

AUDIT EFFECTIVENESS

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Introduction

This is the fifth volume of Audit Effectiveness. In this volume, we took a look at the message of the Conference of the Auditors General in Nigeria, and the President's and other key speakers' message to the Auditors-General during the event.

The Message from the 2020 Conference of the Auditors-General in Nigeria

The central theme of the five-day conference of the Auditors-General in Nigeria, which held on the 27th-31st January, 2020, was "building government audit institution Nigeria needs for the 21st Century.



A Cross Section of the Key Dignitaries at the Conference

The conference was the second of its kind and had the Anti-corruption stakeholders from various bodies and institutions, as well as the diplomatic community in attendance. Notable attendees of the Conference were the President of the Federal Republic of Nigeria, President Muhammadu Buhari, who flagged off the conference; the Auditor General for the Federation, Mr. Anthony Ayine; the Accountant General for the Federation, Mr. Ahmed Idris; the Chairman of the Independent Corrupt Practices and Other Related Offences Commission (ICPC), Prof. Bolaji Owasanoye; Governor of the Central Bank of Nigeria, Mr. Godwin Emefiele; Secretary of the Government of the Federation, Mr. Boss Mustapha, Representative of the Chairman of the Economic and Financial Crimes Commission (EFCC), Mr. Aminu Ibrahim Gusau, the World Bank Country Director for Nigeria, Mr. Shubham Chaudhuri, among others. In addition were the Auditors-General of the states of the federation and of the local government councils. The event was organised with a view to stock taking and lesson learning geared towards strengthening the audit practice in Nigeria to an enviable (global) standard.

During his opening speech at the event, the President stressed on the importance of ensuring probity in the management of public resources in the government MDAs through timely and

quality audits. He stated thus: *“we as a people must also have a mindset that shuns corrupt practices and focuses on the wider public good. No one in the government should be afraid of audit if they have done the right thing”*. While speaking on the latest report of the Auditor General (the 2017 report) and the one before it (the 2016 edition), he noted that the opinions of the Auditor General for the Federation was reflective of the current reality of corruption, mismanagement and misappropriation issues facing the country. President Buhari noted that the anticorruption fight cannot be won unless the three tiers of government and indeed, all Nigerians are determined to support and join the fight against corruption. Furthermore, he called for audits to be impactful, be timely and meet international standards while on the other hand, calling for more collaborations between the anti-corruption institution. To end his speech, the President commended the Auditor General for his diligence and hard work while pointing out that with the aid of audit findings and recommendations, infractions and corrupt practices can be curbed and loopholes blocked before they are exploited.



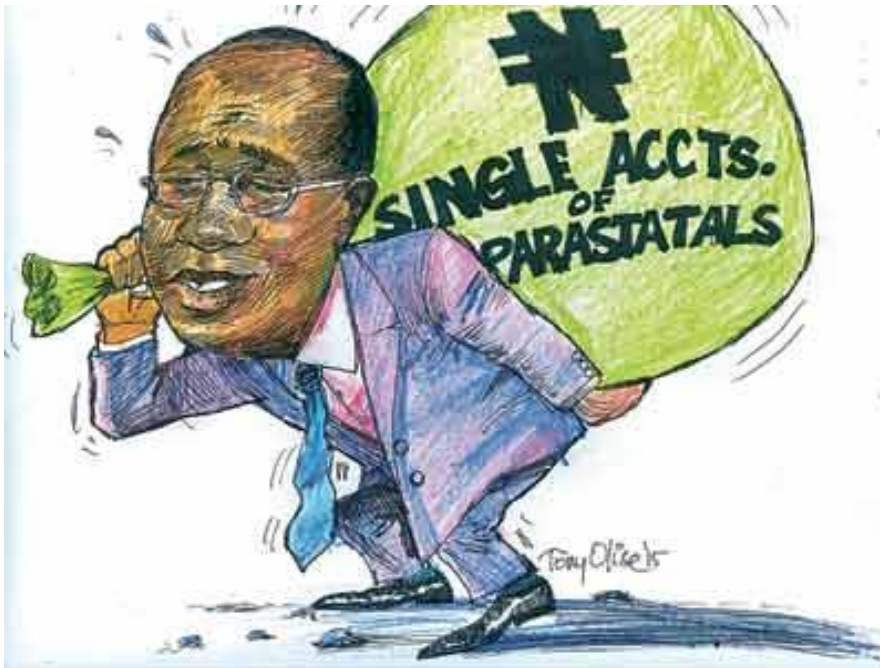
President Buhari addressing the participants at the Conference

Speaking during his welcome address, the Auditor General for the Federation, Mr. Anthony Mkppe Ayine, spoke on the importance of recovering lost ground in the country’s journey to development which would require a nuanced effort from all tiers of government. He announced that the Office of the Auditor General was ready to launch a training academy that will be of great value and benefit to staff at the federal, state and local government levels. He stated thus: *“we already have the trainers (the faculty) from among our staff and will start implementing the academy virtually with the hope that one day we will be able to have the physical presence in terms of infrastructure and permanent facilities”*. He appreciated President Buhari for his efforts in leading the anticorruption fight, which he said was evident through the various programmes and initiatives of his, aimed at promoting transparency and accountability in the management of public resources.

A highpoint of the event was the according of the *“Champion of Transparency and Anti-Corruption”* award to President Buhari by the Conference of Auditors-General in Nigeria which he accepted with gratitude.

Goodwill Messages

The representative of the EFCC Chairman while speaking appreciated the Auditor General of the Federation and the entire public sector auditors for their effort in plugging loopholes and the fight against corruption. He appreciated the planning committee for the choice of the event's theme and also for the hand of fellowship extended to him as a graduate of accounting from Ahmadu Bello University Zaria and that he sees auditors as partners in the fight against corruption. He noted that the role of auditors is critical in the fight against corruption and that this informed why he gave the conference a top priority. He also commended the administration of President Muhammadu Buhari for implementing various policies geared towards anti-graft such as the Treasury Single Account (TSA) which have been instrumental in monitoring the flows in and out of government coffers which has led to a monthly N24.7bn



savings. He also spoke of the benefits of Integrated Payroll and Personnel Information System (IPPIS), noting that ghost workers have continually been removed from the public sector payroll. He ended by noting that a conference such as the one being had provides a platform to rally for support from all stakeholders to join the fight against corruption and not leave it to the

anticorruption agencies alone.

The World Bank Country Director for Nigeria expressed the Bank's appreciation to the Auditor General for the Federation and the Auditors General of the states for the critical work they have been doing. He noted that the role of the Auditors General in Nigeria is linked to the mission of the World Bank – to eliminate extreme poverty in the world, which it is a known fact that Nigerian is critical to that mission. He noted the Bank is in Nigeria to support the President Buhari administration in its stated objective of lifting over 100 million Nigerians out of poverty by implementing programmes that would help in actualizing it. This, he stated, are programmes to invest in the youth and children; helping poor rural dwellers have access to electricity; connect farmers to markets, all of which would require fiscal resources. He noted that the World Bank is providing resources but that effort is needed for government to provide more of these finances to foot the development needs that the country has. He acknowledged the importance of citizens' confidence in the government's ability to manage the nation's resources to the benefit of the people, a situation which can best be ensured through a sound audit process. He ended by stating that the Bank is happy to continue to support the Office of the Auditor General for the Federation and those of the states and local government councils in maintaining the public trust in the management of public resources.

Comments

Most comments during the (opening) proceedings of the conference alluded to the critical role of the Audit Process in promoting transparency and accountability in the management of public resources. Given that the Audit regime we currently operate is obsolete, the duties of the Auditors General in Nigeria cannot be effectively discharged without a recent audit law that ensures the independence of the office and also accords relevant powers to the Auditors General to enforce their recommendations. The Audit Service Commission Reform Bill (2018) has suffered the same fate under President Buhari as the two separate versions that were not given assent by Presidents Obasanjo and Jonathan during their tenures. It is now time for the President to lead the push to strengthening the audit process by ensuring that whatever the issues for which the bill was not assented to in 2019 get addressed so that the represented bill on the floor of the national assembly gets assented to by him this time around.