

### Legal Framework & Operationalization

Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide an explicit operational framework that guarantees effective public sector auditing. This significant gap should be bridged as soon as possible to ensure adequate legal framework for audit function in Benue State and to institutionalize the Office of the Auditor-General for Benue State for greater 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 Auditor-General under S. 125 - 127<sup>162</sup>, these provisions are not comprehensive enough and do not guarantee financial or administrative autonomy for the office of the Auditor-General of a State.

It is therefore imperative for the Benue State government to enact new law to provide the required legal framework for effective auditing of public resources in the State and to strengthen the Office of the Auditor-General for Benue State for improved efficiency. Governor Samuel Ortom has the greatest responsibility of providing necessary leadership to encourage the State House of Assembly to commence and conclude the legislative process of enacting a modern audit law for Benue State before leaving office.

### Annual Activity Report for 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Benue State submitted an annual activity report for the 2021 financial year to the House of Assembly. The State Audit Office did not provide required information to the research team despite repeated engagements.

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 Office of the Auditor-General for Benue State produced and published audited financial statement for 2021<sup>163</sup> financial year electronically on a dedicated website. The full audit report on the account of the Benue State government was

not published online. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

### Implementation of Audit Recommendations for 2020 not Started

Feedback<sup>164</sup> received showed that the annual report of the Auditor-General for 2020 financial year has not been considered by the Public Accounts Committee (PAC) of Benue State House of Assembly. However, the PAC affirmed that

funds have been approved to organize public hearings on reports of the Auditor-General and it is expected that the 2020 audit report will be considered alongside other reports pending consideration.

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

163-<https://www.benueplanning.be.gov.ng/blog/153-2021-FINANCIAL-STATEMENTS.html>

164-SAE Index 2022 Research Survey

## No Evidence of Performance Audit for 2021

There is no evidence that a performance audit was conducted by the Office of the Auditor-General for Benue State on government programs/projects/policies for the 2021 financial year.

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 Benue State Government did not show any proof it published the Citizens' Accountability Report for 2021. State officials did not provide information to the research team despite repeated engagements.

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 indication that civil society and media actors are involved in the audit process of Benue State, especially because the public do not have access to the full report of the Auditor-General on the account of the Benue State Government. Only the audited financial statement is accessible to citizens and this document does not provide the required comprehensive information that enables civic groups to engage adequately with state actors on use of public resources.

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 not Started

The Public Accounts Committee of Benue State House of Assembly has not reviewed the 2021 report of the Auditor-General. The PAC has a backlog of reports (2013 - 2020) yet to be reviewed. The non-effectiveness of the Public Accounts Committee is said to be because of financial constraints. There's no indication the PAC has any mechanism for monitoring implementation of its recommendations because no recommendation or resolution on audit issues have been forwarded to the Executive arm since 2013.

Nonetheless<sup>165</sup> response received showed the Public Accounts Committee of Benue State House of Assembly will commence public hearing on all pending reports of the Auditor-General as funds have been approved for that purpose. The PAC is encouraged to involve civic society and media actors when reviewing all outstanding audit reports 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.