

LEGAL FRAMEWORK & OPERATIONALIZATION

FINANCIAL AUTONOMY NOT OPERATIONAL

The Adamawa State Audit (amendment) Law 20218 signed by Governor Ahmadu Umaru Fintiri in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.17 of the Law (amendment to section 29(4)) states that “for the effective and practical independence of the office of the Auditor-General, the approved annual budget of the office shall be paid as a first line charge and released fully on a monthly basis”.

Although the Office of the Auditor-General did not respond to the SAE Index 2024 questionnaire, the feedback received in preceding assessment showed that the financial autonomy clause is not operational and the Office of the Auditor-General for Adamawa State is still routinely dependent on its auditee (the Executive arm) for finances relating to its annual budget. There is no evidence indicating that the Executive arm has commenced implementation of the financial autonomy clause as provided for in the audit law. Such implementation lag continues to hinder the optimal performance of the foremost accountability institution in Adamawa State as it is unable to implement its audit plans and programs freely and without interference.

ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

There is no proof indicating the Audit Service Commission for Adamawa State has been inaugurated since assenting to the audit law in 2021. However, S.20 (1) and (2) of the Adamawa State Audit Law 20169 established the State Audit Commission with functions to include appointments, promotion, dismissal and exercise of disciplinary control over staff of the Commission and the office of the Auditor-General among others.

While state actors refused to respond to the 2024 assessment, feedback received in 2023 showed that the Audit Service Commission had not been activated. There is no evidence showing the Commission has now been inaugurated. The functionality of the Audit Commission should be one of the positive impacts of the enacted audit law to strengthen

the Office of the Auditor-General in Adamawa State administratively particularly in ensuring that human resource issues are addressed through the Audit Commission rather than relying on the Civil Service Commission as previously done prior to enacting the audit law.

To guarantee administrative independence for the Office of the Auditor-General for Adamawa State, it is expected that the State Audit 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 Adamawa State as provided for in the Audit Law (as amended) is transparent and competitive. S.4(2) of the amendment states that “the person to be appointed as Auditor-General must have applied for the office upon advertisement by the Adamawa State Civil Service Commission of the position of the Auditor-General of the State”. Also, S.4(3) provides that “the person to be appointed as Auditor-General must have subjected himself or herself to all the stages for the appointment put in place by the Civil Service Commission or anybody appointed by it to handle the process”. Furthermore, S.4(4) indicates that “the Civil Service Commission shall advertise the office at least three (3) months before the expiration of the term of the incumbent Auditor-General”.

TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal framework for public audit functions in Adamawa State provides for a secured tenure for the State Auditor-General. Auditor-General shall serve for a fixed period of four (4) years and may be re-appointed for another term of four (4) years and no more”.

Tenure of office for Auditor-General must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General, whether appointed from within the Civil Service or

19. https://plsinitiative.org/audit_laws/adamawa-state/

20. https://plsinitiative.org/audit_laws/adamawa-state/

Private Sector, is not subjected to the direction or control of any person or authority on the account of tenure instability.

LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE

The Adamawa State audit law provides the legal basis for reports of the Auditor-General to be published electronically on a dedicated website. The audit law through S.25(6)(a) and (b) provides 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 House; and shall be made publicly available in electronic format on the Internet”. It is important that the audit law at subnational level provides a legal basis for audit reports to be published online to enable citizens to freely access such information and use it to demand accountability when and where required.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

There is no evidence the Office of the Auditor-General for Adamawa State published the annual activity report for the 2023 financial year. Also, there’s no proof the report was submitted to the State House of Assembly. However, S.29(5) of the Audit Law (as amended) provides that “the Auditor-General shall prepare and submit an annual report on the activities of his office to the House of Assembly. The report shall include all the programmes and initiatives undertaken to improve the capacity of the office and the competence of audit staff; and is to 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.

AUDIT REPORT FOR 2023 PUBLISHED ONLINE

The Office of the Auditor-General for Adamawa State produced and published on a dedicated website the audit report for the financial year

ended 2023 including audit issues and observations. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

IMPLEMENTATION STATUS OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

The status of implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year was not provided as state actors 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 Adamawa State has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

PERFORMANCE AUDIT REPORT FOR 2023 AVAILABLE BUT NOT PUBLISHED INDEPENDENTLY

The Office of the Auditor-General for Adamawa State conducted performance audit covering several projects in Adamawa State, assessing their objectives, execution, and outcomes. The sectors covered in the audit included transportation, healthcare, and education sectors. However, the performance audit report should have been published as a separate document from the annual statutory audit report in line with international standards. The Audit Office included findings on performance audit conducted into the annual report of the Auditor-General (pages 76 - 121). Notwithstanding, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and made available to 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 2023 PUBLISHED ONLINE

The Adamawa State Government published the Citizens' Accountability Report for 2023 on a dedicated website.

21. https://finance.adamawastate.gov.ng/ova_doc/report-of-the-auditor-general-2023/
22. <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-2023-citizens-accountability-report>

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 duties assigned to it and the utilization of funds in the coffers of the government.

PAC REVIEW OF 2023 AUDIT REPORT NOT STATED

There is no proof showing the Public Accounts Committee of Adamawa State House of Assembly has started or completed the review of the 2023 report of the Auditor-General on the accounts of Adamawa State Government. The Public Accounts Committee did not respond to the SAE Index 2024 questionnaire despite repeated engagements. Also, there is no evidence the PAC has potent mechanisms for monitoring implementation of its resolutions.

The PAC is encouraged to improve its effectiveness and ensure reports of the Auditor-General for 2023 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.

The role of the Public Accounts Committee in ensuring timeous review of annual audit reports cannot be over-emphasized 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.

CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS

While the 2023 report of the Auditor-General for Adamawa State is publicly accessible, there is no evidence indicating that citizen groups and journalists are utilizing public audit information to hold the government accountable as state and non-state actors did not respond to the SAE Index 2024 questionnaire.

It is important that citizens, civic groups and journalists affected by audit issues and public finance management gaps can 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 legislature.

