



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

The audit legal framework enacted in Kebbi State is the Kebbi State Auditor General Law 2021¹⁰⁹ signed by Governor Abubakar Bagudu on 25th July 2021. The Law provides for the establishment of the Office of the State Auditor-General, Kebbi State, its functions, powers and structures and other matters connected thereto.

S.30(1) of the Kebbi State Auditor General Law 2021 provides that “for effective and practical independence of the Auditor-General there shall establish and maintain a fund consisting of such monies as may in each financial year be appropriated by the House of Assembly, such fund shall not be less than 1% of the internally generated revenue of the State”.

S.30(4) also states further that “for the effective and practical independence of the Office of the Auditor-General, approved Budget for the office is to be paid as a first line charge and released in equal monthly installments”

The Kebbi State government has not commenced implementation of the legal provisions stated above and contained in the Kebbi State Auditor General Law 2021 to ensure costs defrayed by the Office of the Auditor-General for Kebbi State including operational, administrative, and capital expenses of the Audit Office are charged on first line to the Consolidated Revenue Fund of the State. Information gathered¹¹⁰ revealed that funding to the Auditor-General's office is currently not charged on the first line to the CRF even after eight months since Governor Abubakar Bagudu signed the Kebbi State Auditor-General Law 2021. It is important for the Kebbi State government to begin full implementation of this legal provision and ensure all costs to the Office of the Auditor-General for Kebbi State are charged on the first line to the Consolidated Revenue Fund of the State.

Exemplary Tenure for the State Auditor-General

S.14(4) of the Kebbi State Auditor General Law 2021 which addresses the issue of removal and retirement of the Auditor-General states that “a retirement age of 65 years and a term of four years, renewable once for another four years and with the proviso that AuGs will retire on the 8th anniversary of their appointment regardless of whether they have reached 65 years of age. Alternatively, a retirement age of 65 years can be specified with the proviso that candidates must not be older than 61 years at the date of appointment”

The legal provisions governing the tenure of the Auditor-General in Kebbi 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. The Kebbi State Auditor General Law 2021 covers potential appointments from both within and outside the Civil Service of the State. Term of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or private sector, is not subjected to the direction or control of any person on the account of tenure instability.

Audit Mandate Execution

The Auditor-General for Kebbi State should execute other types of audit including compliance audit while scaling performance audit on the account of the State 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 Kebbi State.

¹⁰⁹ <https://www.kebbistate.gov.ng/sites/default/files/KS%20Auditor%20General%20Law%20Now.pdf>

¹¹⁰ SAE Index 2021 Research Survey



Effectiveness of Public Accounts Committee

It is not evident if the Public Accounts Committee of Kebbi State House of Assembly has reviewed the report of the Auditor-General for 2020 and whether recommendations were made to the Executive to address fiscal abuses and public finance management gaps. 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 Kebbi

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.

Citizens' Participation in the Audit Process

Although the 2020 report of the Auditor-General for Kebbi State¹¹¹ is publicly accessible, there's no evidence citizens are engaging the audit process of Kebbi State. Also, there's no proof the Office of the Auditor-General of Kebbi State or Public Accounts Committee of the House of Assembly are proactively involving citizens and Civil Society Organizations in the Kebbi State audit cycle especially in enabling use of audit information to demand

accountability from duty bearers. 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.

¹¹¹ https://www.kebbistate.gov.ng/sites/default/files/AG_Audit_Report_2020%20State%20Audit_compressed.pdf