

LEGAL FRAMEWORK & OPERATIONALIZATION

The Benue State Audit Law (enacted in 1981 and amended in 2004) is obsolete and unable to address contemporary accountability challenges. The legal framework for public audit function in the State is supported by the Constitution of the Federal Republic of Nigeria 1999 (as amended) which does not provide explicit operational framework for effective public sector auditing.

This significant gap needs to be bridged as soon as possible to ensure adequate legal framework for audit function in Benue State and to institutionalize the Office of the Auditor-General for Benue State for greater 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 Auditor-General under S. 125 - 127³⁸ these provisions are not comprehensive enough and do not guarantee financial or administrative autonomy for the office of the Auditor-General of a State.

It is therefore imperative for the Benue State government to enact a new law to provide the required legal framework for effective auditing of public resources in the State and to strengthen the Office of the Auditor-General for Benue State for improved efficiency. Governor Hyacinth Alia has the greatest responsibility of providing the necessary leadership to encourage the State House of Assembly to commence and conclude the legislative process of enacting a modern audit law for Benue State.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

Although response received indicated that the annual activity report of the Office of the Auditor-General for 2023 has been submitted to the House of Assembly, there is no evidence showing the report has been published on a dedicated website for public access.

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.

INCOMPLETE AUDIT REPORT FOR 2023 PUBLISHED ONLINE

The Office of the Auditor-General for Benue State published the audit report for 2023³⁹ financial year on a dedicated website. However, the report did not contain any audit issue, observation and recommendations on utilization of public resources in Benue State especially on the 78 contracts awarded in 2023 worth N71.9bn. 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

Feedback received indicated that implementation of audit recommendations and House resolutions for the 2022 financial year has not started. It is not evident if the Office of the Auditor-General and House of Assembly has effective mechanisms for monitoring implementations of audit recommendations and resolutions.

NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

There is no evidence that performance audit was conducted by the Office of the Auditor-General for Benue State on government programs, projects, or policies for the 2023 financial year.

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 2022 NOT PUBLISHED ONLINE

The Benue State Government published the Citizens' Accountability Report for 2023⁴¹ financial year. A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited

¹ <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

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 STARTED

The Public Accounts Committee of Benue State House of Assembly is yet to commence review of the 2023 report of the Auditor-General. Also, the Committee has a backlog of reports (2021 and 2022) yet to be considered.

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.

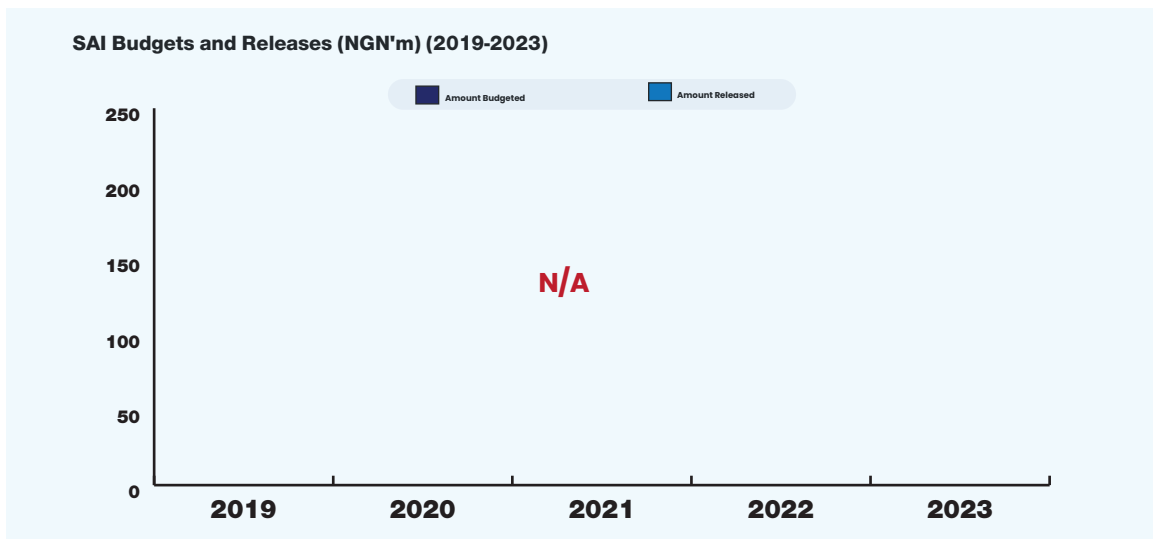
The PAC is encouraged to involve civic society and media actors when reviewing audit reports and ensure its resolutions reflect the experiences and feedback from citizen groups

particularly those who are victims of audit findings and other public accountability gaps. The Committee must also develop mechanisms to effectively monitor implementation of its resolutions on audit recommendations.

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 Benue State, especially because the report of the Auditor-General published does not contain audit issues, audit observations and recommendations which can adequately guide effective civic engagement in the audit process. Also, there is no evidence showing that citizens and civic groups are engaging with the Public Accounts Committee in relation to review of audit reports on the account of the Benue State government.

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.



2. https://drive.google.com/file/d/1kABwY6dhtXVq1AUDKaw3r_8Xb451CA/view
 3. SAE Index 2024 Research Survey
 4. https://drive.google.com/file/d/1nv_10SoPu8r306zC7LLGCmurvmDq9IPA/view