



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

The Akwa Ibom State Audit Law 2021<sup>11</sup> was assented to by Governor Udom Emmanuel on 29th July 2021. The new law established the Offices of the Auditor-General for Akwa Ibom State and Auditor-General for Local Governments and other matters connected therewith.

S. 47(1) of the law states that “there shall be established a fund for the Offices of the Auditors-General which shall be provided for in the annual budget of the state”.

S. 47(2)(a) states further that “there shall be paid and credited to the fund any sum appropriated to the offices of

the Auditors-General by the House of Assembly in each Financial Year.

Evidence gathered<sup>12</sup> indicates that the legal provision stated above and contained in the Akwa Ibom state Audit Law 2021 is yet to be operational even after six months since it was signed into law. It is not clear whether a special fund has been established by the Akwa Ibom state government as provided for in the law, what is evident is that costs to the Offices of the Auditor-General for State are not currently defrayed from any special fund contrary to S. 47(3)(a), (b) & (c).

## Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Akwa Ibom State should 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

The Public Accounts Committee of Akwa Ibom State House of Assembly appears to be effective in discharging its statutory functions as the Committee has reviewed the report of the Auditor-General for 2020 and only have 2019 & 2020 reports of the Auditor-General for Local Government outstanding<sup>13</sup> The Public Accounts Committee has equally forwarded some key recommendations to the Executive arm for implementation to correct audit anomalies and improve public finance management in Akwa Ibom state.

Nevertheless, there is need for the Public Accounts Committee to ensure citizens and civil society organizations are involved in the review exercise of audit reports to ensure their recommendations and oversight functions reflect the experiences and feedback from citizens particularly those who are victims of audit findings and other public accountability issues.

## Citizens' Participation in the Audit Process

Feedback received from two civil society organizations in Akwa Ibom State<sup>14</sup> indicate low level participation of citizens in the Akwa Ibom State audit process. Although citizens have access electronically to Akwa Ibom State audit report for 2020<sup>15</sup>, very few are using audit data to ask questions from policy actors and duty bearers. There's need to ensure a Supreme Audit Institution (SAI)

led engagement with citizens to bridge the current knowledge gap of audit functions and audit findings. It is equally important to strengthen the capacity of civil society to engage meaningfully with the Office of the Auditor-General for Akwa Ibom State and Public Accounts Committee of the House of Assembly.

<sup>11</sup> <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/AKWA-IBOM-STATE-AUDIT-LAW-JULY-2021.pdf>

<sup>12</sup> SAE Index 2021 Research Survey

<sup>13</sup> SAE Index 2021 Research Survey

<sup>14</sup> [https://docs.google.com/forms/d/11MTI9X0Zi\\_bTJHhUXAPuXMi3wYuhdqr4vEpUaJJU2sk/edit#responses](https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wYuhdqr4vEpUaJJU2sk/edit#responses)

<sup>15</sup> <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/2020-REPORT-OF-AUDITOR-GENERAL.pdf>