

### Legal Framework and Operationalization

#### *Financial Autonomy not Operational*

The Zamfara State and Local Government Audit Law 2021<sup>122</sup> and the Zamfara State and Local Government Audit (Amendment) Law 2021<sup>123</sup> signed by Governor Bello Muhammad in June and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.33(1) (b & c) of the law states that “the Auditor-General shall prepare and submit to the State Assembly at least 90 days before the beginning of each year the following documents - the estimates of revenues and expenditure for inclusion in the State budget; and the operational, administrative and capital expenses of the Audit Office including salaries, allowances, gratuities and pensions payable to staff”.

Also, S.33(4) of the legal framework provides that “any sum appropriated to the Audit Office by the State 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 Zamfara 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 Zamfara 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 Zamfara State nor the amendment provided for an Audit Service

Commission or Board to be established. However, S.10(1-7) of the principal law with amendment to some sections empowers the Auditors-General to establish and implement comprehensive human resource management systems and policies for managing staff development programmes. The Auditors-General are therefore empowered to oversee and be responsible for staff recruitment, promotions, sanctions and other related matters.

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 Subjectively Transparent*

The procedure for appointing the Auditor-General in Zamfara State as provided for in the Audit Law is subjectively transparent. S.5(2) State and Local Government Audit Law 2021 of Zamfara State provides that “in recommending persons for appointment as Auditors-General, the State Civil Service Commission **may 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”.

Using the word “may advertise” instead of “shall advertise” makes transparency in the process of appointing Auditors-General in Zamfara State subjective and at the discretion of the State Civil Service Commission. Best practice requires appointment procedures for the Auditor-General to be observed at all times to ensure the best candidate for such a sensitive and important position is appointed.

122-[https://accountantgeneral.zm.gov.ng/images/State\\_Audit/auditlaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/auditlaw2021.pdf)

123-[https://accountantgeneral.zm.gov.ng/images/State\\_Audit/amendmentauditLaw2021.pdf](https://accountantgeneral.zm.gov.ng/images/State_Audit/amendmentauditLaw2021.pdf)

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

The legal provisions governing the tenure of the Auditor-General in Zamfara State provides for a secured tenure. S.7(1) provides that “the Auditor-General shall remain in office until he attains the retirement tenure of office age of 60 years or has spent 35 years in service, whichever comes first.

Also, S.7(2) states that “subject to subsection (1) of this section, the Auditors-General shall be appointed to serve for four year tenure and shall be eligible for re-appointment for another term of four years if he has not reached the age of retirement”.

The legal provisions stated above 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 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 Contradictory***

The Zamfara State and Local Government Audit Law 2021 did not expressly provide for reports of the Auditor-General to be published online. Rather, the provisions are contradictory. S.20(6)(a) and (b) of the principal audit law of Zamfara State indicates that “the annual audit report of the Auditor-General **shall** be considered public documents and so **shall** be made available to the public at reasonable cost-recovery fee after submission to the State Assembly; and be made publicly available in- electronic format on internet or other convenience means”.

Also, S.40(4)(3) states that “all reports issued by the Auditor-General **shall** be considered as public documents after the reports have been submitted to the State Assembly” while S.40(4)(a) and (b) provides that “the Auditor-General **may** provide copies of his published reports to the State Government press and approved print and electronic media; and and on the official website of the State Government”.

The contradictions in the legal provisions leaves publishing audit reports on electronic portals to the discretion of the Auditors-General.

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

There is no evidence the Office of the Auditor-General for Zamfara State submitted an annual activity report for 2021 financial year to the State House of Assembly. However, S.28(1) of the principal Audit Law provides that “the Auditors-General shall submit an annual activity Report to the State Assembly and the report is to be made available to the Public through an electronic portal”.

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 Zamfara State published the full audit report for 2021 financial year online. What is available to citizens is the report of the Accountant-General of Zamfara State with the financial statement for the year ended 31st

December 2021<sup>124</sup>. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

124-<https://accountantgeneral.zm.gov.ng/images/documents/2021annualfinancialstatementzamfarastate.pdf>

## **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 Zamfara State have effective mechanisms for monitoring implementations of audit recommendations and resolutions.

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

The Office of the Auditor-General for Zamfara 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 Zamfara State Government did not publish 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 Zamfara State, especially because civic actors do not have access to the full report of the Auditor-General on the account of the Zamfara 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 Zamfara State House of Assembly has reviewed the 2021 report of the Auditor-General on the account of Zamfara 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.