



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

Public Audit function in Niger State is governed by the Office of the Auditor-General's Law 2015¹³¹ assented to by Governor Babangida Aliyu on 4th May 2015. The legal framework repealed the Audit Law 1959 and provides for the Office of the Auditor-General of the State and other connected purposes.

S.16(1)(a) of the law states that “the Office of the Auditor-General shall prepare and submit to the House of Assembly in respect of the Office of the Auditor-General estimate of revenues and expenditure”

S.16(4) indicates further that “any amount appropriated to the Office of the Auditor-General shall be accorded priority as if it were a statutory expenditure”.

Although the legal provisions stated above and contained in the Office of the Auditor-General's Law 2015 of Niger State sought to ensure financial autonomy for the Office

of the Auditor-General of the State, the law need to compulsorily make the funding to the Office of the Auditor-General to be drawn from first line charge to the Consolidated Revenue Fund. There is no evidence that this provision has been operational since May 2015 when the law was signed by Governor Babangida Aliyu. There's also no proof that operational, administrative and capital expenses to the Office of the Auditor-General of Niger State are treated as statutory expenditure and paid out as such. 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 Niger 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.

Lack of Transparency in the Process of Appointing Auditor-General

S.6(1) of the Office of the Auditor-General's Law 2015 of Niger State provides that “in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise vacancy, interview the applicants and recommend three (3) successful candidates to the Governor, one of whom shall be appointed”. This legal provision did not specify the various mediums in which the vacancy shall be

advertised such as electronic and print media and did not mention specific minimum period for advertising the vacancy.

Stating and clarifying procedures to be followed in appointing who becomes Auditor-General is very important to ensure the best candidate for such sensitive and important position is appointed.

No Clarity of Tenure for the Auditor-General

S.5(1) of the Office of the Auditor-General's Law 2015 of Niger State indicates that “the Auditor-General shall vacate his office when he attains the age of sixty years”. This legal provision did not specify the term of office for the Auditor-General and subjects the tenure of the Auditor-General in Niger State to varying degrees of inadequacies as successive Auditor-Generals are likely to have inconsistent number of years in service. Such

inconsistencies could negatively affect policy implementation at the office of the Auditor-General in Niger State. The Office of the Auditor-General's Law 2015 of Niger State needs amendment to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

¹³¹ <https://nogp.ng/wp-content/uploads/2018/10/GAZETTE-Law-to-provide-for-Office-of-the-Auditor-General-of-Niger-State.pdf>



No Legal Provision for Public Access (Electronic) to Audit Reports

Although S.17(1)(a) - (g) of the Office of the Auditor-General's Law 2015 of Niger State listed a number of reports the State Auditor-General shall submit to the State House of Assembly, these sections of the Law or other sections did not make any provision for the Niger State Auditor-General to publish his/her report on the account of Niger State on a dedicated website

(electronically) to enable citizens and Civil Society Organizations access the report and engage with its findings. It is important to ensure that the audit legal framework makes adequate provision for citizens to have unrestricted access to reports of the Auditor-General of a State to encourage citizens participation in the audit process of the State.

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Niger 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 Niger State.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Niger 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 Niger 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 Niger State is not accessible to the public, only the 2020 Audited Financial Statement¹³² has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Niger 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 Niger 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.

¹³² <https://nogp.ng/wp-content/uploads/2021/07/NIGER-STATE-AUDITOR-GENERALS-STATE-REPORT-ON-2020-FINANCIAL-STATEMENT.pdf>