

## Legal Framework & Operationalization

### Financial Autonomy Not Operational

The Zamfara State and Local Government Audit Law 2021<sup>94</sup> and the Zamfara State and Local Government Audit (Amendment) Law 2021<sup>95</sup> signed by former Governor Bello Muhammad in June and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.33(1) (b & c) of the law states that “the Auditor-General shall prepare and submit to the State Assembly at least 90 days before the beginning of each year the following documents - the estimates of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

Also, S.33(4) of the legal framework provides that “any sum appropriated to the Audit Office by the State Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Feedback<sup>96</sup> received indicates that the legal provisions stated above are not operational in Zamfara State. The Office of the Auditor-General for Zamfara State is still 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 legal framework continues to hinder the optimal performance of the foremost accountability institution in Zamfara State as it is unable to implement freely and without interference its audit plans and programs.

### Executive Authority for Administrative Autonomy is Available

Neither the principal Audit Law for Zamfara State nor the amendment provided for an Audit Service Commission or Board to be established. However, S.10(1-7) of the principal law with amendment to some sections empowers the Auditors-General to establish and implement comprehensive human resource management systems and policies for managing staff development programmes. The Auditors-General are therefore empowered to oversee and be responsible for staff recruitment, promotions, sanctions and other related matters.

The legal provisions stated above avail the Auditor-General with powers to make key administrative decisions relating to management of human resources at the Audit Office without depending on external agencies within the Executive arm of government in making such decisions.

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

The procedure for appointing the Auditor-General in Zamfara State as provided for in the Audit Law is subjectively transparent. S.5(2) State and Local Government Audit Law 2021 of Zamfara State provides that “in recommending persons for appointment as Auditors-General, the State Civil Service Commission **may advertise** the vacancy on the State's website, in two national newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

Using the word “may advertise” instead of “shall advertise” makes transparency in the process of appointing Auditors-General in Zamfara State subjective and at the discretion of the State Civil Service Commission. Best practice requires appointment procedures for the Auditor-General to be observed at all times to ensure the best candidate for such a sensitive and important position is appointed.

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

The legal provisions governing the tenure of the Auditor-General in Zamfara State provides for a secured tenure. S.7(1) provides that “the Auditor-General shall remain in office until he attains the retirement tenure of office age of 60 years or has spent 35 years in service, whichever comes first.

Also, S.7(2) states that “subject to subsection (1) of this section, the Auditors-General shall be appointed to serve for four year tenure and shall be eligible for re-appointment for another term of four years if he has not reached the age of retirement”.

The legal provisions stated above clarifies the maximum term and 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

94 [https://accountantgeneral.zm.gov.ng/images/State\\_Audit/auditlaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw2021.pdf)

95 [https://accountantgeneral.zm.gov.ng/images/State\\_Audit/amendmentauditLaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/amendmentauditLaw2021.pdf)

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not subjected to the direction or control of any person on the account of tenure instability.

### **Legal Mandate to Publish Audit Reports Online is Contradictory**

The Zamfara State and Local Government Audit Law 2021 did not expressly provide for reports of the Auditor-General to be published online. Rather, the provisions are contradictory. S.20(6)(a) and (b) of the principal audit law of Zamfara State indicates 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 State Assembly; and be made publicly available in- electronic format on internet or other convenience means”.

Also, S.40(4)(3) states that “all reports issued by the Auditor-General **shall** be considered as public documents after the reports have been submitted to the State Assembly” while S.40(4)(a) and (b) provides that “the Auditor-General **may** provide copies of his published reports to the State Government press and approved print and electronic media; and on the official website of the State Government”.

The contradictions in the legal provisions leaves publishing audit reports on electronic portals to the discretion of the Auditors-General.

### **Annual Activity Report for 2022 Not Published**

The Office of the Auditor-General for Zamfara State did not publish its annual activity report for the 2022 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.28(1) of the principal Audit Law provides that “the Auditors-General shall submit an annual activity Report to the State Assembly and the report is to be made available to the Public through an electronic portal”.

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 Published Online**

The Office of the Auditor-General for Zamfara State published the report of the Auditor-General on the accounts of Zamfara State Government for the year 2022<sup>97</sup>. The published report contains audit issues, observations and recommendations of the Auditor-General. Making the audit report including audit issues, observations and recommendations 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>98</sup> received indicated that implementation of audit recommendations and House resolutions for 2021 financial year is ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly 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 Zamfara State claimed to have conducted performance audit in 2022. However, the performance audit report was not published. Best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

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 Available**

The Zamfara State Government did not publish the Citizens' Accountability Report for the 2022 financial year.

<sup>97</sup> [https://auditorgeneral.zm.gov.ng/pages/downloads.php?file\\_id=16](https://auditorgeneral.zm.gov.ng/pages/downloads.php?file_id=16)

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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 is Ongoing

Response<sup>99</sup> received showed that the Public Accounts Committee of Zamfara State House of Assembly has commenced review of the 2022 report of the Auditor-General on the accounts of the Zamfara State Government. The PAC does not have a backlog of audit reports yet to be reviewed.

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 and House resolutions to improve accountability in the utilization of public funds must be implemented as quickly as possible

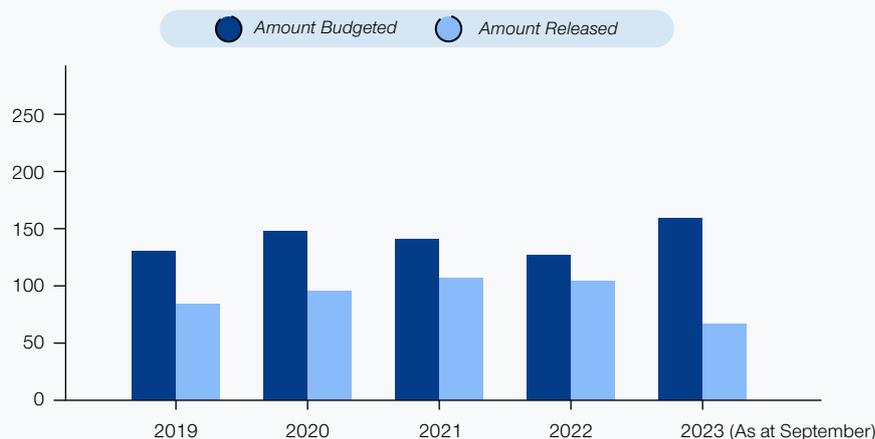
by Executive agencies. The PAC also has the duty to involve civil society and media actors during review of audit reports.

### CS/Media Actors Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Zamfara State. Although the 2022 report of the Auditor-General published contains relevant information to aid civic and media engagement on audit issues, non-state actors are often excluded from activities of the Public Accounts Committee. A civil society organization working in Zamfara State affirmed<sup>100</sup> the non-inclusion of civic and media actors in the audit process of the State particularly in activities of the Audit Office and the Public Accounts Committee.

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

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



SOURCE: OAU/S

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