

LEGAL FRAMEWORK & OPERATIONALIZATION

FINANCIAL AUTONOMY IS OPERATIONAL

The Plateau State Audit Law 2021¹⁴¹ enacted in June 2021 provides for financial autonomy for the Office of the Auditor-General. S.31(1) of the law states that “The Auditors-Generals shall prepare and submit their estimates of revenue and expenditures at least Ninety (90) days before the beginning of each year directly to the House of Assembly for inclusion in the Appropriation Law”.

Furthermore, S.31(2) indicates further 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 that Financial year”.

The legal provisions stated above are operational and the Office of the Auditor-General for Plateau State receives funding allocated to it by the State House of Assembly each year in 12 equal installments. The evidence provided suggests that the Audit Office of Plateau State is financially independent and does not routinely depend on its auditee (the Executive) for funds to freely conduct its audit plan and programs.

The Plateau State Government is commended for effectively implementing the Audit Law to allow for fiscal independence as provided for in the legal framework.

ADMINISTRATIVE INDEPENDENCE HAS BEEN ACTIVATED

The Audit Board in Plateau State was inaugurated on July 8, 2022 in compliance with S.11 (1) of the State Audit Law which established the Audit Board with functions to confirm the selection and appointment of persons recruited by the Auditors-General; subject any Staff of the Offices to disciplinary processes and impose sanctions on the recommendation of the Auditors-General; promote Staff of the Offices on the recommendation of the Auditors-General among others.

The inauguration of the Audit Board contributes to strengthening the Office of the Auditor-General administratively especially by ensuring that human resource issues are addressed through the Audit Staff Management Committee rather than through the Civil Service Commission.

APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Plateau State as provided for in the legal framework is transparent and competitive. S.5(2) of the State Audit Law provides that “the advertisement for the vacancies shall be: (a) open to all interested and qualified Persons from within the Civil Service and outside of the Civil Service; (b) on the Website of the State Civil Service Commission; (c) in Two (2) National Newspapers; (d) on the State Official Gazette; and (e) in the Procurement Journal for a minimum of Six (6) Weeks before the date set for interview. Also, S.5(3) indicates that “the State Civil Service Commission shall interview the Applicants and recommend the top Three (3) Candidates to the Governor.

TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The Plateau State audit law provides for a secured tenure for the Auditor-General. S.8 The Auditors-General shall serve for a term of Four (4) Years and may be renewable for another term of Four (4) and no more.

The legal framework clarifies the maximum term and number of years an Auditor-General can spend in office. Term of office for an Auditor-General must be well defined, consistent and predictable to guarantee their independence. This will also 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 Plateau State Audit Law 2021 provides the legal basis for reports of the Auditor-General to

17. http://plateaustatadump.com.ng/pdf_files/PLSG_AUDIT_LAW_2021.pdf

be published and made available to citizens electronically. S.24(7) of the Audit Law states that “the Auditors-General shall publish the Annual Statutory Report of the State Government electronically and manually”.

Also, S.43(1) and (2) indicates that “all Reports issued by the Auditors-General shall be considered Public Documents after the Reports are submitted to the House. The Auditors-General shall: (a) provide copies of the published Reports to the Government Archives and make copies available to the print and Electronic Media and to every Citizen who demands same at the cost of printing. (b) upload the Report to the Website/Electronic Portal of the Office in a way and manner that ensures it is downloadable”.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

There is no evidence the Office of the Auditor-General for Plateau State published 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.45(4) of the State Audit Law provides that “the Auditor-General shall submit an annual activity Report to the House of Assembly and the Report shall be made available to the Public”.

The annual activity report for the Office of the Auditor-General 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 OR AUDITED FINANCIAL STATEMENT FOR 2023 NOT AVAILABLE

The Plateau State Government did not publish the audit report or audited financial statement for the 2023 financial year on any dedicated website. What was published is one page cover letter by the Auditor-General dated 25th July 2024 and addressed to the Hon. Speaker, House of Assembly with the subject “Submission of the Auditor-General’s report on the accounts of Plateau State Government for the year 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 Plateau 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 Plateau State did not conduct performance audit on any government project, program or policy in 2023. However, best practice requires that a separate report on performance audit conducted be produced, submitted to Parliament and published online.

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 Plateau 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.

18. https://www.plateaustate.gov.ng/uploads/AUDIT_REPORT_2023.pdf

PAC REVIEW OF 2023 AUDIT REPORT NOT STARTED

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Plateau State has commenced review of the 2023 report of the Auditor-General on the accounts of the Plateau State Government. Also, it is not evident if the PAC has reviewed 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 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 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 evidence showing that civil society and media actors are involved in the audit process of Plateau State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Plateau State Government.

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

