



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

Public Audit function in Kogi State is currently governed by the Kogi State Public Audit (repeal and re-enactment) Law, 2021<sup>113</sup> signed by Governor Yahaya Bello on 30th June 2021. The law repealed and re-enacted the Kogi State Public Audit Law 2018<sup>114</sup> and provides for other related matters.

S.13(2) of the law states that “Not later than 90 days before the end of the financial year, the Auditor-General shall prepare and submit draft estimates of revenue and expenditures of his/her offices for the next financial year directly to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submit to the Ministry of Budget and Economic Planning”.

S.13(5) indicates further that “The sum appropriated for the Office of the Auditor General by the House of Assembly in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a

first line charge in twelve equal installments for each month of that financial year”.

There is no evidence that this provision to ensure financial autonomy for the State Auditor-General in Kogi State has been operational since June 2021 when the law was signed by Governor Yahaya Bello. This is despite the issuance of letter of instructions<sup>115</sup> by the Head of Civil Service, Kogi State - Mrs. Odiyo Hannah on 30th June 2021 directing relevant 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 Kogi 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.11(1)(a) & (b) of the Kogi State Public Audit (repeal and re-enactment) Law, 2021 indicates that “The Auditor General shall have a term of four years in Office, renewable once for another four years; the Auditor General shall retire on the 8th anniversary of his appointment regardless of whether they have reached 65 years of age or 35 years of service”.

The legal provisions stated above, and which govern the tenure of the Auditor-General in Kogi State are indeed

exemplary and well defined. The law clarifies the maximum term and number of years an Auditor-General in Kogi State can spend in office regardless of their age and years of service. 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 Kogi 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 Kogi State.

<sup>114</sup> <https://www.kogistate.gov.ng/wp-content/uploads/KOGI-STATE-PUBLIC-AUDIT-BILL-SIGNED-INTO-LAW.pdf>

<sup>115</sup> <https://kogistate.gov.ng/wp-content/uploads/AUTONOMY-FOR-AUDITOR-GENERAL.pdf>



## Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Kogi 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 Kogi 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

The 2020 report of the Auditor-General for Kogi State is not accessible to the public, only the 2020 Audited Financial Statement<sup>116</sup> has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Kogi 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 Kogi State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee.

Citizens should be involved in audit planning and execution by the Auditor-General and the review exercise carried out 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>116</sup> <https://kogistate.gov.ng/wp-content/uploads/Kogi-State-2020-Audited-Financial-Statements.pdf>