



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 The legal framework repealed the Sokoto State Audit Law CAP.11 Laws of Sokoto State 1996.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)