

Legal Framework and Operationalization

Financial Autonomy not Operational

The financial autonomy provided for in the legal framework to guarantee fiscal independence of the Office of the Auditor-General for Akwa Ibom State has not been implemented despite Governor Udom Emmanuel assenting to the audit law³⁷ in July 2021. S.47(1) of the State Audit Law indicates 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” and 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”.

Evidence³⁸ gathered showed that the Office of the Auditor-General for Akwa Ibom State which is supposed to be an independent institution is still routinely dependent on its auditee (the Executive arm) for its finances relating to its annual budget.

The inability of the Executive arm to effectively implement the audit law to allow for fiscal independence as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Akwa Ibom State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy Activated

The Audit Service Commission for Akwa Ibom State has been inaugurated and the Commission is performing its statutory responsibilities of consulting with the Auditor-General regarding all human resource matters relating to recruitment, discipline, promotion and remuneration for staff of the Office of the Auditor-General.

Feedback received indicates that the Commission was inaugurated in 2021. The activation of the

Commission being one of the positive impacts of the newly enacted audit law has contributed to strengthening the Office of the Auditor-General in Akwa Ibom State administratively especially by ensuring that human resource issues are coordinated through the Audit Service Commission rather than through the Civil Service Commission as it was previously done prior to the audit law.

Appointment Procedure for the State Auditor-General is Transparent

The process for appointing the Auditor-General in Akwa Ibom State as provided for in the legal framework is transparent and competitive. S.3(2) specified that “where the post of the State Auditor-General and the Auditor-General for Local Governments is vacant, the vacancy shall be advertised and filled by the most qualified person with cognate experience from the public service or private sector”.

Also, S.3(5) of the audit law states that “the procedure for appointment shall be open, transparent and competitive, and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of the three most qualified candidates shall be shortlisted and forwarded to the Governor for appointment”.

Tenure of Office for the Auditor-General is Secured

The Akwa Ibom State audit law provides for a secured tenure for the Auditor-General. 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.

37-<https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/Akwa-Ibom-STATE-AUDIT-LAW-JULY-2021.pdf>
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S.4(1) provides that “the State Auditor-General and Auditor-General for Local Governments shall hold office for a term of four years renewable for another term of four years and no more. Additionally, S.4(2) indicates that “the State Auditor-General and Auditor-General for Local Governments shall remain in Office until he has attained the retirement age of sixty years or has put in thirty-five years of service, whichever is earlier in accordance with the extant Pensions Law of the State or as may be prescribed by law except where he is removed under the provisions of this law”.

Term of office for Auditor-General 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.

Legal Mandate to Publish Audit Reports Online is Available

The Akwa Ibom State audit law provides the legal basis for reports of the Auditor-General to be published on a dedicated website. The audit law through S.9(4)(e) states that “the Auditor-General shall in the exercise of his responsibility, publish and disseminate the annual statutory report once they have been formally submitted to the State House of Assembly electronically and manually”.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

Annual Activity Report for 2021 Submitted but not Published Online

The 2021 annual activity report of the Office of the Auditor-General for Akwa Ibom State is said³⁹ to have been sent to the House of Assembly in September 2022 in compliance with S.46(a) of the Audit Law which states that “the Auditors-General shall prepare and submit to the State House of Assembly at least ninety days before the beginning of each year a draft annual plan that (i) describes his proposed work programme for that year; and (ii) includes the interim report for that financial year”.

Although the Akwa Ibom State Audit Law 2021 did not make provision for publishing the annual

activity report online, best practice requires that the Office of the Auditor-General publish the report on an electronic portal after submission to the State Assembly.

The annual activity report for the Office of the Auditor-General should include the specific initiatives and activities undertaken during the previous/outgoing calendar year to strengthen the office and improve its performance as well as any impacts (financial and non-financial) that were achieved through audit.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Akwa Ibom State produced and published the full audit report for 2021⁴⁰ financial year electronically on a dedicated website. Making the full audit report

freely available to citizens enhances civic advocacy and investigative journalism using audit information.

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40-https://akwaibomstateaudit.net/audit/admin/uploads/file/2021_report_of_auditor-general.pdf

Implementation of Audit Recommendations for 2020 Ongoing

"The recommendations made by the Office of the Auditor-General for the 2020 financial year were submitted to the Public Accounts Committee (PAC) of Akwa Ibom State House of Assembly and the PAC appeared satisfied with the recommendations made by the Auditor-General. The PAC report on 2020 report of the Auditor-

General has been forwarded to relevant agencies of government for implementation".

Response⁴¹ from state actors in the public audit action cycle of Akwa Ibom State indicate that implementation of recommendations on the report of the Auditor-General for 2020 is ongoing and has not been completed.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Akwa Ibom is yet to begin conducting performance audit on government programs/projects/policies. The Office, having participated in a train-the-trainer workshop on performance auditing, is currently in the process of transferring knowledge to key audit

staff that will be responsible for executing this type of audit. The Audit Office is currently partnering with key development institutions to ensure its staff are well capacitated to execute performance audit.

Citizens' Accountability Report for 2021 Published Online

The 2021 Citizens' Accountability Report for Akwa Ibom State was produced and published online⁴¹. Public consultation forum was held in September 2022 at the ICT hall of Accountant-General in Uyo, Akwa Ibom State. The report⁴² of the consultation forum published online showed that a total of 144 (One Hundred and Forty-Four) participants from various sectors attended the public consultation. Participants included royal fathers, women, youth, students, clergymen, academics, professional bodies (ICAN, ANAN, etc) labour unions represented by Nigerian Labour Congress (NLC),

civil society groups, media organizations, civil servants, amongst others

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government.

CS/Media Actors Less Involved in the Audit Process

Public consultation was organized by state actors in the public audit action cycle of Akwa Ibom State to interact with citizens on key findings contained in the report of the Auditor-General. Although civil society actors utilized the public consultation forum organized to offer their opinion and feedback on key accountability issues, there has

been no advocacy activity or media report by civil society and media organizations to highlight key findings contained in the 2021 audit report or utilize audit information contained in the report to demand accountability on the use of public resources in Akwa Ibom State.

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42- <https://akwaibomstateaudit.net/audit/admin/uploads/file/2021-citizens-accountability-report.pdf>

43- <https://akwaibomstateaudit.net/audit/admin/uploads/file/5-minutes-of-public-consultation-on-citizens-accountability-report-on-2021-financial-statements.pdf>

PAC Review of 2021 Audit Report Completed

The Public Accounts Committee of Akwa Ibom State House of Assembly has been performing its statutory functions of considering reports of the Auditor-General and making recommendations based on those considerations. The PAC has completed review of the 2021 audit report for Akwa Ibom State and the State House of Assembly adopted five of its recommendations which has been forwarded to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has been effective in considering audit reports and making recommendations, it is not clear what

mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of these recommendations. The Public Accounts Committee also ensures that its audit review sessions are inclusive with civil society and media actors allowed to observe proceedings of the Committee. However, the PAC should ensure their recommendations and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.