

## Legal Framework & Operationalization

### Financial Autonomy Not Operational

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

Feedback<sup>64</sup> received indicates that the legal provisions stated above are not operational and the Office of the Auditor-General for Jigawa State is dependent on its auditee (the Executive) for its finances. The inability of the Executive arm to implement the Audit Law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Jigawa State as it is unable to implement freely and without interference its audit plans and programs.

### Administrative Independence Not Activated

Response<sup>65</sup> 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”.

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### **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 2022 Not Published**

There is no evidence that the Office of the Auditor-General for Jigawa State published its annual activity report for the 2022 fiscal year. However, S.7 of the Jigawa State Audit Law (Amendment No. 1) provides that “the Auditor-General shall submit an annual report of his activities to the Jigawa State House of Assembly and shall make same available to the public”.

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

### **Audit Report or Audited Financial Statement for 2022 Not Accessible**

Neither the 2022 report of the Auditor-General nor the 2022 Audited Financial Statement for Jigawa State is accessible electronically. Making the audit report including audit issues, observations and recommendation freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

### **Implementation of Audit Recommendations for 2021 Ongoing**

Response<sup>66</sup> received showed that the implementation of audit recommendations and House of Assembly resolutions for 2021 financial

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

### **No Evidence of Performance Audit for 2022**

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 2022 Published Online**

The Jigawa State Government published online the Citizens' Accountability Report for 2022<sup>67</sup>.

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

### **PAC Review of 2022 Audit Report Not Started**

The Public Accounts Committee of Jigawa State House of Assembly has not commenced review of the 2022 report of the Auditor-General. The PAC has a backlog of audit reports not yet considered precisely for 2018, 2019, 2020 and 2021.

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

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67 [https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government,%202022%20Citizens%20Accountability%20Report%20\(CAR\).pdf](https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government,%202022%20Citizens%20Accountability%20Report%20(CAR).pdf)

implemented as quickly as possible by Executive agencies. It is important to ensure civic and media actors are provided the opportunity to participate in the audit report review process and ensure resolutions reached reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

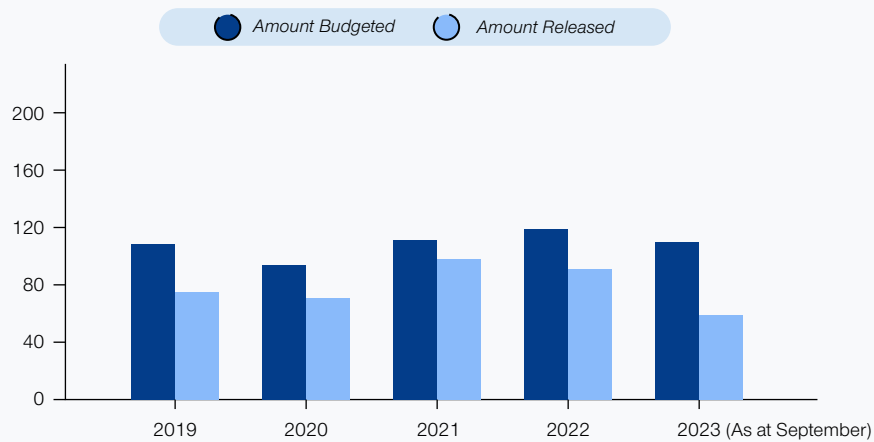
### CS/Media Actors Not Involved in the Audit Process

Participation of Civil Society and media actors in the audit process of Jigawa State is rather non-existent, especially because the report of the

Auditor-General is not publicly accessible. A civil society organization working in Jigawa State confirmed that civic and media actors are rarely involved in the audit process of the state. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for non-state 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.

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



SOURCE: OAU/IGS