

States Transparency and Accountability: Yobe Ranked 1st Again, Ogun, Bayelsa and Ebonyi 34th in the 2024 Subnational Audit Efficacy Index

The Paradigm Leadership Support Initiative (PLSI), a civic organization fostering public accountability in Nigeria has released its Subnational Audit Efficacy (SAE) Index 2024 which assesses the level of transparency and accountability operational in the management and utilization of public funds and implementation of public policies across all 36 states of the federation through public audit and key actors in the public audit action cycle.

This edition of PLSI's flagship research report launched in Abuja on Thursday, March 20, 2025, ranked Yobe State again as the top performer among all 36 states, scoring 73%, while Ekiti (54%) and Adamawa (47%) secured the 2nd and 3rd positions, respectively. At the lower end of the rankings, Ogun, Bayelsa, and Ebonyi States tied at 34th place, each scoring 7%.

At the report launch, PLSI's Executive Director, Olusegun Elemo, stated that "the Subnational Audit Efficacy Index, now in its fifth consecutive year, was initiated in 2021 as PLSI's annual scorecard for assessing the temperature of public finance management and policy implementation practices at the state level". He noted that PLSI has leveraged evidence from previous assessments to provide two years of technical assistance to five states including Anambra, Delta, Ekiti, Kaduna and Yobe States through the "Strengthening Public Audit Practices and Accountability at the State Level in Nigeria" project, supported by the MacArthur Foundation. The fruit of this technical assistance is beginning to materialize as the Office of the Auditor-General in Delta State has conducted the first subnational standardized performance audit on solid waste disposal and management in Delta State.

Olusegun however expressed concern that many policy actors at the subnational level have shown little or no interest in sustaining or improving the reforms achieved through the \$1.5 billion World Bank-Assisted States Fiscal Transparency Accountability and Sustainability (SFTAS) Programme for Results (2018-2022), following the end of the monetary incentives. This lack of commitment, he noted, hinders good governance, development, and overall quality of life for citizens.

While the 2021 assessment indicated significant progress in public sector auditing—driven by legal reforms and implementation directives under the SFTAS Programme—subsequent assessments including the 2022 and 2023 SAE Indexes affirmed either a roll back or stagnation of results achieved through the SFTAS support programme, and the 2024 assessment highlights further decline in accountability measures needed to improve development outcomes at subnational levels with actors receding on key reform initiatives previously implemented.

He noted that while the 2022 SAE Index recorded an average score of 31.81%, the 2023 assessment saw a decline to 30.58%. The 2024 Index further revealed a continued downward trend, with the average score falling to 29.47%, marking a 1.11% decline from 2023, contrary to expectations of improved accountability measures.

Findings from the report revealed that only 4 out of 36 States have made progress toward implementing financial autonomy for the Office of the Auditor-General which indicates stagnated policy action from the 2023 assessment. Additionally, just 12 states have activated legal provisions for administrative independence, limiting the effectiveness of subnational public audit institutions and weakening oversight on public funds.

Olusegun Elemo stressed that governance truly serves the people only when accountability mechanisms are strengthened and enforced. He urged State Governors to exhibit strong political will by dedicating their time, public funds, and political capital to ensuring financial and administrative autonomy for audit offices, as mandated by state audit laws. He also called for collaboration among the Executive, State Houses of Assembly, and the Office of the Auditor-General to address gaps in the legal framework and ensure effective implementation of audit laws.

Further findings from the SAE Index 2024 revealed that none of the 36 states produced a standard performance audit report on government programs, projects, or policies in 2023. Additionally, 21 states failed to publish their 2023 audit reports online, continuing a trend observed in 2021 and 2022. Some cross-cutting recommendations offered in the report include strengthening the technical capacity of auditors to effectively conduct performance audits and produce standardized audit reports. Additionally, Offices of the Auditor-General should publish audit reports online, while State Governments should ensure Citizens' Accountability Reports are publicly accessible and facilitate public dialogues to discuss key findings.

For the 2024 assessment, PLSI retained the 2023 methodology, as its research team collected, analyzed, and validated data provided by Audit Institutions, Public Accounts Committees, Accountant-General Offices, Civil Society, and Media Organizations across all 36 states.