



## No Legal Framework for Public Sector Audit

Anambra State currently does not have an Audit Law<sup>17</sup>. The draft audit bill is still being worked on by relevant officials within the Anambra State government. The legal framework for public audit function in the state is the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide comprehensive and explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as soon as possible to ensure adequate framework for audit function in Anambra State and institutionalize the office of the Auditor-General for Anambra State for improved effectiveness and sustainability.

Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment,

functions, powers, independence, and removal of the Auditor-General under S. 125 - 127<sup>18</sup>, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

It is therefore imperative for the Anambra State government to speedily conclude work on the draft audit bill, send it to the Anambra State House of Assembly for passage while the Governor should proceed to assent to the bill as soon as it is passed. This process should ordinarily be completed before 16th March 2022 when the incumbent governor, Willie Obiano will hand over power to his successor, Prof. Charles Soludo.

## Audit Mandate Execution

The Anambra State Auditor-General should execute other types of audit including compliance audit and performance audit to ensure adherence to fiscal and procurement regulations by government agencies in the state and to guarantee value for money on programs and projects implemented by the government of Anambra State.

## Effectiveness of Public Accounts Committee

Evidence from interaction with the Public Accounts Committee of Anambra State House of Assembly shows<sup>19</sup> that the Committee has been effective in delivering on its statutory mandate. The Committee has reviewed the report of the Auditor-General for 2020 and made recommendations to the Executive to address audit anomalies some of which include retirement of advances, payment voucher issues and capacity strengthening for accounting officers.

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.

<sup>17</sup> SAE Index 2021 Research Survey

<sup>18</sup> <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

<sup>19</sup> SAE Index 2021 Research Survey



## Citizens' Participation in the Audit Process

Response received from two civil society organization in Anambra State<sup>20</sup> showed that the office of the Auditor-General for Anambra created a platform for engaging with civil society organizations through the annual audit forum where stakeholders discuss audit findings among other activities. It is however worrisome that citizens and civil society organizations in Anambra State are unable to access the state's audit reports electronically and can only access hard copies (upon request). This no doubt limits citizens ability to engage with information contained in such important accountability documents which should enhance citizens involvement in the audit process in Anambra State and capacity to demand accountability on the use of public funds. Despite this challenge, SAI officials in Anambra State believe that a dedicated web platform will be created in no distant time to host and

publish all previous and subsequent reports of the Auditor-General for Anambra State to improve on the quality of engagement by citizens.

Citizens should also be involved in audit planning and execution by the Auditor-General as well as 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 are able to 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.

<sup>20</sup> [https://docs.google.com/forms/d/11MTI9X0Zi\\_bTJHhUXAPuXMi3wyuhdqr4vEpUaJJU2sk/edit#responses](https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJJU2sk/edit#responses)