

Legal Framework and Operationalization

Financial Autonomy not Operational

The Plateau State Audit Law 2021¹⁸² signed by Governor Simon Lalong in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.31(1) of the law states that “The Auditors-Generals shall prepare and submit their estimates of revenue and expenditures at least Ninety (90) days before the beginning of each year directly to the House of Assembly for inclusion in the Appropriation Law”.

Furthermore, S.31(2) indicates further that “The sum appropriated for each of the Offices of the Auditors-General by the House of Assembly of the State in each Financial Year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in Twelve equal installments for each Month of that Financial year”.

There is no evidence the legal provisions stated above are being implemented in Plateau State. Also, none of the officials from the Office of the Accountant-General, Office of the Auditor-General and House of Assembly responded to the SAE index questionnaire despite repeated engagements. Effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework is necessary to enhance the optimal performance of the foremost accountability institution in Plateau State and enable it to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

There is no proof to show that the Audit Board in Plateau State has been inaugurated since assenting to the audit law in 2021 as relevant officials did not respond to the SAE Index questionnaire. However, S.11 (1) of the State Audit

Law established the Audit Board with functions to confirm the selection and appointment of persons recruited by the Auditors-General; subject any Staff of the Offices to disciplinary processes and impose sanctions on the recommendation of the Auditors-General; promote Staff of the Offices on the recommendation of the Auditors-General among others.

A fully functional Audit Board would guarantee administrative independence for the Office of the Auditor-General for Plateau State and 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 Plateau State as provided for in the legal framework is transparent and competitive. S.5(2) of the State Audit Law provides that “the advertisement for the vacancies shall be: (a) open to all interested and qualified Persons from within the Civil Service and outside of the Civil Service; (b) on the Website of the State Civil Service Commission; (c) in Two (2) National Newspapers; (d) on the State Official Gazette; and (e) in the Procurement Journal for a minimum of Six (6) Weeks before the date set for interview. Also, S.5(3) indicates that “the State Civil Service Commission shall interview the Applicants and recommend the top Three (3) Candidates to the Governor.

Tenure of Office for the Auditor-General is Secured

The Plateau State audit law provides for a secured tenure for the Auditor-General. S.8 The Auditors-General shall serve for a term of Four (4) Years and may be renewable for another term of Four (4) and no more.

The legal framework clarifies the maximum term and number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent and predictable to guarantee their independence. This will also 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 Plateau State Audit Law 2021 provides the legal basis for reports of the Auditor-General to be published and made available to citizens electronically. S.24(7) of the audit law states that "the Auditors-General shall publish the Annual Statutory Report of the State Government electronically and manually".

Also, S.43(1) and (2) indicates that "all Reports issued by the Auditors-General shall be considered Public Documents after the Reports are submitted to the House. The Auditors-General shall: (a) provide copies of the published Reports to the Government Archives and make copies available to the print and Electronic Media and to every Citizen who demands same at the cost of printing. (b) upload the Report to the Website/Electronic Portal of the Office in a way and manner that ensures it is downloadable".

Annual Activity Report for 2021 not Submitted to HoA

There is no evidence the Office of the Auditor-General for Plateau State submitted an annual activity report for 2021 financial year to the State House of Assembly. However, S.45(4) of the State Audit Law provides that "the Auditor-General shall submit an annual activity Report to the House of Assembly and the Report shall be made available to the Public".

The annual activity report for the Office of the Auditor-General 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 Office of the Auditor-General for Plateau State produced and published a report of the Auditor-General on the accounts of the Government of Plateau State for the year ended 31st December, 2021¹⁸³ electronically on a dedicated website.

Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

Implementation Status of Audit Recommendations for 2020 not Available

The status of implementation of audit recommendations and House resolutions for 2020 financial year was not provided as state officials did not respond to the SAE Index questionnaire. Also, it is not evident if the Office of the Auditor-

General and House of Assembly in Plateau State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

183-http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%20Y2021%20AUDIT%20REPORT.pdf

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Plateau State affirmed that it did not conduct a performance audit on Government's projects, programs or policies in 2021. The State Auditor-General stated in his 2021 report (page 41) that "However, for the year under review (2021) this was not carried out on projects that have physical existence largely because of lack of Specialized Equipment,

Expertise and Finances. It is, however, hoped that it will be done in due course".

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 Plateau State Government did not publish online the Citizens' Accountability Report for 2021 financial year.

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 Plateau State. The Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive 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 not Started

There is no proof the Public Accounts Committee of Plateau State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Plateau State Government. Also, there is no evidence to show that the Committee does not have a backlog of audit reports not yet considered as relevant officials did not respond to the SAE index questionnaire despite repeated engagements.

The Public Accounts Committee 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.