

## **Legal Framework and Operationalization**

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

The Sokoto State Audit Law 2020<sup>119</sup> and the Sokoto State Audit (Amendment) Law 2021<sup>120</sup> signed by Governor Aminu Tambuwal in December 2020 and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.11 of the principal law states that "the Auditors-General shall prepare and submit to the Executive at least ninety (90) days before the beginning of each financial year the estimates of revenues and expenditure of his office for inclusion in the State Budget".

Also, S.15(2) of the principal law indicates that "any amount standing to the credit of the Office of the State Auditor General in the annual Appropriation Law shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly. Provided that where there is deficit in the State revenue, the disbursement shall be on pro rata basis subject to availability of funds".

In addition to the above provisions, S.14(2) of the Audit (Amendment) Law provides that "all funds or finances made available to the Auditor-General for the performance of his statutory responsibilities shall be controlled and applied exclusively by the Auditor-General in accordance with extant financial regulations and without interference by any person or body of persons". Furthermore, S.17(2) of the Audit (Amendment) Law states 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".

There is no evidence the legal provisions stated above are being implemented in Sokoto State and 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 Sokoto State and enable it to implement freely and without interference its audit plans and programs.

### ***Executive Authority for Administrative Autonomy is Available***

Neither the principal Audit Law for Sokoto State nor the amendment provided for an Audit Service Commission or Board to be established. However, S.10(v) of the Audit (Amendment) Law 2021 states that "the Auditor-General shall have executive authority over recruitments, appointments, staff promotions, sanctions/discipline and over the setting of appropriate remuneration for staff. He shall be responsible for ensuring alignment of cost associated with such recruitments, promotions, and setting of staff remuneration with the funds allocated for remuneration in terms of vote by the State House of Assembly".

The legal provisions stated above avail the Auditor-General with powers to make key administrative decisions relating to management of human resources at the Audit Office without depending on external agencies within the Executive arm of government in making such decisions.

### ***Appointment Procedure for the State Auditor-General is Transparent***

The process for appointing the Auditor-General in Sokoto State as provided for in the Audit Law is transparent and competitive. S.3(5)(a-d) of the

119-[https://plsinitiative.org/audit\\_laws/sokoto-state/](https://plsinitiative.org/audit_laws/sokoto-state/)

120-[https://plsinitiative.org/audit\\_laws/sokoto-state/](https://plsinitiative.org/audit_laws/sokoto-state/)

Audit (Amendment) Law 2021 indicates that “the State Civil Service Commission shall advertise vacancy for the position of Auditor-General at least six weeks before the date set for the interview on the State website, in at least one National newspaper, in the Government procurement journal and on the State official gazette”.

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

The legal provisions governing the tenure of the Auditor-General in Sokoto State provides for a secured tenure and clarifies the maximum number of years an Auditor-General can spend.

S.5(5) of the Sokoto State Audit (Amendment) Law 2021 indicates that “the Auditor-General shall serve for a term of four years and shall be deemed to be automatically for another term of four years provided he has not reached the retirement age (60 years). Notwithstanding, the Auditor-General shall retire at the age of 60 years where this falls during a subsequent 4-year term or retire at the end of a full second term where he has not yet reached the age of 60 years”.

The Law sets the maximum term and number of years an Auditor-General can spend in office. Term

of office for AuGs 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

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

The Sokoto State Audit Laws (principal and amendment) provides the legal basis for reports of the Auditor-General to be published and made available to citizens electronically. S.7(5)(p) of the principal law states that “an online interactive portal for communications with the office of the State Auditor-General shall be put in place, maintained and upgraded regularly for publication of reports, audit reports and whistle blowing”.

Also, S.11(d) of the Audit (Amendment) Law 2021 provides that “the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the House of Assembly”. Furthermore, S.15(2) of the amendment indicates that “the Auditor-General's report shall be published on the State website and made available to the public after its submission to the State House of Assembly”.

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

There is no evidence the Office of the Auditor-General for Sokoto State submitted an annual activity report for 2021 financial year to the State House of Assembly. However, S.8(10) of the Audit (Amendment) Law provides that “the Auditor-General shall submit an annual activity Report to the House of Assembly and the report is to be made available to the Public thereafter”.

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.

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

There is no evidence the Office of the Auditor-General for Sokoto State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General of Sokoto State together with audited financial statement for the year ended

31st December 2021<sup>121</sup>. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

121-<https://finance.sokotostate.gov.ng/wp-content/uploads/2022/06/Sokoto-State-Accountant-General-Report-and-Audited-Financial-Statements-2021.pdf>

## **Implementation Status of Audit Recommendations for 2020 not Available**

The status of implementation of audit recommendations/House resolutions for the 2020 financial year was not provided. However S.17(2)(a) of the principal Audit Law provides that “the Audit Committee shall implement all recommendations in the Auditor-General's report which are approved by the House of Assembly

and any other resolution or directive of the House of Assembly”. Furthermore, S.17(2)(b) states that “the Audit Committee shall prepare annually a report showing status of implementation of the provision of subsection 2(a) of this section”.

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

The Office of the Auditor-General for Sokoto 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. 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**

The Sokoto State Government did not publish online the Citizens' Accountability Report for the 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 not Involved in the Audit Process**

There is no indication that civil society and media actors are involved in the audit process of Sokoto State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Sokoto State Government.

It is important that civic groups who are mostly affected by audit issues and public finance

management gaps can use audit information to engage with the Office of the Auditor-General and Public Accounts Committee to ensure their opinions and experiences reflect in planning and executing audit functions as well as the oversight role of the State's Parliament.

## **PAC Review of 2021 Audit Report not Started**

There is no proof the Public Accounts Committee of Sokoto State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Sokoto State Government. The PAC did not respond to the SAE Index questionnaire

despite repeated engagements. There's also no indication the PAC has any mechanism for monitoring implementation of its recommendations.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2021 and other pending audit reports are given expeditious consideration. The PAC should also involve civil society and media actors

when reviewing audit reports 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.