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**REVIEW OF LITERATURE** 

NEED/IMPORTANCE OF THE STUD

STATEMENT OF THE PROBLEM

OBJECTIVES

**HYPOTHESES** 

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#### BOOKS

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### INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT vi

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#### LOCAL GOVERNMENT AUDIT IN NIGERIA: EFFECTIVENESS AND AUTONOMY

#### DR. FAMOUS I.O. IZEDONMI PROFESSOR & HEAD DEPARTMENT OF ACCOUNTING UNIVERSITY OF BENIN BENIN CITY

#### KILLIAN O. OGIEDU LECTURER DEPARTMENT OF ACCOUNTING UNIVERSITY OF BENIN BENIN CITY

#### ABSTRACT

This study examines the effectiveness of the current system of financial audit of local government councils in Nigeria. It also examines the implication of the system for the autonomy of local government councils in a federal system of government from the perspective of the various stakeholders. It presents the results from a sample of local and state government internal and external auditors and financial analysts in Edo State. The data were analyzed using descriptive statistics as the study is considered exploratory. The study finds that the current system of local government audit is largely ineffective and that the system is inconsistent with the principle of local government autonomy. It also recommended various processes to overcome the weaknesses and reinforce the strength of the current audit of local governments in Nigeria.

#### **KEYWORDS**

audit effectiveness, External audit, , local government autonomy

#### INTRODUCTION

In modern day public sector governance, government organizations act as agents on behalf of the people in using public resources and authority to accomplish established goals of society. In this connection government, the public organizations must account for how they use the resources entrusted to their care as agents of the people. Accountability in the government sector demands unique governance principles because of the unique nature of government. For example, unique to the government are the importance of political issues, the not-for-profit nature of government activities and the ultimate objective of government, which is to render a public service. In addition to the above, government hold coercive (police, taxation and regulatory) power over citizens and economic enterprises. As a consequence of these, there must be protections to ensure accountability in the use of these powers and in the delivery of the expected services. According to the Institute of Internal Auditors (2006), these protections are fundamental in political systems in which citizens endow the government with its powers. In other words, the public sector represents a principal - agent relationship. The government officials acting as the principal's agents must periodically account to the principal for their use and stewardship of resources and the extent to which the public objectives have been accomplished.

Historically, auditing has been used as the means by which an objective assessment of how the agent (namely the government official) has carried out its assignment. Audit activity reduces the risks inherent in the principal – agent relationship. The principal rely on the auditor to provide an independent and objective evaluation of the accuracy of the agents' (government officials) accounting and to report on whether the agent has used the resources in accordance with the principal's wishes. According to the Institute of Internal Auditors (2006), the need for a third party to attest to the believability (credibility) of the government financial reporting, performance results, compliance and other measures arises from several factors inherent in the relationship between the principal and its agents; (i) Moral hazards - conflict of interests: agents may use resources and authority to benefit their own interest, rather than the principal's interests; (2) Remoteness- operations may be physically removed from the principal's direct overnight; (3) complexity - the principal may not possess the technical expertise needed to oversee the activity; (4) consequences of error. Flowing from the foregoing roles of the auditor in the government sector, the auditor or audit function must have the technical ability, the independence and the enabling environment and structure to carry out its assignment effectively.

Nigeria has three layers (tiers) of public sector institutions. They are categorized as federal government, state government and local government institutions. The federal government institutions concentrate on federal government functions which have an overall interest about Nigeria. In addition to the federal government structure, the country is divided into 36 states. Each and every state of Nigeria has its own elected government with a state legislative assembly or parliament. Each state government maintains its own state government departments and other institutions in order to carry out state administrative functions. The states are further divided into 774 local government councils each with an elected chairman and an elected legislature. The public accountability in the federal government institutions are monitored by the office of the Auditor General of the federation. Similarly each state has its own public accountability mechanism headed by the Auditor General of the respective state. On the other hand, the local government councils do not have their own independent accountability institutions in the form of a separate audit office. Rather each state government has an Auditor General for Local Government that oversees the accountability mechanism in all the local government councils of the state.

Two key issues have been identified in the audit system of local government councils in Nigeria. The first is that of effectiveness while the second is the implication of the system for the autonomy of local government councils. On effectiveness, it has been argued that the local government system in Nigeria has not achieved the desired objective of ensuring accountability in the local government councils. This assertion has been with almost no contradiction. On local government autonomy, however, there have been two opposing views. One view is that as elected governments, local government councils are entitled to complete autonomy comparable to that enjoyed by the states. In this connection, it is argued that state government should not oversee the accountability mechanisms of local government councils. The opposing view says that though local government autonomy, that autonomy cannot be absolute. This view expounds the tutelage principle which is a feature of central models of public government and administration. They argued that objective independent scrutiny of the activities of local government councils is important to ensure proper accountability for the use of public money. The following research questions have been developed to address these issues (i) is there an adequate constitutional /legal framework for local government audit in Nigeria?;(ii) Has the local government external audit function adequate managerial resources and autonomy?; (iii) Is the audit methodology adequate for an effective audit?;(iii) Are the reporting relationships of the audit function adequate for an effective audit? (iv) Are the reporting relationships adequate?;(v) Are there adequate monitoring and follow up mechanisms in the system to ensure that audit findings are implemented?;(vi)What is the effect of the current system of local government audit on local government audit on once?

#### LITERATURE REVIEW

To carry out its policies effectively, government depends on scores of bureaucrats to implement government policies faithfully. According to Lorenz and Stefan (2007), many states have attempted to mitigate the underlying principal - agent problem by creating Supreme Audit Institutions (SAIs) who are to audit the legality but often also the efficiency and even the effectiveness of the spending behavior of many government bureaus (Please note that in Nigeria, the office of the Auditor General is the Supreme Audit Institution). The World Bank (2001) claims that SAIs is useful in managing public spending ensuring financial accountability, and strengthening public institutions. Almost all countries have a SAI. INTOSAL, the International Organization of Supreme Audit Institutions has more than 170 members (Lorenz and Stefan, 2004). According to Lorenz and Stefan (2007), if SAIs function effectively, they could indeed have far reaching consequences: they could affect fiscal policy as government expenditure could be lower which could also affect government revenue and deficit levels. SAIs could further have an influence on government effectiveness: monitoring the spending behavior of government bureaus might decrease (perceived) corruption levels as well as increase government effectiveness on a general level. Eventually they could improve (iii) the general productivity of resources used in the economy by improving labour and total factor productivity. Empirical studies have identified the huge benefits derivable from having effective SAIs. Schelker and Eichenberger (2003), find that stronger supreme audit institutions lead to lower tax burdens and expenditures. Also Schelker and Eichenberger (2004), find that stronger supreme audit institutions lead to lower tax burdens and expenditures. Also Schelker and Eichenberger (2004), find that stronger supreme audit institutions lead to lower tax burdens and expenditures. Also Schelker and Eichenberger (2004), find that stronger supreme audit institutions lead to lower tax pa

Thus, an effective SAI is indispensable to good public governance. There is considerable literature on the pre-requisites for an effective SAI. According to INTOSAI (2001), Supreme Audit Institutions generally recognize eight core principles which flow from the Lima Declaration and decisions made at the XVIIth Congress of INTOSAI (in Seoul, korea), as essential requirements of proper public sector auditing. The eight principles are (i) the existence of an appropriate and effective constitutional/ statutory legal framework and of de facto application provisions of this framework. (ii) the independence of SAI heads and members (of Collegiate Institutions), (iii) a sufficiently broad mandate and full discretion in the discharge of SAI functions (iv) Unrestricted access to information, (v) the right and obligation to report on their work, (vi) the freedom to decide the content and timing of audit reports and to publish and disseminate them; (vii) the existence of effective follow – up mechanisms and (viii) financial and managerial/ administrative autonomy and the availability of appropriate human, material and monetary resources. These principles form the first leg (effectiveness) which the study examines. The second aspect is the implication of the current system of audit for the autonomy of the local government councils who are also elected representatives of the people. We now examine them in turn.

#### **CONSTITUTIONAL/ LEGAL FRAMEWORK**

According to the Institute of Internal Auditors (2006), for an effective public sector audit, the audit activities, powers and duties should be established by the government's constitution/ charter or other basic legal document. It went further to say that the document should among others, address procedures and requirements of reporting, and the obligation of the audited entity to collaborate with the auditor. According to the World Bank (2002), auditing mandates should be anchored in rules set by parliament. Before drafting such legislation SAIs and government must determine the auditor's independence and reporting responsibilities, the scope of audits and entities to be audited. INTOSAI (2008), through the International Standards of Supreme Audit Institutions (ISSAI) II on Guidelines and Good practices Related to SAI independence, provide further guidance on constitutional/legal framework for public sector audit. In Nigeria, the legal framework for audit of local government councils is spelt out in the financial memoranda for local government. By section 39.1 of the Memoranda, there shall be established in each state, the office of the Auditor – General who shall be appointed by the governor of the state subjected to the confirmation of the state House of Assembly. Section 39.1 (1) empowers the Auditor General for local government to carry out on regular basis, the auditing of local government Accounts while section 39.1 (2) gave him the power to sanction and surcharge any officer in accordance with section 39.3 of the financial memoranda (Audit Queries and Sanctions).

Thus there is a legal framework for the audit of local government councils in Nigeria.

#### INDEPENDENCE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

The Independence of the auditor is a sine quo non for the effectiveness of any audit whether in the private or public sector. According to Harris (1997), it is surprising that a subject which has been discussed in Australia since the first Auditor – General was appointed in 1824 still deserve discussion. Perhaps as professor (now Justice) Finn alluded in 1995, the subject reflects as much on the independence of parliament as it does on Auditor General. According to Gordon (2009), the presence of an independent Auditor General who is generally beyond the reach of partisan politics and who perform their tasks independently is a significant contributor to the overall integrity of a government integrity system. Speaking in a similar vein, the Australia Council of Auditor Generals (2004), noted that the need for an effective and independent Auditor General is almost universally accepted as a hallmark of our democratic institutions. The Auditor General plays a pivotal role in supporting parliament in its function of authorizing and supervising the spending of public money by the executive. See also Bracks (1999).

INIOSAI (2004) did not attempt a conceptual definition of the independence of SAI. Indications of what independence of SAI connotes, however, abounds in the literature. According to Gay (2002), the value of an independent audit lies both in the fact that the auditor is, and is seen to be, independent of the audited entity, and hence is able to carry out the audit free of any externally imposed constraints. Gay (2002:15) further asserted that "independence required a freedom from susceptibility to undue influence or pressure, any of which could lead to a belief that the audit opinion was determined other than by a reference to the facts of the audit alone." The above statement clearly indicate that the SAI should not only be independent of the audit institutions but of any external body. According to Ken (2004), the fundamental aspect of the independence of SAIs is the freedom from direction by the executive or influence by specific agencies. But does that mean that the SAI should not be independent of the legislature? Ken (2004) noted that the independence from the parliament is a more vexed issue. According to him, the common wealth does not provide for direction by the parliament or the Public Accounts Committee. If the SAI is independent of the legislature and the Executive, then it has become the fourth organ of government after the executive, the legislature and the judiciary. To avoid this unwholesome situation, it has been suggested that the SAI should be accountable to the public through well defined channels. According to DFID (2005), SAIs should be part of the accountability chain, not only in the sense of helping to ensure others are accountable but in the sense of being accountable itself. The question then is "who audits the SAI?" According to DFID (2005), the SAI should be accountable in the broadest sense to all part of the community it serves - the tax payers and the general public, and not just the bodies which can directly affect the level of the SAI, so wn resources (i.e. parliament) or in so

Now let us go back to the criteria for judging the independence of SAIs. Various measures of independence have been indicated in the literature. While the level and numbers may vary, there is general agreement on things that may affect the independence of the SAI. The National Audit office (UK) (1988) established the following criteria for independence of SAI institutions. (i)appointment and dismissal of the SAI not to be within the prerogative of the executive,(ii) the SAI 's salary to be a direct charge on public funds and not subject to annual appropriations, (iii)The SAI's right to report directly to the legislature (rather than to or through the executive) and to decide the nature and timing of the report;(iv)The SAI right to appoint and pay staff; (v)The SAI to have discretion to decide whether or not to accede to requests emanating from outsides the SAI proposing matter for audit;(vi)The SAI to have right of access to paper and information and to obtain explanations and information(vii)The audit mandate to cover all enterprises. Similar provisions have also been made for the independence of SAIs by other jurisdictions. see Cameron (2001); Trenorden (1996).

Andy Wynne, Head of the Public Sector Technical Issues with the ACCA, carried out a survey titled Audit Independence: The Case of the Nigerian Public Service in 2001(see Andy, 2001). He used the criteria established by the National Audit Office (1988) as a guide. According to him, the organizational and reporting independence of the Auditor General (Local Government), is very similar to that of the State Auditor General and that of the Federal. He concluded that the AUDITOR General is provided with the same level of protection as the head of state.

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Section 39 (1) (1) of the Financial Memoranda for Local Governments says that the Auditor General (Local Government) in each state shall be appointed by the governor of the state subject to the confirmation of the State House of Assembly while section 39 (1) (2) confers on him the power to sanction and surcharge any officer in accordance with the provisions of section 39.3 of the memorandum. Section 39 (1) (3) made him the chairman of the local government Audit Alarm Committee while section 39 (1) (4) says that he shall have access to the state Governor through the Governor's representative on the Audit Alarm Committee. The combined effects of sections 39 (1) (5) and 39 (1) (6) is that the Auditor General report to both the Governor and the public Accounts Committee of the state House of Assembly. The finding of Andy (2001) on the legal/personal independence of the Auditor General (local government) cannot be said to be exactly correct. As noted above, the Auditor General reports to both the legislature and the Governor. In fact the Auditor General reports to the Governor through the Governor sepresentative on the local government Audit Alarm Committee.

The international Standards of Supreme Audit institutions, ISSAI 10 on Mexico Declaration of SAI independence gave the principles for the independence of SAI to be (i) Appointment, (ii) Re-appointment, or removal process that ensures their independence,(iii) Appointment with sufficiently long and fixed terms, to allow them carry out their mandates without fear of retaliation, and (iv) Immunity against any prosecution for any act past or present that results from the normal discharge of their duties as the case may be.

According to Gordon (2009), the Auditor General's independence is compromised from the beginning if the selection and appointment is by the Executive itself. According to him, if the appointment is made on the recommendation by the parliament or a committee of parliament, it ensure that the appointee has the confidence of the parliament, and also enhances the transparency of the appointment process. According to a survey, the National Audit Office Uk, (2004) find that in 18 out of the 25 states in the European Union, at the time of the survey, the legislature makes the appointment In 2001, the INTOSAI published the Task Force Report on results of an extensive survey of supreme Audit Institutions (SAIs) in 113 of its non European member states. From the survey, outside the European Union, the Auditor General is appointed by the Head of state in 77 jurisdictions by the legislature, by the legislature in 34 jurisdictions and by joint action of both the Head of state and the legislature in 8 jurisdictions. According to Gordon (2009), external supervision of the appointment process can help to ensure that prospective appointees are widely canvassed, and due process is followed and that a short list of suitable candidate is presented for final selection.

#### MANDATE AND DISCRETION IN THE DISCHARGE OF DUTIES

According to the INTOSAI Mexico Declaration on SAI Independence, the SAI should have a sufficiently bread mandate and full discretion in the discharge of SAI functions. According to ISSAI 10, SAIs should be empowered to audit: (i) use of public monies, resources or assets by a recipient or beneficiary regardless of its legal nature, (ii) collection of revenues owed to the government or public utilities, (iii) legality and regularity of government or public entities accounts, (iv) quality of financial management and reporting, and (v) economy, efficiency and effectiveness of government or public entities operations. According to this principle, except when specifically required to do so by legislation, SAIs should not audit government or public entities policy but should restrict themselves to the audit of policy implementation. SAIs should be free from direction or interference from the legislative or the Executive in (i)the selection of audit issues ((ii) planning, programming, conduct, reporting and follow - up of their audits (iii) organization and management of their office, and (iv) enforcement of their decisions where the application of sanctions is part of their mandate. DFID (2005) noted that the most common type of audit which a SAI should carry out are (i) financial audit - focusing on providing an audit opinion on the annual accounts of public bodies, (ii) compliance/legality/regularity audit - focusing on verifying the legality of transactions which have taken place; and (iii) performance/management/value for money audit- considering the economy, efficiency and effectiveness with which resources are used. According to Gordon (2009), to have a full and effective audit mandate, the Auditor General should have the ability to undertake audit work that includes (i) financial statement accounts (ii) management systems; (iii) compliance with statutory obligations, (iv) performance indicators and or performance reporting, (v) the economy, efficiency and effectiveness of performance functions (see also World Bank (2001). According to Gordon (2009), the extent of the coverage mandate is a vexed area and one that can be quite difficult to unravel. He stated further that it is also the area where there is greatest variation between jurisdictions, and the area that enables the Executive to influence to what extent they are held accountable in their use of public resources. The Financial Memoranda for Local Government Councils stated in section 39 (1) (2) that the Auditor General (Local Government) shall have power to carry out on regular basis, the auditing of local government accounts without any elaboration as to the scope and type of audits which the Auditor General can carry out. However, section 39 (1) (3) made him the chairman of the Local Government Audit Alarm Committee while section 39 (1) (5) require him to notify the public Accounts Committee and the Local Government Council of audit alarms of significant importance and serious pre-payment audit queries for which the chief Executive of the Local Government is liable or responsible. From the constructions of sections 39 (1) (1) and 39 (1) (5), it can be said that the Auditor General (local Government) is only mandated to carry out financial audit and regularity audit. Andy (2001) did not make any comment on this issue.

#### UNRESTRICTED ACCESS TO INFORMATION

According to INTOSAI (2007), SAIs should have adequate powers to obtain timely, unfettered, direct, and free access to all the necessary documents and information for the proper discharge of their statutory responsibilities. According to Gordon (2009), the key components with respect to access to information are (i) the ability to access documents or information in any form that is relevant to an audit; (ii) the ability to call persons to produce documents, give evidence orally, in writing or under oath, (iii) the ability to access premises and to examine, make copies of or extracts from documents or other records; and additionally, (iv) protection of the confidentiality of information obtained by the auditor general from inappropriate disclosure. Gordon (2009) noted further that all jurisdictions studied have empowered their Auditor General to have access to documents and persons who may have information of value to their enquiries while some also enable the Auditor General access to premises under the control of government entities.

In Nigeria, the financial memorandum stated in section 39 (1) (8) that the Auditor General for Local Government shall have access to site for purposes of auditing or monitoring contract performance. The provisions of the Financial Memoranda are obviously deficient as they do not explicitly elaborate on the extent of the access eligibility of the Auditor General. Andy (2001) noted that the Auditor General has the power to call upon any officer of a local government to furnish forth with any explanation or information which he may require in order to enable him to discharge his duties. The extent of access which the Nigeria SAI for local government possesses can only be ascertained through an empirical investigation.

### THE RIGHT AND OBLIGATION TO REPORT ON THEIR WORK AND THE FREEDOM TO DECIDE THE CONTENT OF THEIR AUDIT REPORTS

According to ISSAI 10, SAIs should not be restricted from reporting the results of their audit work. They should be required by law to report at least once a year on the results of their audit work. They should be free to decide the content and timing of their audit reports excepts where specific reporting requirements are prescribed by law. SAIs should also free to publish and disseminate their reports once they have been formally tabled or delivered to the appropriate authority as required by law. According to Gordon (2009), the ability to decide the content and timing of their reports is an important aspect of the independence of the Auditor General and that independent publication of these reports is a fundamental element of transparency. According to him the key components in this regard are (i) whether the Auditors General has complete discretion over when to report and what to include in or excludes from a report. (ii) the requirement for AG to consider responses of audited entities and whether they have discretion about what to include or exclude from the responses (iii) whether sensitive information may be included in the AG's report. (iv) whether the reason for withholding 'sensitive' information may be disclosed, and (v) whether the AG's reports are published for general distribution to the public.

Timeliness is a critical dimension in the dissemination of SAI's reports. Lovenz and Stefan (2007) noted that most publications of SAIs report on wasteful behavior occur months or even years after the events and that the public is usually not interested in this kind of information. According to Lovenz and Stefan (2007), most SAIs audit the behavior of government bodies only ex-post facto. Hence the question arises whether the government bodies have any incentive to change their behavior in future periods as a consequence of SAI reports. Lovenz and Stafan (2007) noted also that if SAI reports are not published, their likelihood of inducing bureaucrats to change their behavior appear rather low. If on the other hand, the SAI reports are regularly published; their impact would then depend on the

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degree of press freedom realized in a given country. In Nigeria, the financial memorandum did not elaborate on the mandate of the AG in reporting his findings publicly.

#### THE EXISTENCE OF EFFECTIVE FOLLOW-UP MECHANISM

According to ISSAI 10, SAIs should submit their reports to the legislature, or other bodies as appropriate, for review and follow-up on specific recommendations for corrective action. Also it recommended that SAI should have their own internal follow-up reports to ensure that the audited entities properly address their observations and recommendations. According to Gordon (2009), the key component in this regard is whether the parliament has some mechanism for considering the Auditor Generals findings for holding the government to account and for following up on recommendations. Lorenz and Stefan (2007) noted that most SAIs might enjoy independence but they do not have any judicial power in the sense of being able to formally sanction wasteful behavior of bureaucrats. According to Carlos (2007), lack of adequate follow-up of audit findings and enforcement of audit recommendations is a principal cause of ineffectiveness. According to him, audit findings are inconsequential if audit recommendations are not acted upon by the government forcing a reluctant bureaucracy to comply or if they are not expeditiously transmitted to the courts in case of criminal offences. He noted further that audit reports are of limited use if the dysfunctions they detect are not redressed through remedial legislative action for example through corrective legislation, inquiry commissions or impeachment proceedings (see also UNDP, 2004).

The Financial Memoranda in Nigeria contain a number of provisions in chapter 39 aimed at ensuring that those who commit fraud in the local governments are punished. By section 39 (1) (2), the Auditor General (local government) has power to sanction and surcharge any offices as contained in the financial memorandum. Appeals agaist such decisions lie to the Public Accounts Committee. An Audit Alarm Committee is set up vide of section 39 (2) with the Auditor General (local government) as chairman. Section 39 (3) contain audit queries and sanctions applicable. However, it is doubtful if these provisions have been faithfully executed.

#### MANAGERIAL AUTONOMY AND RESOURCING

According to ISSAI 10, SAIs should have available, necessary and reasonable human, material and monetary resources. It stated further that the Executive should not control or direct the access to these resources and SAIs should manage their own budget and allocate it appropriately. Also it is the duty of the legislature to ensure that SAIs have the proper resources to fulfill their mandate. According to Gordon (2009), the importance of managerial autonomy and independent resourcing for preserving the independence of the Auditors General was first recognized in the legislation passed in the United Kingdom more than 25 years ago. He identified the key components of managerial autonomy and resourcing as: (i) Staffing autonomy or the independence from the executive control of the public service,(ii)Financial autonomy or the independence of the process for establishing the budget for the SAI, (iii)Drawing rights on appropriated resources by whom resources are appropriated and its independence from the Executive (iv)Office autonomy or the independence of the structure supporting the SAI from Executive Control. World Bank (2002) stated that supreme audit institutions require adequate funding, equipment and facilities. According to the Bank, to ensure high quality work, SAIs need well – qualified, adequately remunerated staffs who are encouraged to continuously improve, especially in their areas of expertise. It further noted that the number of authorized personnel should be determined independently of government control.

There is no provision in Nigeria for the SAI institution to have managerial and resourcing autonomy. The Budget of the Auditor Generals Office is part of the normal budget carried out by the Executive. The staff of the office is under the civil service.

#### LOCAL GOVERNMENT AUDIT AND LOCAL GOVERNMENT AUTONOMY

As stated earlier, there are three tiers of government in Nigeria. The Auditor General of the Federation is responsible for the Audit of the Federal Government and its entities while each state has its own Auditor General. However, Local Government Councils do not have their own separate SAI. Rather, there is an Auditor General (Local Government) appointed by the State Government. Local Government Councils as elected representatives of the people, ought to be accountable only to the people that elected them. Different views have been expressed on the propriety of state audit of local government councils. The 1999 Constitution of the Federal Republic of Nigeria government outlined the functions of local government councils as a tier of government in the fourth schedule. There are differing opinions on the extent to which local government councils should be independent of the states or federal government. Nwabueze (1984) defines autonomy under a federal system to mean that each government enjoys a separate existence and independence from control of the other government. According to him, it is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, court etc, but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct its affairs. On his part, Davey (1991) opines that local autonomy is primarily concerned with the question of external control within the limits laid down by the law. He sees local autonomy as the freedom of independence in clearly defined issues/ areas as well as separate legal identity from other levels of government Adeyemi (2005) noted that the nature and structure of transactions or interactions between the three tiers of government determine the degree of autonomy. He concluded that the controversy surrounding the position of the local government in the 1999 constitution should without delay be resolved o

Historically, state oversight of local government authorities has been hinged on the "tutelage principle". The tutelage price sees local governments as Minors that must necessarily be under the guidance and tutelage the central government or state government. According to Mihkel (2007), some of the reasons advocated for the extension of National Audit office to local government serve two main objectives (i)To help strengthen external control over the lawful use of public sector resources; and (ii)To help reduce corruption risks and disclose cases of corruption. According to him, the arguments usually advanced for control through audit by state government include: (a) The local government authorities are often the first and closest point at which people come into contact with the public sector, and they have an impact on the people's trust in the state. Therefore strengthening control over local government is important with a view to enhancing the legitimacy of the authority of the state, (b)Local government autonomy need not mean absence of control, (c)The stronger the control of local governments, the better the local government representatives and leaders have managed these governments. On the other hand, opponents have argued against state control of local audits on the ground that a local government being local means that it determines its budget itself and also supervises its implementation. According to this view, it would be too far fetched to assign this supervision to the state appointed audit body. According to Adolfo (2007), after the second war, there has been a development in European systems towards a full recognition of local self government as an integral part of a system of multi -level governance and administration. This invariably means the abolition of the tutelage principle of relationship between central or state and local administration. According to him, in European countries with a tradition of 'tutelage', reforms since the 1980s have led to the abolition of tutelage mechanisms (including control and inspection bodies or corps) and their replacement by stronger and more developed internal and external control mechanisms, particularly in regards to economic and financial management. In Spain, a ruling of the constitutional court in 1981 declared as opposed to the constitutional principle of local autonomy all "generic or indeterminate" controls of or any other type of control that would place the local administrations "in a position of sub ordination or quasi-hierarchical dependence vis-à-vis the central administration" as well as control beyond legal compliance (Adolfo, 2007).

Various models have been advocated for the audit of local government councils .The first of such models is that audit should be organized under private auspices. In this case, professional auditors are procured on the market. The professional auditor would decide on the audit plan, direct the inspection work and sign the audit report and other statements of opinion. The second model is that audit is organized in local government associations. This model is based on local government collaboration through a special forum for local government associations. The idea is that the association would be headed by elected representatives but that decision on individual auditing issues should be the responsibility of professional auditors either employed or procured. The function of the local government association would be to arrange the procurement and appointment of the chief auditor.

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#### METHODOLOGY

The research is a structured cross - sectional survey of one hundred (100) respondents in Edo State. The research is on external audit in local government councils in Nigeria: Effectiveness and Local Government autonomy, but due to resource constraints and the difficulty in accessing every respondent in Nigeria, the study was limited to Edo State. Selecting Edo State was considered appropriate because external audit of local government councils in Nigeria is based on the financial memoranda for local government councils. Consequently all the states in the federation adopt similar methods and processes for the audit of local government councils. The sample results are therefore likely to adequately represent the results from the population as a whole.

The respondents were drawn from five broad groups: Local Government External Auditors, State Government External Auditors, Local Government Internal Auditor, State Government Internal Auditor and Financial Analysts. The financial analysts were drawn from registered auditors and chartered accountants in Edo State using the 2006 membership yearbook of the Institute of Chartered Accountants of Nigeria. The local government external auditors and internal auditors were selected using the Edo State Local Government Service Commission 2004 Annual Report and the duty roasters of the local government councils while the state government external auditors were selected using the Edo State Civil Service Commission 2008 Annual Report and various duty roasters.

The five point Linkert scale was used in the design of the questionnaire. The scale was constructed by assembling a number of statements about the topic. The respondents were asked to indicate whether they strongly agree, agree, undecided, disagree or strongly disagree with each of the series of statements.

The questionnaire consists of two parts. Part 1 contains questions on information about the respondents for the purpose of respondent's classification. Part II consists of 56 questions under seven (7) sections. Section A is on the issue of the constitutional framework of for Local Government External Audit and the independence of the Auditor General. It deals with the appointment, removal tenure of the auditor general for local government. It also deals with the scope of the audit. It consists of 13 questions. Section B deals with the managerial resources and autonomy in local government audit. The section consists of questions on the adequacy of financial and human resources deployed in the audit process. It examine the budget of the office of the auditor general and its his independence. The adequacy and control over the human resources are also dealt with here. Section C is on the relationship between the external audit function and the various stakeholders like the legislature, the executive, the public including the mass media and the audited bodies. The section contains seven (7) questions. Section D consists of six (6) questions on audit methodology. This include audit manual, audit approach, compliance with national and international audit standards and the training of the staff on the audit methodology. Section E consists of six (6) questions on monitoring and follow-up, mechanism. It deals with issues of audit timeliness, results achieved, report and follow up on cases of fraud and irregularities. Section F is on the implication of the existing system of local government audit for local government's autonomy. It consists of four (4) questions. The last section which is on suggestions for improvement consists of twelve (12) questions on ways to improve on the effectiveness of local government audit and autonomy.

In order to clear some grey areas from the questionnaire administration, personal interviews were conducted for 20 respondents.

Descriptive statistics like the percentage analysis, mean standard deviation and actual response analysis were used in analysis. Inferential static were not used as no hypothesis were tested sine the research is generally explorative in nature.

#### RESULTS

During the data gathering exercise, 100 questionnaires were administered to the five groups. Out of this, 80 questionnaires were retrieved and certified fit for analysis. Table 1 shows the respondents analysis based on gender. From the table, 51 respondents representing 63.75% were males while 29 number or 36.25% were females. Table 2 shows the analysis of the respondents based on age from the table 5 respondents representing 6.25% are under 5 years of age while 11 respondents representing 13.75% are between 25 and 30 years of age while 19 respondents or 23.75% are between the ages of 36 and 40 years. 17 respondents or 21.25% are between 41 and 45 years while 10 (12.5%) are between the ages of 46 and 50 years while the remaining 6 respondents representing 7.5 % of the total respondents are above 50 years of age.

Table 3 shows the analysis of the respondent's base on education. From the table, 14 respondents or 17.5% have the OND/NCE while 45 respondents or 56.25% have a Bachelors degree. 18 respondents or 22.5% have a master's degree while three (3) respondents or 3.75% have a Ph.D.Table 4 analyzed the responds according to study discipline. From the table 7 respondents or 8.75% read economics while 35 respondents or 43.75% read science and Engineering. 11 respondents or 13.75% read other various courses. Table 5 analyze the responds according to the group they belong to from the table 28 respondents or 35% are local government external auditors while 11 respondents or 13.75% are Edo State government external auditors. 15 respondents or 18.76% are local government internal auditors while 9 respondents or 11.25% are state government internal auditors. 17 respondents or 21.25% come from the financial Analysts group.

Table 6 shows the analysis of the responses from the respondents to the questions contained in the questionnaire. The results are considered according to the various sections.

#### CONSTITUTIONAL/LEGAL FRAMEWORK AND AUDITOR INDEPENDENCE

17, 30, 9, 17 and 7 or 21.2%, 37.5%, 12.2% 21.2% and 8.8% respectively strongly agreed, agree, are undecided, disagreed and strongly disagreed respectively with the statement that the process of removal of the Auditor General for Local Government guarantee his independence. This gives a mean response of 3.41 with a standard deviation of 1.280, almost the same level of support is given to the statement in question 2 that the appointment of the Auditor General for Local Government by the State Government subject to approval by the state House of Assembly guarantee his independence. The support was given with a mean response of 3.23 and a standard deviation of 1.331 19 (23.8%), 25 (31.2%), 8 (10.0%) 18 (22.5%) and 10 (12.5%) strongly agreed, agreed, are undecided, disagreed and strongly disagreed respectively with the statement that the independence of the auditor general for local government will be enhanced if he is appointed by the House of Assembly on the recommendation of the state Civil Service Commission. Also the respondents supported the statement in question 4 that the Auditor General if appointed by the legislature should be removable by them through a parliamentary vote with a mean response of 3.41 and a standard deviation of 1.24. The following statements in question 5, 6 and 7 were supported with means of 3.57, 3.29 and 3.49 respectively.(i)That any process for the appointment and removal of the Auditor General for Local Government should ensure their independence from the state government (ii) The process for the appointment of the Auditor General for local government is subject to political manipulation. (iii) The Auditor General for local government is adequately protected in reality from arbitrary removal from office. 22 (27.5%), 39 (48.8%), 6 (7.5%). 9 (11.2%) and 3 (20%) of respondents strongly agreed, are undecided disagreed and strongly disagreed respectively with the statement that to enable him sufficient time to plan and implement their audit strategies, the Auditor General should be given an adequate tenure. The some level of support given to the statement in question. A mean of 3.94 and a standard deviation of 1.035) was given to the statement in question 9 that the present system where by the Auditor General could be appointed at any age before sixty (60) years and must retire at sixty (60) years does not augur well for an effective supreme audit institution. Question 10 states that the Auditor General for Local Government should be appointed for a single non- renewable term so that there is not potential for compromising independence in relation to the removal or extension of his appointment. This statement was supported with a mean response of 3.14 and a standard deviation of 1.25. The statement in question 11 is also supported with a mean responses of 3.56 and standard deviation of 1.077. There is very low support for the statement in question 12 that the Auditor General for Local Government is empowered to carry out performance or value for money audit at his own discretion. The mean responses was 2.57 with a standard deviation of 0.854. No respondent strongly agreed with the statement 15(18.8%), 20(25.0%), 41(51.2%) and 4(5.0%) agreed, are undecided, disagreed and strongly disagreed respectively. However, there was a fairly high support (a mean of 3.57 with a standard deviation of 1.134) for the statement in question 13 that the Auditor General is in reality able to carry out financial audit of all local governments councils accounts.

#### MANAGERIAL RESOURCES AND AUTONOMY

21 (26.5%), 17 (21.2%), 15(18.8%), 17 (21. 2%), and 10 (12.5%) strongly agreed, agree and undecided, disagreed and strongly disagreed respectively that the present process of budget preparation whereby the budget of the office of the Auditor General is subject to annual appropriation by the budget department which is under the control of the Executive is a compromise or the Auditors General independence. This is a mean response of 3.28 and a standard deviation of 1.387. Questions 15, 16 and 17 are also supported with means and (standard deviations) of 3.21 (1.219), 3.44 (1.157) and 3.16 (1.152), respectively. The statements is thus this supported are a much higher level of independence from the executive will be demonstrated if the budget of the Auditor General's office

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is part of the legislatures' Appropriation, (ii) The Auditors General for Local Government does not have the power to report to the legislature on the adequacy of allocated resources and (iii) the Auditor General is not responsible for managing its own staffing needs and rely on the establishment division for staff 13 (16.2%) 21 (26.2%), 19 (22.5%), (18.8%) and 13 (16.2%) respondents strongly agreed, agreed, are undecided disagreed and strongly disagreed with question 19 that the staff of the office of the Auditor General are not adequately remunerated and motivated. Question 19 states that the knowledge, skills and competencies required for all jobs within the office of the Auditor General are well specified on a written document. There is a very high support for this statement with a mean of 4.0 and a standard deviation of 0.941. On the other hand there is a very low support for question 20 which says that the office of the Auditor General has a well structured training program for its professional and support staff. 1(1,2%), 5(6.2%), 8 (10.0%), 56(70.0%) and 10 (12.5%) respondents strongly agreed, agreed, are undecided, disagreed and strongly disagreed respectively. This is a mean response of 2.14 with a standard deviation of 0.759.

Questions 21 and 22 are supported with mean responses of 3.10 and 2.96 with standard deviation of 1.365 and 1.382 respectively. These statements are respectively (i) The financial resources usually made available to the office of the Auditor General are not usually equal to those approved in the budget, and (ii) The staff of the office of the Auditor General have access to IT equipment appropriate to their needs.

#### REPORTING RELATIONSHIPS

20 (25.0%), 23 (28.8%), 8 (10.0%), 20(25.0%) and 9 (11.2%) respondents strongly agreed, agreed, undecided, disagreed and strongly disagreed.

Question 23 that the Auditor General for Local Government report to the state legislature on his own initiative as well as to meet statutory or constitutional requirements. These were also affirmative support for the remaining issues under the section. The mean responses and (standard deviation) for the questions were respectively 3.12 (1.462) for question 24, 3.57 (1.78) for question 25, 3.79 (1.076) for question 26, 3.22 (1.467) for question 27, 3.37 (1.178) for question 28; and 3.21(1.229) for question 29. The respective questions are (1) Question 28. The Auditor General's published reports are publicity available; (ii) Question 25. The office of the Auditor General for Local Government publishes its Corporate plans and annual reports regularity; (iii) Question 26. The Accounts of the office of the Auditor General are not independently audited; (iv) Question 27 – The office of the Auditor General has appropriate Internal Control including internal audit (v) Question 28. The office of the Auditor General does not seek open feedback from audited bodies and external stakeholder and (vi) Question 29. There are not adequate provisions in place to protect "whistle blowers" in audited entities.

#### AUDIT METHODOLOGY

19 (23.8%), 21 (26.2%), 13 (16.2%), 19 (23.8%) and 8(10.0%) respondents strongly agreed, agreed, are undecided, disagreed and strongly disagreed, respectively with the statement in question 30 that the office of the Auditor General has a comprehensive written Audit Manual and or Technical Guidance. The respondents also supported Question 31 that the staff is trained regularly on the audit approach, with a mean of 3.30 and a standard deviation of 1.335. However, questions 32, 33, and 34 received low support with means and (standard deviations) of 2.82 (1.281), 2.13 (0.946), and 2.29 (0.996) respectively. The respective questions are (Q 32. The audit methods and processes comply with the National Auditing Standards (ii) Question 33. The Audit methods and process comply with the international standards on auditing (ISAs), and (iii) Question 34 – The audit methods and processes comply with the Audit Standards of the International Organization of supreme Audit Institutions (INTOSAI). The last question in this section is question 35 which says that the office of the Auditor General assess the quality of Internal Auditors and rely extensively on their issue. This was supported with a mean of 3.29 and a standard deviation of 1.182.

#### MONITORING AND FOLLOW-UP MECHANISM

There was a fairly low support for question 36 which says that the office of the Auditor General has been meeting the statutory deadlines for completing audits. The mean of responses was 2.72 with as standard deviation of 1.283. The same mean response of 2.72 but with a standard deviation of 1.405 was recorded for question 37 which says that the office of the Auditor General reports on the results it has achieved periodically and the value of savings. The mean and (standard deviations) of the remaining questions in the section are 3.29 (1.314), 2.68 (1.376), 2.61 (1.410) and 3.30 (1.335) for questions 38, 39, 40 and 41 respectively. The respective questions are, (i) Question 38 – There are not mechanism for follow up on audit findings; (ii) Question 39- The office of the Auditor General has through its audit work, facilitated the elimination of fraud in Local Government Council (iii) Question 41 – The Auditor General has through its audit work contributed to the attainment of value for money in the Local Government Councils (iv) Question 41 – The Auditor General cannot report cases of Fraud directly to law enforcement agencies. He relies on the state House of Assembly to sanction offenders.

#### LOCAL GOVERNMENT AUTONOMY

7 (8.8%), 21 (26.2%), 17 (21.2%), 24 (30%) and 11 (13.8%) respondents strongly agreed, agreed, are undecided, disagreed and strongly disagreed respectively with question 42, that Local Government with elected representatives should have the right to independently and finally resolve all local issues including the use of resources. This gives a mean response of 2.86 and a standard deviation of 1.206. The means and (standard deviation) of the remaining questions on this section (Question 43, 44 and 45) are 3.07 (1.123), 3.26 91.421) and 2.85 91.351), respectively. The respective questions are Question: 43- The office of the Auditor General for Local Government which is under the control of the state Government is a big detraction from the autonomy of Local Government Council (iii) Question 41 A government being local means it determine its budget itself and also supervises its implementation. It is therefore too far fetched to assign the audit of local government councils to the state and (iii) Question 45. The current system of local government audit is not consistent with the principle of local government autonomy.

#### SUGGESTIONS FOR IMPROVEMENT

The mean responses and (standard deviation) for questions 46, 47 and 48 are respectively 3.29 (1.352), 3.39 (1.373) and 2.72 (1.441). The respective questions are Question 46 each local government should have its own audit institution (ii) Question 47. the state should continue to appoint an Audit Institution for the Local Government Councils and (iii) Question 46 – The Audit Institution for the Local Government Councils should be appointed by a Local Government councils of the Local Government Councils and (iii) Question 46 – The Audit Institution for the Local Government Councils should be appointed by a Local Government councils in Nigeria. Question 49, 50 and 51 are on the form the office of the Auditor General should take. Question 49 says that it should take the form of a monocratic institution headed by a simple Auditor General while Question 50 says it should take the form of a court of Auditor endowed with Quasi – judicial power in administrative power. Question 51 says it should be a board of auditors with collegiate decision making similar to that found in tribunals. The mean and standard deviation for the respective questions were 2.79 (1.319), 3.29 (1.234) and 3.36 (1.183) respectively. 13 (16.2%), 28 (35.0%), 15 (18.8%), 15 (18.8%) and 9 (11.2%) respondents strongly agreed, agreed, are undecided, disagreed and strongly disagreed with question 52 that the head of the office of the Auditor General for local government should be an officer of the legislature. Questions 53, 54, 55 and 56 are respectively supported by mean responses with (standard deviations) of 3.09 (1.275), 3.39 (1.326), 3.55 (1.262) and 3.30 (1.335) respectively. The respective questions are (i) Question 53 - The Auditor General for Local Government should have a fixed, non- renewable term of office, (ii) Question 54 – To ensure the accountability of the Auditor General for Local Government and his members of Staff; and (iv) Question 55 – An independent Audit Commission should establish the remuneration of the Auditor General for Lo

#### **DISCUSSION OF RESULTS**

In this section, we examine the implication of the results as they relate to the issues raised on external audit in local government councils in Nigeria. In this discussion, responses with means over 3.0 are regarded as affirmative support while those between 2.51 and 3.0 are regarded as low support. Responses with means below 2.50 are regarded as negative support. The results have shown that the respondents believe that the process for the appointment and removal of the Auditor General for Local Government guarantee his independence and that he is protected in reality from arbitrary removal from office. They however, also believe that his independence will be further strengthened if his appointment and removal are done by the legislature rather than the Executive. The respondents also believe that the Auditor General has access to all the records and documents he needs to carry out his assignment. The respondents would want a situation where an Auditor General for Local Government is appointed for a fixed, non renewable period. The present system can produce an incumbent who is appointed at 40 years of age and stay in office for the next twenty years. On the other hand, we can have an Auditor General who spent six months or

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less in office. The respondents believe that the Auditor General is able to carry out financial audit of all local government councils Accounts. However, there is low support for the position that he is able to carry out value for money audit at his own discretion.

The next issue examined, was managerial resources and autonomy. The result shows that the present system of budgeting for the office of the Auditor General is not ideal. A better system would be one that would consider the budget of the office as part of the legislature's appropriation. Also the results indicated that the Auditor General depends on the Establishment Division for staff and cannot directly recruit and determine the emoluments of staff. The net implication of the foregoing it that there are inadequate financial and human resources deployment by the Auditor General.

On reporting relationships, the results indicated that the Auditor General reports to the legislature directly on his own initiative as well as to meet statutory requirement. The results also show that the Auditor General published reports are publicly available. What this mean is that a copy of the report can be obtained from the office of the Auditor General for Local Government. However, the Accounts of the office of the Auditor General for Local Government are not independently audited. Also, the results indicated that there are no adequate provisions in place to protect "whistle blower" in audited entities. The implication of this is that staff of audited entities may not fully cooperate with the Auditor General for fear of reprisal.

On audit methodology, the respondents believe that the office of the Auditor General has a comprehensive Audit manual or technical guidance. They however, do not believe that the audit methods and processes comply with the international standards on Auditing (ISA) and the Audit Standards of INTOSAI. The results further indicated that the Auditor General regularly assess the quality of Internal Audit and rely extensively on their work.

There is low support for the position that the office of the Auditor General has been meeting the statutory deadlines for completing audits. Further explanation was sought for this position through oral interview. The statutory position is that the Auditor General completes the audit within 90 days of the receipt of the financial statements. If the financial statements are not received the Auditor General cannot do his work. Also after submitting his reports, there are no adequate mechanisms for follow-up on the recommendations by the Auditor General. He cannot report cases of fraud and irregularity directly to law enforcement agencies and has to rely on the legislature to do so. This is particularly so when elected representatives are involved. As noted in the literature, lack of adequate follow-up of audit findings is a principal cause of ineffectiveness in government audit.

One critical area in the study is the implication of the extant local government audit system for the autonomy of local government councils. There is support for the fact that local government councils as self governing communities with elected representatives should have the right to independently and finally resolve all local government issues including the use of resources. The respondents also believe that the office of the Auditor General for Local Government is a big detraction from the autonomy of the Local Government Council. The respondents further believe that being local means that a local government determine its budget itself and also supervises its implementation and that it is therefore too far fetched to assign the audit of local government councils to the state government. Finally on autonomy, the results show that the current system of Local Government Audit is inconsistent with the principle of local government autonomy.

The results show that there is a support for the three alternative systems of local government audit, namely (i) Each local government councils should have its own audit institution (ii) The state should continue to appoint an audit institution for the local government, (iii) A National Local Government Association should appoint a supreme audit institution for all the local government councils. However, the current system whereby the state government appoint the supreme audit institution for local government council received the greatest support. At a first glance, this should be surprising as the respondents have already indicated that the system is inconsistent with the principle of local government autonomy. But on a closer examination, it could be interpreted to mean a support for the tutelage principle which sees local government as immature self governing entities that require some form of state superintendence. While the ideal of a complete local government autonomy will be the ultimate constitutional democracy in Nigeria, the reality on the ground is that local government councils in Nigeria have not attained the governance "weight" that will see them effectively and efficiency be self regulatory. On the form the current office of the Auditor General should take, there is support for the three alternative systems (a) A monocratic institution headed by a single Auditor General; (b) a Court of Auditor b endowed with quasi – judicial powers in administrative matters, and (c) A board (college) of Auditors with Collegiate decision making similar to that found in tribunals. However, the greatest support is for a Board of Auditor with collegiate decision making.

The results also support a situation whereby the office of the Auditor General will be an office of parliament with a fixed non-renewable tenure. It is also recognized that the Auditor General who audit others should himself be subject to audit. In this connection, there is a support for an independent external auditor to audit the office of the Auditor General. Also it is suggested that the supreme audit institution should be removed from the Civil service and constituted under a separate Act, with an independent Audit Commission that would determine the working conditions of the Auditor General and the staff of the office.

#### SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The study was carried out to examine the effectiveness of the system of external audit of local government councils in Nigeria and the implication of the system for local government autonomy. The analysis of effectiveness was based on the principles of effectiveness of supreme audit institutions enunciated by INSTOSAI. The study has revealed the following among others (i) The legal provision for the appointment and removal of the Auditor general for local government are adequate to guarantee his independence. However, this position would be enhanced of the Auditor General for local government is made an officer of parliament (ii) The present system whereby the Auditor General mandatorily retires at 60 (years) and could be appointed into office at any age before 60 years may not enable him sufficient time to plan and implement audit strategies. (iii) The Audit General is not in reality empowered to carry out performance or value for money audit.(iv)The process for appointing the Auditor General is subject to political manipulation.(v)Because of (ii), (iii) and (iv) above, the constitution/legal provisions do not guarantee an effective audit, (vi) The present method of budgeting for the office of the Auditor General is a compromise on his independence and effectiveness;(vii) The office of the Auditor General rely on the establishment for staffing needs;(viii)The financial resources usually made available to the office of the Auditor General are lower to those approved in the budget (ix) The office of the Auditor General has no well structured training program for its staff, (x)Because of (vii), (viii), and (ix) the office of the Auditor General has no adequate managerial resources and audit for an effective work, (xi)The office of the Auditor General is not independently audited.(xii)The office of the Auditor General has appropriate internal control in place; (xiii)The office of the Auditor General does not periodically seek open feed back from audited bodies and external stakeholders (xiv)The Auditor General's published report are publicly available; (xv)There are no adequate provisions in place to protect "whistle blowers" (xv)There is a comprehensive, written audit manual and staff trained regularly on the audit approach;(xviii)The audit methods and processes do not comply with ISA and INTOSAI guidelines,(xviii)Because of (xvii) the audit methodology does not guarantee an effective audit; (xvix) There are no formal mechanism for follow up on audit findings(xx) The Auditor General cannot report directly to law enforcement agencies but rather he goes through the legislature;(xxi)These are no adequate mechanisms to guarantee audit effectiveness;(xxii)The current system of local government is inconsistent with the principle of local government autonomy,

The issue of effectiveness of local government audit will continue to be controversial though not much empirical research work has been done in the area. The study has concluded that current system of local government audit is not effective generally and that the system is inconsistent with the principle of local government autonomy. The study will be relevant to the parliament as it will guide them on their duty of ensuring that resources entrusted to public officers are utilized for proper purposes. It will also be very useful to the law makers in helping to shape the constitution/ legal framework for local government audit in Nigeria. The supreme audit institution for local government councils will also find the study useful as it has pointed out areas where attention should be focused in order to have an effective audit. The study will also will also be useful to academician/researchers as the study has open up area for further study and academic discourse.

Based on the findings and recommendations, the following recommendations are made (i)The states should continue to appoint supreme audit institutions for local government councils until such a time when the councils have come of age;(ii)The SAI for local governments should take the form of a Board of Auditors with collegiate decision making;(iii)The SAI should be part of the legislature and distinct from the civil service(iv) Member of the SAI should be appointed by the legislature, (v)Member of the SAI should have fixed non- renewal and adequate tenure, (vi) The budget of the SAI should be part of parliament's appropriation (vii)The SAI should be responsible for managing its own staffing needs;(viii) The accounts of the SAI should be independently audited by an external body;(ix)The

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SAI should periodically seek feedback from audited bodies and other stakeholders;(x)There should be safeguards to protect potential "whistle blowers" in audited entities;(xi)The audit methods and processes should be upgraded to meet ISAs and INTOSAI standards;(xii)The SAI should report periodically on the results it has achieve and the value of savings;(xiii) There should be an arrangement whereby the SAI cannot report cases of fraud and irregularities directly to law enforcement agencies.

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#### TABLES

#### TABLE 1: GENDER OF RESPONDENTS

Respondent	No. of Respondents	Percentage
Male	51	63.75
Female	29	36.25
Total	80	100.00

#### **TABLE 2: AGE OF RESPONDENTS**

Age	No of Respondents	Percentage				
0 - 25	5	6.25				
25 – 30	11	13.75				
31 - 35	12	15.00				
36 -40	19	23.75				
41 - 45	17	21.25				
46 - 50	10	12.50				
51 and above	6	7.5				
Total	80	100.00				

#### **TABLE 3: EDUCATIONAL QUALIFICATIONS OF RESPONDENTS**

	ABLE S. EDOCATIONAL QUALITICATIONS OF RESPONDENTS						
1	Qualification	No. of Respondents	Percentage				
	OND/NCE	14	17.50				
	Bachelors Degree	45	56.25				
l	Masters Degree	18	22.50				
	PhD	3	3.75				
		80	100.00				

#### TABLE 4: ACADEMIC DISCIPLINE OF RESPONDENTS

Discipline	No. of Respondents	Percentage
Economics	7	8.75
Accounting and Finance	35	43.75
Administration	20	25.00
Science and Engineering	7	8.75
Others	11	13.75
Total	80	100.00



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TABLE 5: CATEGORY OF RESPONDENTS						
Category	No of Respondents	Percentage				
Local Government External Auditor	28	35.00				
State Government External Auditor	11	13.75				
Local Government Internal Auditor	15	18.75				
State Government Internal Auditor	9	11.25				
Financial Analysts	17	21.25				
Total	80	100.00				

#### TABLE 6: DESCRIPTIVE STATISTICS

	TABLE 0. DESCRIPTIVE STATISTICS							r
SN	QUESTION	SA	A	NS	D	SD	Mean	Std. Dev.
	SECTIONA:CONSTITTUIIONAL/LEGAL FRAMEWORK AND AUDITOR INDEPENDENCE							DCV.
1.	The process for the removal of the Auditor General for Local Government guarantees his	17	30	9	17	7	3.41	1.280
	independence	21.2	37.5	11.2	21.2	8.8	0.11	11200
2.	The appointment of the Auditor General for local government by the state Governor subject to	12	33	8	15	12	3.23	1.331
	approval by the State House of Assembly guarantee the Auditor General's independence	15.0	41.2	10.0	18.8	15.0		
3.	The independence of the Auditor General for local government will be enhanced if he is	19	25	8	18	10	3.31	1.383
	appointed by the House of Assembly on the recommendation of the State Civil Service	23.8	31.2	10.0	22.5	12.5		
	Commission							
4.	If the Auditor General is appointed by the Legislature, his removal from office should also be	29	16	6	17	12	3.41	1.524
	done by them through a parliamentary vote	36.2	20.0	7.5	21.2	15.0		
5.	At any rate, any process for the appointment and removal of the Auditor General should ensure	21	23	23	7	6	3.57	1.188
	their independence from the State Governor	26.2	28.8	28.8	8.8	7.5		
6	The process for appointing the Auditor General for local government in Nigeria is subject to	20	22	10	17	11	3.29	1.407
	political manipulation	25.0	27.5	12.5	21.2	13.8		
7	The Auditor General local for government is adequately protected in reality from arbitrary	13	31	23	8	5	3.49	1.079
	removal from office	16.2	38.8	28.8	10.0	6.2		
8	To enable him sufficient time to plan and implement his audit strategies, the Auditor General	22	39	6	9	4	3.83	1.111
-	should be given an adequate tenure	27.5	48.8	7.5	11.2	5.0		
9	The present system whereby the Auditor General could be appointed at any age before sixty	25	38	6	9	2	3.94	1.035
	(60) years and must retire at sixty (60) years does not augur well for an effective supreme audit	31.2	47.5	7.5	11.2	2.5		
10	institution	10	27	10			244	4 250
10	The Auditor General for Local Government should be appointed for a single non, renewable	10	27	18 22 5	14 17 F	11	3.14	1.250
	term, so that there is not potential for compromising independence in relation to the renewal or extension of an appointment	12.5	33.8	22.5	17.5	133.8		
11	The Auditor General for Local Government has access to all the records and documents it	17	27	23	10	3	3.56	1.077
11	needs, in respective of the format in which they are held	21.2	27 33.8	23	10	3 3.8	3.50	1.077
12	The Auditor General is empowered to carryout performance or value for money audit at his	0	15	20.0	41	3.8 4	2.57	.854
12	own discretion	0	18.8	25.0	41 51.0	4 5.0	2.57	.054
13	The Auditor General is in reality able to carry out financial audit of all local government	18	29	18	11	4	3.57	1.134
13	accounts	22.5	36.2	22.5	13.8	5.0	3.37	1.134
	SECTION B:MANAGERIAL RESOURCES AND AUTONOMY	22.5	50.2	22.5	15.0	5.0		
14.	The present practice whereby the budget of the office of the Auditor General is subject to	21	17	15	17	10	3.28	1.387
±	annual appropriation by the Department of Budget is a compromise on the Auditor's	26.5	21.2	18.8	21.2	12.5	5.20	1.507
	independence							
15	A much higher level of independence from the executive will be demonstrated if the budget of	11	27	19	14	9	3.21	1.219
-	the Auditor General's office is part of the legislative appropriation	13.8	33.8	23.8	17.5	11.2	-	_
16.	The Auditor General does not have the power to report to the legislative on the adequacy of	14	29	22	8	7	3.44	1.157
	allocated resources	17.5	36.2	27.5	10.0	8.8		
17	The Office of the Auditor is responsible for managing its own staffing needs and does not rely	8	28	21	15	8	3.16	1.152
	on the Establishment Division for staff	10.0	35.0	26.2	18.8	10.0		
18	Staff of the Office of the Auditor General are adequately remunerated and motivated.	13	21	18	15	13	3.07	1.329
		16.2	26.2	22.5	18.8	16.2		
19	The knowledge, skills and competencies required for all jobs within the Office of Auditor	24	41	8	5	2	4.00	.941
	General are well specified in a written document.	30.0	51.2	10.0	6.2	2.5		
20	The Office of Auditor General has a well structured training program for its professional and	1	5	8	56	10	2.14	.759
	support staff.	1.2	6.2	10.0	70.0	12.5		
21	The financial resources usually made available to the Office of Auditor General are not equal to	16	17	19	15	13	3.10	1.365
	those approved in the budget.	20.0	21.2	23.8	18.8	16.2		
22	The staff of the Office of Auditor General have access to IT equipment appropriate to their	13	22	7	25	13	2.96	1.382
	needs.	16.2	27.5	8.8	31,2	16.2		
	SECTION C: REPORTING RELATIONSHIPS						_	
23.	The Auditor General for Local Government report directly to the legislature on his own	20	23	8	20	9	3.31	1.383
	initiative as well as to meet statutory or constitutional deadline	25.0	28.8	10.0	25.0	11.2		
24.	The Auditor General's published reports are publicly available.	17	22	12	12	17	3.12	1.462
		21.2	27.5	15.0	15.0	21.2	0.5-	4 4
25.	The Office of the Auditor General publishes its corporate plans and annual reports regularly	19	30	13	14	4	3.57	1.178
20	The Assessments of the Officer of the Auditory Constraints and the Unit of the Unit of the	23.8	37.5	16.5	17.5	5.0	2.70	1.070
26.	The Accounts of the Office of the Auditor General are independently audited and are made	18 22 5	43	8	6 7 F	5	3.79	1.076
77	available to the general public	22.5	53.8	10.0	7.5	6.2	2.22	1 407
27.	The Office of the Auditor General has appropriate internal controls in place including internal audit	19 23.8	23 28.8	11 13.8	11	16 20.0	3.22	1.467
	audit	23.0	20.ō	13.Ö	13.8	20.0		

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28.	The Office of the Auditor General periodically seeks open feedback from audited bodies and	19 22.8	30	13	14 17 F	4	3.57	1.178
	external stakeholders	23.8	37.8	16.2	17.5	5.0	0.01	4.00
9	There are adequate provisions in place to protect "whistle blowers" in the audited entities	14 17.5	20 25.0	23 28.8	5 18.8	8 10.0	3.21	1.22
	SECTION D:AUDIT METHODOLOGY	17.5	25.0	20.0	10.0	10.0		
30	The Office of Auditor General has a comprehensive, written Audit Manual and or technical	21	26	17	8	8	3.55	1.26
	Guidance.	26.2	32.5	21.2	10.0	10.0		
31.	The staff are trained regularly on the audit approach.	19	21	13	19	8	3.30	1.33
		23.8	26.2	16.2	23.8	10.0		
32.	The audit methods and processes comply with the National Auditing standards.	11	14	17	26	12	2.82	1.28
		13.8	17.5	21.2	32.5	15.0		
33	The audit methods and processes comply with the International Standards on Auditing (ISAs).	0	12	5	44	19	2.13	.946
		0.0	15.0	6.2	55.0	23.8		
34	The audit methods and processes comply with the Audit standards of the International	4	10	0	57	9	2.29	.996
	Organization of Supreme Audit Institutions (INTOSAI).	5.0	12.5	0.0	71.2	11.2		
35.	The Office of Auditor General assess the quality of Internal Auditors and rely extensively on	15	20	23	17	5	3.29	1.18
	their work.	18.8	25.0	28.8	21.2	6.2		
	SECTION E:MONITORING AND FOLLOW UP MECHANISM							
36.	The Office of the Auditor General has been meeting the statuary deadlines for completing	8	19	10	29	14	2.72	1.28
	audits.	10.0	23.8	12.5	36.2	17.5		
37.	The Office of Auditor General reports on the results it has achieved periodically and the of value	15	14	14	38	13	2.72	1.40
	of savings.	18.8	17.5	17.5	47.5	16.2		
38.	There are formal mechanisms for follow up on audit findings.	15	12	15	27	15	3.29	1.31
		18.8	15.0	18.8	33.8	18.8		
39	The Office of the Auditor General has through its audit work facilitated the elimination of fraud	12	13	9	29	17	2.68	1.37
	in the Local Government councils.	15.0	16.2	11.2	36.2	21,2		
40	The Office of Auditor General has through its work contributed to the attainment of value for	8	23	1	26	22	2.61	1.41
	money in the Local Government Councils.	10.0	28.8	1.2	32.5	27.5		
41	The Auditor General cannot report cases of fraud directly to law enforcement agencies. He rely	19	21	13	19	8	3.30	1.33
	on the State House of Assembly to sanction offenders	23.8	26.2	16.2	23.8	10.0		
	SECTION F:LOCAL GOVERNMENT AUTONOMY	-		17			2.06	1.00
42	Local Government councils as self governing communities with elected representative should	7	21	17	24	11	2.86	1.20
	have the right to independently and finally resolve all local issues including the use of resources.	8.8	26.2	21.2	20.0	13.8		
10	The Office of Auditor Concert for Local Concernment which is under the control of the state	7	24	25	30.0 16	8	3.07	1 1 2
43.	The Office of Auditor General for Local Government which is under the control of the state government is a detraction from the autonomy of Local Government Councils.	8.8	24 30.0	25 31.2	20.0	8 10.0	3.07	1.12
44	A government being local means it determine its budget itself and also supervises its	22	18	8	20.0	9	3.26	1.42
+4	implementation. It is therefore far fetched to assign the audit of local government to the state government	27.5	22.5	8 10.0	23	9 11.2	5.20	1.42
45	The current system of Local Government audit is not consistent with the principle of local	10	19	18	15	18	2.85	1.35
	government autonomy.	12.5	23.8	22.5	18.8	22.5		
	SECTION G:SUGGESTIONS FOR IMPROVEMENT							
			22	10	21	8	3.29	1.35
46.	Each Local Government should have its own audit institution	19	22			10.0		
46.	Each Local Government should have its own audit institution	19 23.8	22 27.5	12.5	26.2	10.0		
	Each Local Government should have its own audit institution The state should continue to appoint an Audit Institution for the Local Government Councils				26.2 8	10.0	3.39	1.37
		23.8	27.5	12.5			3.39	1.37
46. 47. 48.		23.8 21	27.5 21	12.5 18	8	12	3.39 2.72	1.37 1.44
47.	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.	23.8 21 26.2	27.5 21 26.2	12.5 18 22.5	8 10.0	12 15.0		
47.	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association. <u>The Office of Auditor General should take the following form (49– 51)</u>	23.8 21 26.2 13	27.5 21 26.2 15	12.5 18 22.5 9	8 10.0 23	12 15.0 20		
47.	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.	23.8 21 26.2 13 16.2 10	27.5 21 26.2 15 18.8 18	12.5 18 22.5 9 11.2 11	8 10.0 23 28.8 27	12 15.0 20 25.0 14		
47. 48.	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association. <u>The Office of Auditor General should take the following form (49– 51)</u> A Monocratic institution headed by a single Auditor General	23.8 21 26.2 13 16.2 10 12.5	27.5 21 26.2 15 18.8 18 22.5	12.5 18 22.5 9 11.2 	8 10.0 23 28.8 27 33.8	12 15.0 20 25.0 14 17.5	2.72	1.44
47. 48. 49	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association. <u>The Office of Auditor General should take the following form (49– 51)</u>	23.8 21 26.2 13 16.2 10 12.5 13	27.5 21 26.2 15 18.8 	12.5 18 22.5 9 11.2 11 13.8 16	8 10.0 23 28.8 27 33.8 15	12 15.0 20 25.0 14 17.5 8	2.72	1.44
47. 48. 49 50	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association. <u>The Office of Auditor General should take the following form (49– 51)</u> A Monocratic institution headed by a single Auditor General A Board of Auditors with collegiate decision making similar to that found in tribunals.	23.8 21 26.2 13 16.2 10 12.5 13 16.2	27.5 21 26.2 15 18.8 28 35.0	12.5 18 22.5 9 11.2 11 13.8 16 20.0	8 10.0 23 28.8 27 33.8 15 18.8	12 15.0 20 25.0 14 17.5 8 10.0	2.72 2.79 3.29	1.44 1.31 1.23
47. 48. 49 50	The state should continue to appoint an Audit Institution for the Local Government Councils The Audit Institution for the Local Government Councils should be appointed by a Local Government Association. <u>The Office of Auditor General should take the following form (49– 51)</u> A Monocratic institution headed by a single Auditor General	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12	27.5 21 26.2 15 18.8 22.5 28 35.0 33	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13	8 10.0 23 28.8 27 33.8 15 18.8 16	12 15.0 20 25.0 14 17.5 8 10.0 6	2.72 2.79	1.44
47. 48. 49 50 51.	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 12 15.0	27.5 21 26.2 15 18.8 2.5 28 35.0 33 41.2	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5	2.72 2.79 3.29 3.36	1.44 1.31 1.23 1.18
47. 48.	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13	27.5 21 26.2 15 18.8 21 18 22.5 28 35.0 33 41.2 28	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9	2.72 2.79 3.29	1.44 1.31 1.23
<ul> <li>47.</li> <li>48.</li> <li>49</li> <li>50</li> <li>51.</li> <li>52</li> </ul>	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that the legislature should have power for his appointed and removal.	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13 16.2	27.5 21 26.2 15 18.8 21 28 35.0 33 41.2 28 35.0	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15 18.8	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15 18.8	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9 11.2	2.72 2.79 3.29 3.36 3.26	1.44 1.31 1.23 1.18 1.26
17. 18. 19 50 51. 52	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13 16.2 9	27.5 21 26.2 15 18.8 22.5 28 35.0 33 41.2 28 35.0 29	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15 18.8 14	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15 18.8 16	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9 11.2 12	2.72 2.79 3.29 3.36	1.44 1.31 1.23 1.18 1.26
17. 18. 19 50 51. 52 53.	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that the legislature should have power for his appointed and removal.         The Office of Auditor General should have a fixed, non – renewable tenure of office.	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13 16.2 9 11.2	27.5 21 26.2 15 18.8 22.5 28 35.0 33 41.2 28 35.0 29 36.2	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15 18.8 14 17.5	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15 18.8 16 20.0	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9 11.2 12 15.0	2.72 2.79 3.29 3.36 3.26 3.09	1.44 1.31 1.23 1.18 1.26 1.27
<ul> <li>17.</li> <li>18.</li> <li>19</li> <li>50</li> <li>51.</li> <li>52</li> <li>53.</li> </ul>	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that the legislature should have power for his appointed and removal.         The Office of Auditor General should have a fixed, non – renewable tenure of office.         To ensure the accountability of the Office of Auditor General, an independent external auditor	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13 16.2 9 11.2 15	27.5 21 26.2 15 18.8 22.5 28 35.0 33 41.2 28 35.0 29 36.2 36	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15 18.8 14 17.5 4	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15 18.8 16 20.0 15 18.7 15	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9 11.2 12 15.0 10	2.72 2.79 3.29 3.36 3.26	1.44 1.31 1.23 1.18 1.26 1.27
17.         18.         19         50         51.         52         53.         54	The state should continue to appoint an Audit Institution for the Local Government Councils         The Audit Institution for the Local Government Councils should be appointed by a Local Government Association.         The Office of Auditor General should take the following form (49–51)         A Monocratic institution headed by a single Auditor General         A Board of Auditors with collegiate decision making similar to that found in tribunals.         A court of Auditor endowed with quasi-judicial power in administrative matters.         The head of the Office of Auditor General should be an officer of the legislative. This means that the legislature should have power for his appointed and removal.         The Office of Auditor General should have a fixed, non – renewable tenure of office.         To ensure the accountability of the Office of Auditor General, an independent external auditor should be appointed to audit the Office of Auditor General	23.8 21 26.2 13 16.2 10 12.5 13 16.2 12 15.0 13 16.2 9 11.2 15 18.8	27.5 21 26.2 15 18.8 22.5 28 35.0 33 41.2 28 35.0 29 36.2 36 45.0	12.5 18 22.5 9 11.2 11 13.8 16 20.0 13 16.2 15 18.8 14 17.5 4 5.0	8 10.0 23 28.8 27 33.8 15 18.8 16 20.0 15 18.8 16 20.0 15 18.8	12 15.0 20 25.0 14 17.5 8 10.0 6 7.5 9 11.2 12 15.0 10 12.5	2.72 2.79 3.29 3.36 3.26 3.09 3.39	1.44 1.31 1.23 1.18 1.26 1.27 1.32
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With sincere regards

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