

Legal Framework & Operationalization

Financial Autonomy Not Operational

The Adamawa State Audit (amendment) Law 2021²⁷ 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”.

Response²⁸ 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 Independence 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 2016²⁹ 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.

Response³⁰ received showed that the Audit Commission has not been activated. Setting up the Audit Commission should be one of the positive impacts of the enacted audit law to strengthen the Office of the Auditor-General in Adamawa State administratively particularly in ensuring that human resource issues are addressed through the Audit Commission rather than relying on the Civil Service

Commission as previously done prior to enacting the audit law.

Appointment Procedure for the State Auditor-General is Transparent

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

Tenure of Office for the Auditor-General is Secured

The legal framework for public audit functions in Adamawa State provides for a secured tenure for the State Auditor-General. 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

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

28 SAE Index 2023 Research Survey

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

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

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 2022 Not Published

There is no evidence the Office of the Auditor-General for Adamawa State published the annual activity report for the 2022 financial year. Also, there's no proof the report was submitted to the State House of Assembly. However, S.29(5) of the Audit Law (as amended) provides that “the Auditor-General shall prepare and submit an annual report on the activities of his office to the House of Assembly. The report shall include all the programmes and initiatives undertaken to improve the capacity of the office and the competence of audit staff; and is to be made available to the public”.

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

Audit Report for 2022 Not Accessible Online

While the Office of the Auditor-General for Adamawa State claimed to have published the audit report for 2022³¹ financial year on a dedicated website, the report is not accessible. However, the report of the Accountant-General for the financial year ended 31st December 2022³² also referred to as the audited financial statement is accessible electronically. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2021 Ongoing

Response³³ received showed that the implementation of audit recommendations and House resolutions for 2021 financial year is ongoing. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2022

The Office of the Auditor-General for Adamawa State did not produce a performance audit report on any government project, program or policy in 2022 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 2022 Not Published Online

There is no indication that the Adamawa State Government published the Citizens' Accountability Report for 2022.

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

31 <https://audgen.ad.gov.ng/the-report-of-the-state-auditor-general-adamawa-state-for-the-year-ended-31st-december-2022/>

32 <https://www.budgetoffice.ad.gov.ng/post/report-of-the-accountant-general-for-the-year-ended-31st-december-2022>

33 SAE Index 2023 Research Survey

PAC Review of 2022 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 2022 report of the Auditor-General on the accounts of the Adamawa State Government. Also, response from the Public Accounts Committee to the SAE Index 2023 questionnaire showed that the Committee has the 2021 report of the Auditor-General outstanding for consideration.

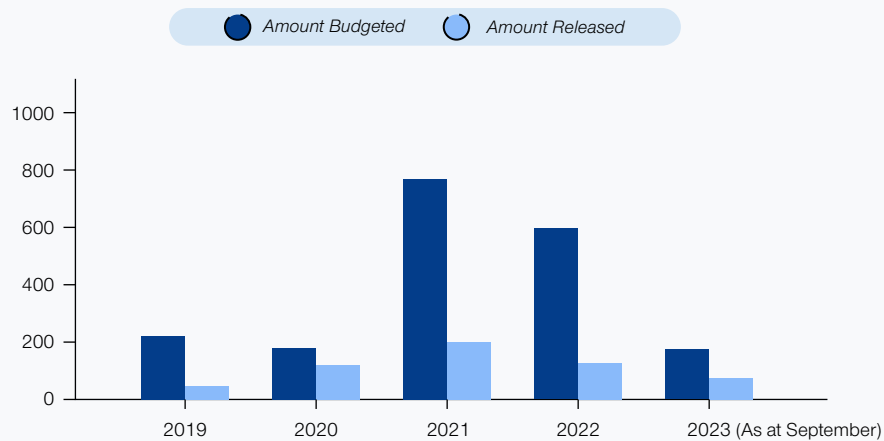
The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public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

CS/Media Actors Not Involved in the Audit Process

Feedback from stakeholders in Adamawa State revealed a lack of participation and involvement of civil society and media actors in the audit process of the 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 by ensuring that the report of the Auditor-General for Adamawa State including domestic report detailing audit issues, observations and recommendations is publicly accessible to increase engagement with policy actors using audit findings. Also, civic groups should be adequately involved in the audit report review process of the Public Accounts Committee.

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

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



SOURCE: OAU/ISS