



Strategic Plan

2023 - 2027

January, 2023



Executive Summary

This PLSI strategy (2023-2027) was developed over an intensive ten-month period in a process involving our entire team. This strategy sets out the overall direction for PLSI in the next five years. It is flexible given the complexity and implication of our work, to allow for adaptation as needed across diverse sectors over time.

We have developed this strategy to better maximize our resources and impact. We adapted lessons learnt over the last five years into developing this new strategy and our work over the next five years is aimed at consolidating on previous gains achieved, strengthening our approaches and methodologies, solidifying the new work frontiers developed and working closely with our donors and partners to mitigate risks and achieve better outcomes for citizens, communities and public institutions we support.

This strategy caters to the rapidly shrinking civic engagement and participation in public administration and political affairs, the increasing cases of public sector corruption and its impact on service delivery to citizens and democracy, the sheer lack of accountability in the implementation of government programs and policies as well as capacity gaps within public institutions at national and subnational levels in Nigeria. We acknowledge that the global political, economic and social fallout due to COVID-19 has heightened public sector corruption, limited civic participation and increased inequality in ways that disproportionately affected the most vulnerable. These challenges and many others are not only effects of COVID-19 but also of systemic problems that have lasted for decades.

Political and economic power remains captured by political and corporate elites (often working together). They exercise this power in their own interests, not those of the people, with little/no accountability. Due to discriminatory and repressive policies, laws, practices and processes, the people, especially the most vulnerable, remain excluded from political, economic, and social opportunities and human rights protection. Women are in the majority, yet the translation of their numbers into access to and control over decision-making as well as key resources, public goods, and services, remains limited. Women continue to suffer gender-based discrimination and gender inequality which are major contributors to difficulties experienced in accessing social services and ensuring their human rights are respected.

We will work with and in support of the people and communities who experience the effects of public sector corruption, lack of accountability, exclusion, social injustice, poverty, inequality, climate change and carbon emissions across Nigeria. Our work over the next five years will be organized around six domains with the following strategic goals:

1. Value for Money (Revenue & Expenditure)

To increase efficiency, effectiveness, and economy in revenue mobilization and public expenditure for better service delivery and enhanced quality of life for citizens.

2. Research, Policy and Advocacy

To promote evidence-based public finance management policies and practices that improve the delivery of services to citizens.

3. Citizens' Participation, Engagement and Involvement

To increase citizens' participation, engagement, and involvement in political affairs and public administration.

4. Climate Adaptation and Energy Accountability

To improve efficiency and effectiveness in the implementation of climate change and energy transition policies and programs at national and subnational levels to ensure the realization of stated objectives.

5. Institutional Support and Capacity Strengthening

To develop the capacity of public officials and institutions for enhanced productivity and effectiveness in executing their statutory mandates.

6. Gender Equality Accountability

To enhance Supreme Audit Institutions capacity to audit how government's ministries, departments and agencies at national and subnational level are incorporating gender equality issues and considerations into planning, delivering, and evaluating programs, initiatives, and services. Also, to facilitate integration of gender considerations into SAIs' audit methodology and templates, strategic planning, audit topic selection, and audit planning.

Context and Civic Landscape Outlook

PLSI was founded and began operation in 2016 with a focus on increasing civic participation in public audit and improving the management of public finance at the federal level in Nigeria. Having worked on federal revenue and expenditure issues for four years from a subnational location in the southwestern region of Nigeria, we opened a federal office in the capital city - Abuja in 2020 to strengthen engagement with our partners and enable us to intervene in key public accountability issues more effectively. PLSI is proud to regard itself as Nigeria's leading civic organization promoting the effectiveness of public auditing and the public audit action cycle for accountability and improved service delivery, especially to marginalized groups in Nigeria.

Since 2016, civic actors have intensified analyzing the impact of budget choices on people's quality of life and monitored public spending. Governments and state institutions made progress in letting decision-making procedures become transparent and open to greater public participation, especially at the federal level in Nigeria. Despite some of the progress witnessed in relation to transparency and public participation, accountability remained far-fetched and delivery of services to citizens can at best be described as miserable.

Although prior to the emergence of PLSI, Nigeria's public audit space stayed closed to citizens' involvement. Audit reports were never made available in simple form to enable citizens to understand and utilize their data to demand accountability from public officials and elected representatives. This continued for many years leading to claims of marginalization and total neglect by marginalized 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 a way to promote fiscal transparency and public accountability for improved service delivery.

Although some civic organizations specialized in helping people understand and participate in setting budget allocations, others have focused on ensuring the integrity of procurement processes and sharing information that can be used to hold contractors accountable for properly implementing projects. Some organizations have also prioritized empowering communities to track the implementation of capital projects in their areas while few focus on conducting strategic litigation and public advocacy to seek accountability from those accused of wrongdoing.

At PLSI, we've stayed the course in ensuring that public auditing both at national and subnational levels in Nigeria is enhanced to deliver accountability either in utilizing public resources or implementing public policies for the public good and improved quality of life for citizens, particularly those marginalized and excluded. We're determined to continue to lead this revolutionary effort working in collaboration with other civic actors, media organizations, development partners, public institutions, citizens groups and other partners. We have seen the potential impact of an effective and participatory public auditing system and we're committing ourselves over the next five years to leverage the potency of this unique accountability instrument to address various social crises affecting Nigeria and Nigerians.

Theory of Change and Approaches

Our aim is to contribute to transformative change of fostering accountability in the management of public resources and implementation of policies for public good at national and subnational levels in Nigeria. As we look forward to scaling and catalyzing this change over the next five years, our work will rest on the assumption (given available evidence) that if Supreme Audit Institutions and Public Accounts Committees become more efficient and effective, then it will improve audit impact and increase efficiency, effectiveness, and economy in revenue generation, public expenditure and implementation of government policies and programs because stakeholders in the public audit action cycle including citizens groups, civil society actors, media organizations and Anti-Corruption Agencies will be more involved and effective in their oversight roles. As a result, audit information made publicly available will be more useful to hold policy makers accountable, enhance delivery of services and improve the quality of life for citizens.

To achieve this complex and unpredictable future, we will continue to improve our ability to adapt rapidly to changing contexts. Our variety of approaches and tools will enable us to achieve distinctive and measurable impact across the six domains we set for ourselves to work in.

As way to ensure we scale and catalyze this change, we will deploy the following tools and approaches:

- ① **Data Analysis and Visualization:** We will continue to examine public audit information at national and subnational levels to extract useful evidence necessary for informed decisions. We will also simplify evidence gathered from our analysis to stimulate citizens' understanding of key issues and demand for accountability.
- ② **Research and Policy Engagement:** To actively shape public policies, we will deploy our capacity for evidence-based research to generate new insights into solutions to problems. We believe in the leadership, agency and power of knowledge and research to provide solutions to Nigeria's challenges.
- ③ **Convenings, collaborations and partnerships:** We will expand our convening role nationally by strategically collaborating with others to expand our knowledge and collective influence. We will find egalitarian and flexible ways of engaging, adapt to their ways of working and hold ourselves accountable to them.
- ④ **Institutional Strengthening:** As the health of institutions is critical to any impact, we will prioritize strengthening the capacity of public institutions we partner with to achieve our strategic goals.
- ⑤ **Advocacy and campaigns:** We will lead advocacy campaigns across all our priority domains and we will engage with all relevant stakeholders to enable required policy changes that will deliver desired change. Our advocacy will be inclusive and we will always determine the best entry point (national or subnational) to advance a particular advocacy goal based on our analysis of context and actors, as well as on our own and our partners' capabilities. Implementation vehicles for our campaigns will include both social and traditional media platforms.
- ⑥ **Arts and culture:** We will support artists and cultural producers to redefine storytelling and expand the intersections between entertainment, public accountability, and effective service delivery.
- ⑦ **Civic Tech:** We will continue to enhance existing and develop new technology tools that enrich and improve the relationship between the people and government with respect to increased participation and better service delivery.
- ⑧ **Learning:** A key principle is learning from what we do and how we do it to maximize our impact and that of our partners in a context characterized by increased needs and limited resources. We will adopt an integrated learning approach—encouraging individual learning, team learning, organizational learning, and inter-organizational learning with effective feedback loops and mechanisms.

Vision, Mission and Core Values

Vision

To ensure public accountability necessary for good governance and development of marginalized communities becomes a norm in Nigeria.

Mission

To strengthen public audit practices, civic participation, and accountability by leveraging evidence based research and policy strategies to improve delivery of services to Nigerians.

Core Values

- Diligence
- Integrity
- Service
- Humanity
- Discipline
- Accountability
- Team cohesion
- Fun

Strategic Domains

1. Value for Money (Revenue and Expenditure)
2. Research, Policy and Advocacy
3. Citizens' Participation, Engagement & Involvement
4. Climate Adaptation and Energy Accountability
5. Institutional Support and Capacity Strengthening
6. Gender Equality Accountability

Strategic Goals

Value for Money (Revenue & Expenditure)

To increase efficiency, effectiveness and economy in revenue mobilization and public expenditure for better service delivery and enhanced quality of life for citizens.

Research, Policy and Advocacy

To promote evidence-based public finance management policies and practices that improve delivery of services to citizens.

Citizens Participation, Engagement and Involvement

To increase citizens' participation, engagement and involvement in political affairs and public administration.

Climate Adaptation and Energy Accountability

To improve efficiency and effectiveness in the implementation of climate change and energy transition policies and programs at national and subnational levels to ensure realization of stated objectives.

Institutional Support and Capacity Strengthening

To develop the capacity of public officials and institutions for enhanced productivity and effectiveness in executing their statutory mandates.

Gender Equality Accountability

To enhance Supreme Audit Institutions capacity to audit how government's ministries, departments and agencies at national and subnational level are incorporating gender equality issues and considerations into planning, delivering, and evaluating programs, initiatives, and services. Also, to facilitate integration of gender considerations into SAIs' audit methodology and templates, strategic planning, audit topic selection, and audit planning.

Strategic Objectives

1

Value for Money (Revenue & Expenditure)

- Improve revenue generated and limit inefficiencies, waste and misapplication of public resources by government agencies at national and subnational levels in Nigeria
- Enhance the policy environment necessary to curb public sector corruption and improve accountability in the management and utilization of public resources at national and subnational levels in Nigeria.
- Support anti-corruption and accountability actors to identify, investigate and punish corruption and foster public accountability at national and subnational levels.
- Increase participation of civil society and media actors in the audit process at national and subnational levels in Nigeria.

2

Research, Policy and Advocacy

- Strengthen transparency, participation and accountability mechanisms operational in the management of public resources at subnational level in Nigeria.
- Develop the policy environment necessary to increase revenue, improve expenditure efficiency and enhance the quality of life for citizens at national and subnational levels.
- Improve collaboration between state and non-state actors in the public audit action cycle to strengthen civic participation in the audit process and promote inclusive governance at national and subnational levels in Nigeria

Citizens Participation, Engagement and Involvement

3

- Reduce the knowledge deficit on the role of citizens in political affairs and public administration at national and subnational levels.
- Enhance engagement between citizens and political leaders/policy makers at national and subnational levels to boost civic participation in public policies and decision making.
- Mobilize and equip community accountability champions (CACs) with tools to demand accountability from political leaders and policy makers
- Improve inter-faith and cross cultural engagements with political leaders and policy makers to mainstream role of traditional, community and faith leaders in the demand for accountability and improved delivery of services

Climate Adaptation and Energy Accountability

4

- Assist civic and media actors with data and tools to advocate for accountability in the implementation of climate change and energy transition policies and programs at national and subnational levels.
- Provide feasible policy options to policy makers at national and subnational levels through evidence-based research reports and policy briefs to support effective implementation of climate change and energy transition policies and programs.
- Boost capacity of auditors and legislators at national and subnational levels to effectively audit and enhance accountability on climate change and energy transition policies and programs.

Institutional Support & Capacity Strengthening

5

- Strengthen administrative and technical capacity of anti-corruption agencies and accountability institutions to support effective discharge of constitutional mandates and institutional objectives.

Gender Equality Accountability

6

- Increase opportunities for citizens and citizen groups to hold policy makers accountable on gender equality commitments in key sectors of the economy at national and subnational levels
- Strengthen capacity of auditors and legislators at national and subnational levels to effectively audit and enhance accountability on gender equality commitments
- Improve capability of policy makers in key sectors of the economy to effectively incorporate gender equality issues and considerations into planning, delivering, and evaluating government programs, initiatives, and services at national and subnational levels.
- Boost capacity of auditors to integrate gender considerations into SAIs' audit methodology and templates, strategic planning, audit topic selection, and audit planning.



SWOT Analysis

Strategic Domains	Strengths/Weaknesses	Opportunities/Threats
<p>Value for Money (Revenue & Expenditure)</p>	<p>PLSI is the only civic organization effectively monitoring public revenue and expenditure using audit data which provides the required information needed to achieve value for money.</p> <p>Insufficient funding and human resources limits PLSI's capacity to expand the coverage of its work as expected.</p>	<p>Audit laws have been enacted in 34 out of 36 states of Nigeria which mandates the respective Office of Auditor-General to publish audit reports.</p> <p>Absence of audit legal framework at the federal level continues to hinder access to reports of Auditor-General and Public Accounts Committee.</p>
<p>Research, Policy & Advocacy</p>	<p>PLSI continues to deploy various research techniques and methodologies for its work. Our organization has published previously outstanding research reports used for policy advocacy.</p> <p>Personnel dedicated to research, policy and advocacy within the organization are insufficient.</p>	<p>Increase in transparency around activities of state actors provides good opportunity for research at PLSI and consequently for policy advocacy.</p> <p>The integrity of data collected from state and non-state actors subjects the credibility of conclusions drawn from research activities to various inadequacies.</p>
<p>Citizens Participation, Engagement and Involvement</p>	<p>PLSI has sufficient experience in mobilizing citizens to get involved in governance activities.</p> <p>Insufficient funding and human resources limits PLSI's capacity to expand the coverage of its work as intended.</p>	<p>The growing interest of young Nigerians to get involved in the decision making process creates an enabling environment required to mobilize them to participate more effectively in political affairs and public administration.</p> <p>Insecurity and other socio-economic factors are considered as threats to achieving this domain.</p>

Strategic Domains	Strengths/Weaknesses	Opportunities/Threats
Climate Change Adaptation and Energy Accountability	<p>The decision to leverage the capacity of Supreme Audit Institutions to promote accountability regarding climate change and energy transition policies and programs creates a niche path for PLSI on the subject.</p> <p>While we have extensive experience leveraging public audit information for civic interventions, climate change and energy transition are new subjects in our portfolio.</p>	<p>The subject of climate change and energy transition are social issues that have attracted and still attract global attention and thus creates opportunities for support and technical assistance.</p> <p>Uncertainty around Nigerian government's dedication to implement climate change and energy transition commitments.</p>
Institutional Support & Capacity Strengthening	<p>PLSI had supported several government institutions in the past and hope to leverage the experience in providing additional support.</p> <p>Funding challenges may limit the scale of support PLSI is able to extend to government institutions.</p>	<p>Many government institutions at national and subnational levels have requested PLSI to provide both technical and administrative assistance to them.</p> <p>The high turnover rate within government agencies may impact negatively on technical assistance provided as officials might not have the opportunity to utilize skills acquired for the institution.</p>
Gender Equality Accountability	<p>The decision to leverage the capacity of Supreme Audit Institutions to promote accountability regarding gender equality policies creates a niche path for PLSI on the subject.</p> <p>Funding challenges may limit the scale of support PLSI is able to extend to Supreme Audit Institutions and Public Accounts Committees to promote gender equality accountability.</p>	<p>Several agencies of government are beginning to incorporate gender consideration into planning, delivering and evaluating their programs and initiatives.</p> <p>The possibility that government agencies with gender equality commitments may not follow these commitments with action to yield desired results is a huge threat.</p>



Actions/Initiatives & Description

Value for Money (Revenue & Expenditure)

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
Audit data analysis	6 audit reports analyzed	22 audit reports analyzed	32 audit reports analyzed	SAIs not publishing audit reports	TBD
Simplify audit information	60 infographics produced	220 infographics produced	320 infographics produced	Lack of funding & technical resources	TBD
Organize citizens engagement meetings (Public Dialogue involving Traditional, and Religious leaders)	6 engagement meetings held	22 engagement meetings held	32 engagement meetings held	Security challenges	TBD
Public audit media fellowship	6 investigative reports produced	22 investigative reports produced	32 investigative reports produced	Lack of funding & technical resources	TBD
Trainings and Workshops (Revenue improvement and expenditure efficiency)	18 workshops organized to support X institutions	33 workshops organized to support X institutions	48 workshops organized to support X institutions	Funding challenges	TBD
Petitions	30 citizen groups' led petitions submitted to ACAs	110 citizen groups' led petitions submitted to ACAs	160 citizen groups' led petitions submitted to ACAs	Citizen groups not willing to write/sign petitions	TBD
Accountability Dialogue/ Audit Forum	6 Accountability Dialogues/Audit Fora	22 Accountability Dialogues/Audit Fora	32 Accountability Dialogues/Audit Fora	Funding challenges	TBD
Value for Money Radio/ TV shows	40 Value for Money Radio/TV shows	130 Value for Money Radio/TV shows	195 Value for Money Radio/TV shows	Funding challenges	TBD
Social Media campaigns	6 weeks social media campaign 5 published articles	12 weeks social media campaign 10 published articles	18 weeks social media campaign 15 published articles	Lack of funding & technical resources	TBD

Research, Policy and Advocacy

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
SAE Index	1 SAE Index report produced	2 SAE Index report produced	2 SAE Index report produced	State actors refusal to respond to research questionnaires	TBD
Research reports (Revenue Improvement, Expenditure Efficiency, Gender Equality Compliance and Public debt mgt.)	1 or 2 research reports	4 research reports	6 research reports	Lack of funding & technical resources	TBD
Fiscal Responsibility Index	1 Fiscal Responsibility Index report published	1 Fiscal Responsibility Index report published	1 Fiscal Responsibility Index report published	Funding & collaboration challenges	TBD
Policy Briefs	12 Policy Briefs	24 Policy Briefs	24 Policy Briefs	Lack of technical resources	TBD
Policy Dialogues	3 Policy Dialogues	6 Policy Dialogues	6 Policy Dialogues	Lack of funding resources	TBD

Citizens' Participation, Engagement and Involvement

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
Citizen's Guide on the role of Auditor-Generals and audit legal framework (Translated to local languages)	Citizen's Guide produced and launched for 2 states	Citizen's Guide produced and launched for 6 states	Citizen's Guide produced and launched for 12 states	Lack of Funding resources	TBD
Awaken the Citizens' Champions	100 State Champions Inaugurated and engaged	200 State Champions Inaugurated and engaged	300 State Champions Inaugurated and engaged	Citizens not showing interest	TBD
Campus Accountability Fellowship	50 Campus Accountability Fellows trained across Tertiary Institutions in 5 States	150 Campus Accountability Fellows trained across Tertiary Institutions in 5 States	300 Campus Accountability Fellows trained across Tertiary Institutions in 5 States	Students not showing interest	TBD
Awaken the Citizens' Radio engagements	60 yearly radio programmes aired	120 yearly radio programmes aired	180 yearly radio programmes aired	Lack of funding resources	TBD
Citizens version of Manifestos/Policy Document (Translated to local languages)	Citizens version of Manifestos in Imo, Kogi and Bayelsa	Citizens version of Manifestos in Edo and ondo	Citizens version of Manifestos in Anambra, Ekiti, Osun and others	Lack of funding & technical resources	TBD
Voter Benefit Campaign (VBC)	100,000 citizens mobilized to vote in the elections	200,000 citizens mobilized to vote in the elections	500,000 citizens mobilized to vote in the elections	Lack of funding resources	TBD
Public and policy dialogues	Public and policy dialogues in 5 States	Public and policy dialogues in 10 States	Public and policy dialogues in 15 States	Lack of funding resources	TBD

Climate Adaptation and Energy Accountability

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
Policy and Programme implementation Review	Review implementation of Policies and programmes at the federal level and in 2 States	Review implementation of Policies and programmes at the federal level and in 5 States	Review implementation of Policies and programmes at the federal level and in 7 States	Lack of funding & technical resources	TBD
Policy Briefs as captured under domain 2				Lack of technical resources	TBD
Policy Dialogues as captured under domain 2				Lack of funding resources	TBD
Sensitization campaigns on climate change and energy transition policies and programs (radio show and town hall)	26 radio shows and 2 town hall engagement meetings	65 radio shows and 2 town hall engagement meetings	91 radio shows and 2 town hall engagement meetings	Lack of funding resources	TBD
Workshops & Trainings	Capacity Building for Auditors in 5 States	Capacity Building for Auditors in 10 States	Capacity Building for Auditors in 15 States	Lack of funding resources	TBD
Develop Technology Platform	Track policy commitments (F.G. & 5 States)	Track policy commitments (F.G. & 10 States)	Track policy commitments (F.G. & 15 States)	Lack of funding resources	TBD

Institutional Support and Capacity Strengthening

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
Provide administrative and technical support to anti-corruption agencies and accountability institutions (EFCC, ICPC, NASS PAC, State Assemblies' PAC, State ACAs, OAuGF and State AuGs)	Support 5 institutions	Support 10 institutions	Support 15 institutions	Funding & collaboration challenges	TBD

Gender Equality Accountability

Actions & Initiatives	Success Indicator			Risks	Action owner
	2023	2024 - 2025	2026 - 2027		
Simplify gender equality policy documents	3 policy documents simplified	3 policy documents simplified	3 policy documents simplified	Lack of funding & technical resources	TBD
Examine policy commitments and objectives	2 research reports	2 research reports	2 research reports	Lack of funding & technical resources	TBD
Policy Brief	2 Policy Briefs	2 Policy Briefs	2 Policy Briefs	Lack of technical resources	TBD
Policy dialogue	2 policy dialogues	2 policy dialogues	2 policy dialogues	Lack of funding resources	TBD
Capacity building for auditors	24 auditors trained across 5 States & federal	24 auditors trained across 5 States & federal	24 auditors trained across 5 States & federal	Lack of funding resources	TBD
Capacity building for legislators	30 legislators trained across 5 States & federal	30 legislators trained across 5 States & federal	30 legislators trained across 5 States & federal	Lack of funding resources	TBD
Capacity building for policy makers	Public officials from 10 federal and subnational agencies trained	Public officials from 10 federal and subnational agencies trained	Public officials from 10 federal and subnational agencies trained	Funding challenges	TBD
Social & Traditional Media Campaigns	40 radio/TV shows 6 weeks social media campaign 5 published articles	40 radio/TV shows 6 weeks social media campaign 5 published articles	40 radio/TV shows 6 weeks social media campaign 5 published articles	Funding challenges Lack of technical resources	TBD
Develop Technology Platforms	Track policy commitments (F.G. & 5 States)	Track policy commitments (F.G. & 10 States)	Track policy commitments (F.G. & 15 States)	Lack of funding resources	TBD

Fostering Public Accountability in Nigeria

At PLSI, we foster public accountability using innovative approaches.

We use a combination of research, policy advisory, advocacy, civic-tech, public sensitization and multi-stakeholder dialogue and collaboration to achieve social change.

We believe public accountability necessary for improved service delivery in Nigeria is possible **ONLY** with a vigilant and involved citizenry.

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