

## LEGAL FRAMEWORK & OPERATIONALIZATION

### FINANCIAL AUTONOMY NOT OPERATIONAL

The Yobe State Public Sector Audit Law 2021 enacted in November 2021 provides for financial autonomy for the Office of the Auditor-General. S.(1)(i) of the law states that “the funds of the Office of the State Auditor-General shall consist of such monies as may be allocated to the office of the State Auditor-General from the Consolidated Revenue Fund of the State”.

S. 22(1) of the law states that “the Auditors-General shall prepare and submit their estimates of revenue and expenditure directly to the House of Assembly for inclusion in the Appropriation Law”. Also, S. 22(2) states further that “the sum appropriated for each of the Offices of the Auditor-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”.

Response received showed that the legal provisions stated above are not operational despite implementation instruction circular<sup>153</sup> issued since 2021. The Office of the Auditor-General for Yobe State is still 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 as provided for in the legal framework continues to hinder the optimal performance of the foremost accountability institution in Yobe State as it is unable to implement its audit plans and programs freely and without interference.

### ADMINISTRATIVE INDEPENDENCE ACTIVATED

Feedback collected revealed that the Yobe State Audit Service Board had been inaugurated since September 2021 and functional, executing several activities including those related to promotion and discipline of staff in compliance with S.26(1) and (2) of the audit law which established the Board and S.36 (1) and(2) which provided for its powers and functions to include the power

to confirm the selection and appointment of persons recruited by the Auditors-General, subject any staff to disciplinary processes and impose sanctions among others.

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

### APPOINTMENT PROCEDURE FOR THE STATE AUDITOR-GENERAL IS TRANSPARENT

The procedure for appointing the Auditor-General in Yobe State as provided for in the Audit Law is transparent and competitive. S.5(3) of the audit law stipulates that “in recommending person(s) for appointment as Auditors-General, the State Civil Service Commission shall advertise the vacancy on the State’s website, in two national newspapers, the official gazette and 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 legal provisions governing the tenure of the Auditor-General in Yobe State provides for a secured tenure and clarifies the term limit for an Auditor-General. S.6(3) of the Yobe State Audit Law indicates that “the Auditor-General shall hold office for a period of one term of four years and may be re-appointed for another one term of four years only”.

The Law sets the maximum term 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 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

The Yobe State Public Sector Audit Law 2021 provides for reports of the Auditor-General to be published online. S.17(5) indicates that “the

41. <https://www.osagyb.gov.ng/L2021.pdf>

42. SAE Index 2024 Research Survey

43. <https://www.osagyb.gov.ng/INSLETTER.pdf>

44. SAE Index 2024 Research Survey

45. <https://www.osagyb.gov.ng/2023%20ANNUAL%20ACTIVITY%20REPORT.pdf>

Auditor-General shall place the annual audit reports on the State Government’s website after submission to the State House of Assembly to allow electronic access to interested members of the public at no cost”.

#### **ANNUAL ACTIVITY REPORT FOR 2023 PUBLISHED ONLINE**

The Office of the Auditor-General for Yobe State published its annual activity report for the 2023 fiscal year and submitted the same report to the State House of Assembly in compliance with S.17(6) of the audit law which states that “the Auditors-General shall also submit reports on the activities of their respective offices for the year to the State House of Assembly, and the report is to be made available to the public”.

The annual activity report for the Office of the Auditor-General includes 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 Yobe State Office of the Auditor-General published the report of the Auditor-General on the accounts of Yobe State Government for the year 2023 including the “Domestic Report” which contains audit issues, observations and recommendations of the Auditor-General. Making the audit report including audit issues, observations and recommendations of the Auditor-General freely available to citizens enhances civic advocacy and investigative journalism using audit information.

#### **IMPLEMENTATION REPORT OF AUDIT RECOMMENDATIONS FOR 2022 NOT ONGOING**

Response received indicated that implementation of audit recommendations and resolutions of the House of Assembly for the 2022 financial year are ongoing and the Public Accounts Committee adopted 18 recommendations to be implemented by Executive agencies. It is not evident if the Office of the Auditor-General and House of Assembly in Yobe 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 Yobe State did not conduct performance audit report on any government project, program or policy in 2023. Best practice requires that performance audit be conducted on projects, programs or policies implemented by the Executive and a report produced, submitted to Parliament and published online for members of the public.

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 IS AVAILABLE**

The Yobe State Government published the Citizens’ Accountability Report for 2022.

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 the House of Assembly in Yobe State has completed the review of the 2023 report of the Auditor-General on the accounts of the Yobe State Government. The PAC invited representatives from the civil society and media to observe the review process. Also, the Yobe State House of Assembly adopted eighteen four (4) resolutions to be implemented by the Executive to correct audit anomalies for the 2023 financial year.

The role of the Public Accounts Committee in

46. <https://www.osag.yb.gov.ng/Domestic%20Report%20for%20the%20FY-2023.pdf>

47. SAE Index 2024 Research Survey

48. <https://www.osag.yb.gov.ng/Yobe%20Citizens%20Accountability%20Report%202023.pdf>

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. Nonetheless, the PAC is encouraged to ensure its recommendations and oversight functions reflect the experiences and feedback from citizen groups particularly those who are victims of audit findings and other public accountability gaps.

**CS/MEDIA ACTORS ARE MUCH INVOLVED IN THE AUDIT PROCESS**

Civil society and media actors participated in a number of activities focused on strengthening civic involvement in the audit process of Yobe State. Some of the activities include the Audit Forum and Accountability Dialogue held in August 2024. Stakeholders who participated in the two-day meetings were drawn from diverse constituencies including the Office of the Auditor-General for Yobe State, Public

Accounts Committee of the House of Assembly, audited agencies of government, civil society, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions.

Also, the civil society in Yobe State collaborated with the Office of the Auditor-General to host a six-week “Value for Money” radio programme to discuss audit findings from the 2023 report of the Auditor-General.

A civil society organization working in Yobe State confirmed significant participation in activities of the Office of the Auditor-General and review of audit by the Public Accounts Committee of the State House of Assembly. “The office of the State Auditor-General for Yobe State and PAC - YBHA usually invite my organization to attend their activities and engagement”. It is expected that stakeholders in the Yoe State public audit cycle will sustain these and other initiatives to continue to improve civic participation in the audit process of the State.

