



Obsolete and Insufficient Legal Framework for Public Sector Audit

Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide a comprehensive and explicit operational framework that guarantees effective public sector auditing. This significant gap should be bridged as soon as possible to ensure adequate legal framework for audit function in Benue State and to institutionalize the Office of the Auditor-General for Benue State for greater 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 - 127³³, these provisions are not comprehensive enough and do not guarantee financial autonomy for the office of the Auditor-General for a State.

It is therefore imperative for the Benue State government to enact new law to provide the required legal framework for effective auditing of public resources in the State and to strengthen the Office of the Auditor-General for Benue State for improved efficiency. Governor Samuel Ortom has the greatest responsibility of providing necessary leadership to encourage the State House of Assembly to commence and conclude the legislative process of enacting a modern audit law for Benue State as quickly as possible.

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Benue 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 government of Benue State.

Effectiveness of Public Accounts Committee

There is no proof the Public Accounts Committee of Benue State House of Assembly is effective in discharging its statutory mandate of reviewing reports of the Auditor-General and making recommendations to the Executive to correct audit anomalies as relevant officials did not provide required information despite repeated engagements. It is equally not clear if the Committee has backlogs of audit reports to review. 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.

³³ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Benue State is not accessible to the public, only the 2020 Audited Financial Statement³⁴ has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Benue State audit process. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Benue State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. Evidence received³⁵ from a Civil Society Organization working in Benue State confirmed exclusion of citizens in the audit process of the State. A CSO representative confirmed lack of access to the 2020

report of the Auditor-General as well as absence of any post audit engagement involving citizens or Civil Society Organizations.

Citizens should be 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 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.

³⁴ <https://www.mofep.be.gov.ng/viewfinancialreport/2020>

³⁵ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyyuhdqr4vEpUaJJU2sk/edit#responses