

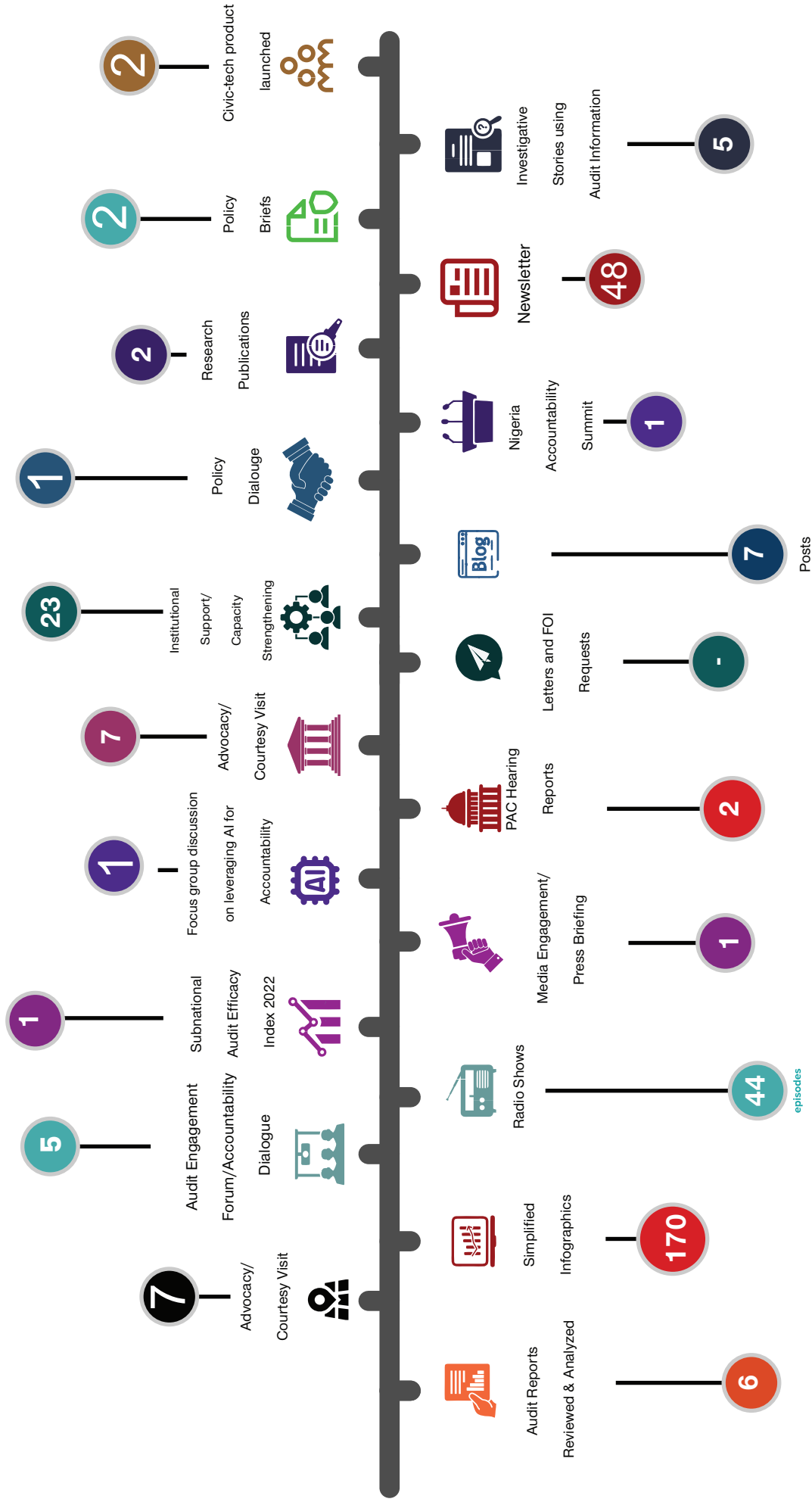
PLSI

PARADIGM LEADERSHIP SUPPORT INITIATIVE



2024 ANNUAL REPORT

2023 Activities Outlook



PLSI Annual

Staff Retreat



FEDERAL GOVERNMENT OF NIGERIA
2021 AUDIT REPORT



28 Cross-cutting Issues

ISSUE 1: IRREGULARITIES IN THE AWARD OF CONTRACTS		₦7.4bn
ISSUE 2: IIRREGULAR PAYMENTS		₦115.8bn
ISSUE 3: PAYMENTS FOR JOBS/CONTRACTS NOT EXECUTED		₦167.6bn
ISSUE 4: UNDER DEDUCTION OF TAXES		₦129.3m
ISSUE 5: NON-DEDUCTION OF TAXES		₦2.6bn
ISSUE 6: NON-REMITTANCE OF TAXES		₦11.6bn
ISSUE 7: PAYMENTS WITHOUT RELEVANT SUPPORTING DOCUMENTS		₦8.3bn
ISSUE 8: VIOLATION OF THE FEDERAL GOVERNMENT'S E-PAYMENT POLICY		₦18bn
ISSUE 9: MISAPPLICATION OF FUNDS		₦663.9m
ISSUE 10: VIOLATION OF DUE PROCESS IN AWARD OF CONTRACTS		₦20.3bn
ISSUE 11: EXPENDITURES NOT ACCOUNTED FOR		₦122.5bn
ISSUE 12: FAILURE TO RECORD FINANCIAL STATEMENTS		₦69.9bn
ISSUE 13: STORE ITEMS NOT TAKEN ON LEDGER CHARGE		₦968.9m
ISSUE 14: EXTRA BUDGETARY EXPENDITURES		₦15.8bn
ISSUE 15: FAILURE TO REVALUATE ASSETS		₦2.6bn
ISSUE 16: NON-REMITTANCE OF INTERNALLY GENERATED REVENUE		₦6.6bn
ISSUE 17: CIRCUMVENTION OF PROCUREMENT PROCESS		₦1.9bn
ISSUE 18: DENIAL OF ACCESS TO DOCUMENTS		₦21.5bn
ISSUE 19: UNRETIRED CASH ADVANCES		₦1.3bn
ISSUE 20: PAYMENT WITHOUT PAID VOUCHERS		₦1.1bn
ISSUE 21: PAYMENT WITHOUT PRE-PAYMENT AUDIT		₦4.7bn
ISSUE 22: ENGAGEMENT OF EXTERNAL SOLICITORS WITHOUT ATTORNEY-GENERAL'S FIAT		₦243.9m
ISSUE 23: PAYMENT TO THIRD PARTIES WITHOUT POWER OF ATTORNEY		₦439.7m
ISSUE 24: AWARD OF CONTRACTS ABOVE THRESHOLD		₦2.4bn
ISSUE 25: ILLEGALLY CUSTODY OF GOVERNMENT VEHICLES		₦747.7m
ISSUE 26: PAYMENTS WITHOUT RE-VALIDATION OF PAID VOUCHERS		₦403.2m
ISSUE 27: SPLITTING OF CONTRACTS TO CIRCUMVENT PROCUREMENT/APPROVAL THRESHOLD		₦731.2m
ISSUE 28: FAILURE TO RECOVER OUTSTANDING REVENUES/DEBTS		₦2.9trn

Audit Report Reviewed
and Analyzed

TOTAL UNACCOUNTED FUND
₦3.5TRN

Audit Report Reviewed and Analyzed

In the year 2024, PLSI team reviewed and analyzed the 2022 audit reports of Anambra, Ekiti, Kaduna and Yobe State. In our analysis, we highlighted 28 ministries, department and agencies (MDA) of Anambra state government unable to account for N1.28bn (0.76% of the 2022 approved budget of the state), 15 MDAs couldn't account for N1.97bn (1.61% of approved budget) in Ekiti state, N1.09bn (0.39% of 2022 approved budget) was not accounted for by 13 MDAs in Kaduna State, and 17 MDAs could not account for N314.9m in Yobe State.

We also reviewed and analyzed the 2020 and 2021 reports of the Auditor-General for the Federation of Nigeria and highlighted N175.42billion not accounted for across 23 cross-cutting issues by 81 MDAs of the Federal Government and N3.5trn not accounted for across 28 cross-cutting issues by 118 MDAs of the Federal government respectively.



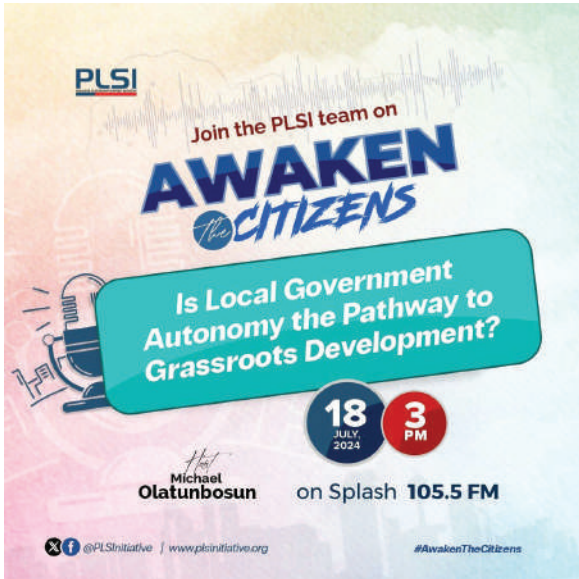
Key Media Engagement

Radio Shows

With the objective of stimulating citizen’s interest in leveraging audit data to hold public officials and policy makers accountable, PLSI team hosted 32 episodes of value for money radio show on Ogene 98.3FM in Anambra state, Fresh 106.9FM in Ekiti State, Invicta radio 98.9FM in Kaduna State and Sunshine radio 104.5FM in Yobe State. The radio shows facilitated engagement between citizens, policy makers and elected and appointed representatives using public audit information. We also leveraged this platform to disseminate key public audit and accountability issues highlighted from the 2022 reports of the Auditors-General for Anambra, Ekiti, Kaduna and Yobe States to equip and strengthen citizen’s capacity with needed public audit information to hold public office holders accountable at the subnational level, prevent corrupt practices and harmonize policy recommendations



Also, our team featured on 12 monthly series of #AwakenTheCitizens radio program on Splash 105.5FM to discuss topical issues around accountability at the national and subnational government levels, rising commodity prices and the role of citizens, the 2023 Subnational Audit Efficacy Index report and president Tinubu’s 8 priority areas for citizen’s involvement, inflation, escalating cost of living and hardship on citizens etc. and provide policy solutions. PLSI also highlighted its work in 2024 on different media platforms including, Channels TV, Premium Times, The Cable Newspaper, Guardian Newspaper, Leadership Newspaper, The Nation Newspaper, etc. where we discussed public audit and accountability issues and the enactment and implementation of National and Sub-National Audit laws to enhance public accountability in Nigeria.



We hosted a X-Space to explore how subnational governments can develop and implement localized adaptation strategies that not only mitigate the impacts of climate change on citizens but also promote sustainable development and ensure a resilient future. Our team also joined other experts on series of X-spaces to discuss “Right-Sizing Nigeria’s Gas Expansion Plans: What Citizens Need to Know, Addressing Financial Irregularities Arising from the 2020 Audit Reports, etc.”



Our Executive Director – Olusegun Elemo, featured on different media platforms including Arise and TVC News, X's space etc. to analyze and discuss different national issues ranging from the Effect of the rising cost of living on Nigerians, EFCC's clampdown on BDC operators and currency racketeers as Naira appreciates, Economic development and CBN's new cyber security levy, Nigeria's 2023 Open budget survey performance and the declining fiscal transparency, Local government autonomy and Revocation of Heritage Bank's operational license etc.

He also featured on Channels TV to discuss the 3rd National Corruption Survey Report produced by the National Bureau of Statistics (NBS) and United Nation Office on Drugs and Crime (UNODC). The report that analyzed the scope of corruption and trends of small-scale bribery in Nigeria shows that there is a reduction in contact rate between citizens and public officials (from 63% in 2019 to 56% in 2023) leading to a reduction in bribe paid to public officials (from N117m in 2019 to N87m in 2023) as a result of the effort of the government to digitalize public service. Our team also published 7 blogpost and policy briefs on different national issues to review civic participation in transparency and accountability ecosystem in Nigeria, Climate-resilient agricultural solutions for sustainable development and Strategies for overcoming energy poverty in Nigeria. The blog post and policy briefs also access the challenges hindering the effective implementation of the policy and recommended possible solutions towards ameliorating the challenges.

NEWSROOM

REVITALIZING NIGERIA'S AGRICULTURAL SECTOR: CLIMATE-RESILIENT SOLUTIONS FOR SUSTAINABLE DEVELOPMENT

July 7, 2024 No Responses



Policy Brief

Civic Participation in Public Accountability in Nigeria: Evidence from the 2023 Subnational Audit Efficacy (SAE) Index

Recommendation

To promote audit efficacy and accountability at the subnational levels in Nigeria, civil society and media participation in the accountability space should be institutionalized. Audit institutions in all states should organize activities that encourage the participation of civil society and media, publish their statutory reports online or in time, and engage in multi-stakeholder dialogues to drive social change. In addition, civil society organizations should also be responsible, ethical, and professional in their conduct during and after their participation.

Introduction

Accountability, according to the Cambridge Dictionary, is defined as "the fact of being responsible for what you do and able to give a satisfactory reason for it or the degree to which this happens." The United States Institute for Peace (USIP) defines accountability as the institutions that make citizens and public officials legally responsible for their actions and impose sanctions if they violate the law. Accountability is "the hallmark of democracy" and one of the indicators of good governance. This policy brief discusses the role civil society participation plays in fostering accountability in Nigeria. It highlights the successes and challenges faced by civil society. Using evidence from the 2023 SAE Index, this brief shows that states who more or less encourage civil society participation are those that made it to the top 10 in the ranking. It recommends actions to encourage civil society participation in the public accountability space.

Definition and Importance of Public Accountability

Public accountability¹ is the ability of public officials and institutions to conscientiously, competently, reliably, and honestly conduct their activities in a way that allows citizens to gauge their trustworthiness in using public funds and resources. It is crucial as it offers a democratic method to oversee and regulate government actions, avert the rise of power monopolies, and improve the efficiency and accountability of public administration. Public accountability² supplies citizens with the necessary information to evaluate the appropriateness and effectiveness of government behavior.

Current State of Public Accountability in Nigeria

Nigeria is blessed with rich human, natural, and material resources needed to achieve her full potential. However,

according to the Nigeria Bureau of Statistics report³, 65% of persons living in Nigeria (133 million people) are multidimensionally poor. This is due to endemic corruption, weak institutions, and a lack of public accountability. For instance, Transparency International ranks Nigeria 146, position out of 180 countries in its 2023 Corruption Perception Index report. These factors have undermined Nigeria's ability to efficiently, effectively, and equitably deliver quality services that would enhance the standard of living of her citizens.

Role of Civil Society in Promoting Accountability

Over the years, civil society has increasingly played a vital role in curbing accountability and good governance around the world, especially in countries with weak institutions. In Nigeria, civil society organizations (CSOs) have helped monitor budget implementation, track public expenditure, oversee project implementation, and ensure transparency in the collection and utilization of revenue derived from the extractive industry. Civil society has played a significant role in the enactment of the Freedom of Information Act (2011), which aimed to enhance demand accountability. It has also advocated for a unicameral legislature to reduce the cost of governance. Furthermore, civil society has supported several public institutions in Nigeria, including the office of the Auditor General and Accountant General, as well as the Public Accounts Committees at both national and subnational levels. Civil society has helped the Independent National Electoral Commission (INEC) and the Nigerian Police to improve their standard operating procedures and has also supported the judiciary. Additionally, civil society has contributed immensely to technology-driven governance. For example, the Budget Foundation's advocacy has led governments in Nigeria to digitize the budget process. Moreover, the Paradigm Leadership

1. [https://www.oxfordreference.com/entry/accountability](#)
 2. [https://www.oxfordreference.com/entry/accountability](#)
 3. [https://www.burstat.gov.ng/Assets/Uploads/2023/2023%20National%20Accountability.pdf](#)
 4. [https://www.transparency.org/en/nc/2023](#)
 5. [https://www.inec.gov.ng/Assets/Uploads/2023/2023%20National%20Accountability.pdf](#)
 6. [https://www.inec.gov.ng/Assets/Uploads/2023/2023%20National%20Accountability.pdf](#)

Press Briefing

PLSI hosted a press briefing to highlight the importance of the use of AI in accountability and also briefed the press on its revamped Value for Money platform with AI enabled feature. This Value for Money 3.0 platform with AI enabled featured will enable citizens take action and petition anti-corruption agencies on fiscal irregularities



Press Release

PLSI published press statements discussing the role of Artificial Intelligence in strengthening Public accountability and anti-corruption in Nigeria and also to unveils the launch of its Policy Accountability Lab in Nigeria.



Tuesday, October 1, 2024
Abuja, Nigeria.

For Immediate Release

PLSI Celebrates Eight Years, Unveils Plan to Establish Policy Accountability Lab in Nigeria

The Paradigm Leadership Support Initiative (PLSI), a civil society organization fostering accountability in Nigeria, has unveiled plan to establish a Policy Accountability Lab (PAL) in Nigeria. In a statement signed by its Communications Associate, Judith Nwokoro, the organization marking eight years of impactful interventions in Nigeria stated that what is next on its agenda is to set up a PAL Centre to enhance and support implementation of policies at national and subnational levels in Nigeria.

Over the past eight years, PLSI has maintained its leading voice as a public audit advocate, bridging the gap between citizens and the government through active engagement with Nigeria's public audit system. "We have worked very hard to strengthen public finance management in Nigeria, particularly public auditing and we are now connecting public finance with policies of governments to ensure that these instruments of development deliver positive results to the people. We want to ensure that Nigerians live quality lives and one way to deliver that goal is by ensuring that policies of governments at national and subnational levels especially those targeted at improving the quality of life for citizens produce expected results".

The Policy Accountability Lab (PAL) initiative will serve as the Centre for policy research and analysis, policy monitoring and evaluation, policy advocacy and reform, capacity building for effective implementation of policies and public engagement to enhance participation in policy-making process, promoting inclusive governance. The Lab will work closely with key stakeholders to evaluate the effectiveness of government policies and strengthen mechanisms for public accountability.

Speaking on PLSI's plan, the Executive Director, Olusegun Elemo, remarked, "Our eight-year journey has been driven by the belief that public accountability is the foundation for sustainable development, and it must be the norm rather than the exception. We are thrilled with the progress we have made, the results we have achieved and the journey ahead especially with our plan to establish a Policy Accountability Lab in Nigeria. With this innovative move, PLSI will deepen its commitment to providing a structured pathway for citizens to engage with, evaluate, and shape policies that affect their lives."

www.plsinitiative.org



Subnational Audit Efficacy Index 2023

Subnational Audit Efficacy Index 2023

PLSI team publicly presented its annual flagship Subnational Audit Efficacy (SAE) Index 2023 Report themed “Expanding Accountability Frontier for Equitable and Inclusive Subnational Development in Nigeria” on 14th March 2024. The objective of the SAE Index series (the fourth assessment in a row) was to assess the level of transparency and accountability operational in the management of public funds and implementation of public policies in all the 36 states of the federation of Nigeria through public audit and key actors in the public audit action cycle.

This year’s research expanded its methodology to include performance audit exercise conducted on social sectors by the state audit office. The team also collected, analyzed and validated data from 108 public institutions including offices of the Auditor-Generals, Offices of the Accountant General, Public Accounts Committees, and Civil Society Organizations across the 36 states of the Federation.

The report ranked Ekiti and Yobe States 1st position with both scored 73%, followed by Akwa Ibom and Katsina with 3rd and 4th positions having scored 60% and 53% respectively. Also, Benue and Lagos state were ranked 35th and 36th position with 10% and 05% respectively.

The report also highlighted that 34 states (except Anambra and Benue states) have modern audit laws to guarantee the independence on the state audit offices, only 4 states have made progress towards implementing financial autonomy for the office of the Auditor-General, Civic and media actors’ involvement is poor in 21 states, and only Katsina out of the 36 states conducted performance audit on social services.



Focus Group Discussion on Artificial Intelligence for Public Accountability



Institutional Supports and Engagements



Stakeholder's Advocacy Visit to the Hon. Minister of Communication, Innovation and Digital Economy

Our team joined other Civic Technology leaders in Nigeria to meet and engaged with the Hon. Minister for Communication, Innovation and Digital Economy – Dr. Bosun Tijani to discuss the future of civic and emerging technologies in Nigeria and how stakeholders can collaborate to strengthen digital governance in Nigeria. We also presented our AI-enabled VFM platform that strengthen citizen's participation in accountability and anti-corruption practices.



Courtesy visit to the Minister for Budget and National Planning and SA to the President on Policy and Coordination

Our team represented by the Executive Director – Olusegun Elemo also joined other civic actors including BudgIT Foundation to visited the Hon. Minister for Budget and National Planning – Hon. Atiku Bagudu to deliberate on Nigerian’s poor performance in the 2023 Open Budget Survey ranking by the International Budget Partnership and strategy of improvement



We also joined other members of the Open Government Partnership (OGP) to participate in a collaborative meeting with the Special Adviser to the President of the Federal Republic of Nigeria on Policy & Coordination, Hadiza Bala Usman. The session explored areas of partnership in the delivery of the 8 priority areas of President Tinubu Administration



Advocacy Visit to Nigerian Institute of Social and Economic Research (NISER)

In preparation for the Nigeria Accountability Summit 2024, PLSI extended advocacy visit to Prof. (Mrs.) Antonia Simbine, the Director-General of Nigerian Institute of Social & Economic Research (NISER). We explored potential partnerships to enhance policy advocacy and collaboration between NISER & other Civil society organizations leading the implementation of the annual Nigeria Accountability Summit



Our team also joined other civil society organizations to meet with the team of International Monetary Fund (IMF) for the Article IV consultations to discuss prevailing socio-economic issues in Nigeria.



Courtesy Visit to Oyo State Anti-Corruption Agency



Courtesy Visit to Ekiti State Commissioner for Environment

Our team extended advocacy visits to the Hon. Commissioner for Environment & National Resources in Ekiti State to discuss areas of partnership in facilitating collaborative dialogue between state and non-state actors in Ekiti State to improve impact of environmental projects in the state



Virtual Public Presentation of ICAN Accountability Report 2022 and 2023

In our bid to advance collaboration with other stakeholders and partnering organizations in the accountability ecosystem, our team attended the public presentation of the 2022 and 2023 Institute of Chartered Accountant of Nigeria (ICAN) Accountability Index reports.

ICAN THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
(Established by Act of Parliament No. 15 of 1965)

You are invited to the

VIRTUAL PUBLIC PRESENTATION

of

ICAN ACCOUNTABILITY INDEX (ICAN-AI) REPORTS

2022 Assessment Report & 2023 Assessment Report

May 30, 2024 Virtual 10:00 am

The ICAN Accountability Index (ICAN-AI) is a novel framework for assessing **Public Financial Management (PFM)** practices across the three (3) tiers of government in Nigeria

Join using the link <https://rb.gy/nvks0x>

Physical attendance is strictly by invitation.

@ICAN ICAN-ngr ICANngr ican_ng ICAN_NGR www.icanig.org



Institutional Capacity Strengthening



Capacity Building Workshop for Heads of Finance, Procurement and Internal Audit of Ministries, Departments and Agencies of the State Governments in Nigeria on Compliance with Relevant Laws and Regulations of Public Finance Management

To strengthen accountability, limit audit queries and abuses of public finance management rules and regulations that creates opportunities for public sector corruption within government agencies, PLSI organized a capacity building workshop for Heads of Finance, Procurement and Internal audits of selected Ministries, Department and Agencies (MDAs) in Anambra, Delta, Ekiti, Kaduna and Yobe States to strengthen their capacity on compliance guidelines with extant public finance management laws including Financial Regulations, Public Procurement Acts and Audit laws in each states.

The workshop which was held across the 5 states brought together Heads of Finance, Procurement and Internal Audits from a total of 30 MDAs across the 5 states governments.

The outcome of the workshop includes increased knowledge about the public asset disposal, internal control mechanism against fiscal abuses and the laws and sanctions guiding public procurement processes and financial regulations. The Heads of Finance, Procurements and Internal Audits also pledged to leverage the acquired knowledge for step down training in their agencies.





Accountability Dialogue at the State Level

In the second year of our MacArthur Foundation funded project, we collaborated with the states audit offices in Anambra, Delta, Ekiti, Kaduna and Yobe States to organize Accountability Dialogue across the 5 states which aimed at enhancing accountability and improving efficiency, effectiveness and economy on public expenditure with a particular focus on the 2022 reports of the Auditors-General for the states.

The dialogue brought together all public accountability stakeholders in the States including the Office of the Auditors-General for the States, Public Accounts Committee of the States Houses of Assemblies, audited MDAs of the government, civil society organizations, media, persons with disability, community leaders, professional bodies, women associations, trade, and labour unions and create an opportunities the public audit stakeholders to assess the level of implementation of the recommendations of the Auditors-General and resolutions of the States Houses of Assemblies on audit issues by the executives.

The dialogues reviewed in details all the 170 audit issues and the recommendations captured in the 2022 reports of the Auditors-General for Anambra, Delta, Ekiti, Kaduna and Yobe State and also the resolutions of the PAC and State houses of assemblies on these audit issues. We also encouraged all state actors on timely publishing of all accountability reports including the resolutions of the States Houses of Assemblies on audit issues, prompt implementation of these resolutions by the executives and collaboration to sustain the engagement as we conclude the project.



Capacity Building for Civil Society Actors and Social Influencers at the State Level

To enable civil society organizations and social influencers at the subnational level to leverage public audit information to demand accountability from public officials and policy makers, PLSI organized 4 capacity building workshops to empower Civic Actors and Social Influencers in Anambra, Ekiti, Kaduna and Yobe States to use audit data and civic tech tools to hold public officials' accountability at subnational level in Nigeria.

The state-based workshop brought together civil society leaders, media actors, and social influencer across the 4 states and trained them on the concept of public finance management and public audit, how to use Value for Money (VFM) platform to demand accountability, and sourcing and analyzing of audit reports. Participants also interacted with our VFM platform, and pledges to leverage the tool to engage more citizens in strengthening accountability and anti-corruption measures and also to improve service delivery across their respective states



Technical Support for Legislators and Public Accounts Committees (PAC) of the State House of Assembly to effectively review reports of the Auditors-General.

As part of our efforts to strengthen public audit practices, reduce corruption and accelerate development at the state level in Nigeria, we extend our technical support for legislators and PAC members to Delta and Yobe State. The technical support aimed at strengthening the capacity of the secretariat and legislative members of the Public Accounts Committees of the States of House of assemblies to effectively review the reports of the Auditors-General of their states and recommend sanctions on audit queries raised in order to promote effectiveness, transparency and accountability on public resources.

These trainings brought together the Deputy Speaker, Clerks, other Principal Officers, Chairmen, Members and Secretariat of the Public Accounts Committees and other members of the States House of Assemblies of Delta and Yobe States. It also exposes them to international best practices of reviewing audit reports and the constitutional powers and functions of the parliament in ensuring accountability, preventing corruption and accelerate development at the state level in Nigeria.



Support to Civil Society Organizations and Media Actors to Monitor PAC Review Meetings of Audit Reports

To improve the knowledge of Civil societies and Media Actors at the subnational level in Nigeria on PAC’s review sessions of audit issues and also to strengthen their participation in the review exercise of highlighted audit issues and irregularities in the reports of the Auditors-General of the States to aid follow-up with the implementation of the resolution of the PAC and State house of assemblies, PLSI mobilized and supported civil society organizations and media actors in Anambra and Yobe state to attend, participates and monitor the review meetings of the PAC of the States Houses of Assemblies on audit issues highlighted in the 2023 reports of the Auditors-General.

The 53rd Biannual Conference of the Body of Federal and State Auditors-General in Nigeria

As part of PLSI institutional strengthening strategy, our Executive Director, Olusegun Elemo presented a paper on “Supreme Audit Institutions & Achievement of Government Priorities” at the 53rd Bi-Annual conference of the Body of Federal and State Auditors-General of Nigeria. His presentation focused on addressing the Prospects and Challenges of Audit Forum and how SAIs can improve public service delivery.

The conference held in Osogbo, Osun state Nigeria brought together 73 supreme audit institutions in Nigeria to deliberated on strengthening the achievement of their constitutional mandates in line with the global public audit standard.





Strengthening SAI Independence through SAI-CSOs Collaboration

In March 2024, PLSI in partnership with INTOSAI Development Initiative (IDI) organized a one-day capacity building workshop for 32 federal and states civil society organizations to strengthen their capacity on strategies to enhance collaboration with both the federal and states Supreme Audit Institutions in Nigeria



Also, in May 2024, we collaborated with IDI and the Office of the Auditor-General for the Federation to organized a two-day SPMR Act workshop on SAI-CSO collaboration to strengthen audit independence in Nigeria.

The workshop which was held at Bolton White Hotel Abuja brought together the Auditor-General for the Federation, selected Auditors-general for states audit offices, Senior Directors from the office of the Auditor-General for the federation, International development partners (Foreign and Commonwealth Development Office), members of the civil society coalition on audit in Nigeria and INTOSAI Development Initiative (IDI) to explore potential collaboration between Supreme audit institutions and civil society organizations at the National and Subnational level in Nigeria to foster audit independence and enhance the accountability ecosystem in Nigeria. Finally, the workshop leveraged the 8 pillars defining SAI's Independence to develop a roadmap of engagement on how CSOs and SAIs can collaborate to advocate for SAI's Independence.



In December 2024, we collaborated with IDI to delocalize the workshop on SAI-CSO's collaboration to strengthen audit independence in Nigeria to the zonal level and organized a two-day regional workshop for the Northwest geopolitical zone in Nigeria. The regional workshop hosted in Katsina gathered auditors-general and civil society actors from Jigawa, Kaduna, Kano, Katsina, Sokoto, Zamfara and Kebbi states to deliberate and create a regional framework to strengthen the implementation of audit laws and foster accountable governance across each state



A man in a white shirt with a floral pattern is speaking into a microphone. He is standing in front of a backdrop featuring logos for Transparency International, OAG, and IDI. The background also includes national crests and other organizational logos. The text "Partnership and Collaboration" is overlaid on the image in white, with a white underline.

Partnership and Collaboration

Collaboration with PROMAD Foundation to facilitate Citizen Participation in Audit Efficacy and Accountability in Governance

In our quest to strengthen collaboration for accountability and good governance, our Executive Director, Olusegun Elemo, facilitated an insightful session on the Social Accountability Fellowship of PROMAD Foundation. The knowledge session centered on strengthening citizen participation in audit efficacy and accountability in governance empowers the fellows from the 13 local government councils of Nasarawa State with the requisite knowledge and skills to advocate for improved transparency, accountability, and citizen participation in local governance, thereby inspiring grassroots action that fosters more inclusive and effective governance.




SOCIAL ACCOUNTABILITY FELLOWSHIP (#SAF2024)


Citizen Participation in Audit Efficacy and Accountability in Governance

 **Olusegun Elemo**
Executive Director, PLSI

SPATS

Strengthening Participation, Accountability and Transparency in States (SPATS) Project

 **TUESDAY**
27th August, 2024

 **START AT**
10:00am - 12:00pm (WAT)

Supported by



Collaboration with HumAngle to Facilitate Policy Advocacy and Accountability

Our team represented by Olusegun Elemo – ED collaborated with HumAngle Foundation to facilitate an impactful session at the HumAngle Technology & Civic Impact Fellowship program to train 10 fellows to explore critical concepts of policy advocacy and public accountability.

The session highlighted the transformative role of technology and data-driven approaches and explored different civic technology tools for transparency and accountability in Nigeria including Tracka, Value for Money, and PLSI's SAE Index annual report. These underscored how innovative tools can strengthen transparency and foster public accountability, equipping the fellows with tools to drive meaningful change in their own initiatives.



Collaboration with IDI to Showcase PLSI's AI-enabled Value for Money Platform

On the invitation of INTOSAI DEVELOPMENT INITIATIVE (IDI) and Office of The Auditor-General Zambia, our team was at the SPMR Act workshop in Zambia to present our Artificial Intelligence (AI) enabled Value for Money platform which aimed at strengthen civic participation and action in the public audit process in Nigeria. The presentation, delivered by our Executive Director, Olusegun Elemo engaged SAs in Zambia, Malawi, Kenya and Uganda, as well as civil society organizations such as Transparency International Zambia and Kenya and other local civic organizations on how the model can be replicated in their various countries. He also emphasized on the role of technology in promoting transparency, accountability and citizen engagement.





Development of Citizens' Participatory Audit (CPA) framework for Kaduna State

Development of Citizens' Participatory Audit (CPA) framework for Kaduna State

Our team facilitated the development of Citizens' Participatory Audit (CPA) framework for Kaduna State at the three-day workshop on Enhancing Accountability in Health, Education, and Social Protection through Citizens' Participatory Auditing organized by the Open Government Partnership Kaduna State in collaboration with the Office of the Auditor-General, Kaduna State and some international development partners.

The CPA is a tool that enables citizens and civil society organizations (CSOs) to efficiently participate in all the processes of the public audit action cycle ranging from commissioning as a member of the audit team, to monitoring the utilization and management of public expenditure and resource and submitting independent report to the state audit office. The developed framework aimed to empower community members with the tools to leverage to implement CPA in Kaduna and strengthen public accountability. The workshop took the participants through essential topics including implementing effective financial accountability measures. Public Financial Management (PFM) cycle, CSO's pivotal role in promoting accountability and addressing the challenges and opportunities of PFM.



Stakeholder’s Dialogue on Climate Adaptation and Accountability in Ekiti State

PLSI organized a one-day stakeholders' dialogue on Climate Adaptation and Environmental Accountability in Ekiti State, to address the pressing climate challenges and strengthen climate adaptation and mitigation action in Ekiti State.

The dialogue which brought together diverse group of state and non-state actors, including public officials, policymakers, civil society organizations, and private sector stakeholders to deliberate on Ekiti State Government's interventions on addressing the impacts of climate change. The dialogue also underscores the urgent need for stronger collaboration between government and non-state actors, highlighting the critical roles of stakeholders including government agencies, civil society organizations (CSOs), media, and citizens in driving climate adaptation and promoting environmental accountability.

The key outcomes of the engagement included actionable recommendations such as increasing funding opportunity for climate change initiatives, incorporating citizen feedback mechanism into policymaking processes, and enhancing transparency in the implementation of climate-related projects.

The event was concluded with a communiqué containing 11 actionable recommendations, providing a strategic roadmap to guide collective efforts toward positioning Ekiti State as a model of accountability and environmental sustainability.



PLSI at 8 and the Launch of Policy Accountability Lab (PAL)



On October 1, 2024 we celebrated our 8th anniversary, a significant milestone in our unwavering commitment to fostering accountability in Nigeria. Over the past eight years, PLSI has emerged as a leading advocate for improving public sector auditing, strengthening active citizen's participation in audit and enhancing public service delivery in Nigeria.

Through our efforts to strengthen public finance management, we have focused on connecting public finance to government policies to ensure these critical instruments translate into tangible benefits for the people. Our ultimate goal remains to enhance the quality of life for Nigerians by ensuring that government policies—both at the national and subnational levels—achieve their intended outcomes.

As part of this celebration, PLSI announced its upcoming launch of the Policy Accountability Lab (PAL) in Nigeria. PAL will serve as a dedicated hub for policy research, analysis, monitoring, evaluation, and advocacy for policy reforms. It will also prioritize capacity building to support effective policy implementation while fostering public engagement in the policymaking process. By advancing inclusive governance, PAL aims to collaborate with key stakeholders to evaluate the impact of government policies and strengthen public accountability mechanisms.

This new chapter underscores our dedication to achieving sustainable development through transparency, accountability, and citizen engagement.



JOINBODI COHORT

JoinBodi Cohort's Engagement



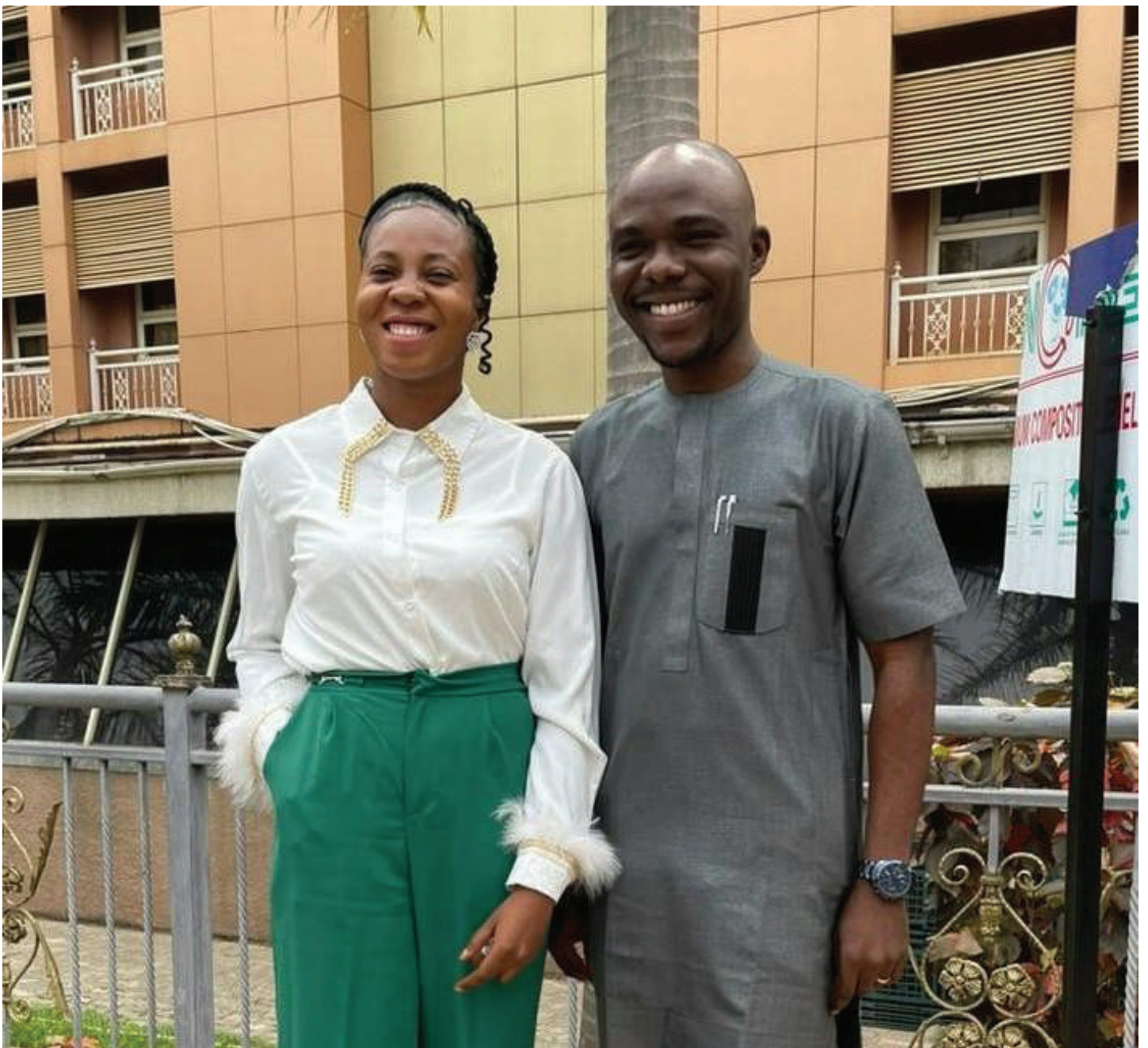
Policy Dialogue

PLSI led the implementation of the 2024 X-grant for the JoinBodi Cohort to conduct a research and document policy shift influenced by the JoinBodi Cohort Members under the MacArthur Foundation's On-Nigeria Program. Through the project, we mobilized 23 civil society organizations (CSOs) from the JoinBodi Cohort, policymakers, and other key stakeholders for a Policy Dialogue focused on sustaining the policy practices influenced by the cohort members under the MacArthur Foundation's On-Nigeria program.

During the Dialogue, we also unveiled the cohort's research report themed, "Fortifying Policy Influence of Civic Actors in Nigeria: The Case of the On Nigeria Program." The report offers actionable insights on driving policy changes by leveraging relevant catalysts and engaging key stakeholders. Dr. Kole Shettima – Africa Director at the MacArthur Foundation, officially led the unveiling of the report, marking a significant milestone in the collective efforts to advance accountability and good governance in Nigeria.



Also, In a bid to strengthen our teams capacity, our communications associate – Judith Nwokoro, attended the Grantees’ Communications Training Workshop organized by MacArthur Foundation where she was trained on the rudiment of storytelling, effective communication strategies etc. We are delighted with the support and eager to harness the knowledge gained during the workshop to enhance our effort in promoting active citizen engagement in Nigeria’s public audit ecosystem, and fostering accountability and good governance.



Public Audit Media Fellowship



Public Audit Media Fellowship

Following the successful completion of our MacArthur funded Public Audit Media Fellowship that trained and supported 10 journalists across 5 states in 5 Geopolitical zones in Nigeria on using audit data to investigate, report and expose corruption at the subnational level in Nigeria which resulted to the publication of 6 investigative stories on various national dailies. And with the support of IDI, we extend the fellowship's framework to Zambia and Malawi to strengthen journalist in the 2 countries to leverage audit data for investigative reporting.

IMPACT STORIES

One of our Public Audit Media Fellows, Peace Oladipo, investigated abandoned projects in Ekiti State based on the audit report and produced a story that uncovered corrupt practices of public officials in the state. You can read more about her story here <https://www.dataphyte.com/investigations/investigation-ekiti-agency-dashes-hopes-millions-wasted-on-abandoned-projects-audit-report/>

Other stories include:

<https://guardian.ng/news/kaduna-audit-report-commissioner-refuses-to-account-for-n15-9million-tractor-loan-recoveries/>

[~https://guardian.ng/news/financial-deprivation-kaduna-withholds-three-years-10-igr-allocation-from-lgas-audit-report/](https://guardian.ng/news/financial-deprivation-kaduna-withholds-three-years-10-igr-allocation-from-lgas-audit-report/)

<https://secretsreporter.com/government-of-rogues-audit-exposes-n38-billion-fraud-under-delta-governor-as-accountant-general-joy-enwa-swears-to-keep-quiet/>

[~https://secretsreporter.com/looting-pipeline-audit-reveals-how-delta-state-ministry-of-finance-under-ex-gov-okowas-watch-invested-over-n15-billion-in-unknown-businesses-with-zero-returns-in-2021/](https://secretsreporter.com/looting-pipeline-audit-reveals-how-delta-state-ministry-of-finance-under-ex-gov-okowas-watch-invested-over-n15-billion-in-unknown-businesses-with-zero-returns-in-2021/)



Nigeria Accountability Summit 2024



Nigeria Accountability Summit 2024

In our quest to evaluate the effectiveness of government policies, highlight accountability gaps that hinder their success, and pursue actionable solutions to improve governance outcomes and accelerate sustainable development for Nigerians, PLSI in collaboration with BudgIT Foundation, Connected Development, Dataphyte, Agora Policy, Accountability Lab Nigeria, Public and Private Development Centre, Socio-Economic Rights and Accountability Project, Step Up Nigeria, Centre for Journalism, Innovation and Development, United Nations Office on Drug and Crime (Nigeria), Agora Policy, Shehu Musa Yar'Adua Foundation, Nigerian Institute for Social and Economic Research, and the INTOSAI Development Initiative hosted a 2-day Nigeria Accountability summit 2024 on 23rd and 24th October, 2024 in Abuja with the theme "Enhancing Accountability: Limiting Vulnerabilities."

The summit brought together policy makers accountability stakeholders, civil society actors, media and the private sector to provide a comprehensive review of government actions across critical sectors, including economic reforms, national security, agriculture, energy, infrastructure, human capital development, and governance.

The two-day summit which featured 2 Keynote address, 8 breakout sessions, recommended some solutions to address policy implementation gaps in Nigeria few of which includes; strengthen institutional frameworks for accountability, enhance citizens participation, align budgetary allocations with needs, inclusive policy making, access to information etc.



Fostering Public Accountability in Nigeria

At PLSI, we believe public accountability necessary for improved service delivery in Nigeria is possible ONLY with a vigilant and involved citizenry.

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

www.plsinitiative.org

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