

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The financial autonomy provided for in the Akwa Ibom State Audit Law<sup>93</sup> 2021 to guarantee fiscal independence of the Office of the Auditor-General for Akwa-Ibom State has not been implemented despite S.47(1) of the law indicating that “there shall be established a fund for the Offices of the Auditors-General which shall be provided for in the annual budget of the state” and S.47(2)(a) states further that “there shall be paid and credited to the fund any sum appropriated to the offices of the Auditors-General by the House of Assembly in each Financial Year”.

Evidence gathered showed that the Office of the Auditor-General for Akwa-Ibom State which is supposed to be an independent institution is still routinely dependent on its auditee (the Executive arm) for its finances relating to its annual budget.

The inability of the Executive arm of government 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 Akwa-Ibom State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

The Audit Service Commission for Akwa-Ibom State has been inaugurated and the Commission is performing its statutory responsibilities of ensuring that all human resource matters relating to recruitment, discipline, promotion and remuneration for staff of the Office of the Auditor-General are adequately covered.

Feedback received indicates that the Commission was inaugurated in 2021. The activation of the Commission being one of the positive impacts of the enacted audit law has contributed to strengthening the Office of the Auditor-General in Akwa-Ibom State administratively especially by ensuring that human resource issues are coordinated through the Audit Service Commission rather

than through the Civil Service Commission as previously done prior to the audit law.

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Akwa-Ibom State as provided for in the legal framework is transparent and competitive. S.3(2) specified that “where the post of the State Auditor-General and the Auditor-General for Local Governments is vacant, the vacancy shall be advertised and filled by the most qualified person with cognate experience from the public service or private sector”.

Also, S.3(5) of the audit law states that “the procedure for appointment shall be open, transparent and competitive, and all qualified candidates shall be invited to go through a competitive interview conducted by the Civil Service Commission after which the names of the three most qualified candidates shall be shortlisted and forwarded to the Governor for appointment”.

### TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Akwa-Ibom State audit law provides for a secured tenure for the Auditor-General. The Law sets the retirement age for the Auditor-General and clarifies the maximum term and number of years an Auditor-General can spend in office whether from the Public Service or Private Sector.

S.4(1) provides that “the State Auditor-General and Auditor-General for Local Governments shall hold office for a term of four years renewable for another term of four years and no more.

Additionally, S.4(2) indicates that “the State Auditor-General and Auditor-General for Local Governments shall remain in Office until he has attained the retirement age of sixty years or has put in thirty-five years of service, whichever is earlier in accordance with the extant Pensions Law of the State or as may be prescribed by law except where he is removed under the provisions of this law”.

93. <https://akwaibomstate.gov.ng/wp-content/uploads/2021/07/AKWA-IBOM-STATE-AUDIT-LAW-JULY-2021.pdf>  
94. SAE Index 2024 Research Survey

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 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 Akwa-Ibom State audit law provides the legal basis for reports of the Auditor-General to be published on a dedicated website. The audit law through S.9(4)(e) states that “the Auditor-General shall in the exercise of his responsibility, publish and disseminate the annual statutory report once they have been formally submitted to the State House of Assembly electronically and manually”.

It is important that the legal framework for audit functions at subnational level provide legal basis for audit reports to be published online to enable citizens freely access such information and use it to demand accountability when and where required.

#### **ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED ONLINE**

The annual activity report of the Office of the Auditor-General for Akwa-Ibom State for the financial year ended 2023 is said<sup>14</sup> to have been submitted to the House of Assembly in compliance with S.46(a) of the Audit Law which states that “the Auditors-General shall prepare and submit to the State House of Assembly at least ninety days before the beginning of each year a draft annual plan that (i) describes his proposed work programme for that year; and (ii) includes the interim report for that financial year”.

Although the Akwa-Ibom State Audit Law 2021 did not make provision for publishing the annual activity report online, best practice requires that the Office of the Auditor-General publish the report on an electronic portal after submission to the State Assembly.

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 Akwa-Ibom State produced and published the audit report for 2023<sup>15</sup> financial year on a dedicated website. Making the full audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE**

The report on the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year was not provided. Also, it is not evident if the Office of the Auditor-General and House of Assembly in Akwa Ibom State has effective mechanisms for monitoring implementation of audit recommendations and resolutions.

#### **NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023**

The Office of the Auditor-General for Akwa Ibom State did not conduct performance audit during the 2023 financial year to assess implementation of the government's projects, programs or policies. 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 2023 PUBLISHED ONLINE**

The 2023<sup>16</sup> Citizens' Accountability Report for Akwa-Ibom State was produced and published online. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations

95. SAE Index 2024 Research Survey  
96. [https://akwaibomstateaudit.net/\\_audit/\\_admin\\_/uploads/file/final-copy-ag-report-2023.pdf](https://akwaibomstateaudit.net/_audit/_admin_/uploads/file/final-copy-ag-report-2023.pdf)  
97. [https://akwaibomstateaudit.net/\\_audit/\\_admin\\_/uploads/file/car2023report.pdf](https://akwaibomstateaudit.net/_audit/_admin_/uploads/file/car2023report.pdf)

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.

**PAC REVIEW OF 2023 AUDIT REPORT NOT STATED**

There is no proof showing the Public Accounts Committee of Akwa Ibom 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 Public Account Committee should publish its resolutions on review of audit reports on a dedicated website for public access.

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 Akwa Ibom State is publicly accessible, the involvement of citizen groups in utilizing public audit information to hold state actors accountable is very low as acknowledged by stakeholders. Feedback from a civil society organization working in Akwa Ibom State showed less involvement of civic and media actors in the audit process particularly in advancing engagement with audit findings or participating in the audit report review process of the Public Accounts Committee.

While the CSO representative acknowledged the invitation to participate at Public consultations on the Akwa Ibom State Citizens' Accountability Reports, the representative decried the poor involvement of civil society and media actors in the audit process particularly during review of audit reports by the Public Accounts Committee. "Civil society involvement in the public audit process is way too low in recent times as most activities of the state audit body have been shrouded in secrecy. Civil society only gets involved in the public presentation of the citizens' accountability report."

It is important that citizens, civic groups and journalists who are mostly 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.

