

### **Legal Framework and Operationalization**

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

The Kebbi State Audit Law enacted and amended in July and November 2021 respectively provides for financial autonomy of the Office of the Auditor-General. S.30(1) of the Kebbi State Auditor General Law 2021 provides that "for effective and practical independence of the Auditor-General there shall establish and maintain a fund consisting of such monies as may in each financial year be appropriated by the House of Assembly, such fund shall not be less than 1% of the internally generated revenue of the State".

S.30(4) also states further that "for the effective and practical independence of the Office of the Auditor-General, approved Budget for the office is to be paid as a first line charge and released in equal monthly installments"

Responsive<sup>116</sup> received indicated that the financial autonomy clause is not operational and the Office of the Auditor-General for Kebbi State is still routinely dependent on its auditee (the Executive arm) for its finances. The inability of the Executive arm to ensure effective 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 Kebbi State as it is unable to implement freely and without interference its audit plans and programs.

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

The Kebbi State Audit Service Commission has not been activated despite enacting and amending the audit law since July and November 2021. S.21(1)(2)and(3) of the audit law established the Audit Service Commission while S.23(a-e) provides for its functions including "appointments, promotion, dismissal and exercise of disciplinary control over staff of the Commission and the

office of the Auditor-General; determination of remuneration for Auditors; among others"

Feedback<sup>117</sup> collected showed that the Commission has not been inaugurated by the Executive. Activating the Commission to begin performing its statutory functions is meant to be one of the positive effects of the newly enacted audit law to strengthen the Office of the Auditor-General in Kebbi State administratively.

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 Kebbi 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 Kebbi State as provided for in the audit law is transparent and competitive. S.4(1) stipulate that "in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State's Website, in 2 (two) National News Papers, Official Gazette and procurement journal for a minimum period of six weeks before the date set for interview".

Furthermore, S.7 of the amendment provides that "the appointment of the Auditor-General for the State shall be widely advertised and shall require a diligent selection process which includes interview, and from which the three best candidates shall be recommended to the Governor".

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

The Kebbi State Auditor General (amendment) Law 2021 provides that “the Auditor-General shall serve for a term of four (4) years and shall be deemed to be automatically reappointed for another term of four (4) years provided he has not reached the age of retirement (65 years). Notwithstanding, the Auditor-General shall retire at the age of 65 years where this falls during a subsequent four year term or retire at the end of a full second term where he/she has not yet reached the age of 65 years.

The term of office for the Auditor-General appointed in Kebbi State is well defined, consistent, and predictable and guarantees

independence of the Office of the Auditor-General.

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

The Kebbi State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.26(6)(a & b) provides that “the annual audit report of the Auditor-General shall be considered public documents and so shall be made available to the public at reasonable cost-recovery fee after submission to the House; and shall be made publicly available in electronic format on the internet”.

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

The Office of the Auditor-General for Kebbi State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, S.26(7) of the Kebbi State Auditor General Law 2021 indicates that “the Auditor-General shall submit an annual activity report to the House of Assembly and that the report is to be made 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 Kebbi State Office of the Auditor-General produced and published the full audit report for 2021<sup>118</sup> 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**

While feedback received showed the implementation of audit recommendations and resolutions of the House of Assembly for 2020 has been completed, there's no implementation report by the Office of the Auditor-General for Kebbi State indicating that government agencies have

completed implementing the recommendations. It is not evident if the Office of the Auditor-General and House of Assembly in Kebbi State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

118-<https://www.kebbistate.gov.ng/sites/default/files/Kebbi%20State%20Auditor%20General%27s%20Report%202021.pdf>

## **No Evidence of Performance Audit for 2021**

The Office of the Auditor-General for Kebbi State did not produce any performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. Best practice however requires that a separate report on performance audit conducted be produced and submitted to Parliament.

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 Kebbi 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**

Civil Society and media actors are less involved in the audit process of Kebbi State. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more opportunities for engaging civil society and media actors. Feedback<sup>119</sup> received from two civil society organizations working in Kebbi State suggest that the State Audit Process is not inclusive and less participatory.

It is important for the Office of the Auditor-General and the Public Accounts Committee to ensure civic actors participate actively 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 Kebbi State House of Assembly has commenced but not completed review of the 2021 report of the Auditor-General on the accounts of the Kebbi State Government. 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.