

Legal Framework and Operationalization

Financial Autonomy not Operational

The audit law of Ekiti State enacted in June 2021 provided for financial autonomy for the Office of the Auditor-General. S.50(1) indicates that "not later than 90 days before the end of the financial year, the Auditors-General shall prepare and submit their estimates of revenue and expenditures of their offices for the next following financial year directly to the House of Assembly for inclusion in the Appropriation Law".

Also, S.50(2) states further that "the sum appropriated to the office of the Auditor-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 financial year".

Evidence³ received showed that the legal provisions stated above have not been operational and the Office of the Auditor-General for Ekiti State is still routinely dependent on its auditee (the Executive arm) for its finances. The inability of the Audit Office to be fiscally independent hinders performance of the foremost accountability institution in Ekiti State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy Activated

Response⁴ collected revealed that the Ekiti State Audit Service Commission was inaugurated in July 2021 in compliance with S.1(1) & (2) of the Ekiti State audit law which established the Commission and S.9 which provided for its powers and functions to include the power to appoint, advice the State Government on policy issues relating to audit matters, confirm recruitment of staff, subject erring staff to disciplinary process, promote staff, handle pensions and retirements matters among others.

The inauguration of the Audit Service Commission is indeed one of the positive impacts of the newly enacted audit law of Ekiti State which will contribute to strengthening the Office of the Auditor-General 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 Ekiti State as provided for in the legal framework is transparent and competitive. S.22(1) provides that "in recommending persons for appointment as Auditor-General for the State, the State Civil Service Commission shall advertise the vacancy on its 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.22(2) indicates that "the State Civil Service Commission shall interview the applicants and recommend the top three candidates to the Governor".

Tenure of Office for the Auditor-General is Secured

The legal provisions governing the tenure of the Auditor-General in Ekiti State provides for a secured tenure. S.21(3) of the Ekiti State Audit Law 2021 indicates that "a candidate for the position of the Auditor General shall not be less than 52 years of age and not more than 56 years of age at the time of his appointment".

Furthermore, S.24 of the law states that “the Auditor-General shall remain in office until he has attained the retirement age of sixty (60) years except where he is removed under the provisions of this law”.

The legal provisions stated above clarifies the maximum number of years an Auditor-General can spend in office. 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 Ekiti State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.46(2) (3) & (4) states that “The Auditor-General's report shall be published immediately after it is submitted to the House of Assembly. The report shall be published in hard copy and available to the public at the cost of printing. The report shall also be available in downloadable and printable versions (at no fee) on the websites of the Auditor General and the State Government”.

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

Response⁵ received indicated that the Office of the Auditor-General for Ekiti State did not submit an annual activity report for 2021 to the House of Assembly. However, S.2 of the Ekiti State Audit (First Amendment) Law, 2021⁶ 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 and make it available to the public”.

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 Ekiti State Office of the Auditor-General produced and published the full audit report for 2021⁷ 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

Response⁸ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year are ongoing. Auditees were said to have responded adequately to observations and recommendations

in the audit report. 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.

5-SAE Index 2022 Research Survey

6-https://plsinitiative.org/audit_laws/ekiti-state/

7-https://ekitistate.gov.ng/wp-content/uploads/2021/2021_Audit_Report.pdf

8-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

Although responses collected indicated that a performance audit was conducted in 2021 on Government's projects with the report mainstreamed into the annual audit report of the Auditor-General. The standard is to produce independent reports for performance audits conducted. The Ekiti State Audit Office currently combines performance audit with project monitoring and evaluation but plans to put in

place a separate department that will focus mainly on performance audit on government's programs, projects and policies.

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 Ekiti State Government did not publish the Citizens' Accountability Report for 2021 online.

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 Ekiti State is low and requires the Office of the Auditor-General and Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors. However, the lofty initiative of the Office of the Auditor-General to transcribe audit reports into local language is highly commendable and should be emulated by other states in Nigeria.

Also, the Public Accounts Committee of the House of Assembly in Ekiti State has improved in its modalities for engaging civil society and media actors. A civil society organization working in Ekiti

State acknowledged⁹ the improvement in invitations received from the Public Accounts Committee to attend audit report review sessions.

It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors participate in the audit process to enable those affected by audit issues and public finance management gaps engage with the Office of the Auditor-General and Public Accounts Committee and provide feedback that will enhance planning and executing audit and oversight functions.

PAC Review of 2021 Audit Report is Ongoing

The PAC has started but not completed the review of the 2021 audit report. The PAC's activities to review the 2021 audit report for Ekiti State was said to have been impacted by external factors.

Nonetheless, the Public Accounts Committee ensures its audit review sessions are inclusive with civil society and media actors invited to observe

proceedings of the Committee.

The PAC is encouraged to ensure its 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.