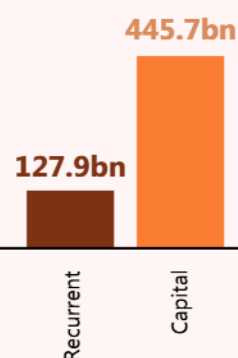
Public Finance/Accountability Turnout (2021)

Approved
Budget Size

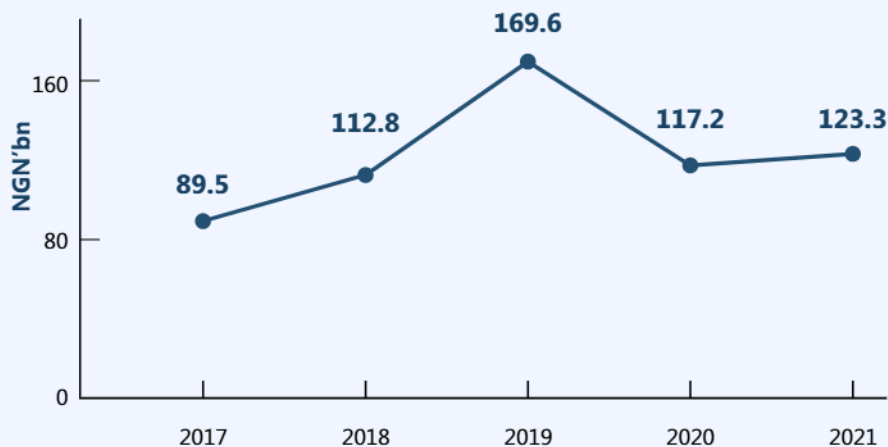
N448.6bn

Loans
258.3bnTotal
Expenditure

N573.6bn

Expenditure
Composition

IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit
FindingsN/A
Audit
queriesN/A
Unaccounted
Funds

The background is a light blue line-art illustration of a city street. On the left, there are several tall, modern buildings of varying heights. A street lamp is visible on the far left. The street itself has multiple lanes with dashed white lines. Large white arrows are painted on the road surface, pointing in different directions. On the right side of the street, there are more buildings and a few small cars. The overall style is clean and modern.

South -East *Region*

Abia State

▼ **33rd** Overall
Performance Rank
out of 36 states

12%

2021
Ranking

30th
(48%)

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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Abia State Audit Law 2021⁶⁷ signed by Governor Okezie Ikpeazu on 9th November 2021 provides for financial autonomy for the Office of the Auditor-General. S.20(1) (b) and (c) of the Audit Law 2021 states 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 instruction⁶⁸ was issued by the Abia State Government, there is no evidence the legal provisions stated above are being implemented. 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 Abia State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

There is no proof to show 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. However, 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”.

67-<https://abiastate.gov.ng/wp-content/uploads/2021/11/ABIA-AUDIT-LAW-No-20.-2021.pdf>

68-<https://abiastate.gov.ng/wp-content/uploads/2021/11/INSTRUCTION-FOR-THE-IMPLEMENTATION-OF-FINANCIAL-AUTONOMY.pdf>

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.

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 his/her reports online as soon as it is submitted to the State House of Assembly.

S.14(1) of the Abia State Audit Law 2021 states 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 electronic access to audit reports 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Abia State submitted an annual activity report for 2021 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.

Audited Financial Statement for 2021 Published Online

The Office of the Auditor-General for Abia State produced and published audited financial statement for 2021⁶⁹ financial year electronically on a dedicated website. The full audit report on the account of the Abia State Government was not

published online. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 2021

There is no evidence to show that a performance audit was conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Abia State.

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.

Performance audit refers to an independent examination of a program, function, operation or

Citizens' Accountability Report for 2021 not Published Online

The Abia State Government did not publish online the Citizens' Accountability Report for 2021 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.

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 Abia State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Abia State government. Only the audited financial statement is accessible to citizens and this document does not provide the required comprehensive information that enables civic groups to engage adequately with state actors on use of public resources.

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 State's Parliament.

69-https://abiastate.gov.ng/wp-content/uploads/2022/06/Abia_State_Report_of_the_Accountant_General_for_the_year_ended.pdf

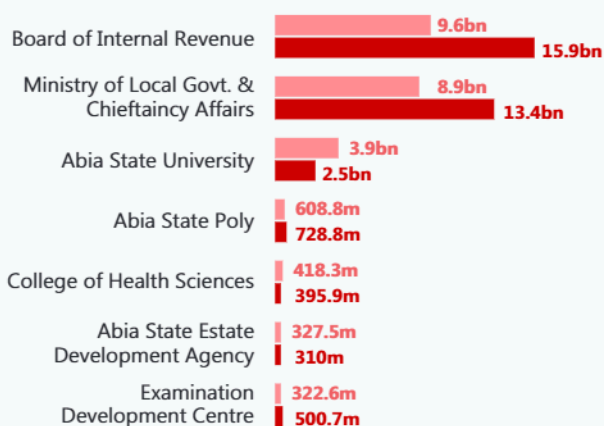
PAC Review of 2021 Audit Report not Started

There is no proof 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 any mechanism for monitoring implementation of its recommendations.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2021 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.

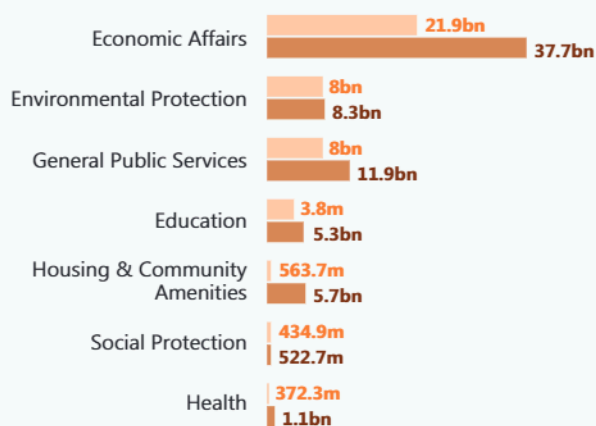
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

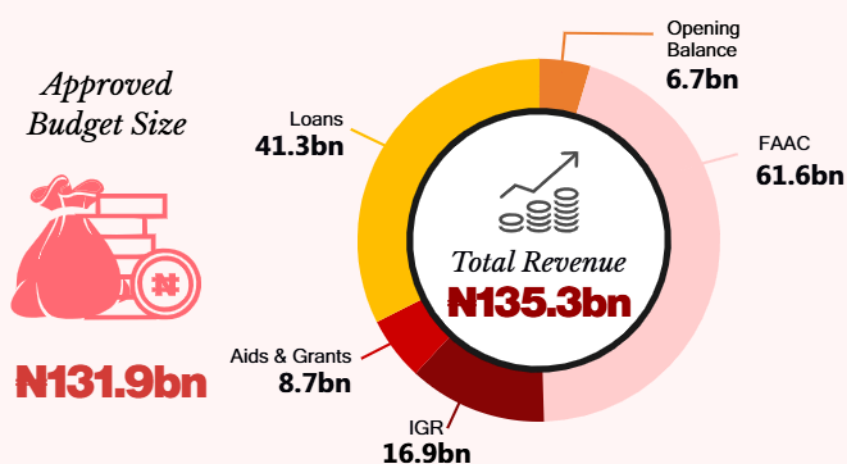
Top Expenditure Agencies/Sectors



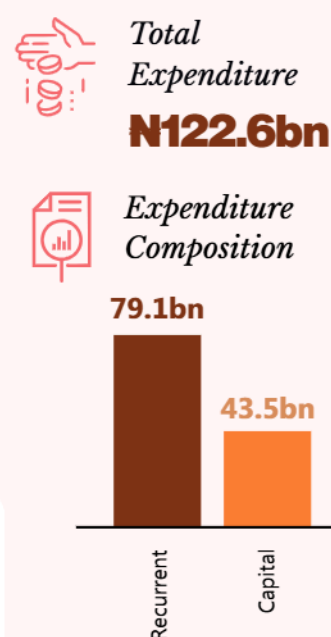
● Actual Spending ● Budgeted Spending

SOURCE: AFS

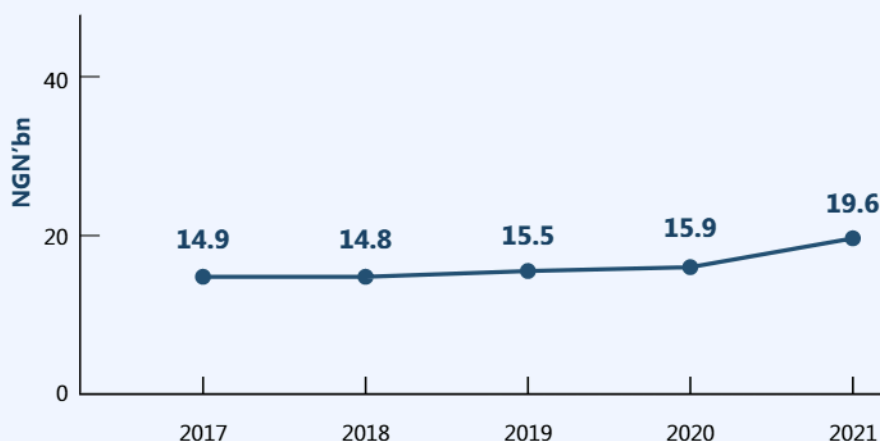
Public Finance/Accountability Turnout (2021)



Budget Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



Anambra State

▼ **21st**

**Overall
Performance Rank**
out of 36 states

26%

2021
Ranking

11th
(71%)

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 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.

Legal Framework & Operationalization

Anambra State does not have an Audit Law⁷⁰. The draft audit bill is currently being worked on by relevant officials 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 an explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as soon 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 - 127⁷¹, 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 as soon as it is passed.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Anambra State did not submit an annual activity report for the 2021 financial year to the House of Assembly. However, feedback⁷² received indicates that the Audit Office has concluded plans to begin producing an annual activity report from 2023. It is therefore expected that when submitting the report of the Auditor-General for the 2022 financial year to the State House of Assembly, the

Office of the Auditor-General will include its annual activity report for 2022.

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 2021 Published Online

The 2021 report of the Auditor-General for Anambra State is not accessible online. What is available is the report of the Accountant-General with Financial Statements for the year ended 31st

December 2021⁷³. Making the full audit report freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁷⁴ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are 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.

70-SAE Index 2022 Research Survey

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

72-SAE Index 2022 Research Survey

73-<https://www.anambrastate.gov.ng/storage/Anambra-State-2021-Report-of-the-Accountant-General.pdf>

74-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Anambra State did not produce any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. Best practice however 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 2021 not Published Online

The Anambra State Government did not publish the Citizens' Accountability Report for 2021.

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.

CS/Media Actors not Involved in the Audit Process

There is no evidence civil society and media actors are involved in the audit process of Anambra State especially because citizens do not have access to audit reports electronically. Although the Office of the Auditor-General created the annual audit forum as a platform to engage with citizens on the report of the Auditor-General, the Office is yet to

hold the audit forum on the 2021 report of the Auditor-General. Also, there has been no advocacy activity or media report by civil society and media organizations to highlight key findings contained in the 2021 audit report or utilize audit information to demand accountability on the use of public resources in Anambra State.

PAC Review of 2021 Audit Report Completed

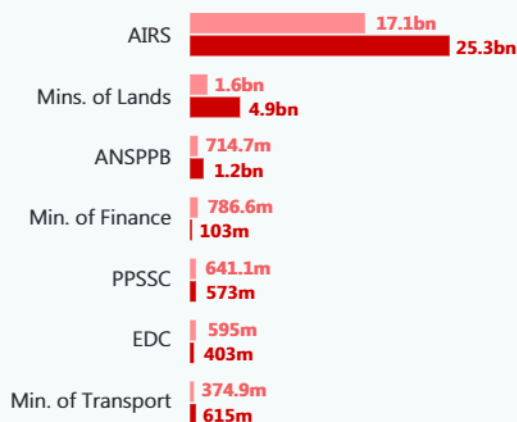
The Public Accounts Committee of Anambra State House of Assembly has been performing its statutory functions of reviewing reports of the Auditor-General and making recommendations based on those reviews. The PAC has completed⁷⁵ review of the 2021 audit report on the account of Anambra State Government and the State House of Assembly adopted six of its recommendations which have been forwarded to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has been effective in reviewing audit reports and making recommendations, it is not clear what

mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of these recommendations.

The Public Accounts Committee also ensures that its audit review sessions are inclusive with civil society and media actors allowed to observe proceedings of the Committee. Nonetheless, the PAC should ensure their 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.

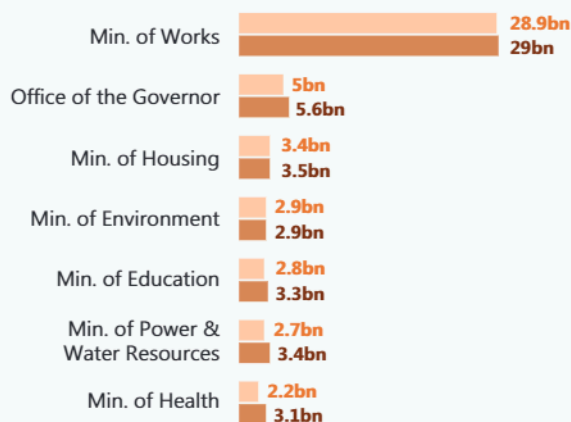
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

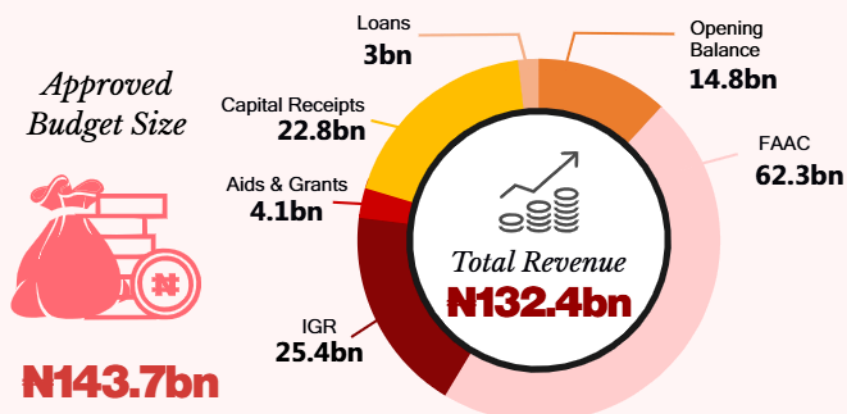
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



Approved Budget Size



N143.7bn

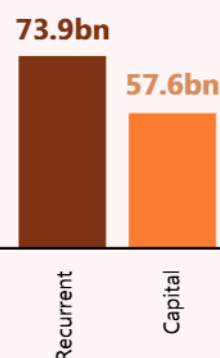


Total Expenditure

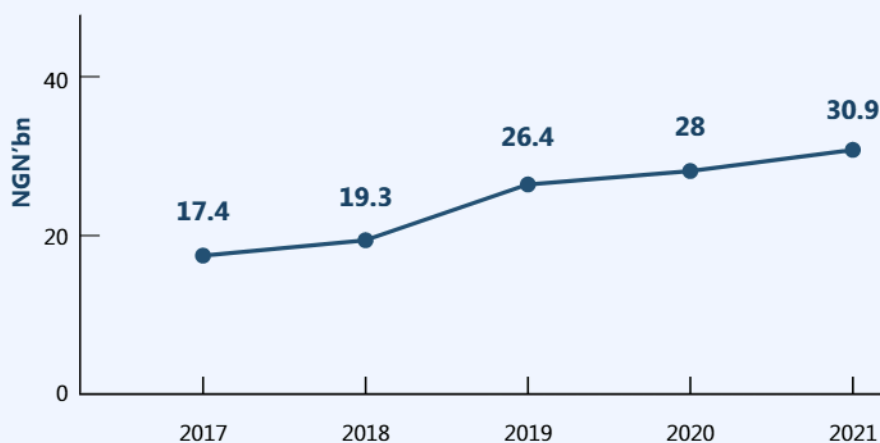
N131.5bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

55
Audit queries



N283m
Unaccounted Funds

SOURCE: AFS/OAUGS

Ebonyi State

 **6th**

**Overall
Performance Rank**
out of 36 states

46%

2021
Ranking

12th
(70%)

	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 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. The PAC should also discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

Legal Framework and Operationalization

Financial Autonomy not Operational

The provision for financial autonomy contained in the Ebonyi State Public Sector Audit Law 2021 enacted in June 2021 is not operational. Response⁷⁶ received indicates that the Office of the Auditor-General in Ebonyi State is not financially independent contrary to S. 25(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".

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 still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Ebonyi State Audit Service Committee has not been activated despite assenting to the audit law since June 2021. The audit law through S.28(1 & 2) established the Audit Service Commission Committee 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.

Response⁷⁷ received showed that the Commission has not 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 managed through the Audit Service Commission rather than through 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 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 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 State Auditor-General not 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”.

Furthermore, 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”.

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 2021 not Submitted to HoA

Feedback⁷⁸ received showed that the Office of the Auditor-General for Ebonyi State produced an annual activity report for 2021 and submitted to the House of Assembly. This is in compliance with the State audit law which provided in 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.

Full Audit Report for 2021 Published

The Office of the Auditor-General for Ebonyi State produced and published the full audit report for 2021⁷⁹ fiscal year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 not Started

Response⁸⁰ received indicates that audit recommendations and House resolutions for 2020 fiscal year have not been implemented by auditees. Also, it is not evident what mechanisms the Office of the Auditor-General for Ebonyi State

or the State House of Assembly Public Accounts Committee has in place to monitor implementation of audit recommendations and resolutions.

78-SAE Index 2022 Research Survey

79-https://www.ebonyistate.gov.ng/Laws_and_Financials/resources/fec01cc5_394f_4b85_9647_24c4ca869ec6Auditor_General_2021_Report.pdf

80-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Ebonyi State did not conduct a performance audit on government programs/projects/policies for 2021. 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 2021 not Accessible Online

The Ebonyi State Government produced Citizens' Accountability Report for 2021⁸¹ but citizens can not access the document electronically.

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.

CS/Media Actors Less Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Ebonyi State is low. There is no evidence that civic actors and journalists are engaged by the Office of the Auditor-General or the Public Accounts Committee. Response⁸² from a civil society organization working in Ebonyi State revealed low opportunities for participation in their state audit process and participation is either through engaging the Office of the Auditor-General or during consideration of audit reports by the State House of Assembly Public Accounts Committee.

The CSO however acknowledged the opportunity to participate in the Citizens Accountability Report dissemination town hall. Creating opportunities for civic actors to participate in the audit process will ensure those mostly affected by audit issues and public finance management gaps are able to engage with the Office of the Auditor-General and Public Accounts Committee to provide feedback that will enhance planning and executing audit and oversight functions.

PAC Review of 2021 Audit Report is Ongoing

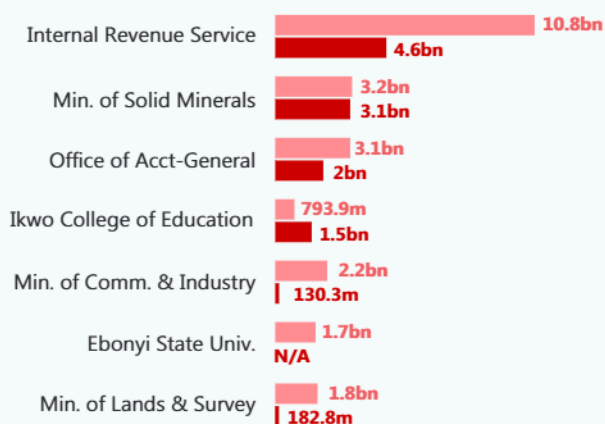
The Public Accounts Committee has started but not completed the review of the 2021 report of the Auditor-General on the accounts of Ebonyi State Government. Response⁸³ received showed that the PAC involves civil society and media actors during review of audit reports and that the PAC does not have a backlog of audit reports not yet to be reviewed.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports

cannot be overemphasized 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.

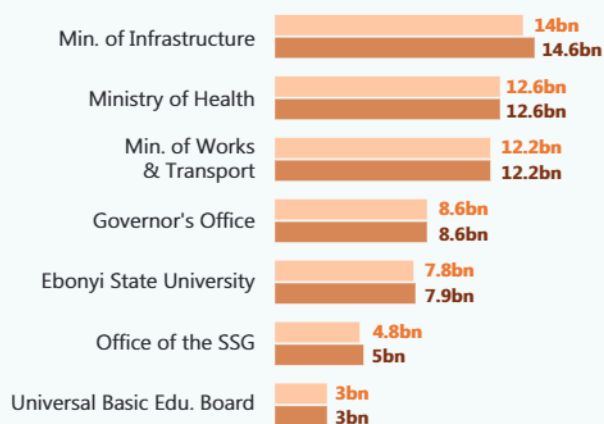
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

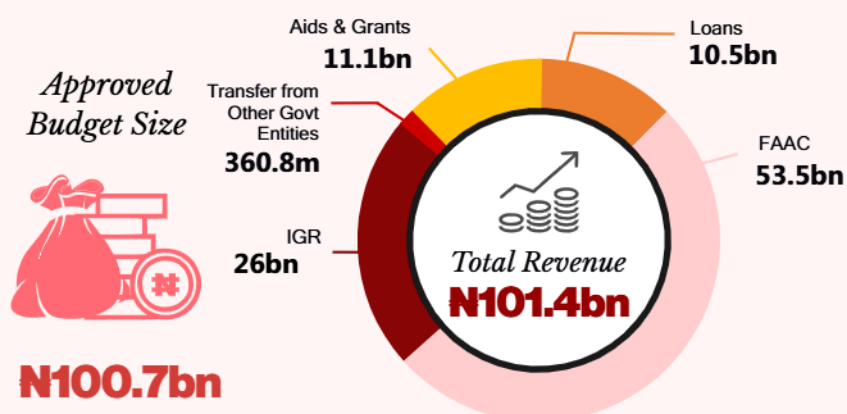
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG/AFS

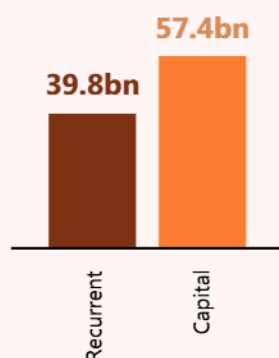
Public Finance/Accountability Turnout (2021)



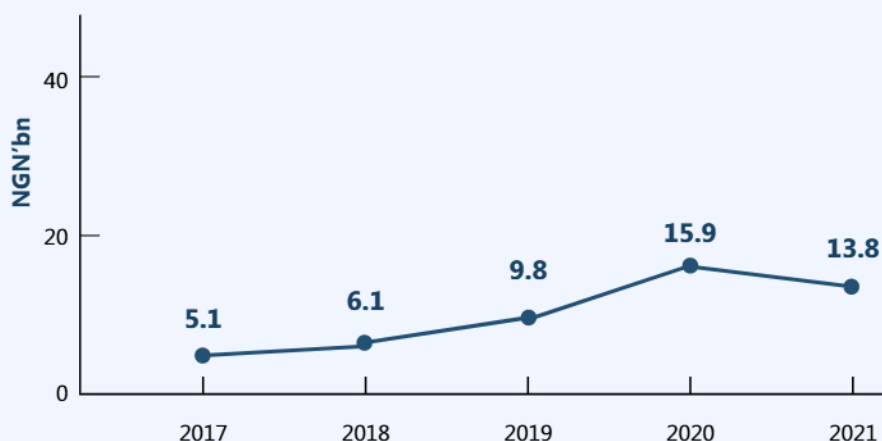
Total Expenditure
N97.2bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

51
Audit queries



N12.7bn
Unaccounted Funds

SOURCE: CAR

Enugu State

▼ **23rd** Overall
Performance Rank
out of 36 states

25%

2021
Ranking

16th
(67%)

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 should ensure audit 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.

Legal Framework and 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) also 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"

Evidence⁸⁴ received showed that the legal provisions stated above has not been implemented and the Office of the Auditor-General for Enugu State is still routinely dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders performance of the foremost accountability institution in Enugu State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Enugu State Audit Service Commission has not been activated 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.

Response⁸⁵ received showed that the Commission has not 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 managed 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 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 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 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 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) provides 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 2021 not Submitted to HoA

Response⁸⁶ received indicated that the Office of the Auditor-General for Enugu State produced an annual activity report for 2021 but no evidence was provided to show the annual activity report was submitted to the House of Assembly or published online. 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 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 2021 Published Online

The Office of the Auditor-General for Enugu State produced and published audited financial statement for 2021⁸⁷ financial year electronically on a dedicated website. The full audit report on the account of the Enugu State Government was

not published online. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁸⁸ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. However, it is not evident if the Office of

the Auditor-General and House of Assembly in Enugu State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

86-SAE Index 2022 Research Survey

87-https://www.enugustate.gov.ng/wp-content/uploads/2022/06/Enugu-State-Report-of-the-Accountant-General-for-the-year-ended-31_12_2021-Final-for-Publication.pdf

88-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

Responses collected indicated that a performance audit was not conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Enugu 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 2021 Published Online

The Enugu State Government published online the Citizens' Accountability Report for 2021⁸⁹.

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.

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 Enugu State, especially because civic actors do not have electronic access to the full report of the Auditor-General on the account of the Enugu State Government. Only the audited financial statement is accessible to citizens and this document does not provide the required information that enables civic groups to engage adequately with state actors on use of public resources.

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 State's Parliament.

PAC Review of 2021 Audit Report not Started

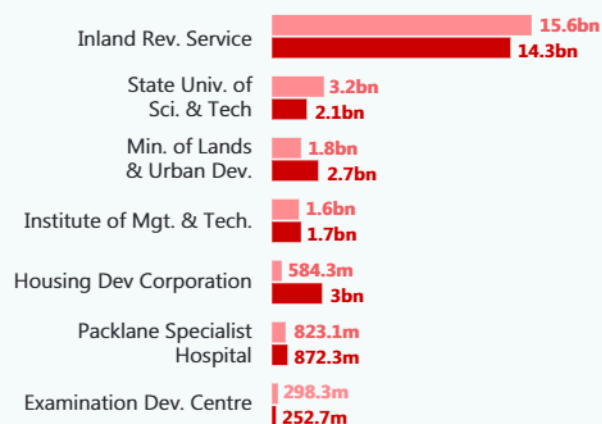
The Public Accounts Committee of Enugu State House of Assembly has not reviewed the 2021 report of the Auditor-General. There is no evidence to show that the PAC does not have a backlog of audit reports not yet considered as relevant officials did not provide information to our research team despite repeated engagements.

The PAC is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

89-<https://www.enugustate.gov.ng/wp-content/uploads/2022/09/2021-Citizen-Accountability.pdf>

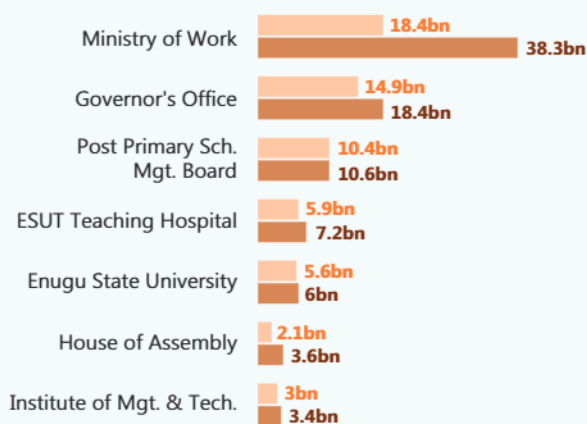
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

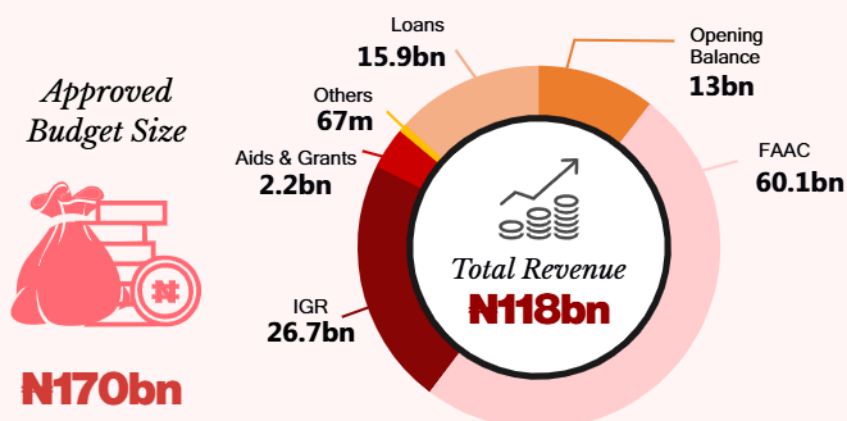
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

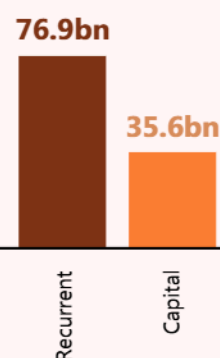
SOURCE: OAG

Public Finance/Accountability Turnout (2021)

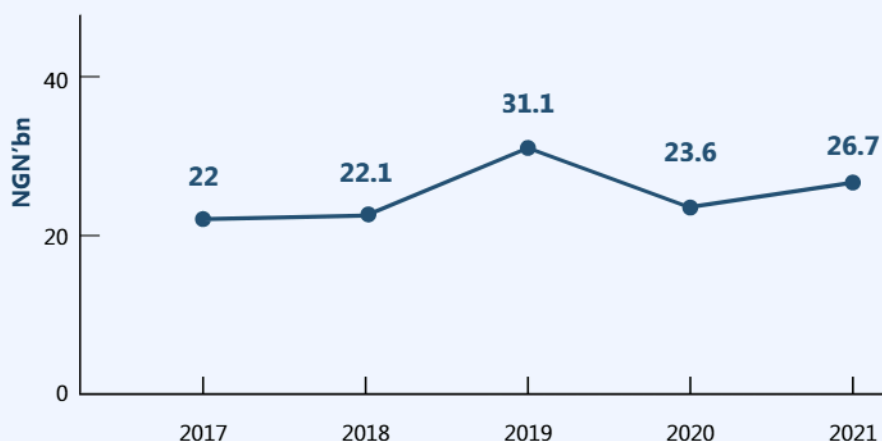


Total Expenditure
N112.5bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

03
Audit queries

N205.6bn
Unaccounted Funds

SOURCE: CAR

Imo State

▼ **25th** Overall
Performance Rank
out of 36 states

23%

2021
Ranking

9th
(73%)

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

Legal Framework and 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".

Feedback⁹⁰ received indicated that the financial autonomy clause is not operational and the Audit Office is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Imo State Audit Service Board has not been activated despite assenting to the audit law since June 2021. 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.

Feedback⁹¹ received showed that 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 managed 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 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 not 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 the Auditor-General in Imo State. While there could be age brackets in appointing the Auditor-General, the Imo State Audit Law 2021 need 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 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 2021 not Produced

There is no evidence that the Office of the Auditor-General for Imo State has neither submitted its activity report for 2021 fiscal year to the State House of Assembly nor 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 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.

Consolidated Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Imo State published the full audit report for 2021 fiscal year electronically. What is available to citizens is one-page consolidated financial statement for 2021⁹². Making the full

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 2020 not Available

Response⁹³ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year has not started. It is not evident if the Office of the

Auditor-General and House of Assembly in Imo State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

92-https://axpoint.imostate.gov.ng/pdf/IMSG_2021_Consolidated_Financial_Statement.pdf
93-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

While feedback indicated that a performance audit was conducted in 2021, there is no evidence that a performance audit report on any government's project, program or policy was produced and published by the Office of the Auditor-General for Imo 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 2021 not Published Online

The Imo State Government did not publish the Citizens' Accountability Report for 2021.

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.

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 Imo State, especially because civic actors do not have electronic access to the full report of the Auditor-General on the account of the Imo State Government. The one-page consolidated financial statement made available to citizens does not provide the required information that enables civic groups to engage adequately with state actors on use of public resources.

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 State's Parliament.

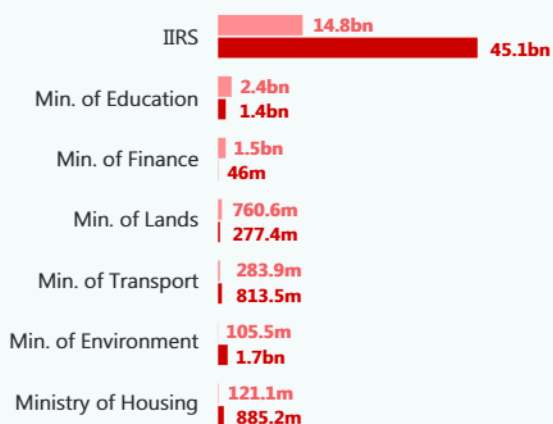
PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Imo State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Imo State Government. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

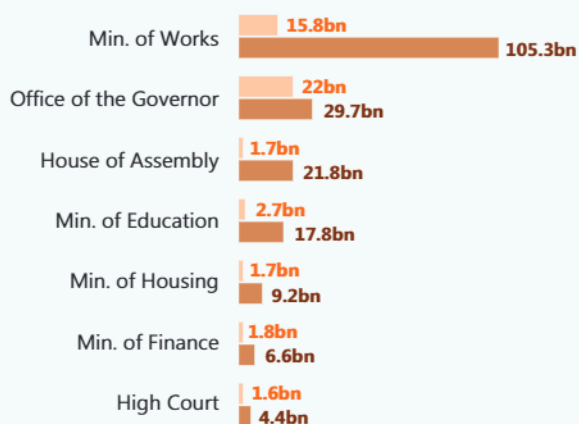
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

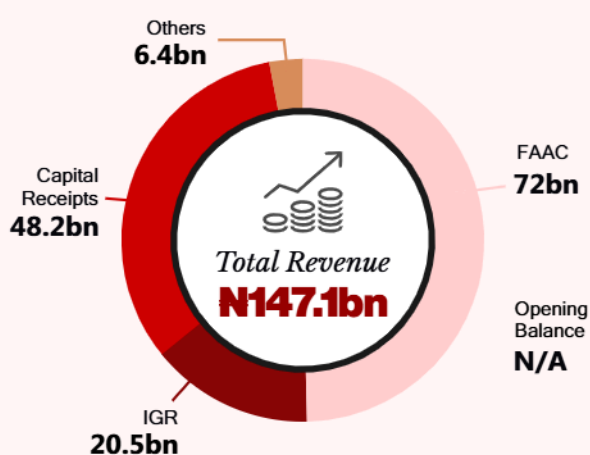
SOURCE: OAG/AFS

Public Finance/Accountability Turnout (2021)

Approved
Budget Size



N346.2bn



FAAC
72bn

Opening
Balance
N/A

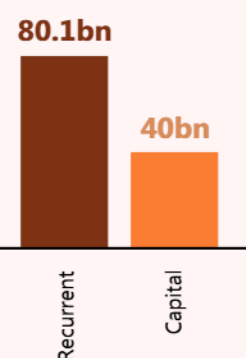


Total
Expenditure

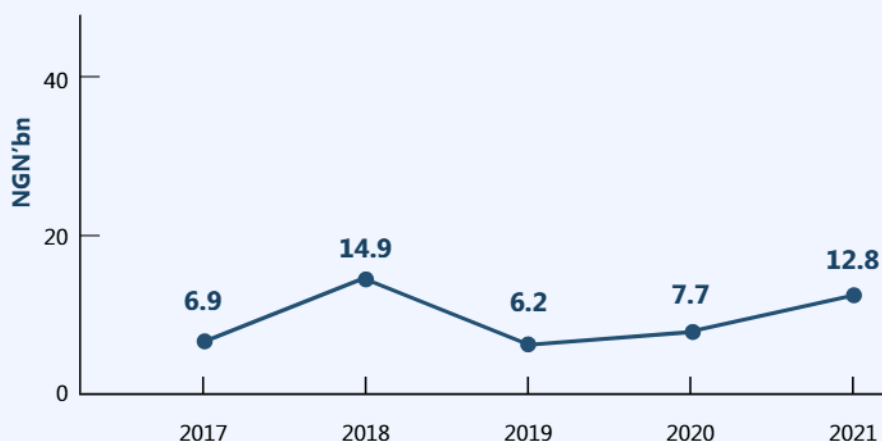
N134.1bn



Expenditure
Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit
Findings

09
Audit
queries



N/A
Unaccounted
Funds

SOURCE: CAR



North -West *Region*

Jigawa State

 **18th**

**Overall
Performance Rank**
out of 36 states

31%

2021
Ranking

20th
(62%)

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 should ensure audit 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Jigawa State audit law amended in November 2021 provided for financial autonomy of 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”

Although feedback⁹⁴ received indicated that the financial autonomy clause is operational, the operationalization still does not include the capital component of the budget of the Office of the Auditor-General for Jigawa State. The inability of the Executive arm to ensure effective and full 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 Jigawa State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

Response⁹⁵ 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 Supreme 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 2021 not Submitted to HoA

There is no evidence that the Office of the Auditor-General for Jigawa State submitted an annual activity report for the 2021 fiscal year to the State House of Assembly. There's also no proof that the activity report has been published for the public to have access. 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 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.

Consolidated Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Jigawa State published the full audit report for 2021 fiscal year electronically. What is available to citizens is the consolidated statement of financial performance for 2021⁹⁶. Making the full

audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁹⁷ received showed that the implementation of audit recommendations and House of Assembly resolutions for 2020 financial year are ongoing. However, it is not evident if the

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

96-https://jsmof.org/images/jsmf_pics/2022_docs/REPORT%20OF%20THE%20AUDITOR%20GENERAL%20FOR%20THE%20YEAR%20ENDED%2031ST%20DECEMBER,%202021.pdf
97-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Jigawa State did not conduct performance audit on any government project, program or policy in 2021.

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 2021 Published Online

The Jigawa State Government published online the Citizens' Accountability Report for 2021⁹⁸.

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.

CS/Media Actors not Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Jigawa State is rather non-existent, especially because the full report of the State Auditor-General is not publicly accessible. 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 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.

PAC Review of 2021 Audit Report not Started

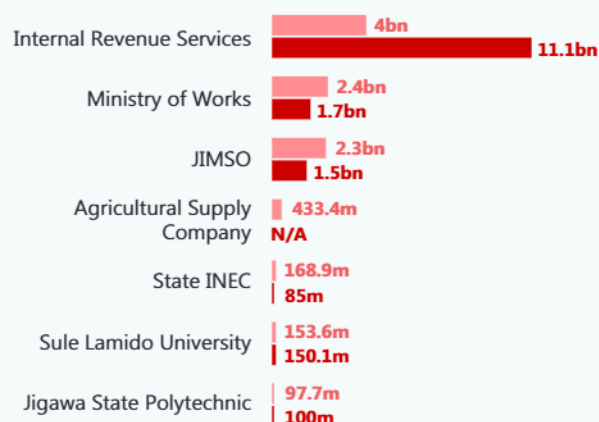
The Public Accounts Committee of Borno State House of Assembly has not reviewed the 2021 report of the Auditor-General. There is no evidence to show that the PAC does not have a backlog of audit reports not yet considered as relevant officials did not provide information to our research team despite repeated engagements.

The PAC is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

98-<https://jigawastate.gov.ng/budget/Citizens%20Accountability%20Report%20on%20the%20Implementation%20of%20the%202021%20Budget.pdf>

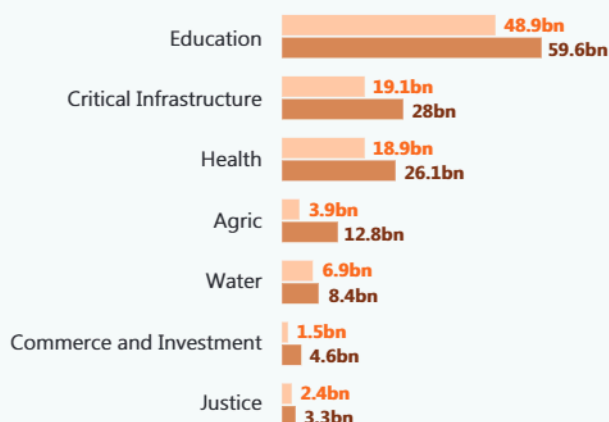
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

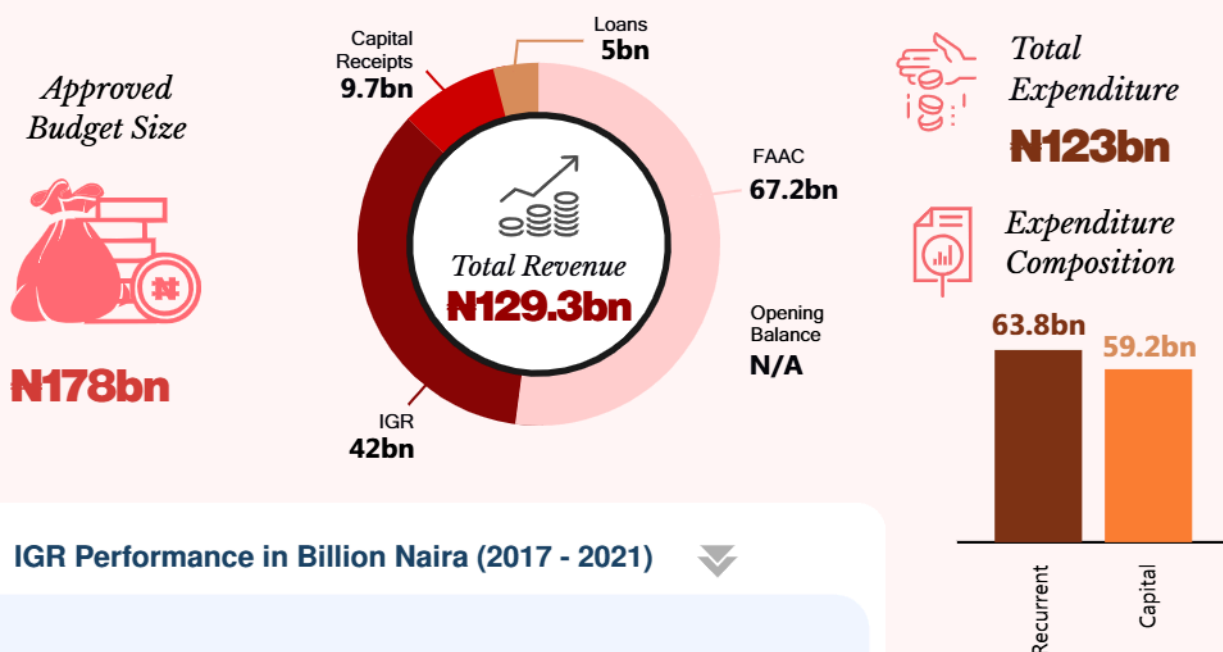
Top Expenditure Agencies/Sectors



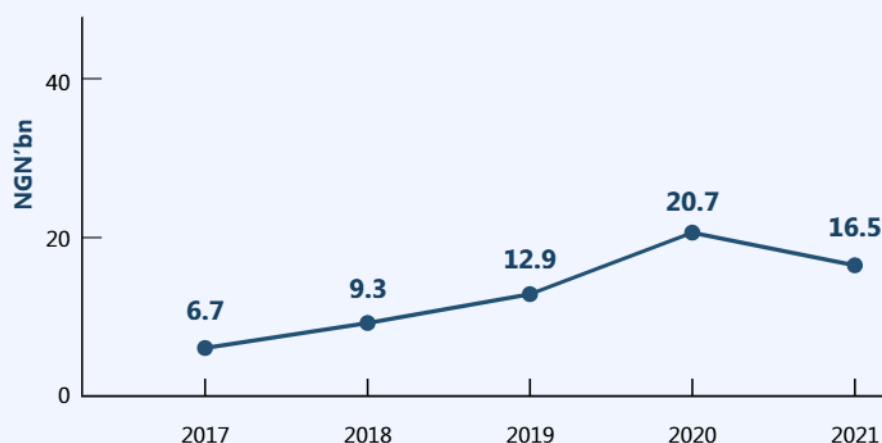
● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: CAR/AFS

Kaduna State

↓ **12th**

**Overall
Performance Rank**
out of 36 states

41%

2021
Ranking

6th
(75%)

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 citizens' accountability reports are published online and timeously.
3	Oversight needs improvement	The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Kaduna State audit law enacted in June 2021 provides for financial autonomy of 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"

Response⁹⁹ received indicated that the financial autonomy clause is not operational and the Office of the Auditor-General for Kaduna State is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Kaduna State Audit Service Board has not been activated despite assenting to the audit law since 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.

Feedback¹⁰⁰ collected showed that the Board has not 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 managed 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, 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 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 not 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 AuditorGenerals 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 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 2021 not Submitted to HoA

The Office of the Auditor-General for Kaduna State did not submit an annual activity report for 2021 fiscal year to the State House of Assemble. 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 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.

Full Audit Report for 2021 Published Online

The Kaduna State Office of the Auditor-General published the full audit report for 2021¹⁰¹ financial year electronically on a dedicated website. Making

the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response¹⁰² received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. However, it is not evident if the Office of

the Auditor-General and House of Assembly in Kaduna State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

101-https://www.pbc.kadgov.ng/upload%2Fpdf%2FAG%20REPORT%202021_.pdf
102-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

There is no evidence the Office of the Auditor-General for Kaduna State produced any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. 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 2021 not Accessible

According to a media report¹⁰³, the Kaduna State Government produced the Citizens' Accountability Report for 2021 and may have published it on a portal¹⁰⁴. However, the website is suspended and the 2021 Citizens' Accountability Report is not accessible to citizens.

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.

CS/Media Actors Involved in the Audit Process

Civil Society and media actors actively participate in the audit process of Kaduna State. While there is need to deepen the participatory mediums and ensure inclusivity, it is exemplary to know that stakeholders in Kaduna State held a virtual dialogue¹⁰⁵ on Kaduna State 2021 Auditor-General's report with the Auditor-General of the State to review key audit issues in the 2021 audit report and get feedback from the Auditor-General.

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.

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Kaduna State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Kaduna State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

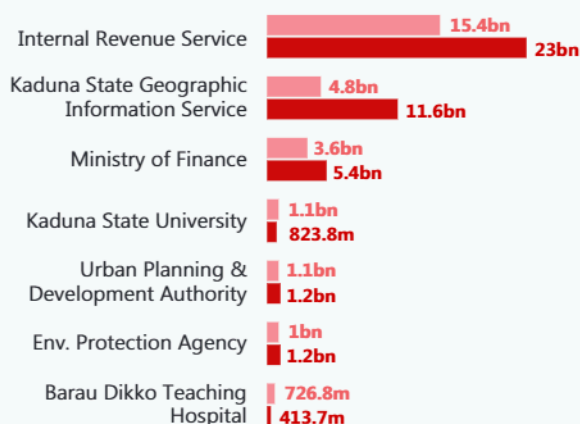
103-<https://nnn.ng/budget-kaduna-govt-presents/>

104-<https://pbc.kadgov.ng/cgi-sys/suspendedpage.cgi>

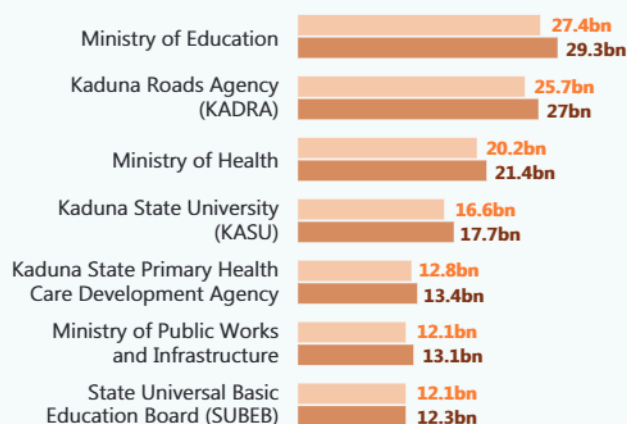
105-https://www.linkedin.com/posts/muhdogp_leadership-development-project-activity-6968078612331724801-8uGT?utm_source=share&utm_medium=member_ios

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



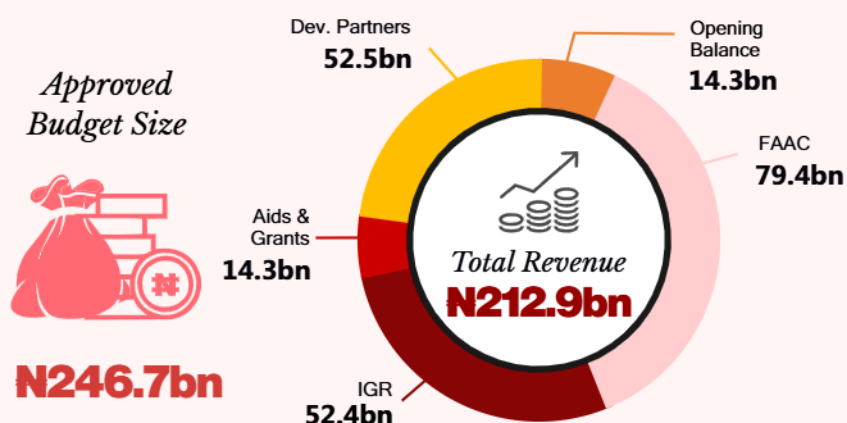
Top Expenditure Agencies/Sectors



● Actual IGR ● Budgeted IGR

● Actual Spending ● Budgeted Spending

Public Finance/Accountability Turnout (2021)

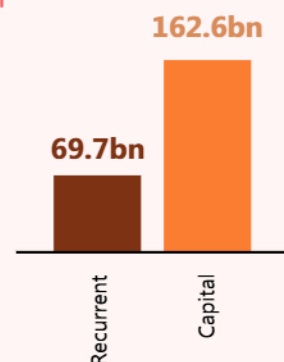


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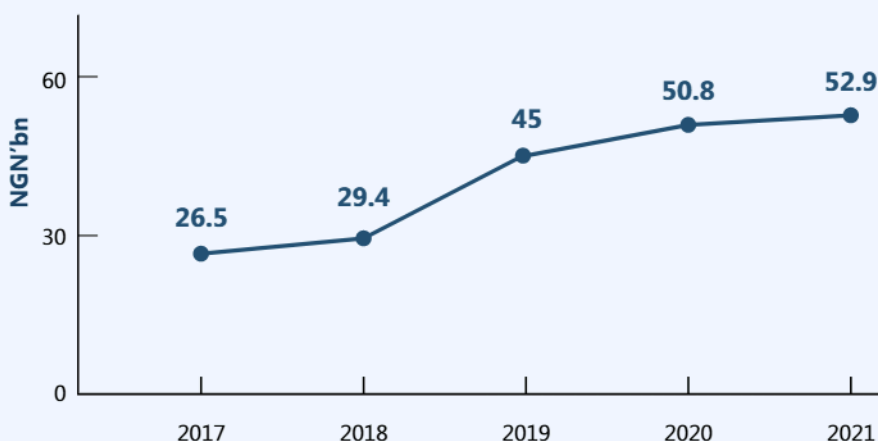
Total Expenditure

N232.3bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

15
Audit queries

N856.4bn
Unaccounted Funds

SOURCE: CAR/Audit Report

Kano State

▼ **36th** Overall
Performance Rank
out of 36 states

3%

2021
Ranking

27th
(55%)

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

Legal Framework and Operationalization

Financial Autonomy not Operational

The principal audit law for Kano State enacted in 2020¹⁰⁶ and the amendment signed into law by Governor Ganduje in 2021¹⁰⁷ 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”.

There is no evidence the legal provisions stated above are being implemented in Kano 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 Kano State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

There is no proof to show that the Audit Service Commission of Kano State has been inaugurated since assenting to the audit law in 2020 and

enacting additional amendment in 2021 as relevant officials did not respond to the SAE Index questionnaire.

Nonetheless, 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 is 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.

106-https://plsinitiative.org/audit_laws/kano-state/

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

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

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 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 well defined,

Annual Activity Report for 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Kano State submitted an annual activity report for 2021 financial year to the State House of Assembly. However, S.38(1)(c) of the principal audit law mandates the Auditor-General to submit an "interim report" for the outgoing financial year.

consistent, and predictable and guarantees independence of the Office of the Auditor-General.

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.

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 2021 not Accessible

The audited financial statement for 2021¹⁰⁸ published by the Kano State Government on its official website is not accessible to citizens. Also, the Auditor-General did not publish the full audit report on the account of the Kano State

Government on any electronic portal. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Kano State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

There is no evidence to show that a performance audit was conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Kano State.

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.

Performance audit refers to an independent examination of a program, function, operation or

Citizens' Accountability Report for 2021 not Accessible

The Citizens' Accountability Report for the 2021¹⁰⁹ financial year published on the web platform of the Auditor-General for Kano State is not accessible to citizens.

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.

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 Kano State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Kano State government. The audited financial statement is also not accessible to citizens.

management gaps can use audit information to 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 State's Parliament.

It is important that civic groups who are mostly affected by audit issues and public finance

108-<https://kanostate.gov.ng/wp-content/uploads/2022/06/FS2021-inner-publish-to-web.pdf>

109-<https://audit.kn.gov.ng/wp-content/uploads/2022/09/Report.pdf>

PAC Review of 2021 Audit Report not Started

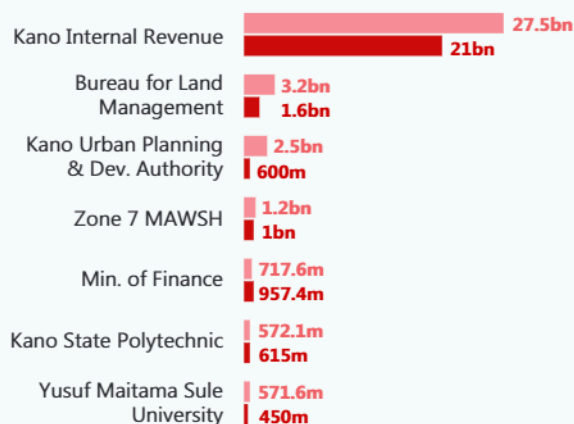
There is no proof the Public Accounts Committee of Kano State House of Assembly has reviewed the 2021 report of the Auditor-General. The PAC did not respond to the SAE Index questionnaire despite repeated engagements. There's also no indication the PAC has any mechanism for monitoring implementation of its recommendations.

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

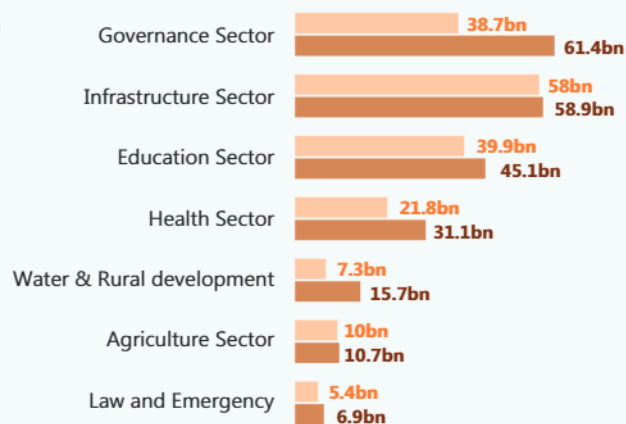
General for 2021 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors

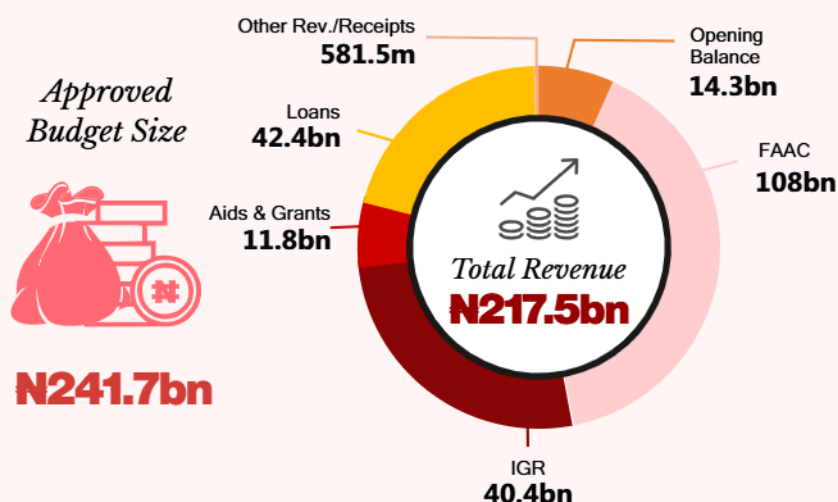


Top Expenditure Agencies/Sectors



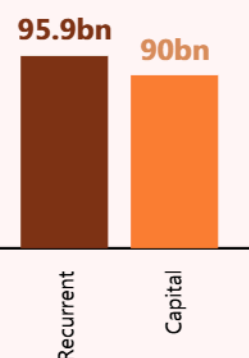
● Actual IGR ● Budgeted IGR

Public Finance/Accountability Turnout (2021)

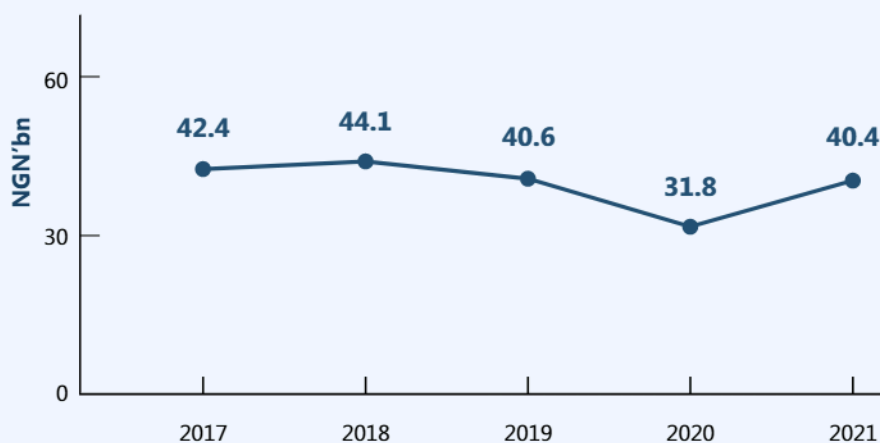


Total Expenditure
N185.9

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

05
Audit queries

N225.9m
Unaccounted Funds

SOURCE: CAR

Katsina State

 **3rd**

**Overall
Performance Rank**
out of 36 states

50%

2021
Ranking

17th
(65%)

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 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.

Legal Framework and 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.”

Feedback¹¹⁰ received showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Katsina State is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Response¹¹¹ collected revealed that the Katsina State Audit Service Commission was inaugurated in December 2020 and the Commission in 2021 sat on the promotion and employment of certain 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 indeed one of the positive impacts of the newly enacted audit law of Katsina State which will contribute to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are coordinated 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

110-SAE Index 2022 Research Survey

111-SAE Index 2022 Research Survey

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

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) 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 2021 not Submitted to HoA

The Office of the Auditor-General for Katsina State did not submit an annual activity report for the 2021 fiscal year 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 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.

Full Audit Report for 2021 Published Online

The Katsina State Office of the Auditor-General produced and published the full audit report for 2021¹¹² financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

112-<https://www.katsinastate.gov.ng/wp-content/uploads/2022/06/Report-of-the-Auditor-General-on-the-Accounts-of-the-Government-of-Katsina-State-of-Nigeria-for-the-Year-Ended-31st-Dec.-2021.pdf>

Implementation of Audit Recommendations for 2020 Ongoing

Response¹¹³ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year is ongoing and yet to be concluded. 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.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Katsina State did not produce any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. The Audit Office usually includes findings on performance audits conducted into the annual report of the Auditor-General and its 2021 findings are documented on pages 102 - 109 of the annual audit report. Notwithstanding, best practice requires that a separate report on

performance audit conducted be produced and submitted to Parliament.

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 2021 Published Online

The Katsina State Government produced and published online the Citizens' Accountability Report for 2021¹¹⁴.

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.

CS/Media Actors Less Involved in the Audit Process

Civil Society and media actors are less involved in the audit process of Katsina State. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. Feedback¹¹⁵ received from a civil society organization working in Katsina State suggest that the State Audit Process is not inclusive and not participatory.

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.

113-SAE Index 2022 Research Survey

114-<https://www.katsinastate.gov.ng/wp-content/uploads/2022/09/KTSG-2021-Citizens-Accountability-Report.pdf>

115-SAE Index 2022 Research Survey

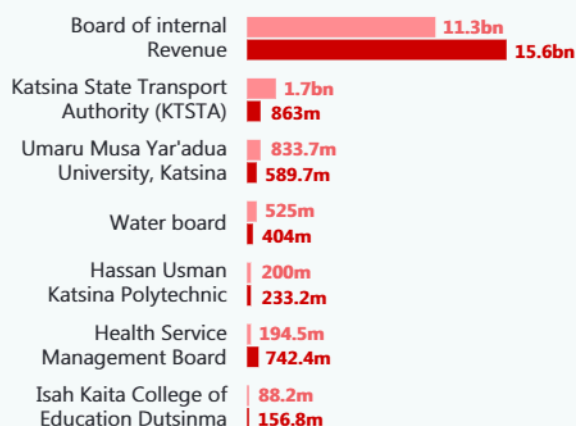
PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Katsina State House of Assembly has not commenced review of the 2021 report of the Auditor-General on the accounts of the Katsina State Government. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

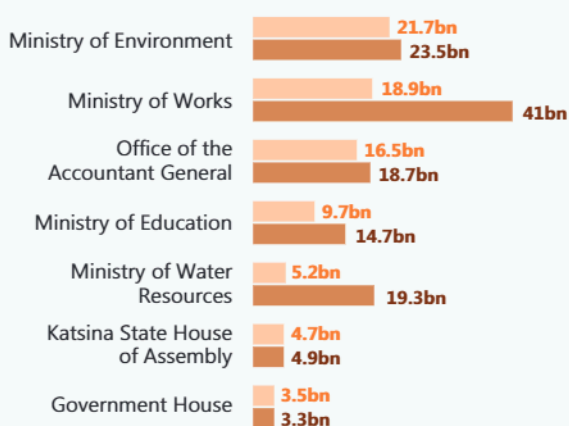
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

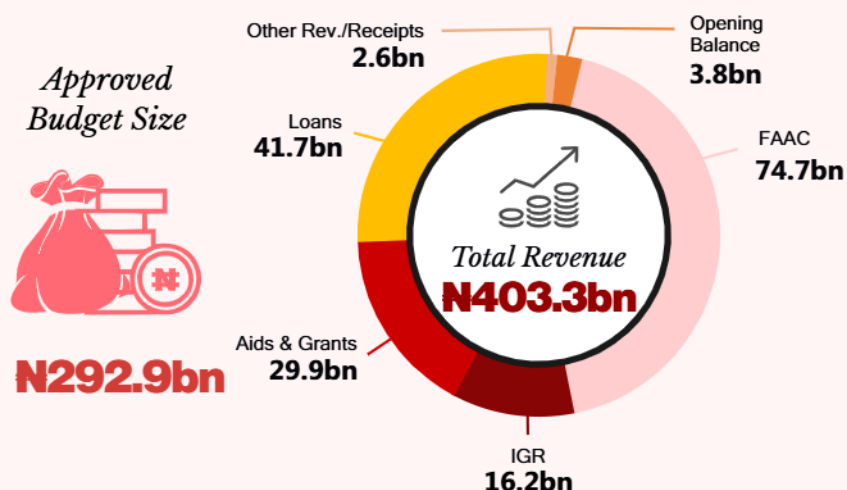
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

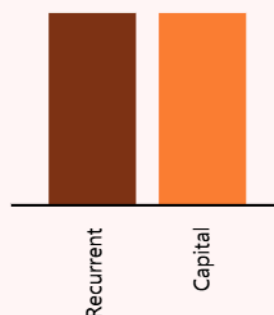
Public Finance/Accountability Turnout (2021)



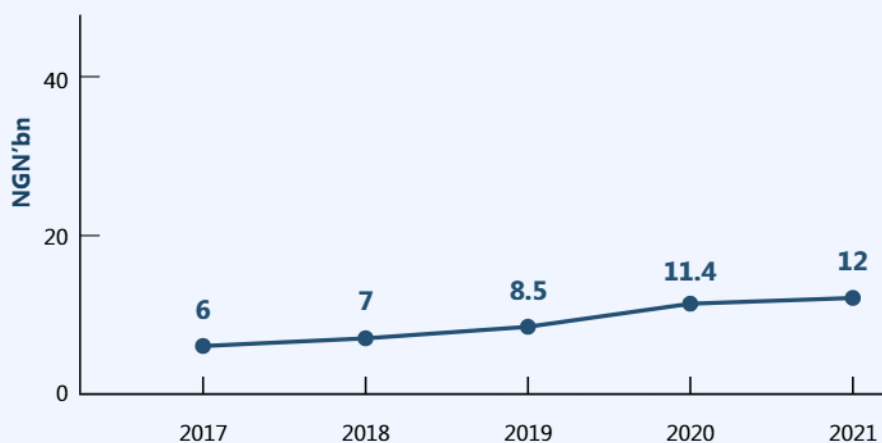
Approved Budget Size
N292.9bn

Total Expenditure
N147.4bn

Expenditure Composition
73.2bn 74.2bn



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

07
Audit queries

N33.3bn
Unaccounted Funds

SOURCE: CAR

Kebbi State

▼ **13th**

**Overall
Performance Rank**
out of 36 states

40%

2021
Ranking

9th
(73%)

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 citizens' accountability reports are published online and timeously.
3	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.

Legal Framework and 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".

S.30(4) also 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"

Responsive¹¹⁶ received indicated that the financial autonomy clause is not operational and the Office of the Auditor-General for Kebbi State is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Kebbi State Audit Service Commission has not been activated 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"

Feedback¹¹⁷ collected showed that the Commission has not been inaugurated by the Executive. Activating the Commission to begin performing its statutory functions is meant to be one of the positive effects of the newly enacted audit law to strengthen the Office of the Auditor-General in Kebbi 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 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 2021 not Submitted to HoA

The Office of the Auditor-General for Kebbi State did not submit an annual activity report for 2021 fiscal year 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 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.

Full Audit Report for 2021 Published Online

The Kebbi State Office of the Auditor-General produced and published the full audit report for 2021¹¹⁸ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

While feedback received showed the implementation of audit recommendations and resolutions of the House of Assembly for 2020 has been completed, there's no implementation report by the Office of the Auditor-General for Kebbi State indicating that government agencies have

completed implementing the recommendations. It is not evident if the Office of the Auditor-General and House of Assembly in Kebbi State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

118-<https://www.kebbistate.gov.ng/sites/default/files/Kebbi%20State%20Auditor%20General%27s%20Report%202021.pdf>

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Kebbi State did not produce any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. Best practice however requires that a separate report on performance audit conducted be produced and submitted to Parliament.

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 2021 not Published Online

The Kebbi State Government did not publish the Citizens' Accountability Report for 2021 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.

CS/Media Actors Less Involved in the Audit Process

Civil Society and media actors are less involved in the audit process of Kebbi State. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. Feedback¹¹⁹ received from two civil society organizations working in Kebbi State suggest that the State Audit Process is not inclusive and less participatory.

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.

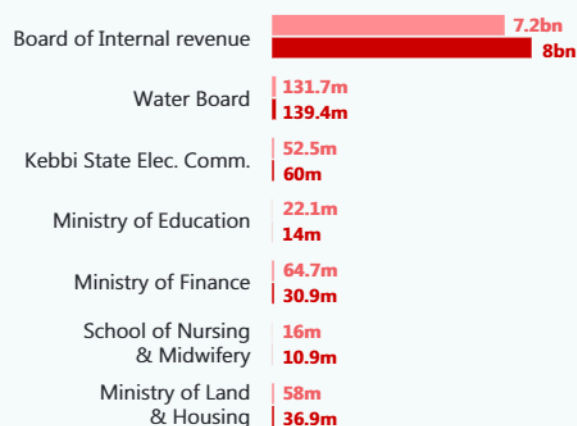
PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Kebbi State House of Assembly has commenced but not completed review of the 2021 report of the Auditor-General on the accounts of the Kebbi State Government. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



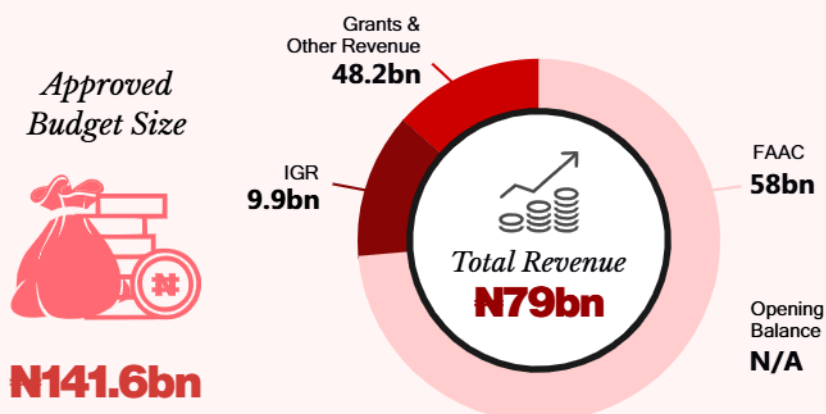
Top Expenditure Agencies/Sectors

N/A
N/A
N/A
N/A
N/A
N/A
N/A

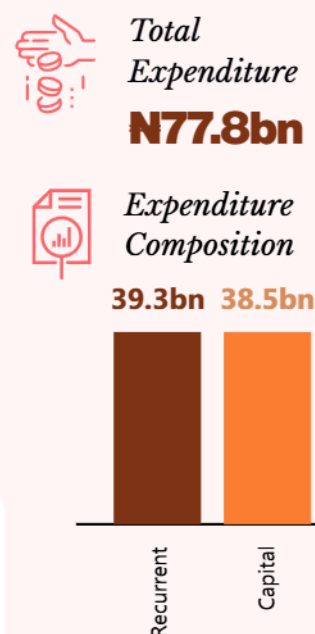
● Actual IGR ● Budgeted IGR

SOURCE: Audit Report

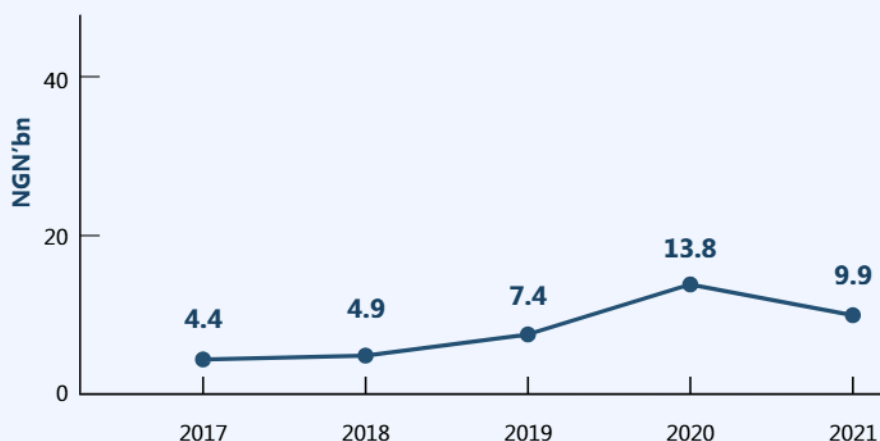
Public Finance/Accountability Turnout (2021)



Budget Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings



SOURCE: Audit Report

Sokoto State

▼ **23rd** Overall
Performance Rank
out of 36 states

25%

2021
Ranking

23rd
(57%)

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 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Sokoto State Audit Law 2020¹¹⁹ and the Sokoto State Audit (Amendment) Law 2021¹²⁰ signed by Governor Aminu Tambuwal 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 the legal provisions stated above are being implemented in Sokoto State and 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 Sokoto State and enable it to implement freely and without interference its audit plans and programs.

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

119-https://plsinitiative.org/audit_laws/sokoto-state/

120-https://plsinitiative.org/audit_laws/sokoto-state/

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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Sokoto State submitted an annual activity report for 2021 financial year 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 2021 Published Online

There is no evidence the Office of the Auditor-General for Sokoto State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General of Sokoto State together with audited financial statement for the year ended

31st December 2021¹²¹. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

121-<https://finance.sokotostate.gov.ng/wp-content/uploads/2022/06/Sokoto-State-Accountant-General-Report-and-Audited-Financial-Statements-2021.pdf>

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations/House resolutions for the 2020 financial year was not provided. However 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".

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Sokoto State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 not Published Online

The Sokoto State Government did not publish online the Citizens' Accountability Report for the 2021 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.

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 Sokoto State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Sokoto State Government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to 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 State's Parliament.

PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Sokoto State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Sokoto State Government. The PAC did not respond to the SAE Index questionnaire

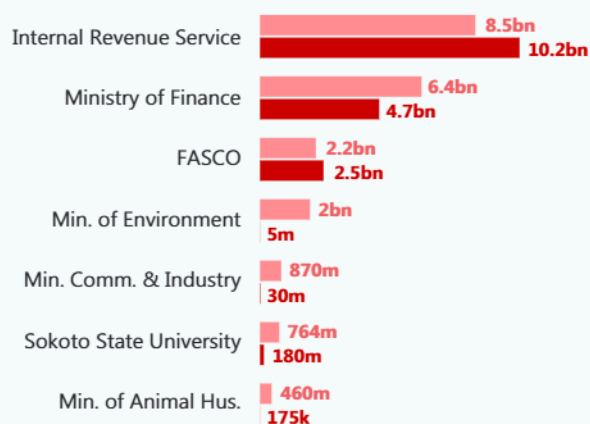
despite repeated engagements. There's also no indication the PAC has any mechanism for monitoring implementation of its recommendations.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2021 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.

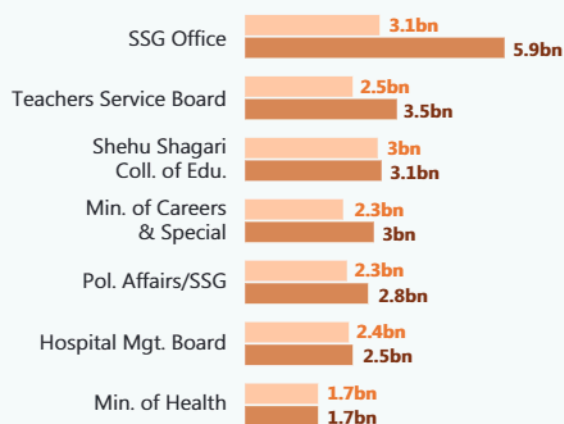
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

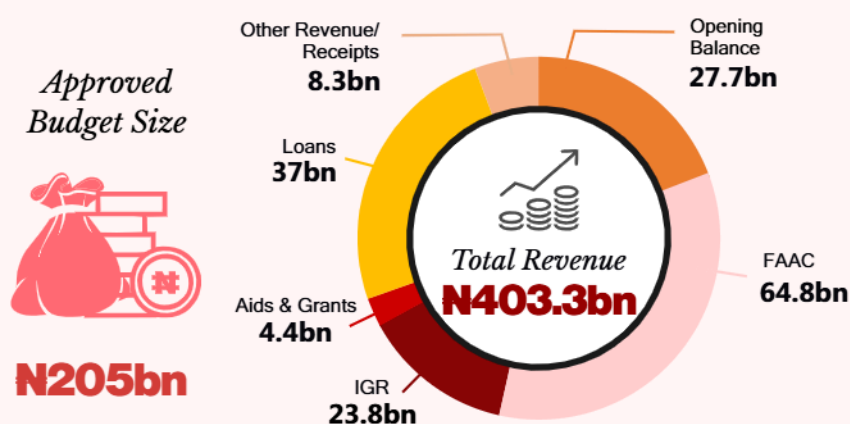
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



Approved Budget Size



N205bn



Total Expenditure

N150.7bn



Expenditure Composition

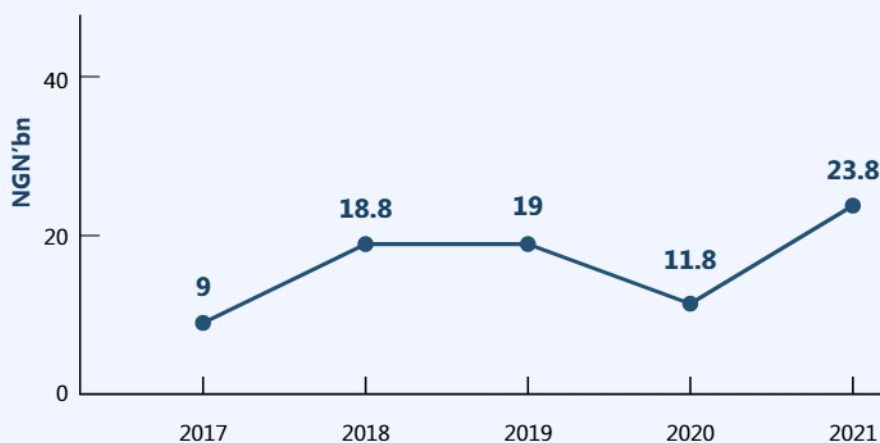
64.2bn 62.4bn



Recurrent

Capital

IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

N/A

Audit queries



N/A

Unaccounted Funds

SOURCE: Audit Report

Zamfara State

 **28th** Overall
Performance Rank
out of 36 states

18%

2021
Ranking

34th
(44%)

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

Legal Framework and Operationalization

Financial Autonomy not Operational

The Zamfara State and Local Government Audit Law 2021¹²² and the Zamfara State and Local Government Audit (Amendment) Law 2021¹²³ signed by Governor Bello Muhammad 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”.

There is no evidence the legal provisions stated above are being implemented in Zamfara State and 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 Zamfara State and enable it to implement freely and without interference its audit plans and programs.

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.

122-https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw2021.pdf

123-https://accountantgeneral.zm.gov.ng/images/State_Audit/amendmentauditLaw2021.pdf

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 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 Contradictory

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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Zamfara State submitted an annual activity report for 2021 financial year 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 2021 Published Online

There is no evidence the Office of the Auditor-General for Zamfara State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General of Zamfara State with the financial statement for the year ended 31st

December 2021¹²⁴. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

124-<https://accountantgeneral.zm.gov.ng/images/documents/2021annualfinancialstatementzamfarastate.pdf>

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Zamfara State have effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Zamfara State did not produce a performance audit report on any government project, program or policy in 2021 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.

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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.

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 Zamfara State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Zamfara State Government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to 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 State's Parliament.

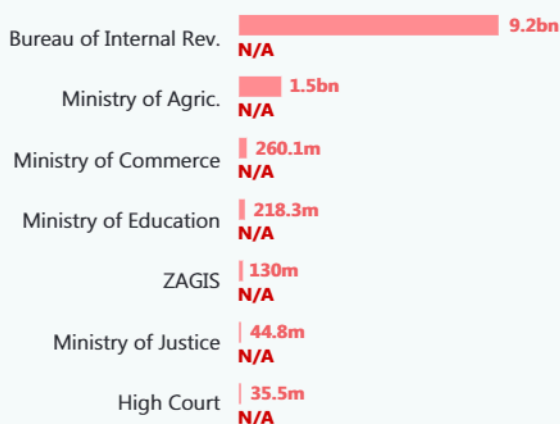
PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Zamfara State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Zamfara State Government. 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 recommendations.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2021 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.

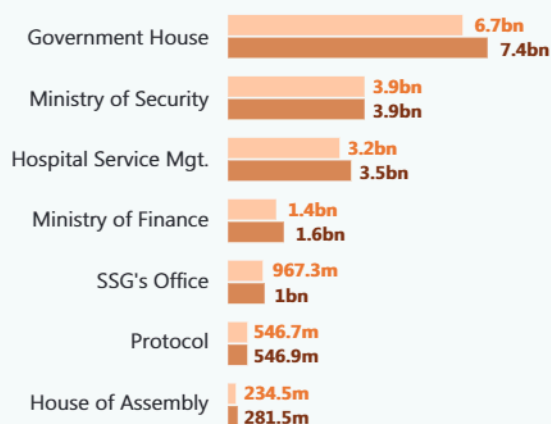
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

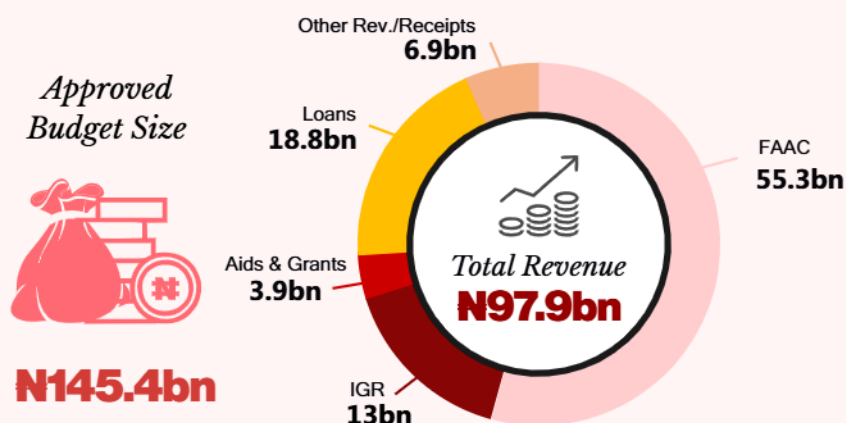
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

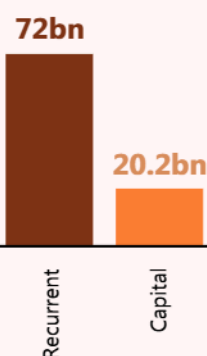
SOURCE: Audit Report

Public Finance/Accountability Turnout (2021)

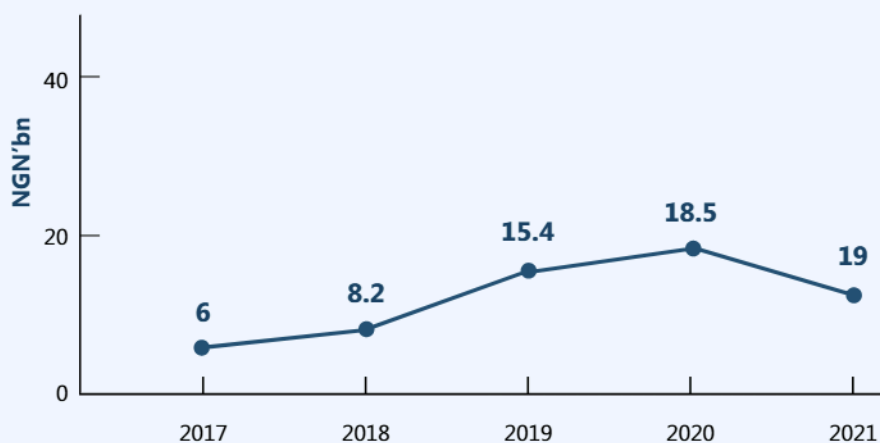


Total Expenditure: N92.2bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

19 Audit queries

N62.7m Unaccounted Funds

SOURCE: OAGS/Audit Report

The background is a light blue line-art illustration of a city street. On the left, there are several tall, modern buildings of varying heights. A street lamp is visible on the far left. The street itself has multiple lanes with dashed white lines. Large white arrows are painted on the road surface, pointing in different directions. On the right side of the street, there are more buildings and a few cars. The overall style is clean and modern.

North -East *Region*

Adamawa State

▼ **13th**

**Overall
Performance Rank**
out of 36 states

40%

2021
Ranking

12th
(70%)

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 citizens' accountability reports are published online and timeously.
3	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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Adamawa State Audit (amendment) Law 2021¹²⁶ 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”.

Response¹²⁷ received 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. 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 Adamawa State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Audit Service Commission for Adamawa State has not been inaugurated since assenting to the audit law in 2021. However, S.20 (1) and (2) of the Adamawa State Audit Law 2016¹²⁸ 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.

To guarantee administrative independence for the Office of the Auditor-General for Adamawa State,

it is expected that the State Audit Commission 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.

Response¹²⁹ received showed that the Audit Commission has not been activated. Setting up the Audit Commission should be one of the positive impacts of the newly enacted audit law to strengthen the Office of the Auditor-General in Adamawa State administratively especially by ensuring that human resource issues are treated through the Audit Commission rather than through the Civil Service Commission as it was previously done prior to enacting the audit law.

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”.

126-https://plsinitiative.org/audit_laws/adamawa-state/

127-SAE Index 2022 Research Survey

128-https://plsinitiative.org/audit_laws/adamawa-state/

129-SAE Index 2022 Research Survey

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. S.4(5) of the 2021 Audit Law (as amended) states that “the 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”.

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, 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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Adamawa State submitted an annual activity report for 2021 financial year 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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Adamawa State produced and published the full audit report for 2021¹³⁰ financial year electronically on a dedicated website. Making the full audit report

freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response¹³¹ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are 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.

130-<https://audgen.ad.gov.ng/download/the-report-of-the-state-auditor-general-for-the-year-ended-31st-december-2021-2/>
131-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Adamawa State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 not Published Online

There is no indication that the Adamawa State Government published the Citizens' Accountability Report for 2021.

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.

CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Adamawa State and the Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive opportunities for engaging civil society and media actors. Although the full report of the Auditor-General for Adamawa State is publicly accessible, there are no significant engagements with audit findings by civic and media actors. Also, there is inadequate engagement between the audit institution, Public Accounts Committee and

civic groups.

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.

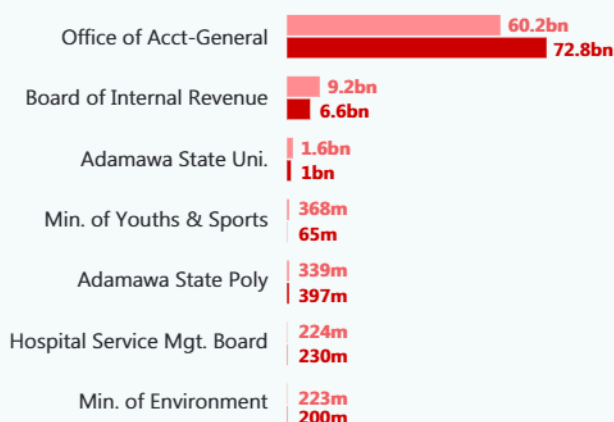
PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Adamawa State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Adamawa 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 must also involve civil society and media actors during review of audit reports.

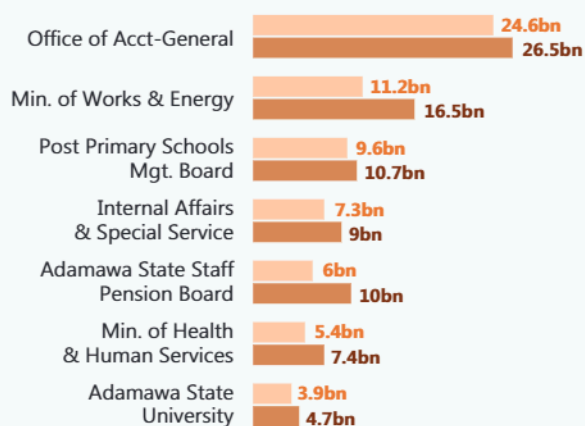
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

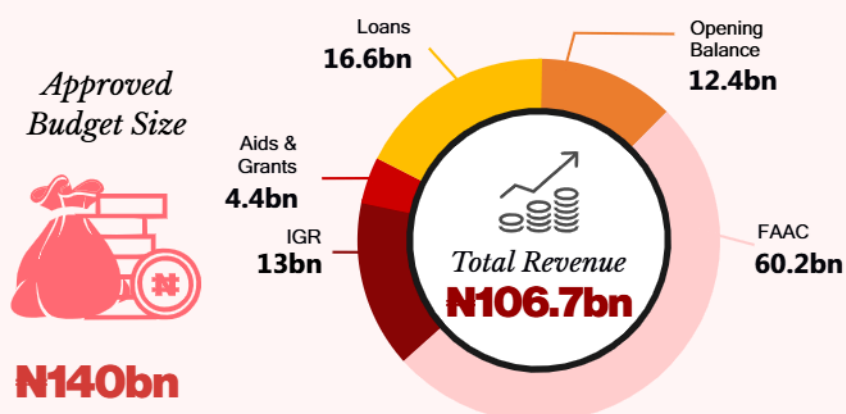
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

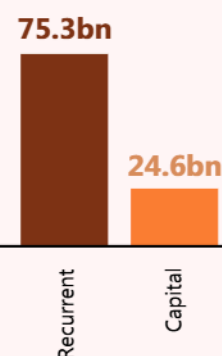
SOURCE: OAG

Public Finance/Accountability Turnout (2021)

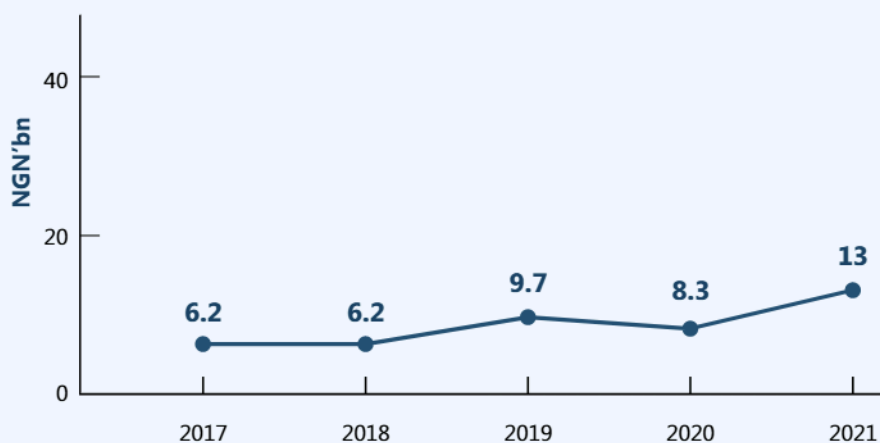


Total Expenditure
N99.9bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

57
Audit queries

N5.2bn
Unaccounted Funds

SOURCE: CAR/AFS

Bauchi State

▼ **13th**

**Overall
Performance Rank**
out of 36 states

40%

2021
Ranking

1st
(88%)

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 Supreme Audit Institution, Office of Accountant-General and other actors should ensure citizens' accountability reports are published online and timeously.
3	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.

Legal Framework and 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 law¹³² 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”.

Evidence¹³³ received showed that the Office of the Auditor-General for Bauchi State which is supposed to be an independent institution 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 freely and without interference its audit plans and programs.

Administrative Autonomy 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.

Response¹³⁴ 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 newly enacted audit law to strengthen the Office of the Auditor-General in Bauchi State administratively by ensuring that human resource issues are coordinated through the Audit Service Board rather than through the Civil Service Commission as it was 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”.

132-<https://www.bauchistate.gov.ng/wp-content/uploads/2021/07/BAUCHI-STATE-AUDIT-HARMONISED-LOCAL-AND-STATE-LAWS-2021.pdf>
133-SAE Index 2022 Research Survey
134-SAE Index 2022 Research Survey

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, 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 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 2021 not Submitted to HoA

The Office of the Auditor-General for Bauchi State did not submit an annual activity report for the 2021 financial year to the State House of Assembly. This is contrary to 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”.

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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Bauchi State produced and published the full audit report for 2021¹³⁵ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Feedback showed that recommendations made by the Auditor-General for the 2020 financial year were submitted to the Public Accounts Committee (PAC) of Bauchi State House of Assembly. The PAC

has reviewed the audit report and implementation of the House of Assembly resolutions on the 2020 report of the Auditor-General by Executive agencies is said to be ongoing.

135-[https://bauchistate.gov.ng/wp-content/uploads/2022/07/AUDITOR%20GEN.%20REPORT%20ORIGINAL%202021%20\(corrected%20copy\).pdf](https://bauchistate.gov.ng/wp-content/uploads/2022/07/AUDITOR%20GEN.%20REPORT%20ORIGINAL%202021%20(corrected%20copy).pdf)

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Bauchi State did not conduct a performance audit on government programs/projects/policies for the 2021 financial year. However, the Office participated in a train-the-trainer workshop on performance auditing and is expected to begin implementing performance audits on government programs/projects/policies to ensure set objectives are achieved efficiently, effectively, and economically.

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 2021 not Published Online

The Bauchi State Government did not publish the Citizens' Accountability Report for 2021.

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.

CS/Media Actors Less Involved in the Audit Process

While the 2021 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 minimal. Feedback¹³⁶ from one of the civil society organizations working in Bauchi State showed less involvement of civic and media actors in the State audit process.

However, the CSO representative acknowledged the support provided by Paradigm Leadership Support Initiative to improve civil society and media participation in the Bauchi State audit process. The CSO representative also referenced

PLSI's "Value for Money" radio program focused on reviewing and simplifying information from the COVID-19 budget execution report and the 2020 report of the Auditor-General for Bauchi State.

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 State's Parliament.

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Bauchi State House of Assembly is less effective in performing its statutory functions of considering reports of the Auditor-General and making recommendations based on those considerations. The PAC has started but not completed review of the 2021 audit report for Bauchi State as such, the State House of Assembly is yet to forward any

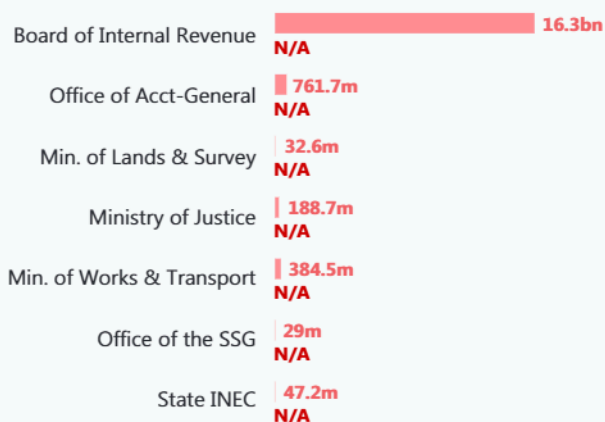
resolution to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has considered previous audit reports and made recommendations, it is not clear what mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of these recommendations.

Also, response¹³⁷ received showed the Public Accounts Committee of Bauchi State House of Assembly have not been involving civil society and media actors in its audit review sessions. The PAC should do more to involve civic actors and ensure

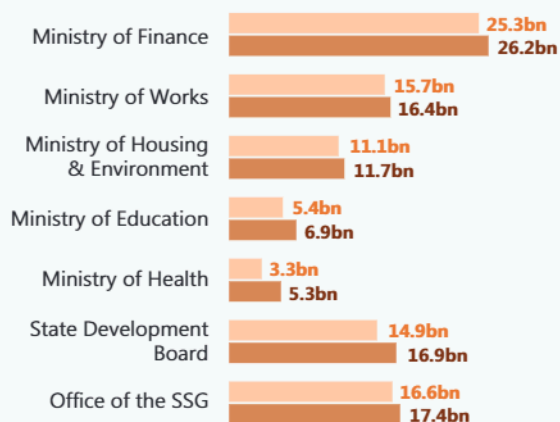
its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

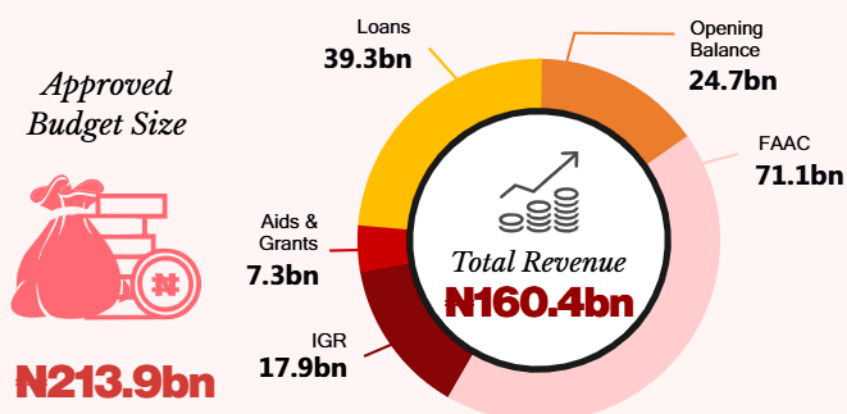


● Actual IGR ● Budgeted IGR

● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



Approved Budget Size



N213.9bn

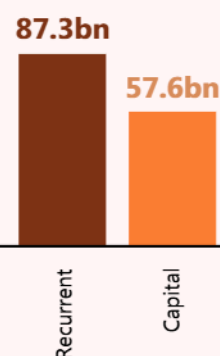


Total Expenditure

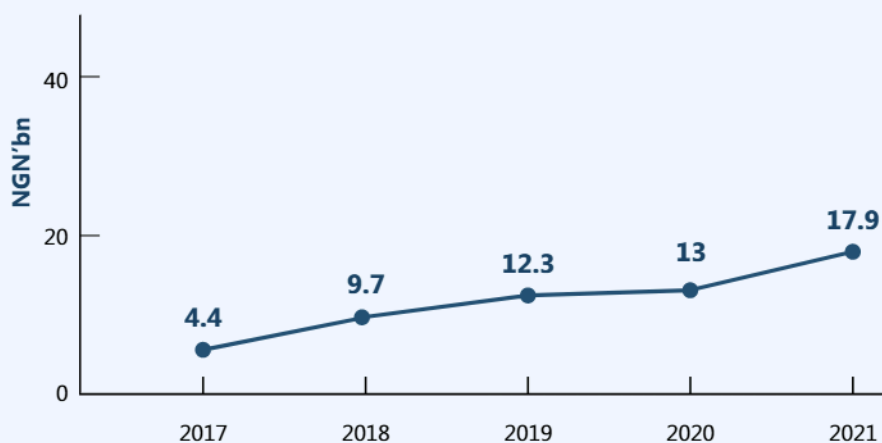
N145bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

20
Audit queries



N4.9bn
Unaccounted Funds

SOURCE: CAR/AFS

Borno State

▼ **35th** Overall
Performance Rank
out of 36 states

5%

2021
Ranking

7th
(75%)

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

Legal Framework and Operationalization

Financial Autonomy not Operational

There is no evidence the financial autonomy clauses to ensure fiscal independence of the Office of the Auditor-General for Borno State is being implemented as the State Audit Office opted not to participate in the Subnational Audit Efficacy Index 2022 assessment. However, the principal¹³⁸ audit law and amendment¹³⁹ signed by Governor Babagana Zulum on 25th March 2021 and 23rd June 2021 respectively provided 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 routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy 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 is supposed to be one of the positive impacts of the newly enacted audit law to strengthen the Office of the Auditor-General in Borno State administratively by ensuring that human resource issues are coordinated 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 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 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”.

138-<https://pfm.bo.gov.ng/wp-content/uploads/2021/08/Law-Establishing-Office-of-the-State-Auditor-General-and-Audit-Service-Commission.pdf>

139-<https://pfm.bo.gov.ng/wp-content/uploads/2021/06/A-LAW-TO-AMEND-THE-BORNO-STATE-AUDITOR-GENERAL-AND-AUDIT-COM.-LAW-2021.pdf>

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 "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)".

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, 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 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 2021 not Submitted to HoA

There is no evidence the annual activity report for 2021 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. 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/Audited Financial Statement for 2021 not Accessible

The audit document for 2021 on the accounts of the government of Borno State is not accessible to the public on the official website¹⁴⁰ of the State. It is not clear if the Auditor-General produced, submitted to the State House of Assembly, and

published publicly the full audit report for 2021 or the audited financial statement for 2021. Making the full audit report freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

140-<https://pfm.bo.gov.ng>

Implementation Report of Audit Recommendations for 2020 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 2020 financial year was produced and submitted to the State House of Assembly by the Auditor-General for Borno State.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Borno State did not show any proof it conducted performance audit on government programs/projects/policies for the 2021 financial year.

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.

Performance audit refers to an independent examination of a program, function, operation or

Citizens' Accountability Report for 2021 not Published Online

The Borno State Government did not publish the Citizens' Accountability Report for 2021. 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.

CS/Media Actors not Involved in the Audit Process

There is no evidence civil society and media actors are involved in the audit process of Borno State especially because the public do not have access to the full report of the Auditor-General on the account of Borno State Government for 2021. The audited financial statement is also not accessible to citizens.

Feedback¹⁴¹ received from civil society organizations working in Borno State showed they are unable to access the 2021 audit report of the State electronically. Civil Society and media organizations did also not participate in any

citizens engagement or dialogue focused on the 2021 audit report or audited financial statement of the State.

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 State's Parliament.

PAC Review of 2021 Audit Report not Started

The Public Accounts Committee of Borno State House of Assembly has not reviewed the 2021 report of the Auditor-General. The PAC refused to participate in the SAE Index assessment despite repeated engagements.

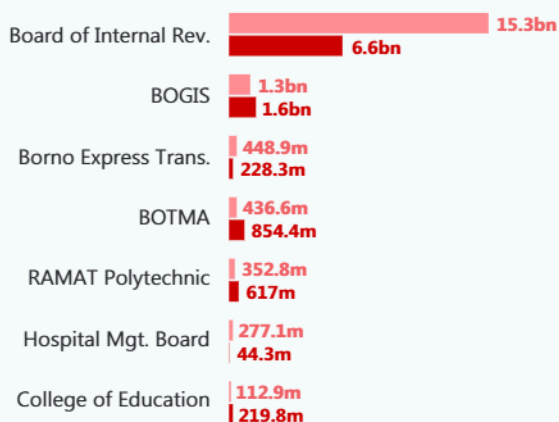
The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-

General for 2021 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.

141-SAE Index 2022 Research Survey

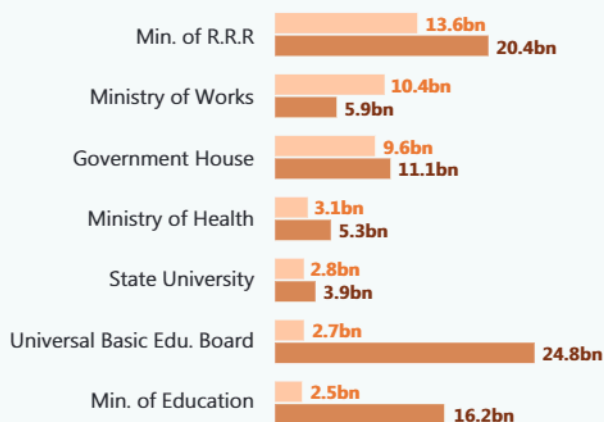
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

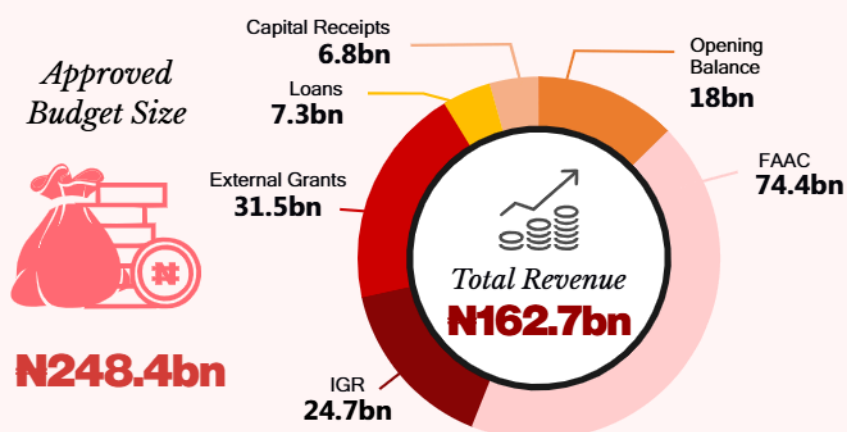
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

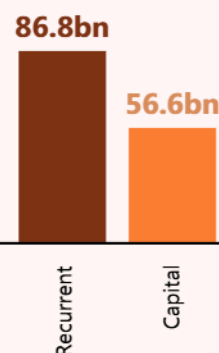
Public Finance/Accountability Turnout (2021)



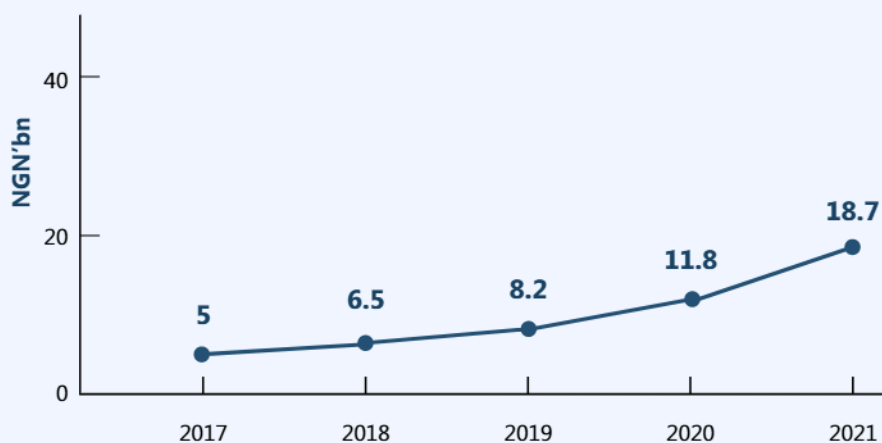
Total Expenditure
N143.4bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

N/A
Audit queries



N/A
Unaccounted Funds

SOURCE: Audit Report

Gombe State

 **8th**

**Overall
Performance Rank**
out of 36 states

45%

2021
Ranking

12th
(70%)

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 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.

Legal Framework and 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”.

Evidence¹⁴² collected showed that the legal provisions stated above has not been implemented and the Office of the Auditor-General for Enugu State is still routinely dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders performance of the foremost accountability institution in Gombe State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Gombe State Audit Service Board has not been activated despite assenting to the audit law since June 2021. However, 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.

Feedback¹⁴³ 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 managed 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 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 2021 not Submitted to HoA

Response¹⁴⁴ received indicated that the Office of the Auditor-General for Gombe State has neither submitted its activity report for 2021 fiscal year to the State House of Assembly nor published the same online. 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 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.

Full Audit Report for 2021 Published Online

The Gombe State Office of the Auditor-General produced and published the full audit report for 2021¹⁴⁵ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

144-SAE Index 2022 Research Survey

145-<https://mof.gm.gov.ng/auditor-general/download/?tax%5Bwpdmcategory%5D=auditor-general>

Implementation Report of Audit Recommendations for 2020 not Available

Response¹⁴⁶ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year have been completed but no implementation report has been published online. It is also not evident if

the Office of the Auditor-General and House of Assembly in Gombe State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

Feedback indicated that a performance audit was not conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Gombe 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 2021 Published Online

The Gombe State Government produced and published Citizens' Accountability Report for 2021¹⁴⁷.

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.

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 requires the Office of the Auditor-General and Public Accounts Committee 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 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.

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Gombe State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Gombe State Government. It is not clear if the Committee has a backlog of reports yet to be reviewed.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized and very crucial to

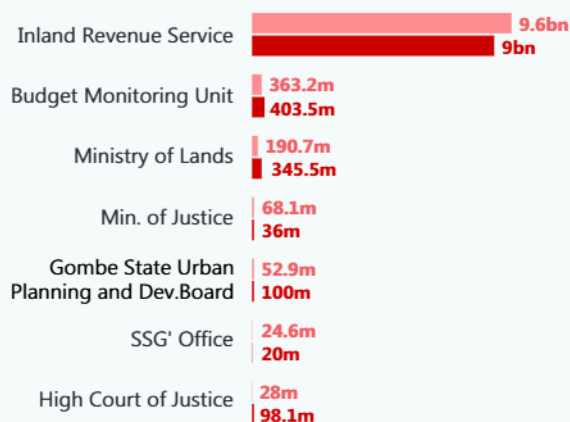
concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies. The PAC must also involve civil society and media actors during review of audit reports.

146-SAE Index 2022 Research Survey

147-<https://mof.gm.gov.ng/wp-content/uploads/2023/02/Citizen-Accountability-Report-2021.pdf>

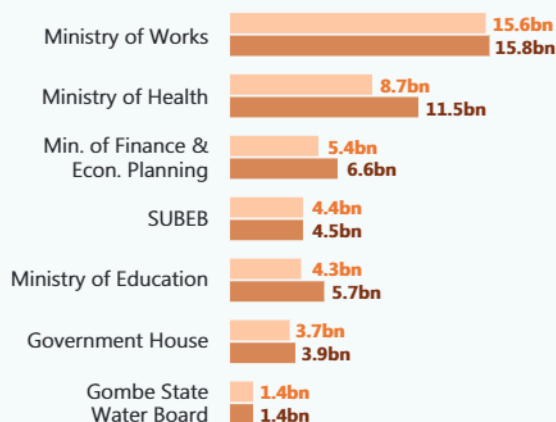
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

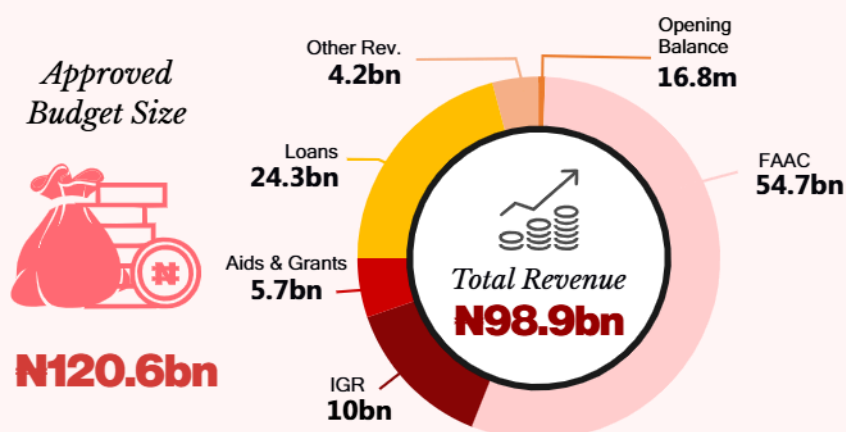
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

Public Finance/Accountability Turnout (2021)



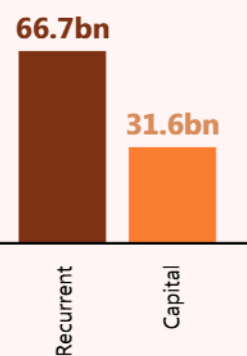
N120.6bn



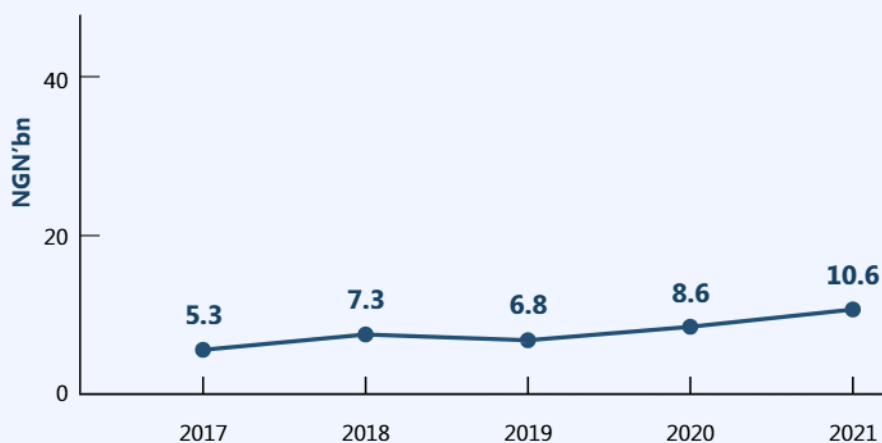
Total Expenditure
N98.3bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

10
Audit queries



N910.5m
Unaccounted Funds

SOURCE: CAR

Taraba State

 **26th** Overall
Performance Rank
out of 36 states

21%

2021
Ranking

28th
(51%)

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	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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Taraba State Audit Service Commission Law 2021¹⁴⁸ and the Audit Service Commission (Amendment) Law 2021¹⁴⁹ signed by Governor Darius Ishaku 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”.

Feedback¹⁵⁰ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Taraba State is still routinely 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 as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Taraba State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Taraba State Audit Service Commission has not been activated 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.

Response¹⁵¹ received showed that the Commission is yet to be 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 Supreme 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.

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

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

150-SAE Index 2022 Research Survey

151-SAE Index 2022 Research Survey

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 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 on Use

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 2021 not Submitted to HoA

The Office of the Auditor-General for Taraba State did not submit an annual activity report for 2021 financial year 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 2021 Published Online

There is no evidence the Office of the Auditor-General for Taraba State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General of Taraba State together with audited financial statement for the year ended

31st December 2021¹⁵². Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

152-<https://tarabastate.gov.ng/Finances/2021%20AUDITED%20FINANCIAL%20STATEMENT%20OF%20TARABA-UPDATED.pdf>

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations/House resolutions for the 2020 financial year was not provided. 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 2021

The Office of the Auditor-General for Taraba State did not produce a performance audit report on any government project, program or policy in 2021 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 2021 not Published Online

The Taraba State Government is said to have produced the Citizens' Accountability Report for 2021 but the same report has not been published online to enable citizens access the document.

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.

CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Taraba State and the Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive opportunities for engaging civil society and media actors. A civil society organization working in Taraba State attested¹⁵³ to the inadequate engagement between the audit institution, Public Accounts Committee and civic groups.

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.

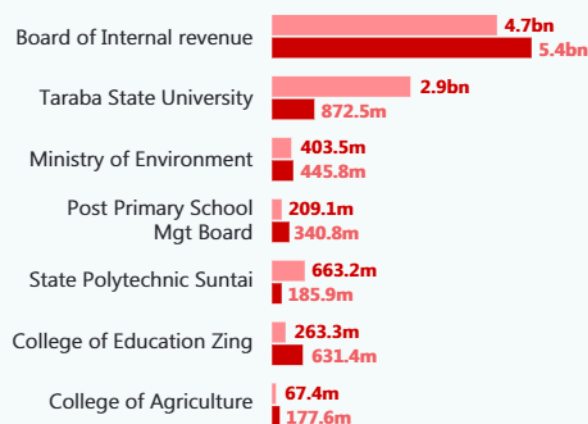
PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Taraba State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Taraba State Government. Also, there is no evidence to show that the Committee does not have a backlog of audit reports not yet considered as relevant officials did not provide information to our research team despite repeated engagements.

The Public Accounts Committee is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors

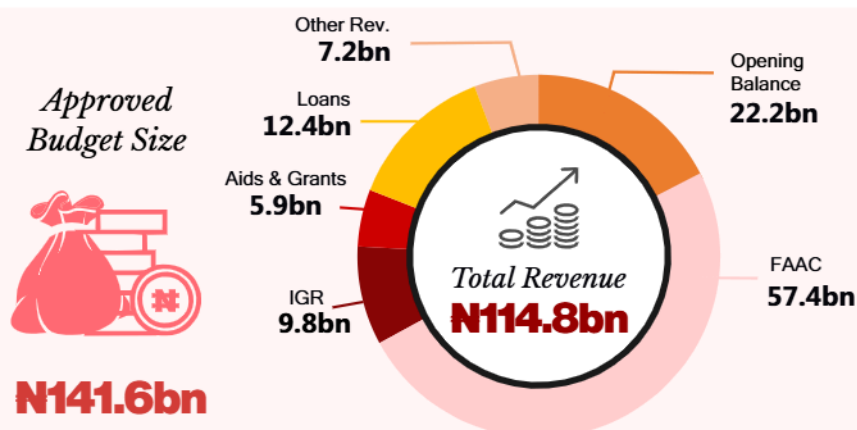


Top Expenditure Agencies/Sectors

N/A
N/A
N/A
N/A
N/A
N/A
N/A

● Actual IGR ● Budgeted IGR

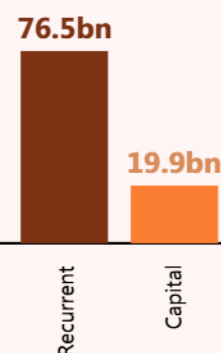
Public Finance/Accountability Turnout (2021)



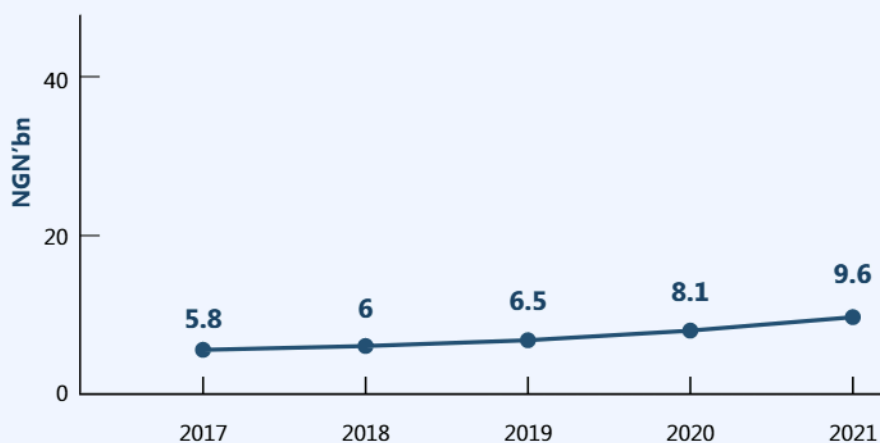
Budget Composition

Total Expenditure
N96.4bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

N/A
Audit queries

N/A
Unaccounted Funds

SOURCE: AFS

SOURCE: AFS

Yobe State

 **2nd**

**Overall
Performance Rank**
out of 36 states

63%

2021
Ranking

5th
(76%)

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

Legal Framework and Operationalization

Financial Autonomy not Operational

The Yobe State Public Sector Audit Law 2021¹⁵⁴ signed by Governor Mai Mala Buni 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”.

Response¹⁵⁵ received showed that the financial autonomy clause is not operational despite implementation instruction circular¹⁵⁶ issued since 2021. The Office of the Auditor-General for Yobe State is still routinely 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 freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Feedback¹⁵⁷ collected revealed that the Yobe State Audit Service Board had been inaugurated and now functional. The Board executed promotion

exercises for staff of the Office of the Auditor-General in 2022. S.26(1) and (2) of the audit law established the Committee while S.36 (1) and(2) 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 being one of the positive effects of the newly enacted audit law of Yobe State is contributing to strengthening the Office of the Auditor-General administratively and ensuring that human resource issues are coordinated 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”.

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

155-SAE Index 2022 Research Survey

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

157-SAE Index 2022 Research Survey

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 Is Available

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 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 2021 Submitted but not Published Online

The 2021 annual activity report of the Office of the Auditor-General for Yobe State is said¹⁵⁸ to have been submitted to the 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”. However, there’s no evidence the report is

available to the public as it has not been published on any dedicated website.

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.

Full Audit Report for 2021 Published Online

The Yobe State Office of the Auditor-General produced and published the full audit report for 2021¹⁵⁹ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response¹⁶⁰ received indicates that audit recommendations and House resolutions for 2020 financial year have been forwarded to the Executive arm and the Parliament is still awaiting response to ascertain whether resolutions passed

have been fully implemented. However, the House of Assembly does not publish its resolutions on the reports of the Auditor-General online due to challenges relating to website infrastructure.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Yobe State did not produce a performance audit report on any government project, program or policy in 2021 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.

158-SAE Index 2022 Research Survey
159-<https://www.osag.yb.gov.ng/2021.pdf>
160-SAE Index 2022 Research Survey

Citizens' Accountability Report for 2021 Published Online

The Yobe State Government produced and published online the Citizens' Accountability Report for 2021¹⁶¹.

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.

CS/Media Actors Involved in the Audit Process

Civil Society and media actors participate actively in the audit process of Yobe State. While there is need to deepen the participatory mediums and ensure inclusivity, it is encouraging to know that the Office of the Auditor-General for Yobe State conducted an annual audit forum on the 2021 audit report in July 2022 in which civil society organizations, journalists and professional bodies participated. Similarly, civil society and media organizations have been attending ongoing Public Accounts Committee hearings to review reports of the Auditor-General for 2021.

Nonetheless, 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.

PAC Review of 2021 Audit Report is Ongoing

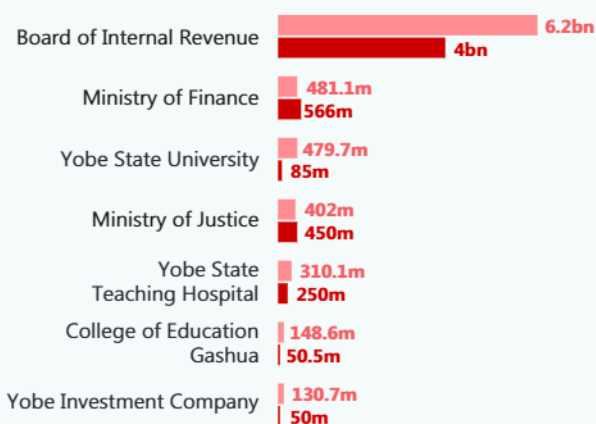
The Public Accounts Committee of Yobe State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Yobe State Government. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

¹⁶¹<https://www.pfm.yb.gov.ng/yobe-state-citizens-accountability-report/>

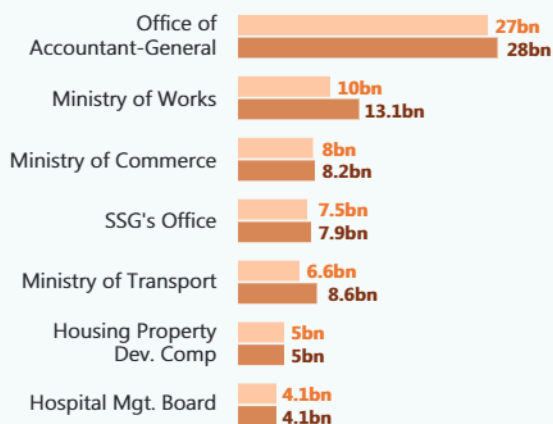
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

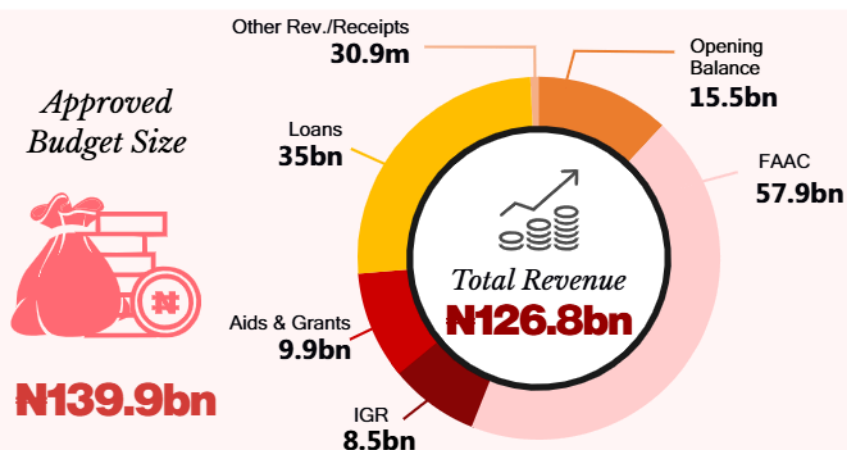
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

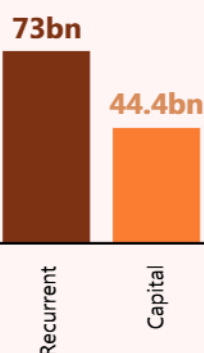
Public Finance/Accountability Turnout (2021)



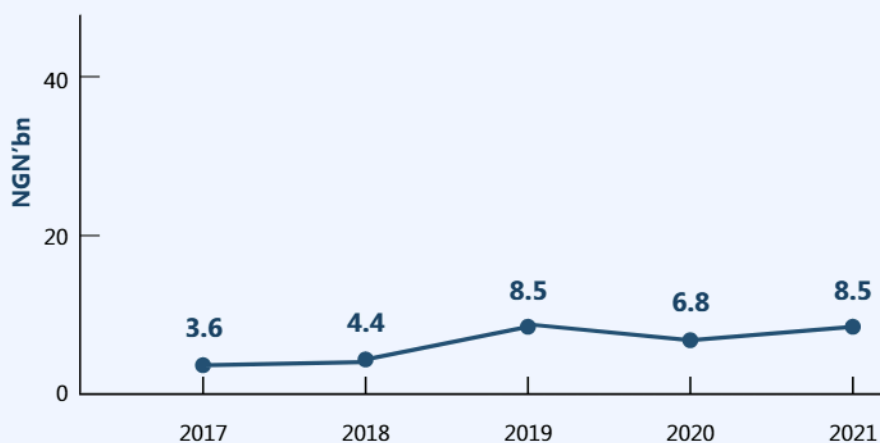
Total Expenditure
N117.5bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

13
Audit queries



N569.6m
Unaccounted Funds

SOURCE: CAR



North -Central *Region*

Benue State

 **34th** Overall
Performance Rank
out of 36 states

10%

2021
Ranking

36th
(39%)

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 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.

Legal Framework & Operationalization

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 an explicit operational framework that guarantees effective public sector auditing. This significant gap should 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 - 127¹⁶², 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 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 Samuel Ortom has the greatest responsibility of providing 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 before leaving office.

Annual Activity Report for 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Benue State submitted an annual activity report for the 2021 financial year to the House of Assembly. The State Audit Office did not provide required information to the research team despite repeated engagements.

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 2021 Published Online

The Office of the Auditor-General for Benue State produced and published audited financial statement for 2021¹⁶³ financial year electronically on a dedicated website. The full audit report on the account of the Benue State government was

not published online. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 not Started

Feedback¹⁶⁴ received showed that the annual report of the Auditor-General for 2020 financial year has not been considered by the Public Accounts Committee (PAC) of Benue State House of Assembly. However, the PAC affirmed that

funds have been approved to organize public hearings on reports of the Auditor-General and it is expected that the 2020 audit report will be considered alongside other reports pending consideration.

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

163-<https://www.benueplanning.be.gov.ng/blog/153-2021-FINANCIAL-STATEMENTS.html>

164-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

There is no evidence that a performance audit was conducted by the Office of the Auditor-General for Benue State on government programs/projects/policies for the 2021 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 2021 not Published Online

The Benue State Government did not show any proof it published the Citizens' Accountability Report for 2021. State officials did not provide information to the research team despite repeated engagements.

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.

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 public do not have access to the full report of the Auditor-General on the account of the Benue State Government. Only the audited financial statement is accessible to citizens and this document does not provide the required comprehensive information that enables civic groups to engage adequately with state actors on use of public resources.

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 State's Parliament.

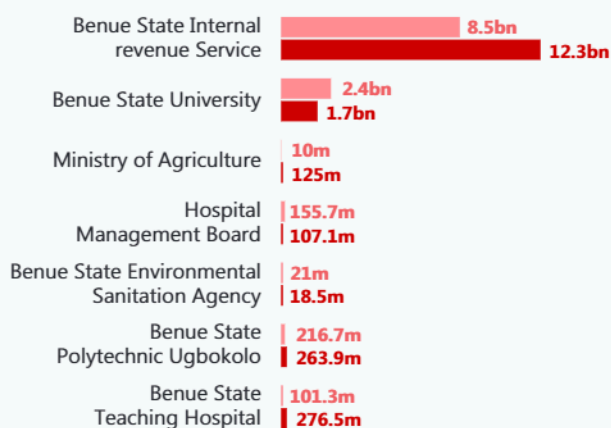
PAC Review of 2021 Audit Report not Started

The Public Accounts Committee of Benue State House of Assembly has not reviewed the 2021 report of the Auditor-General. The PAC has a backlog of reports (2013 – 2020) yet to be reviewed. The non-effectiveness of the Public Accounts Committee is said to be because of financial constraints. There's no indication the PAC has any mechanism for monitoring implementation of its recommendations because no recommendation or resolution on audit issues have been forwarded to the Executive arm since 2013.

Nonetheless¹⁶⁵ response received showed the Public Accounts Committee of Benue State House of Assembly will commence public hearing on all pending reports of the Auditor-General as funds have been approved for that purpose. The PAC is encouraged to 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.

Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

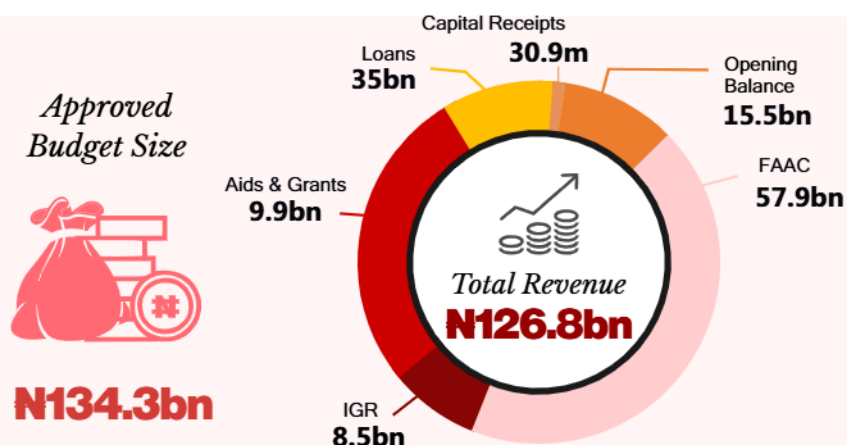
N/A

N/A

● Actual IGR ● Budgeted IGR

SOURCE: AFS

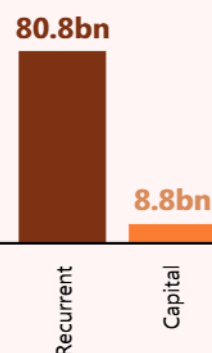
Public Finance/Accountability Turnout (2021)



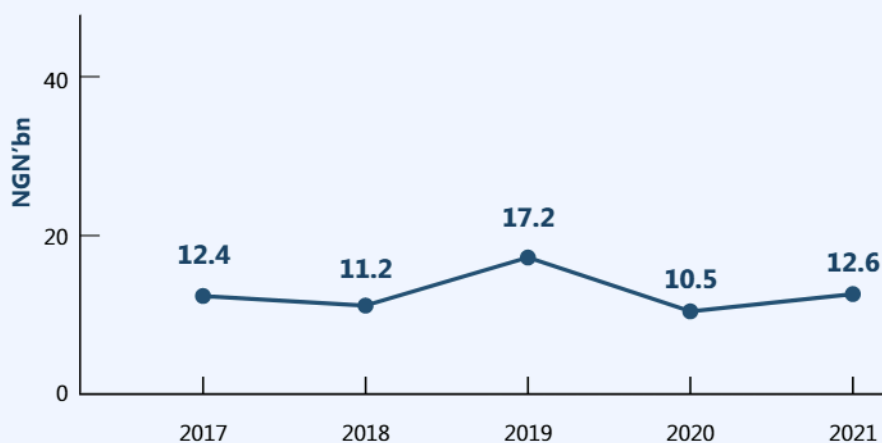
Budget Composition

Total Expenditure
N89.6bn

Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



Audit Findings

N/A
Audit queries

N/A
Unaccounted Funds

SOURCE: AFS

Kogi State

▼ **27th** Overall
Performance Rank
out of 36 states

20%

2021
Ranking

24th
(56%)

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 accountability documents such as audit reports and citizens' accountability reports are published 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Kogi State Public Audit (Amendment) Law 2021¹⁶⁶ enacted and signed by Governor Yahaya Bello 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 circular¹⁶⁷ 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

No proof was presented to show that the Audit Service Board of Kogi State has been inaugurated since assenting to the amended audit law in 2021. Also, relevant officials did not respond to the SAE Index questionnaire. 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 ”.

166-https://plsinitiative.org/audit_laws/kogi-state/

167-https://plsinitiative.org/audit_laws/kogi-state/

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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Kogi State submitted an annual activity report for 2021 financial year 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". Also, 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 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 2021 Published Online

There is no evidence the Office of the Auditor-General for Kogi State published the full audit report for 2021 financial year online. What is available to citizens is the audited financial statement for the year ended 31st December

2021¹⁶⁸. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Kogi State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

168-<https://kogistate.gov.ng/sftas/wp-content/uploads/KOGI-STATE-FS-FOR-THE-YEAR-ENDED-31-DECEMBER-2021.pdf>

No Evidence of Performance Audit for 2021

There is no evidence to show that a performance audit was conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Kogi 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 2021 not Published Online

No evidence was provided to show that the Kogi State Government produced and published the Citizens' Accountability Report for the 2021 financial year on any electronic portal to enable citizens access freely.

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.

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 access to the full report of the Auditor-General on the account of the Kogi State government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to 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 State's Parliament.

PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Kogi State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Kogi State Government. The PAC did not respond to the SAE Index questionnaire despite repeated engagements. There's also no indication the Committee has any mechanism for monitoring implementation of its recommendations.

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

General for 2021 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.

Revenue/Expenditure Out-turn (2021)



Top Revenue Generating Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

N/A

Top Expenditure Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

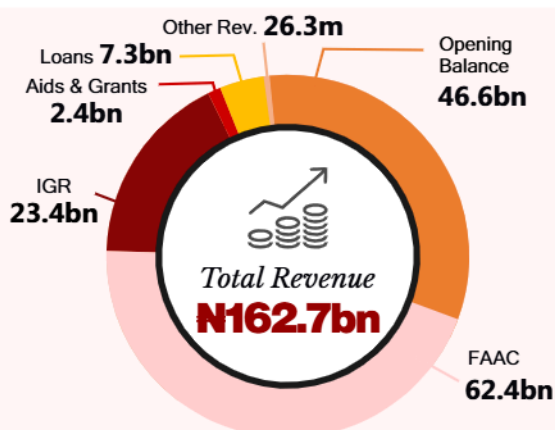
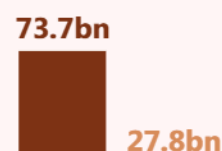
N/A

SOURCE: AFS

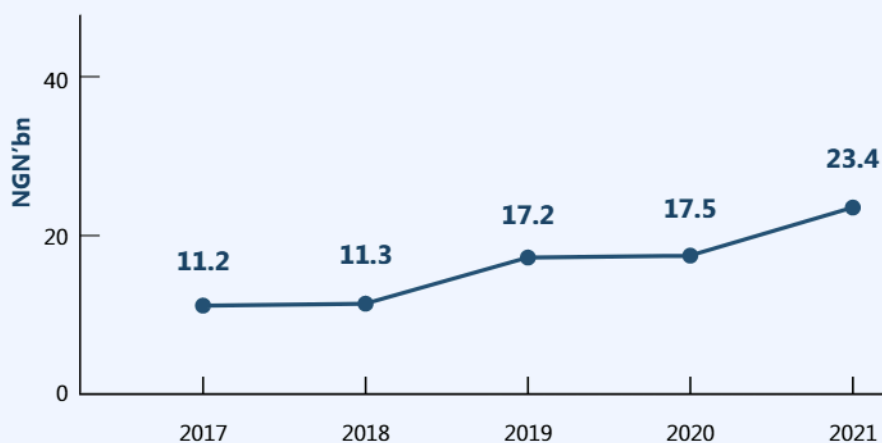
Public Finance/Accountability Turnout (2021)



Budget Composition

Approved
Budget Size**N130.6bn**Total
Expenditure**N101.5bn**Expenditure
Composition

IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit
Findings**N/A**Audit
queries**N/A**Unaccounted
Funds

SOURCE: AFS

Kwara State

 **17th**

**Overall
Performance Rank**
out of 36 states

32%

2021
Ranking

20th
(62%)

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 audit reports are published online and timeously.
3	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.

Legal Framework and 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”.

Responsive¹⁶⁹ received indicated that the financial autonomy clause is not fully operational and the Office of the Auditor-General for Kwara State is only able to draw funds for recurrent expenditure quarterly. The Audit Office is still routinely dependent on its auditee (the Executive arm) for finances relating to capital components of its annual budget. The inability of the Executive arm to effectively implement the audit law to allow for full fiscal independence as provided for in the audit law continues to hinder the optimal performance of the foremost accountability institution in Kwara State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Kwara State Audit Service Board has not been activated 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.

Feedback¹⁷⁰ 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.

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 his/her 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 2021 not Submitted to HoA

The Office of the Auditor-General for Kwara State did not submit an annual activity report for 2021 fiscal year 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 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.

Consolidated Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Kwara State published the full audit report for 2021 fiscal year electronically. What is available to citizens is the report of the Accountant General with financial statements for

the year ended 31st December 2021¹⁷¹. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

The implementation of audit recommendations for the 2020 financial year is said to be ongoing but there's no implementation report by the Office of the Auditor-General for Kwara State indicating which government agencies have implemented

the recommendations and to what extent. It is not evident if the Office of the Auditor-General and House of Assembly in Kwara State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Kwara State did not produce any performance audit report on any government project, program or policy in 2021 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 2021 Published Online

The Kwara State Government published online the Citizens' Accountability Report for 2021¹⁷².

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.

CS/Media Actors Less Involved in the Audit Process

Although civil society and media actors are pushing hard to be involved in the audit process of Kwara State, the Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. Feedback¹⁷³ received from a civil society organization working in Kwara State narrated how civic actors advocated for the reinstatement of a former Auditor-General who was allegedly removed illegally by the Executive.

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.

171-<https://kwarastate.gov.ng/wp-content/uploads/KWARA-STATE-YEAR-2021-ACCOUNTANT-GENERAL-REPORT-WITH-AUDITED-FINANCIAL-STATEMENTS-1.pdf>

172-<https://kwarastate.gov.ng/wp-content/uploads/2021-Citizens-Accountability-Report-CAR.pdf>

173-SAE Index 2022 Research Survey

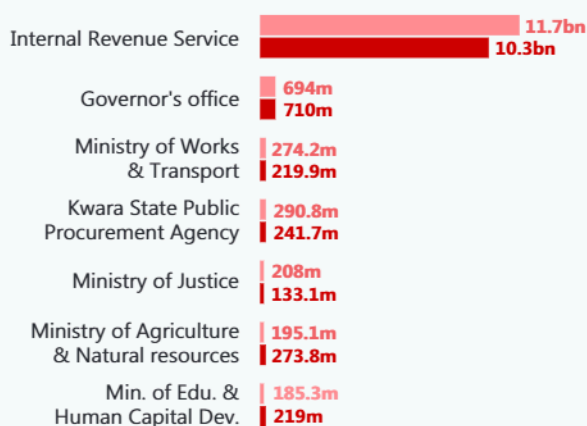
PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Kwara State House of Assembly has commenced but not completed review of the 2021 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 overemphasized 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 must also involve civil society and media actors during review of audit reports.

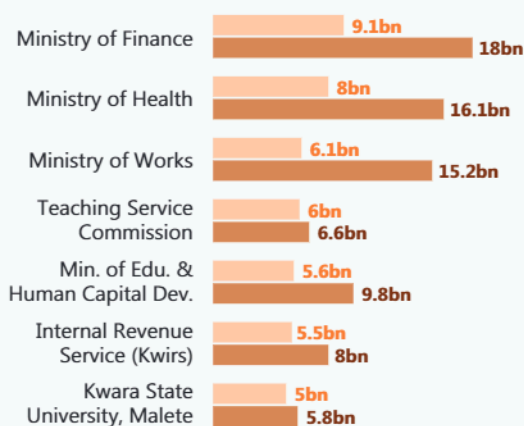
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

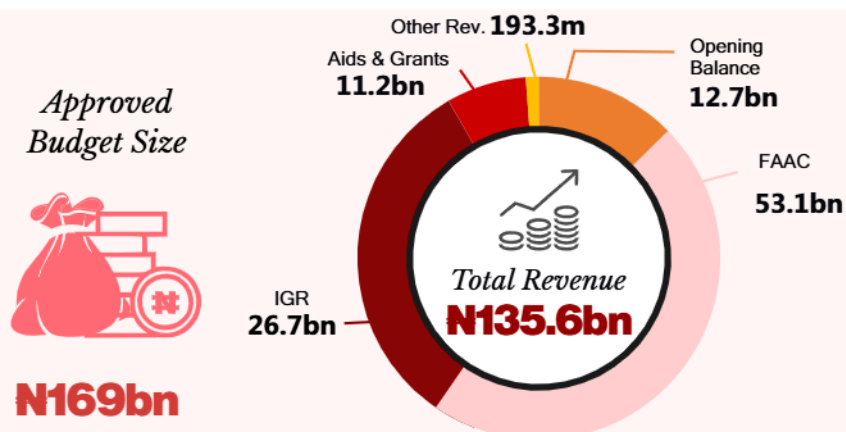
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

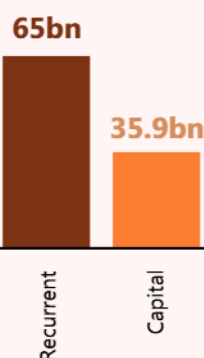
Public Finance/Accountability Turnout (2021)



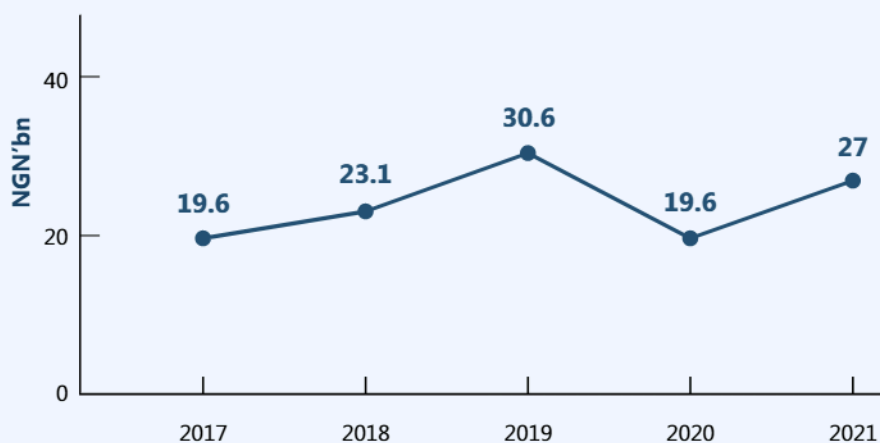
Total Expenditure
N100.9bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

247
Audit queries



N36.2m
Unaccounted Funds

SOURCE: CAR

Nasarawa State

 **21st**

**Overall
Performance Rank**
out of 36 states

26%

2021
Ranking

24th
(56%)

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 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.

Legal Framework and 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".

Feedback¹⁷⁴ collected showed that the financial autonomy clause is not fully operational and the Office of the Auditor-General for Nasarawa State is only able to draw funds for recurrent expenditure monthly. The Audit Office is still routinely dependent on its auditee (the Executive arm) for finances relating to capital components of its annual budget. The inability of the Executive arm to effectively implement the audit law to allow for full 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 freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Nasarawa State Audit Service Board has not been activated 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.

Feedback¹⁷⁵ collected showed that the Board has not been inaugurated by the Executive. However, activating the Board to begin performing its statutory functions is meant to be one of the positive effects of the newly enacted audit law to strengthen 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 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 2021 not Submitted to HoA

The Office of the Auditor-General for Nasarawa State did not submit an annual activity report for 2021 fiscal year 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 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 2021 Published Online

There is no evidence the Office of the Auditor-General for Nasarawa State published the full audit report for 2021 financial year online. What is available to citizens is an annual report of the Accountant-General and financial statements of Nasarawa State Government for the year ended

31st December 2021¹⁷⁶. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2020 not Started

The implementation of audit recommendations for the 2020 financial year is said to have not started. It is also not evident if the Office of the Auditor-General and House of Assembly in Nasarawa State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

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.

176-<https://nasarawastate.gov.ng/wp-content/uploads/2022/06/NASARAWA-STATE-GOVERNMENT-OF-NIGERIA-FINANCIAL-STATEMENTS-FOR-THE-YEAR-ENDED-31ST-DECEMBER-2021.pdf>

Citizens' Accountability Report for 2021 not Published Online

There is no indication that the Nasarawa State Government published online the Citizens' Accountability Report for 2021.

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.

CS/Media Actors not Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Nasarawa State is rather non-existent, especially because the full report of the State Auditor-General is not publicly accessible. 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 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.

PAC Review of 2021 Audit Report is Ongoing

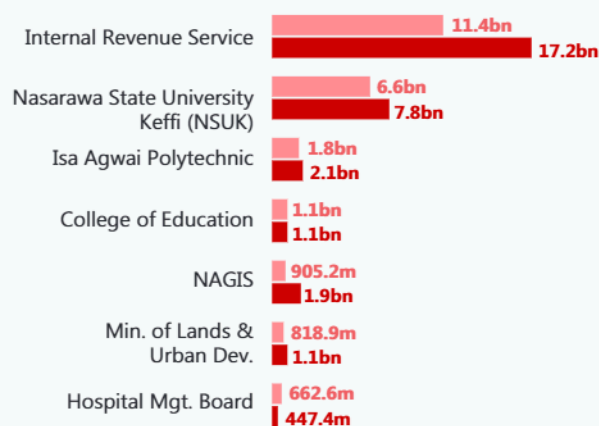
The Public Accounts Committee of Nasarawa State House of Assembly has commenced but not completed review of the 2021 report of the Auditor-General on the accounts of the Nasarawa State Government.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized 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 must also involve civil society and media actors during review of audit reports.

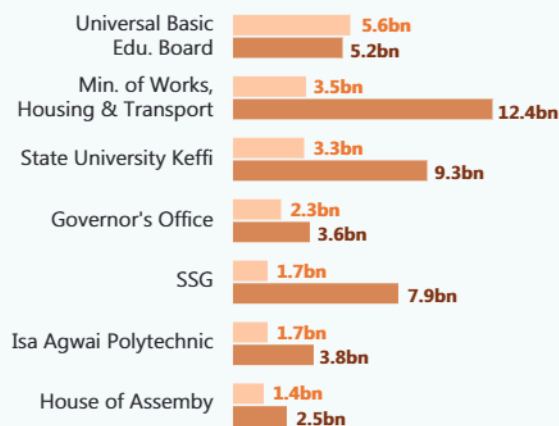
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

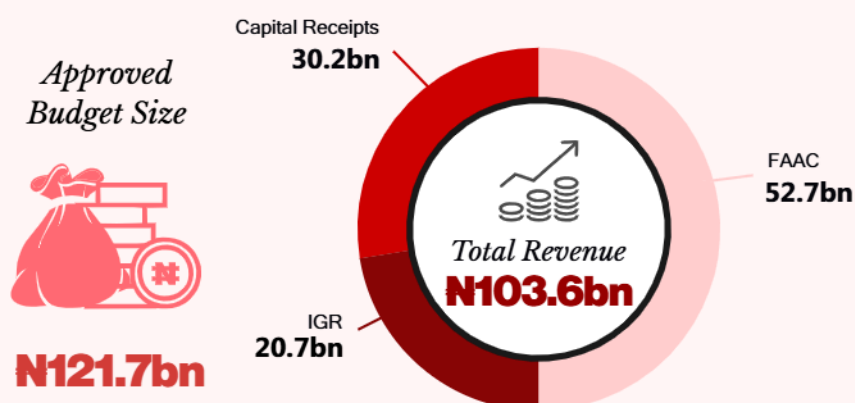
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: OAG

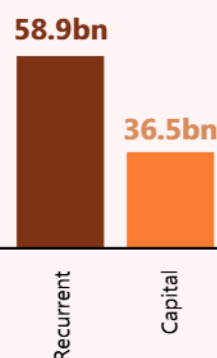
Public Finance/Accountability Turnout (2021)



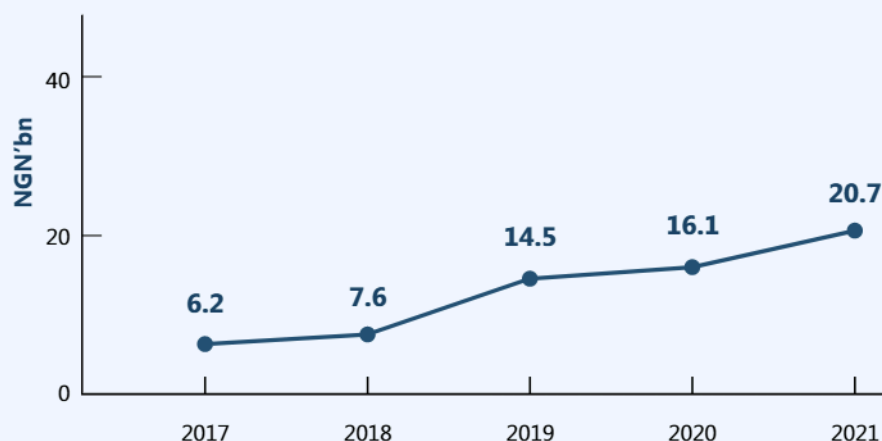
Total Expenditure
N95.4bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

11
Audit queries



N595.6m
Unaccounted Funds

SOURCE: CAR/AFS

Niger State

 **11th**

**Overall
Performance Rank**
out of 36 states

42%

2021
Ranking

30th
(48%)

	Accountability Gaps	Recommendations
1	Inadequacy and ineffective implementation of the legal framework	The Executive and State House of Assembly should work collaboratively to remedy inadequacies in the legal framework and facilitate its effective implementation.
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	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.

Legal Framework and 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 of 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”.

Feedback¹⁷⁷ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Niger State is still routinely 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 Niger State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Niger State Establishment Committee of the Office of the Auditor-General has not been activated 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.

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 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.

Response¹⁷⁸ received showed that the Committee has not been constituted by the Executive to begin performing its statutory functions supporting the Office of the Auditor-General in Niger State administratively.

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.

Legal Mandate to Publish Audit Reports Online not Available

There is no provision in the Niger State Office of the Auditor-General of the State Law 2021 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 a legal basis for such in the Audit Law is required to sustain such best practice.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Niger State did not submit an annual activity report for 2021 fiscal year 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 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.

Full Audit Report for 2021 Published Online

The Niger State Office of the Auditor-General produced and published the full audit report for 2021¹⁷⁹ financial year electronically on a dedicated

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to be ongoing but not completed.

Response received¹⁸⁰ showed that the House of Assembly has mechanisms for monitoring implementation of audit recommendations and resolutions which involves the House communicating its resolutions to the Executive which should forward the same to the Office of

the Auditor-General. "Also, when the office of the Auditor-General is invited during consideration of subsequent audit reports, they are asked how far they've gone in implementing previous House resolutions. The challenge has always been with the Auditor-General claiming not to have received the House resolutions from the Executive but the House has now decided to always copy the Auditor-General when resolutions are sent to the Executive".

179-<https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2022/06/NIGER-STATE-2021-AUDITED-FINANCIAL-STATEMENT.pdf>
180-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Niger State did not produce a performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. However, 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 2021 not Published Online

There is no indication that the Niger State Government published online the Citizens' Accountability Report for 2021.

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.

CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Niger State, 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.

PAC Review of 2021 Audit Report Completed

Response¹⁸¹ received showed that the Public Accounts Committee of Niger State House of Assembly has completed consideration of the 2021 report of the Auditor-General but yet to present its report to plenary. Also, the PAC does not have a backlog of audit reports yet to be reviewed. The role of the Public Accounts Committee in ensuring timeous review of annual

audit reports cannot be overemphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee and House resolutions to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.

Revenue/Expenditure Out-turn (2021)



Top Revenue Generating Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

N/A

Top Expenditure Agencies/Sectors

N/A

N/A

N/A

N/A

N/A

N/A

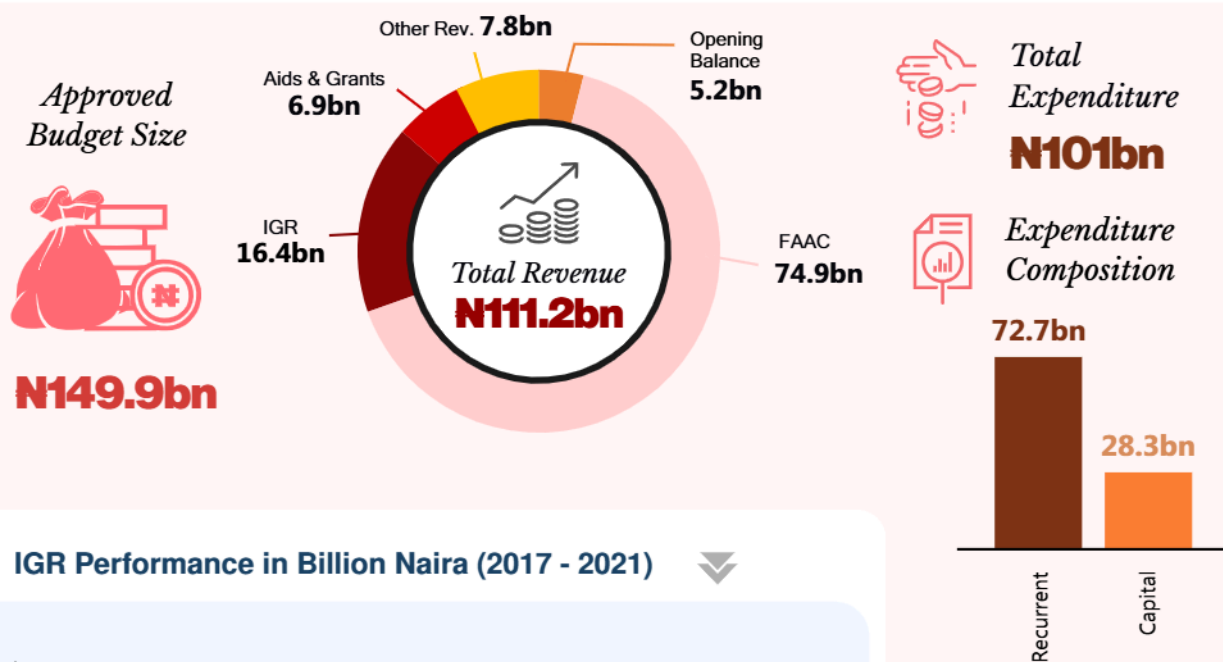
N/A

SOURCE: AFS

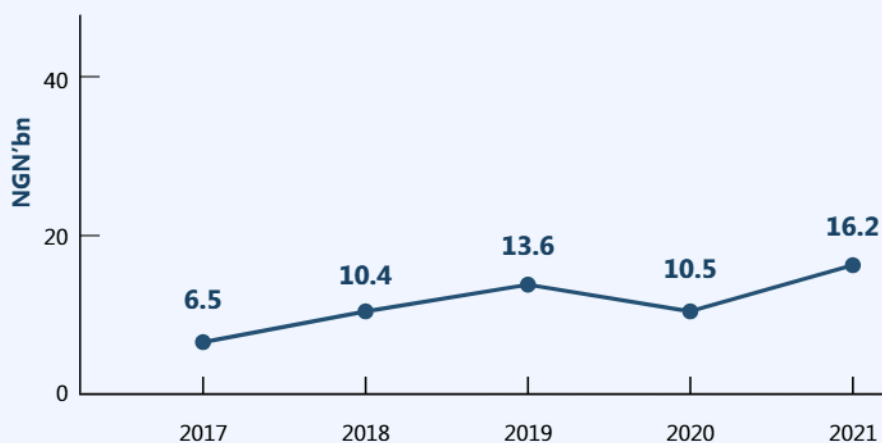
Public Finance/Accountability Turnout (2021)



Budget Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS

Audit Findings

34
Audit queries

N1.9bn
Unaccounted Funds

SOURCE: CAUGS/AFS

Plateau State

▼ **16th**

**Overall
Performance Rank**
out of 36 states

34%

2021
Ranking

8th
(74%)

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 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.

Legal Framework and Operationalization

Financial Autonomy not Operational

The Plateau State Audit Law 2021¹⁸² signed by Governor Simon Along 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".

There is no evidence the legal provisions stated above are being implemented in Plateau 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 Plateau State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

There is no proof to show that the Audit Board in Plateau State has been inaugurated since assenting to the audit law in 2021 as relevant officials did not respond to the SAE Index questionnaire. However, S.11 (1) of the State Audit

Law 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.

A fully functional Audit Board would guarantee administrative independence for the Office of the Auditor-General for Plateau 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 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.

182-http://plateaudatadump.com.ng/pdf_files/PLSG_AUDIT_LAW_2021.pdf

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 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 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Plateau State submitted an annual activity report for 2021 financial year 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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Plateau State produced and published a report of the Auditor-General on the accounts of the Government of Plateau State for the year ended 31st December, 2021¹⁸³ electronically on a dedicated website.

Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 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 Plateau State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

183-http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%20Y2021%20AUDIT%20REPORT.pdf

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Plateau State affirmed that it did not conduct a performance audit on Government's projects, programs or policies in 2021. The State Auditor-General stated in his 2021 report (page 41) that "However, for the year under review (2021) this was not carried out on projects that have physical existence largely because of lack of Specialized Equipment,

Expertise and Finances. It is, however, hoped that it will be done in due course".

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 2021 not Published Online

The Plateau State Government did not publish online the Citizens' Accountability Report for 2021 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.

CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Plateau State. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive 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.

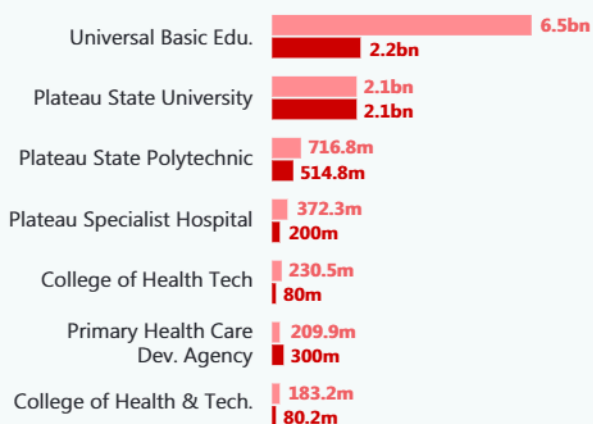
PAC Review of 2021 Audit Report not Started

There is no proof the Public Accounts Committee of Plateau State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Plateau State Government. Also, there is no evidence to show that the Committee does not have a backlog of audit reports not yet considered as relevant officials did not respond to the SAE index questionnaire despite repeated engagements.

The Public Accounts Committee is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

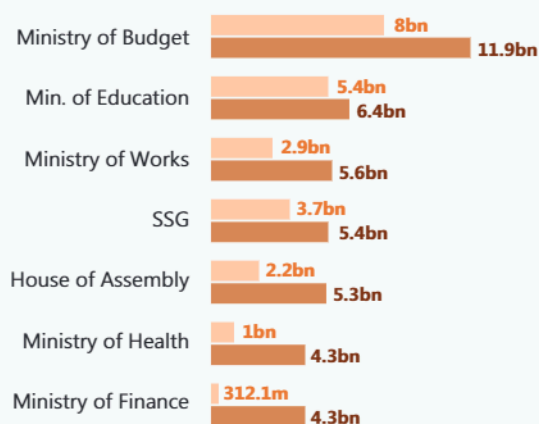
Revenue/Expenditure Out-turn (2021)

Top Revenue Generating Agencies/Sectors



● Actual IGR ● Budgeted IGR

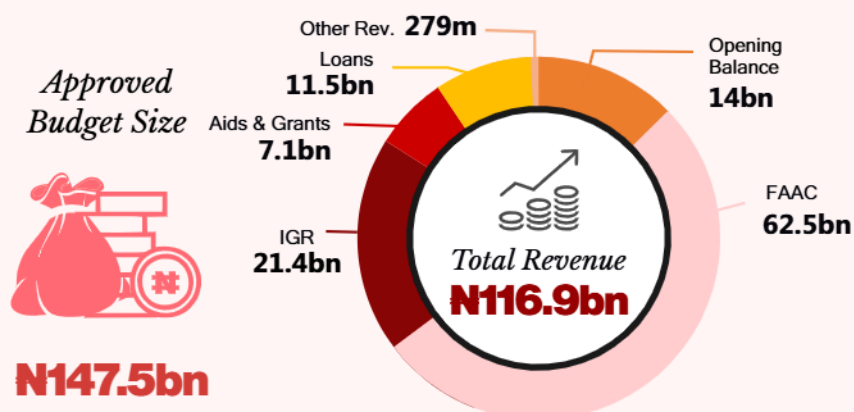
Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

SOURCE: Audit Report

Public Finance/Accountability Turnout (2021)

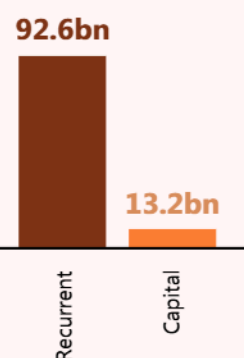


Total Expenditure

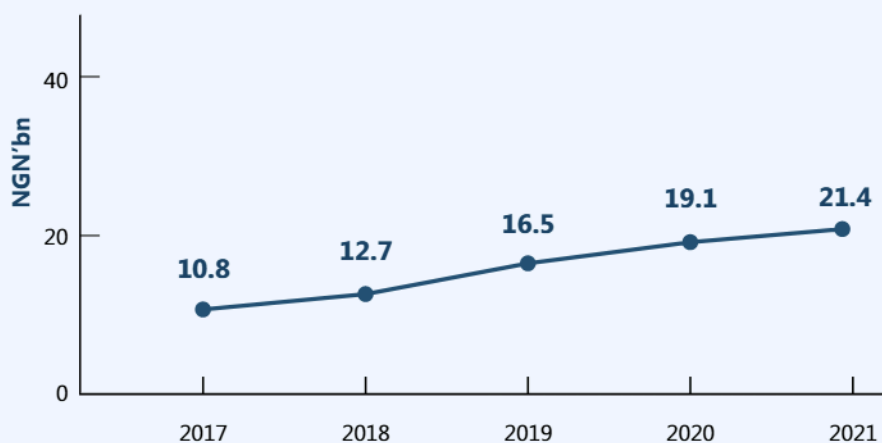
N105.8bn



Expenditure Composition



IGR Performance in Billion Naira (2017 - 2021)



SOURCE: NBS



Audit Findings

07
Audit queriesN36.3m
Unaccounted Funds

SOURCE: OAU/S/Audit Report

SAE Index 2022 Assessment Sheet

		Legal Framework & Operation						Annual Activity Report (9%)	Type of Audit Report Produced & Published Online			Implementation of Audit Recommendations (9%)	Evidence of Performance Audit (13%)	Citizens' Accountability Report (5%)				CSO/Media Participation				Public Accounts Committee							
S/N	STATE	Financial Autonomy 5%	Administrative Autonomy 5%	AG Appointment Procedure 2%	Security of Tenure 3%	Public Audit Report 5%								Full Audit Report 18%	Audited fin.stat. 10%	Audit Cert. 6%				Much Involved 40%	Less Involved 6%	Not Involved 0%	Effective 16%	Less Effective 6%	Not Effective 0%	Total	Rank		
1	ABIA	0%	0%	2%	0%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	0%	12%	33rd	
2	ADAMAWA	0%	0%	2%	3%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	0%	40%	13th	
3	AKWA IBOM	0%	5%	2%	5%	5%								18%	0%	0%				0%	5%	0%	16%	0%	0%	14	69%	1st	
4	ANAMBRA	0%	0%	0%	0%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	29%	21st		
5	BAUCHI	0%	0%	2%	3%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	40%	13th		
6	BAYELSA	0%	0%	2%	0%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	17%	30th		
7	BENUE	0%	0%	0%	0%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	10%	34th		
8	BORNO	0%	0%	2%	3%	0%								0%	0%	0%				0%	0%	0%	0%	0%	0%	5%	38th		
9	CROSS RIVER	0%	5%	2%	3%	5%								18%	0%	0%				0%	5%	0%	10%	0%	0%	44%	10th		
10	DELTA	5%	0%	2%	3%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	48%	4th		
11	EBONYI	0%	0%	2%	0%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	48%	8th		
12	EDO	0%	5%	0%	3%	5%								18%	0%	0%				0%	5%	0%	4%	0%	0%	48%	4th		
13	EXITI	0%	5%	2%	3%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	43%	8th		
14	ENGUGU	0%	0%	2%	3%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	23rd			
15	GOMBE	0%	0%	2%	3%	5%								18%	0%	0%				0%	5%	0%	8%	0%	0%	45%	8th		
16	IIMO	0%	0%	0%	0%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	23%	25th		
17	JIGAWA	0%	0%	2%	3%	5%								0%	10%	0%				0%	5%	0%	0%	0%	0%	31%	18th		
18	KADUNA	0%	0%	2%	0%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	41%	12th		
19	KANO	0%	0%	0%	3%	0%								0%	0%	0%				0%	0%	0%	0%	0%	0%	3%	36th		
20	KATSINA	0%	5%	2%	3%	5%								18%	0%	0%				0%	5%	0%	0%	0%	0%	50%	3rd		
21	KEBBI	0%	0%	2%	3%	5%								18%	0%	0%				0%	0%	0%	0%	0%	0%	40%	13th		
22	KOGI	0%	0%	2%	3%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	20%	27th		
23	KWARA	0%	0%	2%	3%	0%								0%	10%	0%				0%	5%	0%	0%	0%	0%	32%	17th		
24	LAGOS	0%	5%	0%	0%	0%								0%	10%	0%				0%	0%	0%	16%	0%	0%	31%	18th		
25	NASARAWA	0%	0%	2%	3%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	28%	21st		
26	NIGER	0%	0%	2%	0%	0%								16%	0%	0%				0%	6%	0%	16%	0%	0%	42%	11th		
27	OGUN	0%	0%	2%	0%	5%								0%	0%	0%				0%	5%	0%	0%	0%	0%	18%	28th		
28	ONDO	0%	5%	2%	3%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	31%	18th		
29	OSUN	5%	0%	2%	3%	5%								0%	10%	0%				0%	5%	0%	0%	0%	0%	16%	0%	46%	8th
30	OYO	0%	0%	0%	0%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	15%	31st		
31	PLATEAU	0%	0%	2%	3%	5%								18%	0%	0%				0%	6%	0%	0%	0%	0%	34%	16th		
32	RIVERS	0%	0%	2%	3%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	15%	31st		
33	SOKOTO	0%	5%	2%	3%	5%								0%	10%	0%				0%	0%	0%	0%	0%	0%	23%	22nd		
34	TARABA	0%	0%	2%	3%	0%								0%	10%	0%				0%	6%	0%	0%	0%	0%	21%	26th		
35	YOBE	0%	5%	2%	3%	5%								16%	0%	0%				0%	10%	0%	0%	0%	0%	6%	0%	63%	2nd
36	ZAMFARA	0%	5%	0%	3%	0%								0%	10%	0%				0%	0%	0%	0%	0%	0%	18%	0%	18%	28th

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.

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