

Legal Framework and Operationalization

Financial Autonomy not Operational

The Taraba State Audit Service Commission Law 2021¹⁴⁸ and the Audit Service Commission (Amendment) Law 2021¹⁴⁹ signed by Governor Darius Ishaku in June and December 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.(1)(i) of the law states that “the funds of the Office of the State Auditor-General shall consist of such monies as may be allocated to the office of the State Auditor-General from the Consolidated Revenue Fund of the State”.

Also, S.(1)(ii) provides that “the funds of the Office of the State Auditor-General shall consist of such monies as may be appropriated for the office of the Auditor-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”.

Feedback¹⁵⁰ collected showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Taraba State is still routinely dependent on its auditee (the Executive arm) for finances relating to its annual budget. The inability of the Executive to effectively implement the audit law to allow for fiscal independence as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Taraba State as it is unable to implement freely and without interference its audit plans and programs.

Administrative Autonomy not Activated

The Taraba State Audit Service Commission has not been activated despite enacting and amending the audit law since 2021. S.4 of the audit law provided for the establishment of the Audit Service Commission while S.5(a) and (b)(i -

vii) provided for its powers and functions including to appoint, confirm, promote, transfer, dismiss and exercise disciplinary control over staff of the Commission among others.

Response¹⁵¹ received showed that the Commission is yet to be inaugurated to begin performing its statutory functions to support the Office of the Auditor-General in Taraba 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 Taraba 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 Taraba State as provided for in the Audit Law is transparent and competitive. S.3(6) of the audit law (amended) indicates that “the procedure for appointment of the Auditor-General shall be open and transparent through a competitive process and shall be advertised in at least two national newspapers in Nigeria”.

Tenure of Office for the Auditor-General is Secured

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

148-<https://tarabastate.gov.ng/Finances/TARABA%20STATE%20AUDIT%20LAW%202021.pdf>

149-<https://tarabastate.gov.ng/Finances/Taraba%20State%20Audit%20Service%20Commission%20law.pdf>

150-SAE Index 2022 Research Survey

151-SAE Index 2022 Research Survey

S.35(1) of the Taraba State Audit Service Commission Law 2021 indicates that “the Auditor-General shall retire at any time after attaining the age of 60 years or shall vacate office after putting in 35 years in active service whichever is earlier”. However, S.3(5) of the amendment provides that “the Auditor-General shall hold office for a period of four years and may be eligible for re-appointment for another period of four years only”.

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 with Restriction on Use

The Taraba State Audit Commission Law 2021 provides for reports of the Auditor-General to be published online. S.5 provides that (a) “the Annual Audit Report of the Auditor-General shall be

Annual Activity Report for 2021 not Submitted to HoA

The Office of the Auditor-General for Taraba State did not submit an annual activity report for 2021 financial year to the State House of Assembly. The annual activity report for the Office of the Auditor-General should include the specific

considered public document and so shall be made available to the public at reasonable cost-recovery fee after submission to the House. (b) “be made publicly available in electronic format on the internet. Though the report is posted on the website and published in the official bulletin, it shall not be used unless with the approval of the State House Assembly”.

Also, S.76 of the State Audit Law indicates that “the public shall have right of access to reports of the Auditor-General in line with the provisions of the Constitution for transparency and accountability, except where such access may jeopardize state or national security”.

The provision to seek approval of the State Assembly before using the report of the Auditor-General made publicly available negates the provision in S.5(a) which equally states that the report of the Auditor-General shall be considered a public document.

Audited Financial Statement for 2021 Published Online

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

31st December 2021¹⁵². Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

152-<https://tarabastate.gov.ng/Finances/2021%20AUDITED%20FINANCIAL%20STATEMENT%20OF%20TARABA-UPDATED.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.60(3) of Taraba State Audit Law provides that “the Auditor-General shall follow up the

implementation of the recommendations of the House of Assembly arising from the reports submitted to it under this Law and shall report back to the House of Assembly on any outstanding issue”.

No Evidence of Performance Audit for 2021

The Office of the Auditor-General for Taraba 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 Taraba State Government is said to have produced the Citizens' Accountability Report for 2021 but the same report has not been published online to enable citizens access the document.

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 Taraba State and the Office of the Auditor-General and Public Accounts Committee need to intentionally create more inclusive opportunities for engaging civil society and media actors. A civil society organization working in Taraba State attested¹⁵³ to the inadequate engagement between the audit institution, Public Accounts Committee and civic groups.

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 Taraba State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Taraba 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 provide information to our research team 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.