

## Legal Framework & Operationalization

### Financial Autonomy Is Operational

The audit law of Ekiti State enacted in June 2021 provided for financial autonomy for the Office of the Auditor-General. S.50(1) indicates that “not later than 90 days before the end of the financial year, the Auditors-General shall prepare and submit their estimates of revenue and expenditures of their offices for the next following financial year directly to the House of Assembly for inclusion in the Appropriation Law”.

Also, S.50(2) states further that “the sum appropriated to the office of the Auditor-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 financial year”.

Evidence<sup>153</sup> received showed that the legal provisions stated above are being operationalized and the Office of the Auditor-General for Ekiti State receives funding allocated to it by the State House of Assembly each year in 12 equal installments. The financial autonomy for the Ekiti State Audit Office was specifically approved for operationalization in January 2023. The evidence provided suggests that the Supreme Audit Institution of Ekiti State is financially independent and does not routinely depend on its auditee (the Executive) for funds to freely conduct its audit plan and programs.

The Ekiti State Government effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework is exemplary and worthy of emulation by other States of the federation.

### Administrative Autonomy Activated

Response<sup>154</sup> collected revealed that the Ekiti State Audit Service Commission was inaugurated in July 2021 in compliance with S.1(1) & (2) of the Ekiti State Audit Law which established the Commission and S.9 which provided for its powers and functions to include the power to appoint, advise the State Government on policy issues relating to audit matters, confirm recruitment of staff, subject erring staff to disciplinary process, promote staff, handle pensions and retirements matters among others.

The inauguration of the Audit Service Commission is indeed one of the positive impacts of the enacted audit law of Ekiti State which contributes to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the Audit Service Commission rather than through the Civil Service Commission as previously done prior to the Audit Law.

### Appointment Procedure for the State Auditor-General is Transparent

The process for appointing the Auditor-General in Ekiti State as provided for in the legal framework is transparent and competitive. S.22(1) provides that “in recommending persons for appointment as Auditor-General for the State, the State Civil Service Commission shall advertise the vacancy on its 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.22(2) indicates that “the State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

### Tenure of Office for the Auditor-General is Secured

The legal provisions governing the tenure of the Auditor-General in Ekiti State provides for a secured tenure. S.21(3) of the Ekiti State Audit Law 2021 as amended indicates that “a candidate for the position of the Auditor General shall not serve more than eight (8) years or sixty (60) years of age”.

Furthermore, S.24 of the law states that “the Auditor-General shall remain in office until he has attained the retirement age of sixty (60) years except where he is removed under the provisions of this law”.

The legal provisions stated above clarifies the maximum number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

153 SAE Index 2023 Research Survey

154 SAE Index 2023 Research Survey

### Legal Mandate to Publish Audit Reports Online is Available

The Ekiti State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.46(2) (3) & (4) states that “The Auditor-General’s report shall be published immediately after it is submitted to the House of Assembly. The report shall be published in hard copy and available to the public at the cost of printing. The report shall also be available in downloadable and printable versions (at no fee) on the websites of the Auditor General and the State Government”.

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 Published Online

The Office of the Auditor-General for Ekiti State published its annual activity report for 2022<sup>155</sup> on an electronic portal to ensure public access to the report in compliance with S.2 of the Ekiti State Audit (First Amendment) Law, 2021<sup>156</sup> which provides that “the Auditors-General shall also submit reports on the activities of their respective Offices for the year to the State House of Assembly and make it 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 for 2022 Published Online

The Office of the Auditor-General for Ekiti State published the audit report for 2022<sup>157</sup> financial year electronically on a dedicated website. The audit report published includes audit issues, observations and recommendations. Making the report of the Auditor-General freely available to citizens enhances civic advocacy and investigative journalism using audit information.

### Implementation of Audit Recommendations for 2021 Ongoing

Response<sup>158</sup> 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 the 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 Ekiti State did not publish performance audit report 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 Ekiti State Government did not publish the Citizens’ Accountability Report for 2022 online.

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 Completed

The Public Accounts Committee of Ekiti State House of Assembly has completed the review of the 2022 audit report. The PAC invited representatives from the civil society and media to

155 <https://www.ekitistate.gov.ng/wp-content/uploads/2023/AUDIT%20ANNUAL.pdf>

156 [https://plsinitiative.org/audit\\_laws/ekiti-state/](https://plsinitiative.org/audit_laws/ekiti-state/)

157 <https://ekitistate.gov.ng/wp-content/uploads/2022/2022%20%20Auditor-General%20Report%20on%20Account%20of%20Ekiti%20State.pdf>

158 SAE Index 2023 Research Survey

observe the review process. Also, the Ekiti State House of Assembly adopted seven (7) resolutions to be implemented by the Executive to correct audit anomalies for the 2021 financial year.

Nonetheless, the PAC is encouraged to ensure its recommendations and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

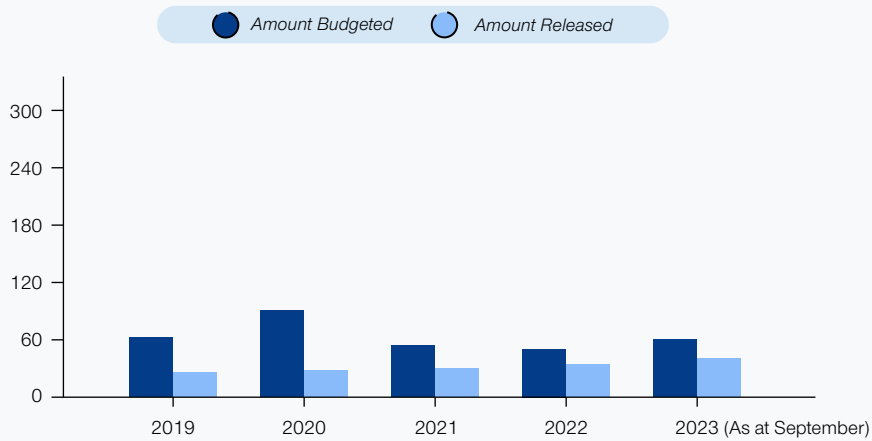
**CS/Media Actors Are Much Involved in the Audit Process**

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Ekiti State. Some of the activities include the Audit Forum and Accountability Dialogue held on 9th and 10th August 2023. Stakeholders who participated in the two-day meetings were 31 in number and

drawn from diverse constituencies including the Office of the Auditor-General for State, 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.

A civil society organization working in Ekiti State confirmed substantial participation in the audit findings review activities of the Public Accounts Committee of the State House of Assembly. Also, two journalists selected from Ekiti State 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 Ekiti State public audit cycle will sustain these and other initiatives to continue to improve civic participation in the audit process of the State.

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



SOURCE: OAUSS