

Legal Framework and Operationalization

Financial Autonomy not Operational

The audit law of Gombe State enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.9(1)(c) of the law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the draft annual estimates of revenue and expenditures directly to the House of Assembly and make necessary amendment after receiving comment from the State House of Assembly and then submit the amended estimate to the Budget office for inclusion in the State Budget”.

Also, S.9(1)(d) indicates further that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pension payable to staff”.

Furthermore, S.9(4) provides that “the sum appropriated to the State Audit Office in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installments every month of the year”.

Evidence¹⁴² collected showed that the legal provisions stated above has not been implemented and the Office of the Auditor-General for Enugu State is still routinely dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders performance of the foremost accountability institution in Gombe State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Gombe State Audit Service Board has not been activated despite assenting to the audit law since June 2021. However, S.62(1 & 2) of the audit law established the Audit Service Board while S.73(2)(a-c) provides for its functions including to confirm selection and appointment of persons recruited by the Auditor-General; subject any staff of the Auditor-General to disciplinary processes and impose sanctions based on the recommendation of the Auditor-General; perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this law.

Feedback¹⁴³ received showed that the Board has not been inaugurated by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Gombe State administratively and ensuring that human resource issues are managed through the Audit Service Board rather than 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 Gombe 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 Gombe State as provided for in the legal framework is transparent and competitive. S.4(3)(a-d) provides that “the Civil Service Commission shall advertise any vacant position for the post of Auditor-General in at least six weeks before the date set for the interview; on the State website, on the State official gazette, two national newspaper, and in the procurement journal”

Tenure of Office for the Auditor-General is Secured

The tenure of office for the Auditor-General in Gombe State is secured. S.6(a) of the Gombe State, State and Local Government Audit Law 2021 indicates that “the State Auditor-General Shall vacate office when he attains the age of 60 years while S.6(b) provides that “the State Auditor-General shall serve for a term of (4) years and shall deemed to be automatically reappointed for another term of (4) years provided he has not reached the age of retirement (60) years”.

Annual Activity Report for 2021 not Submitted to HoA

Response¹⁴⁴ received indicated that the Office of the Auditor-General for Gombe State has neither submitted its activity report for 2021 fiscal year to the State House of Assembly nor published the same online. However, the Gombe State audit law in S.21(7) provides that “the Auditor-General shall submit an annual activity report to the House of Assembly and the report is to be made available to the public.

Full Audit Report for 2021 Published Online

The Gombe State Office of the Auditor-General produced and published the full audit report for 2021¹⁴⁵ financial year electronically on a dedicated

The audit law sets the retirement age for the Auditor-General and clarifies the maximum term an Auditor-General can spend in office. Terms of office for AuGs 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 Gombe State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.17(j)(iv) of the Gombe State audit law provides that “for the purpose of performing his duties, the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the State House of Assembly”.

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

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.

website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

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145-<https://mof.gm.gov.ng/auditor-general/download/?tax%5Bwpmcategory%5D=auditor-general>

Implementation Report of Audit Recommendations for 2020 not Available

Response¹⁴⁶ received showed that the implementation of audit recommendations and House resolutions for 2020 financial year have been completed but no implementation report has been published online. It is also not evident if

the Office of the Auditor-General and House of Assembly in Gombe State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

No Evidence of Performance Audit for 2021

Feedback indicated that a performance audit was not conducted in 2021 on Government's projects, programs or policies by the Office of the Auditor-General for Gombe State.

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 Published Online

The Gombe State Government produced and published Citizens' Accountability Report for 2021¹⁴⁷.

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 Gombe 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.

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 Public Accounts Committee of Gombe State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Gombe State Government. It is not clear if the Committee has a backlog of reports 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. The PAC must also involve civil society and media actors during review of audit reports.

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147-<https://mof.gm.gov.ng/wp-content/uploads/2023/02/Citizen-Accountability-Report-2021.pdf>