

Legal Framework & Operationalization

The Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide explicit operational framework for effective public sector auditing. This significant gap 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 - 127⁴, 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 Hyacinth Alia 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.

Annual Activity Report For 2022 Not Published

There is no evidence the Office of the Auditor-General for Benue State published the annual activity report for the 2022 financial year online. Also, there's no proof the report was submitted to the House of Assembly.

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

Audited Financial Statement for 2022 Available Online

The 2022⁵ audited financial statement for Benue State can be accessed electronically although not on the official website of the State. Nonetheless, the audit report on the account of the Benue State government which should include audit issues, observations and recommendations was not published online. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation of Audit Recommendations for 2021 Not Started

Feedback⁶ received showed that implementation of audit recommendations and House resolutions for 2021 financial year have not begun. The Public Accounts Committee of the House of Assembly in Benue State has not completed review of the 2021 report of the Auditor-General for the State.

No Evidence of Performance Audit for 2022

There is no evidence that performance audit was conducted by the Office of the Auditor-General for Benue State on government programs, projects, or policies for the 2022 financial year.

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

Citizens' Accountability Report for 2022 Not Published Online

The Benue State Government did not show any proof it published the Citizens' Accountability Report for 2022.

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

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

5 <https://budgetpedia.ng/Download/282/benue-accountant-generals-report/9347/benue-state-accountant-generals-financial-statement-2022>

6 SAE Index 2023 Research Survey

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

PAC Review of 2022 Audit Report Not Started

The Public Accounts Committee of Benue State House of Assembly is yet to commence review of the 2022 report of the Auditor-General. The Committee has a backlog of reports (2021) yet to be considered. However, it appears the PAC has completed review of the previous backlog of audit reports (2013-2020) and are encouraged to continue with the trajectory.

The PAC is encouraged to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps. The Committee must also develop mechanisms to effectively monitor

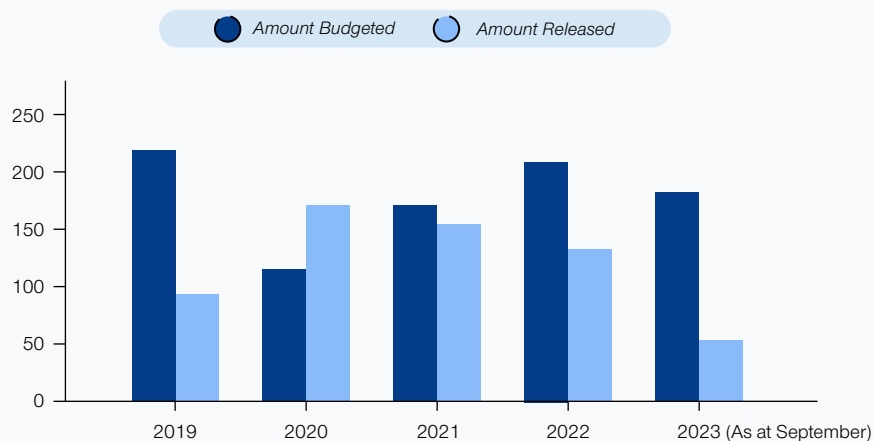
implementation of its resolutions on audit recommendations.

CS/Media Actors Not Involved in the Audit Process

There is no indication that civil society and media actors are involved in the audit process of Benue State, especially because the public do not have access to the report of the Auditor-General on the account of the Benue State Government. Only the audited financial statement is accessible to citizens and such documents do 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.

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



SOURCE: OAUIG