

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Kogi State Public Audit (Amendment) Law 2021105 enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.13(2) of the law states that “not later than 90 days before the end of the financial year, the Auditor-General shall prepare and submit draft estimates of revenue and expenditures of his/her offices for the next financial year directly to the House of Assembly, make necessary amendments after receiving comments from the House of Assembly and then submit to the Ministry of Budget and Economic Planning”.

S.13(5) indicates further that “The sum appropriated for the Office of the Auditor General by the House of Assembly 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 that financial year”.

Despite the implementation circular<sup>106</sup> issued in 2021, there is no evidence the legal provisions stated above are being implemented in Kogi State. Also, none of the officials from the Office of the Accountant-General, Office of the Auditor-General and House of Assembly responded to the SAE index questionnaire despite repeated engagements. Effectively implementing the audit law to allow for fiscal independence as provided for in the legal framework is necessary to enhance the optimal performance of the foremost accountability institution in Kogi State and enable it to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

No proof was presented to show that the Audit Service Board of Kogi State has been inaugurated since enacting the amended Audit Law in 2021. Nonetheless, S.35 (1) of the State Audit Law established the Audit Service Board with functions to include the handling of all matters on recruitment, promotion and discipline of members of staff of the Offices of the Auditors-General among others.

A fully functional Audit Service Board would guarantee administrative independence for the Office of the Auditor-General for Kogi State and 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 Kogi State as provided for in the Audit Law is transparent and competitive. S.7(1-3) stipulates that “the process of selection of the State Auditor-General should ensure a transparent and open process for the selection. The process shall be widely advertised to enable well qualified candidates compete. In recommending persons for appointment as the Auditor-General, the State Civil Service Commission shall advertise the vacancy on its website, in two national newspapers, the official gazette and the Procurement Journal for a minimum period of six weeks before the date set for interview”.

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

The Kogi State Public Audit Law 2021 provides for a secured tenure for the Auditor-General. S.11(1)(a) & (b) of the law indicates that “The Auditor General shall have a term of four years in Office, renewable once for another four years; the Auditor General shall retire on the 8th anniversary of his appointment regardless of whether they have reached 65 years of age or 35 years of service”.

The term of office for the Auditor-General appointed in Kogi State is well defined, consistent, and predictable and guarantees independence of the Office of the Auditor-General.

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

The Kogi State Public Audit Law provides the legal basis for reports of the Auditor-General to be published online for citizens to access freely. S.23(4)(a & b) provides that “the

5. [https://plsinitiative.org/audit\\_laws/kogi-state/](https://plsinitiative.org/audit_laws/kogi-state/)  
6. [https://plsinitiative.org/audit\\_laws/kogi-state/](https://plsinitiative.org/audit_laws/kogi-state/)

Auditor-General shall provide copies of his published Annual Report to the State Government press and approved print and electronic media and on the official website of the State Government”

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

There is no evidence the Office of the Auditor-General for Kogi State published its annual activity report for the 2023 financial year. Also, it is not clear if the report was submitted to the State House of Assembly. However, S.15(1)(b) of the Audit Law indicates that “the Auditor-General shall prepare and submit to the House of Assembly at least within ninety (90) days before the beginning of each year, a draft annual plan that includes interim report for that financial year”. Furthermore, S.15(3) states that “the Auditor-General shall submit the full year performance report to the House of Assembly not later than five (5) months after the end of a financial year”.

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.

#### **AUDITED FINANCIAL STATEMENT FOR 2023**

Published Online The Kogi State Government published its audited financial statement for the year ended 31st December 2021/107 on a dedicated website. 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 showing that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not clear

what effective mechanisms the Office of the Auditor-General or the House of Assembly Public Accounts Committee in Kogi State has in place to monitor implementation of audit recommendations and resolutions.

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

There is no proof indicating that the Office of the Auditor-General for Kogi State conducted performance audit 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 Online

#### **THE KOGI 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 utilization of funds in the coffers of the government.

#### **PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED**

There is no proof the Public Accounts Committee has started the review of the 2023 report of the Auditor-General on the accounts of Kogi State Government. Relevant officials did not respond to the SAE Index research questionnaire despite repeated engagements. Also, it is not evident if the PAC has completed review of pending audit reports.

The role of the Public Accounts Committee in ensuring timely 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

7. <https://kogistate.gov.ng/wp-content/uploads/KOGI-STATE-2023-AUDITED-FINANCIAL-STATEMENTS.pdf>

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 NOT INVOLVED IN THE AUDIT PROCESS**

There is no indication that civil society and media actors are involved in the audit process

of Kogi State, especially because civic actors do not have electronic access to the report of the Auditor-General on the accounts of the Kogi State Government. The audited financial statement for the 2023 financial year made available to the public does not contain relevant accountability information that enables civic groups to engage adequately with state actors on use of public resources.

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

