Independent Findings

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2020 no doubt was the craziest year ever in the last 100 years. It is one that came with many surprises which caught the entire global community by the wrist and left no room for any preparedness whatsoever. By first quarter 2020, people all over the world were forced to contend with a new normal: restricted social interactions, lockdowns, mask rules, economic crises and travel bans. Families and couples were separated, many fell ill with the novel coronavirus or lost loved ones because of it, economies collapsed, and millions of people lost their jobs but even with the pandemic as an omnipresent backdrop, life went on. Countries held elections, protesters took to the streets, wars broke out.

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The Nigerian economy was not spared from the ravaging destruction COVID-19 imposed on many countries as the price of oil plunged in an unprecedented manner leaving policy makers in a state of shock and despair as government began to struggle to meet fiscal obligations. The collapse in oil prices as a consequence of COVID-19 pandemic forced the Nigerian economy into a severe economic recession, the worst since the 1980s, according a World Bank Nigeria Development Update (NDU). Although before COVID-19, the Nigerian economy was expected to grow by 2.1% in 2020, the economy slipped into recession in the third quarter of 2020 with a decline of 3.6 per cent, having contracted 6.1 per cent in the second quarter, leading to Nigeria’s second recession in five years. While the economy is announced to have recovered from recession, it appears the exit came much earlier than expected as fourth quarter 2020 signaled growth in agriculture and telecommunications to offset a sharp drop in oil production.

Our organization, Paradigm Leadership Support Initiative (PLSI) also had its share of the pandemic as some expected investments were cancelled owing to the impact of COVID-19 on donors' financial resources. Many planned activities were suspended, some initial objectives readjusted, and implementation strategies rejigged. It was evident no sector or segment of the society was spared from the corrosive impact of the virus.

Despite families, businesses and nations struggling to adjust to the new normal, it appeared the world was dealing with more than one virus. As the pandemic took a toll on the global health systems and infrastructure, corruption made recovery even more difficult for many countries. The COVID-19 pandemic gave rise to very significant risks of corruption. Massive resources mobilized to respond to the health and economic crises created opportunities for corruption,
while many corruption prevention and enforcement mechanisms were suspended due to the emergency. This corruption risk is a rule of law problem. It also compromises the pandemic response, undermining much-needed trust in public institutions, squandering supplies, and resources, and impeding their flow to those in need.

Corruption and emergencies feed off each other, creating a vicious cycle of mismanagement and deeper crisis. The large sums of money required to deal with emergencies, the need for urgency in disbursing aid or economic stimulus packages and the risk of undue influence over policy responses form a perfect storm for corruption as they can increase opportunities for it to occur, while weakening the mechanisms in place to prevent it. This, in turn, undermines fair, efficient, and equitable responses to crises. The handling of the COVID-19 pandemic around the world perfectly illustrates the need for integrity in the management of crises.

In Nigeria for instance, there were several allegations of corruption especially with distribution of palliatives and while federal and sub-national governments hoarded food supplies in different warehouses across the country despite citizens agonizing and some even dying of hunger, many politicians were equally seen distributing COVID-19 palliatives as birthday gifts leaving many in doubt of the distribution equity of the palliatives.

With many countries now scaling vaccine roll out for their citizens to protect them against the deadly coronavirus and to ensure their economies continue the path of growth easing lockdowns and providing necessary support to families and businesses, the world will also need to pay close attention to a second virus and perhaps most deadly – the CORRUPTION virus. There has indeed not been a better time for world leaders to come together and unite around the vaccine for corruption (transparency and accountability), immunize their country systems and make governance work for their people.
Where we are

Our organization continued in its primary objective of fostering accountability in the management of public funds in Nigeria forging new partnerships and collaborations with more stakeholders in Nigeria’s accountability ecosystem through convening a novel coalition – Civil Society Coalition on Audit in Nigeria (CSCAN) comprising of civil society and media executives utilizing audit data to demand accountability and improved service delivery in Nigeria. Our 2-pronged approaches – “Value for Money” and “Resource Benefits” projects have become progressively important to our vision and mission. Despite the global impact of Coronavirus Pandemic, PLSI sustained its interventions in promoting citizen’s participation in the Nigerian public audit and other key accountability data necessary to improve the quality of governance and services in underserved communities. This report covers our activities in 2020 and provides insight into major impact of our work as well as key challenges.

Our Value for Money initiative supported by a fast-growing technology platform continues to drive significant impact in simplifying audit data for citizens and mobilizing them for sustained use of the data through the technology platform. The VfM initiative stays very relevant in enabling anti-corruption agencies, Parliament, and civil society actors to utilize audit data in their quest to fight and prevent corruption, demand accountability from key government officials and accelerate development in marginalized communities. Value for Money project remains a potent tool in the Nigerian public audit cycle analyzing annual audit report of the federation and sub-national governments, stimulating citizens interest in audit findings, monitoring key development projects in communities, reporting independent findings, and petitioning anti-corruption agencies (ACAs) and Public Accounts Committees to take necessary actions to correct fiscal anomalies in audit reports.

The Resource Benefits project is doing well to support our VfM advocacy initiative as it is now gaining more relevance in helping extractive affected communities to maximize benefits of natural resources for development. The role of Resource Benefits as an accountability platform in Nigeria especially in relation to use of extractive revenue is significant and very pertinent in helping citizens particularly in oil producing communities understand and use payments to government information to hold state institutions and public officials accountable for how these payments by international oil companies are utilized. Resourcebenefits.ng is fast becoming a prominent civic tool enabling transparency and accountability in the management of natural resources revenue in Nigeria. PLSI through this effort, is raising public awareness on using data involving payments to government by International Oil Companies (IOCs) and providing a platform for citizens to report and give feedback on environmental challenges plaguing their communities as consequences of extractive activities.
Our Work in 2020 - Metrics

- Audit Reports Reviewed & Analyzed: 2
- PtG Data Review & Analyzed: 1
- Infographics Produced: 271
- Development Projects Monitored: 36
- Petitions to Anti-Corruption Agencies: 74
- Value of Petition: N6bn
- Community Beneficiaries: 1,173,407
- Letters & FOI: 90
- Community Engagement Meetings: 3
- Institutional Engagements: 4
- TV Shows Produced: 6
- TV Shows Reach: 3,000,000
- Explainer Videos Produced: 5
- Facebook Reach: 476,304
- Twitter Reach: 785,651
- Media Stories: 14
- Research Publications Produced: 3
- Capacity Building & Sensitization Workshops: 5
Media Engagements

Our work featured in several television, radio, online news platforms and newspaper publications including Television Continental (TVC), Channels TV, Arise TV, African Independent Television (AIT), Radio Nigeria, Impact Business Radio (IBR), Inspiration 100.5 FM, Nigeria Custom Broadcasting Network (NCBN), Premium Times, The Cable Newspaper, Guardian Newspaper, Leadership Newspaper, Punch Newspaper, and Business Day Newspaper, among others.

PLSI Executive Director, Olusegun Elemo featured on Nigeria Customs Broadcasting Network (NCBN) radio show

PLSI team addresses media on the state of public audit in Nigeria
PLSI joined in the annual global celebration of Open Data Day 2020 where we brought citizens from various backgrounds including data analysts, creative designers, research enthusiasts and many more together to explore use of public audit data to promote accountability and improve service delivery to underserved communities. Our event focused on exploring innovative ways by which public audit data can be used and deployed to hold government officials accountable for public funds utilized. The event again availed us the opportunity to expand the circle of audit data users in Nigeria and we trust that this has further contributed to our effort at ensuring effective and efficient public spending in the country.
Our 4th year anniversary on October 1, 2020 came with a spice as we officially announced our presence in Nigeria’s Capital city – Abuja. While our work had largely focused on the federal government of Nigeria in the last four years, the team had been working from the subnational (Oyo State) which made engagement with critical stakeholders difficult and draining. With our team now present and active in Abuja, we are certain this will facilitate seamless interaction and collaboration with all our partners particularly state actors.
In 2020, we submitted seventy-four (74) petitions to the Independent Corrupt Practices and other related Offences Commission (ICPC) involving inefficiency in tax collection in Nigeria resulting to loss of 4.1 billion in revenue to the federal government. We equally petitioned the Commission on priority projects highlighted and monitored from the 2017 Audit Report of the Federation of Nigeria. These petitions are currently being investigated and we expect the Commission to take necessary actions that will help resolve all issues captured.
We continued to work very closely with the Independent Corrupt Practices and other related Offences Commission (ICPC) in order to accelerate investigation of various petitions submitted to the Commission which have mostly bothered on irregularities in the utilization of public funds for delivery of social services to underserved communities and inadequate mobilization of revenue due to inefficiency in tax collection/remittance in Nigeria.

PLSI partnered with Fiscal Responsibility Commission (FRC) to further realize our objective of promoting prudent management of public resources in Nigeria. As the Commission is very critical to our work, PLSI has been providing support to ensure successful amendment of the Fiscal Responsibility Act (FRA) 2007, enhance capacity of Chief Executive Officers, Directors, Finance and Accounts Officers of revenue generating agencies of government to improve compliance with template for calculating operating surplus to increase statutory remittances to government.
We brought together civil society organization in a “Data Mining and Knowledge Sharing Session” on 2017 Audit Report of the Federation of Nigeria. Participating organizations included Premium Times Centre for Investigative Journalism (PTCIJ), Step Up Nigeria, Dataphyte, Centre for Social Justice (CSJ) and Socio-Economic Rights and Accountability Project (SERAP). This first of its kind session enabled a jointly produced “Summary Analysis of 2017 Audit Report of the Federation of Nigeria”. This effort has equally led to the formation of Civil Society Coalition on Audit in Nigeria (CSCAN) comprising of 36 civil society and media organizations working in the Nigerian public audit eco-system.
In December 2020, PLSI collaborated with Partnership to Engage, Reform and Learn (PERL) to bring together top executives from various media platforms in a round table discussion to further explore their advocacy roles in ensuring accelerated enactment and assent to a modern audit law for Nigeria.
PLSI sought to advance collaboration with National Assembly Public Accounts Committees as such, the team visited the Chairman and members of the Senate Public Accounts Committee to discuss areas our organization and the Committee can further collaboration to improve accountability in the management of public resources in Nigeria. Similarly, the PLSI team went on a courtesy visit to the Chairman House of Representatives Committee on Public Accounts – Honorable Oluwole Oke to explore areas our organization can support to enhance the Committees effectiveness in discharging its constitutional responsibilities.
We have continued to scale the use of Payments to Government data to demand accountability in the management of extractive revenue in Nigeria. We successfully trained about 80 civil society and community-based organizations in two pilot states of the Niger Delta and many of which have begun to use payments to governments data to request information from relevant public institutions on how payments received from international oil companies are utilized and accounted for. Several freedom of information requests on management of extractive revenue have been initiated by participants from these trainings to various government agencies including Central Bank of Nigeria, Federal Ministry of Mines and Steel Development, Niger Delta Development Commission (NDDC) and Nigeria Content Development and Monitoring Board (NCDMB). Although government agencies have been responding, their responses have largely not met the expectations of civil society groups.
With support from Open Society Initiative for West Africa (OSIWA) and Luminate Group, we visited thirty-eight underserved communities in Nineteen States across the six geopolitical zones in Nigeria. We tracked and monitored 36 projects relating to health, education, water, and other critical infrastructure necessary to improve the quality of life for citizens in underserved communities. Data sources for these projects included the 2017 Audit Report of Federation of Nigeria and 2013 – 2018 Audit Report on Niger Delta Development Commission (NDDC).

We also engaged with citizens at the community level through several community engagement meetings in various States of the federation.
We issued a press statement on Tuesday 7th April, 2020 calling on the Presidential Task Force on coronavirus set up by President Muhammadu Buhari on 18th March, 2020 and chaired by the Secretary to the Government of the Federation Mr. Boss Mustapha to as part of it effort to strengthen the national response Strategy against coronavirus to develop and publish strategy paper/framework for managing COVID-19 intervention funds to ensure that all COVID-19 intervention funds including private sector donations as well as the special intervention fund approved for establishment by President Buhari on Monday 6th April 2020 are efficiently utilized.

PLSI also wrote to the Auditor-General for the Federation to publish audit report on utilization of COVID-19 intervention funds.

We produced 5 explainer videos and 50 creative infographics to sensitize government and citizens on the cost of weak fiscal regulations and poor implementation monitoring to increased revenue and improved quality of life. The intervention materials were specifically designed to highlight how N4.1bn in various taxes not remitted to the federation, could have been used to cushion the negative impact of COVID-19 while providing accountability information to front line procuring MDAs not to jettison accountability mechanisms despite making emergency spending.
As our work revolves around improving the quality of life for citizens in underserved communities, we have continued to measure the level of impact on the specific projects we monitor and track. This has led us to developing “impact stories” page on the Value for Money web platform which has continued to serve as repository for all community projects acted upon by key stakeholders in the Nigerian accountability eco-system including anti-corruption agencies, Public Accounts Committees of National Assembly or concerned government agencies. Our impact stories series focuses on the effect our independent findings, advocacy and petitions has generated on a particular project.

These impacts can be in varying proportions which may involve a project getting completed/restarted or a contractor getting sanctioned by anti-corruption agencies.

Impact measurement enables us to track and highlight every little achievement from our work and to intensify effort where needed. An example of this is our published stories on Malete Water Works in Kwara State, Weru Bridge in Kwara state and Okene Water Works in Kogi State in which the projects have now been completed and currently functional as a result from our interventions.
Malete Water Works

Before Intervention

After Intervention
Weru Bridge

Before Intervention

After Intervention
Our work in fostering accountability in Nigeria using audit data has become increasingly important than ever especially in a closing civic environment like ours and we love to appreciate our partners including Open Knowledge Foundation, TrustAfrica, Natural Resource Governance Institute (NRGI), British Council, The European Union, Open Society Initiative for West Africa (OSIWA) and Luminate Group who have supported and supporting our effort in helping to improve delivery of services to Nigerians.