

Legal Framework and Operationalization

Financial Autonomy not Operational

The Nasarawa State Public Audit Law enacted in June 2021 provides for financial autonomy of the Office of the Auditor-General. S.13(1)(b) & (c) of the law states that “the Auditor General shall prepare and submit to the House of Assembly at least 120 days before the beginning of each year the estimate of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

S.13(4) indicates further that “Any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

Feedback¹⁷⁴ collected showed that the financial autonomy clause is not fully operational and the Office of the Auditor-General for Nasarawa State is only able to draw funds for recurrent expenditure monthly. The Audit Office is still routinely dependent on its auditee (the Executive arm) for finances relating to capital components of its annual budget. The inability of the Executive arm to effectively implement the audit law to allow for full fiscal independence as provided for in the audit law continues to hinder the optimal performance of the foremost accountability institution in Nasarawa State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Nasarawa State Audit Service Board has not been activated despite enacting the audit law since June 2021. S.29(1) and (2) of the audit law established the Audit Service Board while S.37(1) and (2) provided for its functions including to

confirm the selection and appointment of persons recruited by the Auditors-General, subject any staff of the offices of the Auditor-General to disciplinary proceedings and impose sanction based on the recommendation of the Auditors-General, and perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under the law.

Feedback¹⁷⁵ collected showed that the Board has not been inaugurated by the Executive. However, activating the Board 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 Nasarawa 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 Nasarawa 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 Nasarawa State as provided for in the Audit Law is transparent and competitive. S.9(1) of the Audit Law states that “in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and/or the Procurement Journal for a minimum period of six weeks before the date set for interview”.

Tenure of Office for the Auditor-General is Secured

The Nasarawa State audit law provides for a secured tenure for the Auditor-General. S.10(b) of the Nasarawa State Public Audit Law 2021 indicates that “The Auditor General shall serve for a four (4) year tenure, which will be deemed renewed, until he/she attains the retirement age of sixty (60) years”.

The audit law clarifies the maximum term and number of years an Auditor-General in Nasarawa State can spend with an age limit of sixty (60) years. 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.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Nasarawa State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, S.21(1) of the State Audit Law provides that “the Auditor General shall, before the end of the 1st quarter of the year, submit an Annual Activity Report, which shall include the results of audit work, to the State House of Assembly and the State Government, which shall be published

Legal Mandate to Publish Audit Reports Online is Available

The Nasarawa State Public Audit Law 2021 provides the legal basis for reports of the Auditor-General to be published and made available to citizens. S.20(4)(a-c) provides that “the State Auditor General shall provide copies of his published reports; where appropriate, to those charged with governance including the Governing Board, Council or Chief Accounting Officer of an audited entity, for review and follow-up on specific recommendations for corrective action; to the State Government press and approved print and electronic media; to be published on any State Government website”.

on its website and 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.

Audited Financial Statement for 2021 Published Online

There is no evidence the Office of the Auditor-General for Nasarawa State published the full audit report for 2021 financial year online. What is available to citizens is an annual report of the Accountant-General and financial statements of Nasarawa State Government for the year ended

31st December 2021¹⁷⁶. 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 not Started

The implementation of audit recommendations for the 2020 financial year is said to have not started. It is also not evident if the Office of the Auditor-General and House of Assembly in Nasarawa State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

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.

176-<https://nasarawastate.gov.ng/wp-content/uploads/2022/06/NASARAWA-STATE-GOVERNMENT-OF-NIGERIA-FINANCIAL-STATEMENTS-FOR-THE-YEAR-ENDED-31ST-DECEMBER-2021.pdf>

Citizens' Accountability Report for 2021 not Published Online

There is no indication that the Nasarawa State Government published online the Citizens' Accountability Report for 2021.

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 Nasarawa 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 is Ongoing

The Public Accounts Committee of Nasarawa State House of Assembly has commenced but not completed review of the 2021 report of the Auditor-General on the accounts of the Nasarawa 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.