

## Legal Framework and Operationalization

### *Financial Autonomy not Operational*

The Yobe State Public Sector Audit Law 2021<sup>154</sup> signed by Governor Mai Mala Buni in November 2021 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”.

S. 22(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law”. Also, S. 22(2) states further that “the sum appropriated for each of the Offices 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”.

Response<sup>155</sup> received showed that the financial autonomy clause is not operational despite implementation instruction circular<sup>156</sup> issued since 2021. The Office of the Auditor-General for Yobe 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 legal framework continues to hinder the optimal performance of the foremost accountability institution in Yobe State as it is unable to implement freely and without interference its audit plans and programs.

### *Administrative Autonomy Activated*

Feedback<sup>157</sup> collected revealed that the Yobe State Audit Service Board had been inaugurated and now functional. The Board executed promotion

exercises for staff of the Office of the Auditor-General in 2022. S.26(1) and (2) of the audit law established the Committee while S.36 (1) and(2) provided for its powers and functions to include the power to confirm the selection and appointment of persons recruited by the Auditors-General, subject any staff to disciplinary processes and impose sanctions among others.

The inauguration of the Audit Service Board being one of the positive effects of the newly enacted audit law of Yobe State is contributing to strengthening the Office of the Auditor-General administratively and ensuring that human resource issues are coordinated through the Audit Service Board rather than through the Civil Service Commission.

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

The procedure for appointing the Auditor-General in Yobe State as provided for in the Audit Law is transparent and competitive. S.5(3) of the audit law stipulates that “in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State’s website, in two national newspapers, the official gazette and 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 legal provisions governing the tenure of the Auditor-General in Yobe State provides for a secured tenure and clarifies the term limit for an Auditor-General. S.6(3) of the Yobe State Audit Law indicates that “the Auditor-General shall hold office for a period of one term of four years and may be re-appointed for another one term of four years only”.

154-<https://www.osag.yb.gov.ng/L2021.pdf>

155-SAE Index 2022 Research Survey

156-<https://www.osag.yb.gov.ng/INSLETTER.pdf>

157-SAE Index 2022 Research Survey

The Law sets the maximum term 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 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 Yobe State Public Sector Audit Law 2021 provides for reports of the Auditor-General to be published online. S.17(5) indicates that “the Auditor-General shall place the annual audit reports on the State Government's website after submission to the State House of Assembly to allow electronic access to interested members of the public at no cost”.

### **Annual Activity Report for 2021 Submitted but not Published Online**

The 2021 annual activity report of the Office of the Auditor-General for Yobe State is said<sup>158</sup> to have been submitted to the House of Assembly in compliance with S.17(6) of the audit law which states that “the Auditors-General shall also submit reports on the activities of their respective offices for the year to the State House of Assembly, and the report is to be made available to the public”. However, there's no evidence the report is

available to the public as it has not been published on any dedicated website.

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 Yobe State Office of the Auditor-General produced and published the full audit report for 2021<sup>159</sup> 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**

Response<sup>160</sup> received indicates that audit recommendations and House resolutions for 2020 financial year have been forwarded to the Executive arm and the Parliament is still awaiting response to ascertain whether resolutions passed

have been fully implemented. However, the House of Assembly does not publish its resolutions on the reports of the Auditor-General online due to challenges relating to website infrastructure.

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

The Office of the Auditor-General for Yobe 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.

158-SAE Index 2022 Research Survey  
159-<https://www.osag.yb.gov.ng/2021.pdf>  
160-SAE Index 2022 Research Survey

## **Citizens' Accountability Report for 2021 Published Online**

The Yobe State Government produced and published online the Citizens' Accountability Report for 2021<sup>161</sup>.

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 Involved in the Audit Process**

Civil Society and media actors participate actively in the audit process of Yobe State. While there is need to deepen the participatory mediums and ensure inclusivity, it is encouraging to know that the Office of the Auditor-General for Yobe State conducted an annual audit forum on the 2021 audit report in July 2022 in which civil society organizations, journalists and professional bodies participated. Similarly, civil society and media organizations have been attending ongoing Public Accounts Committee hearings to review reports of the Auditor-General for 2021.

Nonetheless, 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 is Ongoing**

The Public Accounts Committee of Yobe State House of Assembly is said to have started but not completed the review of the 2021 report of the Auditor-General on the accounts of the Yobe 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.

161-<https://www.pfm.yb.gov.ng/yobe-state-citizens-accountability-report/>