



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

The principal legal framework for public audit in Jigawa State is the Jigawa State Audit Law No.5 2019⁸⁴ signed by Governor Muhammad Abubakar on 17th July 2019. The principal law has now been amended twice cited as Jigawa State Audit Law (Amendment Law No. 1) signed on 25th June 2021 and Jigawa State Audit Law (Amendment Law No. 2) assented to on 5th November 2021 by Governor Muhammad Abubakar.

S.10(1) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 27 of the principal law states that “the Auditors General shall prepare their revenue and expenditure estimates and submit to the State House of Assembly for inclusion in the annual appropriation law. The House of Assembly shall be responsible for ensuring that the Auditors General are properly resourced to fulfill their mandate under this law”.

Furthermore, S.28(3) of the principal law states that “any sum appropriated to the Office by the House of Assembly

in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installment every month of the year”.

Evidence⁸⁵ received points to the fact that the Jigawa State government has not commenced implementation of financial autonomy to the Office of the Auditor-General in the State to ensure costs defrayed by the Office of the Auditor-General for Jigawa State including operational, administrative, and capital expenses of the Audit Office are charged on first line to the Consolidated Revenue Fund of the State. It is now almost three years since the Principal Law was signed by Governor Muhammad Abubakar and the financial autonomy clause is yet to be operational. It is important for the Jigawa State government to begin implementation of this legal provision and ensure all costs to the office of the Auditor-General for Jigawa State are charged on the first line to the Consolidated Revenue Fund of the State.

Partial Clarity of Tenure for the Auditor-General

S.7 of the Principal Law states that “the Auditor General shall not be removed before such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution”.

Also, S.5(2) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 4 of the Principal Law states that “where appointed from the State Civil Service, the Auditors General shall not be removed from office before reaching such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution of the Federal Republic of Nigeria 1999 (as may be amended)”.

Furthermore, S.5(3) states that “where appointed from the State Civil Service, the Auditors General shall not be older than 56 years of age on the date of appointment”. However, Section 6 (amendment to section 7 of the

Principal Law” noted that “persons appointed as Auditors General from outside the Civil Service of the State shall hold office for a period of five years only and shall not be removed except in accordance with provisions of section 127 of the Constitution”.

The legal provisions governing the tenure of the Auditor-General in Jigawa State partially defined the tenure of the Auditor-General especially if appointed from outside the Civil Service of the State. On the other hand, the undefined tenure for Auditor-General appointed from the State Civil Service will promote inconsistencies and could cause instability within the Office of the Auditor-General for Jigawa State. While there could be age threshold in appointing the Auditor-General, the Jigawa State Audit Law needs to provide for a definitive term of office for the Auditor-Generals appointed both from within and outside the State Civil Service and such term of office should be clearly stated, consistent and predictable.

⁸⁴ https://www.jigawastate.gov.ng/budget/1.%20Jigawa%20State%20Audit%20Law_2019_With%202021%20Amendments.pdf

⁸⁵ SAE index 2021 Research Survey



Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Jigawa 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 value for money on programs and projects implemented by the government of Jigawa State.

Effectiveness of Public Accounts Committee

The Public Accounts Committee of Jigawa State House of Assembly has not reviewed⁸⁶ the report of the Auditor-General for 2020, neither has it reviewed reports for 2017, 2018 and 2019. The Committee also has outstanding reports of the Auditor-General for Local Governments for seven years between 2014 and 2020. The Public Accounts Committee gave financial constraint as reason for having such a high volume of backlog of audit reports yet to be reviewed. The duty of the Public Accounts Committee is to improve public finance management practices and by extension achieve accountability in the utilization of public funds in Jigawa

State. 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. The Public Accounts Committee of Jigawa State House of Assembly needs to be adequately supported and provided the required financial and technical resources to discharge its statutory functions.

Citizens' Participation in the Audit Process

There's no evidence the full audit report of Jigawa State Auditor-General for 2020 financial year has been published for citizens' access. However, the audited financial statement of the state for 2020⁸⁷ is accessible to the public. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Jigawa State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. Although Civil Society Organizations in Jigawa State agreed to some level of participation particularly through their involvement in completing the Citizens Accountability Report using information from audited financial statement, they

considered⁸⁸ themselves not to be involved in the audit process of the State and the Jigawa 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 engaged when audit reports are published 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 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 Parliament.

⁸⁶ SAE Index 2021 Research Survey

⁸⁷ <https://www.jigawastate.gov.ng/budget/FinancialStatements.pdf>

⁸⁸ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses