



THE Weekend Reader

"Your Weekly Read on Debt, Development & Social & Economic Justice"

A CALL FOR THE IMMEDIATE RELEASE OF THE 2019 AUDITOR GENERAL'S REPORT

ZIMCODD embarked on a campaign to demand the release of the 2019 Audit report. The 2020 report is already due yet the 2019 one has not yet been released. This has a negative bearing on the 2020 report which will overshadow the recommendations of the 2019 report.

The office of the Auditor General is established by section 309 of the constitution of Zimbabwe and the Audit Act. Its functions are—(a). to audit the accounts, financial systems and financial management of all departments, institutions and agencies of government, all provincial and metropolitan councils and all local authorities; (b). at the request of the Government, to carry out special audits of the accounts of any statutory body or government-controlled entity; (c.) to order the taking of measures to rectify any defects in the management and safeguarding of public funds and public property. This is a very important constitutional body that plays a role in providing information to all citizens as to how public finances are being managed by government and all its agencies.

The 2019 Audit Report should have been submitted to the Minister of Finance and Economic Development, Professor Mthuli Ncube before **30 June 2020**. However, responding to a letter of demand to release the report in December 2020, the OAG noted that the delay was a result of the COVID-19 induced restrictions especially the lockdown. In the same letter the OAG indicated that the audit report should be completed in the first quarter of 2021. Now that we have gone past the end of the first quarter, ZIMCODD is compelled to raise concern over this matter and calling on citizens and all stakeholders to collectively demand the OAG to fulfil its promise and release the long overdue report for the following important reasons:

- **Constitutional supremacy:** Zimbabwe is a democratic country with a constitution that is supreme above any other law in Zimbabwe. Therefore, our ask is that the OAG plays its constitutional role and release the 2019 report which is long overdue. Any further delays will compromise best practices of a

ccounting as well as transparency and accountability in the management of public finances.



The fight against corruption: When President Mnangagwa was sworn into office in 2017, he highlighted that the fight against corruption will be one of his administration's area of focus. The OAG's report will go a long way in assisting the government in its anti-corruption drive as it will have details of maladministration and corrupt activities in government departments, ministries and local authorities. Zimbabwe cannot win the battle against corruption when tools like the OAG's report are delayed. The Audit report is supposed to provide evidence that constitutional commissions like ZACC, The NPA and the ZRP can use in pursuing corruption at all levels of government.



Right to Information: The constitution of Zimbabwe is clear on the rights that Zimbabweans have in Chapter 4. One of the important rights in the constitution is the right to access information. Section 62 of the constitution of Zimbabwe unambiguously states that "Every Zimbabwean citizen or permanent resident, including juristic persons and the Zimbabwean media, has the right of access to any information held by the State or by any institution or agency of government at every level, in so far as the information is required in the interests of public accountability." Judging from previous reports from the OAG which have helped citizens demand for public accountability particularly in public finance management it is in the best interest of constitutionalism, our national principles and values for the 2019 OAG report to be released.



Enhancing Parliament's Oversight Role: Parliament is a very important organ of the State and it must serve the collective aspirations of all Zimbabweans since its legislative authority is derived from the people of Zimbabwe. The Auditor General's report is one important component or tool for parliament's effective oversight role over the Executive arm of the State. In section 299(1) of the constitution, it is clearly stated that "Parliament must monitor and oversee expenditure by the State and all Commissions and institutions and agencies of government at every level, including statutory bodies, government-controlled entities, provincial and metropolitan councils and local authorities, in order to ensure that—(a). all revenue is accounted for; (b). all expenditure has been properly incurred; and (c) any limits and conditions on appropriations have been observed. Parliament cannot therefore exercise its oversight role properly if important reports like that of the Auditor General are taking time to

be made public.

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The need for Strong institutions: One of the hallmarks of any successful and robust democracy anywhere in the world is that a democracy relies heavily on strong institutions. The Office of the Auditor General is one of the few institutions in Zimbabwe that has been consistent until this long delay in releasing the 2019 report, in carrying out its constitutional mandate effectively. ZIMCODD believes that if our democracy is to grow and improve, critical institutions like the OAG are supposed to be robust and effective in discharging their mandate.

Conclusion

What is left of public confidence in state institutions in Zimbabwe can be salvaged if the 2019 Auditor General's report is released and implementation of recommendations done. Cognizant of the fact that a lot of resources were abused by some government ministries following the COVID-19 pandemic outbreak, an understanding of how different government ministries and agencies have been managing public finances and resources has never been more important. The Auditor General's report will also help parliament, government and citizens to work closely together toward genuine socio-economic development and transformation that is hinged on transparency and accountability.

Looking forward, ZIMCODD is proposing **the setting up of a committee that is responsible for following up on recommendations and ensuring that they are implemented**, and this can be chaired by chief secretary in the Office of President and Cabinet. Such a committee will improve the implementation of the recommendations which have been poor for example only 23% of 2017 audit report recommendations were implemented. Furthermore, government should make investments that ensure that government systems are fully digitalized so that challenges such as COVID-19 do not disable the government from carrying out its functions including carrying out such important tasks as the annual audit.