

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 Bauchi State has not been implemented despite Governor Bala Mohammed assenting to the audit law¹³² since 28th June 2021. S.25(1) provides 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”

Also, 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”.

Evidence¹³³ received showed that the Office of the Auditor-General for Bauchi State which is supposed to be an independent institution is still routinely dependent on its auditee (the Executive arm) for its finances. This continues to hinder the performance of the foremost accountability institution in Bauchi State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Audit Service Commission for Bauchi State has not been inaugurated since assenting to the audit law in 2021. However, S.28 (1) and (2) of the audit law for Bauchi State established the Audit Service Board with functions to confirm the selection and appointment of persons already in the service of the office of the Auditors-General and subject any staff of the offices of the Auditors-General to disciplinary processes and impose sanction based

on the recommendation of the Auditors-General.

Response¹³⁴ received showed that the Board has not been activated. The constitution of the Audit Service Board is meant to be one of the positive impacts of the newly enacted audit law to strengthen the Office of the Auditor-General in Bauchi State administratively by ensuring that human resource issues are coordinated through the Audit Service Board rather than through the Civil Service Commission as it was previously done prior to enacting the audit law.

To guarantee administrative independence for the Office of the Auditor-General for Bauchi State, it is expected that the Audit Service Board would be inaugurated to limit reliance on the Civil Service Commission of the State for all human resource matters relating to recruitment, discipline, promotion, and remuneration for staff of the Office of the Auditor-General.

Appointment Procedure for the State Auditor-General is Transparent

The process for appointing the Auditor-General in Bauchi State as provided for in the legal framework is transparent and competitive. S.8(3) and (4) provides that “In recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall 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. The State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor”.

132-<https://www.bauchistate.gov.ng/wp-content/uploads/2021/07/BAUCHI-STATE-AUDIT-HARMONISED-LOCAL-AND-STATE-LAWS-2021.pdf>
133-SAE Index 2022 Research Survey
134-SAE Index 2022 Research Survey

Tenure of Office for the State Auditor-General is Secured

The Bauchi State Audit Law provides for a secured tenure for the Auditor-General. S.9(2) indicates 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”.

Also, S.9(3) specifies 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”.

The legal provisions stated above clarifies the maximum age limit for an Auditor-General to be appointed as such offered a four year minimum tenure for any Auditor-General appointed. Term of office for an Auditor-General 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.

Legal Mandate to Publish Audit Reports Online is Available

The Bauchi State audit law provides the legal basis to publish reports of the Auditor-General electronically and on a dedicated website. The audit law through S.20(1)(C)(vi) states that “The Annual Report of the Auditors-General shall be made public by publishing on the State website once they are submitted to the State House of Assembly”.

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 not Submitted to HoA

The Office of the Auditor-General for Bauchi State did not submit an annual activity report for the 2021 financial year to the State House of Assembly. This is contrary to S.20(6) of the audit law for Bauchi State which provides that “The Auditors-General shall also submit reports on the activities of their respective Offices for the year to the State House of Assembly”.

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.

Full Audit Report for 2021 Published Online

The Office of the Auditor-General for Bauchi State produced and published the full audit report for 2021¹³⁵ 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.

Implementation of Audit Recommendations for 2020 Ongoing

Feedback showed that recommendations made by the Auditor-General for the 2020 financial year were submitted to the Public Accounts Committee (PAC) of Bauchi State House of Assembly. The PAC

has reviewed the audit report and implementation of the House of Assembly resolutions on the 2020 report of the Auditor-General by Executive agencies is said to be ongoing.

135-[https://bauchistate.gov.ng/wp-content/uploads/2022/07/AUDITOR%20GEN.%20REPORT%20ORIGINAL%202021%20\(corrected%20copy\).pdf](https://bauchistate.gov.ng/wp-content/uploads/2022/07/AUDITOR%20GEN.%20REPORT%20ORIGINAL%202021%20(corrected%20copy).pdf)

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Bauchi State did not conduct a performance audit on government programs/projects/policies for the 2021 financial year. However, the Office participated in a train-the-trainer workshop on performance auditing and is expected to begin implementing performance audits on government programs/projects/policies to ensure set objectives are achieved efficiently, effectively, and economically.

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 Bauchi 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 Less Involved in the Audit Process

While the 2021 report of the Auditor-General for Bauchi State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is minimal. Feedback¹³⁶ from one of the civil society organizations working in Bauchi State showed less involvement of civic and media actors in the State audit process.

However, the CSO representative acknowledged the support provided by Paradigm Leadership Support Initiative to improve civil society and media participation in the Bauchi State audit process. The CSO representative also referenced

PLSI's "Value for Money" radio program focused on reviewing and simplifying information from the COVID-19 budget execution report and the 2020 report of the Auditor-General for Bauchi State.

It is important that civic groups 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.

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee of Bauchi State House of Assembly is less effective in performing its statutory functions of considering reports of the Auditor-General and making recommendations based on those considerations. The PAC has started but not completed review of the 2021 audit report for Bauchi State as such, the State House of Assembly is yet to forward any

resolution to Executive agencies for implementation to improve public finance management practices in the state. While the PAC has considered previous audit reports and made 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.

Also, response¹³⁷ received showed the Public Accounts Committee of Bauchi State House of Assembly have not been involving civil society and media actors in its audit review sessions. The PAC should do more to involve civic actors and ensure

its resolutions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.