

LEGAL FRAMEWORK & OPERATIONALIZATION

FINANCIAL AUTONOMY NOT OPERATIONAL

The Niger State Office of the Auditor-General of the State Law 2021 enacted in July 2021 provides for financial autonomy for the Office of the Auditor-General. S.17(a) of the law provides that “the Auditor General shall prepare and submit to the House of Assembly in respect to the Office of the Auditor-General estimates of revenue and expenditure. Also, S.16(1)(a) states that “the funds of the Office of the Auditor-General shall consist of sums appropriated or granted to the fund from time to time by the State.

Furthermore, S.16(2)(b) indicates that “any amount appropriated to the Office of the Auditor-General shall be paid to it monthly on a first line charge basis. The Executive shall not control or limit access to these resources”. There is no evidence showing that the legal provisions stated above are operational as state actors did not respond to the SAE Index questionnaire despite repeated engagements. The Office of the Auditor-General for Niger State is dependent on its auditee (the Executive arm) for finances relating to its annual budget.

The inability of the Executive arm to effectively implement the audit law to allow for fiscal independence continues to hinder the optimal performance of the foremost accountability institution in Niger State as it is unable to implement its audit plans and programs freely and without interference.

ADMINISTRATIVE INDEPENDENCE NOT ACTIVATED

The Niger State Establishment Committee of the Office of the Auditor-General has not been inaugurated despite enacting the Audit Law since July 2021. S.22(1) of the Audit Law provided for the Establishment Committee while S.22(2)(a-c) provided for its functions including being responsible for employment, promotion and discipline of employees of the Office of the Auditor-General among others. There is no proof indicating that the Committee has been constituted by the Executive to begin performing its statutory functions of supporting the Office of the Auditor-General in Niger State administratively.

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 Niger State, it is expected that the Establishment Committee would have been constituted 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 Niger State as provided for in the Audit Law is transparent and competitive. S.4(2) of the audit law states that “in recommending persons for appointment as Auditor-General, the Commission shall subject to section 4 advertise the vacancy, interview the applicants and recommend three (3) successful candidates to the Governor, one of whom shall be appointed as Auditor-General.

TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS PARTIALLY SECURED

The Niger State Office of the Auditor-General of the State Law 2021 only provided a secured tenure for an Auditor-General appointed from the private sector. S.6(1) indicates that “an Auditor-General appointed from the public service shall remain in office until retirement as may be prescribed by Law” while S.6(2) states that “where the Auditor-General is appointed from the private sector, he shall hold the Office of the Auditor-General for a period of four (4) years subject to renewal for another period of four (4) years only”.

Not specifying the number of years an Auditor-General appointed from the public service will spend in office will create opportunities for inconsistencies which could negatively affect policy implementation at the office of the Auditor-General in Niger State. The Niger State Office of the Auditor-General of the State Law 2021 needs amendment to provide for a definitive term of office for the Auditor-General appointed from the public service and such term of office should be clearly stated, consistent and predictable.

15. <https://nigop.nigerstate.gov.ng/wp-content/uploads/NIGER-STATE-2023-AUDITED-FINANCIAL-STATEMENTS.pdf>

that provides the legal basis for reports of the Auditor-General to be published on an electronic portal to enable citizens access freely. While the 2021 report of the Auditor-General for Niger State is currently online, providing the legal basis for it in the Audit Law is required to sustain such best practice.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Niger State did not publish its annual activity report for the 2023 fiscal year and it is not evident if the report was submitted to the State House of Assembly. However, S.18(1)(b) provides that “the Auditor-General shall prepare and submit the following reports to the House of Assembly in accordance with section 8 of this Law; an account of the implementation of the annual activity report required under section 15”.

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 Niger State Government published its audited financial statement for the year ended 31st December 2023¹⁶ 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 indicating that audit recommendations and resolutions of the House of Assembly for the 2022 financial year have been implemented. Also, it is not evident

if the Office of the Auditor-General and House of Assembly in Niger 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 Niger State did not conduct performance audit on government's programs, projects and 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 AVAILABLE

The Niger State Government did not publish the Citizens' Accountability Report for 2023. 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 Niger State Government. The Committee did not respond to the SAE Index assessment 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 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

¹⁶ <https://nogo.nigerstate.gov.ng/wp-content/uploads/NIGER-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 civil 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 Niger State, especially because civic actors do not have electronic access to the 2023

report of the Auditor-General on the accounts of the Niger State Government. The audited financial statement published does not contain key information useful for accountability demands by civic actors.

Also, a representative of a civil society organization working in Niger State confirmed lack of involvement in the public audit process of Niger State. “We are never invited for any engagement with the Auditor-General or the Public Accounts Committee”.

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.

