



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 The law repealed and re-enacted the Yobe State public sector audit law and other matters connected thereto.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_bTJHhUXAPuXMi3wyuhdqr4vEpUaIJU2sk/edit#responses