

LEGAL FRAMEWORK & OPERATIONALIZATION

FINANCIAL AUTONOMY NOT OPERATIONAL

The provision for financial autonomy contained in the Ebonyi State Public Sector Audit Law 2021⁸⁶ enacted in June 2021 is not operational. There's no evidence that the Office of the Auditor-General for Ebonyi State is financially independent. This is contrary to S. 25(1) of the Audit Law which states that "the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law".

In addition to the above, S.25(2) states that "The sum appropriated for each of the offices of the Auditors-General by the House of Assembly of the State in each financial year shall be charged on the Consolidated Revenue Fund of the State and paid as a first line charge in twelve equal installments for each month of the financial year".

The Office of the Auditor-General for Ebonyi State which is supposed to be an independent institution is dependent on its auditee (the Executive arm) for its finances. This hinders performance of the foremost accountability institution in Ebonyi State as it is unable to implement its audit plans and programs freely and without interference.

ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Ebonyi State Audit Service Commission has not been inaugurated despite assenting to the audit law since June 2021. The Audit Law through S.28(1 & 2) established the Audit Service Commission while S.38 provides for its powers and functions to include that the Commission shall have power to confirm the selection and appointment of persons recruited by the Auditors-General as well as subject any staff of the Offices of Auditors-General to disciplinary processes and impose sanction on the recommendation of the Auditors-General among others.

There is no evidence that the Commission has been inaugurated to begin performing its statutory functions to strengthen the Office of the Auditor-General in Ebonyi State

administratively by ensuring that human resource issues are addressed through the Audit Service Commission rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Supreme Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Ebonyi State, it is expected that the Audit Service Commission would be inaugurated to limit reliance on the Civil Service Commission of the State for 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 Ebonyi State as provided for in the legal framework is transparent and competitive. S.8(3) provides that "in recommending persons for appointment as Auditor-General, the State Civil Service Commission shall advertise the vacancy on the State's website, in two national newspapers, official gazette and procurement journal for a minimum period of six weeks before the date set for interview. Furthermore, S.28(4) indicates that "the State Civil Service Commission shall interview the applicant and recommend the top three candidates to the Governor"

TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The tenure of office for the State Auditor-General in Ebonyi State is not secured S.9(2) of the Ebonyi State Public Sector Audit Law 2021 states that "the Auditor-General shall not be removed before such retiring age as may be prescribed by the Law, save in accordance with the provisions of this Law".

Additionally, S.9(3) of the law states that "for the purpose of S.9(2), persons to be appointed as Auditors-General shall not be more than 60 years old at the time of appointment to the office and shall retire on attaining the age of 60 years".

86. https://plsinitiative.org/audit_laws/ebonyi-state/

These legal provisions subject the tenure of the Auditor-General in Ebonyi State to various inadequacies. The Ebonyi State Public Sector Audit Law 2021 did not provide a definitive term of office for the Auditor-General which could impact negatively on the stability and policy implementation for the office as tenure of successive Auditor-General will be inconsistent and unpredictable. While there could be an age bracket on appointing the Auditor-General, how long such Auditor-General can stay in office must also be clearly specified.

LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE

The Ebonyi State audit law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.20(5) states that “the Auditors-General shall place the annual audit reports on the State’s Government website after submission to the House of Assembly to allow electronic access to members of the public at no cost”.

Publishing reports of the Auditor-General online to enable citizens access freely will enhance use of audit information to demand accountability.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

There is no proof the Office of the Auditor-General for Ebonyi State published online its annual activity report for the 2023 financial year. Also, there’s no evidence the report was submitted to the House of Assembly. However, S.20(6) that “the Auditors-General shall submit a report on the activities of their respective Offices for the year to the State House of Assembly”.

An 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.

AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE

The Sokoto State Government published its audited financial statement for the 2023¹⁴⁷ financial year. The document published did not contain audit issues, observations and recommendations of the Auditor-General for 2023. Making the audit report which includes audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism on public finance management practices using audit information.

IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT AVAILABLE

There is no evidence that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident what effective mechanisms the Office of the Auditor-General for Ebonyi State or the State House of Assembly has in place to monitor implementation of audit recommendations and resolutions.

NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Ebonyi State did not conduct performance audit on the implementation of government programs, projects, or policies in 2023.

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

The Ebonyi State Government did not publish the Citizens’ Accountability Report for the 2023 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

87. https://ebonyistate.gov.ng/Laws_and_Financials/resources/2023/A%20REPORT%20OF%20THE%20ACCOUNTANT%20GENERAL%20WITH%20THE%20AUDITED%20FINANCIAL%20STATEMENTS%20FOR%20THE%20YEAR%20ENDED%2031ST%20AUGUST%202023.pdf
88. SAE Index 2024 Research Survey

utilization of funds in the coffers of the government.

PAC REVIEW OF 2023 AUDIT REPORT STARTED

There is no proof that the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Ebonyi State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements.

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 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 civic society and media actors when reviewing all outstanding 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.

CS/MEDIA ACTORS NOT INVOLVED IN THE AUDIT PROCESS

Participation of Civil Society and media actors in the audit process of Ebonyi State is poor. There is no evidence civic actors and journalists are engaged by the Office of the Auditor-General or the Public Accounts Committee. Response from a civil society organization working in Ebonyi State revealed lack of opportunities for effective engagement in the state audit process especially during consideration of audit reports by the State House of Assembly Public Accounts Committee. Also, the report of the Auditor-General which ought to have enhanced civic engagement in the audit process is not published for public access.

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.

