



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

The Plateau State audit process is governed by the Plateau State Audit Law 2021¹⁶³ signed on 29th June 2021 by Governor Simon Lalong. The law established the Offices of the Auditors-General for the State and Local Government of Plateau State and for related matters.

S.31(1) of the law states that “The Auditors-Generals shall prepare and submit their estimates of revenue and expenditures at least Ninety (90) days before the beginning of each year directly to the House of Assembly for inclusion in the Appropriation Law”.

S.31(2) indicates further that “The sum appropriated for each of the Offices of the Auditors-General by the House of Assembly of the State 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”.

Although feedback¹⁶⁴ received indicates that the Office of the Auditor-General receives its funding from the

Consolidated Revenue Fund, this claim could not be validated despite validation attempts. While a letter of instruction¹⁶⁵ had been issued on 28th July 2021 by the Secretary to the Government of Plateau State - Prof. Dalandi Atu directing relevant agencies of government to commence implementation of the law, it is not clear if funding being received by the Office of the Auditor-General in Plateau State is charged as first line to the CRF and covers administrative, operational, and capital expenses.

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 Plateau State 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.8 of the Plateau State Audit Law 2021 indicates that “The Auditors-General shall serve for a term of Four (4) Years and may be renewable for another term of Four (4) and no more”.

The legal provisions governing the tenure of the Auditor-General in Plateau State are well defined and exemplary.

The framework clarified 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

The Office of the Auditor-General for Plateau State claimed¹⁶⁶ it conducted financial, compliance and performance audits for the year ended 2020. This laudable effort by the Auditor-General should continue and be scaled to ensure that more comprehensive compliance and performance audits are executed regularly on government programs and projects in Plateau State. The Auditor-General should also be provided with all required support by the State government.

¹⁶³ http://plateaumatadump.com.ng/pdf_files/PLSG_AUDIT_LAW_2021.pdf

¹⁶⁴ SAE Index 2021 Research Survey

¹⁶⁵ <https://plug-storage.s3.amazonaws.com/2021-financial-autonomy-circular.pdf>

¹⁶⁶ SAE Index 2021 Research Survey



Effectiveness of Public Accounts Committee

There's no evidence the Public Accounts Committee of Plateau State House of Assembly has reviewed the report of the Auditor-General for 2020 or whether recommendations were made to the Executive to address fiscal abuses and financial management gaps highlighted in the audit report. The Committee was said to have recently concluded review of 2016 - 2019 reports of the Auditor-General and has begun issuing letters to agencies of government to signal commencement of review of 2020 report of the Auditor-General. 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 Plateau State. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized and very vital to conclude 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 Plateau State has been published¹⁶⁷ and accessible to citizens but there is no element of citizens participation in the Plateau State audit process as confirmed by response received¹⁶⁸ from the Office of the Auditor-General. Also, Plateau State did not publish Citizen Accountability Report for the financial year 2020, a document that could have given citizens the opportunity to participate in the audit process at a minimum level. The Plateau 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 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 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.

¹⁶⁷ <https://plug-storage.s3.amazonaws.com/AUDITOR%20GENERAL%27S%20REPORT%20-%20COVER%20PAGE%20TO%20196%20.pdf>

¹⁶⁸ SAE Index 2021 Research Survey