

## **Legal Framework and Operationalization**

### ***Financial Autonomy not Operational***

The Jigawa State audit law amended in November 2021 provided for financial autonomy of the Office of the Auditor-General. S.10(1) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 27 of the principal law states that “the Auditors General shall prepare their revenue and expenditure estimates and submit to the State House of Assembly for inclusion in the annual appropriation law. The House of Assembly shall be responsible for ensuring that the Auditors General are properly resourced to fulfill their mandate under this law”

Although feedback<sup>94</sup> received indicated that the financial autonomy clause is operational, the operationalization still does not include the capital component of the budget of the Office of the Auditor-General for Jigawa State. The inability of the Executive arm to ensure effective and full implementation of the audit law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Jigawa State as it is unable to implement freely and without interference its audit plans and programs.

### ***Administrative Autonomy not Activated***

Response<sup>95</sup> collected revealed that the Jigawa State Audit Service Board has not been inaugurated. However, S.3 of the State Audit (Amendment No. 2) Law of Jigawa State established the Board while S.3(2) provided for its powers and functions to include the power to appoint persons to hold offices within the Office of the Auditors General, to promote and advance staff working within the Office of the Auditors General, subject any staff of the Office of the Auditors General to disciplinary proceedings and impose sanctions in accordance with the laid down procedure among others.

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 Jigawa State, it is expected that the Audit Service Board would have been 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 Jigawa State as provided for in the audit law is transparent and competitive. S.5(4) of the State Audit (Amendment No. 5) Law specified that “the selection of a person to occupy the Offices of the Auditors General shall be through a transparent and open process and by means of a widely advertised selection process which shall be open to eligible candidates from the public service and the private sector. Following the election process the State Civil Service Commission shall recommend the top three (3) candidates to the Governor”.

### ***Tenure of Office for the Auditor-General is Secured***

The Jigawa State Audit Law provides for a secured tenure for the Auditor-General. S.7 of the Principal Law states that “the Auditor General shall not be removed before such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution”.

Also, S.5(2) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 4 of the Principal Law states that “where appointed from the State Civil Service, the Auditors General shall not be removed from office before reaching such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution of the Federal Republic of Nigeria 1999 (as may be amended)”.

Furthermore, S.5(3) states that “where appointed from the State Civil Service, the Auditors General shall not be older than 56 years of age on the date of appointment”. However, Section 6 (amendment to section 7 of the Principal Law” noted that “persons appointed as Auditors General from outside the Civil Service of the State shall hold office for a period of five years only and shall not

be removed except in accordance with provisions of section 127 of the Constitution”.

### ***Legal Mandate to Publish Audit Reports Online is Available***

The Jigawa State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.24(1) of the audit law provides that “all reports issued by the Auditor-General shall be considered public documents after the reports are presented to the Jigawa State House of Assembly” S.24(2) (a) & (b) provides further that “the Auditor-General shall provide copies of his published reports to the Government Archives and the internet, print and electronic media”.

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

There is no evidence that the Office of the Auditor-General for Jigawa State submitted an annual activity report for the 2021 fiscal year to the State House of Assembly. There's also no proof that the activity report has been published for the public to have access. However, S.7 of the Jigawa State Audit Law (Amendment No. 1) provides that “the Auditor-General shall submit an annual report of his activities to the Jigawa State

House of Assembly and shall make same 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.

### **Consolidated Financial Statement for 2021 Published Online**

There is no evidence the Office of the Auditor-General for Jigawa State published the full audit report for 2021 fiscal year electronically. What is available to citizens is the consolidated statement of financial performance for 2021<sup>96</sup>. 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 Ongoing**

Response<sup>97</sup> received showed that the implementation of audit recommendations and House of Assembly resolutions for 2020 financial year are ongoing. However, it is not evident if the

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

96-[https://jsmf.org/images/jsmf\\_pics/2022\\_docs/REPORT%20OF%20THE%20AUDITOR%20GENERAL%20FOR%20THE%20YEAR%20ENDED%2031ST%20DECEMBER,%202021.pdf](https://jsmf.org/images/jsmf_pics/2022_docs/REPORT%20OF%20THE%20AUDITOR%20GENERAL%20FOR%20THE%20YEAR%20ENDED%2031ST%20DECEMBER,%202021.pdf)  
97-SAE Index 2022 Research Survey

## No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Jigawa State did not conduct performance audit on any government project, program or policy in 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 Published Online

The Jigawa State Government published online the Citizens' Accountability Report for 2021<sup>98</sup>.

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

Participation of Civil Society and media actors in the audit process of Jigawa State is rather non-existent, especially because the full report of the State Auditor-General is not publicly accessible. The Office of the Auditor-General and Public Accounts Committee need 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 not Started

The Public Accounts Committee of Borno State House of Assembly has not reviewed the 2021 report of the Auditor-General. There is no evidence to show that the PAC does not have a backlog of audit reports not yet considered as relevant officials did not provide information to our research team despite repeated engagements.

The PAC is encouraged to involve civil society and media actors when reviewing the 2021 audit report 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.

98-<https://jigawastate.gov.ng/budget/Citizens%20Accountability%20Report%20on%20the%20Implementation%20of%20the%202021%20Budget.pdf>