



Operationalization of Financial Autonomy for the Office of the Auditor-General

The Adamawa State Audit Law 2016 (The Principal Law) has been amended through the Adamawa State Audit (amendment) Law 2021⁷ passed by the House of Assembly on 22nd June 2021 and assented to by Governor Ahmadu Umaru Fintiri on 24th June 2021. The new law provides for financial autonomy, specific term of office and provides additional powers to guarantee the independence of the Auditor-General in Adamawa State.

S. 17 of the new law (amendment to section 29(4)) states “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”.

There is no evidence that the legal provision stated above and contained in the Adamawa State Audit (Amendment) Law 2021 has been operational since June 2021 when the amendment was signed into law by Governor Ahmadu Fintiri. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability.

It is therefore important for the Executive arm to fully comply with this provision of the law to ensure that the Auditor-General remains independent, able to perform his/her statutory functions and not subjected to the direction or control of any individual or authority owing to financial constraints.

Audit Mandate Execution

Above the annual financial audit, the Auditor-General for Adamawa State should equally conduct other types of audits such as compliance audit and performance audit. This would ensure adherence to fiscal and procurement regulations by government agencies and guarantee value for money on programs and projects implemented by the state government.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Adamawa State has reviewed the 2020 report of the Auditor-General for Adamawa State. The effectiveness of the Public Accounts Committee in reviewing audit reports of Adamawa state and making recommendations to correct public finance management gaps could not be ascertained during this research exercise as relevant officials did not provide required information 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 Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible.

Citizens' Participation in the Audit Process

Response collected from a civil society organization in Adamawa State⁸ indicate lack of involvement of citizens in the Adamawa state audit process despite having electronic access to the report of the Auditor-General for 2020⁹. Citizens are not involved in audit planning and execution by the Auditor-General and the review exercise conducted by the Public Accounts Committee. It is

important that citizens who are mostly affected by audit issues and public finance management gaps can engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the state's Parliament.

⁷ <https://audgen.ad.gov.ng/wp-content/uploads/2021/06/Adamawa-State-Audit-Law-Amended-No.7-2021.pdf>

⁸ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

⁹ <https://audgen.ad.gov.ng/wp-content/uploads/2021/07/THE-REPORT-OF-THE-STATE-AUDITOR-GENERAL-FOR-THE-YEAR-ENDED-31ST-DECEMBER-2020-1.pdf>