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For Immediate Release

States Transparency and Accountability: Akwa Ibom ranked 1st, Yobe 2nd and Kano 36th in the Subnational Audit Efficacy Index 2022

Paradigm Leadership Support Initiative (PLSI) – a civic organization fostering accountability in Nigeria has released its Subnational Audit Efficacy Index for 2022 – the third consecutive annual assessment that examined the level of transparency and accountability operational in the management of public funds and implementation of public policies in all 36 states of the federation through public audit and key actors in the public audit action cycle.

The SAE Index 2022 report presented in Abuja on Wednesday 29th March 2023 placed Akwa Ibom State topmost having scored 69% while Yobe and Katsina States ranked 2nd and 3rd with 63% and 50% respectively. Also, Abia, Benue, Borno and Kano States occupied 33rd, 34th, 35th, and 36th positions respectively having recorded 12%, 10%, 5% and 3% in that order.

Speaking on the methodology used for the assessment, the Executive Director at PLSI, Olusegun Elemo affirmed that the 2022 Index applied eight scoring parameters including: Audit Legal Framework & Operationalization, Submission of Annual Activity Report, Type of Audit Document Published Online, Implementation of House Resolutions on Audit Recommendations, Evidence of Performance Audit, Availability of Citizens' Accountability Report, Civil Society/Media Participation in the Audit Process and Effectiveness of Public Accounts Committee.

Mr. Elemo disclosed further that “our research team collected, examined, and validated data provided by Offices of Accountant-General, Supreme Audit Institutions, Public Accounts Committees, and Civil Society Organizations in all 36 States”.

He mentioned that “The States Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Result initiative implemented between 2018 and 2022 achieved much in incentivizing transparency reforms and enacting legal frameworks as the foundation for accountability. However, implementation of these legal frameworks has been the hard task for state executives and PLSI having envisaged a potential push-back or stagnation of these reforms especially as monetary incentives cease initiated the Subnational Audit Efficacy Index – an annual scorecard that assesses both the management of public funds and implementation of public policies at the state level. This annual assessment provides routine diagnostic feedback to PLSI and other development institutions on areas accountability actors at the subnational level are struggling and require support”.

Olusegun Elemo acknowledged that “PLSI is proud to have leveraged evidence from previous assessment to provide two-year assistance to five states through the 'strengthening public audit practices and accountability at the state level in Nigeria' project supported by the MacArthur Foundation”.

The SAE Index 2022 report showed that only 2 out of 36 States have made progress toward implementing financial autonomy for the Audit Office. Also, 21 States did not publish full audit report for 2021 and only 11 out of 36 States published Citizens' Accountability Report for 2021 online. Furthermore, none of the 36 States produced standard performance audit report on government's programs, projects, or policies in 2021 and only 5 out of 36 States have effective Public Accounts Committee in their Houses of Assembly. Similarly, only 2 out of 36 States are sufficiently involving civic and media actors in the audit process of their states.

Some recommendations offered by PLSI touched on the need for Governors to exhibit strong “political will” to enhance effective implementation of Audit Laws, capacity strengthening for auditors, timeous review of audit reports by State Houses of Assembly and publishing full audit reports as well as citizens' accountability reports online to enhance civic participation in the audit process.