

LEGAL FRAMEWORK & OPERATIONALIZATION

Anambra State does not have an Audit Law¹⁸. The draft audit bill is being worked on by relevant stakeholders within the Anambra State Government. The legal framework for public audit function in the State is the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide explicit operational framework that guarantees effective public auditing. This significant gap should be bridged as quickly as possible to ensure adequate legal framework for audit function in Anambra State and institutionalize the Office of the Auditor-General for Anambra State for improved effectiveness and sustainability.

Although the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for the appointment, functions, powers, independence, and removal of the 18 Auditor-General under S.125 - 12719, these provisions are not comprehensive enough and do not guarantee financial autonomy for the Office of the Auditor-General of a State.

It is therefore imperative for the Anambra State Government to speedily conclude work on the draft Audit Bill, send it to the Anambra State House of Assembly for passage while Governor Charles Soludo should proceed to assent to the Bill immediately it is passed.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Anambra State did not publish its annual activity report for the 2023 financial year on a dedicated website.

An annual activity report for the Audit Office/Institution 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 Anambra State published the audit report for the 2022

financial year on a dedicated website. Making the audit report freely available to citizens enhances civic advocacy and investigative journalism using audit information.

IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

While the response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2023 financial year had been completed, no implementation report was published on a dedicated website as proof to support such claim.

Also, it is not evident if the Office of the Auditor-General and House of Assembly in Anambra 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 Anambra State did not conduct performance audit to assess implementation of the government's projects, programs or policies in 2023. 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 NOT PUBLISHED ONLINE

The Anambra State Government did not publish the Citizens' Accountability Report for 2023.

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

84. SAE Index 2024 Research Survey
85. SAE Index 2024 Research Survey

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 COMPLETED

The Public Accounts Committee of the Anambra State House of Assembly has completed review of the 2023 audit report on the account of Anambra State Government. The Committee reviewed a total of 56 audit issues. While the PAC has been effective in reviewing audit reports, it is not clear what mechanisms the Public Accounts Committee or the House of Assembly have in place to monitor implementation of resolutions issued.

The Public Accounts Committee also invited civil society and media actors to observe proceedings of the Committee. Nonetheless, the PAC should ensure their resolutions and oversight functions 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 MUCH INVOLVED IN THE AUDIT PROCESS

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Anambra State. Feedback from a civil society organization working in Anambra State indicated significant 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. A CSO representative stated that "There is increased involvement of CSOs in the Audit process and the Anambra State government has made it a priority area in our OGP action plan. More CSOs are now aware and involved in public audit". Reflecting on specific areas of involvement, the representatives mentioned that "I participated in the public hearing of the public accounts committee on the 2023 Auditor General's report. Different MDAs were invited to defend issues identified in their MDAs. Also, I Participated in the Audit forum of 2023 which involved key stakeholders from different ministries, the media and civil societies".

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.

