

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Audit Law of Gombe State enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.9(1)(c) of the law states that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the draft annual estimates of revenue and expenditures directly to the House of Assembly and make necessary amendment after receiving comment from the State House of Assembly and then submit the amended estimate to the Budget office for inclusion in the State Budget”.

Also, S.9(1)(d) indicates further that “the Auditor-General shall prepare and submit to the House of Assembly at least 90 days before the end of each year the operational, administrative and capital expenses of the State Audit Office including salaries, allowances, gratuities and pension payable to staff”.

Furthermore, S.9(4) provides that “the sum appropriated to the State Audit Office in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as first line charge in equal installments every month of the year”.

Evidence collected showed that the legal provisions stated above have not been implemented and the Office of the Auditor-General for Gombe State is dependent on its auditee (the Executive arm) for its finances. This gap in ensuring that the Audit Office is fiscally independent hinders optimal performance of the foremost accountability institution in Gombe State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Gombe State Audit Service Board has not been inaugurated despite assenting to the Audit Law since June 2021. S.62(1 & 2) of the Audit Law established the Audit Service Board while S.73(2)(a-c) provides for its functions including to confirm selection and appointment of persons recruited by the

Auditor-General; subject any staff of the Auditor-General to disciplinary processes and impose sanctions based on the recommendation of the Auditor-General; perform such other duties and functions as are necessary or expedient for the purpose of discharging its functions under this law.

Feedback received showed that the Board has not been inaugurated by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Gombe State administratively and ensuring that human resource issues are addressed through the Audit Service Board rather than the Civil Service Commission.

Administrative independence is crucial to effective functioning of Audit Institutions at subnational level and to ensure administrative autonomy for the Office of the Auditor-General for Gombe State, it is expected that the Audit Service Board 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 Gombe State as provided for in the legal framework is transparent and competitive. S.4(3)(a-d) provides that “the Civil Service Commission shall advertise any vacant position for the post of Auditor-General in at least six weeks before the date set for the interview; on the State website, on the State official gazette, two national newspaper, and in the procurement journal”.

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

The tenure of office for the Auditor-General in Gombe State is secured. S.6(a) of the Gombe State, State and Local Government Audit Law 2021 indicates that “the State Auditor-General Shall vacate office when he attains the age of 60 years while S.6(b) provides that “the State Auditor-General shall serve for a term of (4) years and shall deemed to be automatically reappointed for another term of (4) years.

33. SAE Index 2024 Research Survey  
34. SAE Index 2024 Research Survey

provided he has not reached the age of retirement (60) years”.

The Audit Law sets the retirement age for the Auditor-General and clarifies the maximum term an Auditor-General can spend in office. Terms of office for AuGs must be well defined, consistent, and predictable to guarantee their independence. This will further ensure that an Auditor-General is not subjected to the direction or control of any person on the account of tenure instability.

#### **LEGAL MANDATE TO PUBLISH AUDIT REPORTS ONLINE IS AVAILABLE**

The Gombe State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.17(j)(iv) of the Gombe State audit law provides that “for the purpose of performing his duties, the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the State House of Assembly”.

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 ONLINE**

Response received indicated that the Office of the Auditor-General for Gombe State has neither submitted its activity report for 2023 fiscal year to the State House of Assembly nor published the same on a dedicated website. However, the Gombe State Audit Law in S.21(7) provides that “the Auditor-General shall submit an annual activity report to the House of Assembly and the report is to be made available to the public”.

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 Gombe State published the audit report for 202381 financial year on a dedicated website.

However, the published audit report did not contain audit issues, audit observations and recommendations of the Auditor-General. Making the report of the Auditor-General including audit issues, observations and recommendations freely available to citizens enhances civic advocacy and investigative journalism using audit information.

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

Response received showed that the implementation of audit recommendations and House resolutions for 2022 financial year have been completed but no implementation report was published on any dedicated website for public access. It is also not evident if the Office of the Auditor-General and House of Assembly in Gombe State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

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

There’s no evidence showing that the Office of the Auditor-General for Gombe State conducted performance audit on the government’s projects, programs or policies in 2023. The Audit Office did not publish any performance audit report that is separate from the statutory annual audit report.

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 Gombe State Government published the 202383 Citizens’ Accountability Report on a dedicated website.

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

35. SAE Index 2024 Research Survey

36. SAE Index 2024 Research Survey

37. <https://www.mof.gm.gov.ng/download/citizens-accountability-report-2023/?wpdmid=18757&refresh=678b8ad8f932b1737329368>

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**

There is no proof showing that the Public Accounts Committee of Gombe State House of Assembly has commenced review of the 2023 report of the Auditor-General on the account of the Gombe State Government.

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 State Auditor-General for 2023 and other pending audit reports are given expeditious consideration. The PAC should also continue 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

**CS/MEDIA ACTORS LESS INVOLVED IN THE AUDIT PROCESS**

Participation of Civil Society and media actors in the audit process of Gombe State is low and it is crucial for the Office of the Auditor-General and Public Accounts Committee to intentionally create more opportunities for engaging civil society and media actors.

Although the Gombe State Government collaborated with the Association of NGO in the state during the presentation of the 2023 Citizens' Accountability Report, the report of the Auditor-General published did not contain key accountability information necessary for quality civic engagement. Representative of a civil society organization working in Gombe State confirmed that neither the Office of the Auditor-General nor the Public Accounts Committee of the State House of Assembly have done much to substantially involve civic and media actors in their work.

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.

