

Legal Framework and Operationalization

Financial Autonomy not Operational

The provision for financial autonomy contained in the Ebonyi State Public Sector Audit Law 2021 enacted in June 2021 is not operational.

Response⁷⁶ received indicates that the Office of the Auditor-General in Ebonyi State is not financially independent contrary to S. 25(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”.

In addition to the above, S.25(2) states 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 the financial year”

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

Administrative Autonomy not Activated

The Ebonyi State Audit Service Committee has not been activated despite assenting to the audit law since June 2021. The audit law through S.28(1 & 2) established the Audit Service Commission Committee while S.38 provides for its powers and functions to include that the Commission shall have power to confirm the selection and appointment of persons recruited by the Auditors-General as well as subject any staff of the Offices of Auditors-General to disciplinary processes and impose sanction on the recommendation of the Auditors-General among others.

Response⁷⁷ received showed that the Commission has not been inaugurated to begin performing its statutory functions to strengthen the Office of the Auditor-General in Ebonyi State administratively by ensuring that human resource issues are managed through the Audit Service Commission rather than through the Civil Service Commission.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Ebonyi State, it is expected that the Audit Service Commission 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 Ebonyi State as provided for in the legal framework is transparent and competitive. S.8(3) provides that “in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise the vacancy on the State's website, in two national newspapers, official gazette and procurement journal for a minimum period of six weeks before the date set for interview. Furthermore, S.28(4) indicates that “the State Civil Service Commission shall interview the applicant and recommend the top three candidates to the Governor”

Tenure of Office for the State Auditor-General not Secured

The tenure of office for the State Auditor-General in Ebonyi State is not secured. S. 9(2) of the Ebonyi State Public Sector Audit Law 2021 states that “the Auditor-General shall not be removed before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law”.

Furthermore, S. 9(3) of the law states that “for the purpose of S. 9(2), persons to be appointed as Auditors-General shall not be more than 60 years old at the time of appointment to the office and shall retire on attaining the age of 60 years”.

These legal provisions subject the tenure of the Auditor-General in Ebonyi State to various inadequacies. The Ebonyi State Public Sector Audit Law 2021 did not provide a definitive term of office for the Auditor-General which could impact negatively on the stability and policy implementation for the office as tenure of

successive Auditor-General will be inconsistent and unpredictable. While there could be an age bracket on appointing the Auditor-General, how long such Auditor-General can stay in office must also be clearly specified.

Legal Mandate to Publish Audit Reports Online is Available

The Ebonyi State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.20(5) states that “the Auditors-General shall place the annual audit reports on the State's Government website after submission to the House of Assembly to allow electronic access to members of the public at no cost”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

Annual Activity Report for 2021 not Submitted to HoA

Feedback⁷⁸ received showed that the Office of the Auditor-General for Ebonyi State produced an annual activity report for 2021 and submitted to the House of Assembly. This is in compliance with the State audit law which provided in S.20(6) that “the Auditors-General shall submit a report 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

The Office of the Auditor-General for Ebonyi State produced and published the full audit report for 2021⁷⁹ fiscal 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 not Started

Response⁸⁰ received indicates that audit recommendations and House resolutions for 2020 fiscal year have not been implemented by auditees. Also, it is not evident what mechanisms the Office of the Auditor-General for Ebonyi State

or the State House of Assembly Public Accounts Committee has in place to monitor implementation of audit recommendations and resolutions.

78-SAE Index 2022 Research Survey

79-https://www.ebonyistate.gov.ng/Laws_and_Financials/resources/fec01cc5_394f_4b85_9647_24c4ca869ec6Auditor_General_2021_Report.pdf

80-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Ebonyi State did not conduct a performance audit on government programs/projects/policies for 2021. 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 Accessible Online

The Ebonyi State Government produced Citizens' Accountability Report for 2021⁸¹ but citizens can not access the document electronically.

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

Participation of Civil Society and media actors in the audit process of Ebonyi State is low. There is no evidence that civic actors and journalists are engaged by the Office of the Auditor-General or the Public Accounts Committee. Response⁸² from a civil society organization working in Ebonyi State revealed low opportunities for participation in their state audit process and participation is either through engaging the Office of the Auditor-General or during consideration of audit reports by the State House of Assembly Public Accounts Committee.

The CSO however acknowledged the opportunity to participate in the Citizens Accountability Report dissemination town hall. Creating opportunities for civic actors to participate in the audit process will ensure those mostly affected by audit issues and public finance management gaps are able to engage with the Office of the Auditor-General and Public Accounts Committee to provide feedback that will enhance planning and executing audit and oversight functions.

PAC Review of 2021 Audit Report is Ongoing

The Public Accounts Committee has started but not completed the review of the 2021 report of the Auditor-General on the accounts of Ebonyi State Government. Response⁸³ received showed that the PAC involves civil society and media actors during review of audit reports and that the PAC does not have a backlog of audit reports not yet to be reviewed.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports

cannot be overemphasized and very crucial to concluding the audit action cycle for proper accountability. Recommendations of the Public Accounts Committee to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.