

LEGAL FRAMEWORK & OPERATIONALIZATION

FINANCIAL AUTONOMY NOT OPERATIONAL

The Sokoto State Audit Law 2020⁶⁸ and the Sokoto State Audit (Amendment) Law 2021 enacted in December 2020 and November 2021 respectively provides for financial autonomy for the Office of the Auditor-General. S.11 of the principal law states that “the Auditors-General shall prepare and submit to the Executive at least ninety (90) days before the beginning of each financial year the estimates of revenues and expenditure of his office for inclusion in the State Budget”.

Also, S.15(2) of the principal law indicates that “any amount standing to the credit of the Office of the State Auditor General in the annual Appropriation Law shall be paid on a first line charge to the State Auditor-General and disbursed as approved by the State House of Assembly. Provided that where there is deficit in the State revenue, the disbursement shall be on pro rata basis subject to availability of funds”.

In addition to the above provisions, S.14(2) of the Audit (Amendment) Law provides that “all funds or finances made available to the Auditor-General for the performance of his statutory responsibilities shall be controlled and applied exclusively by the Auditor-General in accordance with extant financial regulations and without interference by any person or body of persons”.

Furthermore, S.17(2) of the Audit (Amendment) Law states that “any sum appropriated to the Audit Office by the State House of Assembly in each financial year shall be charged upon the Consolidated Revenue Fund of the State and paid as a first line charge in equal installments every month of the year”.

There is no evidence showing that the legal provisions stated above are operational and the Office of the Auditor-General for Sokoto 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 Sokoto State as it is unable to implement its audit plans and programs freely and without interference.

EXECUTIVE AUTHORITY FOR ADMINISTRATIVE AUTONOMY IS AVAILABLE

Neither the principal Audit Law for Sokoto State nor the amendment provided for an Audit Service Commission or Board to be established. However, S.10(v) of the Audit (Amendment) Law 2021 states that “the Auditor-General shall have executive authority over recruitments, appointments, staff promotions, sanctions/discipline and over the setting of appropriate remuneration for staff. He shall be responsible for ensuring alignment of cost associated with such recruitments, promotions, and setting of staff remuneration with the funds allocated for remuneration in terms of vote by the State House of Assembly”.

The legal provisions stated above avail the Auditor-General with powers to make key administrative decisions relating to management of human resources at the Audit Office without depending on external agencies within the Executive arm of government in making such decisions.

APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The process for appointing the Auditor-General in Sokoto State as provided for in the Audit Law is transparent and competitive. S.3(5)(a-d) of the Audit (Amendment) Law 2021 indicates that “the State Civil Service Commission shall advertise vacancy for the position of Auditor-General at least six weeks before the date set for the interview on the State website, in at least one National newspaper, in the Government procurement journal and on the State official gazette”.

TENURE OF OFFICE FOR THE AUDITOR-GENERAL IS SECURED

The legal provisions governing the tenure of the Auditor-General in Sokoto State provides for a secured tenure and clarifies the

68. https://plsinitiative.org/audit_laws/sokoto-state/

69. https://plsinitiative.org/audit_laws/sokoto-state/

maximum number of years an Auditor-General can spend.

S.5(5) of the Sokoto State Audit (Amendment) Law 2021 indicates that “the Auditor-General shall serve for a term of four years and shall be deemed to be automatically for another term of four years provided he has not reached the retirement age (60 years). Notwithstanding, the Auditor-General shall retire at the age of 60 years where this falls during a subsequent 4-year term or retire at the end of a full second term where he has not yet reached the age of 60 years”.

The Law sets the maximum term and number of years an Auditor-General can spend in office. Term 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 Sokoto State Audit Laws (principal and amendment) provides the legal basis for reports of the Auditor-General to be published and made available to citizens electronically. S.7(5)(p) of the principal law states that “an online interactive portal for communications with the office of the State Auditor-General shall be put in place, maintained and upgraded regularly for publication of reports, audit reports and whistle blowing”.

Also, S.11(d) of the Audit (Amendment) Law 2021 provides that “the Auditor-General shall have power to publish and disseminate the reports once they have been formally submitted to the House of Assembly”. Furthermore, S.15(2) of the amendment indicates that “the Auditor-General’s report shall be published on the State website and made available to the public after its submission to the State House of Assembly”.

ANNUAL ACTIVITY REPORT FOR 2023 NOT PUBLISHED

The Office of the Auditor-General for Sokoto 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.8(10) of the Audit (Amendment) Law 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 thereafter”.

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.

AUDITED FINANCIAL STATEMENT FOR 2023 PUBLISHED ONLINE

The Sokoto State Government published its audited financial statement for the 2023¹⁴⁷ financial year. 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 Sokoto State have effective mechanisms for monitoring implementation of audit recommendations and resolutions.

Nonetheless, S.17(2)(a) of the principal Audit Law provides that “the Audit Committee shall implement all recommendations in the Auditor-General’s report which are approved by the House of Assembly and any other resolution or directive of the House of Assembly”. Furthermore, S.17(2)(b) states that “the Audit Committee shall prepare annually a report showing status of implementation of the provision of subsection 2(a) of this section”.

70. <https://mf.sk.gov.ng/wp-content/uploads/2024/12/report-of-the-accountant-general-with-financial-statements-for-the-year-ended-31st-december-2023.pdf>

NO EVIDENCE OF PERFORMANCE AUDIT FOR 2023

The Office of the Auditor-General for Sokoto State did not conduct performance audit on any government project, program or policy in 2023. 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 Sokoto 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 STARTED

There is no proof indicating that the Public Accounts Committee of the House of Assembly in Sokoto State has commenced review of the 2023 report of the Auditor-General on the accounts of the Sokoto 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 Sokoto State, especially because civic actors do not have electronic access to the 2023 report of the Auditor-General on the accounts of the Sokoto 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.

