

Legal Framework & Operationalization

Anambra State does not have an Audit Law⁷⁰. The draft audit bill is currently 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 an explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as soon as possible to ensure adequate legal 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 18 Auditor-General under S.125 - 127⁷¹, 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 Governor Charles Soludo should proceed to assent to the Bill as soon as it is passed.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Anambra State did not submit an annual activity report for the 2021 financial year to the House of Assembly. However, feedback⁷² received indicates that the Audit Office has concluded plans to begin producing an annual activity report from 2023. It is therefore expected that when submitting the report of the Auditor-General for the 2022 financial year to the State House of Assembly, the

Office of the Auditor-General will include its annual activity report for 2022.

An activity report for the Audit Office/Institution 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.

Audited Financial Statement for 2021 Published Online

The 2021 report of the Auditor-General for Anambra State is not accessible online. What is available is the report of the Accountant-General with Financial Statements for the year ended 31st

December 2021⁷³. Making the full audit report freely accessible to citizens enhances civic advocacy and investigative journalism using audit information.

Implementation of Audit Recommendations for 2020 Ongoing

Response⁷⁴ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. It is not evident if the Office of the

Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

70-SAE Index 2022 Research Survey

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

72-SAE Index 2022 Research Survey

73-<https://www.anambrastate.gov.ng/storage/Anambra-State-2021-Report-of-the-Accountant-General.pdf>

74-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Anambra State did not produce any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. Best practice however requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

Citizens' Accountability Report for 2021 not Published Online

The Anambra State Government did not publish the Citizens' Accountability Report for 2021.

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 not Involved in the Audit Process

There is no evidence civil society and media actors are involved in the audit process of Anambra State especially because citizens do not have access to audit reports electronically. Although the Office of the Auditor-General created the annual audit forum as a platform to engage with citizens on the report of the Auditor-General, the Office is yet to

hold the audit forum on the 2021 report of the Auditor-General. Also, 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 to demand accountability on the use of public resources in Anambra State.

PAC Review of 2021 Audit Report Completed

The Public Accounts Committee of Anambra State House of Assembly has been performing its statutory functions of reviewing reports of the Auditor-General and making recommendations based on those reviews. The PAC has completed⁷⁵ review of the 2021 audit report on the account of Anambra State Government and the State House of Assembly adopted six of its recommendations which have been forwarded to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has been effective in reviewing 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. Nonetheless, 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.