

Legal Framework and Operationalization

Financial Autonomy not Operational

The Niger State Office of the Auditor-General of the State Law 2021 enacted in July 2021 provides for financial autonomy of the Office of the Auditor-General. S.17(a) of the law provides that “the Auditor General shall prepare and submit to the House of Assembly in respect to the Office of the Auditor-General estimates of revenue and expenditure. Also, S.16(1)(a) states that “the funds of the Office of the Auditor-General shall consist of sums appropriated or granted to the fund from time to time by the State.

Furthermore, S.16(2)(b) indicates that “any amount appropriated to the Office of the Auditor-General shall be paid to it monthly on a first line charge basis. The Executive shall not control or limit access to these resources”.

Feedback¹⁷⁷ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Niger State is still routinely dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive arm to effectively implement the audit law to allow for fiscal independence as provided for in the audit law continues to hinder the optimal performance of the foremost accountability institution in Niger State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Niger State Establishment Committee of the Office of the Auditor-General has not been activated despite enacting the audit law since July 2021. S.22(1) of the audit law provided for the Establishment Committee while S.22(2)(a-c) provided for its functions including being responsible for employment, promotion and discipline of employees of the Office of the Auditor-General 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 Niger State, it is expected that the Establishment Committee would have been constituted 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.

Response¹⁷⁸ received showed that the Committee has not been constituted by the Executive to begin performing its statutory functions supporting the Office of the Auditor-General in Niger State administratively.

Appointment Procedure for the State Auditor-General is Transparent

The process for appointing the Auditor-General in Niger State as provided for in the Audit Law is transparent and competitive. S.4(2) of the audit law states that “in recommending persons for appointment as Auditor-General, the Commission shall subject to section 4 advertise the vacancy, interview the applicants and recommend three (3) successful candidates to the Governor, one of whom shall be appointed as Auditor-General.

Tenure of Office for the Auditor-General is Partially Secured

The Niger State Office of the Auditor-General of the State Law 2021 only provided a secured tenure for an Auditor-General appointed from the private sector. S.6(1) indicates that “an Auditor-General appointed from the public service shall remain in office until retirement as may be prescribed by Law” while S.6(2) states that “where

the Auditor-General is appointed from the private sector, he shall hold the Office of the Auditor-General for a period of four (4) years subject to renewal for another period of four (4) years only”.

Not specifying the number of years an Auditor-General appointed from the public service will spend in office will create opportunities for inconsistencies which could negatively affect policy implementation at the office of the Auditor-General in Niger State. The Niger State Office of the Auditor-General of the State Law 2021 needs amendment to provide for a definitive term of office for the Auditor-General appointed from the public service and such term of office should be clearly stated, consistent and predictable.

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Niger State did not submit an annual activity report for 2021 fiscal year to the State House of Assembly. However, S.18(1)(b) provides that “the Auditor-General shall prepare and submit the following reports to the House of Assembly in accordance with section 8 of this Law; an account of the implementation of the annual activity report

Legal Mandate to Publish Audit Reports Online not Available

There is no provision in the Niger State Office of the Auditor-General of the State Law 2021 that provides the legal basis for reports of the Auditor-General to be published on an electronic portal to enable citizens access freely. While the 2021 report of the Auditor-General for Niger State is currently online, providing a legal basis for such in the Audit Law is required to sustain such best practice.

required under section 15”

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 Niger State Office of the Auditor-General produced and published the full audit report for 2021¹⁷⁹ 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

The implementation of audit recommendations/House resolutions for the 2020 financial year is said to be ongoing but not completed.

Response received¹⁸⁰ showed that the House of Assembly has mechanisms for monitoring implementation of audit recommendations and resolutions which involves the House communicating its resolutions to the Executive which should forward the same to the Office of

the Auditor-General. “Also, when the office of the Auditor-General is invited during consideration of subsequent audit reports, they are asked how far they've gone in implementing previous House resolutions. The challenge has always been with the Auditor-General claiming not to have received the House resolutions from the Executive but the House has now decided to always copy the Auditor-General when resolutions are sent to the Executive”.

179-<https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2022/06/NIGER-STATE-2021-AUDITED-FINANCIAL-STATEMENT.pdf>
180-SAE Index 2022 Research Survey

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Niger State did not produce a performance audit report on any government project, program or policy in 2021 that is separate from the annual audit report. However, best practice requires that a performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to

Parliament and published online for members of the public.

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

There is no indication that the Niger 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 Less Involved in the Audit Process

Civil society and media actors are less involved in the audit process of Niger State, 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 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 Completed

Response¹⁸¹ received showed that the Public Accounts Committee of Niger State House of Assembly has completed consideration of the 2021 report of the Auditor-General but yet to present its report to plenary. Also, the PAC does not have a backlog of audit 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 and House resolutions to improve accountability in the utilization of public funds must also be taken seriously and implemented as quickly as possible by Executive agencies.