



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

The Gombe State, State and Local Government Audit Law 2021⁷⁵ signed by Governor Muhammadu Yahaya on 30th June 2021 repealed the Gombe State Audit Law 2018 and provides for the establishment of the Gombe State, State and Local Government Audit Law 2021 and matters related thereto.

S.9(1)(c) of the law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the draft annual estimates of revenue and expenditures directly to the House of Assembly and make necessary amendment after receiving comment from the State House of Assembly and then submit the amended estimate to the Budget office for inclusion in the State Budget”.

S.9(1)(d) indicates further that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pension payable to staff”.

Also, S.9(4) provides that “the sum appropriated to the State Audit Office in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installments every month of the year”.

There is no evidence that this provision to ensure financial autonomy for the State Auditor-General in Gombe State has been operational since June 2021 when the law was signed by Governor Muhammadu Yahaya. This is despite the issuance of letter of instructions⁷⁶ by the Secretary to the State Government - Prof. Ibrahim Njodi on 30th June 2021 directing agencies of government to commence implementation of the law. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is imperative that the Executive arm in Gombe State fully comply with the provisions 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 due to financial constraints.

Exemplary Tenure for the State Auditor-General

S.6(a) of the Gombe State, State and Local Government Audit Law 2021 indicates that “the State Auditor-General Shall vacate office when he attains the age of 60years while S.6(b) provides that “the State Auditor-General shall serve for a term of (4) years and shall deemed to be automatically reappointed for another term of (4) years provided he has not reached the age of retirement (60) years”.

The legal provisions governing the tenure of the Auditor-General in Gombe State are very well defined and

exemplary. The Law sets the retirement age for the Auditor-General and clarifies the maximum term and number of years an Auditor-General can spend in office. Term of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Gombe State should conduct other types of audits including compliance audit and performance audit. This would ensure adherence to fiscal and procurement regulations by government agencies and guarantee efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Gombe State.

⁷⁵ <https://mof.gm.gov.ng/download/gombe-state-states-and-local-government-audit-law-2021/>

⁷⁶ <https://mof.gm.gov.ng/download/implementation-of-gombe-audit-law/?wpdmdl=1930&refresh=61fa9a95e16e31643813525>



Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Gombe State has reviewed the State Auditor-General's report for 2020. It is equally not clear how much backlog of reports the Committee is yet to review. The effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Gombe 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

Although the 2020 report⁷⁷ of the Auditor-General for Gombe State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Gombe State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the Office of the Auditor-General and Public Accounts Committee. The Gombe State Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to

do more in ensuring that citizens are adequately involved when audit reports are produced and when they are being reviewed 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 Parliament.

⁷⁷ <https://mof.gm.gov.ng/download/gombe-state-audited-report-2020/?wpdmdl=1932&refresh=61fa9a95de59d1643813525>