

Legal Framework and Operationalization

Anambra State does not have an Audit Law¹⁰⁴. The draft audit bill is being worked on by relevant stakeholders within the Anambra State Government. The legal framework for public audit function in the State is the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide an explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as fast 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 Auditor-General under S.125 - 127¹⁰⁵, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

It is therefore imperative for the Anambra State Government to speedily conclude work on the draft Audit Bill, send it to the Anambra State House of Assembly for passage while Governor Charles Soludo should proceed to assent to the Bill immediately it is passed.

Annual Activity Report for 2022 Not Submitted to HoA

The Office of the Auditor-General for Anambra State did not publish an annual activity report for the 2022 financial year to the 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.

Audit Report for 2022 Published Online

The Office of the Auditor-General for Anambra State produced and published the audit report for the 2022¹⁰⁶ financial year on a dedicated website. Making the full audit report freely available to

citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2021 Ongoing

Response¹⁰⁷ received showed that the implementation of audit recommendations and House resolutions for 2021 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.

No Evidence of Performance Audit for 2022

The Office of the Auditor-General for Anambra State did not carry out performance audit to assess implementation of government's projects, programs or policies in 2022. 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

The Anambra State Government did not publish 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.

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

106 https://anambrastate.gov.ng/old/wp-content/uploads/ANSG-Report-of-the-State-Auditor-General-on-the-Accounts-of-the-Government-of-Anambra-State_31_DEC_2022.pdf

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PAC Review of 2022 Audit Report Completed

The PAC has completed¹⁰⁸ review of the 2022 audit report on the account of Anambra State Government. The Committee reviewed 14 audit issues involving 8 agencies of government. The Committee ruled on 10 audit issues and adjourned ruling for four audit issues. While the PAC has been effective in reviewing audit reports, it is not clear what mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of resolutions issued.

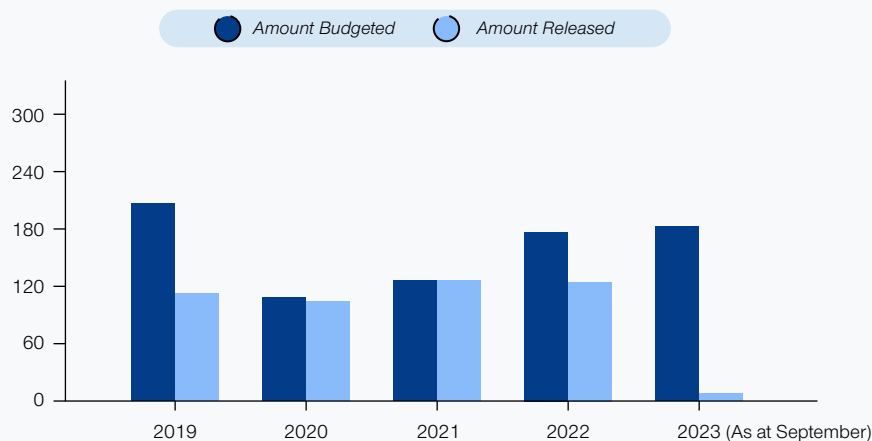
The Public Accounts Committee also invited civil society and media actors to observe proceedings of the Committee. Nonetheless, the PAC should ensure their resolutions and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

CS/Media Actors Much Involved in the Audit Process

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Anambra State. Some of the activities include the Audit Forum and Accountability Dialogue held on 19th and 20th July 2023. Stakeholders who participated in the two-day meetings were 24 in number and drawn from diverse constituencies including the Head of Service, Office of the Auditor-General for State and Local governments, Public Accounts Committee of the State House of Assembly, audited agencies of government, civil society, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions.

Also, two journalists selected to participate in the Public Audit Media Fellowship are currently investigating selected audit issues and will publish their investigative reports. It is expected that stakeholders in the Anambra State public audit cycle will sustain these and other initiatives to continue to improve participation in the audit process of the State.

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



SOURCE: OAI/CS