

Legal Framework & Operationalization

Financial Autonomy Not Operational

The provision for financial autonomy contained in the Ebonyi State Public Sector Audit Law 2021¹⁰⁹ enacted in June 2021 is not operational. There's no evidence that the Office of the Auditor-General for Ebonyi State is financially independent. This is contrary to S. 25(1) of the Audit Law which 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 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 Independence Not Activated

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

There is no evidence that the Commission has 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 addressed 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 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".

Additionally, 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.

109 https://plsinitiative.org/audit_laws/ebonyi-state/

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 2022 Not Published

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

Audited Financial Statement for 2022 Published Online

The Office of the Auditor-General for Ebonyi State published online the audited financial statement for 2022¹¹⁰ fiscal year electronically on a dedicated website. This document unlike the audit report does not contain audit issues identified during audit exercise, observations and recommendations. Making the audit report freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2021 Not Started

The implementation of audit recommendations and House resolutions for 2021 financial year have not commenced. Also, it is not evident what effective 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.

No Evidence of Performance Audit for 2022

The Office of the Auditor-General for Ebonyi State did not conduct a performance audit on the implementation of government programs, projects, or policies in 2022.

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

The Ebonyi State Government did not publish the Citizens’ Accountability Report for the 2022 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.

PAC Review of 2022 Audit Report Not Started

There is no evidence the Public Accounts Committee has started the review of the 2022 report of the Auditor-General on the accounts of Ebonyi State Government. Relevant officials did

110 https://ebonyistate.gov.ng/Laws_and_Financials/resources/2baff709_076a_44a0_a3d0_a96044122a25EBSG_2022_Financial_Statement_30_7_2023.pdf

not respond to the SAE Index research questionnaire 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. It is equally important to ensure civic and media actors are provided the opportunity to participate in the audit report review process.

CS/Media Actors Not Involved in the Audit Process

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

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

