PLSI's 2018-2022 strategic plan indicates how the organization plan to improve public accountability, good governance and development of rural communities in Nigeria in five years. PLSI is promoting civic participation in Nigerian public audit as way to enable citizens monitor use of public funds for developmental projects in their communities through our “Value for Money” initiative to curb corruption and mismanagement of public resources.

Corruption continues to hinder Nigeria's real growth in priority sectors such as education, health, power and infrastructure especially since the country returned to civil rule in 1999. Nigeria has the largest economy in Africa, the eighth largest known oil reserves in the world and is designated as a middle-income country by the World Bank. Yet, despite the resources and wealth it possesses, poverty is pervasive, with the numbers of poor increasing over the last 25 years. The failure to deliver social services, the endemic problem of power supply, the failure and the collapse of infrastructure are all linked to public sector corruption on a grand scale. Corruption has contributed negatively to delivery of health services, provision of quality educational facilities, availability of portable water as well as necessary infrastructure to catalyze development in rural communities hence the unending rural-urban migration.

A major cause for public sector corruption in Nigeria is lack of timely, accessible, adequate and understandable information with regards to public spending. There is information gap between policymakers, project implementers and people at the grassroots. This gap hinders citizens from effectively holding government accountable. Our Value for Money project bridges this information gap by linking citizens with how public funds have been utilized and building their capacities to engage relevant public officials or elected representatives to ensure accountability and improved services in
their communities.

To this end, our strategic plan highlights the principles and objectives that will guide PLSI's activities for a duration of five years. It further draws attention to the objectives and underlying actions required to ensure effective institutional change.

In view of the above, consultation with stakeholders, advisory board and the executive team, PLSI has selected four strategic pathways which will guide its operation for the next five years. These include: promoting citizen participation in Nigerian public audit process and findings for increased transparency and accountability, increasing partnerships for enhanced impact, increasing funding for Value for Money project and strengthening organization's institutional capacity.

Furthermore, we have identified our key strengths, weaknesses, opportunities and threats that may enable or inhibit us from delivering on our targets. These factors include funding opportunities available to grow public interest in monitoring utilization of public funds, as well as the political climate to fight corruption in Nigeria.

Our goal is to promote public accountability necessary for good governance and development of local communities in Nigeria. Our proposed technology platforms will enable citizens to independently and organically demand accountability from public officials and elected representatives regarding utilization of public funds for developmental projects in their communities. To achieve set goals in this strategic document, PLSI will collaborate with Office of the Auditor-General for the Federation, National Assembly, government MDAs, Anti-Corruption Agencies, select CSOs, Media and Organized Private Sector.
Founded in October 2016, PLSI is a civic organization working to drive citizens' active participation in public audit through its Value for Money advocacy project to foster public accountability, good governance and development of local communities in Nigeria. PLSI employs a variety of technology to increase citizens' interest and active involvement in public audit process and findings through bridging the communication gap between citizens, Office of the Auditor-General for the Federation, Parliament and the Executive for improved service delivery.

Prior to the emergence of PLSI, Nigeria's public audit space remained closed for citizens' involvement. Audit reports were never made available in simple form to enable citizens to understand and utilize its data to demand accountability from public officials and elected representatives. This having continued for many years led to claims of marginalization and total neglect by several rural communities in the country. PLSI saw the need to douse rising youth restiveness and agitations in many parts of the country by bringing young people to get involved in public audit as way to promote fiscal transparency and public accountability for improved service delivery.
VISION
Ensure public accountability necessary for good governance and development of rural communities becomes a norm in Nigeria.

MISSION
Promote citizen participation in Nigerian public audit process and findings.

OBJECTIVES
- Increase citizens access to public audit data and other datasets in the accountability space through multiple technology platforms to encourage adequate civic participation and engagement.
- Promote involvement of citizens in Nigerian public audit process.
- Develop citizens centered technology platforms to track, report and act on abandoned, unexecuted or poorly executed projects in Nigerian rural communities.

FOCUS AREAS
- Value for Money
- Advocacy and Policy Influencing
- Citizens Engagement
**CORE VALUE**

**Diligence** – We exercise utmost diligence in our work especially in the delivery of information to citizens.

**Integrity** – We value integrity so much and we strive to stay consistent with it.

**Service** – Our passion is driven by the commitment to serve.

**Humanity** – People’s lives and their experiences are at the center of our work and we try to make them better.

**STRENGTH**

- Access to audit reports through a dedicated web platform.
- Availability of experts in required fields such as I.T, Accounting, Law, analysts etc.
- Low labor cost.
- Mentoring and institutional support from partners.
- Advocacy and community mobilization.

**WEAKNESS**

- Lack of citizens interest in Public audit.
- Lack of funding sources.
- Limited partnerships with key government agencies.
- Inadequate human capacity in the organization.

**OPPORTUNITIES**

- Increased citizens interest in governance issues.
- Government focus on Anti-corruption.
- Technology advancement.
- Increased citizens interest in transparency and accountability measures.
- Strengthened interest of donors to curb corruption.

**THREATS**

- Political Instability.
- Youth restiveness and insecurity in selected states.
- Limited political will to institutionalize anti-corruption measures.
- Inadequate implementation of transparency laws.
GOAL 1: PROMOTE CITIZENS PARTICIPATION IN NIGERIAN PUBLIC AUDIT PROCESS AND FINDINGS FOR INCREASED TRANSPARENCY AND ACCOUNTABILITY

Objective 1: Increase citizens access to public audit data and other datasets in the accountability space through multiple technology platforms to encourage adequate civic participation and engagement.

Activities
- Annual campaigns to track funds utilized for Health, Education and water services in rural communities.
- Community outreaches and town hall meetings to educate and empower rural communities on their roles as active citizens.

Target
- At least 12 campaigns per annum.
- At least 1 community outreach and 1 town hall meeting per campaign.

Objective 2: Promote involvement of citizens in Nigerian public audit process.
Activities
- Advocate for adoption of Citizen Participatory Audit (CPA) accountability approach.
- Mobilize advocacy coalition for adoption of CPA.

Target
- At least 1 letter to introduce Citizen Participatory Audit approach to the Auditor-General for the Federation and Public Accounts Committees of the National Assembly.
- At least 3 follow-up letters to encourage adoption of CPA.
- Source at least 1 donor organization to fund CPA knowledge exchange in Philippines.

Objective 3: Develop citizens centered technology platforms to track, report and act on abandoned, unexecuted or poorly executed projects in Nigerian rural communities.

Activities
- Develop and launch Value for Money platform for citizens to track, report and act on abandoned, unexecuted or poorly executed projects in their communities.
- Grow membership on the platform.
- Use social media to popularize and draw attention to campaigns
- Increase citizen attention and contribution to issues of transparency, accountability on social media platforms.

Target
- Platform launched latest by first quarter 2018.
- 1,000 members on the platform annually from 2018.
- Increase citizens activities to track, report and act on abandoned, unexecuted or poorly executed projects in their communities.
GOAL 2: INCREASE COLLABORATION FOR ENHANCED IMPACT

Objective 1: Active collaborations with CSOs working on transparency, accountability, citizens engagement & anticorruption issues

Activities
- Search for active, trusted CSOs who share similar ideals and interests as PLSI and agree on workable partnerships.
- Carry out joint activities with these CSOs for greater impact on ground to benefit focused communities, reduce duplication of effort and encourage efficient utilization of resources.
- Increase partnerships with media houses; local and international for increased and far reaching reportage and representation.

Target
- At least 5 active working partnerships with other CSOs working on similar issues.
- Joint activities with at least 5 CSOs.
- At least 5 active media partnerships.

GOAL 3: INCREASE FUNDING FOR VALUE FOR MONEY ACTIVITIES

Objective 1: Get funding from at least 3 donor organizations to fund VfM national activities.

Target
At least 3 new donors to fund PLSI/VfM activities.

Activity
Source and secure funding from new donor organization for PLSI/VfM national activities.
**Objective 2:** Diversify funding sources for the organization.

**Target**
A sustainable source of funding created by 2022.

**Activity**
Create platform for sustainable funding for PLSI/VfM activities to self-fund transparency and accountability initiatives.

**GOAL 4:** STRENGTHEN PLSI’s INSTITUTIONAL CAPACITY

**Objective 1:** Improve cost-effective measures on running program and administrative activities.

**Activities**
Engage in a cost benefit analysis (CBA) after projects are carried out financial analysis and economic evaluation.

**Target**
- At least a yearly CBA analysis of tentative projects within the organization.
- Annual financial analysis and economic evaluation executed.

**Objective 2:** Review organizational policies.

**Activities**
Review constitution, code of conduct for staff and other operational staff.

**Target**
Revamp organizational policies by 2020
**Objective 3**: Staff Recruitment and Development

**Activities**
- Recruit additional staff in priority areas.
- Strengthen staff assessment mechanism.
- Build capacity of staff in their area of expertise.

**Target**
- Recruit at least 2 additional staff and 5 more volunteers.
- A periodic staff assessment mechanism created by 2018.
- Two training for each staff by 2020.

**Objective 4**: Strengthen PLSI's operational space.

**Target**
Staff working space improved by 2018

**Activities**
Improve working environment for staff
PLSI's strategies for the next five years aims to ensure availability of resources. Our tentative sources of funding for the next five years are provided below:

Grants: A project proposal that aligns with the objectives of PLSI is created periodically. This is usually the foundation for funding requests submitted to prospective donors.

The funding modalities for each project are usually concise and clear to ensure independence, accountability and transparency, as well as efficient financial reporting.

Sustainable financing options: PLSI hopes to wean down on aid support for its Value for Money project in the medium-long term as such the organization is consulting with the Board to creatively consider ways of generating income to cover operational and program cost of running the organization.

Partnerships: PLSI recognizes that strong partnerships with consortia not only facilitates knowledge sharing, it further improves cost-effectiveness and strengthens the eligibility of grants from donors.