

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Jigawa State Audit Law amended in November 2021 provided for financial autonomy for the Office of the Auditor-General. S.10(1) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 27 of the principal law states that “the Auditors-General shall prepare their revenue and expenditure estimates and submit to the State House of Assembly for inclusion in the annual appropriation law. The House of Assembly shall be responsible for ensuring that the Auditors General are properly resourced to fulfill their mandate under this law”

Feedback received indicates that the legal provisions stated above are not operational and the Office of the Auditor-General for Jigawa State is dependent on its auditee (the Executive) for its finances. The inability of the Executive arm to implement the Audit Law to allow for fiscal independence for the Audit Office continues to hinder the optimal performance of the foremost accountability institution in Jigawa State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

Response collected revealed that the Jigawa State Audit Service Board has not been inaugurated. However, S.3 of the State Audit (Amendment No. 2) Law of Jigawa State established the Board while S.3(2) provided for its powers and functions to include the power to appoint persons to hold offices within the Office of the Auditors General, to promote and advance staff working within the Office of the Auditors General, subject any staff of the Office of the Auditors General to disciplinary proceedings and impose sanctions in accordance with the laid down procedure among others.

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 Jigawa State, it is expected that the Audit Service Board would have been 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 Jigawa State as provided for in the Audit Law is transparent and competitive. S.5(4) of the State Audit (Amendment No. 5) Law specified that “the selection of a person to occupy the Offices of the Auditors General shall be through a transparent and open process and by means of a widely advertised selection process which shall be open to eligible candidates from the public service and the private sector. Following the election process the State Civil Service Commission shall recommend the top three (3) candidates to the Governor”.

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

The Jigawa State Audit Law provides for a secured tenure for the Auditor-General. S.7 of the Principal Law states that “the Auditor General shall not be removed before such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution”.

Also, S.5(2) of the Jigawa State Audit Law (Amendment Law No. 2) which amended section 4 of the Principal Law states that “where appointed from the State Civil Service, the Auditors General shall not be removed from office before reaching such retiring age as may be prescribed by law, (60 years or 35 years in service whichever comes first) save in accordance with the provisions of section 127 of the Constitution of the Federal Republic of Nigeria 1999 (as may be amended)”.

Furthermore, S.5(3) states that “where appointed from the State Civil Service, the Auditors General shall not be older than 56 years of age on the date of appointment”. However, Section 6 (amendment to section 7 of the Principal Law” noted that “persons appointed as Auditors General from outside

the Civil Service of the State shall hold office for a period of five years only and shall not be removed except in accordance with provisions of section 127 of the Constitution”.

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

The Jigawa State Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.24(1) of the audit law provides that “all reports issued by the Auditor-General shall be considered public documents after the reports are presented to the Jigawa State House of Assembly” S.24(2) (a) & (b) provides further that “the Auditor-General shall provide copies of his published reports to the Government Archives and the internet, print and electronic media”.

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

There is no evidence that the Office of the Auditor-General for Jigawa State published its annual activity report for the 2023 fiscal year. However, S.7 of the Jigawa State Audit Law (Amendment No. 1) provides that “the Auditor-General shall submit an annual report of his activities to the Jigawa State House of Assembly and shall make same available to the public”.

An annual activity report for the Audit Office 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 Jigawa State published the audit report for 202387 financial year on a dedicated website. 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 ONGOING**

Response received showed that the implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing. However, it is not evident if the Office of the Auditor-General and House of Assembly in Jigawa State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

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

The Office of the Auditor-General for Jigawa State did not conduct performance audit on government projects, programs 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 PUBLISHED ONLINE**

The Jigawa State Government published the Citizens' Accountability Report for 202389 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 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 COMPLETED**

The Public Accounts Committee of Jigawa State House of Assembly has commenced but not completed the review of the 2023 report of the Auditor-General on the accounts of Jigawa State Government. It is not evident if the PAC has a completed review of previous audit reports as relevant officials did not respond to

51. [https://jsmf.org/ng/images/jsmf\\_pics/2023\\_uploads/Report%20of%20the%20Auditor%20General%20on%20the%20Financial%20Statements%20and%20Accounts%20of%20Jigawa%20State%202023.pdf](https://jsmf.org/ng/images/jsmf_pics/2023_uploads/Report%20of%20the%20Auditor%20General%20on%20the%20Financial%20Statements%20and%20Accounts%20of%20Jigawa%20State%202023.pdf)  
52. SAE Index 2024 Research Survey  
53. [https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government\\_2023%20Citizens%20Accountability%20Report%20\(CAR\).pdf](https://www.jigawastate.gov.ng/uploads/Jigawa%20State%20Government_2023%20Citizens%20Accountability%20Report%20(CAR).pdf)

the SAE Index research questionnaire despite repeated engagements.

The role of the Public Accounts Committee in ensuring timeous review of annual audit 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 MUCH INVOLVED IN THE AUDIT PROCESS**

Participation of Civil Society and media actors in the audit process of Jigawa 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 report of the Auditor-General for 2023 was published on a dedicated website for public access, civic actors in Jigawa State reported limited opportunities for either engaging directly with the Office of the Auditor-General or the Public Accounts Committee.

While a representative of a civil society organization working in Jigawa State confirmed participation in the process of developing the Citizens' Accountability Report for 2023 as well as access to the 2023 report of the Auditor-General, the organization noted that no citizens' engagement activity on review of the audit report was held. "The report is always published online, citizens have access to the report and is sometimes used to identify issues and engage state actors".

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.

