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SUBNATIONAL AUDIT EFFICACY INDEX 2021



Leveraging Accountability for
Subnational Development in Nigeria



About PLSI

Paradigm Leadership Support Initiative (PLSI) is a civic organisation promoting citizens' active participation in Nigerian public audit through its Value for Money advocacy project to foster accountability, good governance and development in marginalised and underserved communities. PLSI employs a variety of technology tools to increase citizens' interest and active involvement in public audit process and findings through bridging the communication gap between citizens, offices of Auditors-General, Parliament and the Executive at national and subnational level in Nigeria for improved service delivery. We are driven by the vision to ensure public accountability necessary for good governance and development of underserved communities becomes a norm in Nigeria.

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Disclaimer: The Subnational Audit Efficacy Index report provides annual assessment on the level of transparency and accountability operational in the management and utilization of public funds in all 36 States of the Federation of Nigeria.

Although the SAE Index annual reports are evidence based, this report might not have covered the entire transparency and accountability landscape in each state of the Federation.

PLSI hereby certifies that all opinions expressed in this document accurately reflect our analytical view that we believe are reliable and fact based. Whilst this document was prepared with utmost diligence, no responsibility or liability is accepted for errors or opinions expressed herein by PLSI resulting to actions taken by users of information provided in this report.

Contents

Acronyms

Executive Summary

Methodology and Scoring Criteria

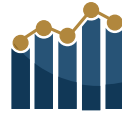
Ranking

Abia	12
Adamawa	16
Akwa Ibom	19
Anambra	22
Bauchi	26
Bayelsa	30
Benue	34
Borno	38
Cross River	42
Delta	46
Ebonyi	50
Edo	54
Ekiti	58
Enugu	62
Gombe	66
Imo	70
Jigawa	74
Kaduna	78
Kano	82
Katsina	86
Kebbi	90
Kogi	94
Kwara	98
Lagos	102
Nasarawa	106
Niger	110
Ogun	114
Ondo	118

Osun	123
Oyo	127
Plateau	132
Rivers	136
Sokoto	140
Taraba	144
Yobe	148
Zamfara	152

SAE Index Assessment Sheet



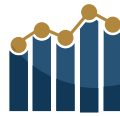


Acronyms

Abbreviation

Meaning

AuGs	Auditor Generals
CAR	Citizens' Accountability Report
CRF	Consolidated Revenue Fund
CSOs	Civil Society Organizations
FAAC	Federation Account Allocation Committee
IGR	Internally Generated Revenue
MDA	Ministries, Departments and Agencies
NBS	Nigeria Bureau of Statistics
NGF	Nigeria Governors' Forum
PAC	Public Accounts Committee
PFM	Public Finance Management
SAI	Supreme Audit Institution
TSA	Treasury Single Account



Executive Summary

Paradigm Leadership Support Initiative (PLSI) presented the first Subnational Audit Efficacy Index 2020¹ on Monday 10th May 2021. The Index highlighted twelve states including Delta, Jigawa, Kaduna, Lagos, Niger, and Rivers as States with the most potent audit process in Nigeria having scored 70/100. Also, Anambra, Borno, Yobe, Katsina and Gombe occupied 13th position with 60/100 as their score while the 2020 index ranked Oyo, Sokoto, Imo, Benue among others 25th with 40% score point and Enugu as state with the least potent audit mechanisms having scored 20/100 and ranked 36th.

The objective of Subnational Audit Efficacy Index is to assess the level of transparency and accountability operational in the management and utilization of public funds in all 36 states of the federation of Nigeria through the lens of public audit and key stakeholders in the public audit action cycle. The aim is to identify areas government institutions at subnational level require support to optimize their public finance management practices, improve existing accountability structures and accelerate development.

Over ten months, PLSI research team interacted with and collected data from Offices of the Auditor-General, Offices of Accountant-General, Public Accounts Committees and Civil Society Organizations in all 36 States of the Federation. A total of 108 public institutions and 108 Civil Society Organizations were engaged, and information collected from more than 190 data sources.

Since May 2021, there's been significant improvement in public sector audit mechanisms across different States of the federation. The role of the government program supported by SFTAS² in strengthening the fiscal sustainability, transparency and accountability of Nigerian states cannot be overemphasized. The government program comprised of:

1. The Fiscal Sustainability Plan (FSP) actions to be implemented by state governments; and
2. The Nigerian OGP National Action Plan (NAP) actions at the state-level.

While both programs had initial timeframes for states to implement the actions, most of the actions are meant to be implemented in a sustained/ongoing manner. It is well recognized by stakeholders that to fully implement the FSP and OGP program across all states will take at least 4-5 years.

PLSI expanded its methodology for the 2021 SAE Index, and it involved assessment along six scoring criteria including audit legal framework, audit mandate, type of audit document produced & published, type of audit conducted, citizens participation and role of Public Accounts Committees.

While there's been visible improvement in enacting audit legal frameworks in virtually all 36 states of the federation except Benue and Anambra States, implementation of these laws has been disappointingly slow despite issuance of letters by many State governments instructing relevant agencies to commence implementation. Citizens' participation in the audit process is very poor across 17 states of the federation and Public Accounts Committees in 31 Houses of Assembly are either less effective or not effective at all thereby "short circuiting" the potency of the public audit action cycle as legislators at subnational level either lack required capacity to perform their statutory oversight functions on public accounts or are unwilling to do so.

Furthermore, only 11 out of 36 states assessed conducted either compliance or performance audit on public expenditure in 2020. An indication that 25 SAs did not take active measures to ensure adherence to procurement and financial regulations by government agencies thereby limiting their state's ability to achieve value for money especially on programs and projects implemented in 2020.

Also, a total of 19 states in the country refused to publish full audit report for 2020 financial year hence, inhibiting citizens' ability to engage public officials and policy makers using audit information.

¹ <https://plsinitiative.org/sae-index-2020/>

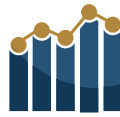
² <https://www.sftas.org.ng/about/#:~:text=SFTAS%20PROGRAM%20DESCRIPTION,The%20government%20program%20comprised%20of%3A&text=The%20Nigerian%20OGP%20National%20Action,actions%20at%20the%20state%2Dlevel.>



The SAE Index 2021 ranked Bauchi and Osun States 1st having scored 88% while Akwa Ibom and Ekiti States occupied 3rd and 4th places scoring 86% and 83% respectively. Adamawa, Delta, Ebonyi and Gombe States scored 70% and were graded 12th while Benue State with the least potent public audit mechanism was rated 36th having got 39%.

Cross-cutting recommendations to improve public finance management practices at subnational level in Nigeria are as follows:

- Governors need to muster the “political will” that will enhance implementation of new audit laws especially the clause bothering on financial autonomy for Office of the Auditor-General in their States.
- Governors should constitute and inaugurate Audit Service Commission/Board for states that are yet to do so
- Supreme Audit Institutions at subnational level require independent technology infrastructure to support their work. (e.g website to independently publish audit reports without relying on Executive agencies)
- Timeline for review of audit reports by Public Accounts Committees need to be addressed and adhered to
- Public Accounts Committees need to publish their recommendations and resolutions of the House of Assembly on PAC recommendations always to enable stakeholders track implementation of PAC recommendations by Executive agencies
- There must be concerted effort by the Offices of Auditor-General and Public Accounts Committees to encourage citizens interest in public sector audit by organizing fora to discuss audit findings and engage citizens
- The implementation of Citizens Accountability Report by states should continue and be scaled to involve more stakeholders. The CAR is seen as the most visible medium for enabling citizens engagement with audit findings
- Technical capacity strengthening for auditors to effectively conduct performance and compliance audits and produce independent reports for these types of audits.
- States without Open Government Partnership (OGP) initiative should adopt the OGP principles to foster civic involvement in governance. Such states should make commitments towards audit reforms and ensure adequate citizens' participation in the audit process.



Methodology and Scoring Criteria

The SAE Index 2021 was benchmarked against the 2020 financial year and was conducted using primary and secondary/desk research methodology. While PLSI adopted “survey/questionnaire” as method of collecting primary data for the research, our team combed all 36 state governments’ websites and other relevant sources for published data.

The Scoring criteria for Subnational Audit Efficacy Index 2021 is segmented into six priority areas as highlighted below:

1 Audit Legal Framework – 20%

- Autonomy (Financial and Operational)–5%
- Transparency in the process of appointing Auditor-General & clarity of tenure –5%
- Staffing structure –5%
- Public access to audit reports –5%
- Obsolete Legal Framework –5%
- No Audit Legal Framework –0%

2 Audit Mandate – 18%

- Revenue –9%
- Expenditure –9%

3 Type of Audit Document Produced & Published (2020) – 18%

- Full Audit Report – 18%
- Audited Financial Statement – 10%
- Audit Certificate – 6%

4 Type of Audit Conducted (2020) – 18%

- Financial –8%
- Compliance –5%
- Performance –5%

5 Citizens' Participation in the Audit Process – 10%

- Much Involved – 10%
- Less Involved – 6%
- Not Involved – 0%

6 Effectiveness of Public Accounts Committee -16%

- Effective – 16%
- Less Effective – 10%
- Not Effective – 0%

EXPLAINING SCORING PARAMETERS

Audit Legal Framework – to assess the modernity or obsolescence of the legal framework for audit in each state of the federation. For each State to pass this criterion, audit legal framework is expected to capture all four points highlighted below:

- **Financial and Operational Autonomy:** the legal framework for audit function must provide for the financial autonomy of the Office of the Auditor-General in the state to avoid dependence of the Executive arm as way to limit the powers of the Auditor-General to ensure prudence in the management and utilization of public funds. The framework must spell out how the Office is being funded which should be a “first line charge payment” arrangement on the Consolidated Revenue Fund of the State. The legal framework must also provide for the operational independence of the Office of the Auditor-General in the state and not subject it to the manipulation/decision of the Executive or any other authority in the discharge of audit functions.



- **Transparency in the Process of Appointing Auditor-General & Clarity of Tenure:** the legal framework must provide for a transparent process of appointing the Auditor-General for the state and clearly specify the tenure (number of years) the Auditor-General can/will spend in office before retirement to guarantee stability of the Office of the Auditor-General.
- **Staffing:** the legal framework must enable the Office of the Auditor-General to freely hire, discipline or dismiss its personnel without depending on external influence especially the Executive arm. This could be through instituting Audit Service Commission, Audit Board or other structure with similar functions.
- **Public Access to Audit Reports:** the legal framework must guarantee unrestricted public access to annual audit reports of the Auditor-General of the State through electronic means.

Audit Mandate - the legal framework and operational practices must ensure that Office of the Auditor-General has the mandate to audit all revenues and expenditure of the State and other activities not included in the budget such as grants, aids, loans etc

Type of Audit Document Produced & Published (2020) – to satisfactorily fulfill this parameter, the Office of the Auditor-General in the State must have produced and published publicly the full audit report for the financial year ended 2020. Producing and publishing audited financial statement or audit certificate will only translate to partial fulfillment.

Type of Audit Conducted (2020) – to secure maximum score on this criterion, it is expected that the Office of the Auditor-General would have conducted financial, performance and compliance audits for the financial year 2020. Each of the three types of audits highlighted have scores allocated to them.

Citizens' Participation in the Audit process – there must exist convincing indication that audit document(s) are published timeously to encourage citizens participations and published publicly (on a dedicated website) to facilitate easy access. This criterion also measures to what extent citizens are using audit data to demand accountability in the management and utilization of public funds in the State.

Effectiveness of Public Accounts Committee – to satisfactorily fulfill this parameter, it is expected that the Public Accounts Committee in each State House of Assembly is effectively reviewing audit reports submitted to it by the Auditor-General of the State and making recommendations (through resolutions of the House) to the Executive arm to correct audit anomalies highlighted in the audit report. Timeliness of the review exercise and presence of citizens/CSOs during review hearing are considered essential ingredients.

Ranking

SAE INDEX 2021

RANK	STATE	SCORE
1st	BAUCHI	88%
1st	OSUN	88%
3rd	AKWA IBOM	86%
4th	EKITI	83%
5th	YOBE	76%
6th	KADUNA	75%
7th	BORNO	75%
8th	PLATEAU	74%
9th	IMO	73%
9th	KEBBI	73%
11th	ANAMBRA	71%
12th	ADAMAWA	70%
12th	DELTA	70%
12th	EBONYI	70%
12th	GOMBE	70%
16th	ENUGU	67%
17th	EDO	65%
17th	KATSINA	65%
19th	OGUN	64%
20th	JIGAWA	62%
20th	KWARA	62%
22nd	CROSS RIVER	60%
23rd	SOKOTO	57%
24th	KOGI	56%
24th	NASARAWA	56%
24th	OYO	56%
27th	KANO	55%
28th	TARABA	51%
29th	RIVERS	49%
30th	ABIA	48%
30th	BAYELSA	48%
30th	NIGER	48%
33rd	ONDO	46%
34th	ZAMFARA	44%
35th	LAGOS	41%
36th	BENUE	39%

2020
Ranking
25th
(40%)

2021
RANKING

▼
30th
(48%)

Abia State

GOD'S OWN STATE



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

The legal framework governing public audit functions in Abia State is The Abia State Audit Law 2021³ signed by Governor Okezie Ikpeazu on 9th November 2021. The law provides for appointment of the State Auditor-General and the Auditor-General for Local Governments and for other matters connected therewith.

S.20(1) (b) and (c) of The Abia State Audit Law 2021 states that “the State Auditor-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year the estimates of revenues and expenditure for inclusion in the State budget and operational, administrative and capital expenses of the State Audit office including salaries, allowances, gratuities and pension payable to staff.

S. 20(5) states further that “any sum appropriated to the State Audit office by the House of Assembly in each financial year shall be charged upon the Consolidated

Revenue Fund of the State and paid as a first line charge in equal installments every month of the year.

There is no evidence that the legal provision stated above and contained in the Abia State Audit Law 2021 has been operational since November 2021 when the law was signed by Governor Okezie Ikpeazu. This is despite the issuance of letter of instructions⁴ by the Secretary to the State Government - Barr. Chris Ezem on 11th November 2021 directing 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 crucial that the Executive arm in Abia State fully comply with this provision 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.

Partial Clarity of Tenure for the State Auditor-General

S. 6(1) of the Abia State audit legal framework indicates that “the tenure of a State Auditor-General appointed from outside the public service shall be four (4) years, which may be renewed for another term of four (4) years and no more”. However, S. 6(2) states that “appointees from the Public Service shall compulsorily retire at the age of sixty (60) years or after thirty-five (35) years of service (whichever comes first) and shall continue in the post until retirement”.

These legal provisions did not provide for a definite term

of office for State Auditor-Generals appointed from the Public Service of the State which could impact negatively on the stability of the office as tenure of successive Auditors-General will be inconsistent. While there could be an age limit to how long an Auditor-General can stay in office, the Abia State Audit Law 2021 ought to have provided for a definitive term of office for Auditor-Generals appointed from the State Public Service and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Abia State should conduct other types of audits such as 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 state government.

³ <https://abiastate.gov.ng/wp-content/uploads/2021/11/ABIA-AUDIT-LAW-No-20.-2021.pdf>

⁴ <https://abiastate.gov.ng/wp-content/uploads/2021/11/INSTRUCTION-FOR-THE-IMPLEMENTATION-OF-FINANCIAL-AUTONOMY.pdf>



Lack of Electronic Access to Reports of the Auditor-General

S. 14(1) of the Abia State Audit Law 2021 states that “the State Auditor-General shall within ninety (90) days of receiving the Accountant-General's financial statement and annual accounts of the State, submits his report to the House of Assembly and the House of Assembly shall cause the report to be considered by the Public Accounts Committee of the House of Assembly.

S.11(5) indicates further that “the State Auditor-General shall also in a Public Audit Forum, attended by audited entities present details of outstanding routine or special annual accounts, audit queries and follow-up report status of matters raised in previous audits.

Nothing in the two provisions stated above or other provisions of the Abia State Audit Law 2021 guarantees unrestricted public access to reports of the State Auditor-General through electronic means.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Abia State has reviewed the 2020 report of the Auditor-General for Abia State. It is equally not clear how much backlogs of reports the Committee is yet to review. The effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Abia 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

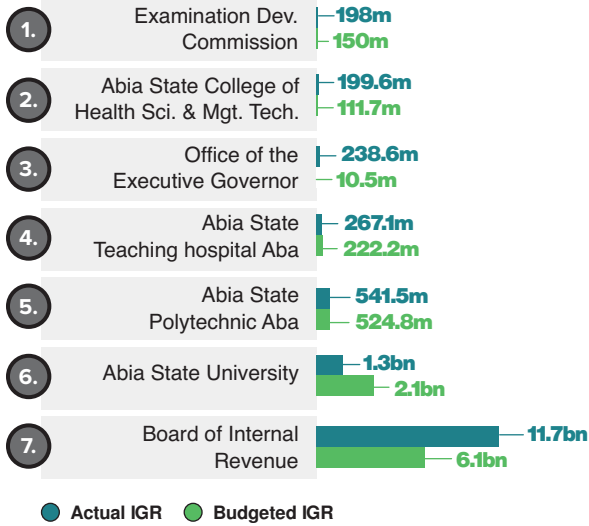
There's no evidence the full audit report of Abia State Auditor-General for 2020 financial year has been published for citizens access. However, the audited financial statement of the state for 2020⁵ is accessible to the public. Lack of access to the complete report of the Auditor-General can be the reason for low participation of citizens in the audit process of Abia State especially in using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee. There's no indication Civil Society Organizations in Abia State are involved in the Abia State audit process. The Abia 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.

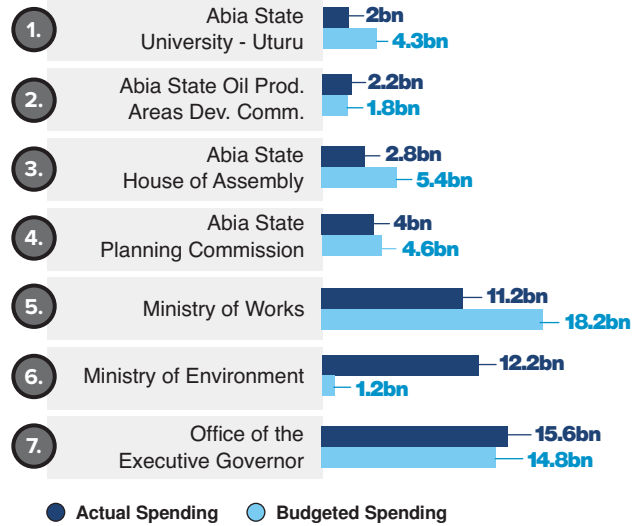
⁵ <https://abiastate.gov.ng/wp-content/uploads/2021/07/2020-Audited-Financial-Statements.pdf>

Top Revenue/Expenditure Out-turn (2020)

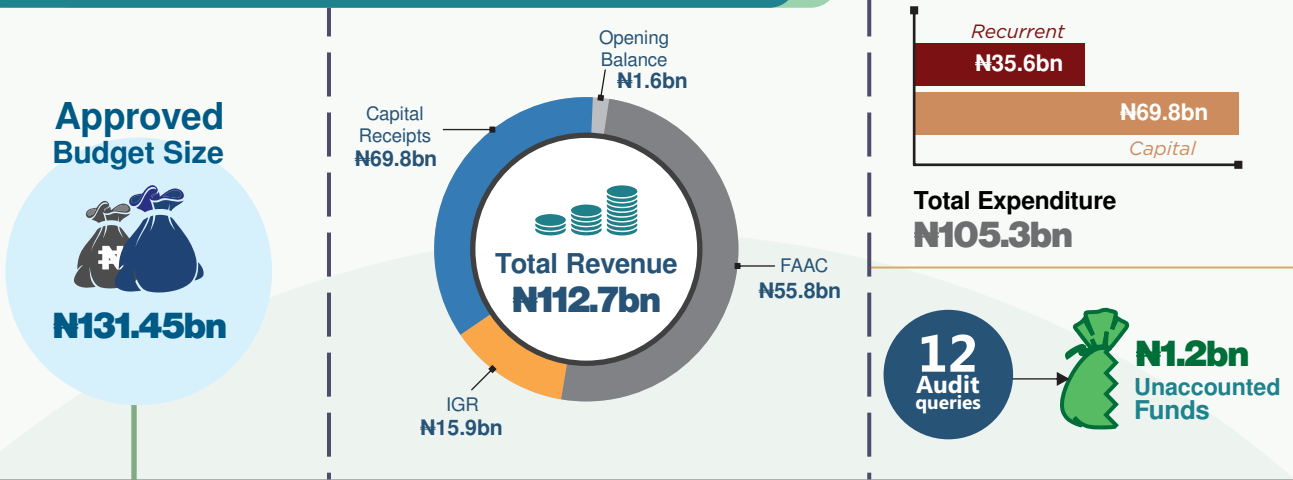
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

⁶ <https://abiastate.gov.ng/wp-content/uploads/2021/09/ABIA-STATE-Citizens-Accountability-Report.pdf>

2021
RANKING



▲
12th
(70%)

2020
Ranking
18th
(50%)

Adamawa State

LAND OF BEAUTY



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

The Adamawa State Audit Law 2016 (The Principal Law) has been amended through the Adamawa State Audit (amendment) Law 2021⁷ passed by the House of Assembly on 22nd June 2021 and assented to by Governor Ahmadu Umaru Fintiri on 24th June 2021. The new law provides for financial autonomy, specific term of office and provides additional powers to guarantee the independence of the Auditor-General in Adamawa State.

S. 17 of the new law (amendment to section 29(4)) states “for the effective and practical independence of the office of the Auditor-General, the approved annual budget of the office shall be paid as a first line charge and released fully on a monthly basis”.

There is no evidence that the legal provision stated above and contained in the Adamawa State Audit (Amendment) Law 2021 has been operational since June 2021 when the amendment was signed into law by Governor Ahmadu Fintiri. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability.

It is therefore important for the Executive arm to fully comply with this provision 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 owing to financial constraints.

Audit Mandate Execution

Above the annual financial audit, the Auditor-General for Adamawa State should equally conduct other types of audits such as 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 state government.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Adamawa State has reviewed the 2020 report of the Auditor-General for Adamawa State. The effectiveness of the Public Accounts Committee in reviewing audit reports of Adamawa 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

Response collected from a civil society organization in Adamawa State⁸ indicate lack of involvement of citizens in the Adamawa state audit process despite having electronic access to the report of the Auditor-General for 2020⁹. Citizens are not involved in audit planning and execution by the Auditor-General and the review exercise conducted by the Public Accounts Committee. It is

important that citizens who are mostly affected by audit issues and public finance management gaps can 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.

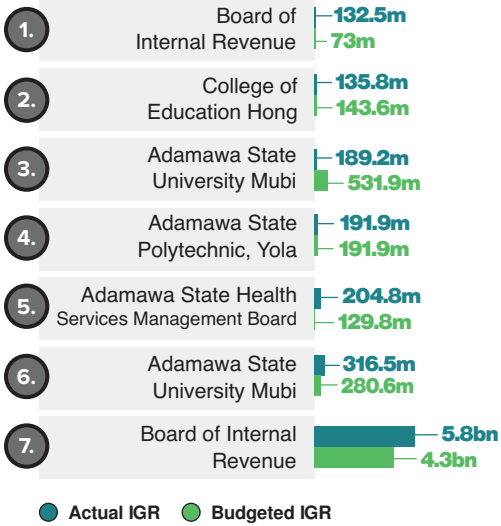
⁷ <https://audgen.ad.gov.ng/wp-content/uploads/2021/06/Adamawa-State-Audit-Law-Amended-No.7-2021.pdf>

⁸ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

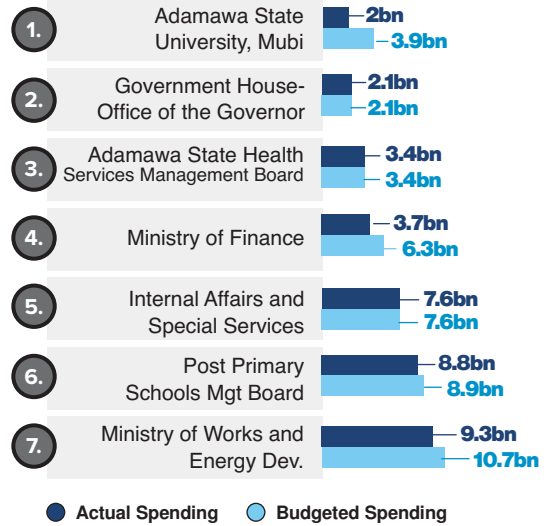
⁹ <https://audgen.ad.gov.ng/wp-content/uploads/2021/07/THE-REPORT-OF-THE-STATE-AUDITOR-GENERAL-FOR-THE-YEAR-ENDED-31ST-DECEMBER-2020-1.pdf>

Top Revenue/Expenditure Out-turn (2020)

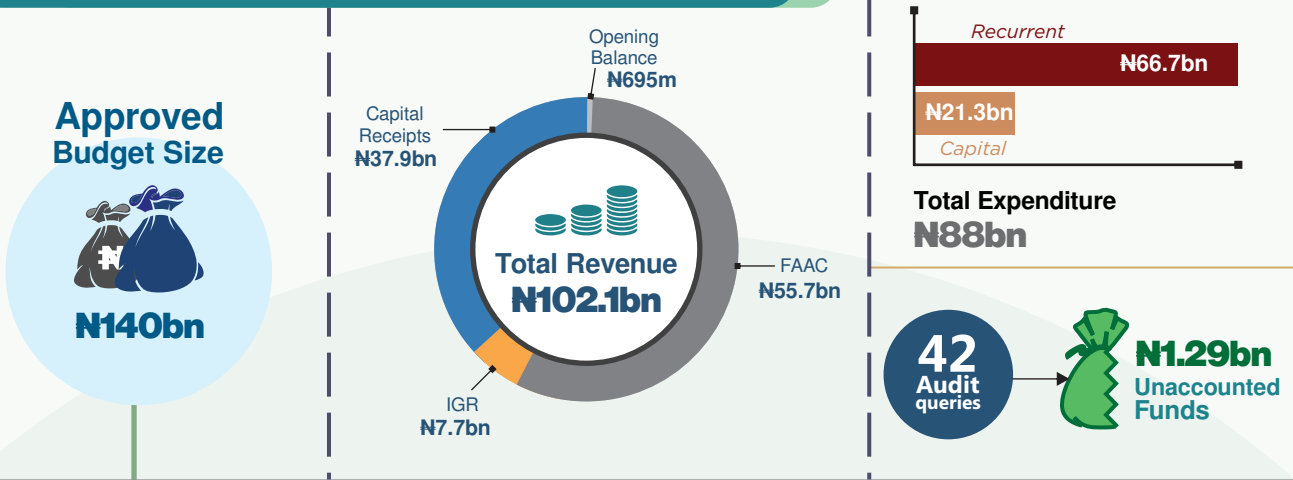
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

¹⁰ <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-citizens-accountability-report>

2021
RANKING



3rd
(86%)

2020
Ranking

1st
(70%)

Akwa Ibom State

LAND OF PROMISE



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

The Akwa Ibom State Audit Law 2021¹¹ was assented to by Governor Udom Emmanuel on 29th July 2021. The new law established the Offices of the Auditor-General for Akwa Ibom State and Auditor-General for Local Governments and other matters connected therewith.

S. 47(1) of the law states that “there shall be established a fund for the Offices of the Auditors-General which shall be provided for in the annual budget of the state”.

S. 47(2)(a) states further that “there shall be paid and credited to the fund any sum appropriated to the offices of

the Auditors-General by the House of Assembly in each Financial Year.

Evidence gathered¹² indicates that the legal provision stated above and contained in the Akwa Ibom state Audit Law 2021 is yet to be operational even after six months since it was signed into law. It is not clear whether a special fund has been established by the Akwa Ibom state government as provided for in the law, what is evident is that costs to the Offices of the Auditor-General for State are not currently defrayed from any special fund contrary to S. 47(3)(a), (b) & (c).

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Akwa Ibom State should conduct other types of audits such as 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 state government.

Effectiveness of Public Accounts Committee

The Public Accounts Committee of Akwa Ibom State House of Assembly appears to be effective in discharging its statutory functions as the Committee has reviewed the report of the Auditor-General for 2020 and only have 2019 & 2020 reports of the Auditor-General for Local Government outstanding¹³ The Public Accounts Committee has equally forwarded some key recommendations to the Executive arm for implementation to correct audit anomalies and improve public finance management in Akwa Ibom state.

Nevertheless, there is need for the Public Accounts Committee to ensure citizens and civil society organizations are involved in the review exercise of audit reports to ensure their recommendations and oversight functions reflect the experiences and feedback from citizens particularly those who are victims of audit findings and other public accountability issues.

Citizens' Participation in the Audit Process

Feedback received from two civil society organizations in Akwa Ibom State¹⁴ indicate low level participation of citizens in the Akwa Ibom State audit process. Although citizens have access electronically to Akwa Ibom State audit report for 2020¹⁵, very few are using audit data to ask questions from policy actors and duty bearers. There's need to ensure a Supreme Audit Institution (SAI)

led engagement with citizens to bridge the current knowledge gap of audit functions and audit findings. It is equally important to strengthen the capacity of civil society to engage meaningfully with the Office of the Auditor-General for Akwa Ibom State and Public Accounts Committee of the House of Assembly.

¹¹ <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/AKWA-IBOM-STATE-AUDIT-LAW-JULY-2021.pdf>

¹² SAE Index 2021 Research Survey

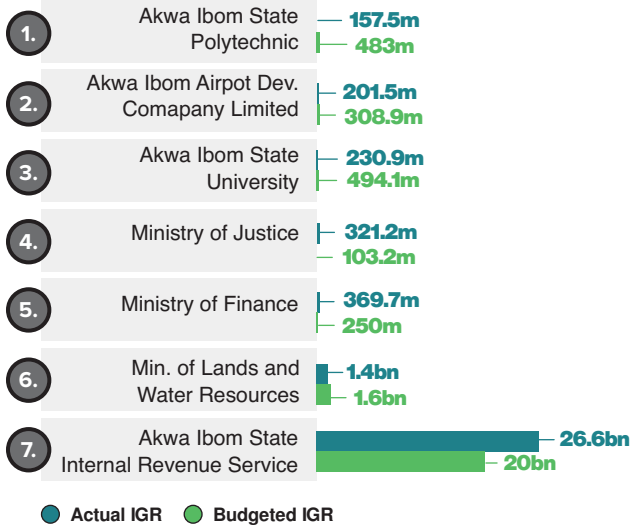
¹³ SAE Index 2021 Research Survey

¹⁴ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wYUhdqr4vEpUaJJU2sk/edit#responses

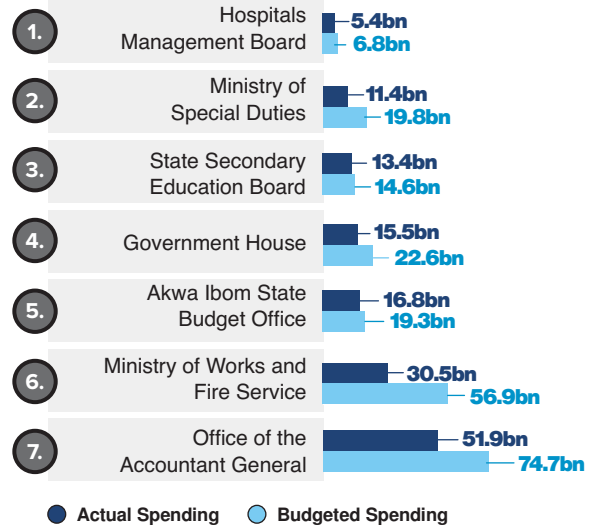
¹⁵ <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/2020-REPORT-OF-AUDITOR-GENERAL.pdf>

Top Revenue/Expenditure Out-turn (2020)

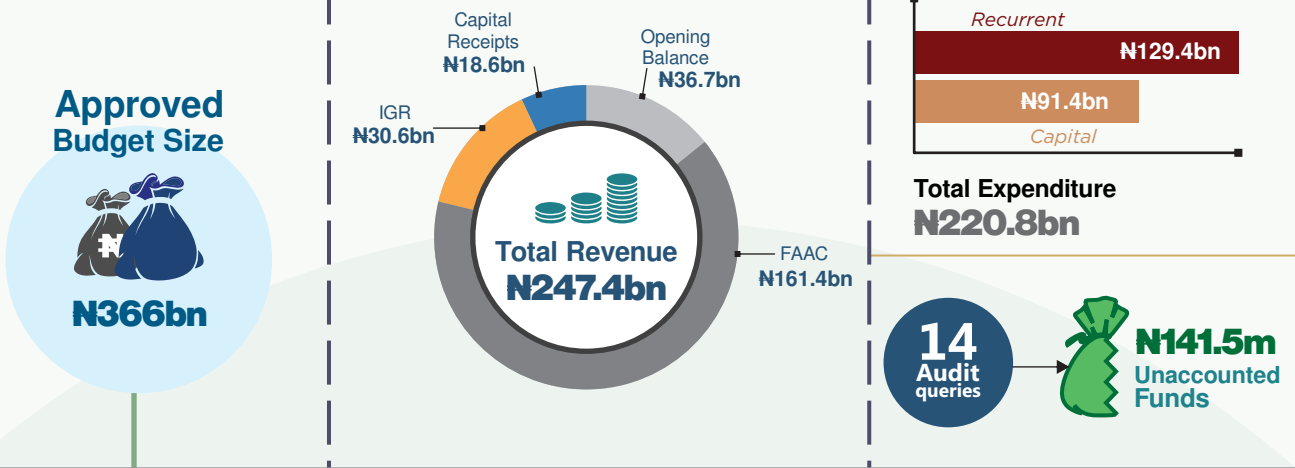
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

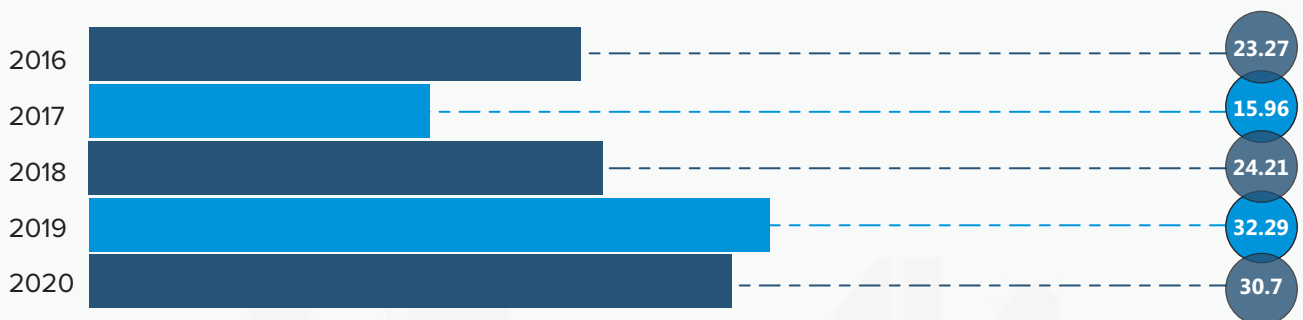


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

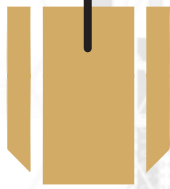
IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

¹⁶ <https://akwaibomstate.gov.ng/wp-content/uploads/2021/09/CITIZENS-ACCOUNTABILITY-REPORT-CAR-2020-.pdf>

2021
RANKING



▲ 11th
(71%)

2020
Ranking

13th
(60%)

Anambra State

LIGHT OF THE NATION



No Legal Framework for Public Sector Audit

Anambra State currently does not have an Audit Law¹⁷. The draft audit bill is still being worked on by relevant officials within the Anambra State government. The legal framework for public audit function in the state is the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide comprehensive and explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as soon as possible to ensure adequate framework for audit function in Anambra State and institutionalize the office of the Auditor-General for Anambra State for improved effectiveness and sustainability.

Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment,

functions, powers, independence, and removal of the Auditor-General under S. 125 - 127¹⁸, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

It is therefore imperative for the Anambra State government to speedily conclude work on the draft audit bill, send it to the Anambra State House of Assembly for passage while the Governor should proceed to assent to the bill as soon as it is passed. This process should ordinarily be completed before 16th March 2022 when the incumbent governor, Willie Obiano will hand over power to his successor, Prof. Charles Soludo.

Audit Mandate Execution

The Anambra State Auditor-General should execute other types of audit including compliance audit and performance audit 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 Anambra State.

Effectiveness of Public Accounts Committee

Evidence from interaction with the Public Accounts Committee of Anambra State House of Assembly shows¹⁹ that the Committee has been effective in delivering on its statutory mandate. The Committee has reviewed the report of the Auditor-General for 2020 and made recommendations to the Executive to address audit anomalies some of which include retirement of advances, payment voucher issues and capacity strengthening for accounting officers.

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.

¹⁷ SAE Index 2021 Research Survey

¹⁸ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

¹⁹ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

Response received from two civil society organization in Anambra State²⁰ showed that the office of the Auditor-General for Anambra created a platform for engaging with civil society organizations through the annual audit forum where stakeholders discuss audit findings among other activities. It is however worrisome that citizens and civil society organizations in Anambra State are unable to access the state's audit reports electronically and can only access hard copies (upon request). This no doubt limits citizens ability to engage with information contained in such important accountability documents which should enhance citizens involvement in the audit process in Anambra State and capacity to demand accountability on the use of public funds. Despite this challenge, SAI officials in Anambra State believe that a dedicated web platform will be created in no distant time to host and

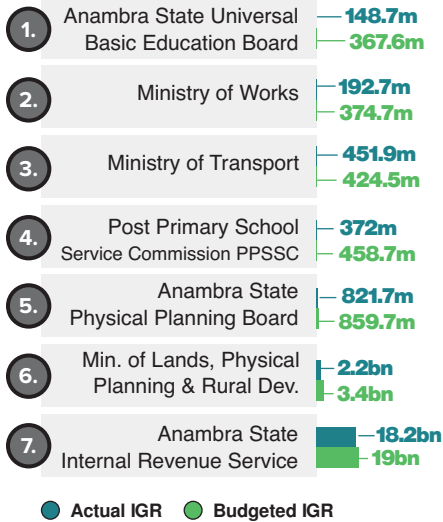
publish all previous and subsequent reports of the Auditor-General for Anambra State to improve on the quality of engagement by citizens.

Citizens should also be involved in audit planning and execution by the Auditor-General as well as the review exercise conducted 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.

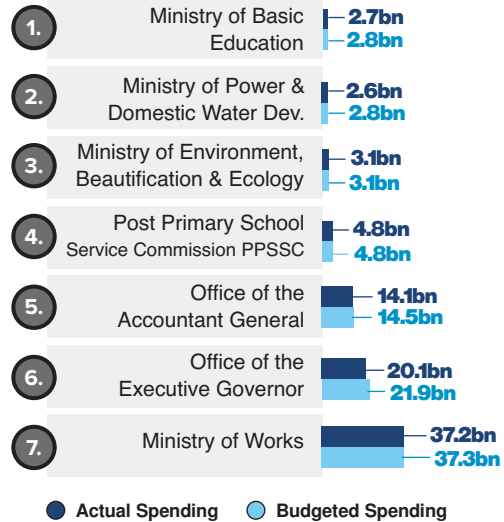
²⁰ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

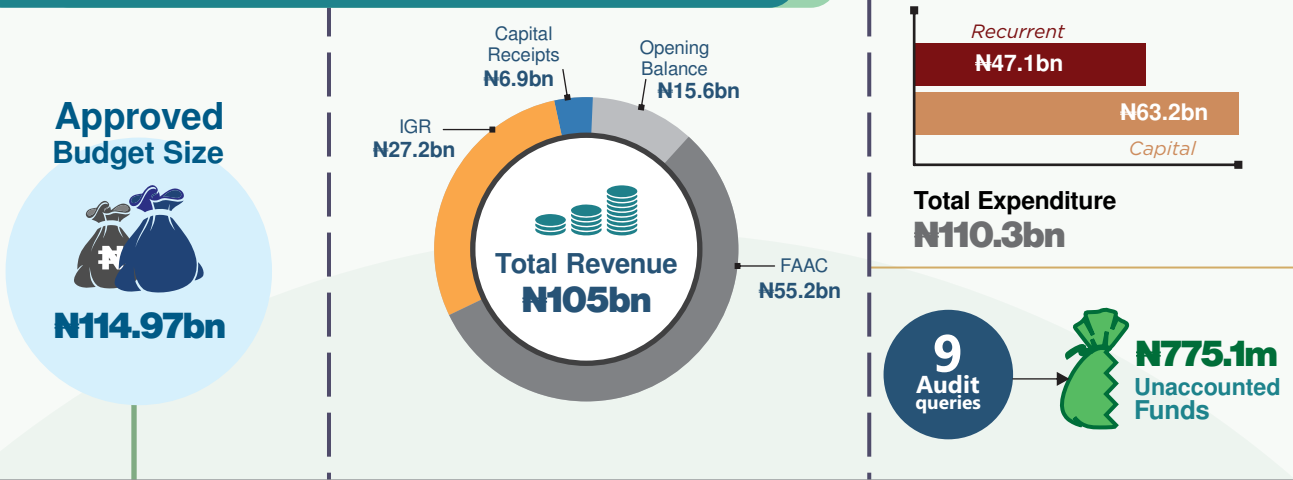
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



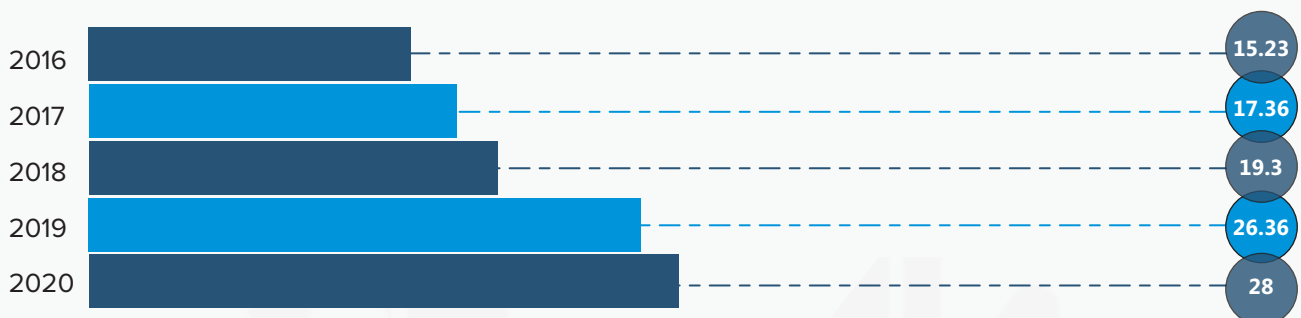
Public Finance/Accountability Turnout (2020)



NOTE: Budget financing loans and other receipts not available

SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

²¹ <https://www.anambrastate.gov.ng/wp-content/uploads/2022/01/Anambra-State-CARs-2020-1.pdf>

2021
RANKING



▲ 1st
(88%)

2020
Ranking

1st
(70%)

Bauchi State

PEARL OF TOURISM



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

The Bauchi State Public Sector Audit and other Related Matters Law 2021²² was assented to by Governor Bala Mohammed on 28th June 2021. The new law repealed and replaced Bauchi State Audit Law, 2012 and Bauchi State Local government (Establishment and Administration) Law, 2020.

S. 25(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditures directly to the House of Assembly for inclusion in the Appropriation Law” while S. 25(2) states 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”.

Evidence received²³ indicates that the legal provision stated above and contained in the Bauchi State Audit Law 2021 is yet to be operational even after nine months since it was signed into law. It is not clear why this legal provision that guarantees the independence of the Auditors-General in Bauchi State is not being implemented as contained in the Law. Financial autonomy and operational independence for Supreme Audit Institutions are foundational pillars of achieving public accountability. It is therefore imperative for the Bauchi State government to begin implementation of this legal provision and ensure costs to the office of the Auditor-General for Bauchi State are charged on the first line to the Consolidated Revenue Fund.

No Clarity of Tenure for the Auditors-General

S. 9(2) of the Bauchi State Audit Law states that “the Auditors-General shall not be removed from office before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law” while S. 9(3) states that “for the purpose of S. 9(2), persons to be appointed Auditors-General shall not be more than 56 years old at the time of appointment to the office and shall retire on attaining the age of 60”. This legal provision

subjects the recruitment and appointment of the Auditors-General in Bauchi state to certain inadequacies including restricting the search for competence and capacity to a particular age bracket. The provision also does not provide a definitive term of office for the Auditors-General which could impact negatively on the stability of the office as tenure of successive Auditors-General will be inconsistent.

Audit Mandate Execution

It was noted that the office of the Auditor-General for Bauchi State conducted compliance audit alongside its financial audit. However, the Auditor-General for Bauchi State should also include performance audit in future audit plans 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 Bauchi State.

Effectiveness of Public Accounts Committee

The Public Accounts Committee of Bauchi State House of Assembly is effectively discharging its statutory functions as the Committee has reviewed the report of the Auditor-General for 2020 and made several recommendations to agencies of government including

instructing them to ensure contractors return to site to complete ongoing projects²⁴ The Public Accounts Committee also recommended the independence of the Auditor-General prior to the House of Assembly enacting the Bauchi State Audit Law.

²² <https://www.bauchistate.gov.ng/wp-content/uploads/2021/07/BAUCHI-STATE-AUDIT-HARMONISED-LOCAL-AND-STATE-LAWS-2021.pdf>

²³ SAE Index 2021 Research Survey

²⁴ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

Although the 2020 report²⁵ of the Auditor-General for Bauchi State is publicly accessible to citizens, Civil Society Organizations in Bauchi State are of the opinion²⁶ that citizens participation in the Bauchi State audit process is low and requires scaling up. The office of the Auditor-General for Bauchi State organizes annual audit forum to bring together stakeholders to discuss audit findings, but the event did not hold in 2020 perhaps as a result of the coronavirus pandemic.

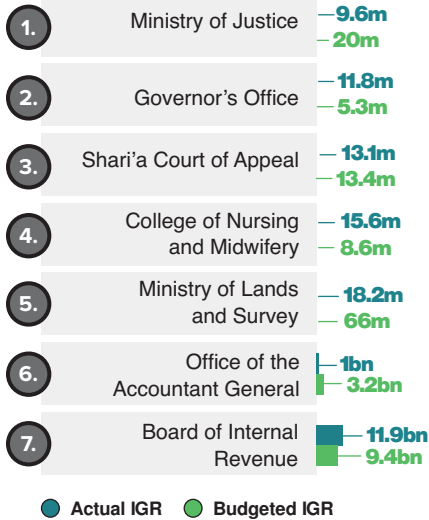
A Civil Society Organization in Bauchi State has called for more inclusive engagement by the Auditor-General ensuring that not only a select few gets invited to the annual audit forum. It is important that citizens who are mostly affected by audit issues and public finance management gaps are able to 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.

²⁵ <https://www.bauchistate.gov.ng/wp-content/uploads/2022/01/FY-2020-REPORT-OF-THE-AUDITOR-GENERAL-ON-THE-ACCOUNTS-OF-BAUCHI-STATE-GOVERNMENT-OF-NIGERIA.pdf>

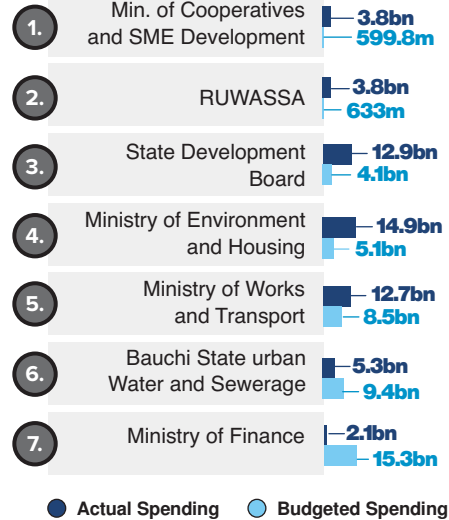
²⁶ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyyuhdqr4vEpUaJJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

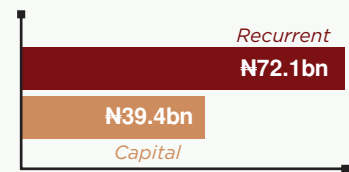
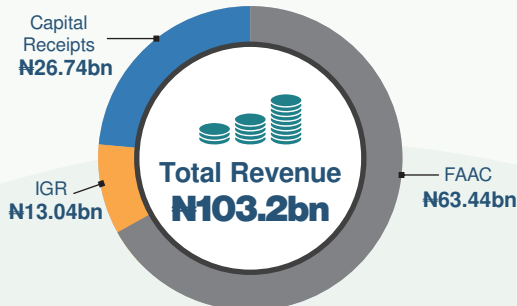
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



NOTE: Opening balance and other receipts not available

SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
25th
(40%)

2021
RANKING

▼ **30th**
(48%)

Bayelsa State

GLORY OF ALL LANDS



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

The Bayelsa State Audit Law 2020²⁸ was assented to by Governor Douye Diri on 26th August 2020. The Law created the Bayelsa State Audit Service Commission and provided for the operation and governance of the Office of the Auditor-General for Bayelsa State and the Office of the Auditor-General for Local Governments, Bayelsa State.

S. 27(1)(a) of the Bayelsa State Audit Law indicates that “the Auditors-General (State) shall prepare and submit to the House the annual estimates of revenues and expenditure of the office of the Auditor-General for inclusion in the state budget.

S. 27(4) further states that “any sum appropriated to the office by the House 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”.

Going by the provisions stated above and contained in the Bayelsa State Audit Law 2020, it is important for the Executive arm to fully comply with these provisions 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 due to financial constraints.

No Clarity of Tenure for the Auditors-General

S. 2(3)(d) of the Bayelsa State Audit Law 2020 provides that “the Auditor-General (State) shall be above forty years of age and where in public service, having not less than six months to retire”. Furthermore, S. 7 of the law states that “the Auditors-General shall not be removed from office before such retiring age as prescribed by the Law, save in accordance with the provisions of this Law”. These legal provisions subject the tenure of the Auditor-General in Bayelsa State to varying degrees of

inadequacies including the possibility of appointing an Auditor-General for Bayelsa State who could spend as much as twenty years or as little as six months in office. The Bayelsa State Audit Law did not provide a definitive term of office for the Auditor-General (State) which could impact negatively on the stability and policy implementation for the office as tenure of successive Auditor-General will be inconsistent and unpredictable.

Audit Mandate Execution

Beyond annual financial audit, the Auditor-General for Bayelsa State should conduct other types of audits such as compliance audit and performance audit. This would ensure adherence to fiscal and procurement regulations by government agencies and guarantee efficiency, effectiveness and economy of public spending on programs and projects implemented by the government of Bayelsa state.

No Legal Provision for Public Access to Audit Reports

S. 23 of the Bayelsa State Audit Law 2020 which deals with submission of audit reports by the Auditor-General states that “the Auditor-General shall within 90days of receipts of the Accountant-General's Financial Statements and Report on annual accounts of the State, submits his report to the House and the House shall cause the report to be considered by a Committee of the House responsible for Public Accounts (referred to in this law as “the Public Accounts Committee”. This section of the Law or any other section did not make any provision

for the Auditor-General for Bayelsa State to publish his report on a dedicated website (electronically) to enable citizens and civil society organizations access the report and engage with findings of the Auditor-General.

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.

²⁸ <https://www.mof.by.gov.ng/download.php?file=AUDIT%20LAW%202020.pdf>



Effectiveness of Public Accounts Committee

There is no proof the Public Accounts Committee of Bayelsa State House of Assembly is effective in discharging its statutory mandate. It is not clear whether the Committee has reviewed the Auditor-General's report for 2020 and whether it made any recommendation to the Executive arm to correct audit anomalies or improve public finance management practices in the state. The effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Bayelsa 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

Civil Society Organizations in Bayelsa state are of the opinion²⁹ that citizens participation in the Bayelsa State audit process is poor and needs to be encouraged. The Office of the Auditor-General for Bayelsa State only published an audited financial statement³⁰ for 2020 and not the full audit report which significantly limits citizens' demand for accountability using audit findings. Feedback³¹ received from the civil society community in Bayelsa State shows no evidence of participation in the State's audit process. There is also no indication of

engagement with the Office of the Auditor-General for Bayelsa State or Public Accounts Committee of the House of Assembly. 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.

²⁹ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

³⁰ <https://www.mof.by.gov.ng/files/BAYELSA%20STATE%20FINANCIAL%20STATEMENT%202020.pdf>

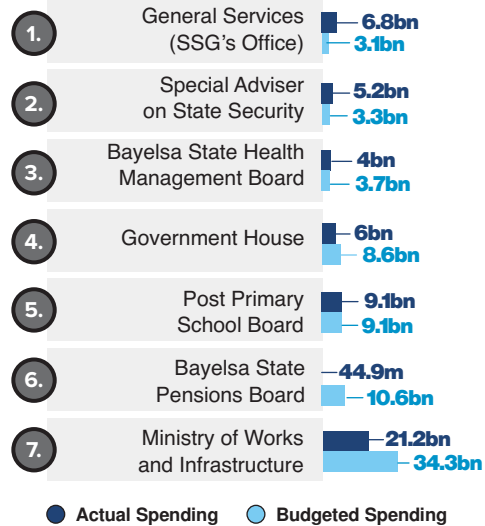
³¹ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#response=ACYDBNiowm2Esop1OqjRTn37GrL3c3myr0OXPhilC51N_h4Jbq_56dx4HPGBnMC85Sf1js

Top Revenue/Expenditure Out-turn (2020)

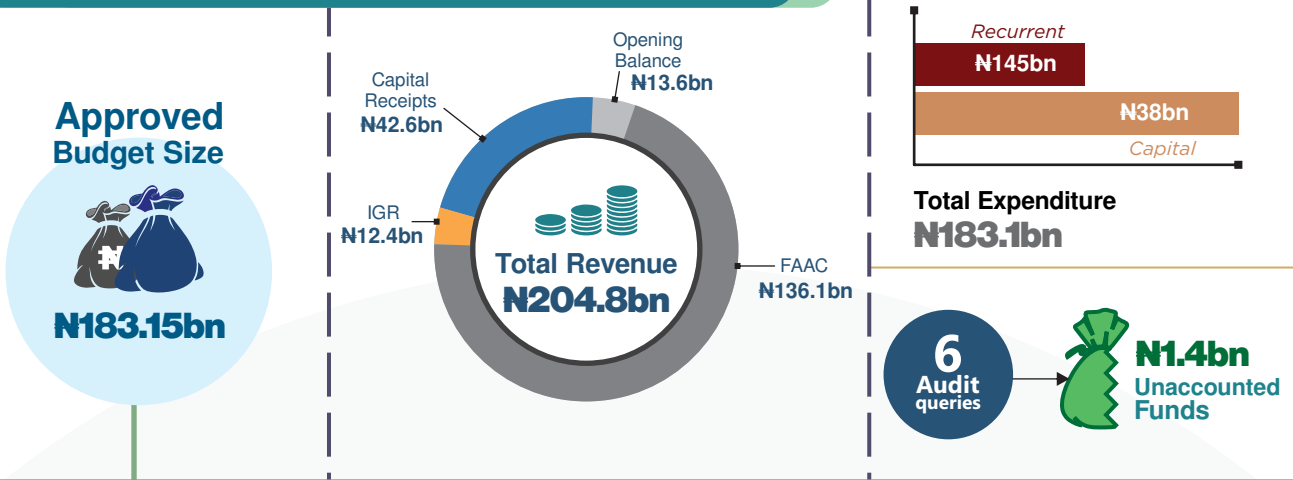
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▼
36th
(39%)

2020
Ranking
25th
(40%)

Benue State

FOOD BASKET OF THE NATION



Obsolete and Insufficient Legal Framework for Public Sector Audit

Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide a comprehensive and explicit operational framework that guarantees effective public sector auditing. This significant gap should be bridged as soon as possible to ensure adequate legal framework for audit function in Benue State and to institutionalize the Office of the Auditor-General for Benue State for greater effectiveness and sustainability.

Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence and removal of the

Auditor-General under S. 125 - 127³³, these provisions are not comprehensive enough and do not guarantee financial autonomy for the office of the Auditor-General for a State.

It is therefore imperative for the Benue State government to enact new law to provide the required legal framework for effective auditing of public resources in the State and to strengthen the Office of the Auditor-General for Benue State for improved efficiency. Governor Samuel Ortom has the greatest responsibility of providing necessary leadership to encourage the State House of Assembly to commence and conclude the legislative process of enacting a modern audit law for Benue State as quickly as possible.

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Benue State should conduct other types of audits such as 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 Benue State.

Effectiveness of Public Accounts Committee

There is no proof the Public Accounts Committee of Benue State House of Assembly is effective in discharging its statutory mandate of reviewing reports of the Auditor-General and making recommendations to the Executive to correct audit anomalies as relevant officials did not provide required information despite repeated engagements. It is equally not clear if the Committee has backlogs of audit reports to review. 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.

³³ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Benue State is not accessible to the public, only the 2020 Audited Financial Statement³⁴ has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Benue 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 Benue State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. Evidence received³⁵ from a Civil Society Organization working in Benue State confirmed exclusion of citizens in the audit process of the State. A CSO representative confirmed lack of access to the 2020

report of the Auditor-General as well as absence of any post audit engagement involving citizens or Civil Society Organizations.

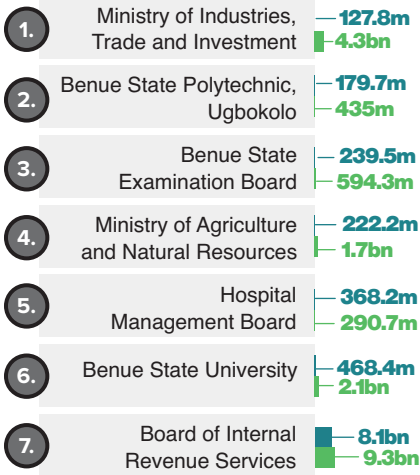
Citizens should be involved in audit planning and execution by the Auditor-General and the review exercise conducted by the Public Accounts Committee. It is important that citizens who are mostly affected by audit issues and public finance management gaps are able to engage with the Office of the Auditor-General 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.

³⁴ <https://www.mofep.be.gov.ng/viewfinancialreport/2020>

³⁵ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyyuhdqr4vEpUaJJU2sk/edit#responses

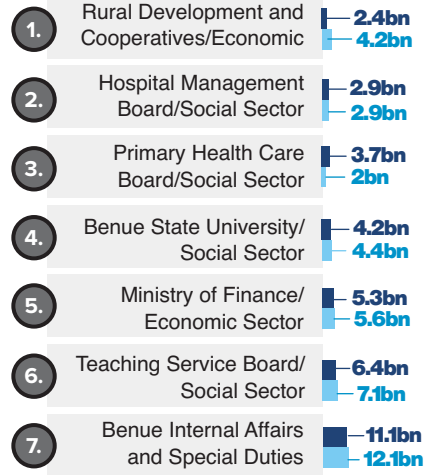
Top Revenue/Expenditure Out-turn (2020)

Top Revenue Generating Agencies/Sectors



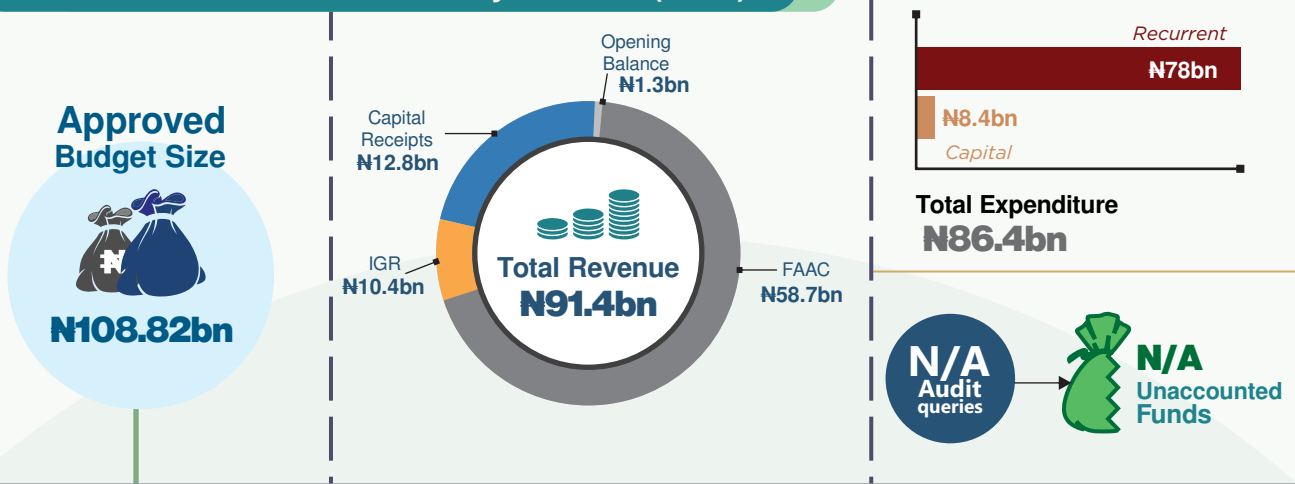
● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



7th
(75%)

2020
Ranking
13th
(60%)

Borno State

HOME OF PEACE



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

The principal law³⁶ that provides for the establishment of the Office of the State Auditor-General and Audit Service Commission and for other Matters Connected Therewith was first signed by the Borno State Governor, Babagana Zulum on 25th March 2021. The law was however amended³⁷ by the House of Assembly and assented to by the same governor on 23rd June 2021.

S.15(1) of the principal law governing public audit activities in Borno State says that “the salary, gratuity and benefits of the Auditor-General shall be as may be recommended by the Revenue Mobilization Allocation and Fiscal Commission and shall be charged upon the Consolidated Revenue Fund of the state as first line charges.

However, S.14(1)(c)(iii) states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90days before the beginning of each year the estimates of revenues and expenditure for inclusion in the State Budget”.

Furthermore, S.14(1)(g) states that “any sum appropriated by the State House of Assembly in each financial year shall be charged on the consolidated revenue of the State”.

Evidence received³⁸ indicates that the legal provision stated above and contained in the Borno State Audit Law 2021 (principal and amendment) is yet to be operational even after nine months since the amendment was signed into law by Governor Zulum. It is not clear why this legal provision that guarantees the financial independence of the Auditor-General in Borno State is not being implemented as contained in the law despite the Circular³⁹ by the Borno State Head of Service dated 29th June 2021 and titled “Instructions for the Implementation of Financial and Operational Autonomy for the Offices of the State Auditor-General and the Auditor-General for Local Governments and the Provisions of the Audit Law of Borno State” addressed to all relevant officials involved in the implementation process. Financial autonomy and operational independence for Supreme Audit Institutions are foundational pillars of achieving public accountability. It is therefore imperative for the Borno State Government to begin implementation of this legal provision and ensure costs to the Office of the Auditor-General for Borno State are charged on the first line to the Consolidated Revenue Fund of the State.

Audit Mandate Execution

The office of the Auditor-General for Borno State conducted financial, compliance and performance audits for the year ended 2020. However, the Office claimed⁴⁰ performance audit was not fully done to cover all relevant agencies of government in Borno State due to funding and security challenges. This notwithstanding, the Auditor-General did very well in partly executing performance audits on government programs and projects in Borno State and should be provided all required support by the State government to ensure public expenditure in the State remain efficient, effective and economical.

Effectiveness of Public Accounts Committee

There is no proof the Public Accounts Committee of Borno State House of Assembly is effective in discharging its statutory mandate. Response⁴¹ received showed the Committee has not reviewed the Auditor-General's report for 2020 and cannot be said to have made any recommendation to the Executive arm to correct audit anomalies to improve public finance

management practices in the state. The Public Accounts Committee equally has backlogs of audit reports to be reviewed including that of 2018 and 2019. The PAC review exercise is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds.

³⁶ <https://pfm.bo.gov.ng/wp-content/uploads/2021/08/Law-Establishing-Office-of-the-State-Auditor-General-and-Audit-Service-Commission.pdf>

³⁷ <https://pfm.bo.gov.ng/wp-content/uploads/2021/06/A-LAW-TO-AMEND-THE-BORNO-STATE-AUDITOR-GENERAL-AND-AUDIT-COM.-LAW-2021.pdf>

³⁸ SAE Index 2021 Research Survey

³⁹ <https://pfm.bo.gov.ng/wp-content/uploads/2021/06/Head-of-Service-Circular-on-Implementation-of-Audit-Law.pdf>

⁴⁰ SAE Index 2021 Research Survey

⁴¹ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

Civil Society Organizations in Borno State are proactively and independently engaging findings of the Auditor-General in Borno State. Although the office of the Auditor-General for Borno State has not found it necessary to include Civil Society Organizations in the State audit process having not identified what role exactly CSOs should play⁴², the Office ensured that report of the Auditor-General for 2020⁴³ was published on the website for citizens' access. Feedback⁴⁴ from two Civil Society Organizations working in Borno State showed they have

been engaging with audit findings contained in reports of the Auditor-General and have called for more inclusive engagement by the Auditor-General. 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.

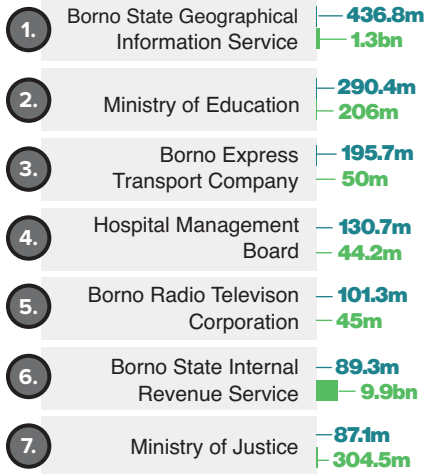
⁴² SAE Index 2021 Research Survey

⁴³ <https://pfm.bo.gov.ng/wp-content/uploads/2021/07/2020-Annual-Report-of-the-Auditor-General-Borno-State.pdf>

⁴⁴ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

Top Revenue Generating Agencies/Sectors



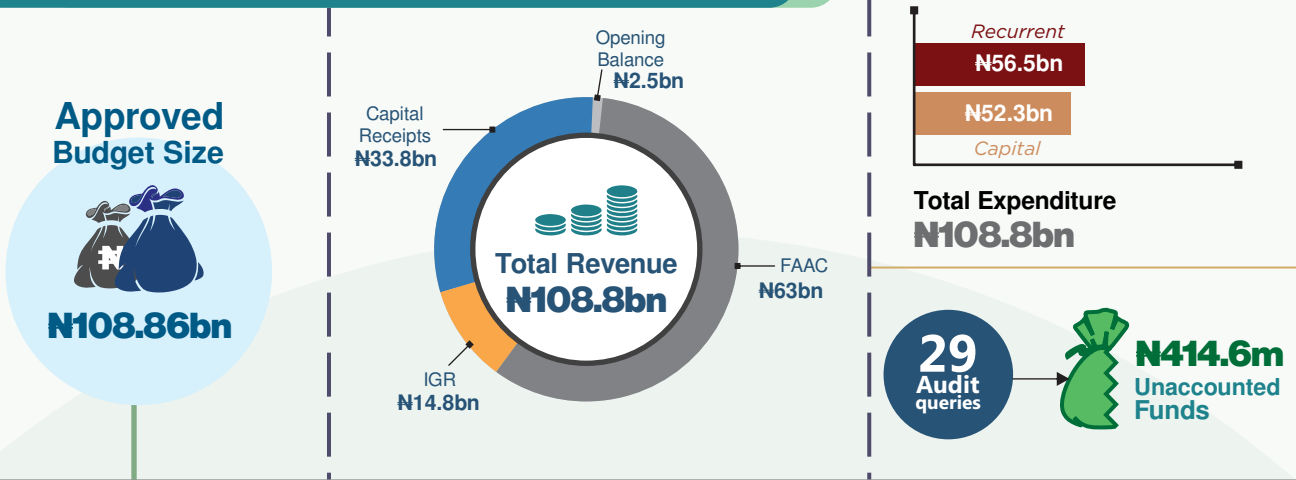
● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors



● Actual Spending ● Budgeted Spending

Public Finance/Accountability Turnout (2020)



SOURCE: CAR & 2020 Audit Report

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

⁴⁵ <https://pfm.bo.gov.ng/wp-content/uploads/2021/07/2020-Annual-Report-of-the-Auditor-General-Borno-State.pdf>

⁴⁶ <https://pfm.bo.gov.ng/wp-content/uploads/2021/09/Borno-State-Citizens-Accountability-Reports-2020-updated.pdf>

2021
RANKING



22nd
(60%)

2020
Ranking

1st
(70%)

Cross River State

THE PEOPLE'S PARADISE



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

The legal framework for public audit in Cross River State is the Cross River State Audit Law 2021⁴⁷ signed by Governor Ben Ayade on 29th June 2021. The law provides for the administration of the office of the State Auditor-General, auditing of State institutions; administration of the Office of the Auditor-General for Local Governments, auditing of Local Government Councils and the establishment of the Audit Service Commission.

S.25(1) (b) and (c) of the Cross River State Audit Law 2021 indicates that “the State Auditor-General shall prepare and submit to the State House of Assembly at least 90 days before the beginning of each year the estimate of revenue and expenditure for inclusion in the State budget; the operational and administrative expenses of the Office including salaries, allowances, gratuities and pension payable to staff”.

S. 25(3) states further that “any sum appropriated to the Office by the House of Assembly of the State in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge”.

There is no evidence that the legal provision stated above and contained in the Cross River State Audit Law 2021 has been operational since June 2021 when the law was signed by Governor Ben Ayade. This is despite the issuance of letter of instruction⁴⁸ by the Secretary to the State Government – Barr. Tina Banku Agbor on 30th June 2021 directing 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 very important that the Executive arm in Cross River State fully comply with this provision 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.

Partially Transparent Process for Appointing Auditor-General

S.3(1) of the Cross River State Audit Law 2021 indicates that “the State Auditor-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission, subject to the confirmation of the State House of Assembly”.

S.3(2)(a) provides that “a person shall not be appointed to the Office of the Auditor-General of the State unless he is a senior management staff of the Office of the Auditor-General not below the position of Director with not less than 15 years cognate public sector audit experience in the office of the State Auditor-General”.

Furthermore, S.5 of the Law states that “in the absence of a suitable candidate as stated in S. 3 of this law, the following additional procedure shall be executed by the Civil Service Commission – (a) the vacancy for the position of the State Auditor-General shall be advertised

in at least 2 National Dailies and 1 local newspaper. (b) all applicants are to be subject to the same interview and/or written test”.

The above legal provisions did not specify any recruitment process for the State Auditor-General if appointed from within the management structure of the Office of the Auditor-General for the State. The law only provided for a process to be followed if there is no suitable candidate from the management structure which takes appointment of the Auditor-General for Cross River State outside the Civil Service. Stating and clarifying procedures to be followed in appointing who becomes Auditor-General whether from within or outside the State Civil Service is very important to ensure the best candidate for such sensitive and important position emerges.

⁴⁷ <https://mof.cr.gov.ng/download/crs-audit-law-2021/>

⁴⁸ <https://mof.cr.gov.ng/download/the-instruction-for-the-implementation-of-financial-and-operational-autonomy/>



No Clarity of Tenure for the Auditor-General

S.11 of the Cross River State Audit Law 2021 provides that “the State Auditor-General shall remain in Office until he has attained the retirement age of sixty (60) years in accordance with S.127(2) of the Constitution, except where he is removed from office under the provisions of section 10 of this law”. This legal provision did not specify the term of office for the Auditor-General and subjects the tenure of the Auditor-General in Cross River 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 Cross River State. The Cross River State Audit Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

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

S.29(2) of the Cross River State Audit Law 2021 indicates that “the State Auditor-General's report shall be published and made available to the public after its deliberation by the House of Assembly; this shall be on demand and on payment of minimal fee”. This section of the Law or any other section did not make any provision for the Auditor-General for Cross River State to publish his/her report on a dedicated website (electronically) to

enable citizens and civil society organizations access the report and engage with findings of the Auditor-General.

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 Cross River 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 Cross River.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Cross River State has reviewed the 2020 report of the Auditor-General for Cross River State. It is equally not clear how much backlogs of reports the Committee is yet to review. The effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Cross River 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

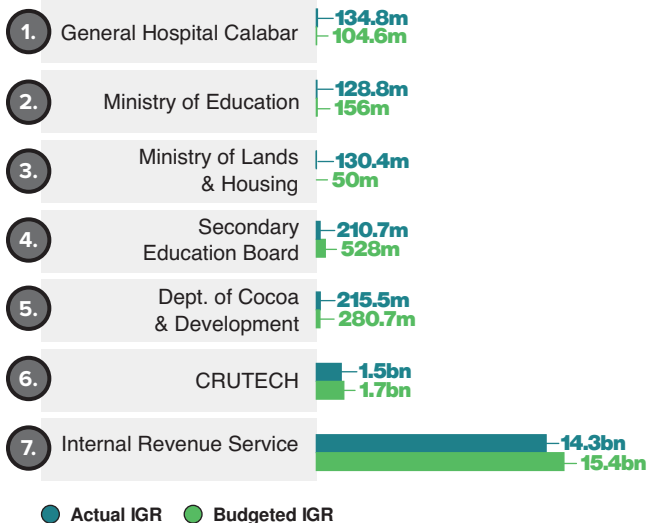
Although the 2020 report⁴⁹ of the Auditor-General for Cross River State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Cross River State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the Office of the Auditor-General and Public Accounts Committee. The Cross River 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 involved 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.

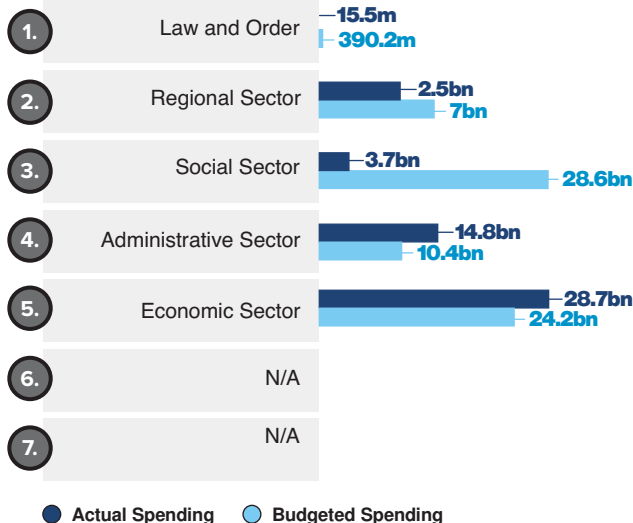
⁴⁹ <https://mof.cr.gov.ng/download/the-crs-2020-audited-accountsrevised-copy>

Top Revenue/Expenditure Out-turn (2020)

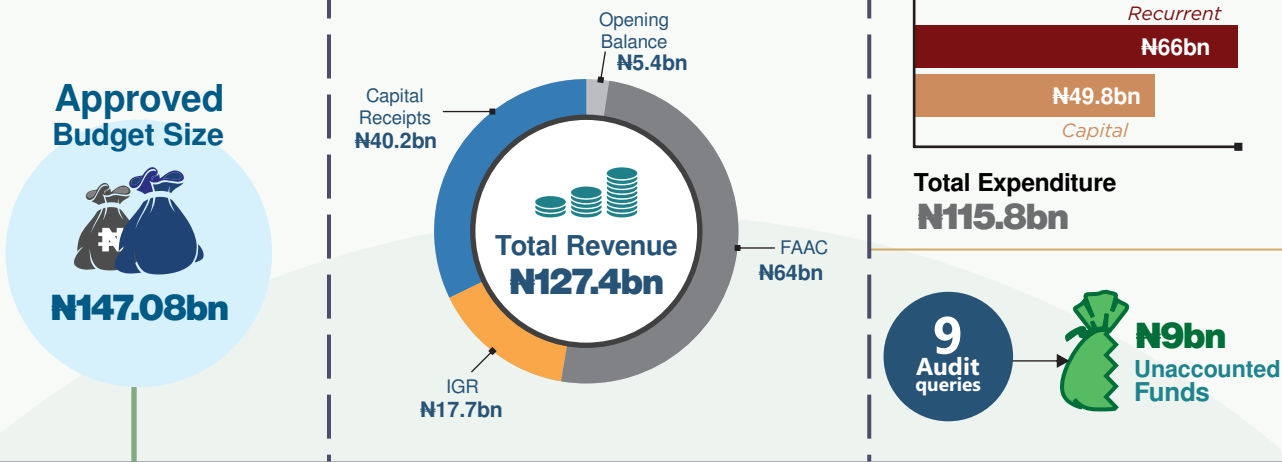
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

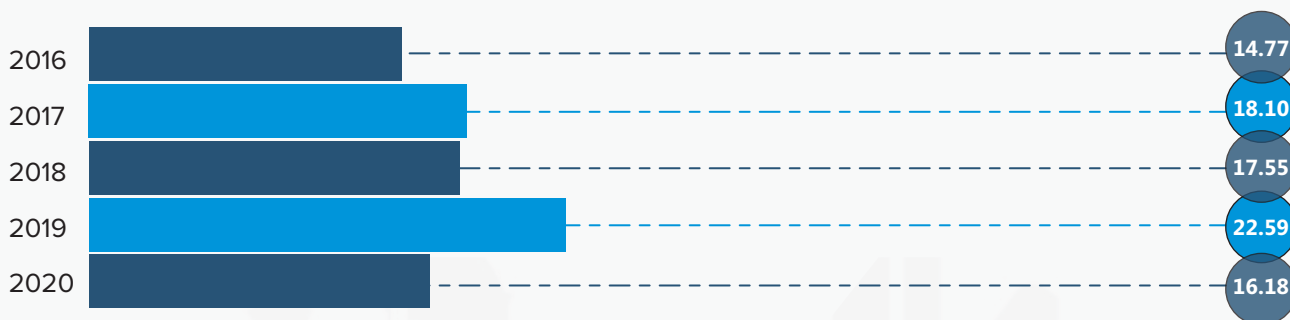


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

⁵⁰ <https://mof.cr.gov.ng/download/crs-2020-citizens-accountability-report/>

2020
Ranking
1st
(70%)

2021
RANKING

▼
12th
(70%)

Delta State

THE BIG HEART



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

The legal framework for public sector audit in Delta State is the Delta State Audit Law 2021⁵¹ enacted to ensure audit of public accounts of ministries, departments and agencies and local governments and for related matters. The law was signed by Governor Ifeanyi Okowa on 29th June 2021.

S. 4(4) of the Delta State Audit Law 2021 provides that “the Auditor-General of the State and Auditor-General of Local Governments shall not later than three (3) months before the close of each Financial Year submit a budget comprising proposed income, revenue and expenditure for their Offices for the following financial year to the House through the Committee which funds shall be charged to the Consolidated Revenue Fund of the State and disbursed in equal monthly installments”.

Furthermore, S. 11(1)(b) and (c) states that “The Auditor-General shall prepare and submit to the House at least Ninety (90) days before the beginning of each year the estimates of revenues and expenditure of his office for

inclusion in the State Budget; the operational and administrative expenses of the Office including salaries, allowances, gratuities and pensions payable to Staff”.

There is no proof that the legal provision stated above and contained in the Delta State Audit Law 2021 has been operational since June 2021 when the law was signed by Governor Okezie Ikpeazu. This is despite the issuance of letter of instructions⁵² by the Secretary to the State Government - Patrick Ukah on 30th June 2021 directing 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 crucial that the Executive arm in Delta 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 Auditor-General

S. 3(6) of the Delta State Audit Law 2021 provides that (a) “Where the applicant is from the Public Service he shall have at least Four years to serve before he/she is due for retirement” and (b) “Where the applicant is not from the Public Service, he shall not be less than 52 years old or more than 56years old at the date of appointment”.

Also, S. 5(1) states that “the Auditor-General shall be appointed to serve for four (4) years and may be re-appointed to serve for another four (4) years where he has not reached the retirement age of sixty (60) years or served for thirty-five (35) years”.

The legal provisions governing the tenure of the Auditor-General in Delta 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 whether from the Public Service or Private Sector. Terms of office for Auditor-Generals 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 or authority on the account of tenure instability.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Delta 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 efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Delta.

⁵¹ <https://www.deltastate.gov.ng/wp-content/uploads/2021/06/Delta-State-Audit-Bill-Engrossed.pdf>

⁵² <https://www.deltastate.gov.ng/wp-content/uploads/2021/06/Audit-Law-Circular.pdf>



Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Delta State has reviewed the 2020 report of the Auditor-General for Delta State. 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 Delta 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

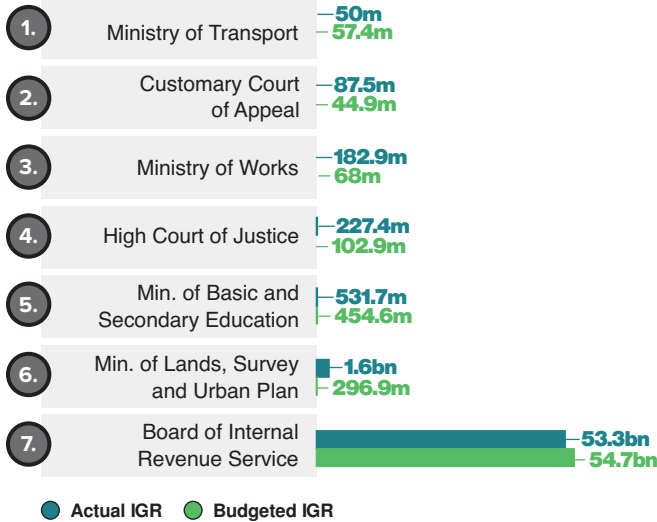
Although the 2020 report⁵³ of the Auditor-General for Delta State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Delta State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the Office of the Auditor-General and Public Accounts Committee. The Delta 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 involved 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.

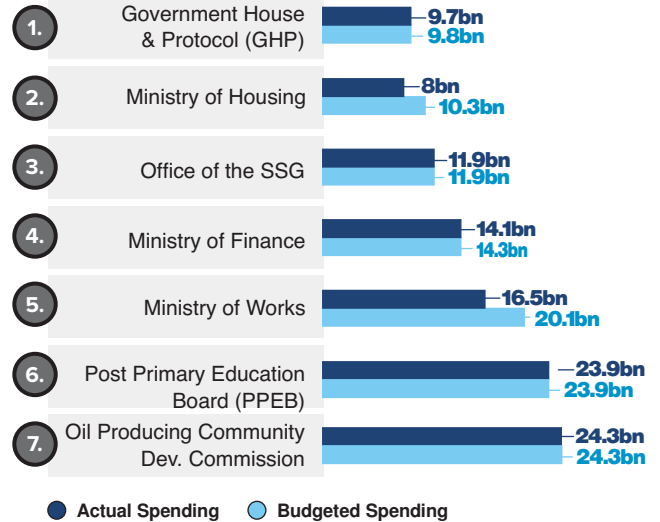
⁵³ <https://www.deltastate.gov.ng/wp-content/uploads/2021/07/AUDIT-REPORT-2020.pdf>

Top Revenue/Expenditure Out-turn (2020)

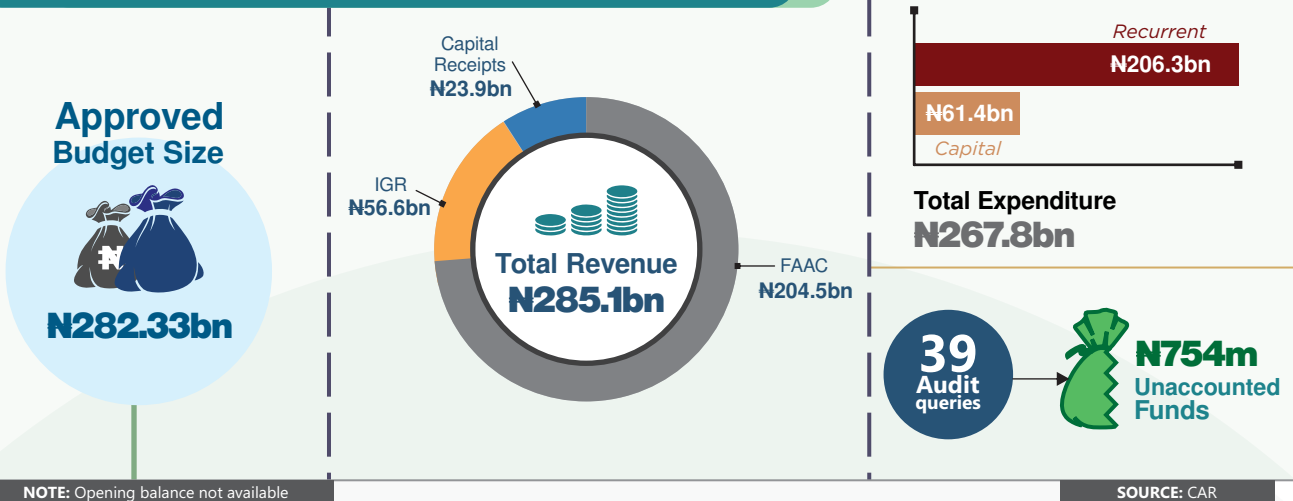
Top Revenue Generating Agencies/Sectors



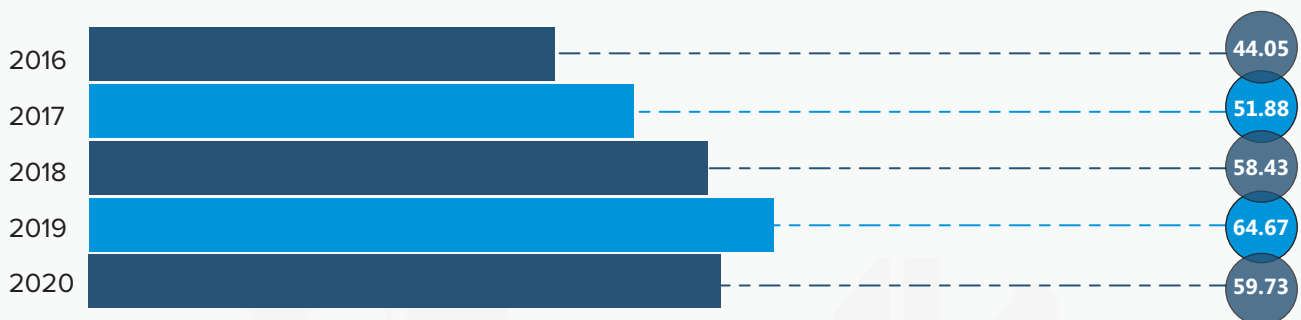
Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)

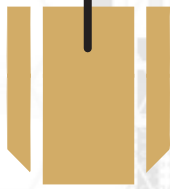


IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲
12th
(70%)

2020
Ranking
25th
(40%)

Ebonyi State

SALT OF THE NATION



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

The Ebonyi State Public Sector Audit Law 2021⁵⁵ established an independent Office of the Auditor-General as the regulatory authority responsible for the monitoring and oversight of the public audit law of Ebonyi State and other matters connected thereto. The law came into force on 24th June 2021 upon Governor David Umahi's assent.

S. 25(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law”.

S. 25(2) states 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 the financial year”.

Evidence received⁵⁶ indicates that the legal provision stated above and contained in the Ebonyi State Public Sector Audit Law 2021 is yet to be operational even after nine months since the amendment was signed into law by Governor David Umahi. It is not clear why this legal provision that guarantees the financial independence of the Auditor-General in Ebonyi State is not being implemented as contained in the law. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Ebonyi State Government to begin implementation of this legal provision and ensure costs to the office of the Auditor-General for Ebonyi State are charged on the first line to the Consolidated Revenue Fund of the State.

No Clarity of Tenure for the Auditors-General

S. 9(2) of the Ebonyi State Public Sector Audit Law 2021 states that “the Auditor-General shall not be removed before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law”.

Furthermore, S. 9(3) of the law states that “for the purpose of S. 9(2), persons to be appointed as Auditors-General shall not be more than 60 years old at the time of appointment to the office and shall retire on attaining the age of 60years”. This legal provision subjects the tenure of the Auditor-General in Ebonyi State to varying degrees

of inadequacies including the possibility of appointing an Auditor-General whose tenure in office is simply dependent on his/her age. The Ebonyi State Public Sector Audit Law 2021 did not provide a definitive term of office for the Auditor-General which could impact negatively on the stability and policy implementation for the office as tenure of successive Auditor-General will be inconsistent and unpredictable. While there could be an age bracket on appointing the Auditor-General, how long such Auditor-General can stay in office must also be clearly stated.

Audit Mandate Execution

The office of the Auditor-General for Ebonyi State claimed⁵⁷ to have conducted financial, compliance and performance audits for the year ended 2020. However, the report of the Auditor-General for 2020 is not accessible publicly as such, the claim is not verifiable. The only record available in public domain is the State's audited financial statement for 2020⁵⁸. This notwithstanding, the Auditor-General should improve on ensuring that more comprehensive compliance and performance audits are conducted on government programs and projects in Ebonyi State and the Auditor-General should be provided with all required support by the State government.

⁵⁵ https://www.ebonyistate.gov.ng/Laws_and_Financials/resources/202106251352296166EBONYI_STATE_PUBLIC_SECTOR_AUDIT_LAW_008_OF_2021.pdf

⁵⁶ SAE Index 2021 Research Survey

⁵⁷ SAE Index 2021 Research Survey

⁵⁸ [https://openstates.ng/ebonyi/dataset/726/ebonyi-state%20audited%20statement%20report%20\(financial%20statement\)%20document%20for%20the%20year%202020](https://openstates.ng/ebonyi/dataset/726/ebonyi-state%20audited%20statement%20report%20(financial%20statement)%20document%20for%20the%20year%202020)



Effectiveness of Public Accounts Committee

There is no proof the Public Accounts Committee of Ebonyi State House of Assembly is effective in discharging its statutory mandate. It is not clear if the Committee has reviewed the Auditor-General's report for 2020 and made any recommendation to the Executive

arm to correct audit anomalies or to improve public finance management practices in the state. The role of the Public Accounts Committee in reviewing annual audit reports is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds.

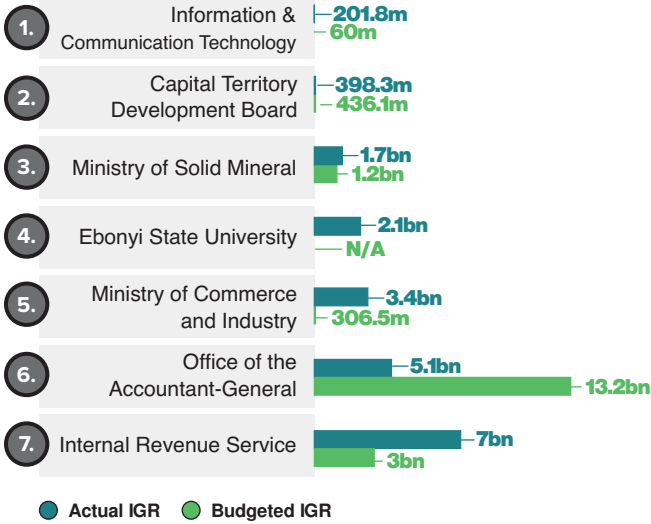
Citizens' Participation in the Audit Process

There is no evidence of citizens participation in the audit process of Ebonyi State nor is there an element of engagement with findings of the Auditor-General by citizens. The inability of citizens to freely access reports of the Auditor-General on the accounts of the State may have contributed to the lack of interest of citizens in either using audit findings to demand accountability on the utilization of public funds in Ebonyi State or fostering engagement with Office of the Auditor-General and Public Accounts Committee in the State. It must be noted that section 20(5) of the Ebonyi State Public Sector Audit

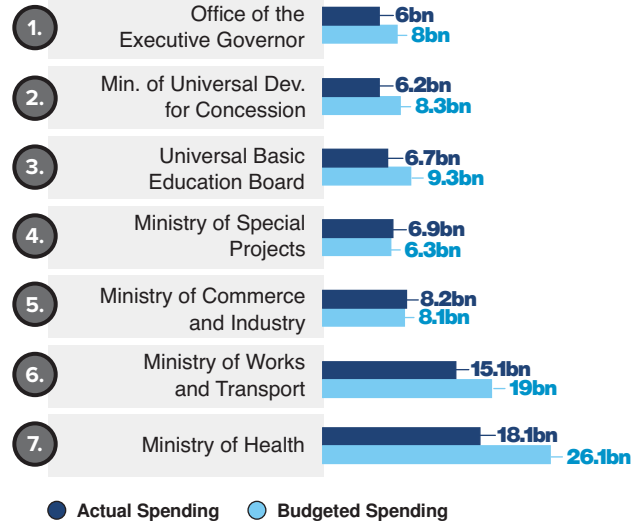
Law 2021 provides that "the Auditors-General shall place the annual audit reports on the State Government's website after submission to the State House of Assembly to allow electronic access to interested members of the public at no cost". It is important that citizens who are mostly affected by audit 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.

Top Revenue/Expenditure Out-turn (2020)

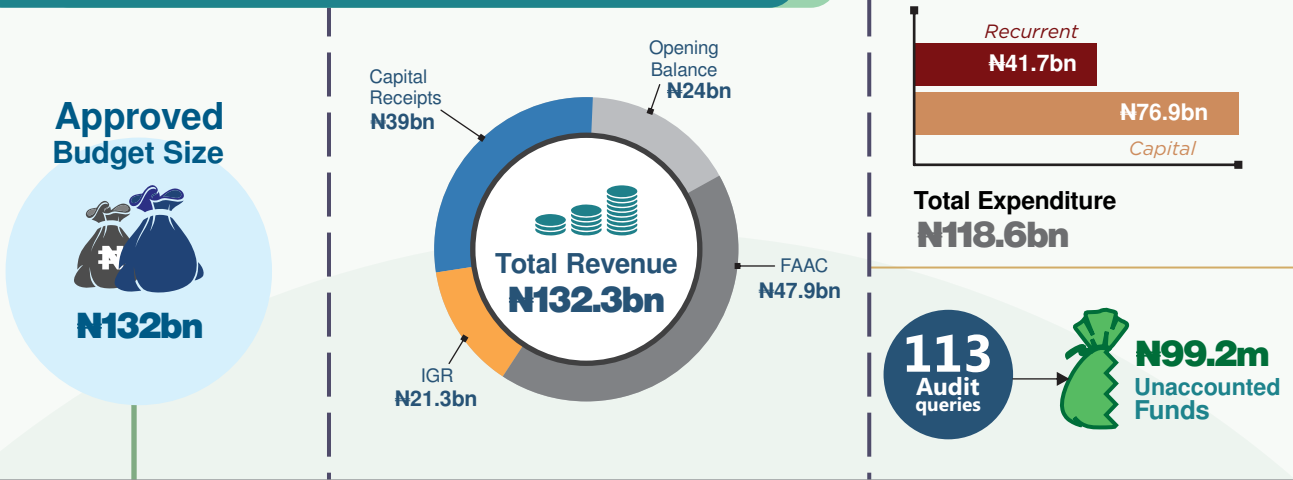
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



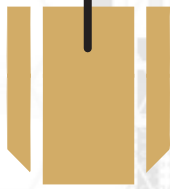
SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



17th
(65%)

2020
Ranking

1st
(70%)

Edo State

HEARTBEAT OF NIGERIA



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

The Edo State Audit (Repeal) Law 2021⁶⁰ signed by Governor Godwin Obaseki on 28th June 2021 repealed the Edo State Audit Law, 2019 and provides for the establishment of Edo State Audit Service Commission and the Office of the Auditor-General of Edo State and Local Governments and for other connected purposes.

S.38(1) of the Edo State Audit (Repeal) Law 2021 indicates that “The Auditor-General shall prepare and submit to the State House of Assembly, the estimated revenue and expenditures pertaining to the office of the Auditor-General of Edo State for inclusion in the Appropriation Bill of Edo State at least ninety (90) days before the beginning of each year, via Public Accounts Committee”.

Also, S.38(3) of the Law states that “Any sum appropriated to the Office by the House of Assembly of

the State in each Financial Year shall be charged upon the Consolidated Revenue Fund of the State and paid as a First (1st) Line Charge in equal installment every month of the year”.

There is no evidence to show that the legal provision stated above and contained in the Edo State Audit (Repeal) Law 2021 has been operational since June 2021 when the law was signed by Governor Godwin Obaseki. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is crucial that the Executive arm in Edo 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.22(2) of the Edo State Audit (Repeal) Law provides that “The Auditor-General shall be appointed by the Governor on the recommendation of the Commission, subject to confirmation by the House of Assembly”. Although S.22(1) states that “The appointment of Auditor-General for the State and Local Government, and all other matters not covered by this Law relating to the Office of the Auditor-General of the State shall be, pursuant to the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and any other Law concerning audit of Public Accounts in the State”, the legal framework ought to have

provided for the procedure to be followed in appointing the Auditor-General for Edo State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates.

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 Auditors-General

S.24 of the Edo State Audit (Repeal) Law 2021 states that “The Auditor-General shall remain in office until the retirement age of Sixty (60) years or after spending Thirty - Five (35) years in service (whichever comes first) unless removed under the provisions of this Law”.

This legal provision did not provide for a definitive term of office and subjects the tenure of the Auditor-General in Edo State to various 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 Edo State. While there could be age limit to retire and maximum number of years of service, the tenure of the Auditor-General should be clearly defined. The Edo State Audit (Repeal) Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

⁶⁰ <https://www.edostate.gov.ng/edo-state-audit-repeal-amendment-law-2021/>



Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Edo 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 efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Edo State.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Edo State has reviewed the 2020 report of the Auditor-General for Edo State. 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 Edo 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 timely 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

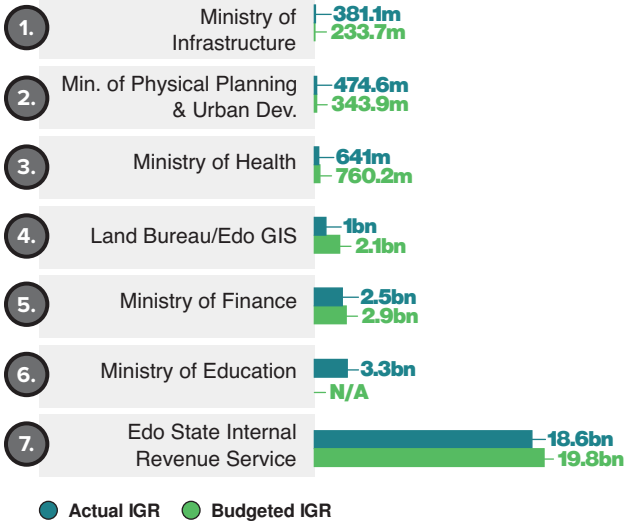
Although the 2020 report⁶¹ of the Auditor-General for Edo State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Edo State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the office of the Auditor-General and Public Accounts Committee. The Edo 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 involved 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.

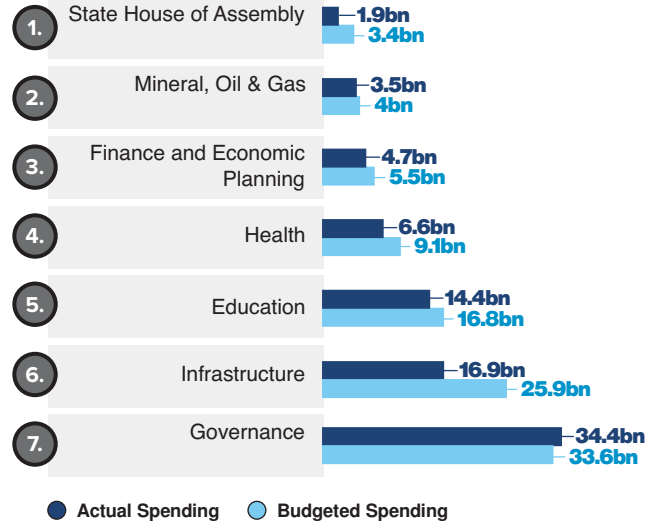
⁶¹ <https://www.edostate.gov.ng/report-of-the-auditor-general-of-edo-state-2020/>

Top Revenue/Expenditure Out-turn (2020)

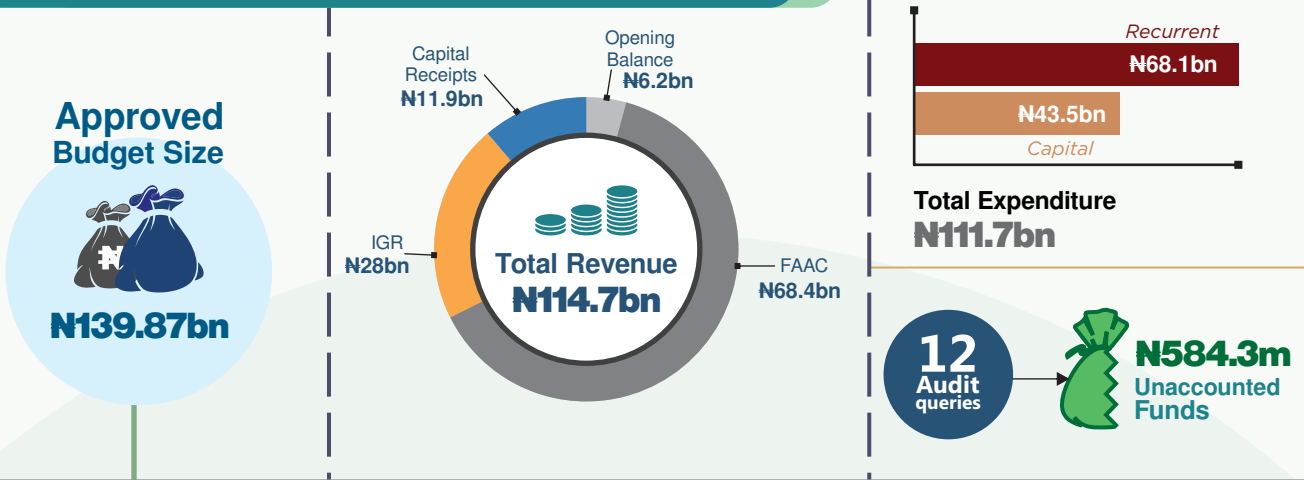
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

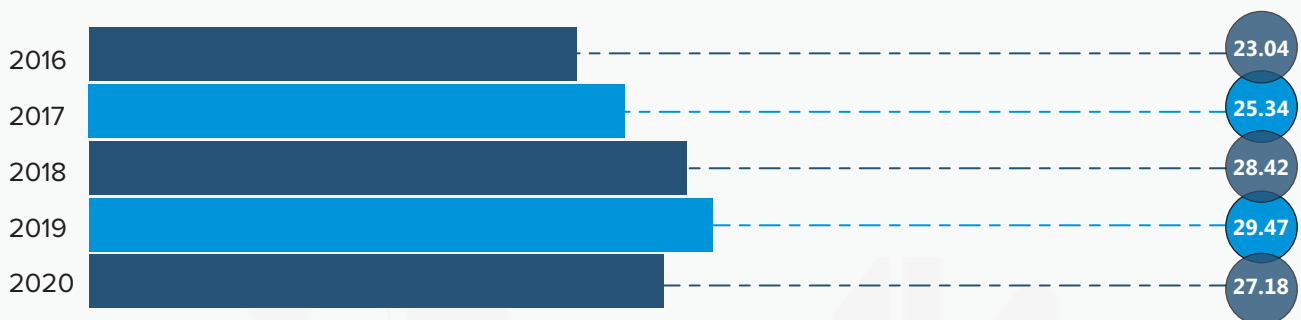


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



4th
(83%)

2020
Ranking
1st
(70%)

Ekiti State

LAND OF HONOUR AND INTEGRITY



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

The Ekiti State Audit Law 2021⁶³ signed by Governor Kayode Fayemi on 28th June 2021 repealed the Ekiti State Audit Service Commission Law 2014⁶⁴ and established the Ekiti State Audit Service Commission and the Offices of the Auditors-General and other related matters connected.

S.50(1) of the law states that “not later than 90 days before the end of the financial year, the Auditors-General shall prepare and submit their estimates of revenue and expenditures of their offices for the next following financial year directly to the House of Assembly for inclusion in the Appropriation Law”.

S.50(2) states further that “the sum appropriated to the office of the Auditor-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 financial year”.

Evidence collected⁶⁵ indicates that the legal provision stated above and contained in the Ekiti State Audit Law 2021 is yet to be operational even after nine months since the law was signed by Governor Kayode Fayemi. It is not clear why this legal provision that guarantees the financial independence of the Auditor-General in Ekiti State is not being implemented as contained in the law despite indication that an implementation circular had been issued by the Head of Service of Ekiti State. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Ekiti State Government to begin implementation of this legal provision and ensure costs to the office of the Auditor-General for Ekiti State are charged on the first line to the Consolidated Revenue Fund of the State.

No Clarity of Tenure for the Auditors-General

S.21(3) of the Ekiti State Audit Law 2021 indicates that “a candidate for the position of the Auditor General shall not be less than 52 years of age and not more than 56 years of age at the time of his appointment”. Furthermore, S.24 of the law states that “the Auditor-General shall remain in office until he has attained the retirement age of sixty (60) years except where he is removed under the provisions of this law”. This legal provisions subject the tenure of the Auditor-General in Ekiti 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 Ekiti State as one Auditor-General could spend four years in office while another could spend between five to eight years. While there could be age bracket on appointing the Auditor-General, the Ekiti State Audit Law 2021 need to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

The Office of the Auditor-General for Ekiti State claimed⁶⁶ to have conducted financial, compliance and performance audits for the year ended 2020 with findings of the Auditor-General consolidated in a single report⁶⁷. This laudable effort by the Auditor-General should continue and be scaled to ensure that more comprehensive compliance and performance audits are conducted regularly on government programs and projects in Ekiti State. The Auditor-General should also be provided with all required support by the State government.

⁶³ <https://budgetpedia.ng/Download/328/ekiti-laws/2545/ekiti-state-audit-law-2021>

⁶⁴ <https://ekitistate.gov.ng/hoa/2020/No15of2014.pdf>

⁶⁵ SAE Index 2021 Research Survey

⁶⁶ SAE Index 2021 Research Survey

⁶⁷ <https://ekitistate.gov.ng/wp-content/uploads/2021/2020AuditorGenReport.pdf>



Effectiveness of Public Accounts Committee

While the Public Accounts Committee of Ekiti State House of Assembly has reviewed the report of the Auditor-General for 2019 and made seven recommendations to the Executive to correct audit anomalies, the Committee is yet to review the 2020 report of the Auditor-General as such no recommendation has been forwarded to the Executive arm to correct audit anomalies or to improve public finance management practices in the state⁶⁸. The role of the Public Accounts Committee in ensuring timeous review of annual audit

reports is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds. 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. It is not clear if all seven recommendations from review of the 2019 audit report by the Public Accounts Committee of Ekiti State House of Assembly forwarded to the Executive have been implemented.

Citizens' Participation in the Audit Process

Although reports of the Auditor-General for Ekiti State are publicly accessible to citizens, participation in the audit process of Ekiti State through use of audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee is low and not encouraging. Civil Society Organizations in Ekiti State considered⁶⁹ themselves not to be involved in the audit process of the State. However, the Public Accounts Committee of Ekiti State House of Assembly

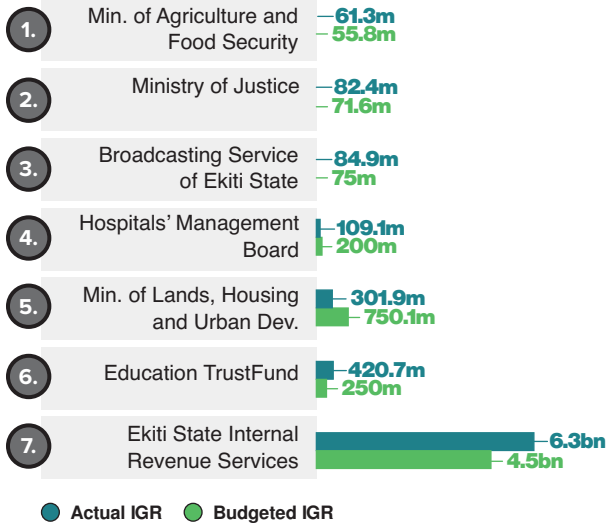
has promised to engage citizens and civil society organizations in the process of reviewing the 2020 report of the Auditor-General. It is important that citizens who are mostly affected by audit issues and public finance management gaps are able to engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the Parliament.

⁶⁸ SAE Index 2021 Research Survey

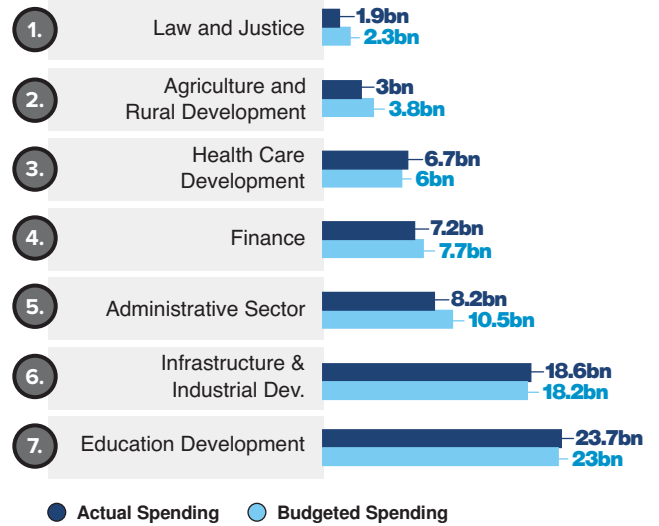
⁶⁹ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

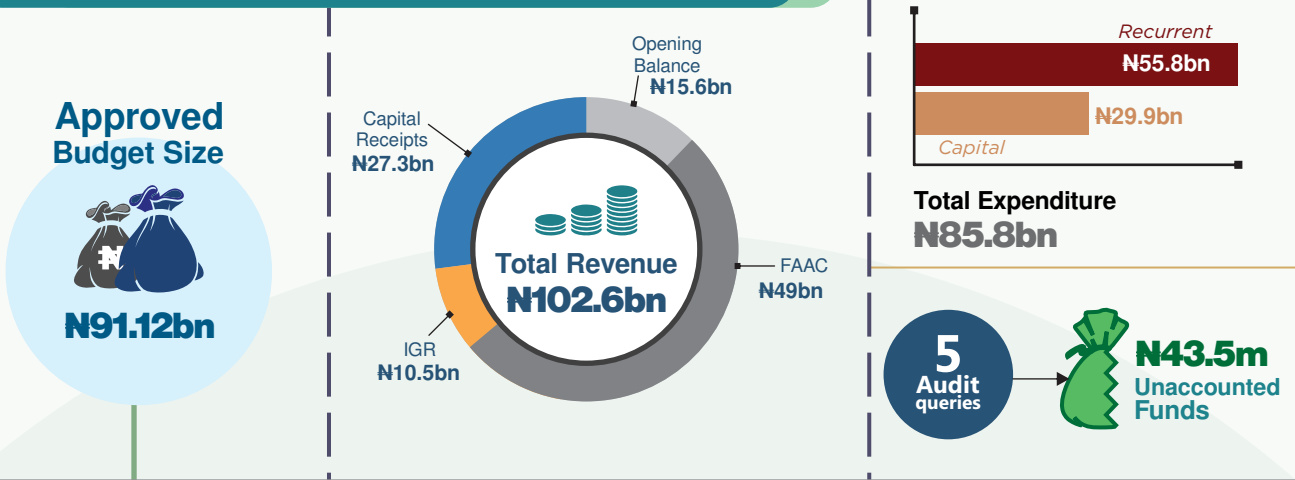
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲
16th
(67%)

2020
Ranking

36th
(20%)

Enugu State

COAL CITY STATE



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

The Enugu State Audit Law 2021⁷⁰ signed by Governor Ifeanyi Ugwuanyi on 16th July 2021 is the principal audit law of the State. The principal law has been amended through the Enugu State Audit (Amendment) Law 2021⁷¹ was assented to by the Governor on the 30th July 2021. This provides for the establishment of the Audit Service Commission, the office, powers and functions of the Auditor-General of Enugu State, Auditor-General for Local Governments and for Connected Purposes.

S.34(1) of the law states that “the Office shall establish and maintain a fund from which shall be defrayed all expenditure incurred by the office and provision for the fund shall be made in the annual budget of the State.”

S. 34(3) also indicates that “the recurrent and capital expenditure of the Office shall be a charge on the Consolidated Revenue Fund of the State”. Furthermore, S. 34(4) provides that “any amount standing to the credit of the Office in the Consolidated Revenue Fund of the State shall be paid directly to the fund”

There is no evidence that the legal provisions stated above and contained in the Enugu State Audit Law 2021 has been operational since July 2021 when the law was signed by Governor Ifeanyi Ugwuanyi. This is despite the issuance of letter of instructions⁷² by the Secretary to the State Government - Prof. Samuel Uchenna Ortuanya on 30th July 2021 directing 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 crucial that the Executive arm in Enugu 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.

No Clarity of Tenure for the Auditors-General

Amendment of S.27 of the principal law states that “the Auditor-General shall remain in Office until he has attained the retirement age of 60 years” This legal provision did not specify the term of office for the Auditor-General either from within or outside the Civil Service thereby subjecting the tenure of the Auditor-General in Enugu 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 Enugu State. While the retirement age the Auditor-General could be specified the Enugu State Audit Law 2021 need to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Enugu 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 efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Enugu State.

⁷⁰ <https://www.enugustate.gov.ng/wp-content/uploads/2021/07/ENUGU-STATE-AUDIT-LAW-2021.pdf>

⁷¹ <https://www.enugustate.gov.ng/wp-content/uploads/2021/07/Audit-Amendment-Law-2021.pdf>

⁷² <https://www.enugustate.gov.ng/wp-content/uploads/2021/07/Audit-Amendment-Law-2021.pdf>



Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Enugu State has reviewed the 2020 report of the Auditor-General for Enugu State. 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 Enugu 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.

However, it is important to highlight S. 38(1) of the Enugu State Audit Law 2021 which provides that “the report of the Auditor-General to the Public Accounts Committee and Public Accounts Committee’s report after consideration of audited accounts are public documents and shall be published on the website of the Auditor-General and House of Assembly”. This legal provision is progressive and exemplary as it provides citizens access to recommendations of the Public Accounts Committee in order to monitor its implementation. The Committee should adhere strictly to this legal provision.

Citizens' Participation in the Audit Process

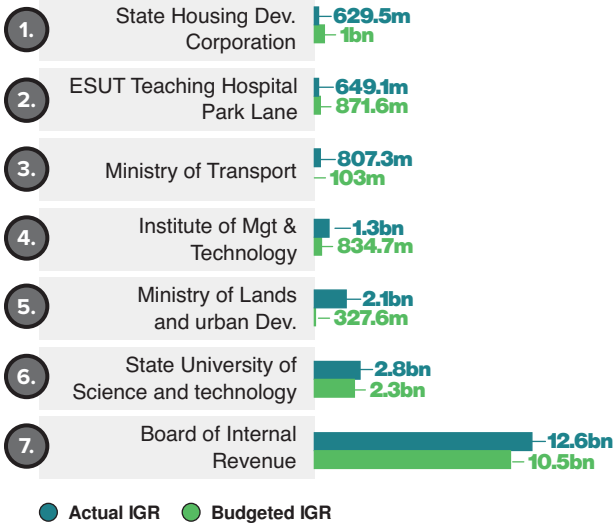
Although the 2020 report⁷³ of the Auditor-General for Enugu State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Enugu State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the Office of the Auditor-General and Public Accounts Committee. The Enugu 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 involved 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.

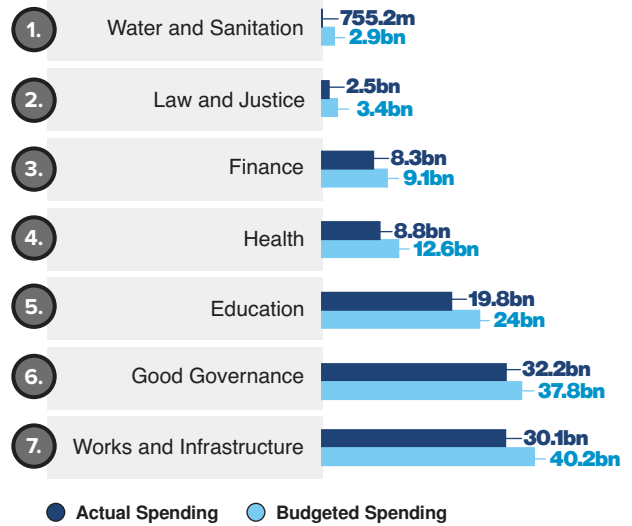
⁷³ <https://www.enugustate.gov.ng/wp-content/uploads/2021/08/REPORT-OF-THE-AUDITOR-GENERAL-ON-THE-ACCOUNT-OF-THE-GOVERNMENT-OF-ENUGU-STATE-OF-NIGERIA-FOR-2020.pdf>

Top Revenue/Expenditure Out-turn (2020)

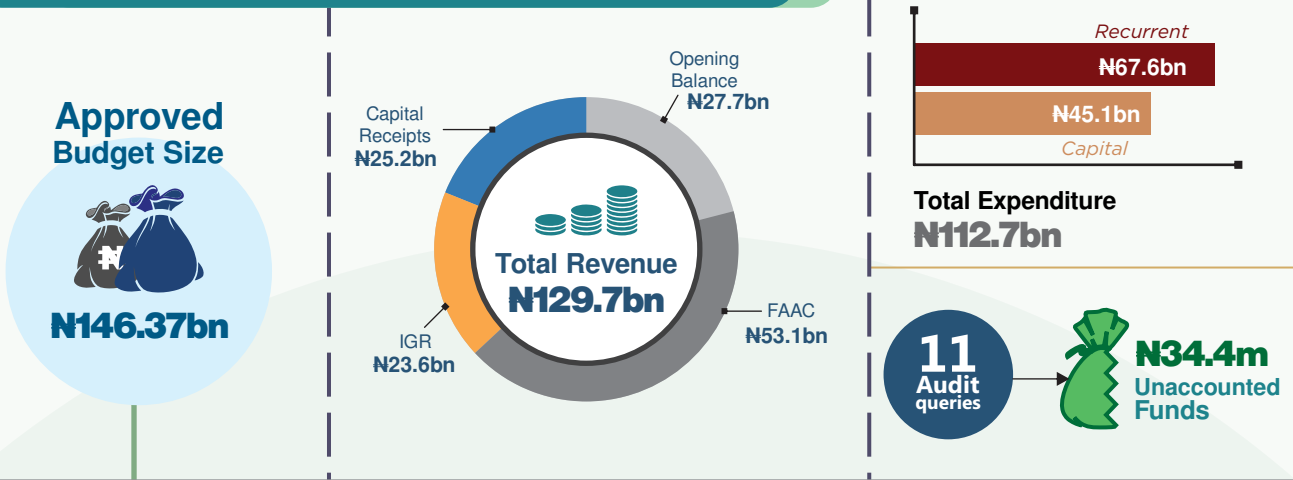
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

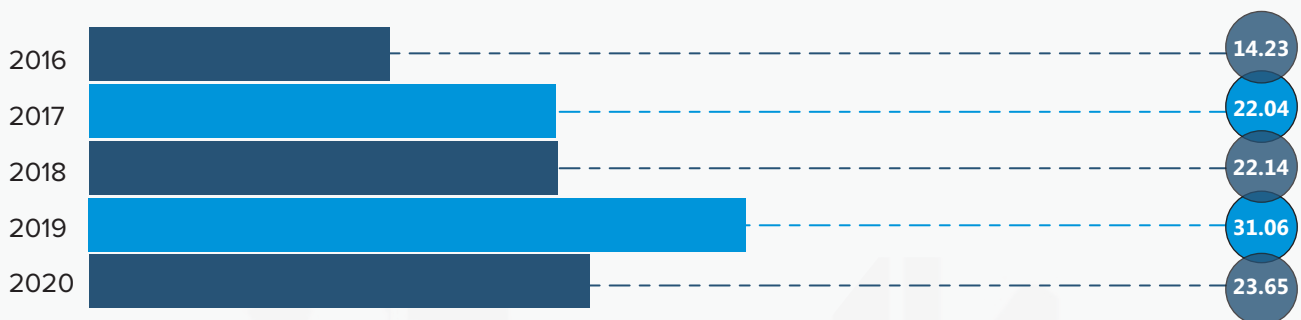


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

⁷⁴ <https://www.enugustate.gov.ng/wp-content/uploads/2021/09/Enugu-State-Citizens-Accountability-Report-CAR-FY-2020.pdf>

2021
RANKING



▲ 12th
(70%)

2020
Ranking
13th
(60%)

Gombe State

JEWEL IN THE SAVANNAH



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

The Gombe State, State and Local Government Audit Law 2021⁷⁵ signed by Governor Muhammadu Yahaya on 30th June 2021 repealed the Gombe State Audit Law 2018 and provides for the establishment of the Gombe State, State and Local Government Audit Law 2021 and matters related thereto.

S.9(1)(c) of the law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the draft annual estimates of revenue and expenditures directly to the House of Assembly and make necessary amendment after receiving comment from the State House of Assembly and then submit the amended estimate to the Budget office for inclusion in the State Budget”.

S.9(1)(d) indicates further that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pension payable to staff”.

Also, S.9(4) provides that “the sum appropriated to the State Audit Office in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installments every month of the year”.

There is no evidence that this provision to ensure financial autonomy for the State Auditor-General in Gombe State has been operational since June 2021 when the law was signed by Governor Muhammadu Yahaya. This is despite the issuance of letter of instructions⁷⁶ by the Secretary to the State Government - Prof. Ibrahim Njodi on 30th June 2021 directing 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 Gombe 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.6(a) of the Gombe State, State and Local Government Audit Law 2021 indicates that “the State Auditor-General Shall vacate office when he attains the age of 60years while S.6(b) provides that “the State Auditor-General shall serve for a term of (4) years and shall deemed to be automatically reappointed for another term of (4) years provided he has not reached the age of retirement (60) years”.

The legal provisions governing the tenure of the Auditor-General in Gombe 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. 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 Gombe 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 efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Gombe State.

⁷⁵ <https://mof.gm.gov.ng/download/gombe-state-states-and-local-government-audit-law-2021/>

⁷⁶ <https://mof.gm.gov.ng/download/implementation-of-gombe-audit-law/?wpdmdl=1930&refresh=61fa9a95e16e31643813525>



Effectiveness of Public Accounts Committee

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

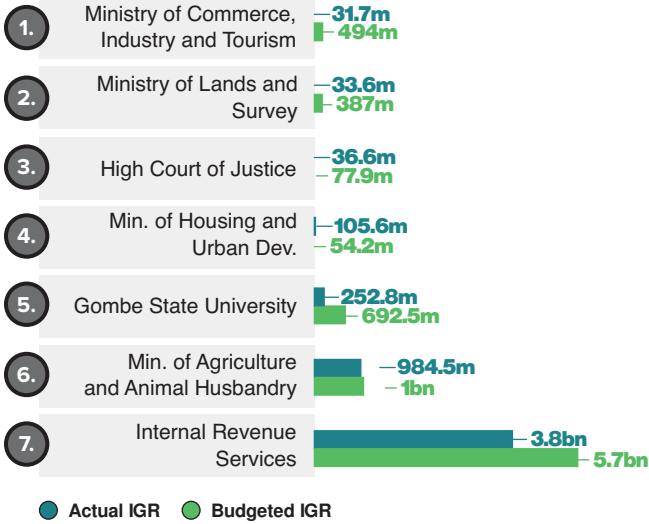
Although the 2020 report⁷⁷ of the Auditor-General for Gombe State is accessible to the public, there's no evidence that citizens or Civil Society Organizations in Gombe State are engaging with the State audit process whether in using audit information to demand accountability or post audit interaction with the Office of the Auditor-General and Public Accounts Committee. The Gombe 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 involved 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 can 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.

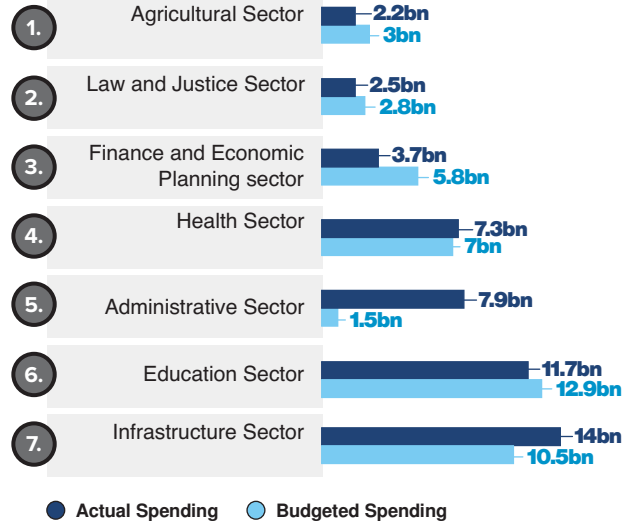
⁷⁷ <https://mof.gm.gov.ng/download/gombe-state-audited-report-2020/?wpdmdl=1932&refresh=61fa9a95de59d1643813525>

Top Revenue/Expenditure Out-turn (2020)

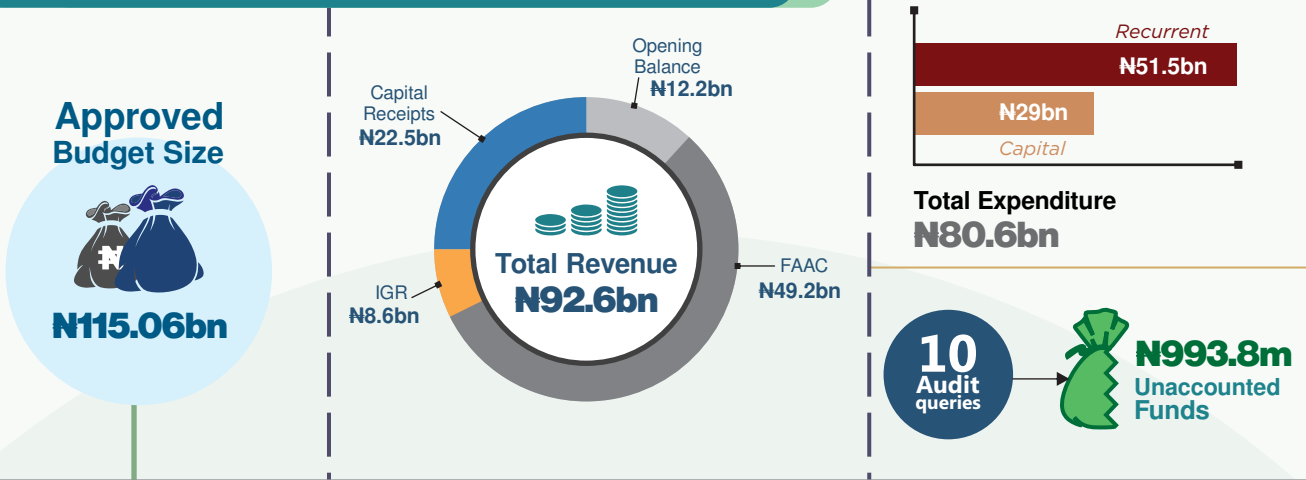
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



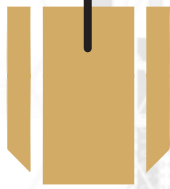
SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



9th
(73%)

Imo State

EASTERN HEARTLAND

2020
Ranking

25th
(40%)



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

The Imo State Audit Law 2021⁷⁸ signed by Governor Hope Uzodinma on 29th June 2021 repealed the Imo State Audit Law No17 of 2016 and established the Audit Service Board, Offices of the Auditor-General for the State and Auditor-General for Local Governments for the purpose of ensuring and guaranteeing transparency and accountability in the use of public funds and other related matters.

Part IV of the Imo State Audit Law 2021 specifies how the State Auditor-General's office will be funded. S. 36(1) states that “there shall be established, a fund for the State Audit Office and provision for the fund shall be made in the annual budget”.

S.37 states further that “the Auditor-General shall defray costs from the established fund while S. 63(3) states that “any sum appropriated to the State Audit Office by the

Imo State 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”.

There's no evidence that the Imo State government has begun implementation of this legal provisions to ensure financial autonomy to the State Auditor-General. Although, feedback⁷⁹ from the Imo State House of Assembly indicate that there's been budgetary allocation to reflect implementation of the legal provisions, there's no proof the financial autonomy clause was implemented between July and December 2021. It is important for the Imo State government to begin full implementation of this legal provisions and ensure costs to the Office of the Auditor-General for Imo State are charged on the first line to the Consolidated Revenue Fund of the State.

No Clarity of Tenure for the Auditors-General

S. 26(2) (b) of the Imo State Audit Law 2021 indicates that “the State Auditor-General shall not be less than 45 years and where in public service, with not less than six months to retire”. Furthermore, section 29(2) of the law provides that “the State Auditor-General shall not be removed from office before such retiring age (in this case 60 years) save in accordance with the provisions of this section”. This legal provision subjects the tenure of the Auditor-General in Imo State to several inadequacies including

the possibility of appointing an Auditor-General that could spend as much as fifteen years or as little as six months. Such inconsistencies could negatively impact the stability of the office of the Auditor-General in Imo State. While there could be age bracket in appointing the Auditor-General, the Imo State Audit Law 2021 need to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Imo 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 efficiency, effectiveness, and economy of public spending on programs and projects implemented by the government of Imo State.

⁷⁸ https://axxpoint.imostate.gov.ng/pdf/IMSG_Law_Audit_5_2021.pdf

⁷⁹ SAE index 2021 Research Survey



Effectiveness of Public Accounts Committee

The Public Accounts Committee of Imo State House of Assembly claimed⁸⁰ to have reviewed the report of the Auditor-General for 2020 and made three recommendations to the Executive to correct audit anomalies. It is not evident if the recommendations made by the Public Accounts Committee bother on fiscal abuses and financial management gaps. Feedback received indicates that one of the recommendations forwarded to the Executive arm is the renovation/construction of the State House of Assembly Complex which is now being implemented. 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 Imo 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. It is not clear what the three recommendations from review of the 2020 audit report by the Public Accounts Committee of Imo State House of Assembly are and if all three have been implemented.

Citizens' Participation in the Audit Process

The Imo State Auditor-General's report for 2020 financial year is in public domain⁸¹ and accessible to citizens. This notwithstanding, participation in the audit process of Imo State through use of audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee is poor and requires improvement. Civil Society Organizations in Imo State considered⁸² themselves not to be involved in the audit process of the State and the Imo 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.

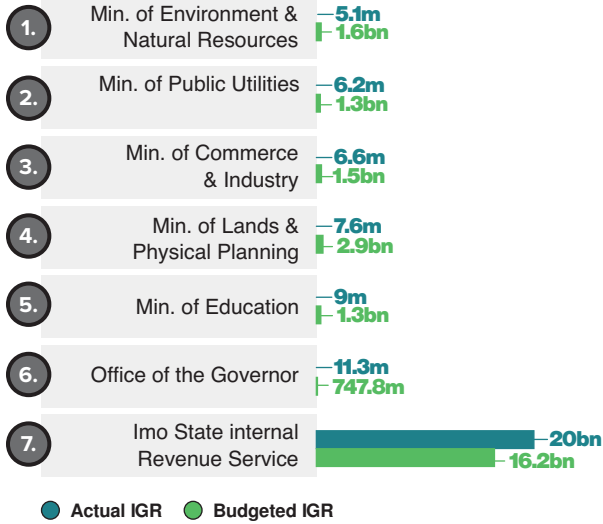
⁸⁰ SAE Index 2021 Research Survey

⁸¹ <https://www.imostate.gov.ng/IMSG/Common/Services/Reports?ID=3>

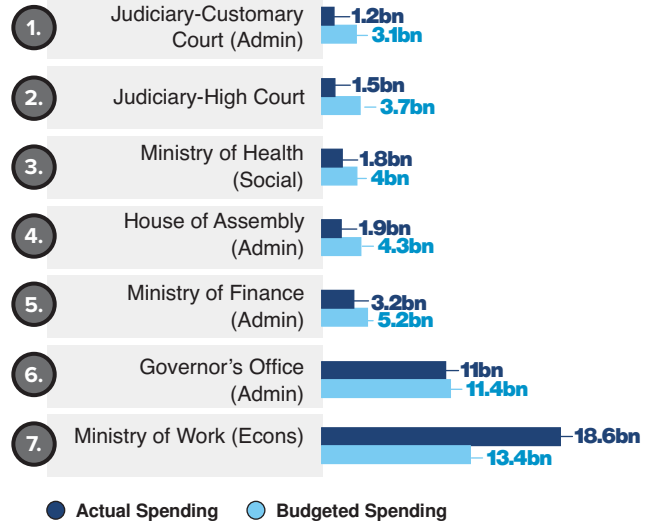
⁸² https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

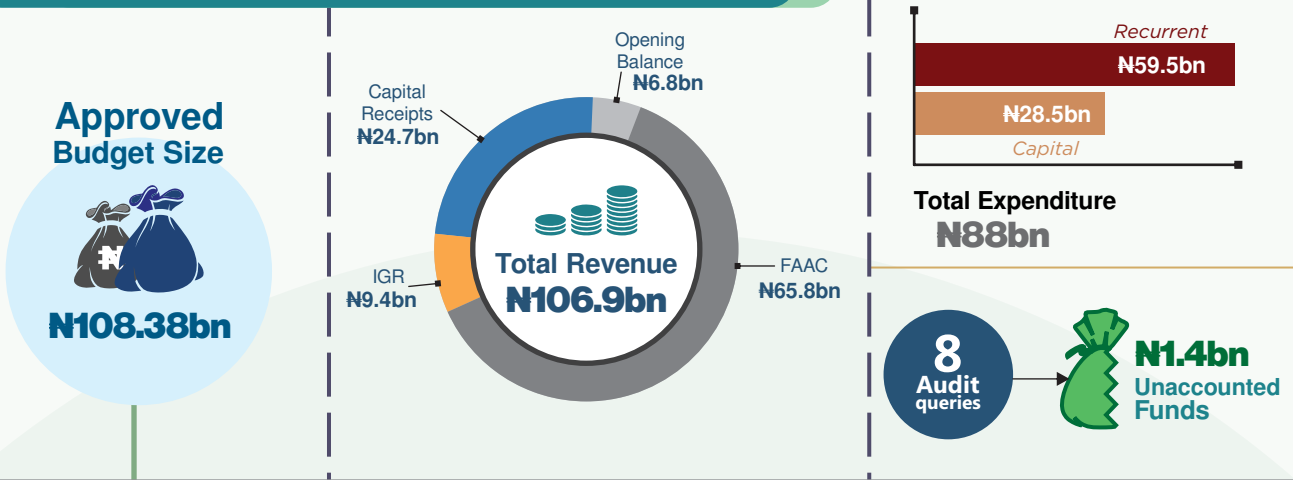
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
1st
(70%)

2021
RANKING

▼
20th
(62%)

Jigawa State

THE NEW WORLD



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.

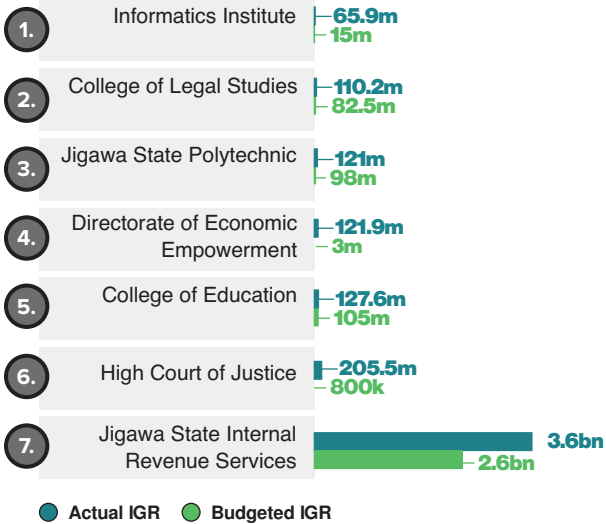
⁸⁶ SAE Index 2021 Research Survey

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

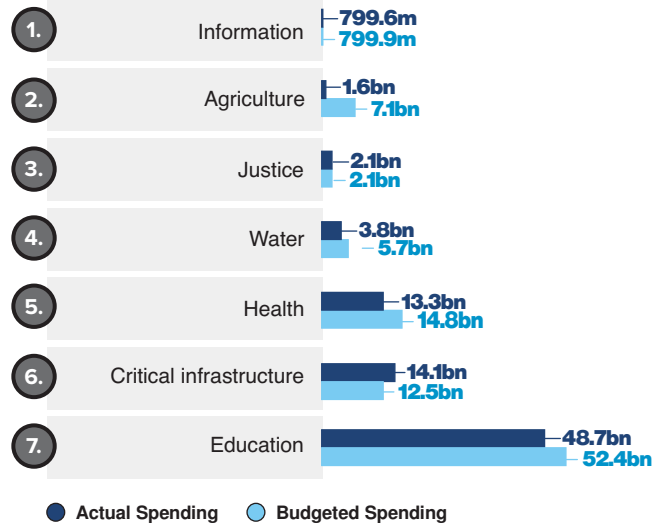
⁸⁸ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

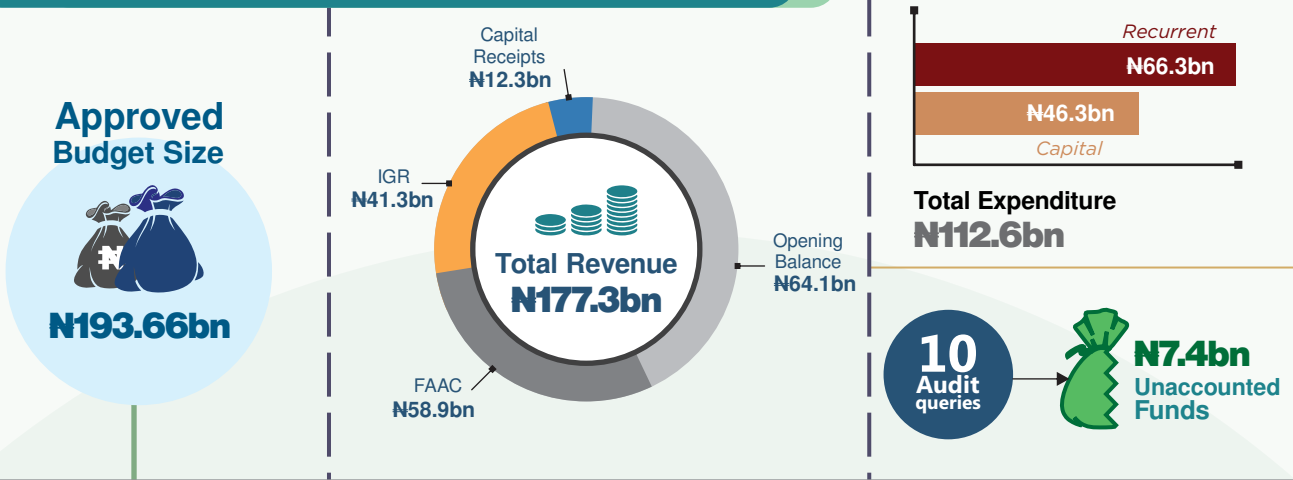
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
1st
(70%)

2021
RANKING

6th
(75%)

Kaduna State

CENTRE OF LEARNING



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

The Kaduna State Audit Law 2021⁹⁰ signed by Governor Nasir El-Rufai on 30th June 2021 provides for the audit of public accounts of Kaduna State and for other matters connected therewith.

S.11(1) states that “the Auditor-General shall prepare an annual audit plan and associated budget for the approval of the State House of Assembly not later than three (3) months before the end of the preceding financial year”.

Also, S. 25(1)(b) indicates that “the Auditors-General shall prepare and submit to the House of Assembly at least ninety (90) days before the beginning of each year the estimate of revenues and expenditure for inclusion in the State budget”.

Furthermore, S. 25(4) states that “any sum appropriated to the Offices of the Auditors General in each financial

year shall be charged upon the Consolidated Revenue Fund and paid as a first line charge in equal installments monthly”.

Response received⁹¹ indicate that costs defrayed by the Office of the Auditor-General for Kaduna State is being charged on the first line to the Consolidated Revenue Fund of the State. However, it is not evident if these costs include the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff. It is important for the Kaduna State government to ensure implementation of the financial autonomy clause provided for in the audit legal framework of the State to avoid subjecting the Auditor-General to the direction or control of any individual.

No Clarity of Tenure for the Auditors-General

S. 7 of the Kaduna State Audit Law 2021 provides that “the Auditors-General shall, except where he is removed in line with the provisions of the Constitution, remain in office until his attainment of the retirement age of sixty-five (65) years or thirty-five (35) years of service, whichever comes first”. This legal provision subjects the tenure of the Auditor-General in Kaduna 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 Kaduna State. The Kaduna State Audit Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

The Office of the Auditor-General for Kaduna State claimed⁹² to have conducted financial, compliance and performance audits for the financial year ended 2020 with findings of the Auditor-General documented in a single report. This laudable effort by the Auditor-General should continue and be scaled to ensure more comprehensive compliance and performance audits are conducted regularly on government programs and projects in Kaduna State. The Auditor-General should also be provided with all required support by the State government to execute this statutory function.

⁹⁰ https://kdsg.gov.ng/wpfd_file/revised-kaduna-state-audit-law-2021/

⁹¹ SAE Index 2021 Research Survey

⁹² SAE Index 2021 Research Survey



Effectiveness of Public Accounts Committee

The Public Accounts Committee of Kaduna State House of Assembly claimed⁹³ to have reviewed the report of the Auditor-General for 2020. Although the Committee did not specify how many recommendations it forwarded to the Executive arm of government to address audit concerns, the Committee indicated that it has backlog of audit reports yet to be reviewed. The Public Accounts Committee gave financial constraint as the key challenge it is facing. 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 Kaduna 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 Kaduna State House of Assembly needs to be adequately supported and provided the required financial and technical resources to perform its functions.

Citizens' Participation in the Audit Process

The full report of the Auditor-General for Kaduna State for 2020 financial year has not been published for citizen's access. However, the audited financial statement of the state for 2020⁹⁴ 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 Kaduna State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. There is no evidence citizens are significantly involved in the audit process of the State and the Kaduna 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

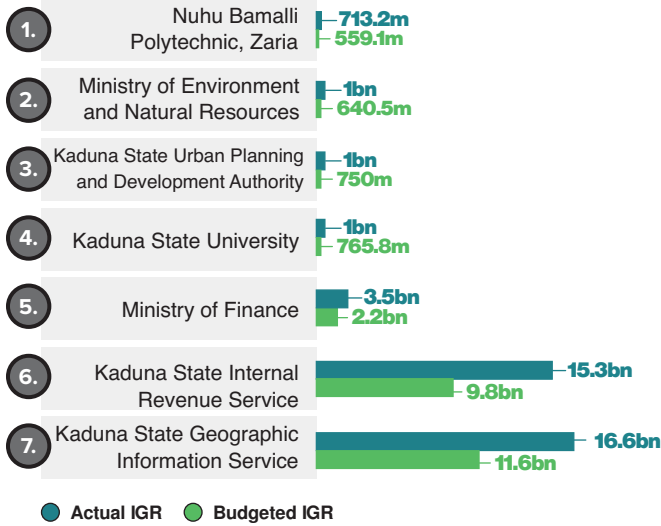
being reviewed by the Public Accounts Committee. Section 22(1)(e) of the Kaduna State Audit Law 2021 which states that “the PAC shall prepare a report to the House, which may include comments and recommendations at the end of its review of the Auditor-General's report provided that such reports shall be sent to the Auditor-General and all organizations reported on and shall be made available to the public on demand” should also be fully complied with. It is important that citizens who are mostly affected by audit issues and public finance management gaps can 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.

⁹³ SAE index 2021 Research Survey

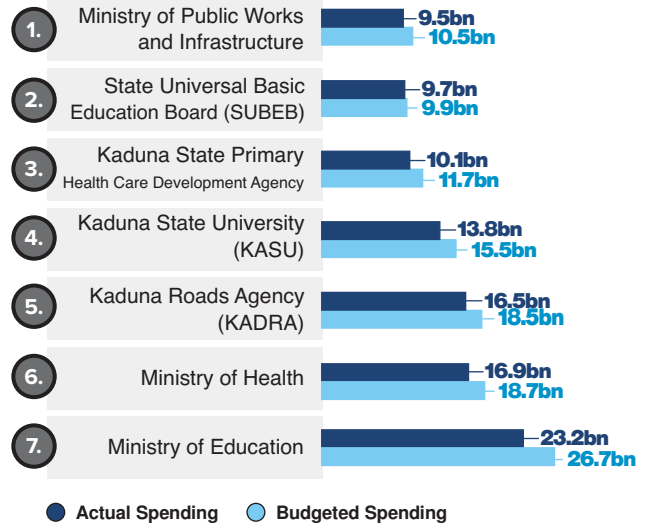
⁹⁴ <http://kdsg.gov.ng/download/156/audited-accounts/14397/2020-transitional-accrual-basis-ipsas-financial-statements.pdf>

Top Revenue/Expenditure Out-turn (2020)

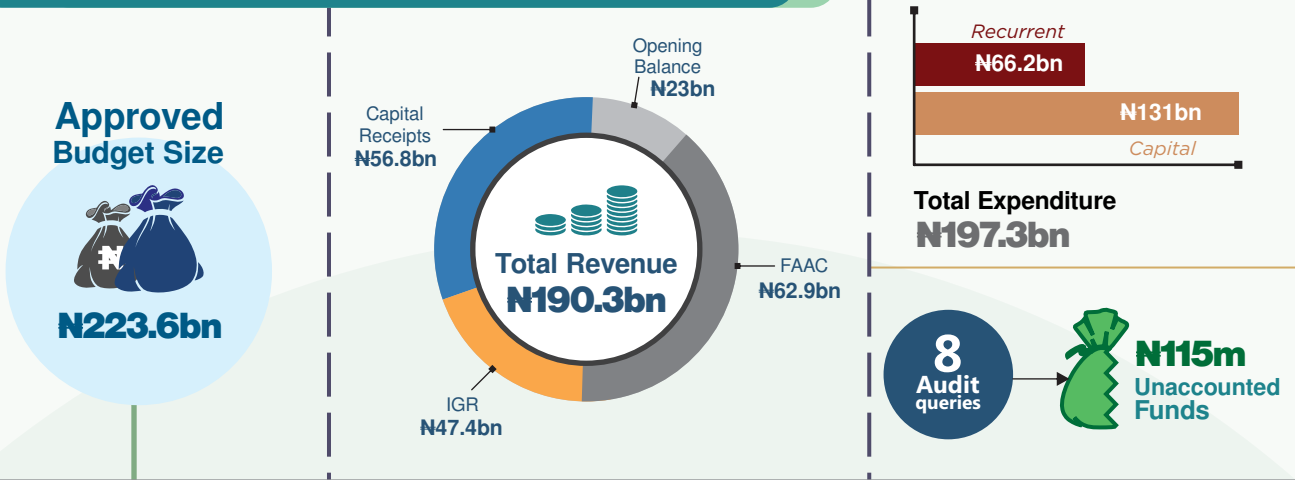
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

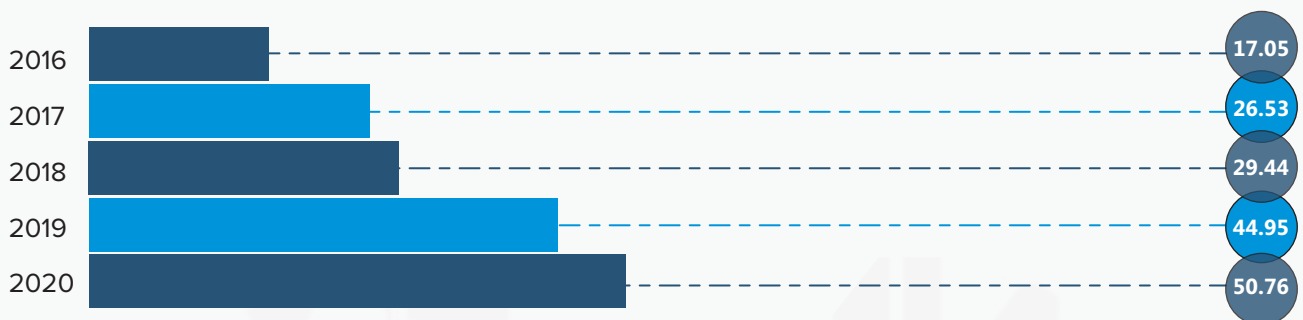


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

⁹⁵ <https://kdsg.gov.ng/documents-library/>

2020
Ranking
18th
(50%)

2021
RANKING

27th
(55%)

Kano State

CENTRE OF COMMERCE



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

The principal legal framework for public audit in Kano State is the Kano State Audit Law 2020⁹⁶ signed by Governor Abdullahi Ganduje on 14th October 2020. The principal law has been amended and cited as Kano State Audit (Amendment No. 2) Law 2021⁹⁷ also signed by Governor Ganduje on 21st December 2021. The law established the Kano State Audit Service Commission and Office of the Auditor-General for Kano State and other matters connected therewith.

S.31(1) of the principal law states that “the Auditor-General shall prepare his budget proposal containing revenue and expenditure after receiving call circular and submit the proposal to the Ministry of planning and budget as part of the budget process”.

Also, amendment 8(b) of the Kano State Audit (Amendment No. 2) Law 2021 states that “all funds appropriated by the House of Assembly to defray expenses incurred by the office of the Auditor-General

shall be a first line charge on the Consolidated Revenue Fund of the State. Any amount standing in credit of the office of the Auditor-General in the annual budget shall be paid directly to the Auditor-General for management and disbursement as approved by the House of Assembly”

The budget proposal for the Office of the Auditor-General for Kano State ought to be submitted directly to the House of Assembly and not the Ministry of Planning and Budget. The Kano State Audit Law 2021 not addressing this issue continues to subject the independence of the Auditor-General to Executive interference and manipulations. Although evidence⁹⁸ suggest that funding to the Office of the Auditor-General for Kano State is being charged on the first line to the Consolidated Revenue Fund and released quarterly from 2021. The gap in the legal framework needs amending to ensure the Auditor-General for Kano State submits revenue and expenditure estimates directly to the House of Assembly and not the Ministry of Planning and Budget.

Lack of Transparency in the Process of Appointing Auditor-General

S.24(1) of the Principal Law states that “the Auditor General shall be appointed by the Governor on the recommendation of the Audit Service Commission, subject to the confirmation by the House of Assembly in accordance with the provision of section 126 of the 1999 Constitution of the Federal Republic of Nigeria as amended”. Although Section 24(1) was amended to replace “Audit Service Commission” with “Civil Service Commission”, section 24(2) as stated in the Amendment Law provided for the attributes, professional qualification, and experience of a person to be appointed as Auditor-

General for Kano State. Nothing in the legal framework points to the procedure to be followed in appointing the Auditor-General for Kano State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates.

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 emerges.

Audit Mandate Execution

Although the Office of the Auditor-General for Kano State says⁹⁹ it has included compliance and performance audit in its 2021 audit work plan, the Auditor-General should ensure implementation to encourage 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 Kano State.

⁹⁶ https://budgetpedia.ng/wp-admin/admin-ajax.php?juwfpisadmin=false&action=wpfd&task=file.download&wpfd_category_id=334&wpfd_file_id=2567&token=&preview=1

⁹⁷ <https://financekanostate.files.wordpress.com/2021/12/kano-state-audit-amendment.pdf>

⁹⁸ SAE Index 2021 Research Survey

⁹⁹ SAE Index 2021 Research Survey



Effectiveness of Public Accounts Committee

It is not evident if the Public Accounts Committee of Kano 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 Kano

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

There's no evidence the full audit report of Kano State Auditor-General for 2020 financial year has been published for citizens' access. However, the audited financial statement of the state for 2020¹⁰⁰ 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 Kano State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. However, the Office of the Auditor-General for Kano State is commended for

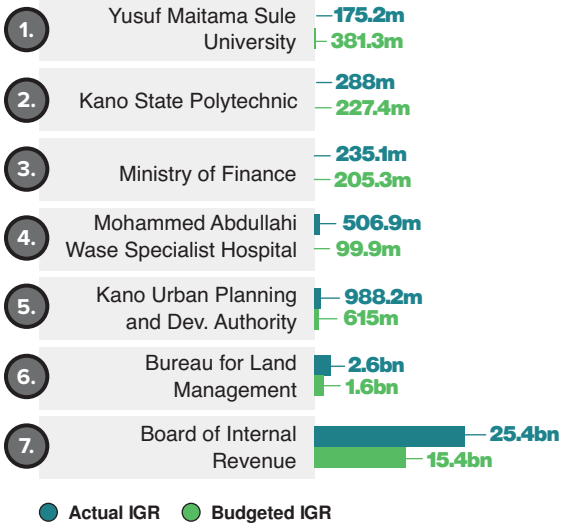
organizing the 5th annual audit forum to disseminate¹⁰¹ Audited Financial Reports of the State Auditor General for the Financial Year 2020 contained in the Citizens' Accountability Report. It is important that citizens who are mostly affected by audit issues and public finance management gaps are able 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.

¹⁰⁰ <https://financekanostate.files.wordpress.com/2021/07/kano-state-financial-statement-for-the-year-2020.pdf>

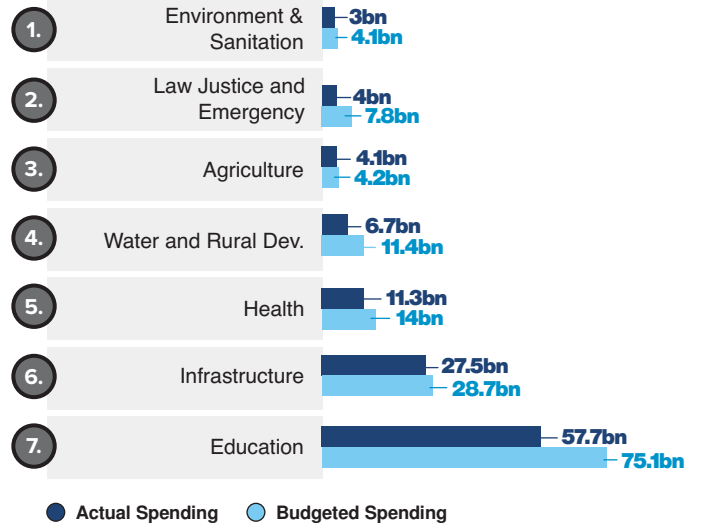
¹⁰¹ <https://kanostate.gov.ng/2021/09/24/kano-state-citizens-accountability-report/>

Top Revenue/Expenditure Out-turn (2020)

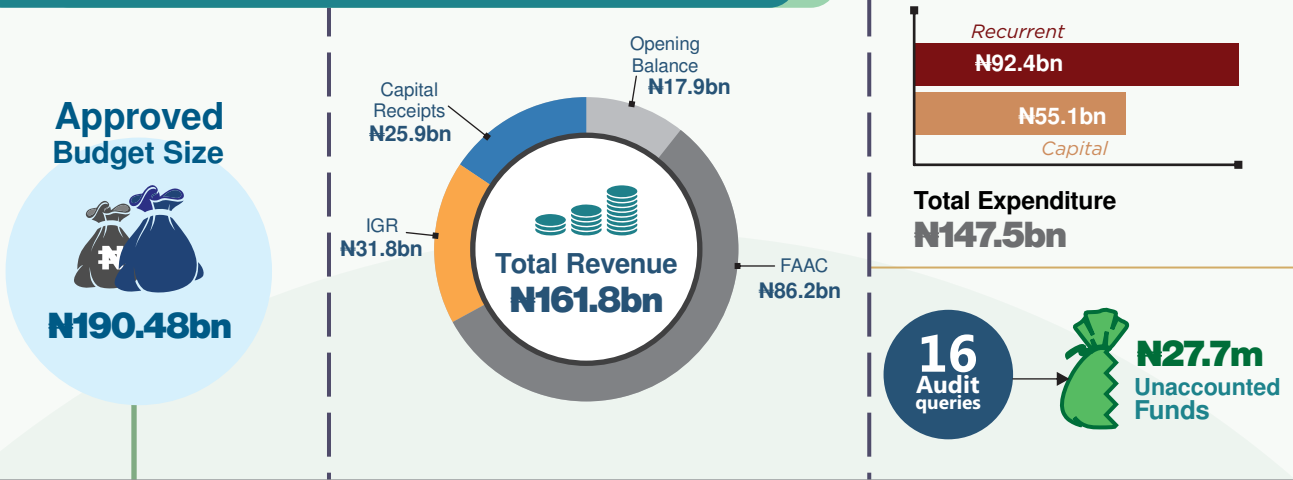
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

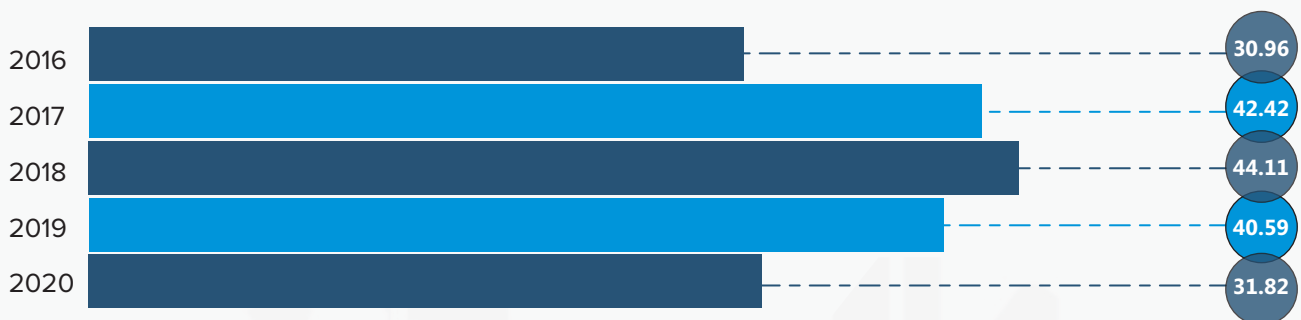


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
13th
(60%)

2021
RANKING

▼ **17th**
(65%)

Katsina State

HOME OF HOSPITALITY



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

The principal legal framework for public audit in Katsina State is the Katsina State Audit Law 2020¹⁰³ signed by Governor Aminu Masari on 29th December 2020. The principal law has been amended and cited as Katsina State Audit (Amendment) Law 2021¹⁰⁴ signed on 11th November 2021 by Governor Aminu Masari.

S.29(1) and (2) of the Katsina State Audit Law 2020 indicates that “funding of the salaries and overheads of the State Auditor-General shall be in accordance with the appropriation act of the State House of Assembly. Any amount standing to the credit of the State Auditor-General in the annual appropriation Bill shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly”.

Also, S.14(d) of the Katsina State Audit (Amendment) Law 2021 states that “the Auditor Generals are to submit draft annual estimates directly to the State House of Assembly, make any necessary amendments after receiving comments from the State House of Assembly and then submits the amended estimates to the Ministry of Budget for inclusion in the appropriation bill, no changes shall be made to the estimates submitted by the Auditor Generals to the Ministry of Budget and Economic

Planning without the prior agreement of the State House of Assembly, and; the Executive must not control or direct access to the resources of the Auditor Generals/Offices.”

There is no evidence that the legal provision stated above and contained in the Katsina State Audit Law 2020 and the 2021 amendment has been operational since December 2020 when the principal law or November 2021 when the amended law was signed by Governor Aminu Masari. This is despite the issuance of letter of instruction¹⁰⁵ by the Secretary to the State Government - Mustapha Muhammad Inuwa on 16th July 2021 directing agencies of government to commence implementation of the Katsina State Audit Law 2020. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is crucial that the Executive arm in Katsina State fully comply with these legal provisions to ensure that the State Auditor-General remains independent, able to perform his/her statutory functions and not subjected to the direction or control of any individual or authority as a result of financial constraints.

Lack of Transparency in the Appointment of the Auditor-General

S.23(1) of the principal law states that “the Auditor General shall be appointed by the Governor on the recommendation of the State Civil Service Commission, subject to the confirmation by the House of Assembly.” Although S.23(2)(a) and (b) was amended to read that “the Auditor General shall be a professional accountant with a minimum of fifteen years (15) post qualification and cognate experience in accounting and or auditing fields within and outside audit institutions”, nothing in the legal framework points to the procedure to be followed in

appointing the Auditor-General for Katsina State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates.

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.

¹⁰³ <https://www.katsinastate.gov.ng/wp-content/uploads/2020/12/Katsina-State-Audit-Law-2020.pdf>

¹⁰⁴ <https://www.katsinastate.gov.ng/wp-content/uploads/2021/12/Law-to-amend-the-Katsina-State-Audit-law-2020.pdf>

¹⁰⁵ <https://www.katsinastate.gov.ng/wp-content/uploads/2021/07/Audit-Law-Instruction.pdf>



No Clarity of Tenure for the State Auditor-General

S. 25 of the principal law which has been amended states that “the Auditor-General shall remain in office until he has attained the age of sixty (60) years and shall not be more than fifty-six (56) years at the time of first appointment”.

This legal provision subjects the tenure of the Auditor-General in Katsina 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 Katsina State as Auditor-Generals appointed for the State will spend an undefined term of office between one to four years. While there could be an age bracket on appointing the Auditor-General, Katsina State Audit (Amendment) Law 2021 ought to have provided for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Katsina 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 Katsina State.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Katsina State has reviewed the 2020 report of the Auditor-General for Katsina State. It is equally not clear if the Committee has backlog of reports to review. The effectiveness of the Public Accounts Committee in reviewing audit reports on the accounts of Katsina 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

While the 2020 report¹⁰⁶ of the Auditor-General for Katsina State is accessible to the public, there is no evidence citizens or Civil Society Organizations are actively involved in the Katsina State audit process. Evidence received¹⁰⁷ from a Civil Society Organization working in Katsina State confirmed exclusion of citizens in the audit process of the State. A CSO representative stated “There is poor involvement of Civil Society Organizations in the audit process in Katsina even as the State has passed and assented to the modern audit law last year (2020). The Public Account Committee of the House of Assembly could only invite CSOs during the ceremony of audit report presentation to the House of Assembly but could not do so during the actual review”.

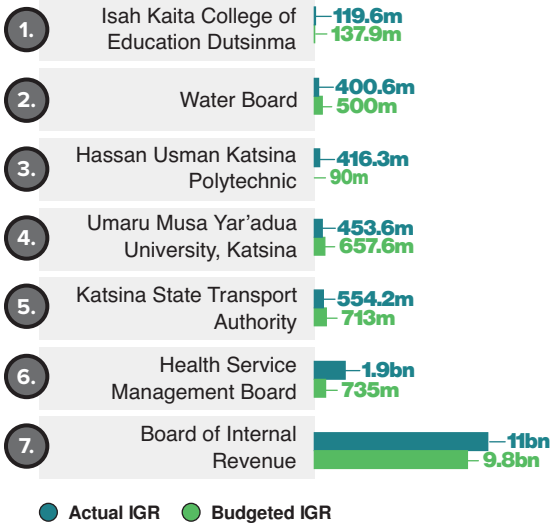
Citizens should be involved in audit planning and execution by the Auditor-General and the review exercise conducted by the Public Accounts Committee. Citizens should also be able to use audit information to demand accountability or engagement with relevant officials. It is important that citizens who 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.

¹⁰⁶ <https://www.katsinastate.gov.ng/wp-content/uploads/2021/05/REPORT-OF-THE-AUDITOR-GENERAL-ON-THE-ACCOUNTS-OF-THE-GOVERNMENT-OF-KATSINA-STATE-OF-NIGERIA-FOR-THE-YEAR-ENDED-31ST-DEC-2020.pdf>

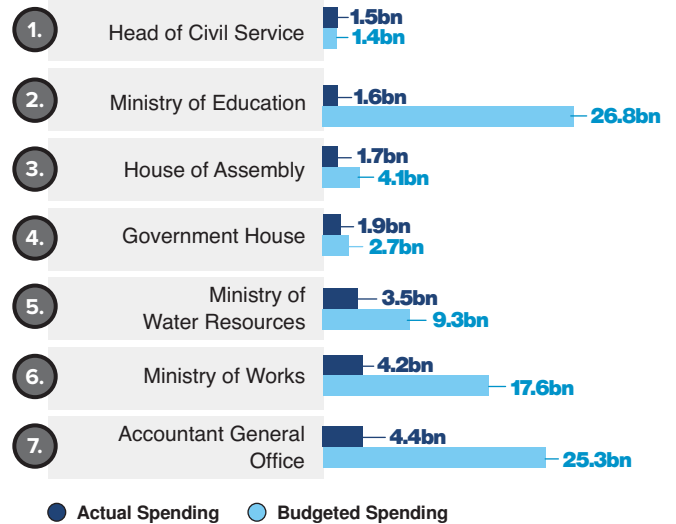
¹⁰⁷ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaIJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

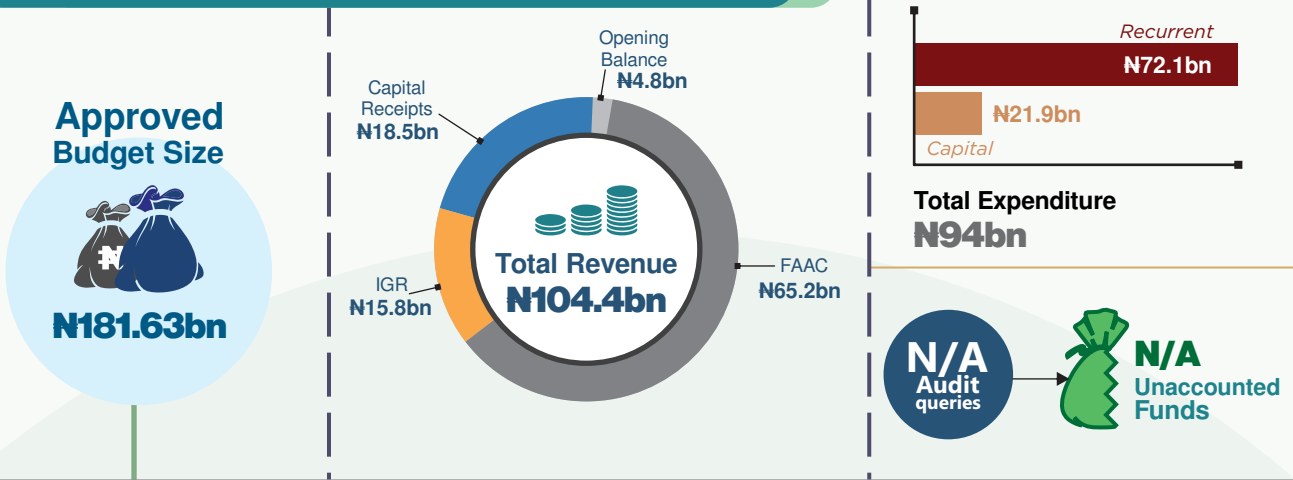
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲ 9th
(73%)

2020
Ranking

18th
(50%)

Kebbi State

LAND OF EQUITY



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

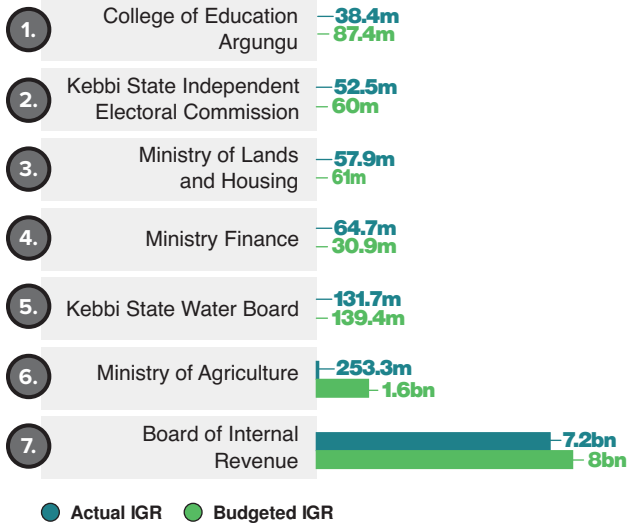
Although the 2020 report of the Auditor-General for Kebbi State¹¹¹ is publicly accessible, there's no evidence citizens are engaging the audit process of Kebbi State. Also, there's no proof the Office of the Auditor-General of Kebbi State or Public Accounts Committee of the House of Assembly are proactively 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.

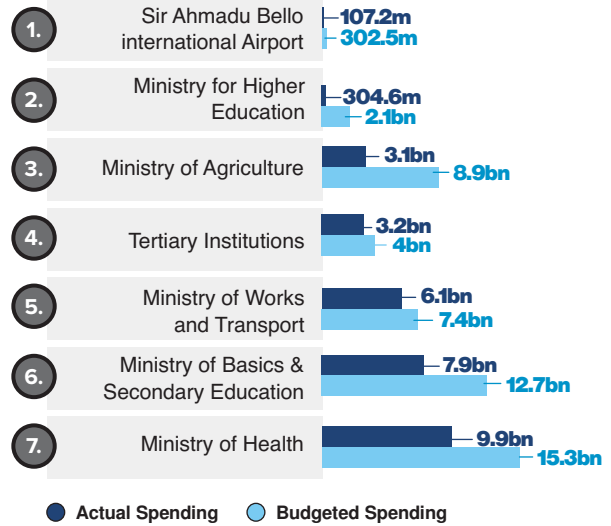
¹¹¹ https://www.kebbistate.gov.ng/sites/default/files/AG_Audit_Report_2020%20State%20Audit_compressed.pdf

Top Revenue/Expenditure Out-turn (2020)

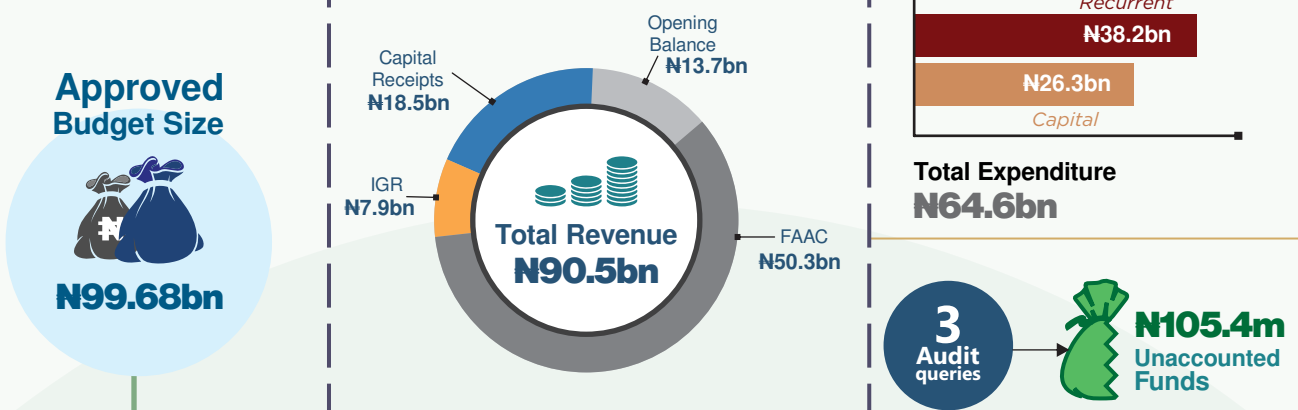
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
18th
(50%)

2021
RANKING

24th
(56%)

Kogi State

THE CONFLUENCE STATE



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, 2021¹¹³ signed by Governor Yahaya Bello on 30th June 2021. The law repealed and re-enacted the Kogi State Public Audit Law 2018¹¹⁴ 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 instructions¹¹⁵ 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.

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

¹¹⁵ <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

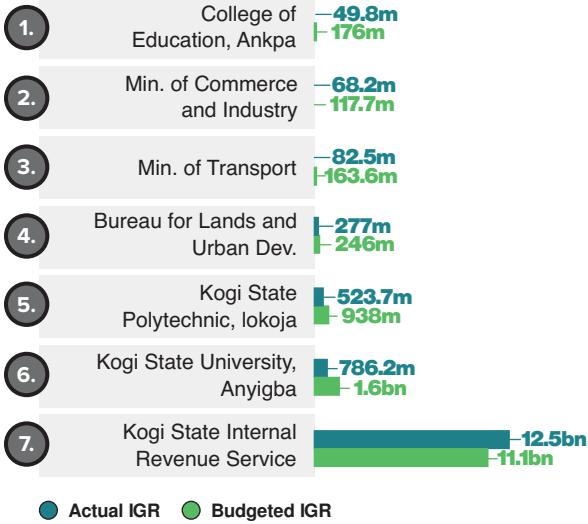
The 2020 report of the Auditor-General for Kogi State is not accessible to the public, only the 2020 Audited Financial Statement¹¹⁶ has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Kogi State audit process. Lack of access to the complete report 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.

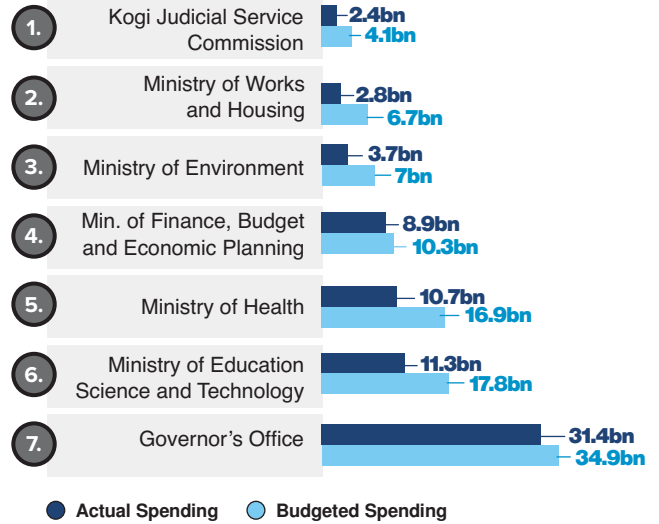
¹¹⁶ <https://kogistate.gov.ng/wp-content/uploads/Kogi-State-2020-Audited-Financial-Statements.pdf>

Top Revenue/Expenditure Out-turn (2020)

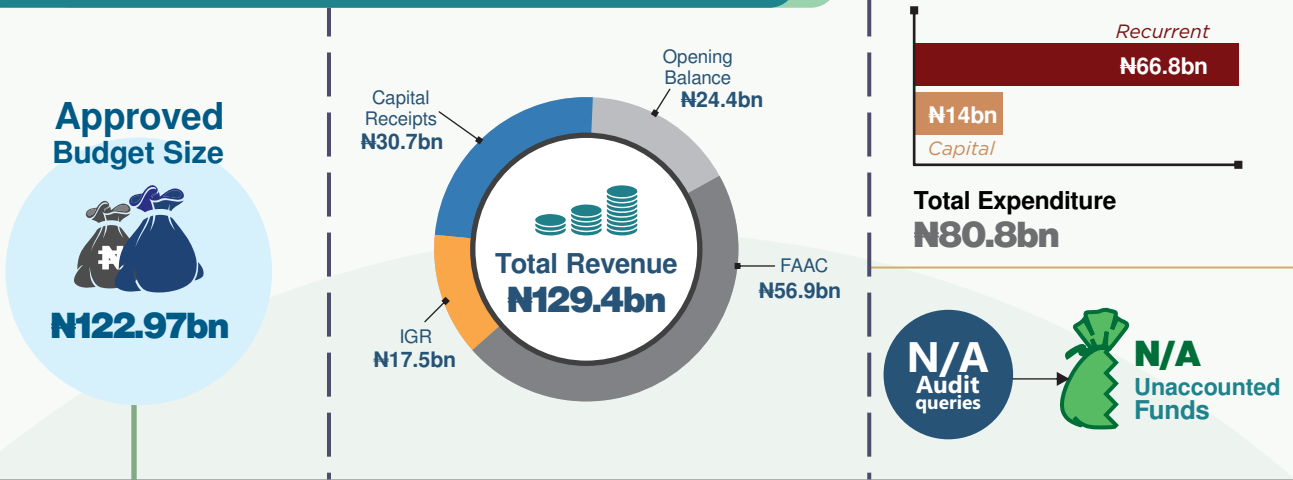
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

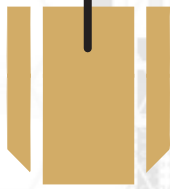
IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

¹¹⁷ <https://kogistate.gov.ng/wp-content/uploads/CAR-NARRATIVE-OF-KOGI-STATE-2020-FINAL-CITIZENS-ACCOUNTABILITY-REPORTS-CAR.pdf>

2021
RANKING



▲ 20th
(62%)

2020
Ranking

25th
(40%)

Kwara State

STATE OF HARMONY



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

The legal framework for public audit in Kwara State is the Kwara State Public Audit (Re-Enactment) Law 2021¹¹⁸ signed by Governor Abdulrahman Abdulrazaq on 9th November 2021. The law provides for the audit of public accounts and connected matters in Kwara State.

S. 20(1) of the law states that “not later than 90 days before the end of the financial year the Auditors-General shall prepare and submit draft estimates of revenue and expenditure of their offices for the subsequent financial year first to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submits to the Ministry responsible for budget and planning”.

S. 20(4) provides further that “the sum appropriated to the Offices of the Auditors-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”.

Evidence received¹¹⁹ shows that the legal provision stated above and contained in the Kwara State Public Audit (Re-Enactment Law) 2021 is yet to be operational in almost five months of its re-enactment and assent by Governor Abdulrahman Abdulrazaq. It is not clear why this legal provision that guarantees the financial independence of the Auditor-General in Kwara State is not being implemented as contained in the law. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Kwara State Government to begin implementation of this legal provision and ensure costs to the Office of the Auditor-General for Kwara State are charged on the first line to the Consolidated Revenue Fund of the State.

Exemplary Tenure for the State Auditor-General

S.5(2) of the Kwara State Public Audit (Re-Enactment) Law 2021 which addresses the tenure issue of the Auditor-General indicates that “the Auditors-General shall each be appointed for a term of four years, and may be reappointed once for another term of four years; but must compulsorily retire from office on the 8th anniversary of appointment as Auditor-General regardless of age or years of service if appointed from within the Civil Service”

This legal provision governing the tenure of the Auditor-General in Kwara State is very well defined and

exemplary. The Law clarifies the maximum term and number of years an Auditor-General can spend in office. The Kwara State Public Audit (Re-Enactment) 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 or authority on the account of tenure instability.

Audit Mandate Execution

The Office of the Auditor-General for Kwara State claimed¹²⁰ to have conducted financial and compliance audits for the financial year ended 2020 with findings of the Auditor-General documented in separate reports but consolidated into a single report. The Auditor-General for Kwara State should conduct more comprehensive compliance and performance audits 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 Kwara State.

¹¹⁸ <https://kwarastate.gov.ng/wp-content/uploads/Kwara-State-Public-Audit-Re-enactment-Law.pdf>

¹¹⁹ SAE Index 2021 Research Survey

¹²⁰ SAE Index 2021 Research Survey



Lack of Public Access (Electronic) to Audit Reports

S.16(6) of the Kwara State Public Audit (Re-Enactment) Law 2021 states that “the annual audit report of the Auditors-General shall be considered a public document and as such shall be made accessible to members of the public. Members of the public may obtain a copy at a nominal cost, which shall be used solely to defray the incidental expense of producing such copy”. Also, S. 16(7) indicates that “the Auditors-General shall have discretionary powers to determine whether the communication medium to be employed for making the annual audit report available to the general public shall include access in electronic format on the internet”.

The legal provisions stated above and contained in the Kwara State Public Audit (Re-Enactment) Law 2021 is not progressive and does not reflect the spirit of open government. The Law subjects public access to an important accountability document such as the annual audit report on the account of Kwara State to the discretion of the Auditor-General. This means that the emotion or discretion of the Auditor-General in Kwara State will now be superior to citizens' interest to know how public funds are utilized in Kwara State. Aside from the unjust financial levy on citizens to access hard copies of audit reports, they are likely to be denied access when such a request is submitted to the Auditor-General since there's no law mandating the Auditor-General to produce such a copy upon request.

Effectiveness of Public Accounts Committee

It is not evident if the Public Accounts Committee of Kwara 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 financial 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

Kwara 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

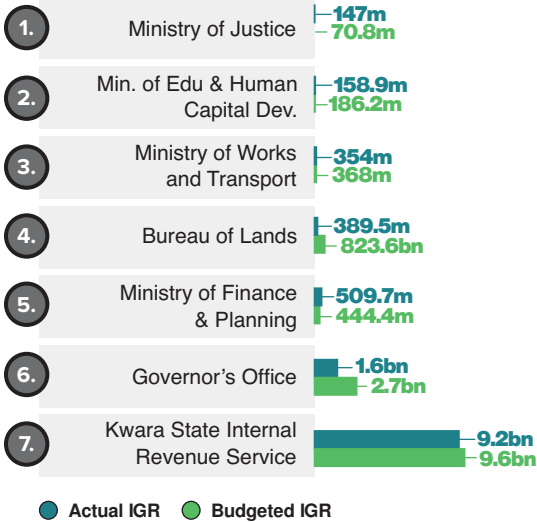
The 2020 report of the Auditor-General for Kwara State has not been published; neither is the report accessible to citizens. However, the audited financial statement of the State for 2020¹²¹ is publicly available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Kwara State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. There's no evidence Civil Society Organizations in Kwara State are participating actively in the State's audit process especially since reports of the Auditor-General

are not freely accessible to them. The Kwara 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.

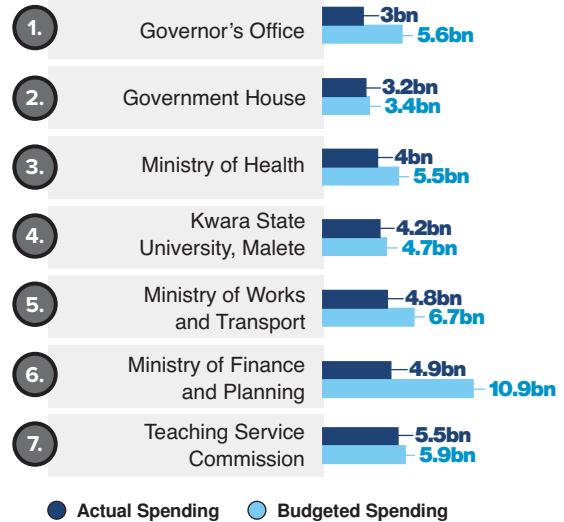
¹²¹ <https://kwarastate.gov.ng/wp-content/uploads/KWARA-STATE-YEAR-2020-FINANCIAL-STATEMENTS.pdf>

Top Revenue/Expenditure Out-turn (2020)

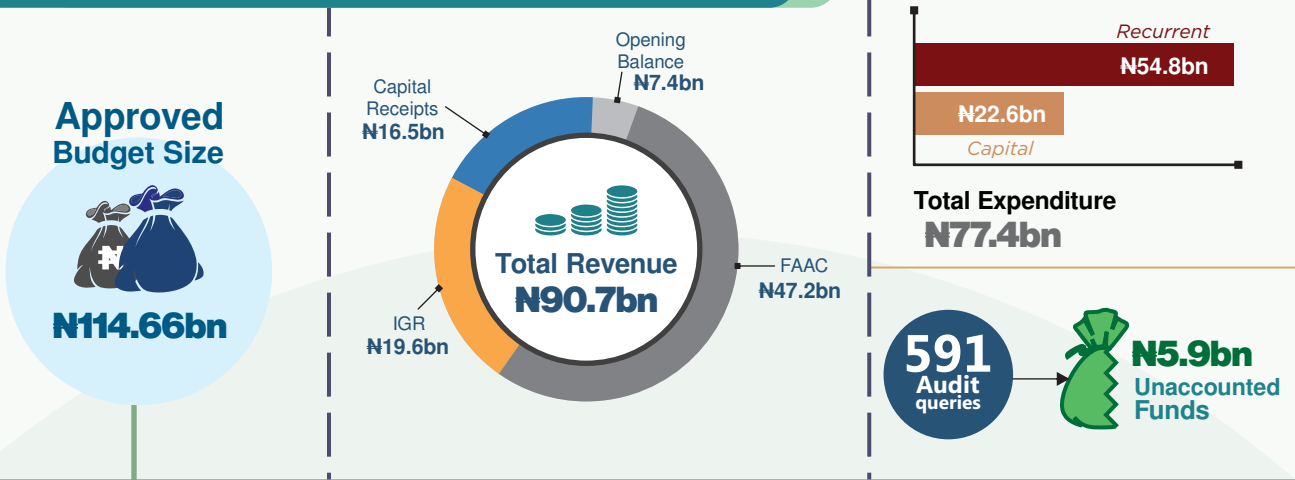
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

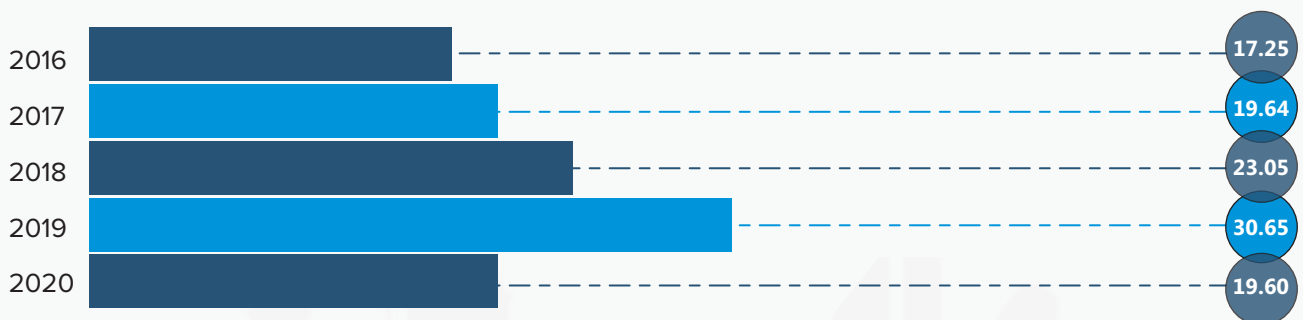


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
1st
(70%)

2021
RANKING

35th
(41%)

Lagos State

CENTRE OF EXCELLENCE



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

The legal framework governing public audit function in Lagos State is not in public domain despite indication¹²³ that the State House of Assembly within the period after 7th June 2019 passed Lagos State Audit (Amendment) Law, 2019 and forwarded to Governor Babajide Sanwoolu for assent. However, The Office of State Auditor- General is an independent entity whose existence, powers and responsibilities are provided for under the 1999 Constitution of the Federal Republic of Nigeria. Although, the Constitution of the Federal Republic of Nigeria 1999 (as amended) does not provide comprehensive and explicit operational framework that guarantees effective public auditing. This significant gap ought to have been bridged in the Lagos State Audit (Amendment) Law, 2019 to ensure adequate framework for audit function in Lagos State and to institutionalize the office of the Auditor-General for Lagos State for greater effectiveness and sustainability.

While the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence and removal of the Auditor-General under S.125 - 127¹²⁴, these provisions are not comprehensive enough and do not guarantee

financial autonomy for the Office of the Auditor-General of a State.

The Lagos State Audit (Amendment) Law passed by the House of Assembly in 2019 is said to be undergoing another review currently making it imperative for the Lagos State Government to ensure that the legal framework for public auditing in the State guarantees financial autonomy and administrative independence for the Office of the Auditor-General in the State. The Lagos State Government also has the responsibility to make sure that these provisions, if already contained in any existing legal framework, are effectively implemented. 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 Lagos State fully comply with relevant 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 or operational constraints.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Lagos 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 Lagos State.

Effectiveness of Public Accounts Committee

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

¹²³ <https://www.vanguardngr.com/2019/10/lagos-assembly-passes-audit-law/>

¹²⁴ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Lagos State is not accessible to the public, only the 2020 Audited Financial Statement¹²⁵ has been published on the official State Government's website. There is no evidence citizens or Civil Society Organizations are actively involved in the Lagos 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 Lagos 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.

¹²⁵ <https://lagosstate.gov.ng/wp-content/uploads/2021/04/Y2020-AUDITED-FS.pdf>

Top Revenue/Expenditure Out-turn (2020)

Top Revenue Generating Agencies/Sectors

1.	N/A
2.	N/A
3.	N/A
4.	N/A
5.	N/A
6.	N/A
7.	N/A

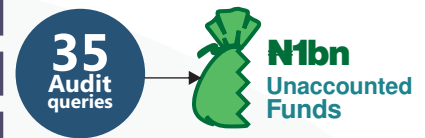
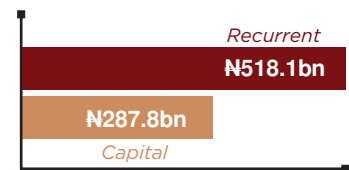
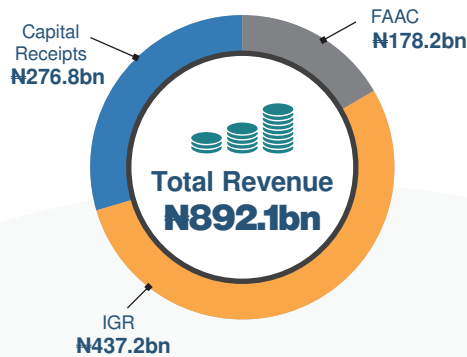
● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors

1.	Housing and Community Ammenities	Actual: 17.5bn, Budgeted: 30.7bn
2.	Public Order and Safety	Actual: 30.4bn, Budgeted: 37bn
3.	Environment	Actual: 50.6bn, Budgeted: 58.7bn
4.	Health	Actual: 60.6bn, Budgeted: 97.3bn
5.	Education	Actual: 90.7bn, Budgeted: 108.4bn
6.	Economic Affairs	Actual: 202.7bn, Budgeted: 244.4bn
7.	General Public Services	Actual: 384.5bn, Budgeted: 333bn

● Actual Spending ● Budgeted Spending

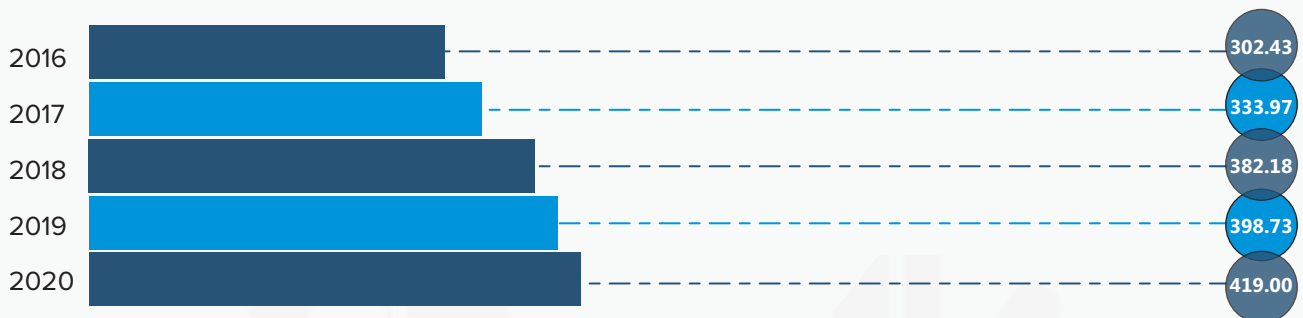
Public Finance/Accountability Turnout (2020)



NOTE: Opening balance not available

SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲ 24th
(56%)

2020
Ranking

25th
(40%)

Nasarawa State

HOME OF SOLID MINERALS



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

The Nasarawa State Public Audit Law 2021¹²⁷ signed by Governor Abdullahi Sule on 28th June 2021 is the statutory legal framework for public audit function in Nasarawa State.

S.13(1)(b) & (c) of the law states that “the Auditor General shall prepare and submit to the House of Assembly at least 120 days before the beginning of each year the estimate of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

S.13(4) indicates further that “Any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

There is no evidence that this provision to ensure financial autonomy for Nasarawa State Auditor-General has been operational since June 2021 when the law was signed by Governor Abdullahi Sule. This is despite the issuance of letter of instructions¹²⁸ by the Secretary to the Government of Nasarawa State - Barr. Muhammad Aliyu 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 Nasarawa 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.10(b) of the Nasarawa State Public Audit Law 2021 indicates that “The Auditor General shall serve for a four (4) year tenure, which will be deemed renewed, until he/she attains the retirement age of sixty (60) years”.

The legal provisions above governing the tenure of the Auditor-General in Nasarawa State clarifies the

maximum term and number of years an Auditor-General in Nasarawa State can spend with an age limit of sixty (60) years set. 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 Nasarawa 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 Nasarawa State.

¹²⁷ <https://nasarawastate.gov.ng/wp-content/uploads/2021/06/Nasarawa-State-Public-Audit-Law-2021.pdf>

¹²⁸ <https://nasarawastate.gov.ng/wp-content/uploads/2021/07/ssg.pdf>



Effectiveness of Public Accounts Committee

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

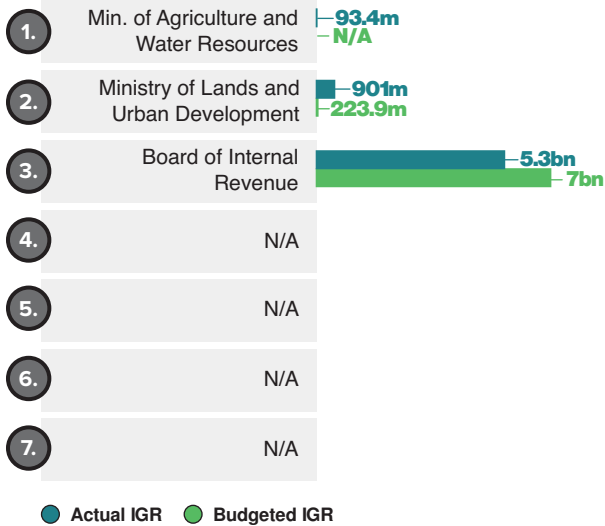
The 2020 report of the Auditor-General for Nasarawa State is not accessible to the public, only the 2020 Financial Statement¹²⁹ is available however, without an audit certificate. There is no evidence citizens or Civil Society Organizations are actively involved in the Nasarawa State audit process. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Nasarawa 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 can 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.

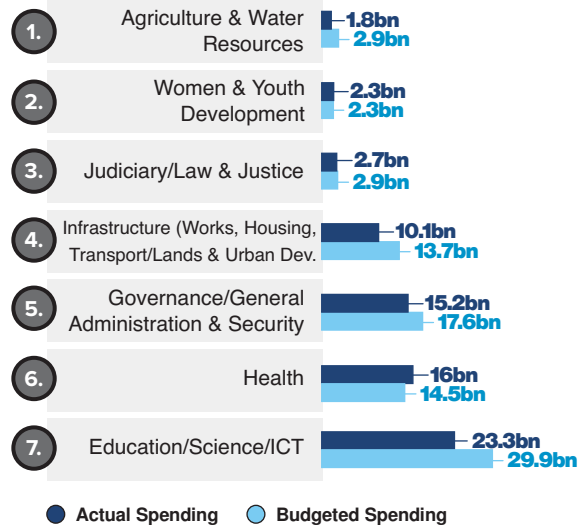
¹²⁹ [https://openstates.ng/nasarawa/dataset/738/nasarawa-state%20state%20audited%20statement%20report%20\(financial%20statement\)%20document%20for%20the%20year%202020](https://openstates.ng/nasarawa/dataset/738/nasarawa-state%20state%20audited%20statement%20report%20(financial%20statement)%20document%20for%20the%20year%202020)

Top Revenue/Expenditure Out-turn (2020)

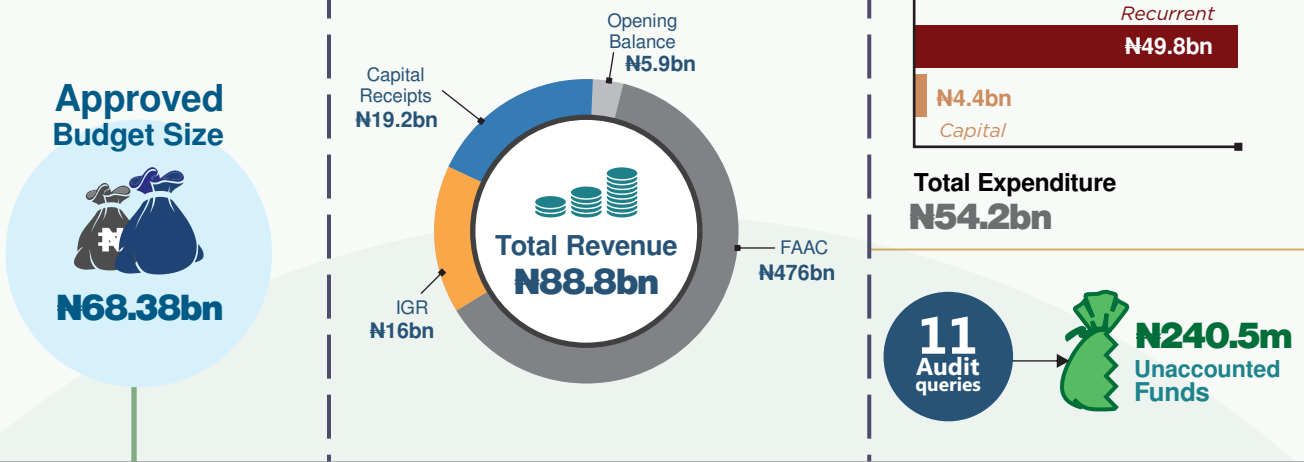
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
1st
(70%)

2021
RANKING

▼ **30th**
(48%)

Niger State

THE POWER STATE



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

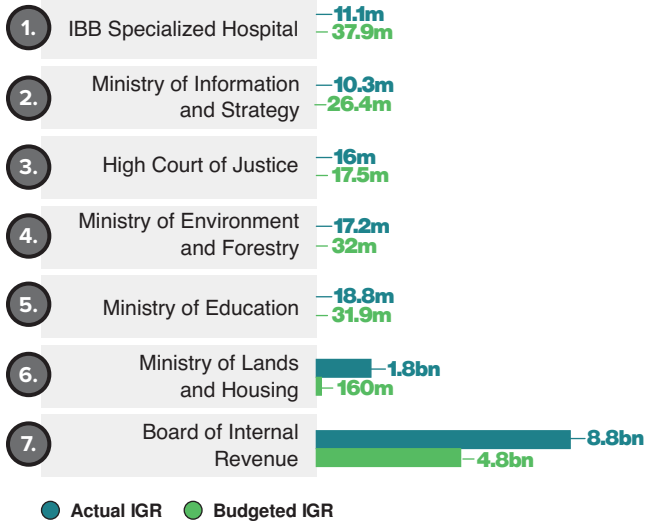
The 2020 report of the Auditor-General for Niger State is not accessible to the public, only the 2020 Audited Financial Statement¹³² has been published. There is no evidence citizens or Civil Society Organizations are actively involved in the Niger State audit process. Lack of access to the complete 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.

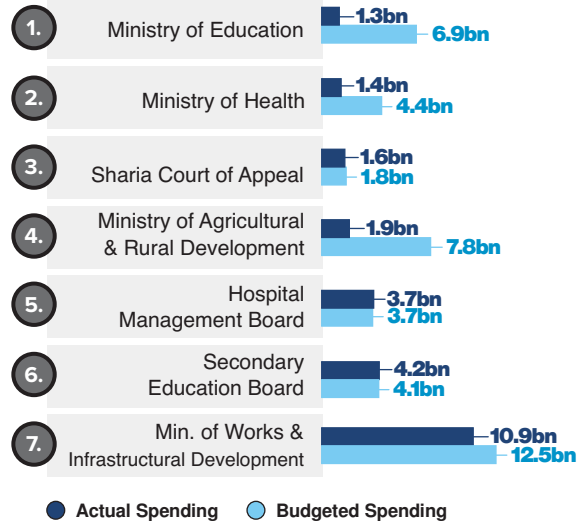
¹³² <https://nogp.ng/wp-content/uploads/2021/07/NIGER-STATE-AUDITOR-GENERALS-STATE-REPORT-ON-2020-FINANCIAL-STATEMENT.pdf>

Top Revenue/Expenditure Out-turn (2020)

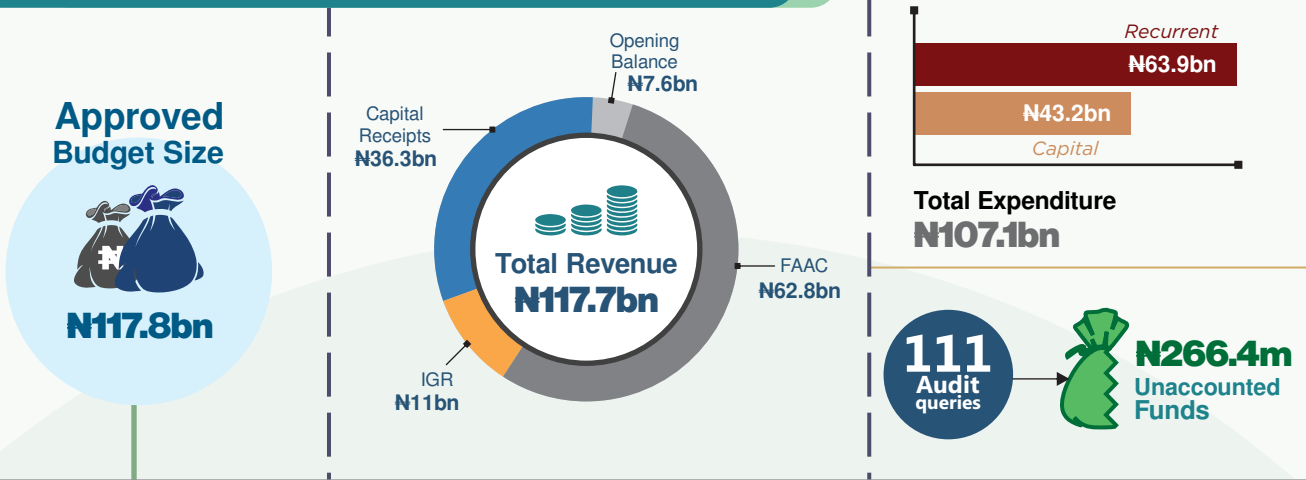
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking

18th
(50%)

2021
RANKING

19th
(64%)

Ogun State

GATEWAY STATE



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

Public audit functions in Ogun State is governed by the Ogun State Audit Service Commission Law 2020¹³⁴ signed on 31st December 2021 by Governor Dapo Abiodun. The legal framework provides for the establishment of Ogun State Audit Service Commission and Offices of the Auditor-Generals and other related matters.

S.52(1) of the law states that “not later than 90 days before the end of the financial year, the Auditors-General shall prepare and submit the estimates of revenue and expenditure of their offices for the next following financial year directly to the House of Assembly for inclusion in the Appropriation Law”.

S.52(2) states further that “the sum appropriated to the Office of the Auditor-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 be paid as

the first line charge in twelve equal installments for each financial year”.

Evidence received¹³⁵ shows that the legal provision stated above and contained in the Ogun State Audit Service Commission Law 2020 is yet to be operational despite Governor Dapo Abiodun's assent. It is not clear why this legal provision that guarantees the financial independence of the Auditor-General in Ogun State is not being implemented as contained in the law. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Ogun State Government to begin implementation of this legal provision and ensure costs to the office of the Auditor-General for Ogun State are charged on the first line to the Consolidated Revenue Fund of the State.

Exemplary Appointment Procedure for the Auditor-General

S.23(1) of the Ogun State Audit Service Commission Law 2020 indicates that “the Auditor-General for State Government shall be appointed by the Governor on the recommendation of the Audit Service Commission subject to confirmation by the House of Assembly while the Auditor-General for the Local Governments shall appointed by the Governor on the recommendation of the Audit Service Commission, subject to confirmation by the House of Assembly”.

This appointment procedure for Auditors-General in Ogun State is exemplary and should be emulated by other states of the federation as it further confirms the independence of the Office of the Auditor-General for the State or Local Governments as against being an extension of the State Civil Service. The independence of the Office of the Auditor-General is crucial to achieving public accountability and nothing should be seen to be interfering with such independence.

No Clarity of Tenure for the Auditor-General

S.23(3) of the Ogun State Audit Service Commission Law 2020 provides that “a candidate for the position of the Auditor-General shall not be less than (52) years of age and not more than (56) years of age at the time of his appointment”. Also, section 26 indicates that “the Auditor-General shall remain in office until he has attained the retirement age of sixty (60) years, or thirty-five (35) years in service except where he is removed under the provisions of this Law”.

This legal provision subjects the tenure of the Auditor-General in Ogun State to several inadequacies including

the possibility of having inconsistent term of office for successive Auditor-General. Such inconsistencies could negatively impact the stability of the office of the Auditor-General in Ogun State. While there could be age bracket in appointing the Auditor-General, the Ogun State Audit Service Commission Law 2020 ought to have provided for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

¹³⁴ <https://archive.ogunstate.gov.ng/files/uploads/2021/12/OGUN-STATE-AUDIT-SERVICE-COMMISSION-LAW.pdf>

¹³⁵ SAE Index 2021 Research Survey



Audit Mandate Execution

The Office of the Auditor-General for Ogun State claimed¹³⁶ it conducted financial, compliance and performance audits for the financial year ended 2020 with findings of the Auditor-General documented in a single report. The Auditor-General for Ogun State should ensure that audits are comprehensively executed to capture all agencies of government to ensure adherence to financial and procurement regulations and to guarantee value for money on programs and projects implemented by the government of Ogun State.

Lack of Public Access (Electronic) to Audit Reports

S.44 of the Ogun State Audit Service Commission Law 2020 indicates that “all reports of the Auditor-General submitted to the House of Assembly shall be treated as House of Assembly reports and shall enjoy all privileges accorded to House of Assembly reports”.

This legal provision stated above and contained in the Ogun State Audit Service Commission Law 2020 is not progressive and does not reflect the spirit of open

government. The Law made no mention of citizens having access to reports of the Auditor-General through electronic means; neither did it mandate the Auditor-General to publish his report on a dedicated website after submission to the House of Assembly of the State. Unrestricted access to audit reports is crucial to evidence-based engagements between citizens and policy makers.

Effectiveness of Public Accounts Committee

There's no evidence the Public Accounts Committee of Ogun 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 Ogun State. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be overemphasized and very vital 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 Ogun State has not been published; neither is the report accessible to citizens. However, the audited financial statement of the State for 2020¹³⁷ is publicly available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Ogun State especially in using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee. There's no evidence Civil Society Organizations in Ogun State are participating actively in the State's audit process especially since reports of the Auditor-General

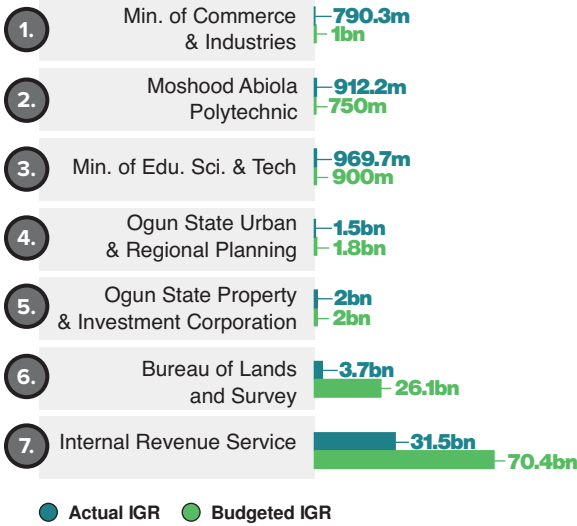
are not freely accessible to them. The Ogun State Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to do more in ensuring that citizens are adequately engaged when audit reports are produced and when they are being reviewed by the Public Accounts Committee. It is 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.

¹³⁶ SAE Index 2021 Research Survey

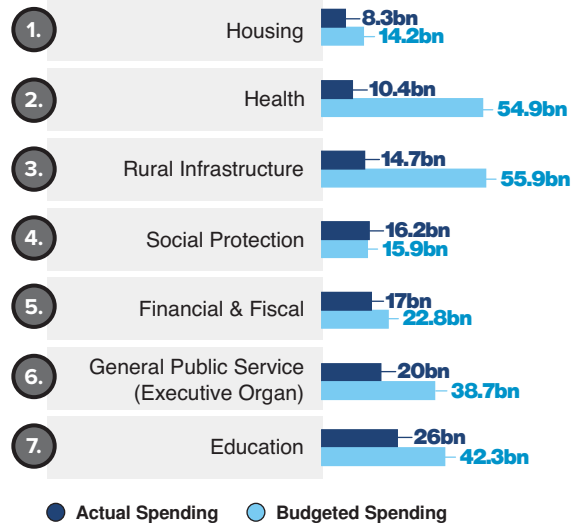
¹³⁷ <https://archive.ogunstate.gov.ng/download/ogun-state-financial-statement-2020/>

Top Revenue/Expenditure Out-turn (2020)

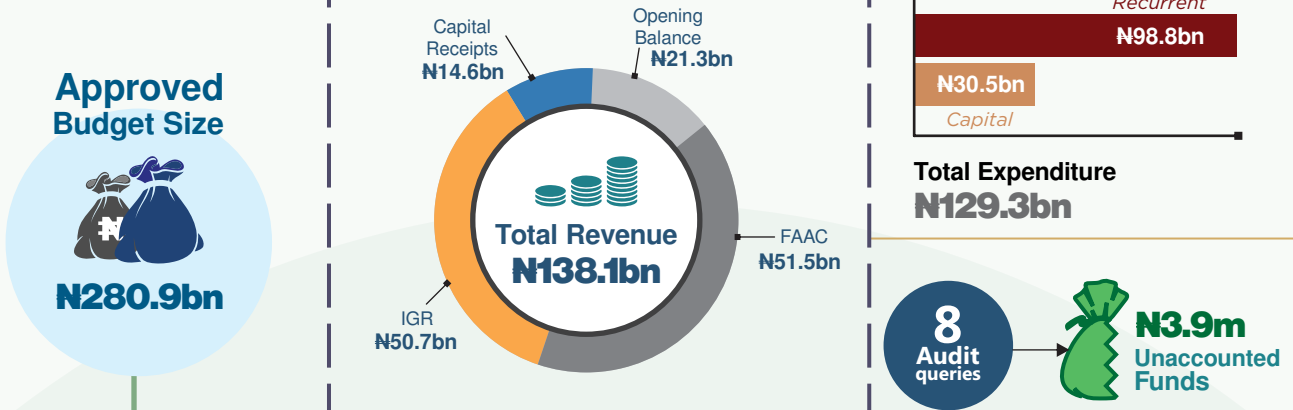
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

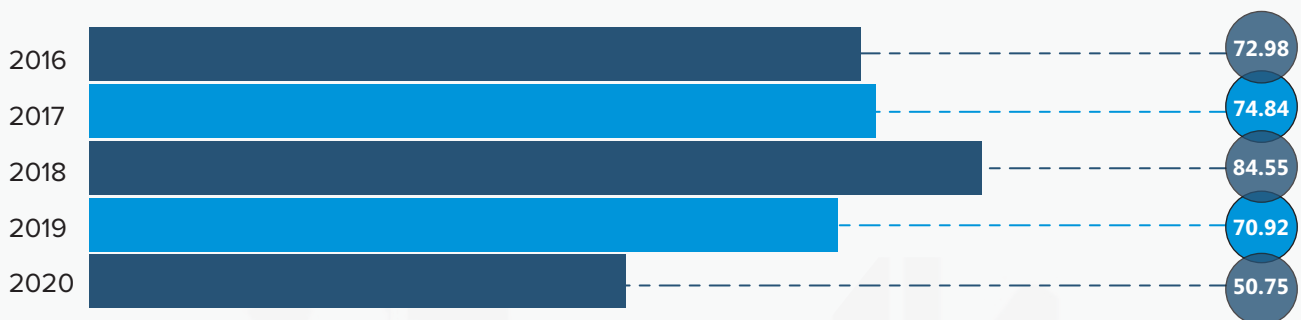


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▼
33rd
(46%)

2020
Ranking
18th
(50%)

Ondo State

SUNSHINE STATE



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

The law for public auditing in Ondo State is the Public Audit Law of Ondo State 2021 signed by Governor Oluwarotimi Akeredolu on 29th June 2021¹³⁹ and Ondo State Public Audit (Amendment) Law 2021¹⁴⁰ signed by the governor on 27th July 2021. The legal framework provides for the establishment of an independent Office of the Auditor General, audit of public accounts and for purposes ancillary thereto.

S.23(1) of the law indicates that “the State and Local Government Auditors-General shall prepare and submit their estimates of revenue and expenditures to the Treasury Board for inclusion in the appropriation Bill and thereafter present the details to the House of Assembly for scrutiny”.

S.23(2) states further that “the sum appropriated for the Office of the Auditor-General by the House of Assembly of the State for each financial year shall be charged on the Consolidated Revenue Fund of the State Government and paid as a first line charge in twelve installments for each month of that financial year which shall reflect actual revenue inflow to the State Government”.

Although response¹⁴¹ collected indicates that the Office of the Auditor-General receives its funding from the Consolidated Revenue Fund, this claim was validated through funds release warrants signed by the State Commissioner of Finance and referenced R00076617

and R00076925. This is an indication that the letter of instruction¹⁴² issued on 28th July 2021 by the Head of Service - Niran Adeyemo directing relevant agencies of government to commence implementation of the law is being implemented in Ondo State. We commend the state government for this and urge it to continue to effectively implement the financial autonomy clause as contained in the Ondo State Audit Law.

However, it is not clear why the Auditor-General has to submit his/her estimates of revenue and expenditures to the Treasury Board for inclusion in the appropriation Bill before presenting the same to the House of Assembly for scrutiny. This provision limits the independence of the Office of the Auditor-General as it is supposed to be answerable only to the House of Assembly which should be responsible for scrutinizing the revenue and expenditure estimates before presenting to the Treasury Board for inclusion in the Appropriation Bill

Nonetheless, 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 Ondo State continue to 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.4(1) of the Public Audit Law of Ondo State 2021 provides that “the respective Auditors-General for Ondo State and Local Government shall be appointed by the Governor of the State on the recommendation of the Ondo State Civil Service Commission subject to confirmation by the House of Assembly of Ondo State”.

Also, amendment of S.5(3) states that “Notwithstanding any previous provisions of this section, where more than one person from the private sector or public service is qualified for appointment as the Auditor-General, the procedure for appointing the Auditor-General shall be transparent and competitive”.

The provisions stated above, or other sections of the principal law or its amendment did not mention explicitly the procedure to be followed in appointing the Auditor-General for Ondo State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. 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.

¹³⁹ <https://oag.on.gov.ng/wp-content/uploads/2021/06/Ondo-State-Public-Audit-Law-amended-copy.pdf>

¹⁴⁰ <https://oag.on.gov.ng/2021/07/28/1560/>

¹⁴¹ SAE Index 2021 Research Survey

¹⁴² <https://oag.on.gov.ng/2021/07/28/1560/>



No Clarity of Tenure for the State Auditor-General

S.10(1) of the Public Audit Law of Ondo State 2021 indicates that “The Auditors-General shall not be removed from office without valid reason before reaching the mandatory age of sixty (60) in accordance with the security afforded to this position under the provision of section 127 of the Constitution and extant Laws or any other period that the periodic amendments thereto may stipulate”.

Also, a new section 5(1)(d) inserted through the amendment states that “a person shall not be appointed Auditor-General unless the person is 56 years old or less on the date of appointment”

These legal provisions did not specify term of office for the Auditor-General thereby subjecting the tenure of the Auditor-General in Ondo State to various 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 Ondo State. The Public Audit Law of Ondo State 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Although the Office of the Auditor-General for Ondo State said¹⁴³ it conducted compliance and financial audits for the 2020 financial years, the Auditor-General should implement performance audits to guarantee value for money on programs and projects executed by the government of Ondo State.

Electronic Access Audit Reports Not Guaranteed

S.16(9) of the Public Audit Law of Ondo State 2021 provides that “The annual audit report of the Auditor-General shall be considered a public document and as such shall be made accessible to members of the public. Members of the public may obtain a copy of the annual audit report at a nominal cost, which cost shall be used solely to defray the incidental expense of producing such copy. The annual audit report shall only be made available to the general public subsequent to its submission to the State House of Assembly”.

Also, S.16(10) of the law states that “The Auditor-General shall have discretionary powers to disseminate and publish, after submission of the annual statutory

audit reports of the State government including the follow-up reports, and the activity report of his Office, to the House of Assembly; and to determine whether the communication mediums to be employed for making the annual audit report available to the general public shall include access in electronic format on the internet”.

The provisions stated above and contained in the Public Audit Law of Ondo State 2021 subject citizens' interest for unhindered access to audit reports on the account of the State to the discretion of the Auditor-General. This is against the spirit of accountability and open governance especially in the utilization of public funds.

Effectiveness of Public Accounts Committee

Evidence¹⁴⁴ gathered revealed that the Public Accounts Committee of Ondo State House of Assembly is yet to review 2019 and 2020 reports of the Auditor-General as such no recommendation has been forwarded to the Executive arm to correct audit anomalies or to improve public finance management practices in the State. The role of the Public Accounts Committee in ensuring

timeous review of annual audit reports is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds. 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.

¹⁴³ SAE Index 2021 Research Survey

¹⁴⁴ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Ondo State has not been published electronically to enable citizens access to the report. However, the audited financial statement of the State for 2020¹⁴⁵ is publicly available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Ondo State especially in using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee. Response¹⁴⁶ received from representatives of Civil Society Organizations in Ondo State revealed significant interest in the audit process of the State but also mentioned the challenge of the Office of the Auditor-

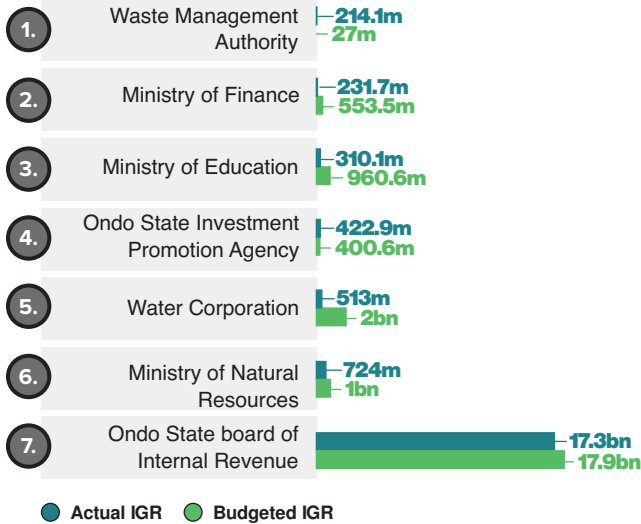
General and Public Accounts Committee not involving citizens in the audit process and infrequent legislative discussion of audit findings. The Ondo State Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to do more in ensuring that citizens are adequately engaged 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.

¹⁴⁵ <https://www.oag.on.gov.ng/wp-content/uploads/2021/07/ondo-state-gpfs-2REDUCED.pdf>

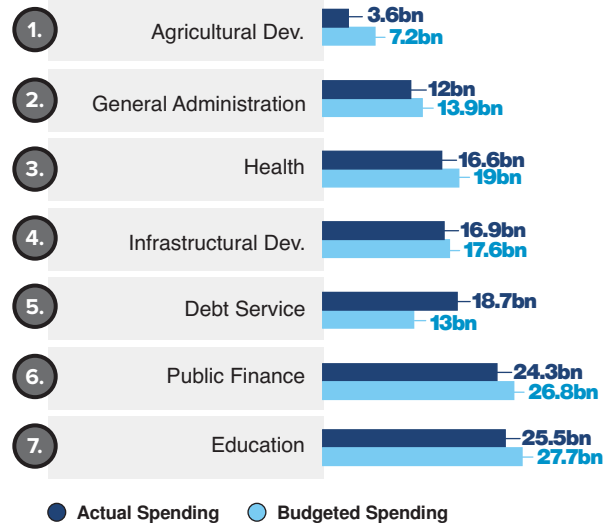
¹⁴⁶ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaIJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

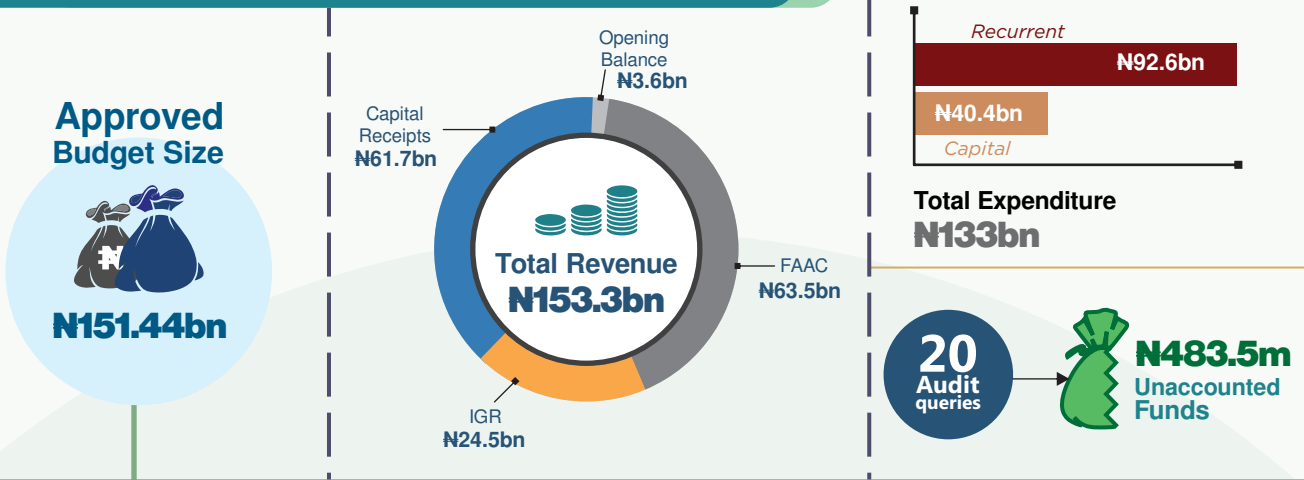
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

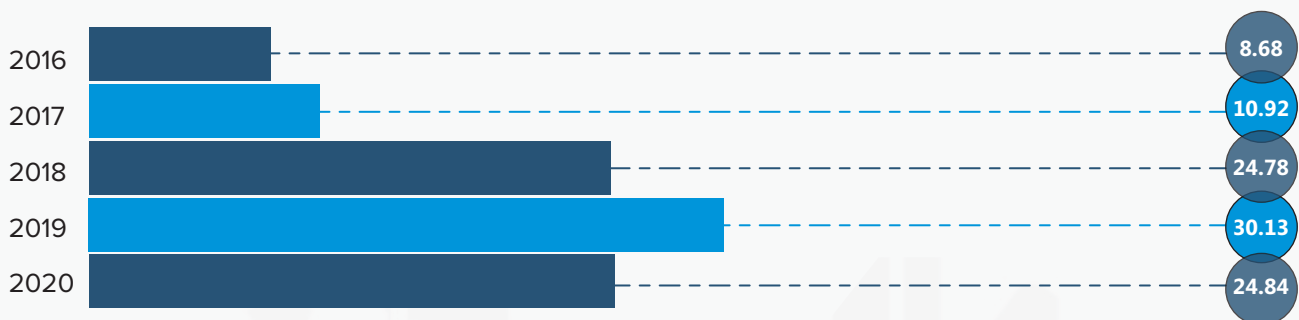


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



1st
(88%)

2020
Ranking
25th
(40%)

Osun State

LAND OF VIRTUE



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

The State of Osun Audit Law 2019¹⁴⁸ signed by Governor Adegboyega Oyetola on 27th May 2019 is the principal law governing public audit function in Osun State. The law provides for the establishment of the Offices of the State Auditor-General, The Auditor-General for Local Governments and An Audit Service Commission for The State of Osun and for other connected Purposes. However, the 2019 law was amended¹⁴⁹ and cited as State of Osun Audit (Amendment) Law, 2021 with the Governor's assent on 12th June 2021.

S.50(i) of the principal law states that “there shall be established a fund for the Commission and the provision for the fund shall be made in the annual budget of the State”.

S.50(ii)(a) provides further that “there shall be paid and credited to the fund established under subsection (i) of this section; any sum appropriated to the Commission by the House in each financial year”.

Evidence¹⁵⁰ collected indicates that the legal provision stated above and contained in the State of Osun Audit (Amendment) Law, 2021 is yet to be operational since May 2019 when the principal law was signed by Governor Adegboyega Oyetola. It is not clear if the fund into which statutory allocations to the Audit Service Commission is to be paid has been established and why this legal provision that guarantees the financial independence of the Auditor-General in Osun State is not being implemented as contained in the law.

Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Osun State government to begin implementation of these legal provisions and ensure costs to the office of the Auditor-General for Osun State are charged on the first line to the Consolidated Revenue Fund of the State.

Exemplary Tenure for the State Auditor-General

S.13(c) of the State of Osun Audit Law 2019 indicates that “The Auditor-General shall remain in office until he has attained the retirement age of 60 years; The Auditor-General shall be appointed and shall have 4 years tenures guarantee which shall be renewable for another 4 years and no more”.

S.13(d) provided for in the State of Osun Audit (Amendment) Law, 2021 indicates that “nobody shall be eligible for appointment as Auditor-General when he has less than four years in Service and/or he is above 56 years of age”.

These legal provisions governing the tenure of the Auditor-General in Osun State are very well defined and exemplary. The Law sets the retirement age for the Auditor-General and maximum age limit for an individual to qualify for appointment as Auditor-General. The framework also 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 Osun State claimed¹⁵¹ to have 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 conducted regularly on government programs and projects in Osun State. The Auditor-General should also be provided with all required support by the State government.

¹⁴⁸ <https://www.osunstate.gov.ng/wp-content/uploads/2021/06/audit-law-2-2.pdf>

¹⁴⁹ <https://www.osunstate.gov.ng/wp-content/uploads/2021/11/audit-law-2021.pdf>

¹⁵⁰ SAE Index 2021 Research Survey

¹⁵¹ SAE Index 2021 Research Survey



Effectiveness of Public Accounts Committee

Response¹⁵² received showed the Public Accounts Committee of Osun State House of Assembly has reviewed the report of the Auditor-General for 2020. The Committee highlighted six (6) key concerns from the report, made five (5) recommendations to the Executive to correct audit anomalies or improve public finance management practices in the State and confirmed the three (3) of these recommendations have been

implemented. The role of the Public Accounts Committee in ensuring timeous review of annual audit reports is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds. 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 Osun State has not been published electronically to enable citizens' access but the audited financial statement of the State for 2020¹⁵³ has been published on the State government's website. While there's some level of participation by civil society actors in the audit process of Osun State, it is not clear to what extent civic actors in the State are using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee despite corroboration¹⁵⁴ from civic actors on the claim by the Office of the Auditor-

General that it organized an audit forum to discuss findings contained in the 2020 report. CSOs commended the effort by the Office of the Auditor-General and other government institutions to involve them in audit findings dissemination. 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.

¹⁵² SAE Index 2021 Research Survey

¹⁵³ <https://www.osunstate.gov.ng/wp-content/uploads/2021/11/YEAR-2020-AUDITED-FINANCIAL-STATEMENT.pdf>

¹⁵⁴ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaIJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

Top Revenue Generating Agencies/Sectors

1.	N/A
2.	N/A
3.	N/A
4.	N/A
5.	N/A
6.	N/A
7.	N/A

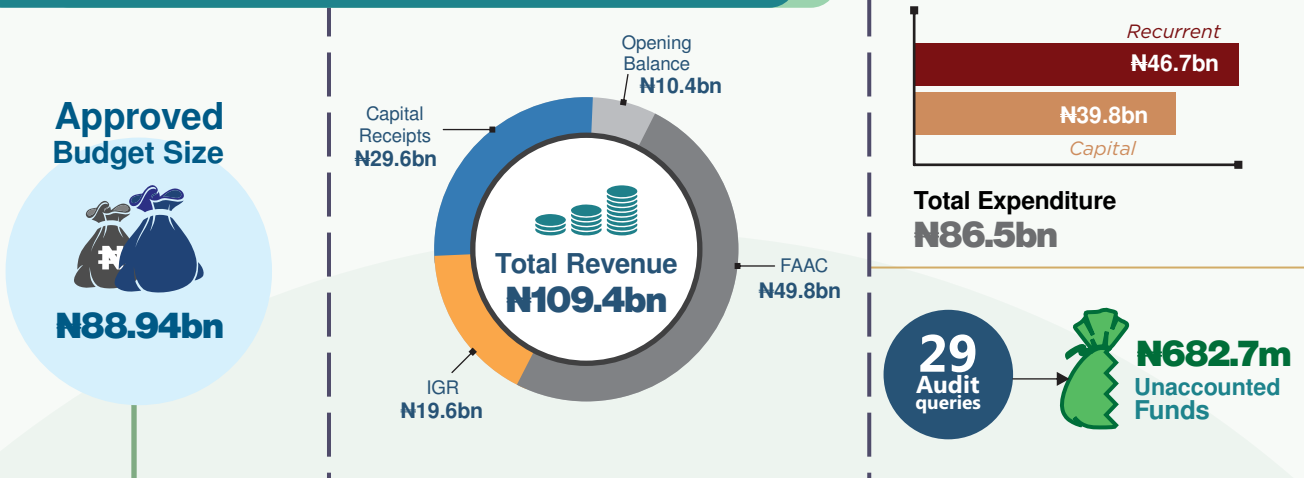
● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors

1.	Security Law & Justice Sector	Actual Spending: 1.2bn, Budgeted Spending: 1.2bn
2.	Infrastructure Sector	Actual Spending: 4.2bn, Budgeted Spending: 4.2bn
3.	Water and Sanitation Sector	Actual Spending: 7.8bn, Budgeted Spending: 7.8bn
4.	Health Sector	Actual Spending: 9.8bn, Budgeted Spending: 9.8bn
5.	Education Sector	Actual Spending: 15.3bn, Budgeted Spending: 15.3bn
6.	Governance and Administration Sector	Actual Spending: 17.3bn, Budgeted Spending: 17.4bn
7.	Finance and Revenue mobilisation Sector	Actual Spending: 27.6bn, Budgeted Spending: 28.2bn

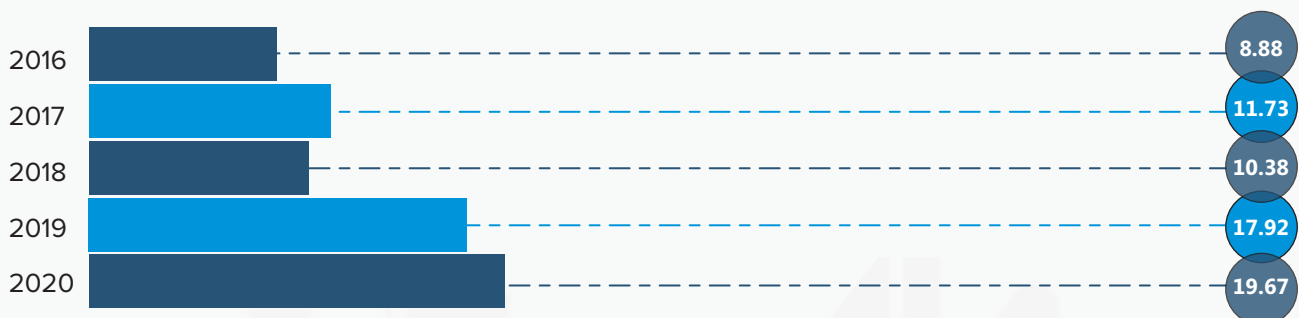
● Actual Spending ● Budgeted Spending

Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲ 24th
(56%)

2020
Ranking
25th
(40%)

Oyo State

PACE SETTER STATE



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

The Oyo State Audit Commission Law 2021¹⁵⁶ provides the legal framework for public sector auditing in Oyo State. The law signed on 30th June 2021 by Governor Seyi Makinde established the Oyo State Audit Commission; the appointment, condition of service, functions and powers of the Auditor-General of the State and Local Governments; the audit of public accounts at the State and Local Governments and other related matters.

S.40(1) of the law states that “for ease of administration, there shall be established a first line charge fund for the Office of the Auditors-General and provision for the fund shall be made in the yearly budget of the State by the House of Assembly”.

S.40(3)(a) indicates further that “there shall be paid and credited to the fund established under sub-section (1) of this section any fund appropriated to the Office of the Auditors-General by the House of Assembly each financial year.

Evidence received¹⁵⁷ showed that the legal provision stated above and contained in the Oyo State Audit Commission Law 2021 is yet to be operational in Oyo State despite Governor Seyi Makinde assenting to the law since June 2021. It is not clear why the legal provision that guarantees the financial independence of the Auditors-General in Oyo State is not being implemented.

It is equally counter autonomous to subject the Office of the Auditor-General in Oyo State to S.41 of the Oyo State Audit Commission Law 2021 which provides that “the Auditor-General shall prepare and submit to the Ministry of Budget and Economic Planning at least 90 days before the end of the current year the estimate of revenues and expenditures for the following for inclusion in the State budget”. This provision limits the independence of the Office of the Auditor-General as it is supposed to be answerable only to the House of Assembly which should be responsible for scrutinizing the revenue and expenditure estimates before presenting to be Ministry of Budget and Economic Planning for inclusion in the Appropriation Bill

Nonetheless, 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 Oyo State comply with the provisions of the law to ensure that the Auditors-General remains independent, able to perform their 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.22(1) of the Oyo State Audit Commission Law 2021 indicates that “the Auditors-General shall be appointed by the Governor on the recommendation of the State Civil Service Commission subject to confirmation by the House of Assembly”.

Also, S.2(c) of the law states that “the Auditor-General shall be as determined by the State Civil Service Commission”.

These provisions stated above, or other sections of the Oyo State Audit Commission Law 2021 did not mention

explicitly the procedure to be followed in appointing the Auditor-General for Oyo State. Such procedure would include advertising the vacancy online and in newspaper publication for a minimum number of weeks and setting a date for interview of shortlisted candidates. 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 emerges.

¹⁵⁶ <https://auditgenerallga.oyostate.gov.ng/wp-content/uploads/2021/06/OYO-STATE-AUDIT-LAW.pdf>

¹⁵⁷ SAE Index 2021 Research Survey



No Clarity of Tenure for the Auditor-General

S.24 of the Oyo State Audit Commission Law 2021 provides that “The Auditor-General shall remain in office until the retirement age of 60 years or after spending 35 years in service (whichever comes first) unless removed under the provisions of this law”.

This legal provision did not specify any term of office for the Auditor-General thereby subjecting the tenure of the Auditor-General in Oyo State to various 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 Ondo State. The Oyo State Audit Commission Law 2021 needs to provide for a definitive term of office for the Auditor-General and such term of office should be clearly stated, consistent and predictable.

Audit Mandate Execution

Although the Office of the Auditor-General for Oyo State said¹⁵⁸ it conducted financial, compliance and performance audits for the 2020 financial year, the Auditor-General should work to scale implementation of performance and compliance audits to cover more government agencies thereby ensuring adherence to financial and procurement regulations as well as guaranteeing value for money on programs and projects executed by the government of Oyo State.

Electronic Access to Audit Reports Not Guaranteed

S.34(3)(c) of the Oyo State Audit Commission Law 2021 states that “The Auditors-General shall express opinion on the audited financial statements referred to in subsection (1) and (2) of this section and may publish and disseminate the reports once formally submitted to the House of Assembly”.

The provision stated above and contained in the Oyo State Audit Commission Law 2021 subject citizens' interest for unhindered access to audit reports on the account of the State to the discretion of the Auditors-General. This is against the spirit of accountability and open governance especially in the utilization of public funds.

Effectiveness of Public Accounts Committee

Evidence¹⁵⁹ gathered revealed that the Public Accounts Committee of Oyo State House of Assembly is yet to review 2016, 2017 and 2020 reports of the Auditor-General as such no recommendation has been forwarded to the Executive arm to correct audit anomalies or to improve public finance management practices in the State. The role of the Public Accounts

Committee in ensuring timeous review of annual audit reports is very crucial to concluding the audit action cycle for proper accountability in the utilization of public funds. 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.

¹⁵⁸ SAE Index 2021 Research Survey

¹⁵⁹ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Oyo State has not been published electronically to enable citizens access the report. However, the audited financial statement of the State for 2020¹⁶⁰ is publicly available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Oyo State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. Response¹⁶¹ received from representatives of Civil Society Organizations in Oyo State indicate poor participation in the audit process of the State as relevant government institutions including Office of the Auditor-

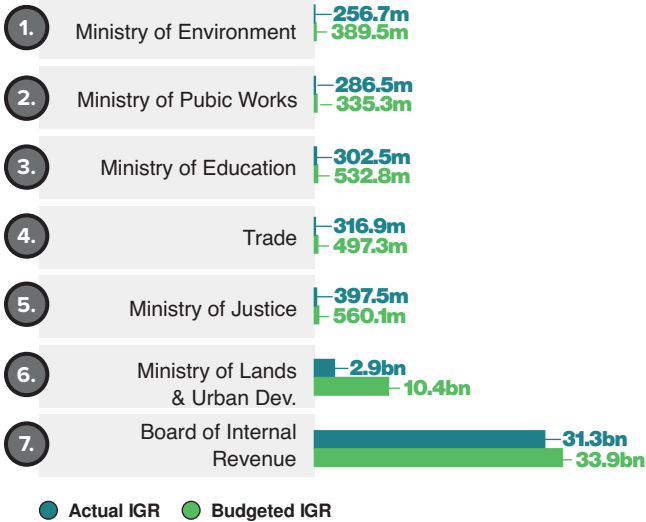
General and Public Accounts Committee are not doing enough to involve citizens in the audit process and infrequent legislative discussion of audit findings. The Oyo State Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to do more in ensuring that citizens are adequately 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 can 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.

¹⁶⁰ <https://finance.oyostate.gov.ng/wp-content/uploads/2021/06/ACCOUNTING-POLICY-2020.pdf>

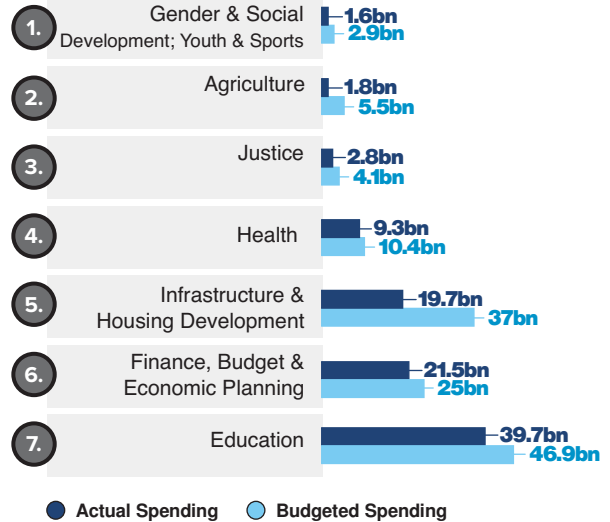
¹⁶¹ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaIJU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

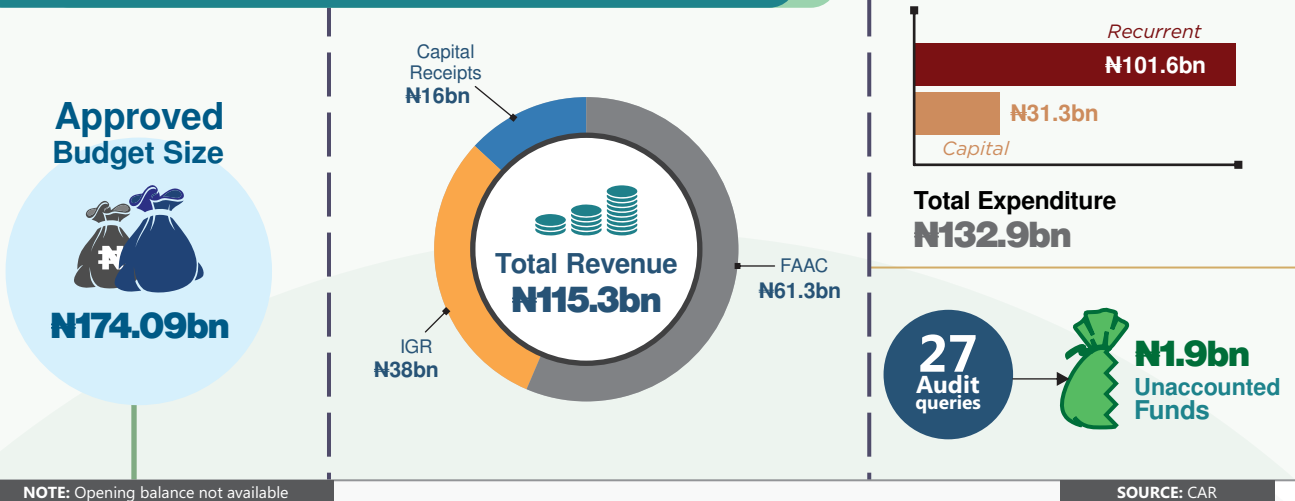
Top Revenue Generating Agencies/Sectors



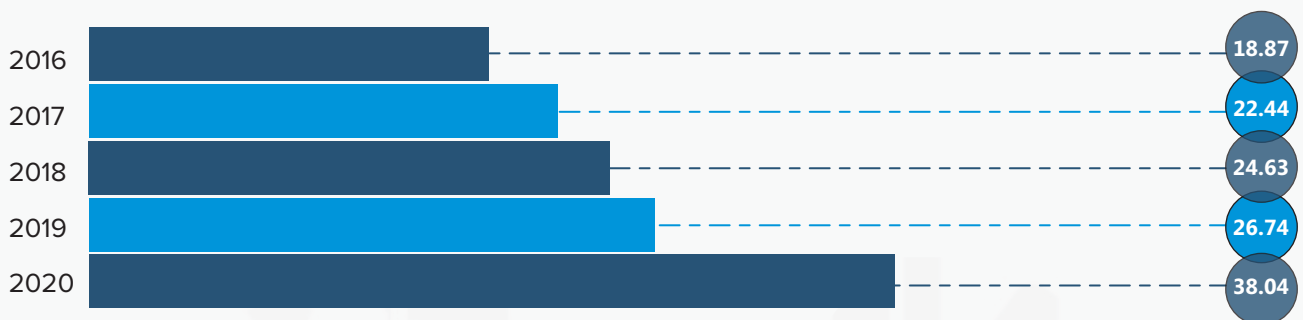
Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



8th
(74%)

2020
Ranking

18th
(50%)

Plateau State

HOME OF PEACE AND TOURISM



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

Top Revenue/Expenditure Out-turn (2020)

Top Revenue Generating Agencies/Sectors

1.	N/A
2.	N/A
3.	N/A
4.	N/A
5.	N/A
6.	N/A
7.	N/A

● Actual IGR ● Budgeted IGR

Top Expenditure Agencies/Sectors

1.	N/A
2.	N/A
3.	N/A
4.	N/A
5.	N/A
6.	N/A
7.	N/A

● Actual Spending ● Budgeted Spending

Public Finance/Accountability Turnout (2020)

Approved Budget Size



Total Revenue



Recurrent N/A

Capital N/A

Total Expenditure

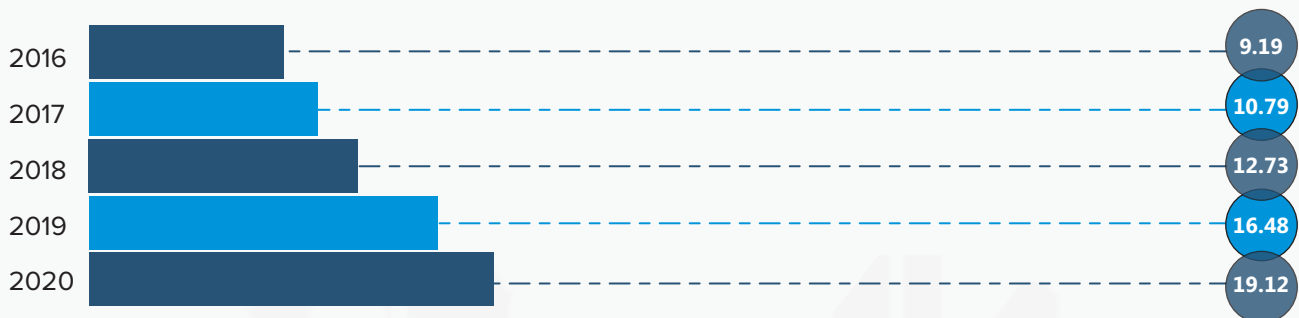
N/A Audit queries



N/A Unaccounted Funds

SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
1st
(70%)

2021
RANKING

▼
29th
(49%)

Rivers State

TEASURE BASE OF THE NATURE



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

The legal framework governing public audit function in Rivers State is not in public domain despite indication¹⁶⁹ that the State House of Assembly in 2019 passed the Rivers State Audit Bill 2019. It is not clear if the Bill has been assented to by Governor Nyesom Wike.

However, The Office of State Auditor- General is an independent entity whose existence, powers and responsibilities are provided for under the 1999 Constitution of the Federal Republic of Nigeria. Although, the Constitution of the Federal Republic of Nigeria 1999 (as amended) does not provide comprehensive and explicit operational framework that guarantees effective public auditing. This significant gap ought to have been bridged in the Rivers State Audit Bill 2019 to ensure adequate framework for audit function in Rivers State and to institutionalize the Office of the Auditor-General for Rivers State for greater effectiveness and sustainability.

While the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence, and removal of the

Auditor-General under S.125 - 127¹⁷⁰, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

The Rivers State Government has the responsibility to ensure that the legal framework for public auditing in the State guarantees financial autonomy and administrative independence for the Office of the Auditor-General in the State. The Government of Rivers State must also make sure that these provisions, if already contained in any existing legal framework, are effectively implemented. 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 Rivers State fully comply with relevant 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 or operational constraints.

Audit Mandate Execution

Beyond the annual financial audit, the Auditor-General for Rivers State should execute other types of audits such as compliance and performance audits to ensure adherence to financial and procurement regulations by government agencies and to guarantee efficiency, effectiveness and economy of public spending on programs and projects implemented by the Rivers State government.

Effectiveness of Public Accounts Committee

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

¹⁶⁹ <https://riversstate.gov.ng/news/rivers-state-house-of-assembly-has-passed-3-three-bills-into-law>

¹⁷⁰ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>



Citizens' Participation in the Audit Process

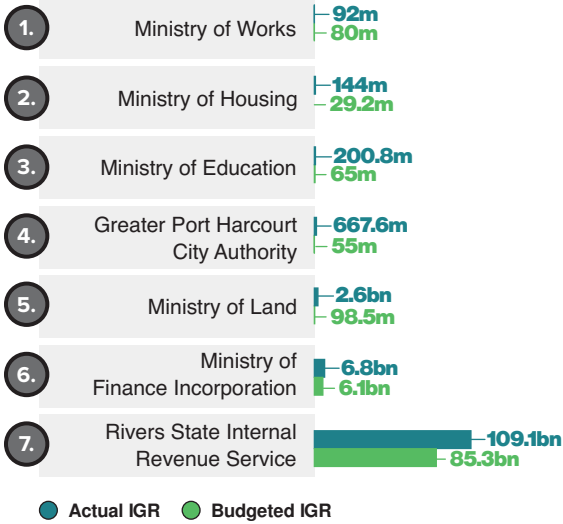
The 2020¹⁷¹ report of the Auditor-General for Rivers has been published on the official State Government's website. However, there is no proof that citizens or Civil Society Organizations in Rivers State are actively involved in the State audit process. It is equally not clear to what extent citizens in Rivers State are using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee. The Rivers 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 can 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.

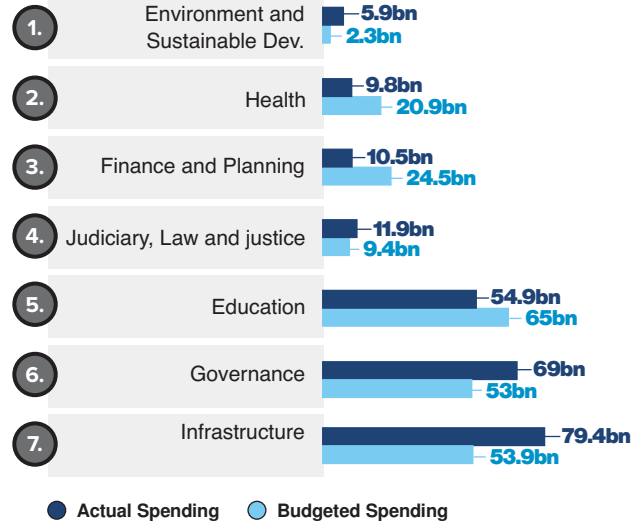
¹⁷¹ <https://www.riversstate.gov.ng/storage/media/application/pdf/1627592712.pdf>

Top Revenue/Expenditure Out-turn (2020)

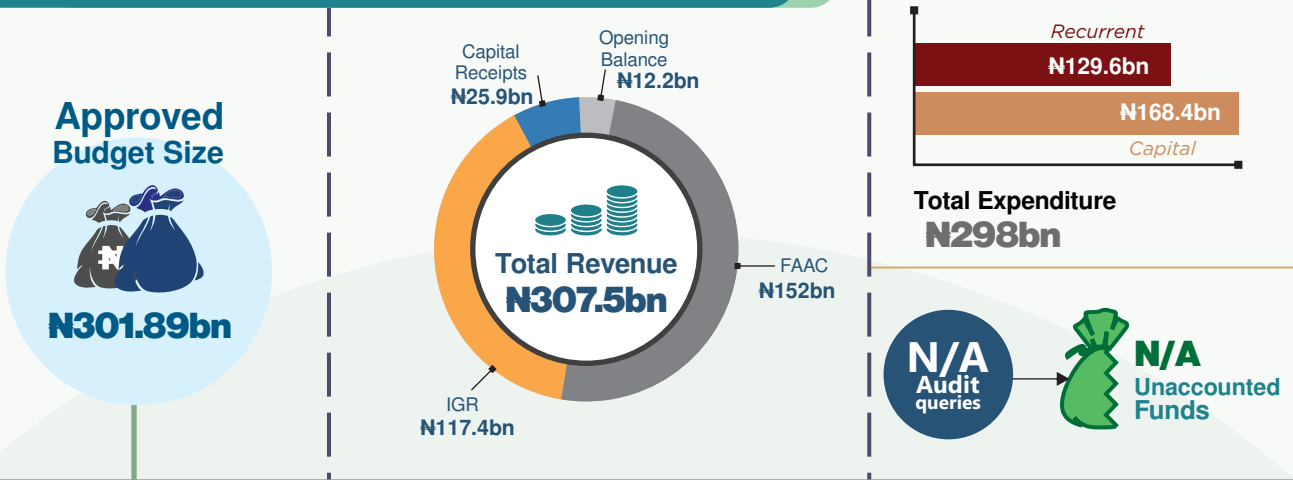
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

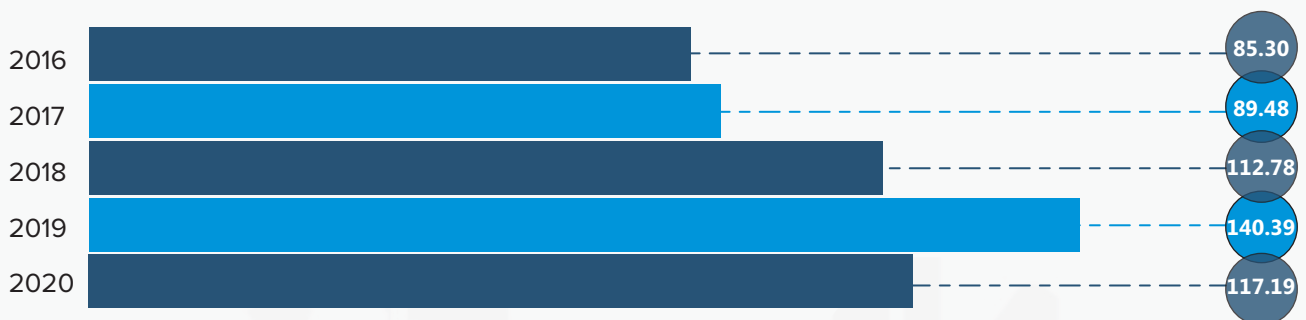


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



▲ 23rd
(57%)

2020
Ranking
25th
(40%)

Sokoto State

SEAT OF THE CALIPHATE



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

Audit function in Sokoto State is governed by the Sokoto State Audit Law 2020¹⁷³ signed on 29th December 2020 by Governor Aminu Tambuwal. The legal framework repealed the Sokoto State Audit Law CAP.11 Laws of Sokoto State 1996.

S.11 of the law states that “the Auditors-General shall prepare and submit to the Executive at least ninety (90) days before the beginning of each financial year the estimates of revenues and expenditure of his Office for inclusion in the State budget”

Also, S.15(2) indicates further that “any amount standing to the credit of the Office of the State Auditor General in the annual Appropriation Law shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly. Provided that where there is deficit in the State revenue, the disbursement shall be on pro rata basis subject to availability of funds”.

There is no evidence to show that the legal provisions stated above and contained in the Sokoto State Audit Law 2020 has been operational since December 2020 when Governor Aminu Tambuwal signed the Audit Bill into law. Several attempts to validate the operationalization of these legal provisions were unsuccessful as relevant government institutions failed to respond. The Sokoto State Government has the responsibility to ensure that the legal framework to guarantee financial autonomy and administrative independence for the Office of the Auditor-General in the State is effectively implemented.

Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Sokoto State Government to begin implementation of these legal provisions and ensure costs to the office of the Auditor-General for Sokoto State are charged on the first line to the Consolidated Revenue Fund of the State.

Lack of Transparency in the Process of Appointing Auditor-General

S.3(3) of the Sokoto State Audit Law 2020 provides that “The Auditor-General shall be appointed by the Governor in accordance with provisions of section 126 of the Constitution of the Federal Republic of Nigeria 1999 (as amended)”. This legal framework did not provide for the procedure to be followed in appointing the Auditor-General for Sokoto State. Such procedure would include advertising the vacancy online and in newspaper

publication for a minimum number of weeks and setting a date for interview of shortlisted candidates.

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 Sokoto State Audit Law 2020 indicates that “the Auditor-General shall remain in Office until he attains the retirement age of sixty (60) years or has spent thirty-five (35) years in service, whichever comes first”. This legal provision did not specify the term of office for the Auditor-General and subjects the tenure of the Auditor-General in Sokoto 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 Sokoto State. The Sokoto State Audit Law 2020 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.

¹⁷³ <https://mofsokoto.files.wordpress.com/2020/12/sokoto-state-audit-law.pdf>



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

S.12(2) of the Sokoto State Audit Law 2020 provides that “the Auditor General's report shall be published and made available to the public after its deliberation by the House of Assembly. This shall be on demand and on payment of minimal fee”. This section of the Law or other sections did not make any provision for the Sokoto State Auditor-General to publish his/her report on the account of Sokoto 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 through electronic means to encourage citizens participation in the audit process of the State.

Audit Mandate Execution

Further to the annual financial audit, the Auditor-General for Sokoto State should execute other types of audits such as compliance and performance audits to ensure adherence to financial and procurement regulations by government agencies and to guarantee efficiency, effectiveness, and economy of public spending on programs and projects implemented by the Sokoto State government.

Effectiveness of Public Accounts Committee

Evidence contained in the report¹⁷⁴ of the Accountant General for the year ended 2020 showed resolution of the House of Assembly on the consideration of the annual report of the State Auditor General on the account of Sokoto State for the year ended 31st December 2020. The resolution letter addressed to the Hon. Commissioner of Finance; Sokoto State is an indication of the effectiveness of the Public Accounts Committee of the House of Assembly in Sokoto State. The Committee had reviewed the Auditor General's report for 2020 and made thirteen (13) recommendations to the Executive to correct audit anomalies and improve public finance

management gaps in Sokoto State. Although it is not evident if the Executive has implemented all recommendations forwarded to it through the resolution letter of the House, the Committee on Public Accounts should be commended. 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 Sokoto State has not been published electronically to enable citizens access the report. However, the audited financial statement of the State for 2020¹⁷⁵ is publicly available. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Sokoto State especially in using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee. There is no evidence relevant government institutions including Office of the Auditor-General and Public Accounts Committee are doing enough to involve citizens in the audit process and legislative discussion of

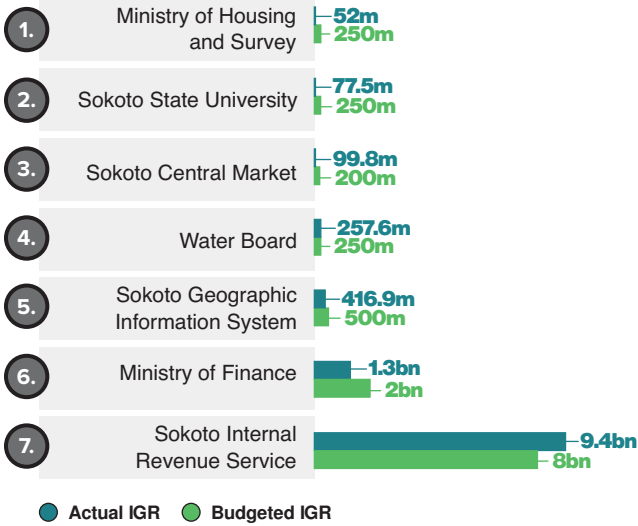
audit findings in Sokoto State. The State Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to do more in ensuring that citizens are adequately engaged when audit reports are produced and when they are being reviewed by the Public Accounts Committee. It is important 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.

¹⁷⁴ [https://openstates.ng/sokoto/dataset/745/sokoto-state%20audited%20statement%20report%20\(financial%20statement\)%20document%20for%20the%20year%202020](https://openstates.ng/sokoto/dataset/745/sokoto-state%20audited%20statement%20report%20(financial%20statement)%20document%20for%20the%20year%202020)

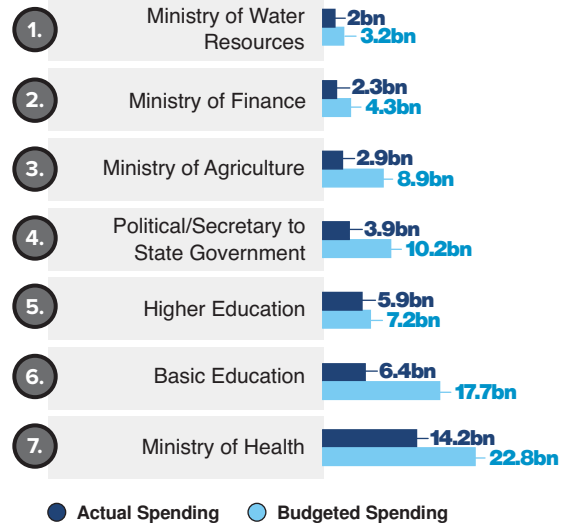
¹⁷⁵ [https://openstates.ng/sokoto/dataset/745/sokoto-state%20audited%20statement%20report%20\(financial%20statement\)%20document%20for%20the%20year%202020](https://openstates.ng/sokoto/dataset/745/sokoto-state%20audited%20statement%20report%20(financial%20statement)%20document%20for%20the%20year%202020)

Top Revenue/Expenditure Out-turn (2020)

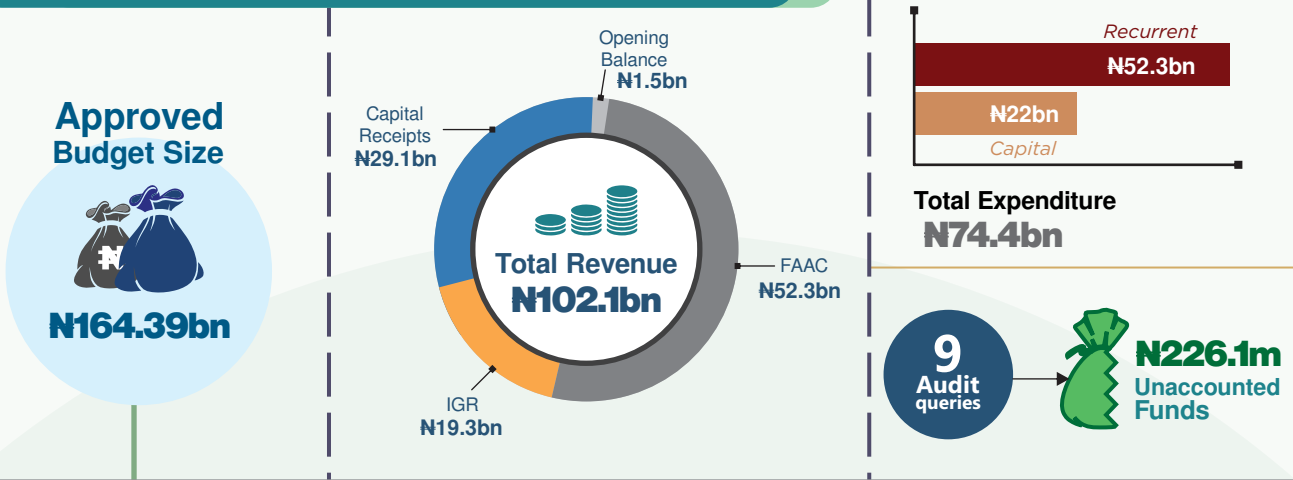
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors

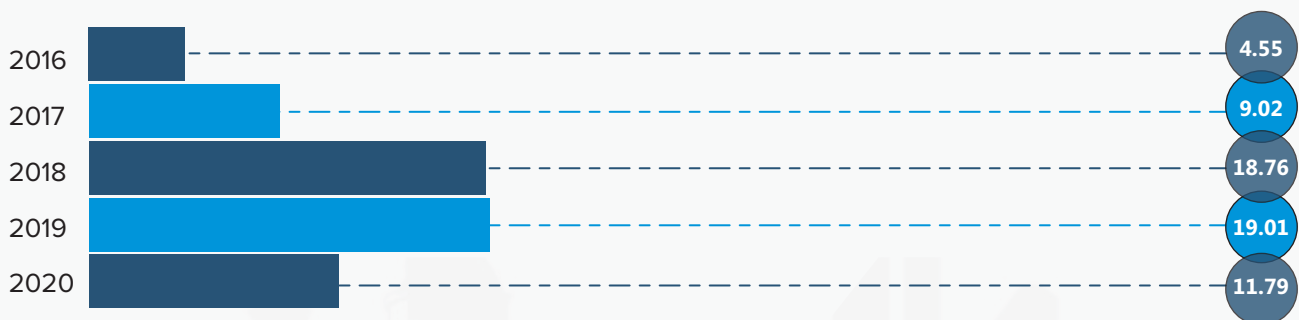


Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2020
Ranking
25th
(40%)

2021
RANKING

28th
(51%)

Taraba State

NATURE'S GIFT TO THE NATION



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

The legal framework for public sector auditing in Taraba State is the Taraba State Audit Service Commission Law 2021¹⁷⁷ enacted on 22nd June 2021 and amended through the Taraba State Audit Service Commission (Amendment) Law 2021¹⁷⁸ which Governor Darius Ishaku assented to on 22nd December 2021. The principal law provides for the establishment of the Audit Service Commission and for other matters connected therewith.

S.(1)(i) of the law states that “the funds of the Office of the State Auditor-General shall consist of such monies as may be allocated to the office of the State Auditor-General from the Consolidated Revenue Fund of the State”.

S.(1)(ii) provides that “the funds of the Office of the State Auditor-General shall consist of such monies as may be appropriated for the office of the Auditor-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”.

There is no evidence to show that the legal provisions stated above and contained in the Taraba State Audit Service Commission Law 2021 has been operational since June 2021 when Governor Darius Ishaku assented to the law. Several attempts to validate the operationalization of these legal provisions were unsuccessful as relevant government institutions failed to respond. The Taraba State Government has the responsibility to ensure that the legal framework to guarantee financial autonomy and administrative independence for the Office of the Auditor-General in the State is effectively implemented.

Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Taraba State Government to begin implementation of these legal provisions and ensure costs to the Office of the Auditor-General for Taraba State are charged on the first line to the Consolidated Revenue Fund of the State.

Exemplary Tenure for the State Auditor-General

Although S.35(1) of the Taraba State Audit Service Commission Law 2021 indicates that “the Auditor-General shall retire at any time after attaining the age of 60 years or shall vacate office after putting in 35 years in active service whichever is earlier”. However, S.3(5) of the amendment provides that “the Auditor-General shall hold office for a period of four years and may be eligible for re-appointment for another period of four years only”.

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

Beyond the annual financial audit, the Auditor-General for Taraba State should execute other types of audits including compliance and performance audits to ensure adherence to financial and procurement regulations by government agencies and to guarantee efficiency, effectiveness, and economy of public spending on programs and projects implemented by the Taraba State government.

¹⁷⁷ <https://tarabastate.gov.ng/Finances/TARABA%20STATE%20AUDIT%20LAW%202021.pdf>

¹⁷⁸ <https://tarabastate.gov.ng/Finances/Taraba%20State%20Audit%20Service%20Commission%20law.pdf>



Uncertain Public Access (Electronic) to Audit Reports With Restricted Use of Audit Findings

S.51(5)(b) of the Taraba State Audit Service Commission Law 2021 indicates that “the annual audit report of the Auditor-General shall be made publicly available in electronic format on the internet, though the report is posted on the website and published in official bulletin, it shall not be used unless with the approval of the State House of Assembly”.

Also, S.60(5) of the law states that “the reports of the Auditor-General shall become public documents as soon as they are submitted to the State House of Assembly. The report may be placed on the official website,

published in the official bulletin of the office and displayed in the office library. Though the report is posted on the website and published in the official bulletin, it shall not be used unless with the approval of the State House of Assembly”.

The legal provisions mentioned above and contained in the Taraba State Audit Service Commission Law 2021 are non-progressive and do not guarantee unrestricted public access to audit reports in electronic format as well as the ability of citizens to freely use publicly available information to demand accountability from duty bearers.

Effectiveness of Public Accounts Committee

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

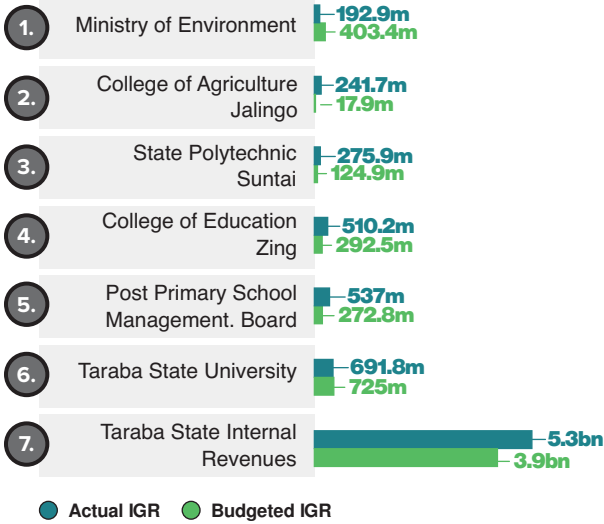
The 2020 report of the Auditor-General for Taraba State has not been published electronically to enable citizens access the report. However, the audited financial statement of the State for 2020¹⁷⁹ is available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Taraba State especially in using audit information to demand accountability or engagement with the Office of the Auditor-General and Public Accounts Committee. There is no evidence relevant government institutions including Office of the Auditor-General and Public Accounts Committee are doing enough to involve citizens in the

audit process and infrequent legislative discussion of audit findings in Taraba State. The 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.

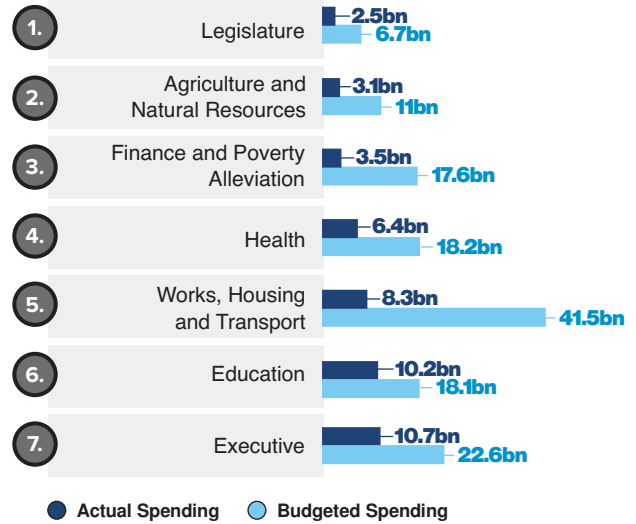
¹⁷⁹ <https://tarabastate.gov.ng/Finances/ACCOUNTANT%20GENERAL%20REPORT%202020.pdf>

Top Revenue/Expenditure Out-turn (2020)

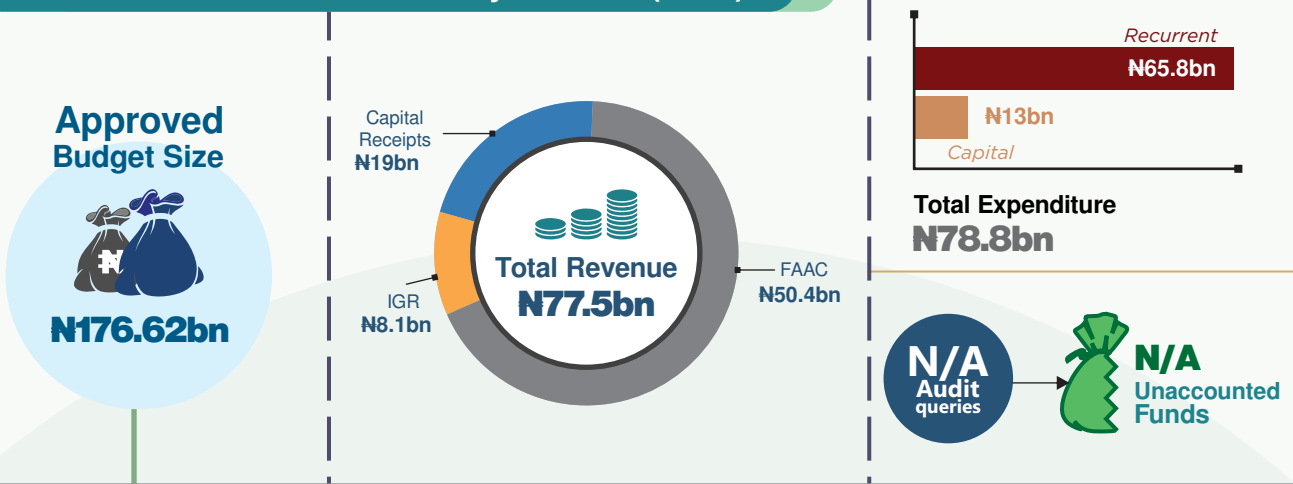
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



NOTE: Opening balance and other receipts not available

SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

2021
RANKING



5th
(76%)

2020
Ranking
13th
(60%)

Yobe State

PRIDE OF THE SAHEL



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

The Yobe State audit process is governed by the Yobe State Public Sector Audit Law 2021¹⁸¹ signed on 6th November 2021 by Governor Mai Mala Buni. The law repealed and re-enacted the Yobe State public sector audit law and other matters connected thereto.

S. 22(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law”.

S. 22(2) states further that “the sum appropriated for each of the Offices of the Auditor-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”.

Evidence received¹⁸² showed that the legal provision stated above and contained in the Yobe State Public

Sector Audit Law 2021 is yet to be operational in Yobe State despite Governor Mai Mala Buni assenting to the law since November 2021. Although the Secretary to the Government of Yobe State on 8th November 2021 (two days after the Governor's assent) issued a letter¹⁸³ instructing government agencies to begin implementation of the law, it is not clear why the legal provision that guarantees the financial independence of the Auditor-General in Yobe State is not being implemented. Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Yobe State Government to begin implementation of this legal provision and ensure costs to the Office of the Auditor-General for Yobe State are charged on the first line to the Consolidated Revenue Fund of the State.

Audit Mandate Execution

There is no evidence as to whether the Office of the Auditor-General for Yobe State conducted compliance and performance audits for the 2020 financial year. It is also not clear if the reports were consolidated or produced independently. Nonetheless, the Auditor-General for Yobe State should ensure that audits are comprehensively conducted to capture all agencies of government to ensure adherence to fiscal and procurement regulations and to guarantee value for money on programs and projects implemented by the government of Yobe State.

Effectiveness of Public Accounts Committee

Evidence collected¹⁸⁴ revealed that the Public Accounts Committee of Yobe State House of Assembly has completed review of the report of the Auditor-General for 2020 and should submit its own report to plenary in the last week of January 2022. It is not clear yet whether recommendations were made to the Executive to address fiscal abuses and financial management gaps highlighted in the audit report. The Committee is said to be involving Civil Society and Media coalitions under the Network of Civil Society Organizations in Yobe State to monitor review activities on audit reports. 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 Yobe State. The role of the Public Accounts Committee in ensuring timely 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.

¹⁸¹ <https://www.osag.yb.gov.ng/L2021.pdf>

¹⁸² SAE Index 2021 Research Survey

¹⁸³ <https://www.osag.yb.gov.ng/INSLETTER.pdf>

¹⁸⁴ SAE Index 2021 Research Survey



Citizens' Participation in the Audit Process

The 2020 report of the Auditor-General for Yobe State has been published¹⁸⁵ and accessible to citizens. Representatives from the civil society in Yobe State also confirmed¹⁸⁶ they are able to access the 2020 report of the Auditor-General but differ in opinion on the level and nature of participation in post audit report activities either with the office of the Auditor-General or Public Accounts Committee of the House of Assembly in Yobe State. It is also not clear how much citizens in Yobe State are using audit information to demand accountability or engage with public officials and policy makers. The Yobe State

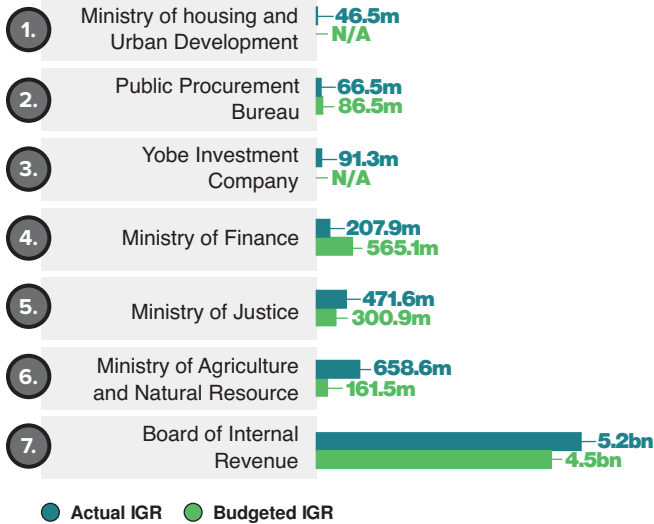
Auditor-General as well as the Public Accounts Committee of the House of Assembly needs to do more in ensuring that citizens are adequately engaged when audit reports are produced and when they are being reviewed by the Public Accounts Committee. It is important that citizens who are mostly affected by audit issues and public finance management gaps can 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.

¹⁸⁵ <https://www.osag.yb.gov.ng/2020.pdf>

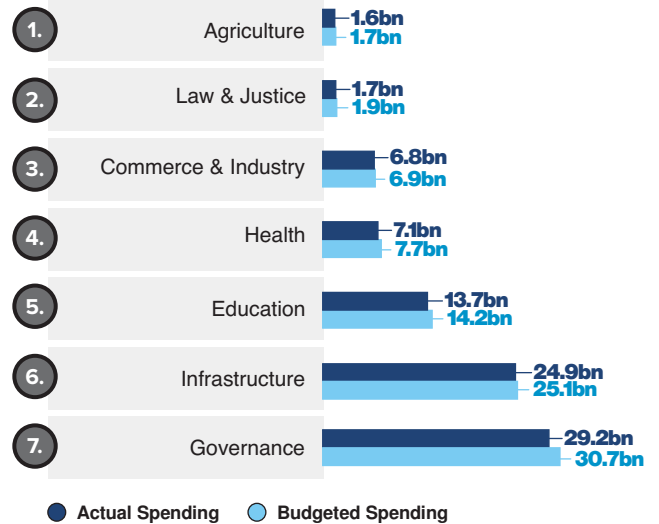
¹⁸⁶ https://docs.google.com/forms/d/11MTI9X0Zi_bTJHhUXAPuXMi3wyuhdqr4vEpUaIU2sk/edit#responses

Top Revenue/Expenditure Out-turn (2020)

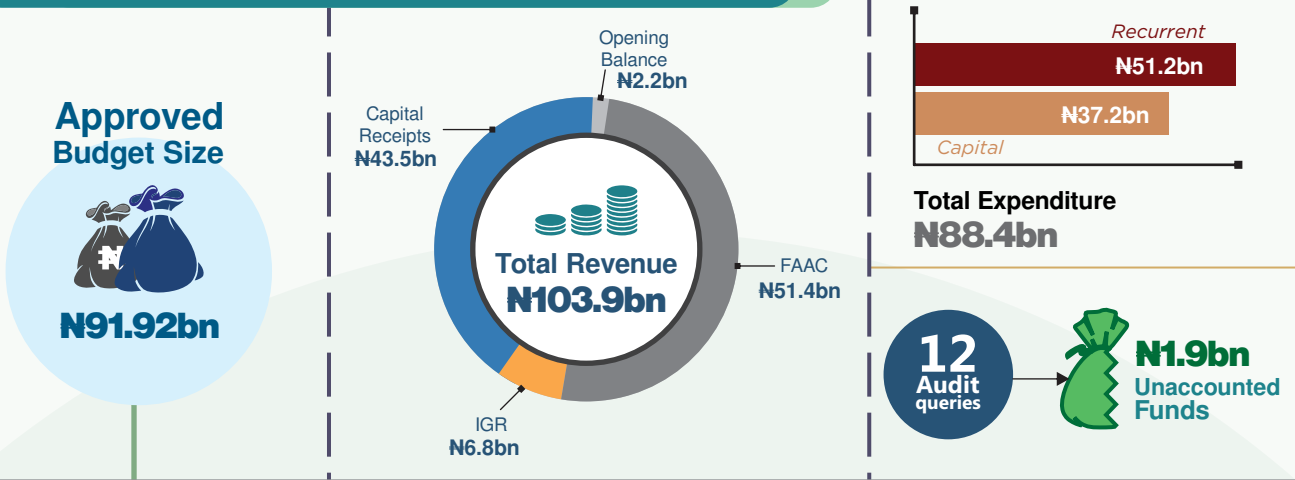
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

¹⁸⁷ https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/23748590162021c890d45e-153b-47aa-b8f7-14f34cbe06a1.pdf&viwerid=22214

2020
Ranking
1st
(70%)

2021
RANKING

▼
34th
(44%)

Zamfara State

FARMING IS OUR PRIDE



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

The Zamfara State audit process is governed by the State and Local Government Audit Law 2021¹⁸⁸ signed on 30th June 2021 by Governor Bello Muhammad and the State and Local Government (Amendment) Audit Law 2021¹⁸⁹ assented to on 5th November 2021 by the same Governor. The principal law repealed the Sokoto State Audit Law CAP 11, 1996 (as applicable in Zamfara State) and the Zamfara State Audit Law 2021 signed¹⁹⁰ by Governor Bello on 26th January 2021.

S.33(1) (b & c) of the law states that “the Auditors-General shall prepare and submit to the State Assembly at least 90 days before the beginning of each year the following documents - the estimates of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff”

Also, S.33(4) of the legal framework provides that “any sum appropriated to the Audit Office by the State Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

There is no evidence to show that the legal provisions stated above and contained in the audit legal framework of Zamfara State has been operational since June 2021 when Governor Bello Muhammad assented to the principal law. Several attempts to validate the operationalization of these legal provisions were unsuccessful as relevant government institutions failed to respond. Although two letters of instructions for relevant government agencies to commence implementation of the laws were issued by the Head of Service, Zamfara State on 16th July 2021¹⁹¹ and 8th November 2021¹⁹², the Zamfara State Government has the responsibility to ensure that the legal framework to guarantee financial autonomy and administrative independence for the Office of the Auditor-General in the State is effectively implemented.

Financial autonomy and operational independence for Supreme Audit Institutions especially at subnational level are foundational pillars of achieving public accountability. It is therefore important for the Taraba State Government to begin implementation of this legal provision and ensure costs to the Office of the Auditor-General for Zamfara State are charged on the first line to the Consolidated Revenue Fund of the State.

Subjective Transparency in the Process Appointing Auditor-General

S.5(2) State and Local Government Audit Law 2021 of Zamfara State provides that “in recommending persons for appointment as Auditors-General, the State Civil Service Commission may advertise the vacancy on the State's website, in two national newspapers, the official gazette and procurement journal for a minimum period of six weeks before the date set for interview”.

Using the word “may advertise” instead of the word “shall advertise” makes transparency in the process of

appointing Auditors-General in Zamfara State subjective and at the discretion of the State Civil Service Commission.

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.

¹⁸⁸ https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw2021.pdf

¹⁸⁹ https://accountantgeneral.zm.gov.ng/images/State_Audit/amendmentauditLaw2021.pdf

¹⁹⁰ https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw.pdf

¹⁹¹ https://accountantgeneral.zm.gov.ng/images/State_Audit/auditcircular.pdf

¹⁹² https://accountantgeneral.zm.gov.ng/images/State_Audit/amendedauditcircular.pdf



Exemplary Tenure for the Auditor-General

S.7(1) State and Local Government Audit Law 2021 of Zamfara State indicates that “The Auditors-General shall remain in office until he attains the retirement tenure of office age of 60 years or has spent 35 years in service, whichever comes first”.

Also, S.7(2) of the law states that “subject to subsection (1) of this section, the Auditors General shall be appointed to serve four-year tenure and shall be eligible for re-appointment for another term of four years if he has not reached the age of retirement”.

The legal provisions governing the tenure of the Auditor-General in Zamfara State are well defined and exemplary. The framework specified retirement age for the Auditor-General and clarified the maximum term and number of years an Auditor-General can spend in office. Terms 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 Zamfara State should execute other types of audits including compliance and performance audits to ensure adherence to financial and procurement regulations by government agencies and to guarantee efficiency, effectiveness, and economy of public spending on programs and projects implemented by the Zamfara State government.

Contradictory Provisions and Uncertain Public Access (Electronic) to Audit Reports

S.6(b) of the audit law of Zamfara State indicates that “the annual audit report of the Auditor-General shall be made publicly available in- electronic format on internet or other convenience means”.

However, S.60(4)(a) of the law states that “the Auditor-General may provide copies of his published reports to the State Government press and approved print and electronic media”

The legal provisions mentioned above and contained in the State and Local Government Audit Law 2021 of Zamfara State are non-progressive and do not guarantee unrestricted public access to audit reports in electronic format.

Effectiveness of Public Accounts Committee

There are no indications the Public Accounts Committee of the House of Assembly in Zamfara 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 Zamfara 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 Zamfara State has not been published electronically to enable citizens access to the report. However, the audited financial statement of the State for 2020¹⁹³ is available on the State Government's website. Lack of access to the complete report of the Auditor-General is responsible for low participation of citizens in the audit process of Zamfara State especially in using audit information to demand accountability or engagement with the office of the Auditor-General and Public Accounts Committee.

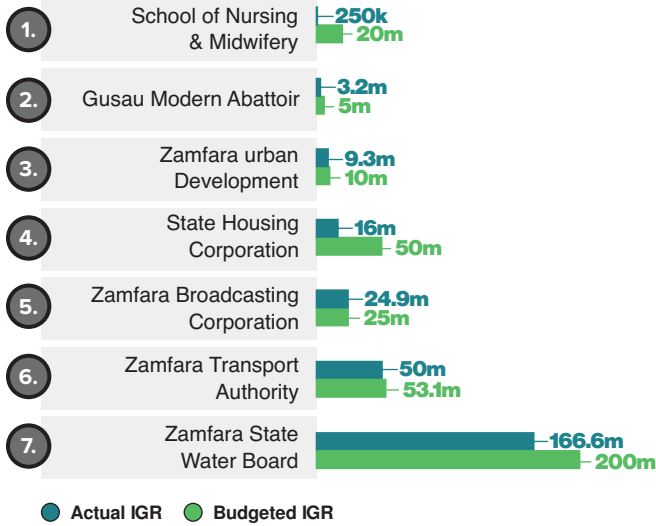
There is no evidence relevant government institutions including Office of the Auditor-General and Public Accounts Committee are doing enough to involve

citizens in the audit process and infrequent legislative discussion of audit findings in the State. The 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.

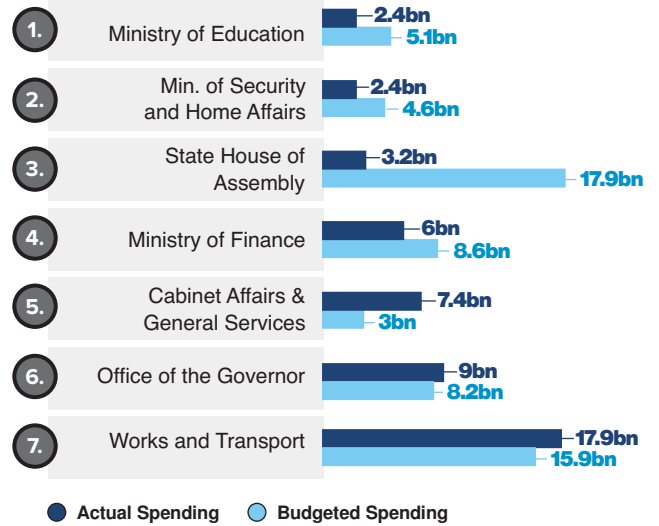
¹⁹³ <https://accountantgeneral.zm.gov.ng/images/documents/reportoftheaccountantgenerali2020.pdf>

Top Revenue/Expenditure Out-turn (2020)

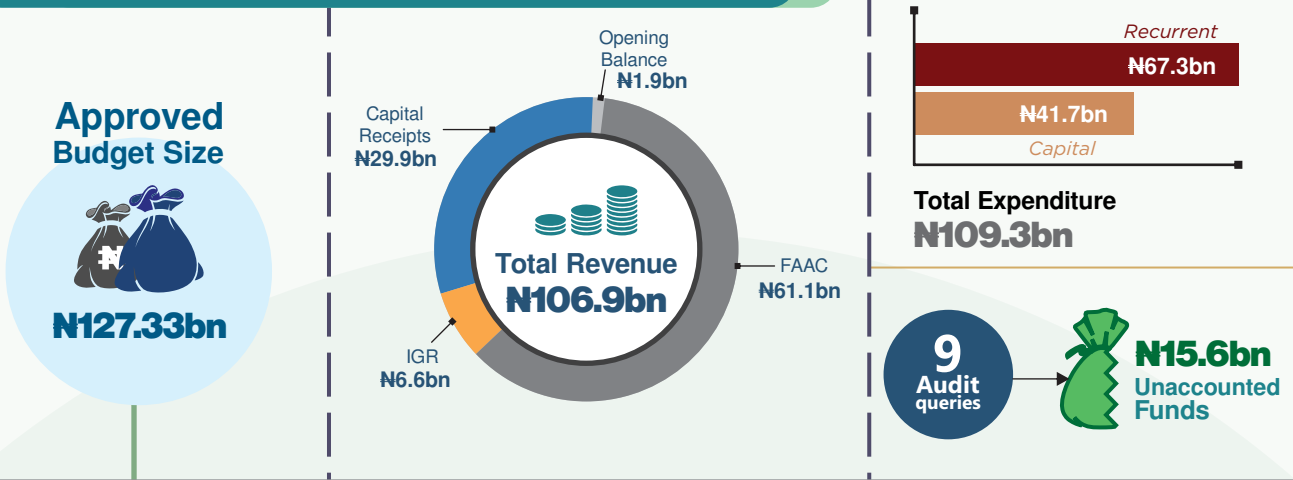
Top Revenue Generating Agencies/Sectors



Top Expenditure Agencies/Sectors



Public Finance/Accountability Turnout (2020)



SOURCE: CAR

IGR Performance in Billion Naira (2016 - 2020)



SOURCE: NBS

SAE Index 2021 Assessment Sheet

S/N	STATE	Audit Legal Framework 20%						Audit Mandate 18%		Type of Report Produced (18%)			Types of Audit Conducted (18%)			Citizens' Participation (10%)			Public Accounts Committee (16%)			Total	Rank
		Financial Autonomy 5%	Transparency & Tenure 5%	Staffing 5%	Public Access 5%	Obsolete 5%	No Audit Law 0%	Revenue 9%	Expenditure 9%	Full Audit Report 18%	Audited Fin. Stat. 10%	Audit Cert. 6%	Financial 8%	Compliance 5%	Performance 5%	Much Involved 10%	Less Involved 6%	Not Involved 0%	Effective 16%	Less Effective 6%	Not Effective 0%		
1	ABIA	5%	2%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	48%	30th
2	ADAMAWA	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	-	0%	-	6%	-	70%	12th
3	AKWA IBOM	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	16%	-	-	86%	3rd
4	ANAMBRA	-	-	-	-	5%	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	16%	-	-	71%	11th
5	BAUCHI	5%	2%	5%	5%	-	-	9%	9%	18%	-	-	8%	5%	0%	-	6%	-	16%	-	-	88%	1st
6	BAYELSA	5%	2%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	48%	30th
7	BENUE	-	-	-	-	5%	-	9%	9%	-	10%	-	6%	0%	0%	-	-	0%	-	-	0%	39%	36th
8	BORNO	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	5%	0%	-	6%	-	-	-	0%	75%	7th
9	CROSS RIVER	5%	0%	5%	0%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	60%	22nd
10	DELTA	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	70%	12th
11	EBONYI	5%	2%	5%	5%	-	-	9%	9%	-	10%	-	8%	5%	0%	-	6%	-	-	6%	-	70%	12th
12	EDO	5%	0%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	65%	17th
13	EKITI	5%	2%	5%	5%	-	-	9%	9%	18%	-	-	8%	5%	5%	-	6%	-	-	6%	-	83%	4th
14	ENUGU	5%	2%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	67%	16th
15	GOMBE	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	70%	12th
16	IMO	5%	2%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	6%	-	73%	9th
17	JIGAWA	5%	5%	5%	5%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	6%	-	-	-	0%	62%	20th
18	KADUNA	5%	2%	5%	5%	-	-	9%	9%	-	10%	-	8%	5%	5%	-	6%	-	-	6%	-	75%	6th
19	KANO	5%	3%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	6%	-	-	-	0%	55%	27th
20	KATSINA	5%	0%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	-	0%	65%	17th
21	KEBBI	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	0%	0%	5%	-	6%	-	-	6%	-	73%	9th
22	KOGI	5%	5%	5%	5%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	56%	24th
23	KWARA	5%	5%	5%	0%	-	-	9%	9%	-	10%	-	8%	5%	0%	-	-	0%	-	6%	-	62%	20th
24	LAGOS	-	-	-	-	5%	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	41%	35th
25	NASARAWA	5%	5%	5%	5%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	56%	24th
26	NIGER	5%	2%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	48%	30th
27	OGUN	5%	2%	5%	0%	-	-	9%	9%	-	10%	-	8%	5%	5%	-	-	0%	-	6%	-	64%	19th
28	ONDO	5%	0%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	46%	33rd
29	OSUN	5%	5%	5%	5%	-	-	9%	9%	-	10%	-	8%	5%	5%	-	6%	-	16%	-	-	88%	1st
30	OYO	5%	0%	5%	0%	-	-	9%	9%	-	10%	-	8%	5%	5%	-	-	0%	-	-	0%	56%	24th
31	PLATEAU	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	5%	5%	-	-	0%	-	-	0%	74%	8th
32	RIVERS	-	-	-	-	5%	-	9%	9%	18%	-	-	8%	0%	0%	-	-	0%	-	-	0%	49%	29th
33	SOKOTO	5%	0%	0%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	16%	-	-	57%	23rd
34	TARABA	5%	5%	5%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	51%	28th
35	YOBE	5%	5%	5%	5%	-	-	9%	9%	18%	-	-	8%	0%	0%	-	6%	-	-	6%	-	76%	5th
36	ZAMFARA	5%	3%	0%	0%	-	-	9%	9%	-	10%	-	8%	0%	0%	-	-	0%	-	-	0%	44%	34th

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