



THE PRESIDENCY



MAPPING & SCOPING SURVEY OF ANTI-CORRUPTION AND GOVERNANCE INITIATIVES IN PUBLIC FINANCE MANAGEMENT SYSTEMS IN NIGERIA

With support of the

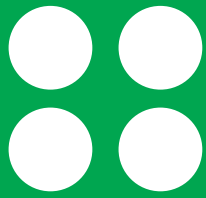


Centre for Democracy & Development
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MacArthur
Foundation

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CHAPTER 1

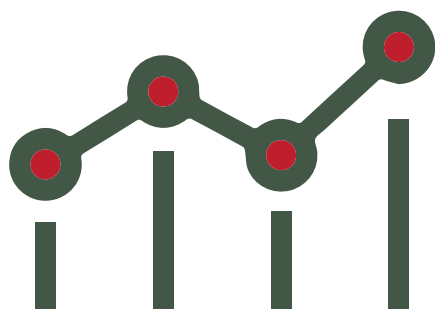
INTRODUCTION

Mapping & Scoping Survey of Anti-Corruption and Governance Initiatives in the Public Finance Management System in Nigeria is a documentation and analysis of anti-corruption initiatives in Public Finance Management at the Federal level and across the 36 States of the Federation.

BENCHMARK TREATIES CONSIDERED



There are three benchmark treaties considered in this exercise.



1. United Nations Convention Against Corruption (UNCAC)
2. African Union Convention on Preventing and Combating Corruption (AUCPCC)
3. ECOWAS Protocol on the fight against corruption 2001



This report is the output of a project, which involves a review and update of the mapping of anti-corruption initiatives, structures and actors at all tiers of governance in Nigeria as well as the Gap Analysis of laws, initiatives and structures aimed at fighting corruption in the management of public finance

ABOUT TUGAR



The Technical Unit on Governance and Anti-Corruption Reforms-TUGAR is a Research, Monitoring and Evaluation unit set up to respond to the critical need for a rigorous approach to policy-making grounded on empirical data collection and analysis, and in-depth country specific diagnostics on corruption and related governance issues .

The initiative is part of the Government of Nigeria's policy to design country specific strategies:

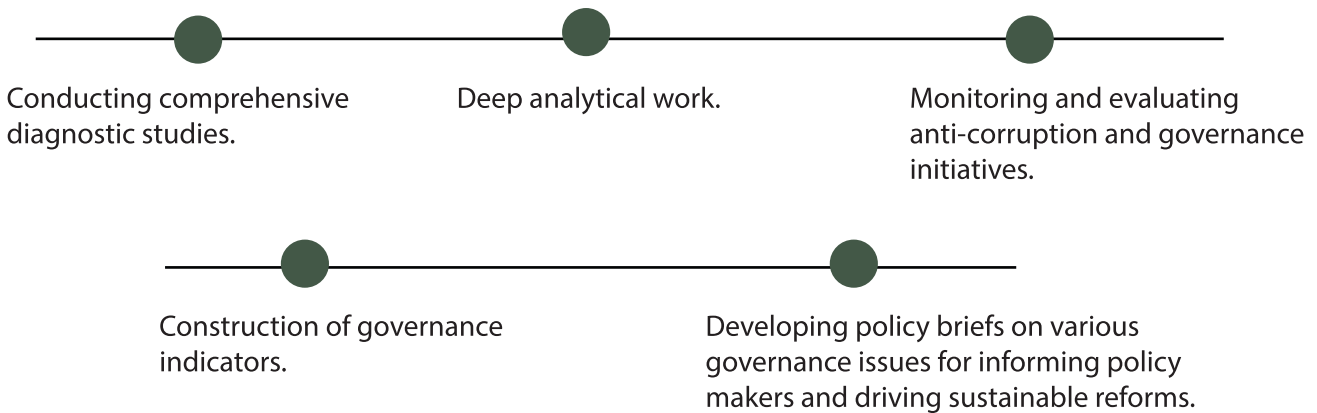


Coordinate, monitor and evaluate anti-corruption and other governance initiatives.



Implement corrective actions as needed.

The work of the unit includes:



In 2009, TUGAR commenced a nationwide Environmental Scan and Scoping Study aimed at mapping anti-corruption initiatives, structures and actors at all tiers of governance in Nigeria.

The data generated and reports are benchmarked against the United Nations Convention Against Corruption, African Union Convention on Preventing and Combating Corruption, the ECOWAS Protocol on Corruption, Nigerian domestic laws and policies and relevant international Best Practices.



The Study was conducted in four phases between 2009 and 2016

Covered the Federal Government and six states in the country with a state from each of the six geo-political zones in the country namely Bauchi, Enugu, Kano, Lagos, Plateau and Rivers.



2009

First Phase

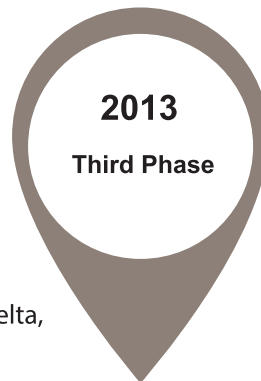
Covered 10 more states namely Adamawa, Anambra, Bayelsa, Benue, Delta, Imo, Kaduna, Niger, Ondo and Sokoto.



2012

Second Phase

Covered 10 more states namely Cross-River, Ebonyi, Ekiti, Jigawa, Katsina, Kogi, Nasarawa, Ogun, Taraba and Yobe.



2013

Third Phase

Covered the remaining 10 states namely Abia, Akwa Ibom, Borno, Gombe, Edo, Kebbi, Kwara, Osun, Oyo, and Zamfara.



2016

Fourth Phase

*** A single and detailed study covering only Akwa Ibom State was carried out in July 2016.**

At conclusion in 2016, only 27 states had enacted the Public Procurement Law.

27

Thus, the need to assess how far the remaining states in the country have gone in developing Public Procurement Laws and other initiatives in the last four years is paramount in the fight against corruption.

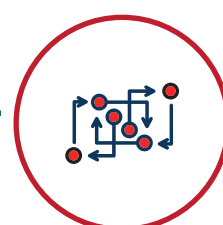
STRUCTURE OF THE REPORT



Goals and scope of study



Summary of findings of the study



Methodology of the study



Corruption and Public Finance Management



Elements of the study on findings:

- Anti-Corruption Initiatives in Public Procurement
- Anti-Corruption Initiatives in Management of Public Finances
- Civil and Administrative Measures to Protect the Integrity of Public Finance and Accounts Records
- Anti-Corruption Initiatives in Management of Public Finances
- Public Reporting (Public Access to Information; Public Access to Competent Decision-Making Authorities; Publishing Periodic Reports on Risks of Corruption in Public Administration)
- Civil Society Participation in Public Procurement and Anti-Corruption Activities
- Conclusions and Recommendations of the study.

GOALS AND SCOPE OF STUDY



The study covers all areas of public finance management system including budget management, Fiscal and revenue management, public procurement, accounting, recording, and auditing, as well as citizen access to publicly held information and participation in governance and corruption prevention.

Areas of relevant anti-corruption programming:





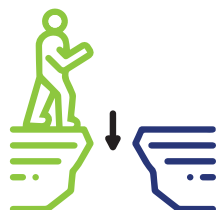
The study in each phase has four main purposes:



First, it seeks to find out to what extent each State Public Finance Management System including its Public Finance Laws, regulations, practices/processes, and other measures of the State Governments aimed at safeguarding public resources from corruption comply with relevant provisions of UNCAC, AUCPCC and ECOWAS Protocol



Second, it enquires into the extent of compliance with the provisions of the existing laws and regulations.



Third, it documents existing initiatives, challenges, gaps in the policy and legal frameworks, and gaps between the frameworks and practice, and attempts to discover the causes



Finally, it suggests possible steps to improve the system based on analysis of available information.

Consequent upon the extant report of the Gap Analysis at Federal and State levels, the project did the following:

- Based on selected prioritized indicators from the extant report, updates the reports and distills a gap analysis highlighting any new initiatives at both the Federal and State levels in all the 36 States.
- Assesses development in anti-corruption initiatives in each State and highlights areas of compliance with the international Best practices.



The Federal Government has made significant progress in enacting laws and issuing policies and measures aimed at improving the regulatory environment for Public Finance Management. Since 2009 when TUGAR conducted the Mapping and Scoping Survey of Public Finance and Anti-Corruption Laws, the Federal Government has sustained efforts in introducing several laws and measures for improving accountability and transparency in Public Finance Management.

The Federal Government has introduced the following measures:



OPEN GOVERNMENT PARTNERSHIP (OGP)

Founded on the idea that an open government is more accessible and more accountable to citizens, the OGP is a broad partnership that includes members at the national and local levels including civil society organizations. The partners agree to work together to advance accountability and responsiveness by government.



BENEFICIAL OWNERSHIP TRANSPARENCY

This enhances corporate accountability and transparency through a new corporate registry which discloses persons with significant control of companies. President Muhammadu Buhari signed the new beneficial ownership registry into law on Friday, August 7, as part of the Companies and Allied Matters Act, 2020 (CAMA.)



MEASURES TO CHECK ILLICIT FINANCIAL FLOWS

Financial Transparency Coalition has noted that anonymous owners of company and property contribute to the nearly US\$1 trillion illicitly leaving emerging economies. Out of that, an estimated US\$15.7 billion of illicit financial flow is said to pass through the Nigerian financial system annually.



OPEN DATA TRANSPARENCY

Nigerian government is also applying beneficial ownership requirements to any company holding a government contract, as part of its implementation of the Open Contracting Data Standard for public procurement process. Further, the Nigeria Extractive Industries Transparency Initiative (NEITI) has established a beneficial ownership register of corporate entities in the extractive sector as part of the Extractive Industries Transparency Initiative (EITI) requirements.



INTEGRATED PERSONNEL & PAYROLL INFORMATION SYSTEM (IPPIIS)

This is a centralized payroll system that enhances management of payroll budget by ensuring proper control of personnel cost, eliminate irregularities and systematize salary payment of all Federal Government workers. It is designed to eliminate corruption, standardize information regarding all workers in one databank and eliminate the phenomenon of ghost workers.



TREASURY SINGLE ACCOUNT

This is the operation of unified structure of Government Bank Accounts, in a single account or a set of linked accounts for all government payments and receipts. It is an essential tool for consolidating and managing government's cash resources, thus minimizing borrowing costs.



WHISTLE BLOWER POLICY

Created by the Federal Ministry of Finance in December 2016, this is a policy that encourages people to voluntarily disclose to the Federal Ministry of Finance, information about fraud, bribery, looted government funds, financial misconduct and any other form of corruption or theft. The policy obligates a reward of 2.5-5% of any stolen or concealed amount or assets recovered through information provided by a Whistle Blower.



NIGERIA FINANCIAL INTELLIGENCE UNIT ACT 2018

The NFIU is the central national agency responsible for receiving financial disclosures from reporting organizations and the analysis of these disclosures and production of financial intelligence for dissemination to competent authorities. Previously domiciled at the EFCC, the NFIU has been reconstituted into an autonomous agency domiciled within the Central Bank of Nigeria. It serves as the central agency coordinating the country's anti-money-laundering, counter-terrorist Financing and Counter-Proliferation Financing (AML/CFT/CPF) framework. It disseminates intelligence reports on suspicious transactions to the law enforcement agencies for further investigation and possibly, prosecution.



DEPLOYMENT OF TREASURERS TO REVENUE GENERATING AGENCY

In 2020, the FGN approved the posting of Treasury Directors from the Office of the Accountant-General of the Federation (OAGF) to revenue generating agencies as Directors of Revenue. The mandate of the Directors is to ensure increased revenue generation by the agencies.



PRESIDENTIAL ADVISORY COMMITTEE AGAINST CORRUPTION (PACAC)

Established in August 2015, the mandate of the Committee is to promote the reform agenda of the government on anti-corruption, advise on the prosecution of the war against corruption, and promote reforms in the criminal justice system.



GOVERNMENT INTEGRATED FINANCIAL & MANAGEMENT INFORMATION SYSTEM (GIFMIS)

The GIFMIS is used to support the government in all aspects of budget preparation, execution, and management of government financial resources. The system covers all spending units financed from the government's budget and processes and manages all expenditure transactions (including interfaces) pertaining to these units.



PRESIDENTIAL INITIATIVE ON CONTINUOUS AUDIT

A further PFM Mechanism introduced by the FGN in the period under review is the PICA. It is aimed at strengthening government control over its finances through a continuous internal audit process across all Ministries, Departments and Agencies (MDAs), particularly in respect of payroll.



NATIONAL ETHICS AND INTEGRITY POLICY

The Federal Executive Council (FEC) at its 20th meeting held on Wednesday 19th August, 2020 approved the National Ethics and Integrity Policy which was developed by the Independent Corrupt Practices and other related offences Commission (ICPC) and co-sponsored by the Office of the Secretary to the Government of the Federation and the National Orientation Agency.



Political control over budget process.



Exclusion of due process principles from expenditures on 'national security.



Little impact of public finance laws.



There appears to be little or no difference in the level of fiscal discipline of the states which have passed the PFM legislations and those which have not.



Budget preparation, submission, and approval by the legislature.



Lack of forecasting model.



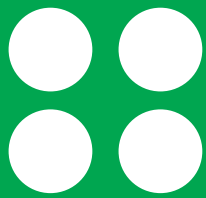
Citizens engagement in the budget process.



Budget performance report



Improvement in the preparation and publication of accounts.



CHAPTER 2

METHODOLOGY



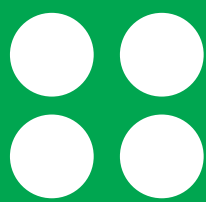
Data for the purpose of this study is generated through two methods, the primary and secondary data sources.



Data gathering involved direct interaction and engagement with the identified stakeholders in the MDAs in the 36 states, by the researchers.

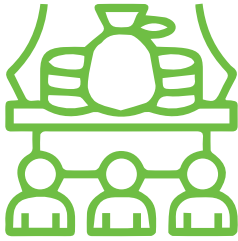


Questionnaire and virtual collection (online information and meetings).



CHAPTER 3

CONCEPT, SCOPE, CORRUPTION
AND RELEVANCE OF PUBLIC
FINANCE MANAGEMENT (PFM)

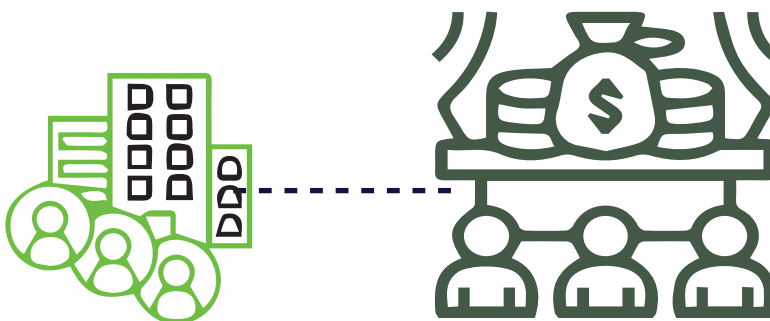


Public Finance Management simply connotes channels by which the government controls or manages financial resources of its citizens in ensuring the delivery of public goods and services

Public Finance Management encompasses a broader set of functions than financial management and is commonly conceived as a cycle of six phases namely:



One of the major aspects of PFM is public procurement



The Organization for Economic Co-operation and Development (OECD) defined Public Procurement as 'the purchase by government and state-owned enterprises of goods, services and works.'



The basic objective of PFM system is summed up in three ways which are to assist in the attainment of;



Impact of Corruption on PFM Processes, Systems and Institutions

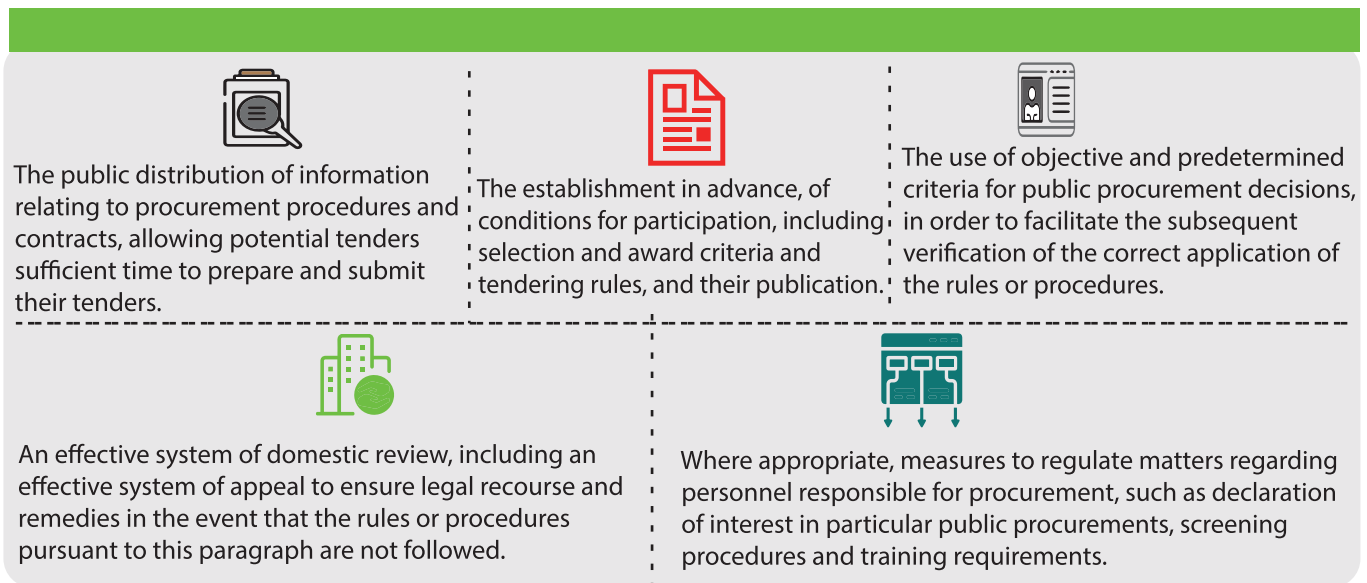


- Corruption affects the integrity of the public finance and economic management system of the State.
- It affects the PFM cycle – from policy, planning, budgeting, budget implementation, accounting, recording and reporting, monitoring and evaluation to external audit and scrutiny, as well as the systems and institutions that support it.
- It weakens the revenue earning and expenditure management functions of the State.
- It also permeates the private sector and civil populace of the country, who often are collaborators in perpetrating corruption or corrupt practices.

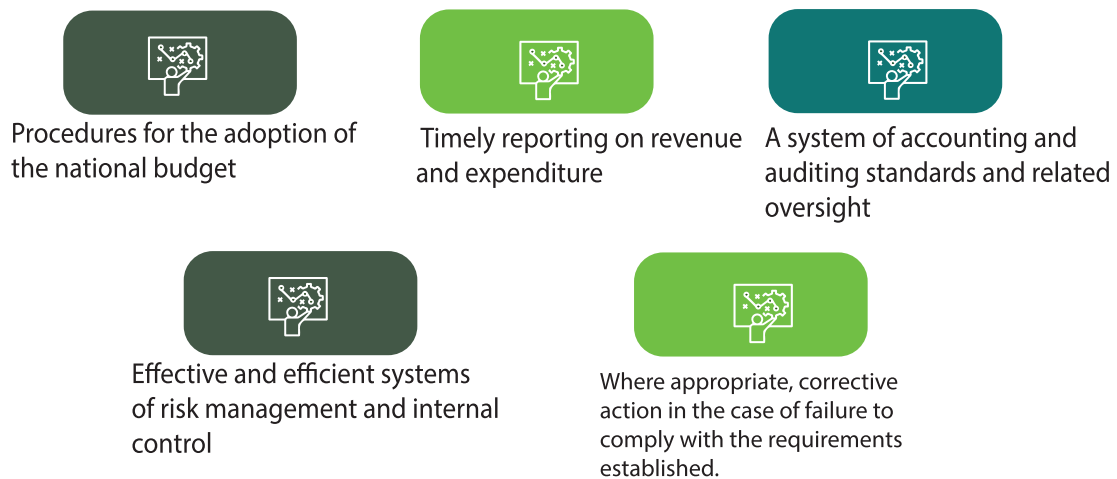


The UNCAC, AUCPCC and the ECOWAS protocol require States parties to adopt measures aimed at promoting best practices, especially in the areas of transparency and competition.

Article 9(1) of the UNCAC provides for the need to take steps to establish appropriate systems of procurement based on transparency, competition and objective criteria in decision-making which are effective in preventing corruption. Such systems will take into account the following:



Furthermore, Article 9(2) of the Convention sheds more light on how these measures can be achieved by State Parties by taking appropriate measures to promote transparency and accountability as it pertains to:





1

The Constitution of the Federal Republic of Nigeria (1999), s. 15 (5); ss. 172, 209; Schedule 5 (Code of Conduct)

2

The Public Procurement Act, 2007

3

The Infrastructure Concession Regulatory Commission (Establishment, etc.) Act, 2005 ("the Concession Act")

4

The Finance (Control and Management) Act of 1958

5

The Economic and Financial Crimes Commission Establishment Act, 2004

6

The Independent Corrupt Practices and Other Related Offences Act, 2000

7

The Nigeria Extractive Industries Transparency Initiative (NEITI) Act, 2007

8

The Federal Government of Nigeria Financial Regulations, 2009 ("the Financial Regulations")

9

The Public Service Rules, 2008

10

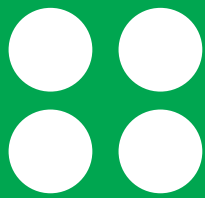
Guidelines for Appointments, Promotion, and Discipline, 2008

11

Code of Conduct for Public Officers of the Federal Republic of Nigeria, published by the Code of conduct Bureau

12

The Fiscal Responsibility Act 2007



CHAPTER 4

PUBLIC PROCUREMENT



This chapter focuses on the extent to which the Country and States of the Federation comply with the mentioned international Conventions and Protocol in this exercise. Further analysis would be made on the backdrop of the benchmarks drawn from the UNCAC as follows:



Existence of procurement legislation and regulatory framework and institutions



Prior establishment of conditions for qualification/selection and award criteria



Distribution of information relating to Public Procurement procedure and contracts



Objectivity of procurement process and decisions



Existence and effectiveness of Reviews and Appeal Process



Existence and effectiveness of Code of Conduct for Public Procurement personnel



Existence of a framework and a practice of citizens monitoring of public procurement



Article 5 (4) of AUCPCC enjoins state parties to “Adopt legislative and other measures to create, maintain, and strengthen internal accounting, auditing and follow up systems, in particular, in public income, custom and tax receipts, expenditures and procedures for hiring, procurement and management of public goods and services”.

In addition to the Procurement Act, some other laws and regulations apply to public procurement processes at the federal level. These include:



The Infrastructure Concession Regulatory Commission (Establishment, etc.) Act, 2005 ("the Concession Act");



The Finance (Control and Management) Act of 1958



The Federal Government of Nigeria Financial Regulations, 2009 ("the Financial Regulations").

Fiscal Responsibility Law



The Federal Government enacted the Fiscal Responsibility Act 2007(FRA). This law requires that all federal budgets be in accordance to prior approved Medium Term Expenditure Framework (MTEF).

ADVANCE ESTABLISHMENT OF SELECTION AND AWARD CRITERIA



(The Tendering Process)

UNCAC provisions cited above require the "establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their publication". The provision requires state parties to "Adopt legislative and other measures to create, maintain, and strengthen procurement and management of public goods and services" (Article 5(4)).

CODE OF CONDUCT FOR PROCUREMENT PERSONNEL



The Federal Public Procurement law provides for a code of conduct for the entities below;



OBJECTIVITY OF PROCUREMENT PROCESS AND DECISIONS



UNCAC provides as follows, “The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules or procedures” (Article 9(1c)). AUCPCC provision on transparency and equity of the procurement process is relevant here.

Article 7(4) of AUCPCC requires state parties to “Ensure transparency, equity, and efficiency in the management of tendering and hiring procedures in the public service”. Article 5(4) further requires the adoption of “legislative and other measures to create, maintain, and strengthen ... procurement and management of public goods and services”.

PROCUREMENT REVIEWS AND APPEALS PROCESS



UNCAC articles provide for state parties to have “An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed”.

Although AUCPCC has no similar (explicit) provision, the general provisions cover procurement reviews and appeals. In particular, the transparency provision in Article 7(4) to “Ensure transparency, equity, and efficiency in the management of tendering and hiring procedures in the public service” covers anything that requires openness, including a review and appeals process.

MANAGEMENT OF PUBLIC FINANCES/ FISCAL DISCIPLINE



Article 9 (2) of UNCAC states as follows: “Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia



Procedures for the adoption of the national (state) budget.

Timely reporting on revenue and expenditure.

A system of accounting and auditing standards and related oversight

Effective and efficient systems of risk management and internal control

Appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

TIMELY REPORTING ON REVENUE AND EXPENDITURE



UNCAC requires state parties to adopt measures that will promote “timely reporting on revenue and expenditure”. Both AUCPCC and ECOWAS Protocol have corresponding provisions.

SYSTEM OF ACCOUNTING AND AUDITING STANDARDS AND RELATED OVERSIGHT



The Nigerian Accounting Standard Board (NASB) has been issuing commercial accounting standard for the country for the past two decades. The government has been working to expand the role of the Board to include issuing standards for both private and public sector accounting.



The Government introduced the Financial Reporting Council Law to the Legislature. With the enactment of the Financial Reporting Council Law, the Financial Reporting Council of Nigeria has replaced the Accounting Standards Board as the federal agency that promotes trade and investment in the country by ensuring high standards of financial reporting and corporate governance in private and public sectors.



PUBLIC ACCESS TO INFORMATION



The Bureau of Public Procurement maintains a vibrant and updated website, which includes all these details and more.

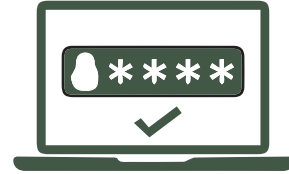


a. Budget Template Form

Order directing that all budgets of all Government Agencies be prepared in line with International Public Sector Accounting Standards (IPSAS) and that all MDAs adopt a budget template developed for that purpose.



b. Improved implementation and audit of the TSA



c. Deployment of Bank Verification Number (BVN) for Payroll and Social Investment Programmes.



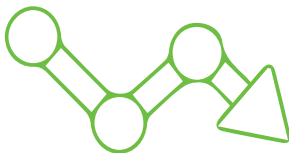
d. Replacement of old Cash-Based Accounting System with an Accruals-Based System



e. Enlistment into Open Government Partnership (OGP)



f. Insistence on Conditionality of Fiscal Support to States



g. Creation of Efficiency Unit (EU) to spearhead the efficient use of government resources, and ensure reduction in Recurrent Expenditure



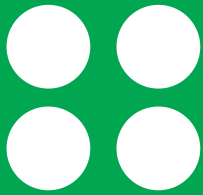
h. Asset Recovery Reforms Establishment of a Presidential Committee on Asset Recovery (PCAR), headed by Vice President.



i. Increased Transparency in the Oil and Gas sector



j. Whistleblowing Policy



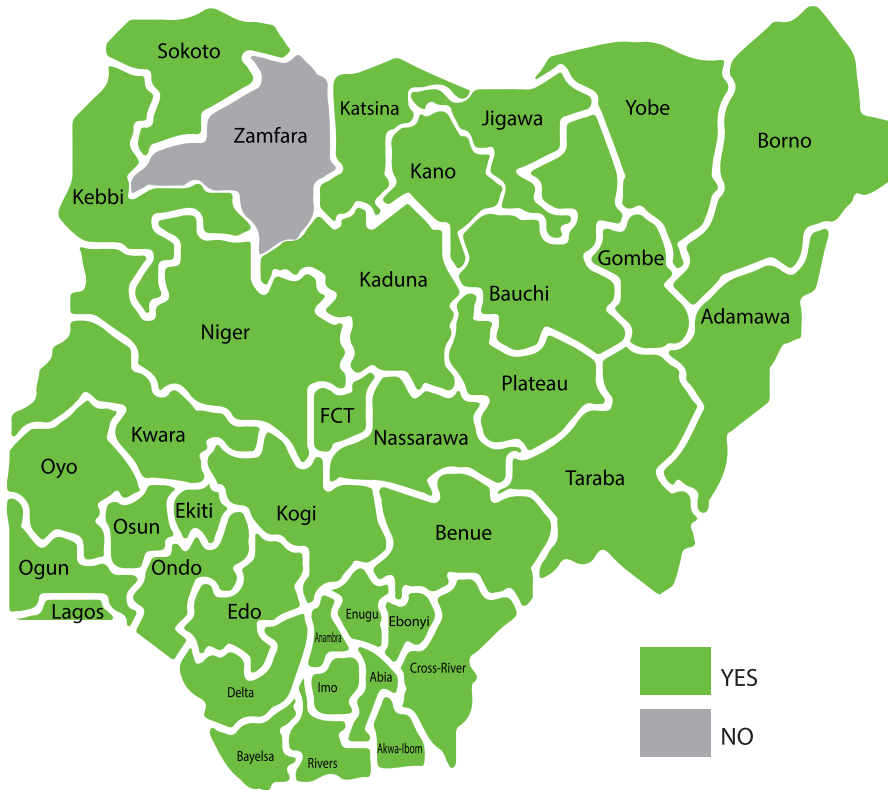
CHAPTER 5

STATE REPORTS



STATE	YES/NO	YEAR OF FIRST SCOPING	YEAR PASSED
ABIA STATE	YES	2016	2012
ADAMAWA STATE	YES	2013	2013
AKWA IBOM STATE	YES	2016	2020
ANAMBRA STATE	YES	2013	2011
BAUCHI STATE	YES	2011	2007
BAYELSEA STATE	YES	2013	2009
BENUE STATE	YES	2013	2020
BORNO STATE	YES	2016	2019
CROSS RIVER STATE	YES	2014	2012
DELTA STATE	YES	2013	2016
EBONYI STATE	YES	2014	2020
EDO STATE	YES	2016	2012
EKITI STATE	YES	2014	2010
ENUGU STATE	YES	2011	2010
GOMBE STATE	YES	2016	2020
IMO STATE	YES	2013	2010
JIGAWA STATE	YES	2014	2009
KADUNA STATE	YES	2013	2016
KANO STATE	YES	2011	2013
KASTINA STATE	YES	2014	2017
KEBBI STATE	YES	2016	2016
KOGI STATE	YES	2014	2014
KWARA STATE	YES	2016	2008
LAGOS STATE	YES	2011	2011
NASARAWA STATE	YES	2014	2020
NIGER STATE	YES	2013	2010
OGUN STATE	YES	2014	2014
ONDO STATE	YES	2013	2017
OSUN STATE	YES	2016	2015
OYO STATE	YES	2016	2010
PLATEAU STATE	YES	2011	2005
RIVERS STATE	YES	2011	2011
SOKOTO STATE	YES	2013	2013
TARABA STATE	YES	2014	2012
YOBE STATE	YES	2014	2016
ZAMFARA STATE	NIL	2016	NIL

CURRENT STATUS ON PUBLIC PROCUREMENT LAW



PUBLIC PROCUREMENT LAW AS AT 2016

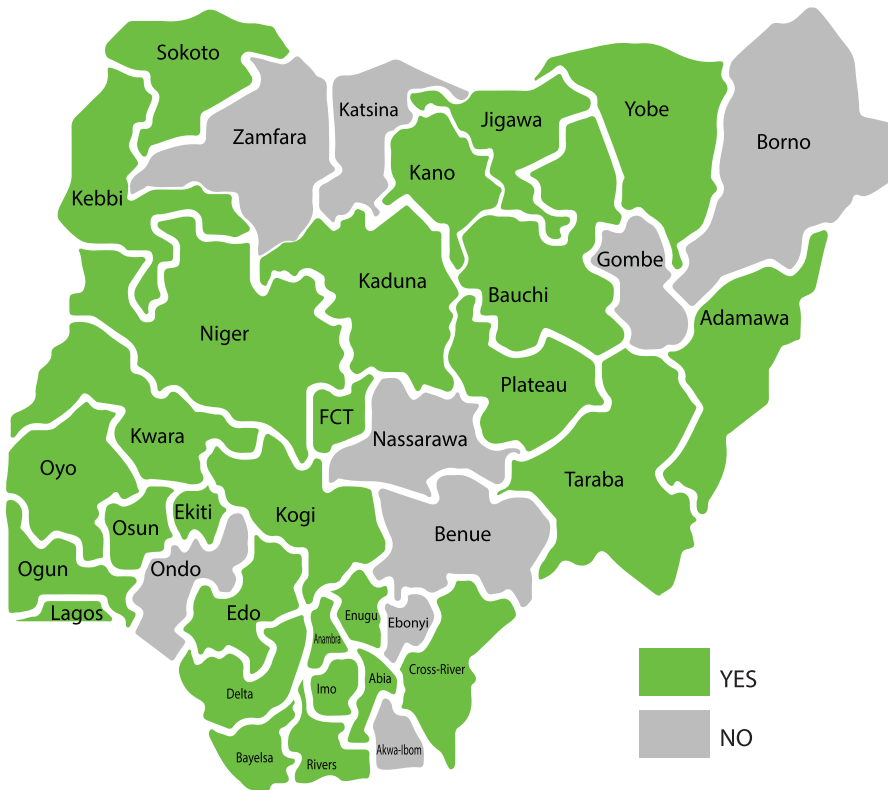
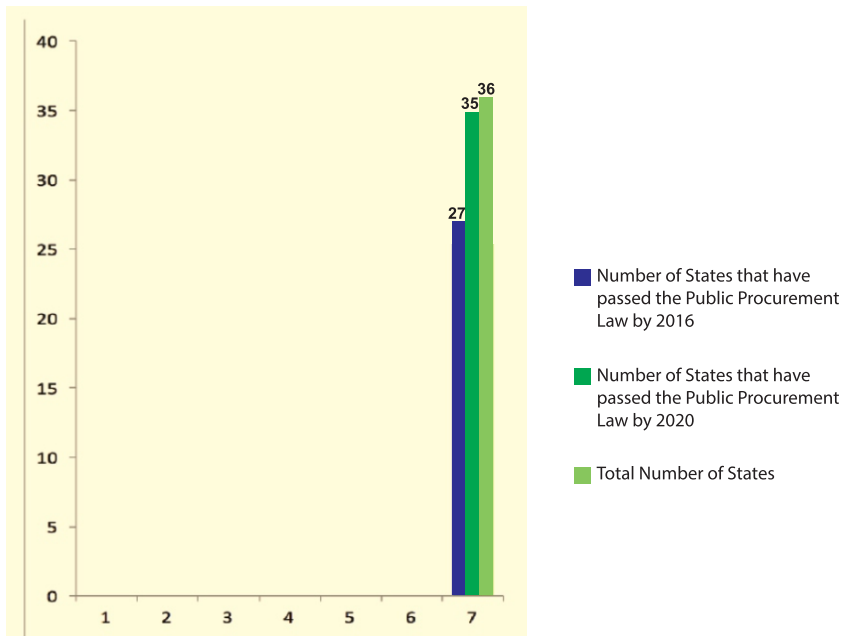
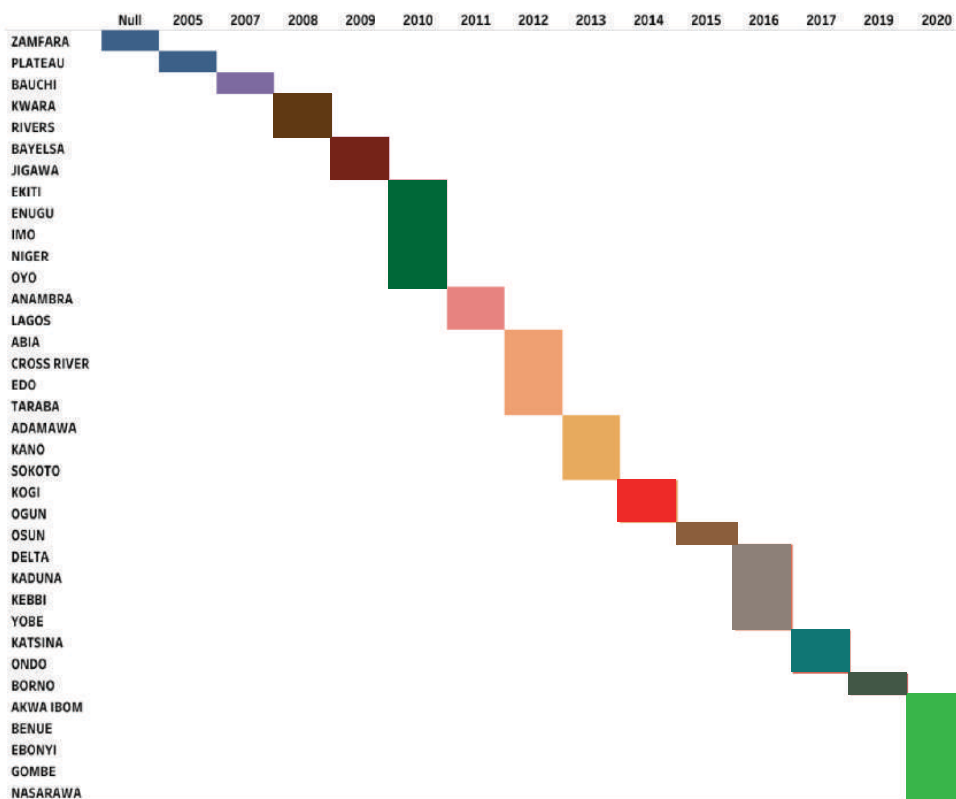


CHART ON PUBLIC PROCUREMENT LAW



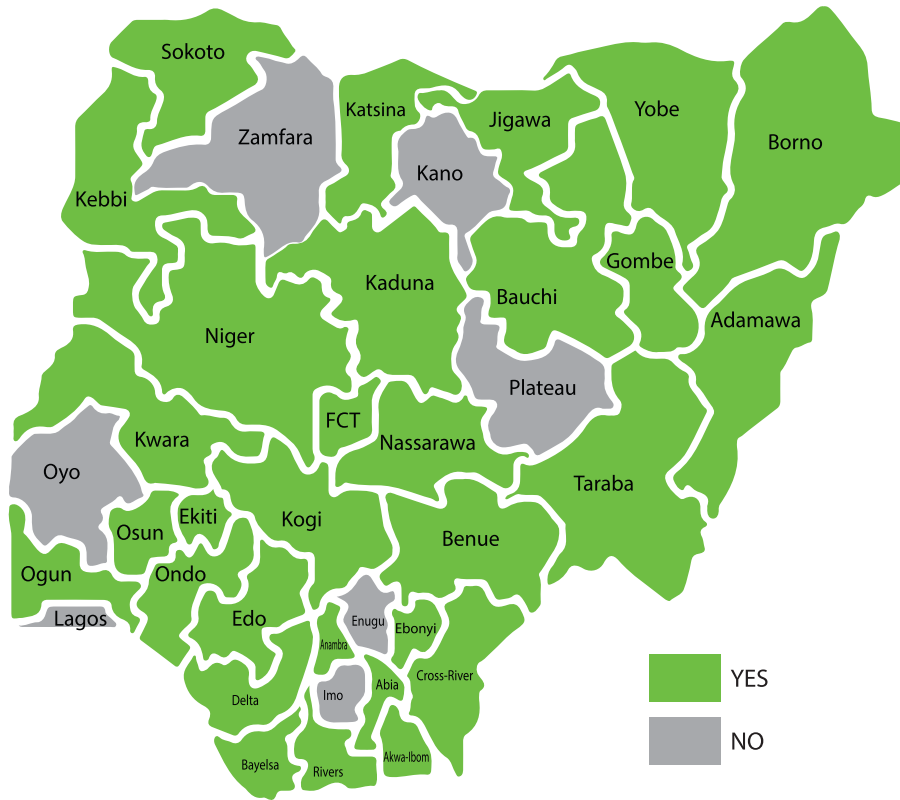
PUBLIC PROCUREMENT LAW - YEAR PASSED



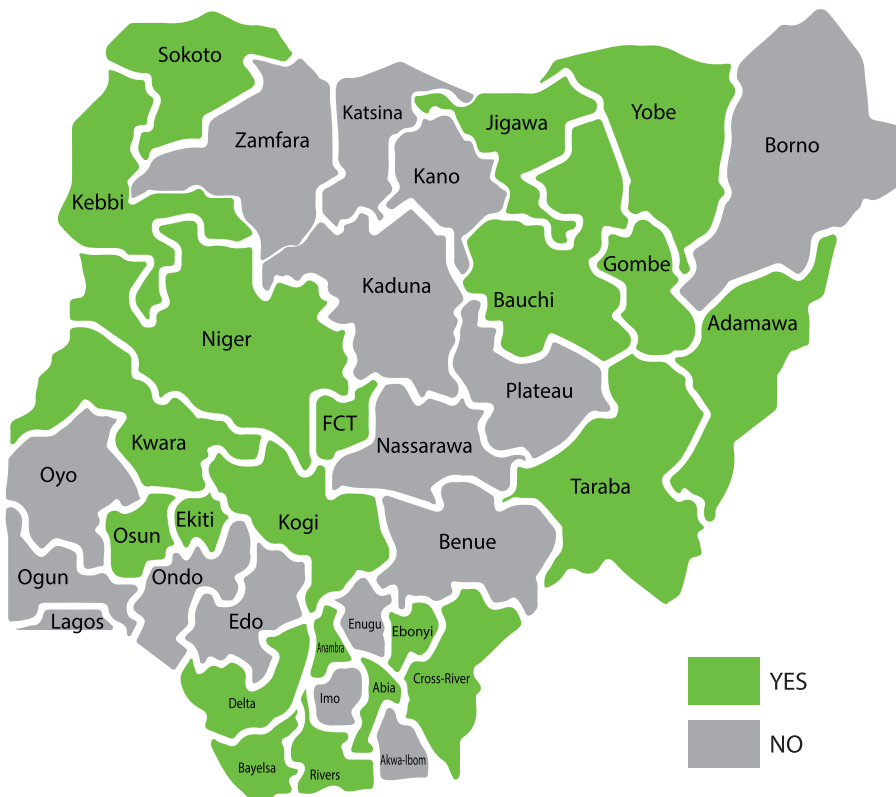


STATE	YES/NO	YEAR OF FIRST SCOPING	YEAR PASSED
ABIA STATE	YES	2016	2012
ADAMAWA STATE	YES	2013	2010
AKWA IBOM STATE	YES	2016	2020
ANAMBRA STATE	YES	2013	2010
BAUCHI STATE	YES	2011	2009
BAYELSEA STATE	YES	2013	2009
BENUE STATE	YES	2013	2020
BORNO STATE	YES	2016	2020
CROSS RIVER STATE	YES	2014	2011
DELTA STATE	YES	2013	2008
EBONYI STATE	YES	2014	2008
EDO STATE	YES	2016	2018
EKITI STATE	YES	2014	2011
ENUGU STATE	NIL	2011	NIL
GOMBE STATE	YES	2016	2012
IMO STATE	NIL	2013	NIL
JIGAWA STATE	YES	2014	2009
KADUNA STATE	YES	2013	2017
KANO STATE	NIL	2011	NIL
KASTINA STATE	YES	2014	2017
KEBBI STATE	YES	2016	2016
KOGI STATE	YES	2014	2012
KWARA STATE	YES	2016	2008
LAGOS STATE	NIL	2011	NIL
NASARAWA STATE	YES	2014	2020
NIGER STATE	YES	2013	2010
OGUN STATE	YES	2014	2020
ONDO STATE	YES	2013	2017
OSUN STATE	YES	2016	2012
OYO STATE	NIL	2016	NIL
PLATEAU STATE	NIL	2011	NIL
RIVERS STATE	YES	2011	2010
SOKOTO STATE	YES	2013	2014
TARABA STATE	YES	2014	2011
YOBE STATE	YES	2014	2016
ZAMFARA STATE	NIL	2016	NIL

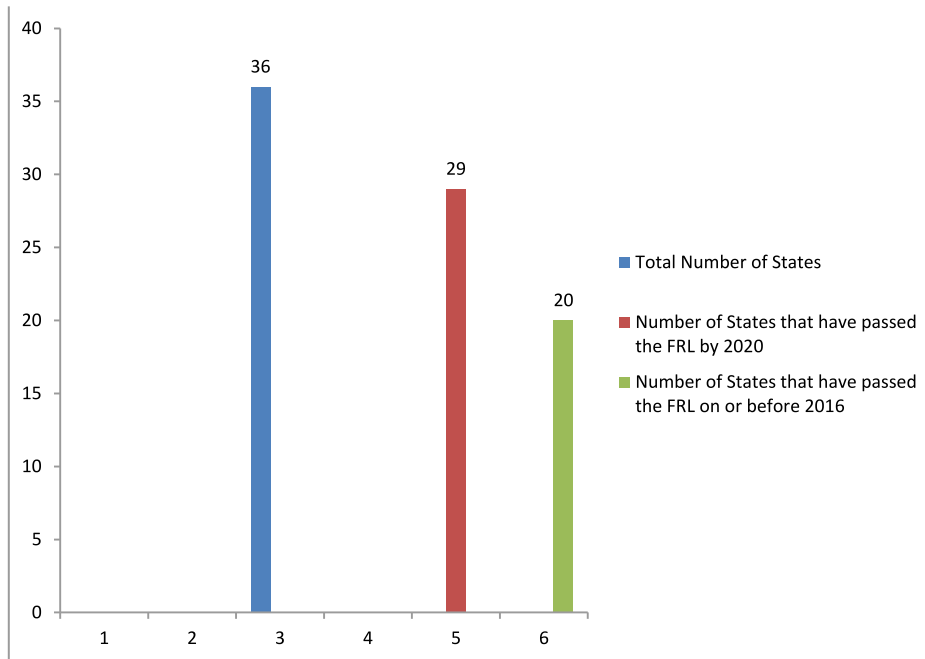
CURRENT STATUS ON FISCAL RESPONSIBILITY



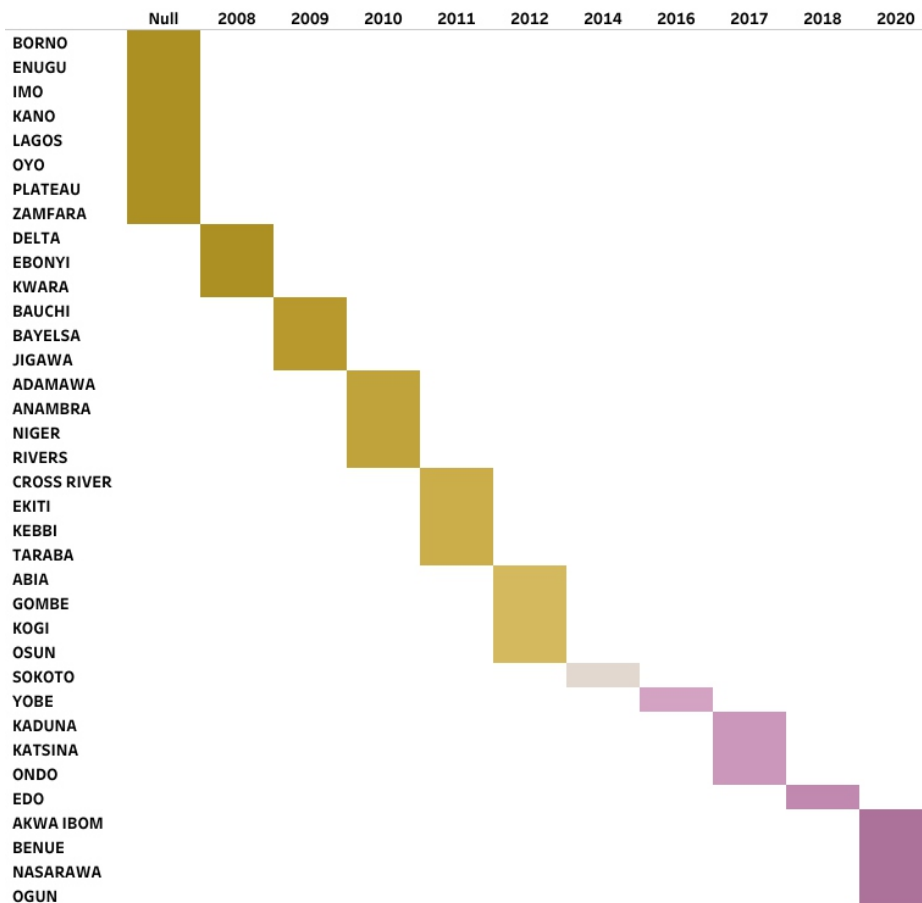
STATES THAT HAVE PASSED THE FISCAL RESPONSIBILITY LAW BY 2016



THE CHART BELOW SHOWS THAT AS AT 2016 TWENTY STATES HAD ENACTED THE FISCAL RESPONSIBILITY LAW AND AS AT 2020 TWENTY NINE STATES HAD ENACTED THE LAW.



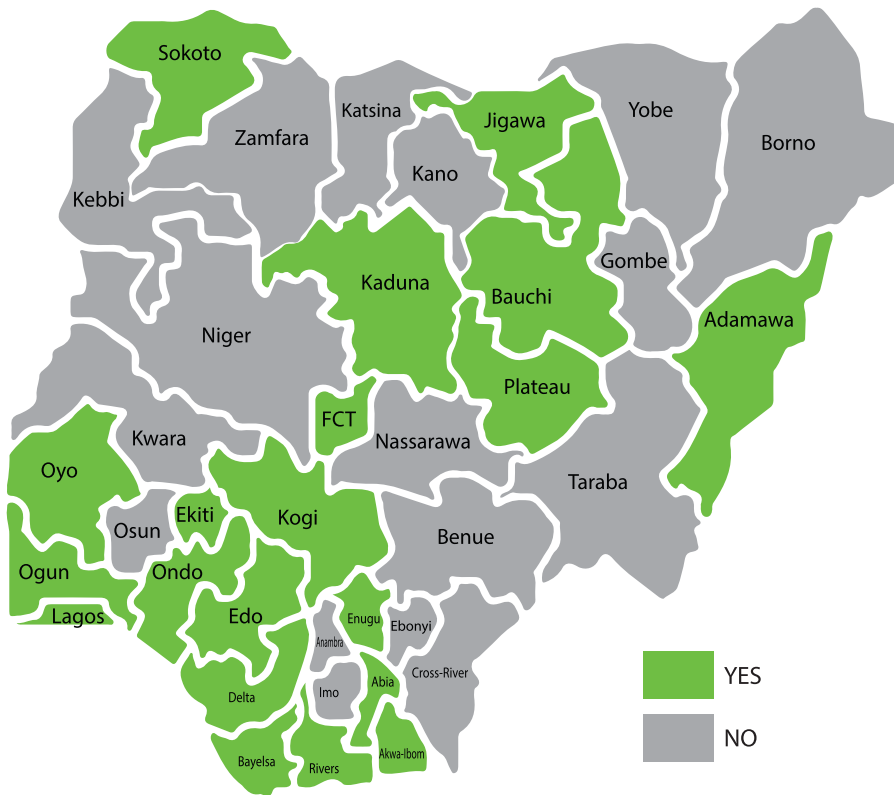
Fiscal Responsibility Law - Year Passed



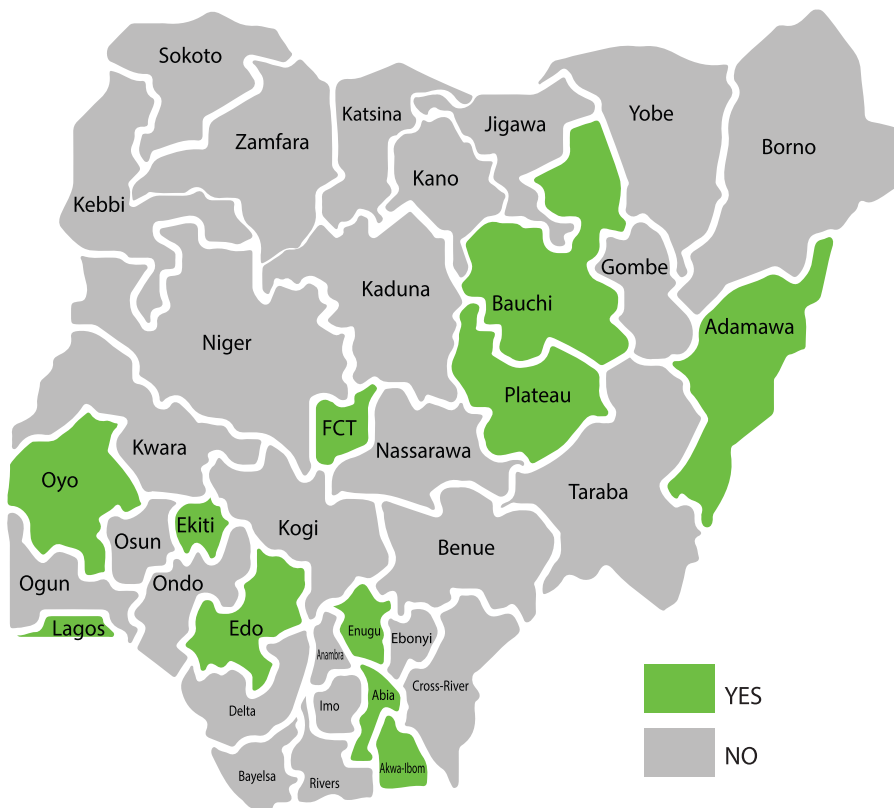


STATE	YES/NO	YEAR OF FIRST SCOPING	YEAR PASSED
ABIA STATE	YES	2016	1997
ADAMAWA STATE	YES	2013	2016
AKWA IBOM STATE	YES	2016	1997
ANAMBRA STATE		2013	
BAUCHI STATE	YES	2011	1976
BAYELSEA STATE	YES	2013	2020
BENUE STATE		2013	
BORNO STATE		2016	
CROSS RIVER STATE		2014	
DELTA STATE	YES	2013	2018
EBONYI STATE		2014	
EDO STATE	YES	2016	1982
EKITI STATE	YES	2014	2014
ENUGU STATE	YES	2011	1956
GOMBE STATE		2016	
IMO STATE		2013	
JIGAWA STATE	YES	2014	2019
KADUNA STATE	YES	2013	2018
KANO STATE		2011	
KASTINA STATE		2014	
KEBBI STATE		2016	
KOGI STATE	YES	2014	2018
KWARA STATE		2016	
LAGOS STATE	YES	2011	1992
NASARAWA STATE		2014	
NIGER STATE		2013	
OGUN STATE	YES	2014	2020
ONDO STATE	YES	2013	2017
OSUN STATE		2016	
OYO STATE	YES	2016	1956
PLATEAU STATE	YES	2011	1956
RIVERS STATE	YES	2011	2010
SOKOTO STATE	YES	2013	2018
TARABA STATE		2014	
YOBE STATE		2014	
ZAMFARA STATE		2016	

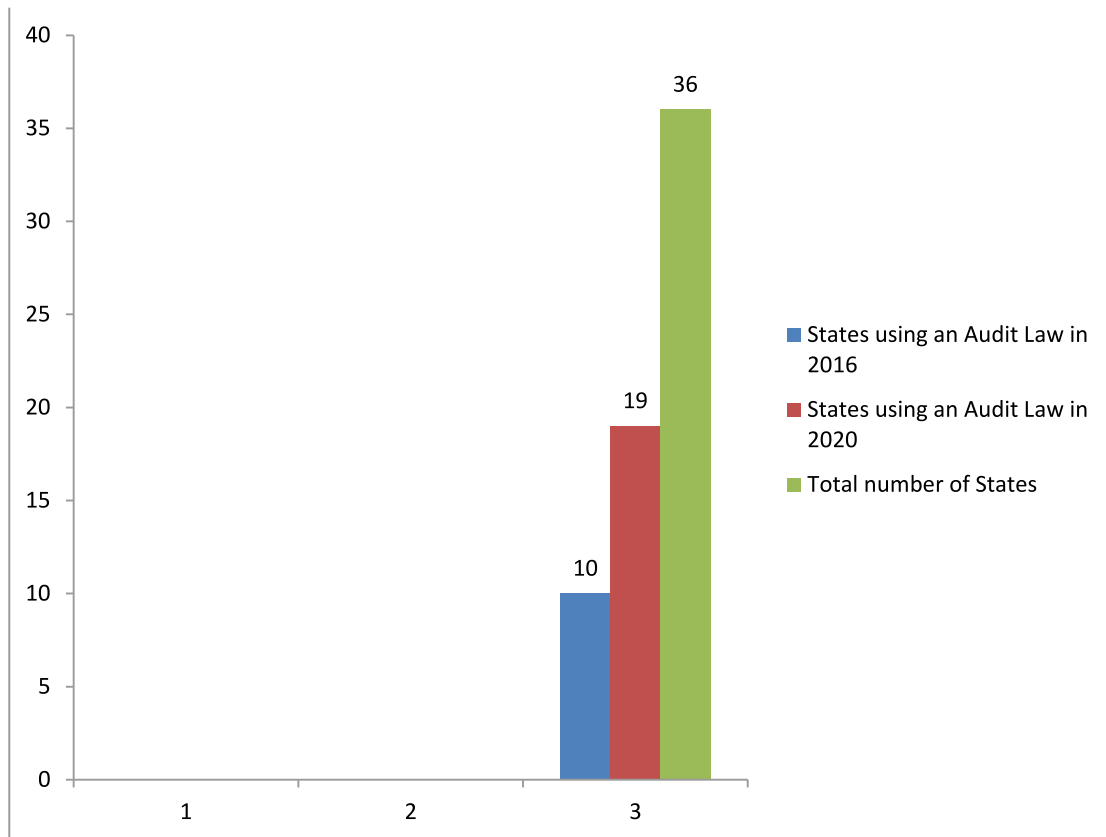
AUDIT LAW (TABLE 3)



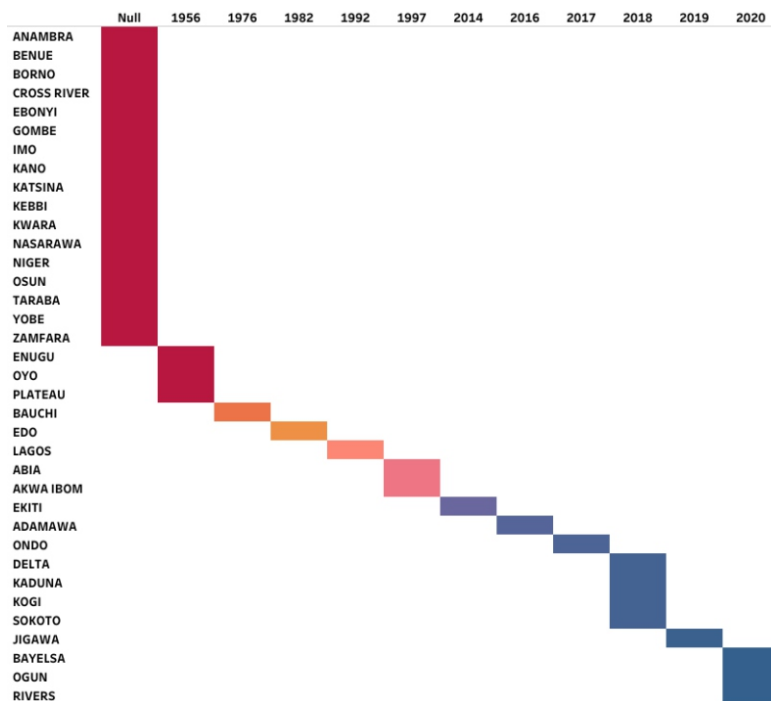
STATES USING AN AUDIT LAW AS AT 2016



THE CHART BELOW SHOWS THAT AS AT 2016 TEN STATES WERE USING AN AUDIT LAW AND AS AT 2020 A TOTAL OF NINETEEN STATES ARE USING THE AUDIT LAW.



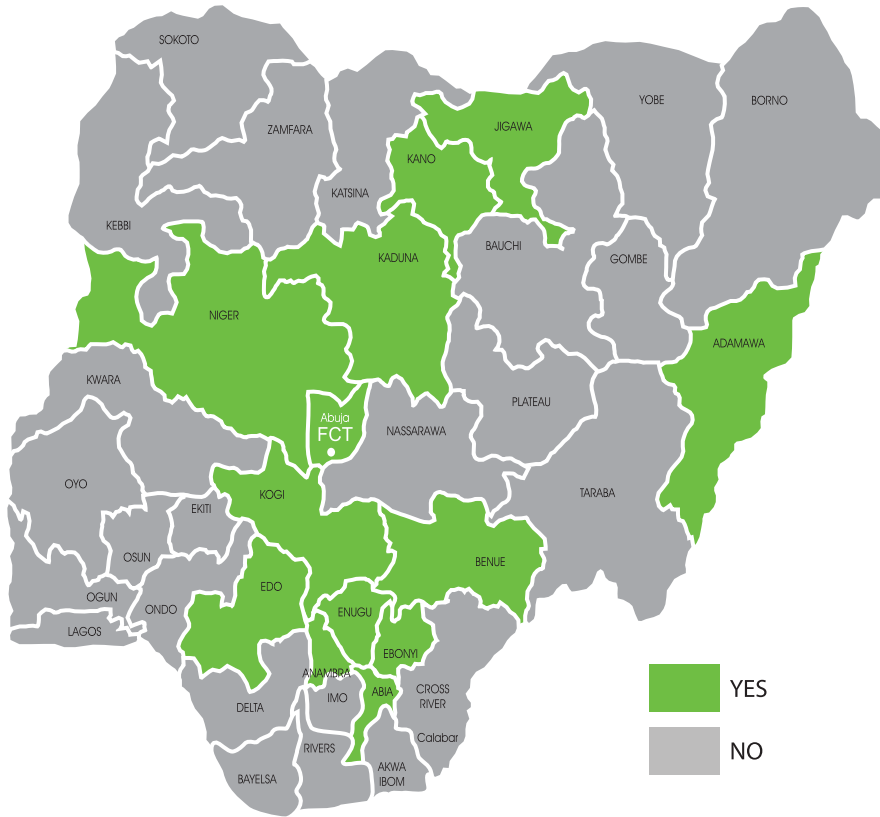
Audit Law - Year Passed





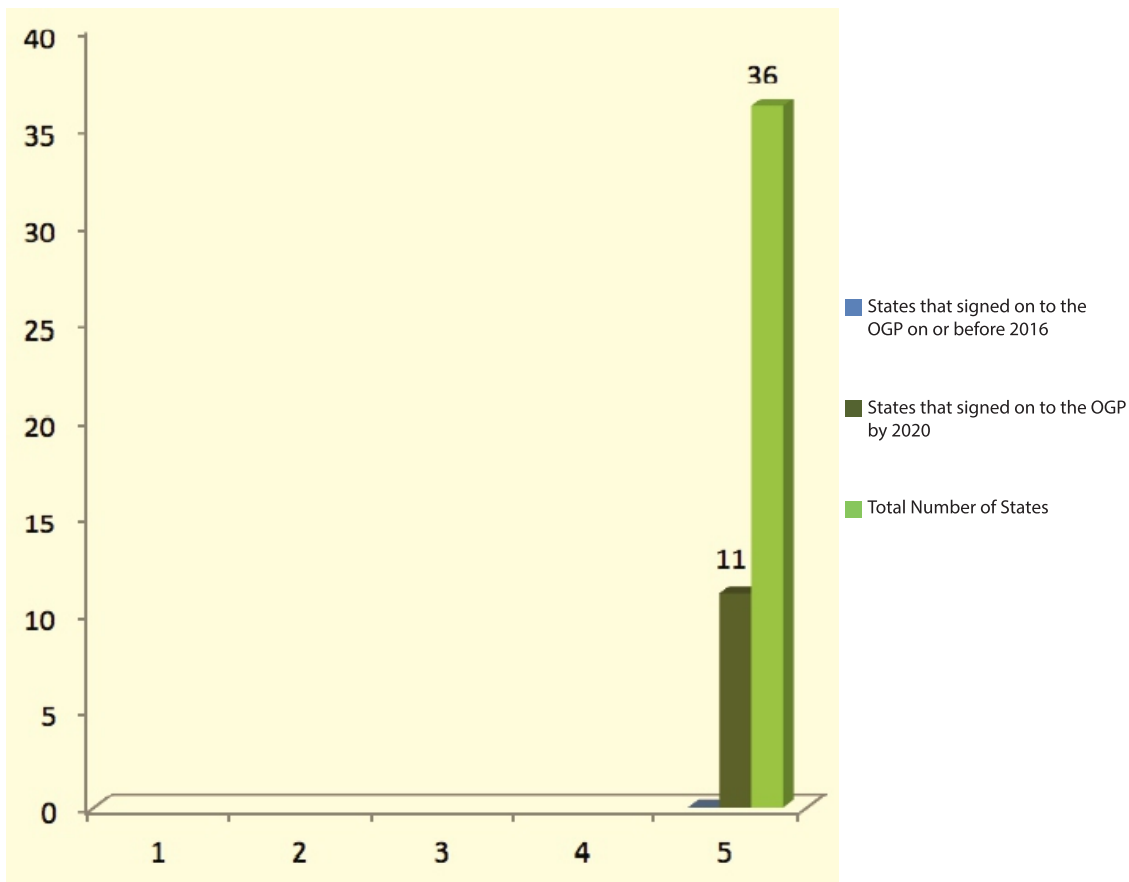
STATE	YES/NO	YEAR PASSED
ABIA STATE	YES	2019
ADAMAWA STATE	YES	2018
AKWA IBOM STATE	NO	NIL
ANAMBRA STATE	YES	2020
BAUCHI STATE	NO	NIL
BAYELSEA STATE	NO	NIL
BENUE STATE	NO	NIL
BORNO STATE	NO	NIL
CROSS RIVER STATE	NO	NIL
DELTA STATE	NO	NIL
EBONYI STATE	YES	2019
EDO STATE	YES	2018
EKITI STATE	NO	NIL
ENUGU STATE	YES	2017
GOMBE STATE	NO	NIL
IMO STATE	NO	NIL
JIGAWA STATE	YES	2018
KADUNA STATE	YES	2017
KANO STATE	YES	2018
KASTINA STATE	NO	NIL
KEBBI STATE	NO	NIL
KOGI STATE	YES	2018
KWARA STATE	NO	NIL
LAGOS STATE	NO	NIL
NASARAWA STATE	NO	NIL
NIGER STATE	YES	2018
OGUN STATE	NO	NIL
ONDO STATE	NO	NIL
OSUN STATE	NO	NIL
OYO STATE	NO	NIL
PLATEAU STATE	NO	NIL
RIVERS STATE	NO	NIL
SOKOTO STATE	NO	NIL
TARABA STATE	NO	NIL
YOBE STATE	YES	NIL
ZAMFARA STATE	NO	NIL

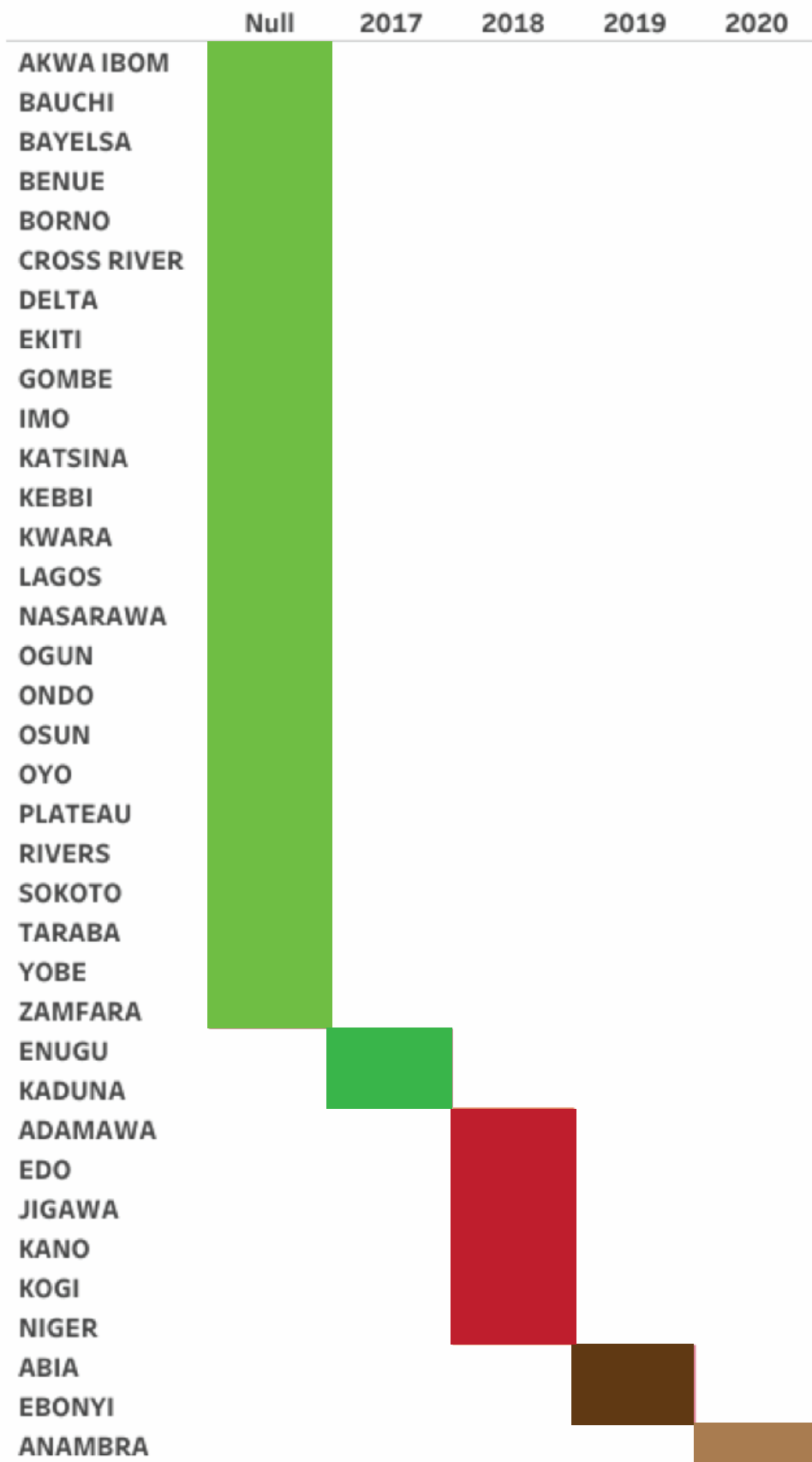
OPEN GOVERNMENT PARTNERSHIP (TABLE 4)



YES
NO

THE CHART BELOW SHOWS THAT AS AT 2016 NO STATE HAD SIGNED ON TO THE OPEN GOVERNMENT PARTNERSHIP (OGP) AND AS AT 2020 ONLY ELEVEN STATES HAD SIGNED ON TO THE OGP

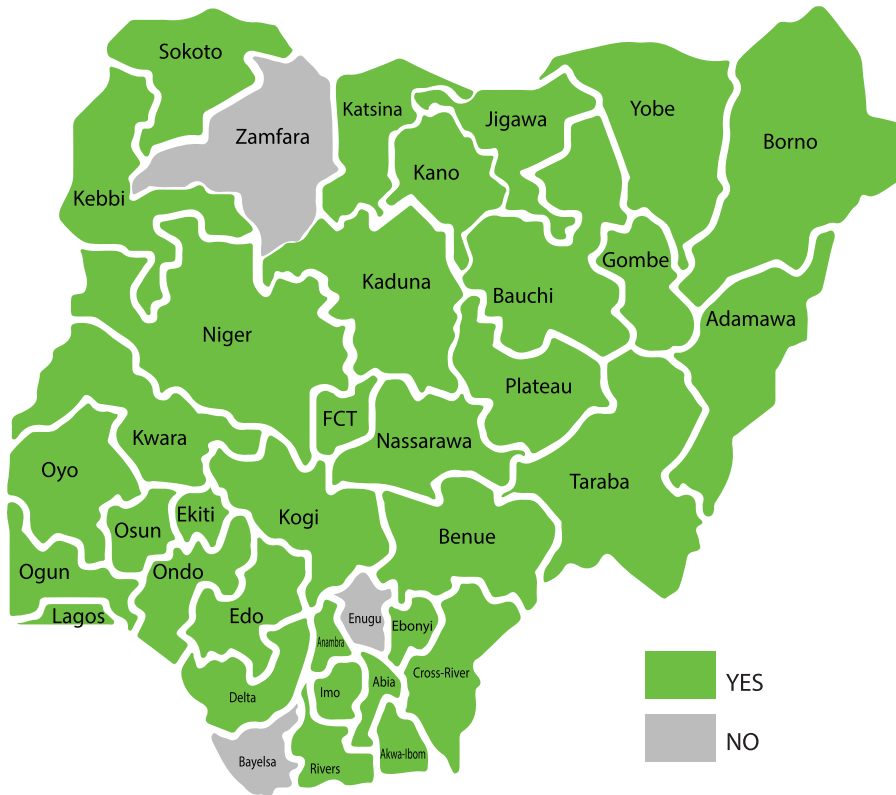




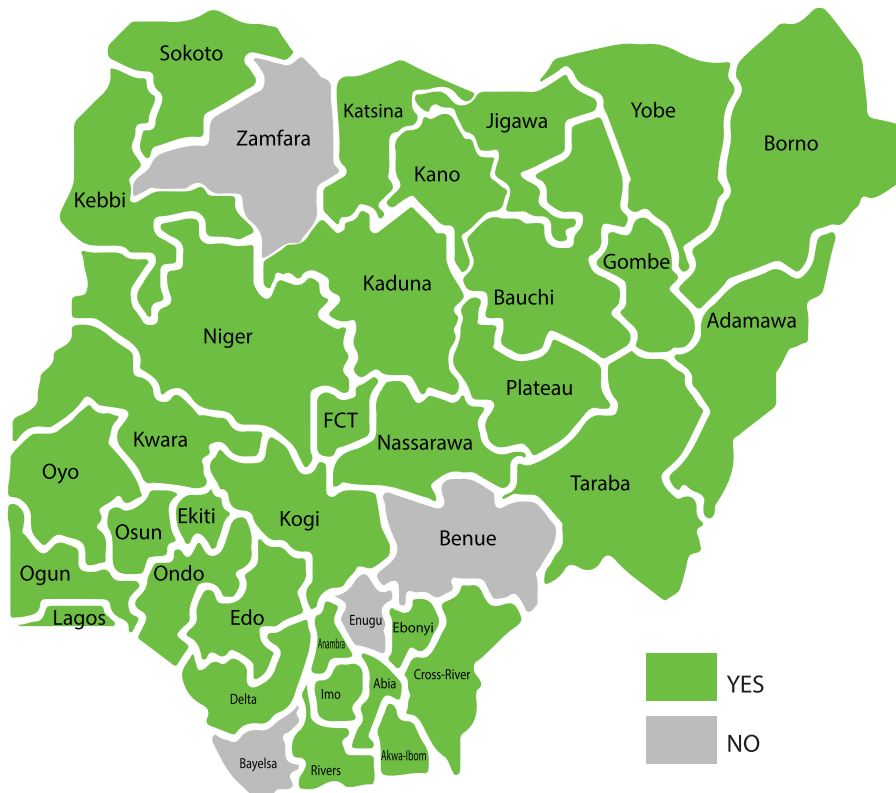


STATE	TIMELY FINANCIAL REPORT ON REVENUE AND EXPENDITURE BY THE OFFICE OF THE ACCOUNTANT GENERAL (FROM 2017 TO 20219)	SUBMISSION OF REPORTS TO THE AUDITOR GENERAL	PUBLICATION OF ANNUAL REPORTS AND SUBMISSION TO THE LEGISLATORS
ABIA STATE	YES	YES	YES
ADAMAWA STATE	YES	YES	YES
AKWA IBOM STATE	YES	YES	YES
ANAMBRA STATE			
BAUCHI STATE	YES	YES	YES
BAYELSEA STATE	YES	YES	YES
BENUE STATE	NO	NO	NO
BORNO STATE	NO	NO	NO
CROSS RIVER STATE	YES	YES	YES
DELTA STATE	YES	YES	YES
EBONYI STATE			
EDO STATE	YES	YES	YES
EKITI STATE	YES	YES	YES
ENUGU STATE	YES	YES	YES
GOMBE STATE	YES	YES	YES
IMO STATE	NO	NO	NO
JIGAWA STATE	YES	YES	YES
KADUNA STATE	YES	YES	YES
KANO STATE	NO	NO	NO
KASTINA STATE	YES	YES	YES
KEBBI STATE	YES	YES	YES
KOGI STATE	YES	YES	YES
KWARA STATE	YES	YES	YES
LAGOS STATE	YES	YES	YES
NASARAWA STATE	YES	YES	YES
NIGER STATE	YES	YES	YES
OGUN STATE	YES	YES	YES
ONDO STATE	YES	YES	YES
OSUN STATE	YES	YES	YES
OYO STATE	YES	YES	YES
PLATEAU STATE	YES	YES	YES
RIVERS STATE	YES	YES	YES
SOKOTO STATE	YES	YES	YES
TARABA STATE	YES	YES	YES
YOBE STATE	YES	YES	YES
ZAMFARA STATE	NO	NO	NO

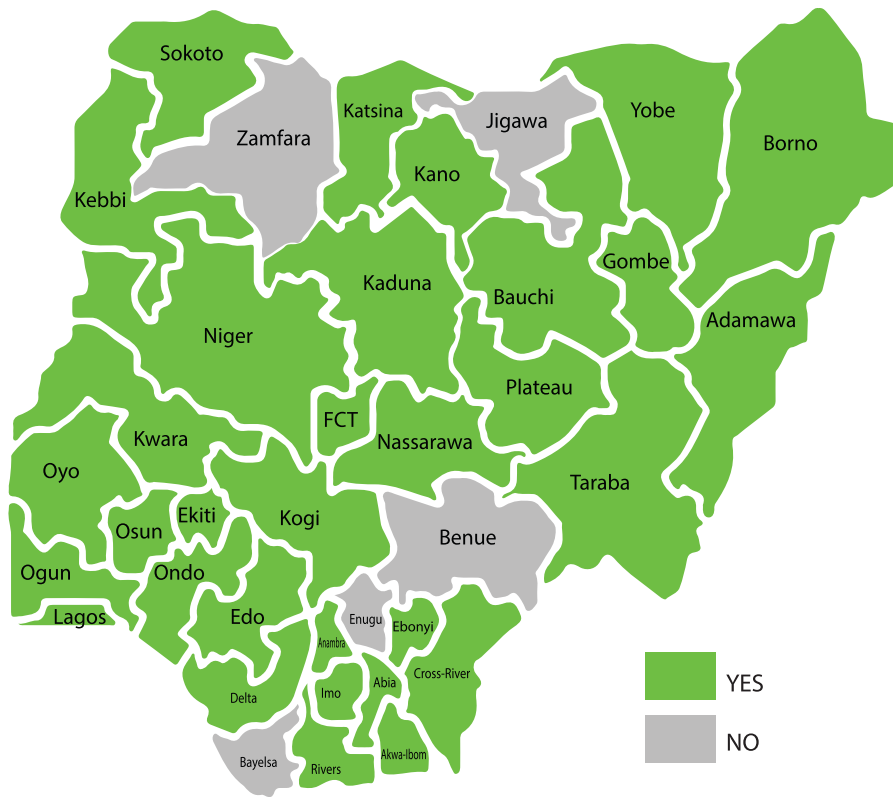
STATES WITH TIMELY FINANCIAL REPORT ON REVENUE AND EXPENDITURE BY THE OFFICE OF THE ACCOUNTANT GENERAL (2017 TO 2019)



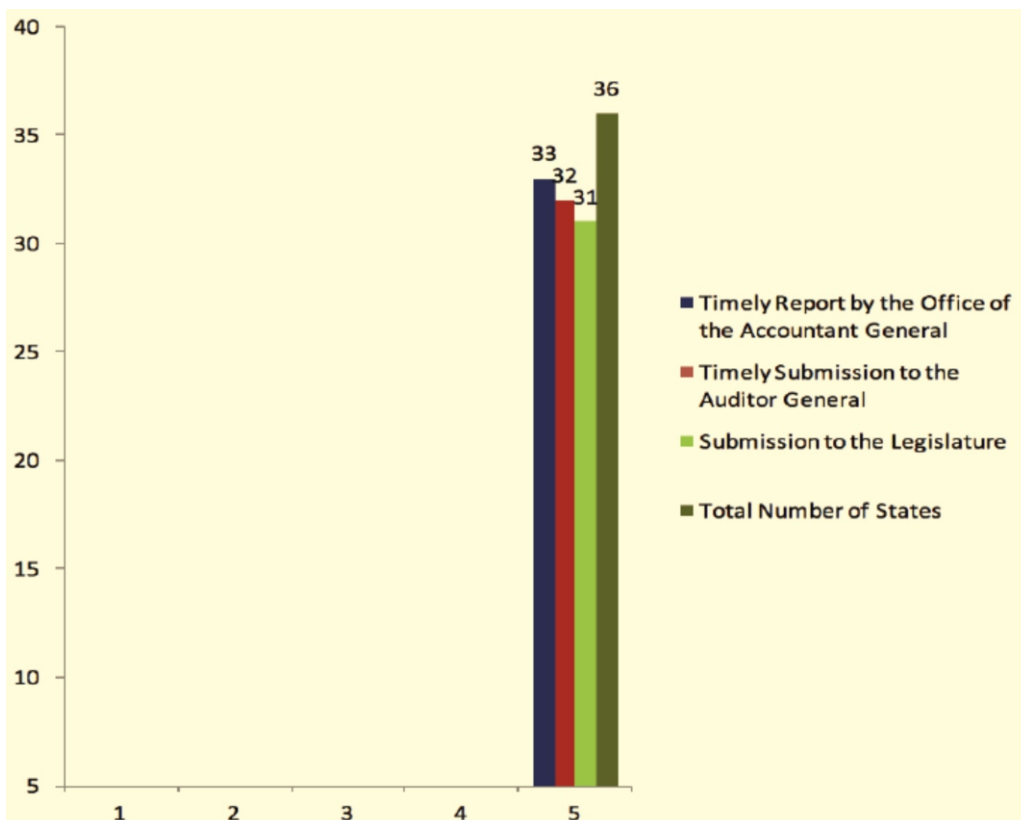
STATES THAT SUBMITTED FINANCIAL REPORTS ON REVENUE AND EXPENDITURE TO THE AUDITOR GENERAL



STATES THAT HAVE PUBLISHED ANNUAL REPORT AND SUBMITTED TO THE LEGISLATURE

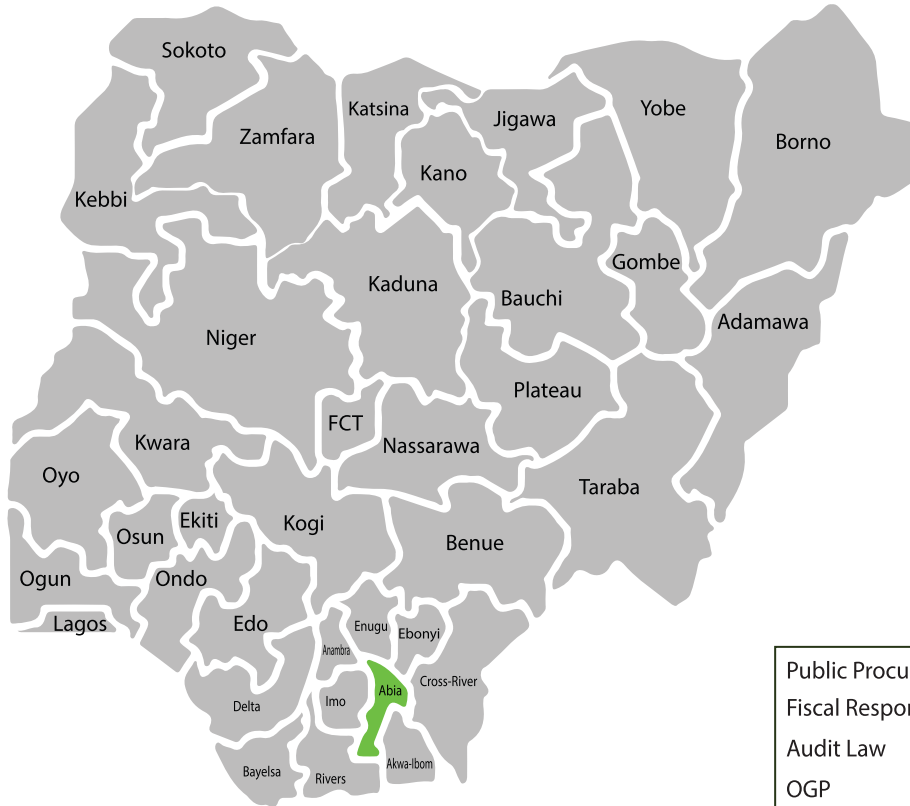


THE GRAPH BELOW SHOWS HOW THE STATES PERFORMED ON TIMELY REPORTING ON REVENUE AND EXPENDITURE FROM 2017 TO 2019





ABIA STATE



Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	YES
OGP	YES
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	YES

ISSUE 1 - PUBLIC PROCUREMENT

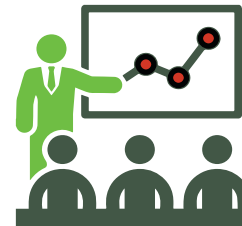


The regulatory framework for Public Procurement in Abia State is the Public Procurement Law, 2012.

Abia State Public Procurement Law has no provision for Complaint and appeal.



The agency responsible for the regulation of public procurement is the Bureau of Public Procurement (BPP).



There is a code of conduct for procurement officials. The officials are trained on procedures for E-procurement. About 30 procurement officials, personnel of MDAs have benefitted from the training in the 5 years preceding this survey.

ISSUE 2- FISCAL DISCIPLINE



Abia State is yet to enact its Fiscal Responsibility Law and the state does not have a Fiscal Responsibility Commission.



The Auditor-General is part of the regular Civil Service. The Office of the Auditor –General is funded through the Accountant-General and is subject to budgetary control and allocation as other agencies within the Executive in the state.



The State has published its financial statements for the last three fiscal years – 2017, 2018, 2019. The report of the Auditor-General was published in the last three years and there is an Audit Law in the state which was passed in 1997.



The state's financial statements are in compliance with International Public System Accounting Standard (IPSAS) reporting format.



The State House of Assembly does not insist on responses to past audit queries before Budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL



The state has Financial Regulations, Financial Instruction and Stores Regulation which were first issued in 2001.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



Financial Regulations and Circulars are used in the state. Financial and management issues are subjects covered by the Financial Instruction. Several treasury circulars were issued in the last five (5) years.

ISSUE 5- PUBLIC REPORTING



The state does not apply the Freedom of Information Act 2011 and has no state level equivalent. Information about public finance and procurement is available on the state website.

The state does not have its own Public Complaints Commission but there is a Citizens' Rights Department at the Ministry of Justice. The state does not issue periodic reports on risks of corruption in Public Administration.



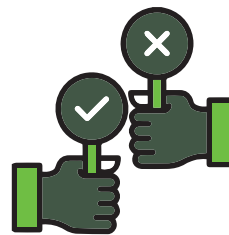
Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	YES
OGP	YES
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	YES

ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement in Adamawa State is the Public Procurement Law 2013 which was amended in 2020.

A dedicated agency known as Adamawa State Bureau of Public Procurement (ADSBPP) was created to regulate public procurement.



Procurement decisions on contract awards are reviewed in accordance with the procedures laid down by the ADSBPP and Procurement Regulations. The bidder may apply for administrative review by submitting a complaint to the accounting officer or procurement entity who must respond in writing to the bidder within 15 working. If the bidder is not satisfied, he may submit an appeal to the Bureau within 10 days of its receipt of the accounting officer's decision.



The Bureau issues regulations to guide procurement processes in the state. The award of contracts is governed by the ADSBPP 2013 as amended by the ASBPP Amendment Law 2020.



The BPP issues evaluation report from time to time and there are special codes of conduct for procurement officials.



Since 2013, the public procurement personnel have been trained on the following subjects:



Understanding Adamawa State Public Procurement Law 2013



Overview of request proposal



Preparation of terms of reference for consultancy procurement



Practical sessions on development of terms of reference and the use of procurement Template for reporting procurement planning.

ISSUE 2- FISCAL DISCIPLINE



On fiscal discipline, the state has enacted the Fiscal Responsibility Law in 2010 and amending the same in 2018.

A Fiscal Responsibility Commission was established in 2014 to implement the law.

GOOD PRACTICE EXAMPLE



The Auditor-General is not part of the regular civil service and enjoys a secured tenure until retirement. The Office of the Auditor-General is funded directly from appropriations to the office by the House of Assembly which shall not be less than 1 % of the IGR.



While there are no follow up mechanisms to implement the recommendations of the Auditor-General, responses to past Audit queries are mandatory before the budget proposals of any MDA can be considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL



The state does not have Financial Instructions; however, there are regulations and other internal control methods of public procurement in the state which include the Public Service Rules, the Constitution of the Federal Republic of Nigeria (CFRN) 1999 and other enabling laws

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There is no Financial Instruction. However, the state issued treasury circulars in the last five fiscal years. There are Civil Service Rules and Regulations.

The local governments are subject to all laws regulating public finances and procurement in the state.

ISSUE 5- PUBLIC REPORTING

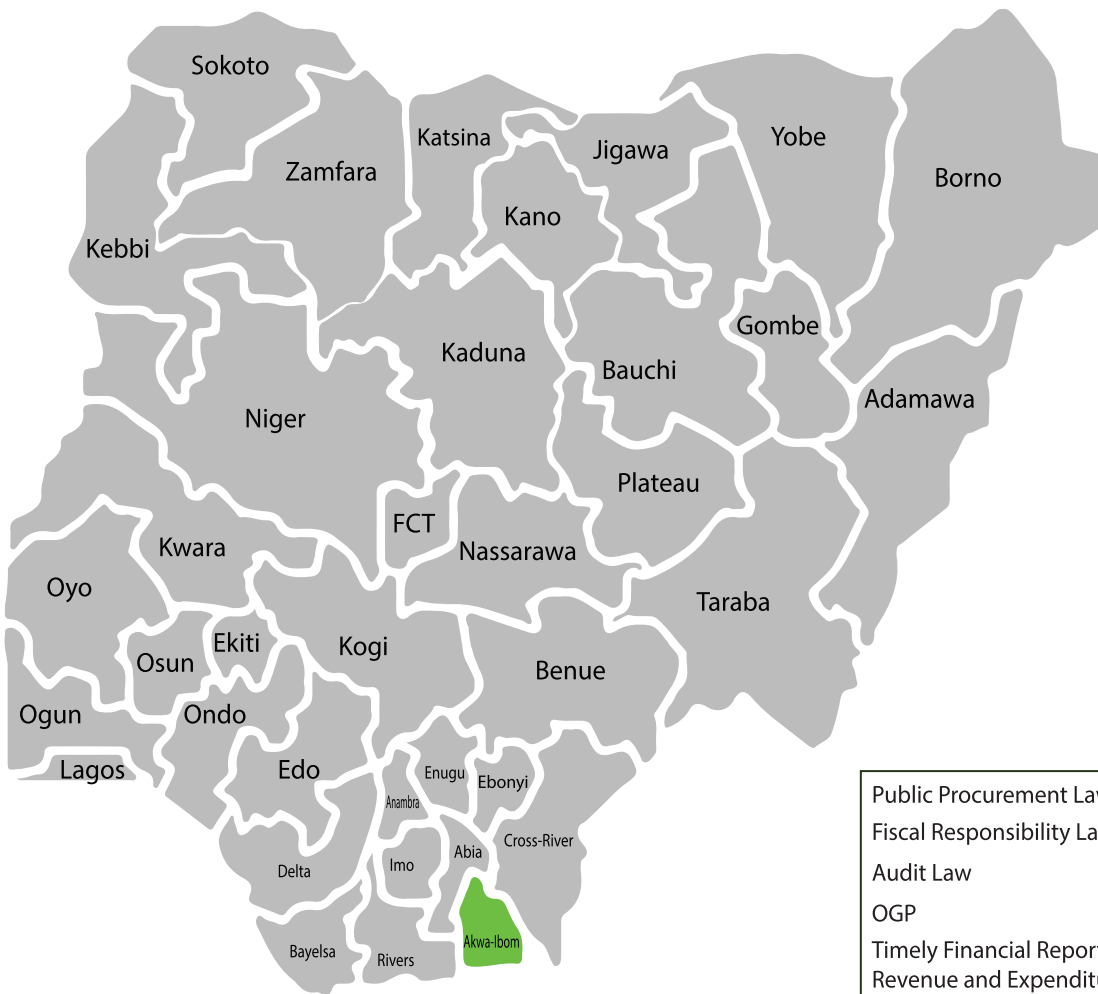


Freedom of Information (FOI) Act is not applied in the state.



There is no State Public Complaints Commission but there is a branch of the Federal Public Complaints Commission in the State.

The State does not issue periodic report on risks of corruption in public administration.



Public Procurement Law	<input checked="" type="checkbox"/> YES
Fiscal Responsibility Law	<input checked="" type="checkbox"/> YES
Audit Law	<input checked="" type="checkbox"/> YES
OGP	<input type="checkbox"/> NO
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	<input checked="" type="checkbox"/> YES

ISSUE 1 - PUBLIC PROCUREMENT



Akwa Ibom State has a public procurement law which was passed in 2020.



Akwa Ibom State Bureau for Public Procurement (AKBPP) regulates procurement. The Public Procurement Law and circulars issued by the Secretary to the State Government (SSG) guide the processes of public procurement.



Tenders Board with various thresholds govern the tendering and award for contracts and services.



There are codes of conduct and monitoring and evaluation for procurement officials.



Many procurement officials have benefitted from trainings in the last 5 years.

ISSUE 2- FISCAL DISCIPLINE



Fiscal Responsibility Law has been passed by the State.



The state published its financial statements for the last three (3) fiscal years – 2017, 2018, 2019 and there was no excess budgetary spending for the last three (3) fiscal years – 2017, 2018, 2019.



The Accountant-General's annual report and financial statements were submitted to the Auditor-General for the last three (3) fiscal years – 2017, 2018, 2019 and it was published before the deadline.



The state appointed a substantive Auditor-General in 2008.

The Office of the Auditor-General is subject to budgetary allocations as other executive agencies in the state.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

The State has Financial Regulation which was revised in 2003.

There are also other internal control methods in the state which include the Public Service Rules and the Constitution of the Federal Republic of Nigeria (CFRN) 1999.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Regulations which were revised in 2003.

The procedures for financial management in government are covered by the Regulations.

There were treasury circulars issued in the last five years and there were also procurement guidelines in the State. The State has Civil Service Rules issued in 2010 and also relies on Federal Guide on Administrative Procedures.

ISSUE 5- PUBLIC REPORTING



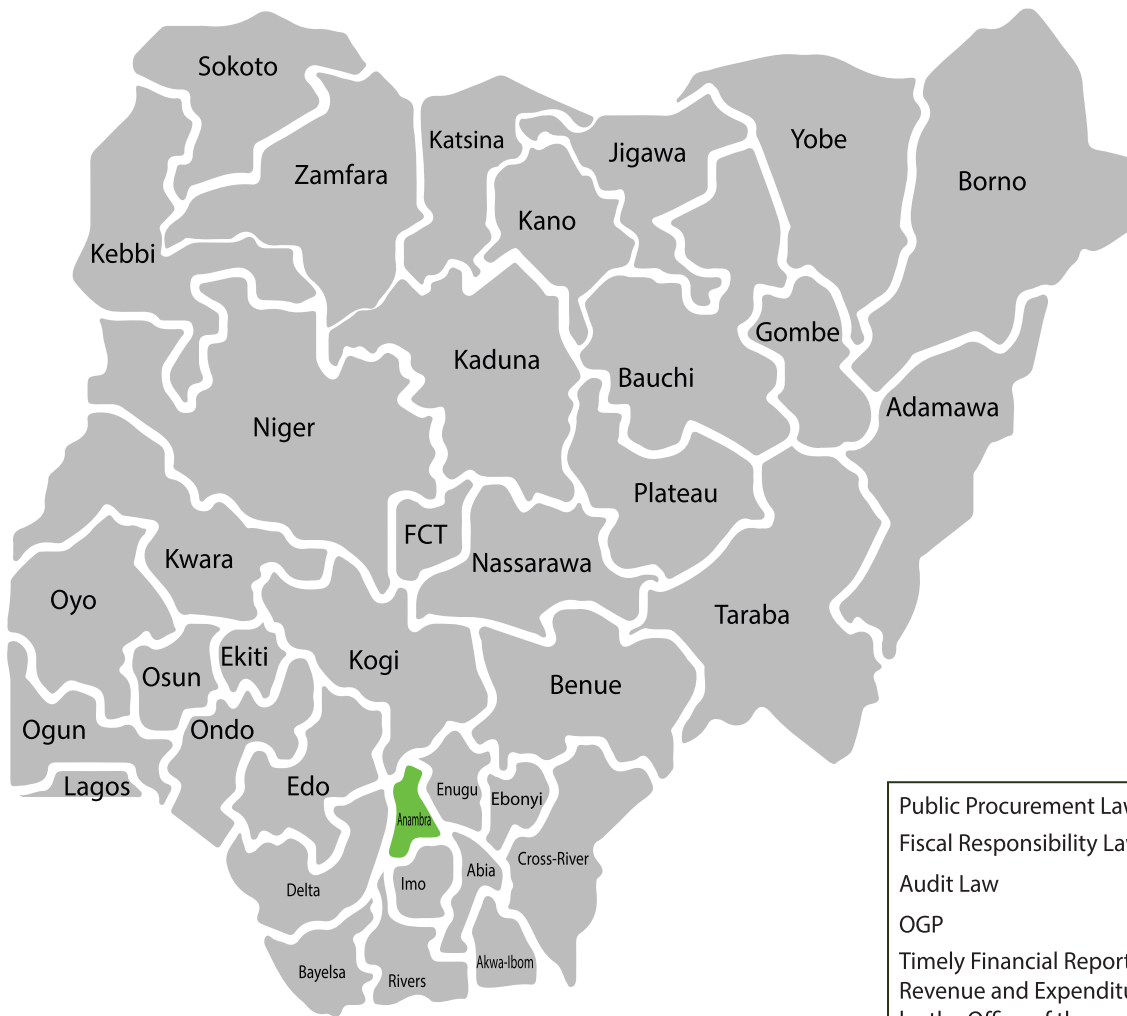
Members of the public can obtain information on public finance matters from newsletters, media, electronic and online sources. Abridged information or summary of financial statements is available on the state's website.



There is no local equivalent of the Freedom of Information Act (FOIA).



There is no state –owned Public Complaints Commission.



Public Procurement Law	<input checked="" type="checkbox"/> YES
Fiscal Responsibility Law	<input checked="" type="checkbox"/> YES
Audit Law	<input type="checkbox"/> NO
OGP	<input checked="" type="checkbox"/> YES
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	<input checked="" type="checkbox"/> YES

ISSUE 1 - PUBLIC PROCUREMENT



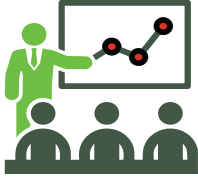
The Public Procurement Law was first enacted in 2011 but amended in 2016.



There is a Public Procurement agency known as Anambra State Public Procurement Agency (ASPPA).



The state's Tenders Board in conjunction with the State Executive Council is the body responsible for handling tendering for contracts and services.



There are special Codes of Conduct for procurement officials and mandatory training are provided for procurement personnel twice a year.



There is no mechanism for reviewing decisions on public procurement or contract awards, nor mechanism for appealing procurement decisions. However, there are procurement evaluation reports.

ISSUE 2- FISCAL DISCIPLINE



The Fiscal Responsibility Law was passed in 2010 and a Fiscal Responsibility Commission has been established.



The Audit Report of the Auditor-General was published in the last three years. The state has an Audit Law which is Cap 13 of the Revised Laws of Anambra State, 1991. The Audit law has been under review since 2019.



The state has a substantive Auditor-General who was appointed in 2019. He does not seem to enjoy a secure tenure as he may be removed from office by the Governor.



The follow-up mechanism used for implementing the recommendations of the Auditor-General is writing of reminders to concerned MDAs to draw their attention to the observations of the Auditor-General.

Responding to past audit queries is not mandatory before budget proposals of the erring MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL



The Financial Regulations and Stores Regulations for the State were issued in 2009. However, the state continues to rely on Financial Regulations of the old East Central States issued in 1973.

The Stores Regulations first issued in 1973 were updated in 2009.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There is a Financial Instruction issued in 2020.

The state's Civil Service Rules or Regulations were issued in year 2020.

The Local Government Service Commission ensures compliance at the local level.

ISSUE 5- PUBLIC REPORTING



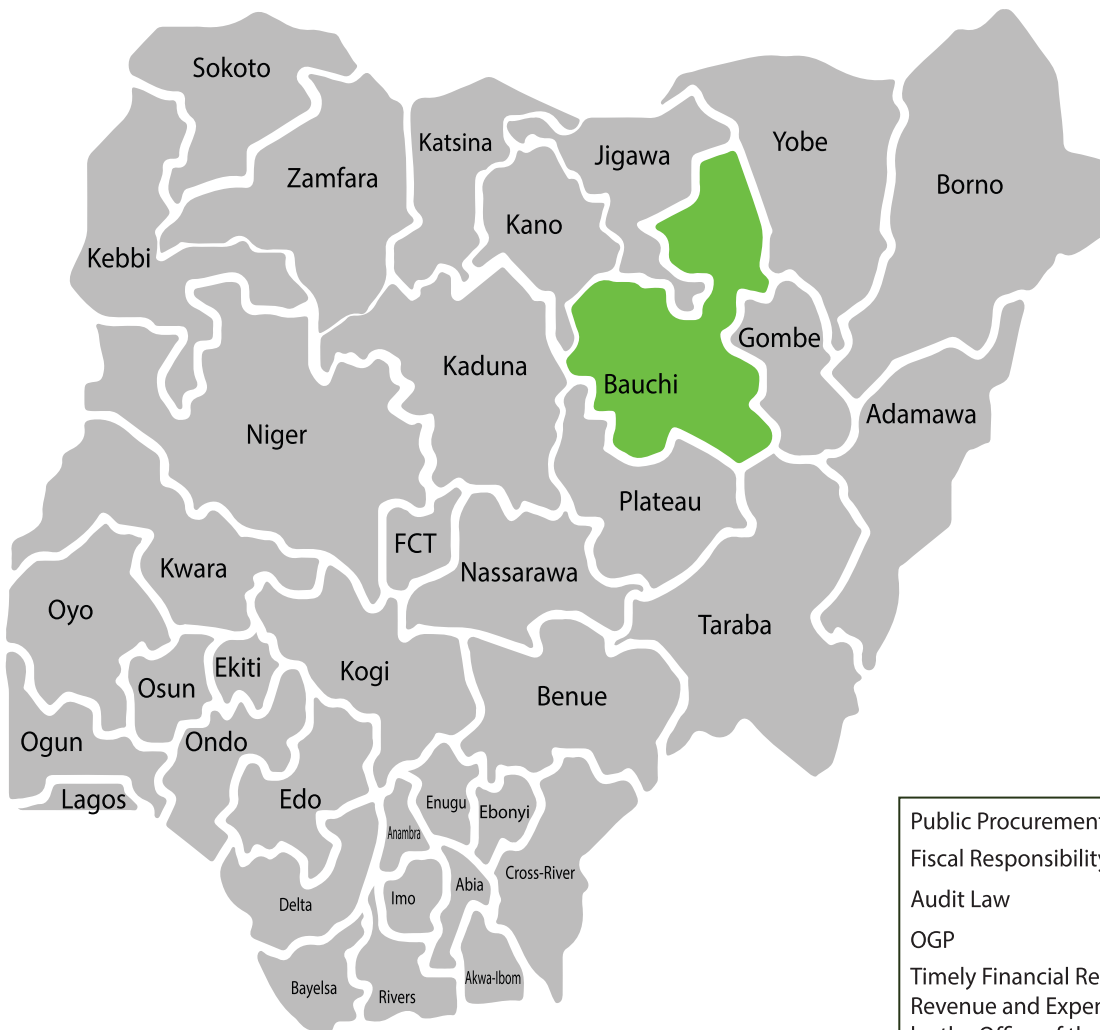
Members of the public can obtain information on public finance matters from newsletters, media, electronic and online sources.



There is no local equivalent of the Freedom of Information Act (FOIA).

There is no state –owned Public Complaints Commission.





Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	NO
OGP	NO
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	YES

ISSUE 1 - PUBLIC PROCUREMENT



Bauchi State has a Public Procurement Law which was passed in 2007 and amended in 2020.



The agency established to regulate public procurement is the Bauchi State Public Procurement Bureau.



ICT and project monitoring and evaluation trainings are provided for procurement officials and about twenty (20) procurement officials have benefitted from such training in the last five (5) years.

ISSUE 2- FISCAL DISCIPLINE



There is a Fiscal Responsibility Law in the state which was passed in 2007. However, the Fiscal Responsibility Commission has not been established.



The audit report of the Auditor-General was published for the last three (3) fiscal years – 2017, 2018, 2019.



The Auditor-General is not part of the regular Civil Service and his tenure is fixed subject to good conduct. The Office of the Auditor-General is funded through consolidated public funds of the state and is subject to budgetary control and allocations as other executive agencies of the state.



Response to past audit queries is not mandatory before budget proposal of MDAs are considered by the legislature.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

Bauchi state has financial regulations and financial instructions, and it also has stores regulations which was issued in 2018.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State uses Statement of Accounting Policies (IPSAS cash) as their financial instructions.





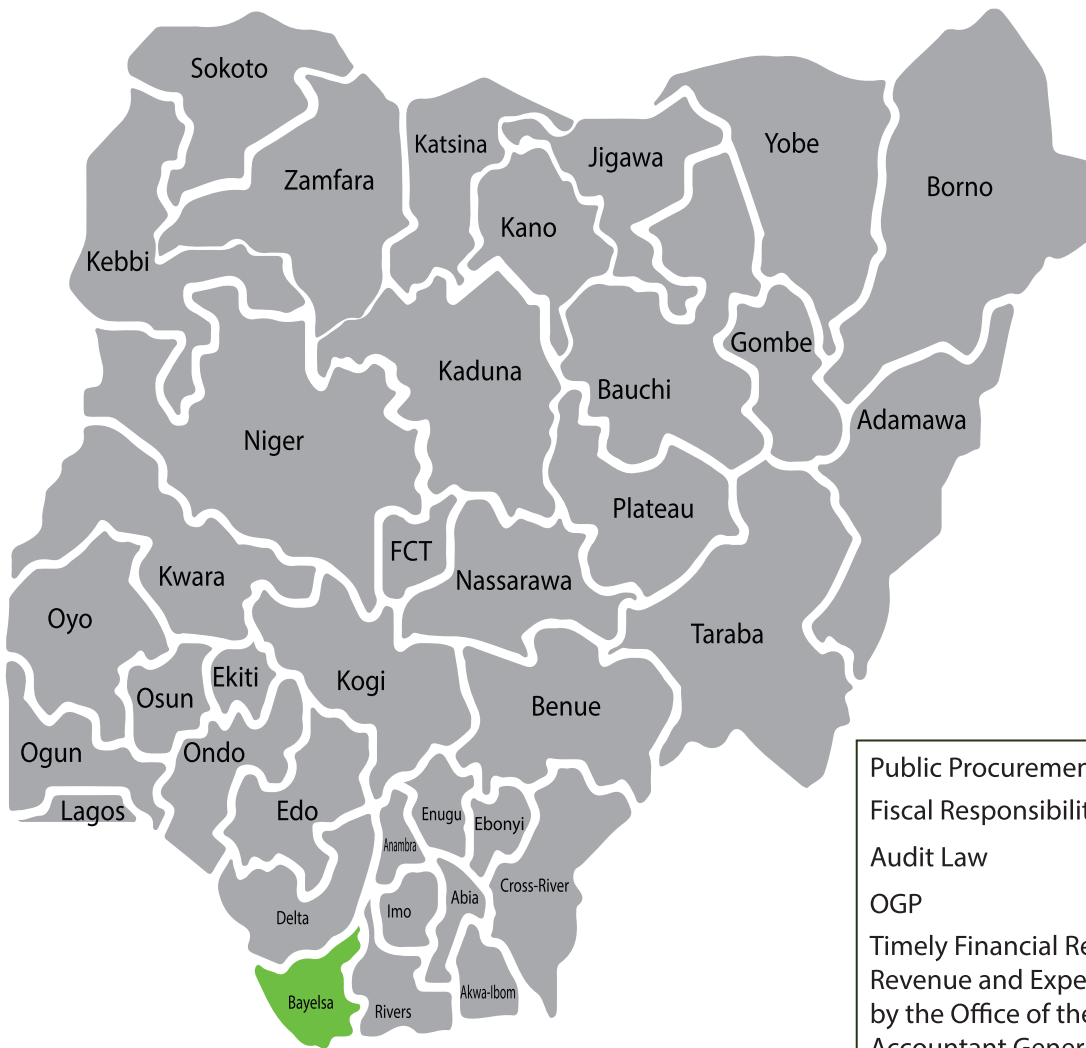
Members of the public may obtain information about public finance matters through letters of enquiry or request, media and physical visitation.



Bauchi State does not apply the Freedom of Information Act (FOIA) and there are no local laws similar to the FOIA.



The state has not established a Public Complaints Commission of its own. There exists in the State a branch of the Federal Public Complaints Commission.



Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	YES
OGP	NO
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	NO

ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement is Bayelsa State Public Procurement Law 2009. The law was amended in 2020.

The Bayelsa Public Procurement Law has provision for Complaint and appeal.



A dedicated agency known as Bayelsa State Due Process Bureau has been created to regulate public procurement.



The rules governing the award of contracts are embedded in the Bayelsa State Public Procurement Law 2009 as well as the Public Procurement Manual (2013).



The NGOs play a crucial role in monitoring public procurement award by observing the procurement process.

A representative of NGOs is appointed to the BPP Board as a member.

ISSUE 2- FISCAL DISCIPLINE



The State has a Fiscal Responsibility Law enacted in 2009 and amended in 2020.



The law also provides for the establishment of Fiscal Responsibility Commission.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

There are no financial instructions.

The survey did not disclose other internal control methods or Auditor General's report on infractions.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There is no financial instruction; however, the State relies on the provisions of the Constitution of the Federal Republic of Nigeria, the Finance (Control and Management) Act 1958 and other Appropriation laws enforced by the State.



The Bayelsa State Treasury office is one of the three arms of the Ministry of Finance in the State.

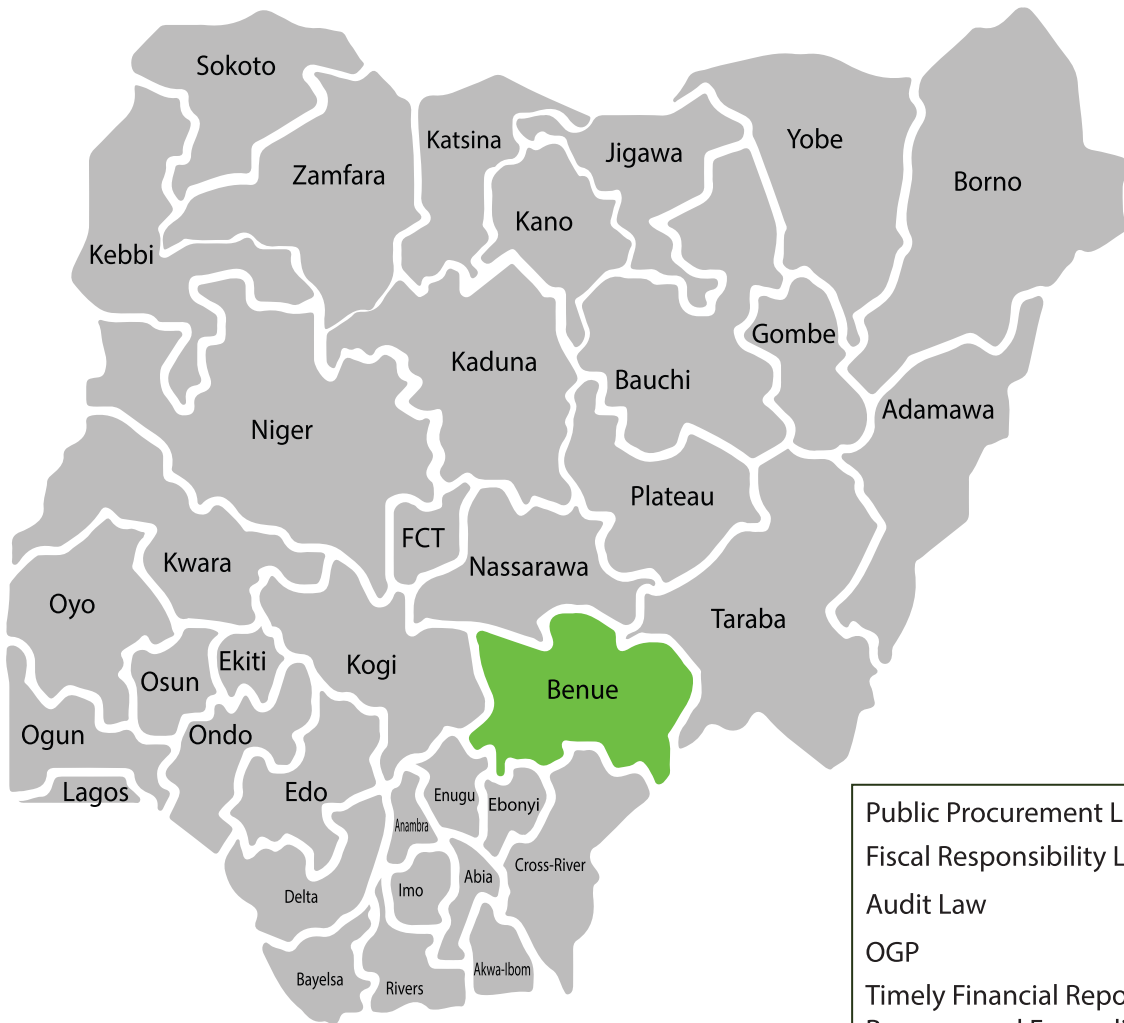


Freedom of Information (FOI) Act is not applicable in the State.



There is no state-owned Public Complaints Commission but there is a branch of the Federal Public Complaints Commission in the State.

The state does not issue periodic report on risks of corruption in administration.



Public Procurement Law	<input type="checkbox"/> YES
Fiscal Responsibility Law	<input type="checkbox"/> YES
Audit Law	<input type="checkbox"/> NO
OGP	<input type="checkbox"/> NO
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	<input type="checkbox"/> YES

ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement is the Benue State Public Procurement Law of 2007, as amended in August 2020.



The agency that regulates public procurement is the Benue State Public Procurement Commission (BNSPPC).



Tendering for contract and services is done through advertisement by way of open competitive bidding, restrictive bidding, or direct procurement.



No special code of conduct for procurement officials has been issued. However, section 59 of BNSPPC Law contains provision of code of conduct for procurement officials.



NGOs are usually invited to participate in contractor selection process, monitoring and observation of bid-opening sessions.

Procurement decisions on contract awards are reviewed in accordance with the procedures laid down by the regulation in the Public Procurement Law. The bidder may apply for administrative review by submitting a complaint. The procuring entity, upon receipt of any complaint shall notify all interested bidders involved, make known the rules and principles that governs the subject matter of the complaint, reverse any improper decision or substitute its decision for the proper one and conclude same within 21 working days.

ISSUE 2- FISCAL DISCIPLINE



The State enacted its Fiscal Responsibility Law in August 2020.



Fiscal Responsibility Commission was established in 2020 to implement the law.



The State has published its financial statement for the last 3 years (2017, 2018 and 2019). The State recorded an excess budgetary spending in the last 3 fiscal years.



The Auditor-General's report was submitted to the legislature in the last 3 years. The Legislature acted on the report by inviting those indicted in the report by way of letters and radio announcement to provide responses on the queries, and where applicable request for refunds.



The Auditor-General reports to the House of Assembly and not the Executive. He is subjected to the House of Assembly of the state, and he can be removed by the Assembly.

The Office of the Auditor-General is also subjected to budgetary controls and allocations as other executive agencies.



Responses to past Audit queries are not mandatory before the budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

Benue State has Financial Regulation, Financial Instruction and Stores Regulation issued and revised in year 2013.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Instructions which was revised in December 2013.



The State also has Treasury Circulars issued in the last five years. The Civil Service Regulation of the State was revised in July 2013.

ISSUE 5- PUBLIC REPORTING



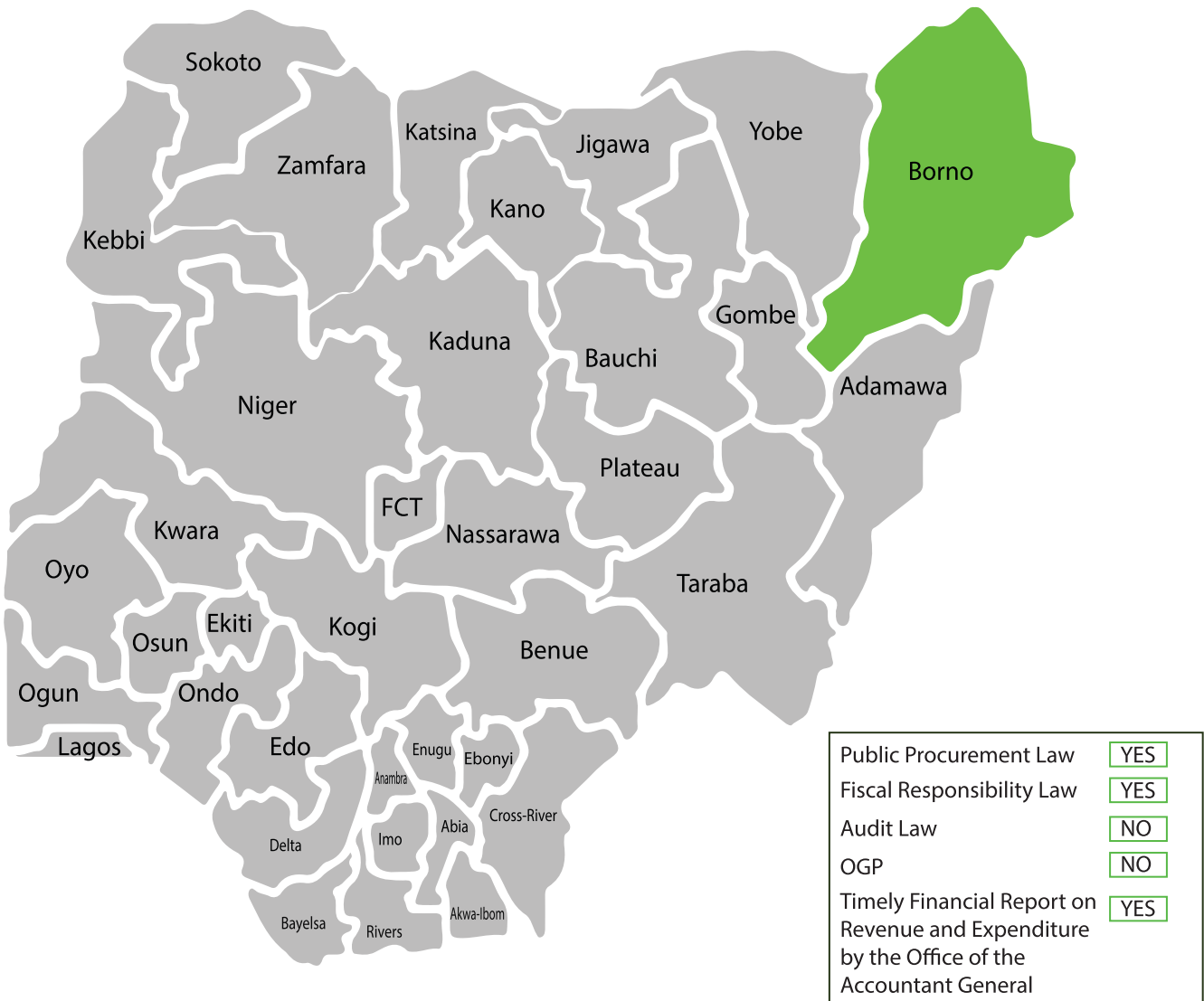
Freedom of Information (FOI) Act is not applicable in the State and there is no local Law similar to the Freedom of Information Act.



There is a branch of the Federal Public Complaints Commission in the State.

The state also has Citizens Right Mediation Centre, in the Ministry of Justice, Benue State.





ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement in the State is the Borno State Public Procurement Law enacted in 2019 and amended in 2020.



The Procurement Law Provides for Administrative Review . A complaint of any omissions or breach from a bidder is first channeled to the Accounting officer who will review and communicate a decision indicating the corrective measures to be taken, if any to the complainant . If the bidder is not satisfied with the decision of the Accounting officer, he may make a complaint to the Bureau, which shall conduct a further review. Any other review after the decision of the Bureau is done by way of Judicial Review

See generally section 55 of Borno State Public Procurement Law (Amended) 2020
Section 55(3) Borno State PPL (Amended) 2020

The law provides for establishment of Borno State Public Procurement Bureau.



The State issues evaluation reports from time to time and there are special codes of conduct for procurement officials.

ISSUE 2- FISCAL RESPONSIBILITY



The State enacted a Fiscal Responsibility Law known as Borno State Fiscal Responsibility Agency Law 2020.



The law establishes a Fiscal Responsibility Agency for the State.



The State has published its financial statement for the last 3 years, 2017, 2018 and 2019. The State did not record an excess budgetary spending in the last 3 fiscal years. However, there are gaps between projected IGR (Internally Generated Revenue) and actual receipts.



The State has an Audit Law.



The Auditor-General's report was submitted to the legislature in the last 3 years, but it is not clear whether actions were taken on the report.



The Auditor-General of the State is part of the regular civil service. He is under the Head of service and the Civil Service Commission. He enjoys a statutorily secured tenure until retirement. His office is subjected to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

There are no financial regulations as well as financial instructions. However the state relies on the provisions of the Finance (Control and Management) Act 1958 Cap 14 LFN as amended.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There was no disclosure as to this at the time of gathering data for the report.



ISSUE 5- PUBLIC REPORTING



Freedom of Information (FOI) Act is not applied in the State at the time of writing this report. The state does not have any local law similar to Freedom of Information Act.



There is a branch of Public Complaints Commission in the State but no state –specific public complaints agency.



Information concerning full details of bids is provided to members of the public through print and online sources while information relating to public procurement is published on the website.



Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	NO
OGP	NO
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	YES

ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for Public Procurement in Cross River State is the Public Procurement Law, 2012 (1st Edition) which was re-enacted in June 2020.



The Due Process and Price Intelligence Bureau (DPPIB) regulates public procurement through the law and the guidelines.



The state issues periodic procurement evaluation reports and has a Code of Conduct for Procurement Officials

Trainings like workshops and seminars have been provided for procurement officials and personnel. One Hundred and Eighty-Seven officials have benefitted from such training in the last three years.



NGOs are invited for bid opening, and they serve as observers and are allowed to write their reports on bid opening processes.



In case of complaints on procurement decisions, the complaint is made to the accounting officer who conducts a review and takes a decision. Where the complainant is not satisfied, he may make a complaint to the Bureau who conducts a further review. The bidder may appeal to the state High Court within 30 working days after receiving the Bureau's decision.

ISSUE 2- FISCAL RESPONSIBILITY



The state enacted a Fiscal Responsibility Law (FRL) in 2011. Section 18 of the law provides that the State shall for the purpose of macro-economic stability maintain State Reserve Fund established under the Cross River State Reserve Fund Law.



There is timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant-General which were submitted to Auditor-General in the last 3 years.



The State has an Audit Law cited as Audit Law (CAP A 20) of the Laws of Cross River State 2004

The State appointed a substantive Auditor General in 2020. The law guarantees independence of the Auditor-General as required by Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone.



His office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

The State has Public Finance Management Law No, 12 (2011) which helps to regulate finances for the purpose of accountability.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS

There was no disclosure on the above subject matter at the time of gathering data and writing this report.





Freedom of Information (FOI) Act is not applied in the State at the time of writing this report. The State does not have any local law similar to Freedom of Information Act. However, members of the public are presented opportunities to obtain information on Public Finance through consultation and published annual report.

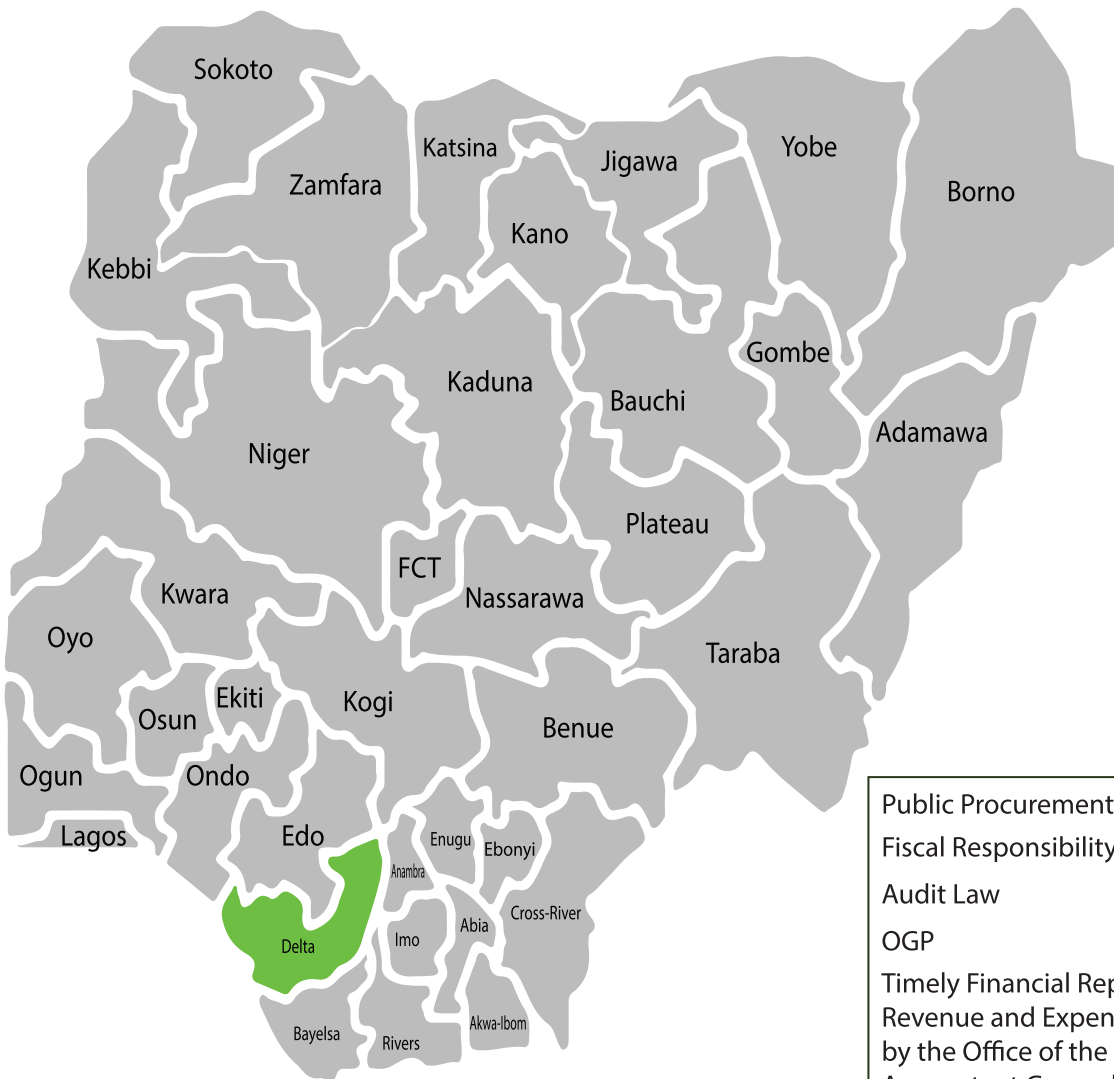


Information available on the State's website includes Accountant General's Report, Auditor-General's Report, and Approved budget.



There is a branch of Public Complaints Commission in the State but no state –owned public complaints agency.





ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement in Delta State is the Public Procurement Law (DSPPL) 2016, amended in May 2020.



There is a Public Procurement Commission which regulates procurement practice in the State. There is also the Independent State Council on Public Procurement which supervises the commission.



The Delta State Law provides for creation of Tenders Board. There are Ministerial Tenders' Board (MTBs) at the respective MDAs and the State Tender's Board (STB) distinguished by an approval threshold.

The State issues evaluation reports from time to time and there is a special code of conduct for procurement officials.



The CSOs also have a representative in the State Public Procurement Council.



The law provides for administrative reviews where necessary (Section 60 of the DPPL, 2020). Complaints relating to public procurement are reviewed by the Delta State Public Procurement Commission. A complaint from a bidder of any omissions or breach is first channeled in writing to the Accounting Officer who reviews the complaint and communicate a decision indicating the corrective measures to be taken, if any to the complainant. If the bidder is not satisfied with the decision of the Accounting Officer, he may make a complaint to the Commission. Any other review after the decision of the Commission is done by way of Judicial Review.



ISSUE 2- FISCAL RESPONSIBILITY



Delta State has Fiscal Responsibility Law which was enacted in 2008 and amended in 2020.



The State has an audit law cited as Delta State Audit Law, 2018. However, the law is presently undergoing review and an amendment.



The audit report of the Auditor-General was published in the last 3 fiscal years pursuant to State Audit Law 2018.



The State appointed a substantive Auditor General on 15th July 2019. The law guarantees independence of the Auditor-General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone.



MDAs are queried by the Auditor – General and responses are considered. Unacceptable responses are forwarded to the Public Accounts Committee. Responses to past queries are not mandatory before the budget proposals of the MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

The State has a Financial Regulation which was issued in 2000. The survey did not disclose other internal control methods.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The state's Financial Regulation includes the Financial Instruction which covers;



Financial Management



Stores



Accounting Forms



Index

The State also has copies of the Treasury Circulars issued in the last five years.

The Civil Service Regulation was revised in 2019 and there are guides to administrative procedures at the state and local government levels. At the local government level compliance is ensured through:



Local Government
Financial Autonomy.



Current structure of Local
Government administration
in Nigeria.



Fiscal Policy and Local
Government Administration
in Nigeria.

ISSUE 5- PUBLIC REPORTING



Delta State has passed the Freedom of Information Law for the state in 2019.



Members of the public have access to decision making authorities on public procurement while information concerning bids are provided to members of the public through print, online sources and public information desk.





ISSUE 1 - PUBLIC PROCUREMENT



The principal legislation regulating public procurement in the state is Ebonyi State Public Procurement and Related Matters Law No. 009 of 2020.



The agency responsible for the regulation of public procurement is the Ebonyi State Bureau of Public Procurement.



Contracts are awarded after submission of bids to the Tenders board of the relevant agency or ministry, and after issuance of a Certificate by the Bureau of Public Procurement.

In line with section 61 of Ebonyi State Bureau of Public Procurement Act 2020, public procurement decisions can be reviewed administratively using the established procedure.



There are codes of conduct for procurement officials which are found in the Ebonyi State Public Procurement and Related Matters Law No. 009 of 2020 and Ebonyi State Fiscal Responsibility Commission Law No 013 of 2020.



ISSUE 2- FISCAL DISCIPLINE



Ebonyi State has a Fiscal Responsibility Law (No 13 of 2020) and a Fiscal Responsibility Commission established in 2020.



The State has no Audit Law and there is no evidence of a draft bill on the subject. However, the State Government relies on sections 48, 49, 50 and 51 of Ebonyi State Fiscal Responsibility Commission Law No 013 of 2020 to ensure audit and management of public finances.



The Annual Report and Financial Statement of the Accountant-General for the last three fiscal years – 2017, 2018 and 2019 was submitted to the Auditor-General and it was published on the 31st of December 2017, 2018 and 2019 in relevant ministries and online.



The Auditor-General is part of the executive as he is a senior career civil servant, usually appointed for a secured term of ten years. The office is funded through budgetary allocation like other agencies in the State.



Oversight committee of Ebonyi State House of Assembly serves as a follow-up mechanism to implement the recommendations of the Auditor-General. Responses to the past audit queries are not mandatory before the budget proposals of the MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

The Financial Regulation of the State and Financial Instruction are embodied in the Ebonyi State Public Procurement and Related Matters Law No. 009 of 2020.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Civil Service Rules and guides to administrative procedures are found in the Civil Service Rules.



The Ebonyi State Public Procurement and Related Matters Law No. 009 of 2020, Ebonyi State Joint Account Commission Law, and the Ebonyi State Internal Revenue Service, for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law No 010 of 2020 provide guidelines to ensure compliance at local government level.



ISSUE 5- PUBLIC REPORTING



Members of the public obtain information about public finance matters through relevant ministries, especially the Ministry of Finance where such information is published, by visiting the Ebonyi State Government website.

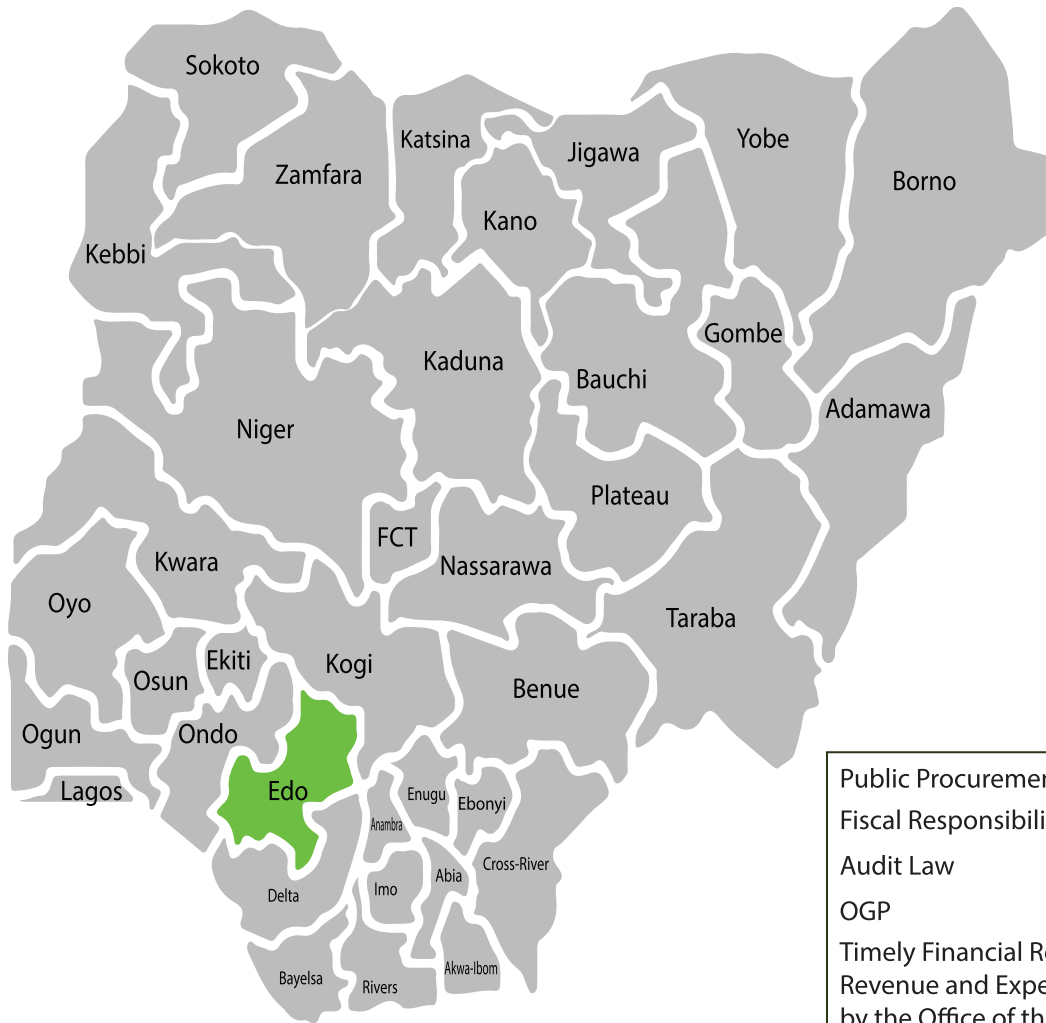


The State does not have a Freedom of Information (FOI) Act and no local law similar to the FOI Act.



There is no state –owned Public Complaints Commission and periodic reports on risks of corruption on public administration are not published.





Public Procurement Law	<input checked="" type="checkbox"/>
Fiscal Responsibility Law	<input checked="" type="checkbox"/>
Audit Law	<input checked="" type="checkbox"/>
OGP	<input checked="" type="checkbox"/>
Timely Financial Report on Revenue and Expenditure by the Office of the Accountant General	<input checked="" type="checkbox"/>

ISSUE 1 - PUBLIC PROCUREMENT



The regulatory framework for public procurement in Edo State is Edo State Procurement Agency Law 2012 which was amended on 5th November 2020.

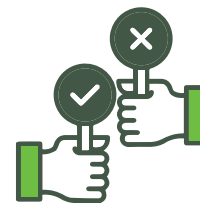


The law establishes Edo State Public Procurement Agency and provides that the affairs of the Agency shall be governed by a Governing Board.



There is an Open Contracting Data Standard and an online portal which shows all government contracts, their sum and status

There is a due process for complaint and review under the law. A dissatisfied bidder may apply for administrative review. This is done by making a complaint against the procuring entity in writing to the accounting officer within 15 working days from the date the bidder first became aware of the circumstance. The accounting officer is required to make a decision within 15 working days. If the bidder is not satisfied, he may appeal in writing to the Agency and where necessary to the High Court.



The state law provides for evaluation report and there is a code of conduct for procurement officials approved by the Agency.



Special trainings were organized for procurement officials in the last five years.

Citizens are afforded the opportunity to monitor public procurement process through a feedback mechanism adopted by the State.



CSOs are invited to participate in procurement processes including selection process, monitoring and observation of bid-opening sessions where such CSOs indicate interest.

ISSUE 2- FISCAL RESPONSIBILITY



The State enacted the Edo State Public Financial Management and Fiscal Responsibility Law in July 25, 2018. The law alongside with the relevant provisions of Bendel State Audit Law (No.10) of 1982, and Public Administration Law of 2005, guides auditing and fiscal responsibility matters.



The State has published its financial statement for the last 3 years, 2017, 2018 and 2019. In the last three years, the state recorded excess budgetary spending and there are gaps between projected IGR (Internally Generated Revenue) and actual receipts and gaps have persisted and even increased.



Auditing of State accounts is conducted in accordance with International standard on auditing and generally accepted public sector and International Organization of Supreme Audit Institutions (INTOSAI) auditing standards.



The law guarantees independence of the Auditor-General in Section 125(5) of the constitution. He can neither be appointed nor removed by the legislature alone. He enjoys a statutorily secured tenure until retirement. However, his office is subject to budgetary controls and allocation as other executive agencies in the state.



The state relies on Bendel State Audit Law (No.10) of 1982 and can also rely on Audit Guide or Manuals for Federal Auditors where necessary. There is Audit Service Commission Law in the state which was enacted in 2017 for the purpose of establishing the commission.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEMS OF RISK MANAGEMENT & INTERNAL CONTROL

Edo State has Financial Instructions which was issued and revised in 2017. There are mechanisms in place to help the internal control of the Audit Commission as well as the procurement agency in the state. However there is no Auditor-General's report on infractions.



ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There was no disclosure on the above subject matter at the time of gathering data and writing this report.



ISSUE 5- PUBLIC REPORTING



Freedom of Information (FOI) Act is not applied in the State at the time of writing this report. The State does not have any local law similar to Freedom of Information Act.



Information concerning full details of bids is provided to members of the public through print and online sources while information relating to public procurement is published on the website.



The state issues circulars on risk of corruption in public administration



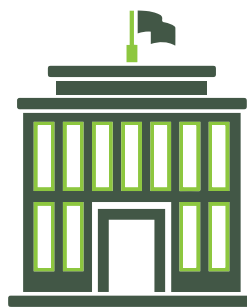
Public Procurement Law	YES
Fiscal Responsibility Law	YES
Audit Law	YES
OGP	NO
Timely Financial Report on Revenue & Expenditure by the Office of the Accountant-General	YES

ISSUE 1: PUBLIC PROCUREMENT



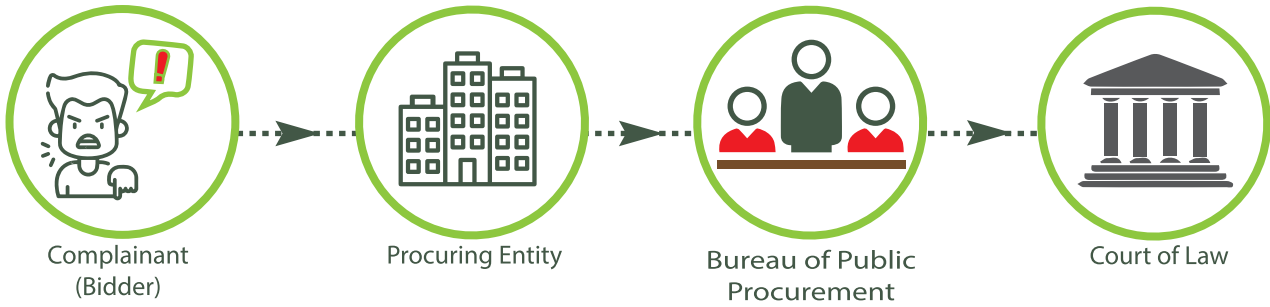
EKITI STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is known as Ekiti State Public Procurement Law No. 2 of 2010 which was re-enacted and renamed as Ekiti State Public Procurement (Re-Enactment) Law No.4 of 2020.



EKITI STATE BUREAU OF PUBLIC PROCUREMENT

The law established the Ekiti State Council on Public Procurement and the Bureau of Public Procurement as the regulatory authorities responsible for the monitoring and oversight of public procurement.



Complaints relating to public procurement are reviewed by the Bureau. The Bureau reviews the complaint, takes a decision and informs the bidder. However, where the bidder is dissatisfied with the decision of the Bureau, he may apply for review at the High Court.

ISSUE 2: FISCAL RESPONSIBILITY



On fiscal discipline, the state enacted Fiscal Responsibility Law in 2011 and amended it on 27th July 2020. The law provides for establishment of the Fiscal Responsibility Commission while empowering the commission to compel any person or government institution to disclose information relating to public revenue and expenditure



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last 3 years but no action was taken by the legislature on both the Auditor General's full report and summary of audited accounts.



The state has appointed a new Auditor General who was so appointed on 16th December 2020. The law guarantees independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone.



The State has its own Audit Guide which was enacted in 2014. There is no disclosure as to Computer Assisted Audit Techniques (CAAT) and follow up mechanism on implementation of the recommendations of the Auditor General.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Ekiti State does not have financial regulations. However, there are mechanisms in place to help the internal control of the Bureau.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There was no disclosure on the above subject matter at the time of gathering data and writing this report.

ISSUE 5: PUBLIC REPORTING

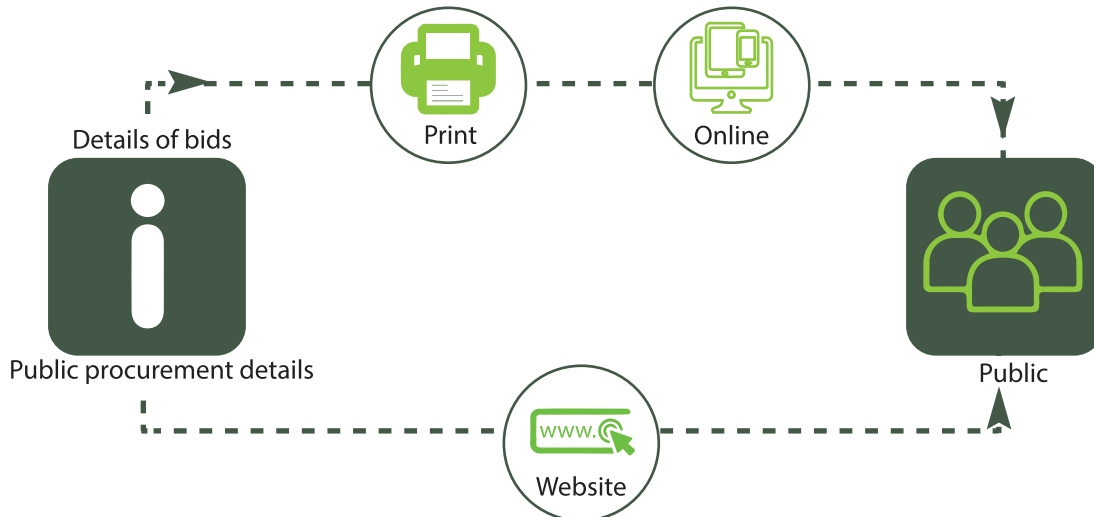


Ekiti State enacted its Freedom of Information Law in 4th July 2011. The law has enabled access to public records and information. Members of the public can write application to government or public institution to access a record under the law and such application shall be processed within 7 days of receipt of the application.



FEDERAL PUBLIC COMPLAINTS COMMISSION (EKITI STATE)

There is a branch of the Public Complaints Commission in the state however there is no state –specific public complaints commission.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



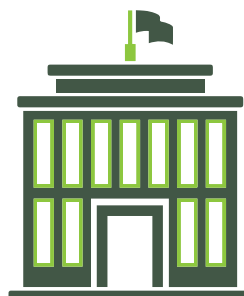
Public Procurement Law	YES
Fiscal Responsibility Law	NO
Audit Law	YES
OGP	YES
Timely Financial Report on Revenue & Expenditure by the Office of the Accountant-General	YES

ISSUE 1: PUBLIC PROCUREMENT



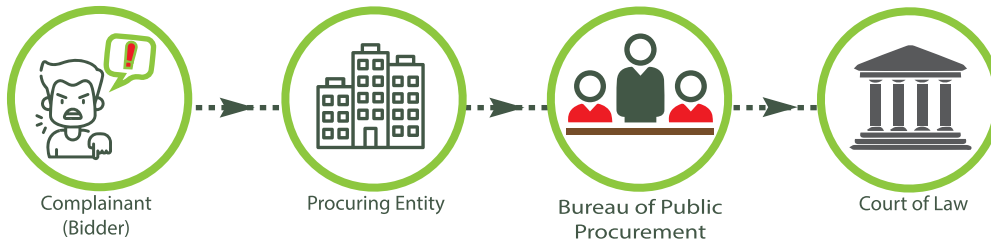
ENUGU STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Enugu State is known as Enugu State Public Procurement Law 2010. The law safeguards procurement of public services and works from abuse by introducing a transparent mechanism in the bidding process.



DUE PROCESS OFFICE (ENUGU STATE)

The law establishes the Due Process Office to oversee issues relating to public procurement.



The procurement law also established due process for complaint and review. Where a bidder considers that his proposal has not been given adequate attention or that it has suffered undue disadvantage due to a breach of an obligation in the selection procedure by a procuring entity, the bidder may apply for administrative review by making a complaint against the procuring entity.

ISSUE 2: FISCAL RESPONSIBILITY



There was no disclosure on this subject matter at the time of gathering data for this report. It is however observed that the State Budget Call Circular is publicly available on request. The State's Draft Estimates, State Budget Appropriation Law, Mid-Year Review, Accountant General's Report and Auditor General's Report are only produced for internal use while the Citizen's Budget and Quarterly Reports are not produced..

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Enugu State has Finance Law 2004 amended in 2016. There are mechanisms in place to help the control of the internally generated revenue, taxes and other state finances.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS

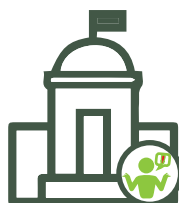


There was no disclosure on the above subject matter at the time of gathering data and writing this report.

ISSUE 5: PUBLIC REPORTING

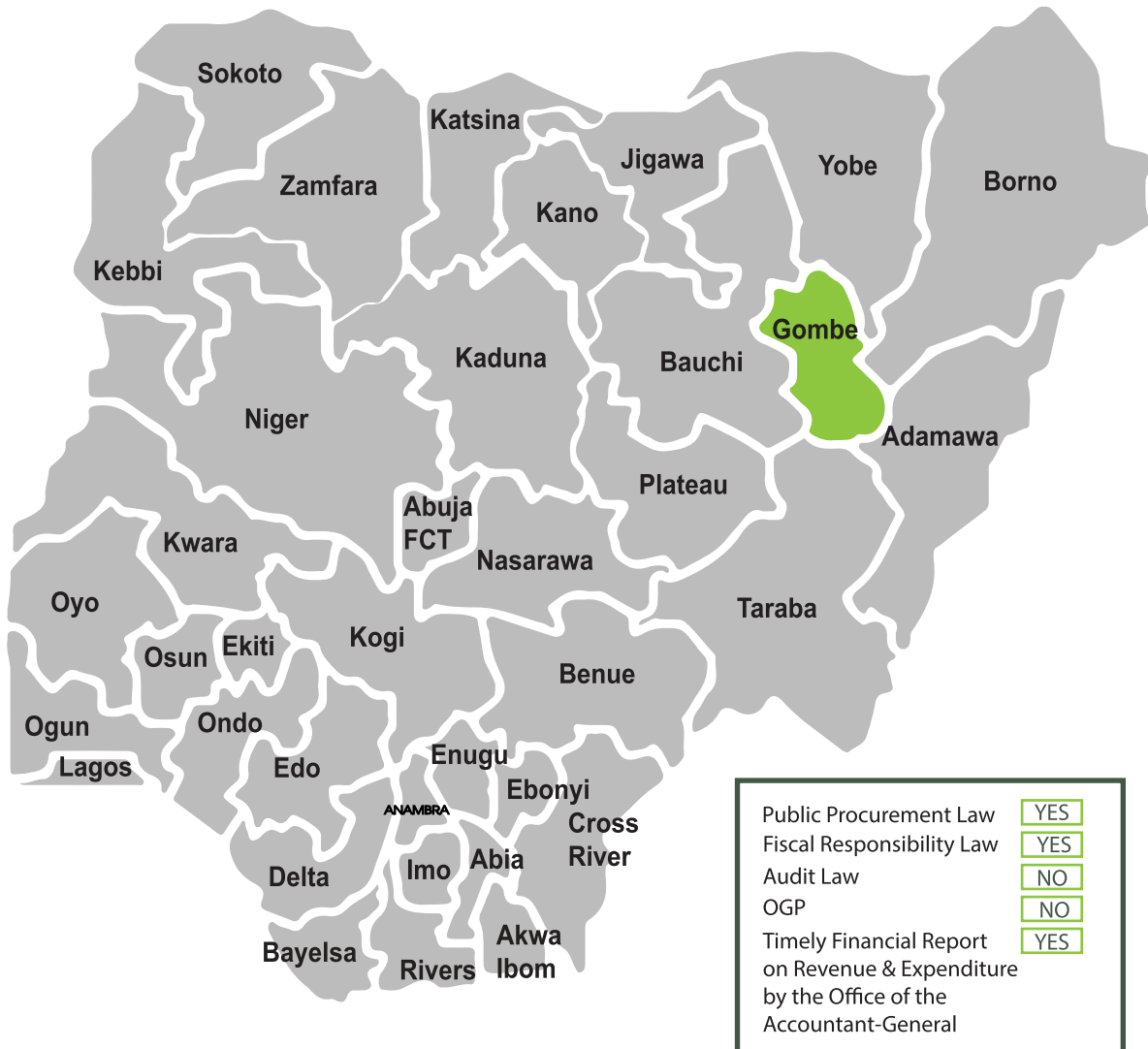


Freedom of Information (FOI) Act is not applied in the State. The state does not have any local law similar to the Freedom of Information Act.



FEDERAL PUBLIC COMPLAINTS COMMISSION (ENUGU STATE)

There is a branch of the Public Complaints Commission in the state but no state-owned public complaints agency.



ISSUE 1: PUBLIC PROCUREMENT



The procurement legislation for Gombe State is the Public Procurement Law, 2020. Gombe State PPL does not have provision for Complaint and appeal.



The Public Procurement Bureau regulates public procurement in the State and section 22 of the procurement law and procurement guidelines serve as a regulation to guide the process of public procurement.

ISSUE 2: FISCAL RESPONSIBILITY



There is a Fiscal Responsibility Law which was passed in 2018 and a Fiscal Responsibility Commission which was established in 2018. In-house training is provided for the personnel of the Fiscal Responsibility Commission.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website and national newspapers. The Auditor General's report was submitted to the legislature in last three fiscal years.



GOMBE STATE AUDIT
LAW 2018

There is an Audit Law which was passed in 2018.



The State has a substantive Auditor General, who was appointed on 1st of April, 2017 and he is fairly independent of the executive and the legislature. The office of the Auditor General is subject to budgetary control and allocations as other executive agencies in the State.

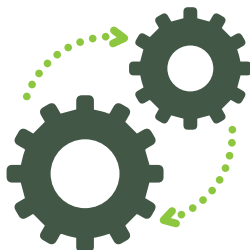


The state relies on the Audit Guide for Federal Auditors as there is no Audit Guide for state Auditors. The state does apply Computer Assisted Audit Technique (CAAT). The follow-up mechanisms for implementing recommendations of the Auditor General used to be the Information and Legislative Compliance Committee of the State House of Assembly but that committee no longer exists. Responses to past audit queries are not mandatory before the budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The State has Financial Regulations and Stores Regulations which were both issued in 2002; Financial Instructions was issued in 2013.



Other internal control methods found in the course of this research is that the internal auditor examines in detail the system and procedures, and reports same to the accounting officer for action especially where there is abuse.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There is Financial Regulation in the state, and it contains financial responsibilities of government offices, salaries and internal audit functions.



The state has treasury circulars for the last five (5) years and State Civil Service Rules issued in 2003. There are Guides to Administrative Procedures called the Scheme of Service Rules. The guidelines to ensure compliance at the Local Government Level are: Financial Memoranda for Local Government 3rd Edition, 2009 and the Gombe State Local Government Councils (Amended) Law 1, 2011.

ISSUE 5: PUBLIC REPORTING



The Freedom of Information Act (FOIA) is not applied in the State and there is no local law similar to the FOIA in the State. There are no periodic reports on risks of corruption.



ISSUE 1: PUBLIC PROCUREMENT



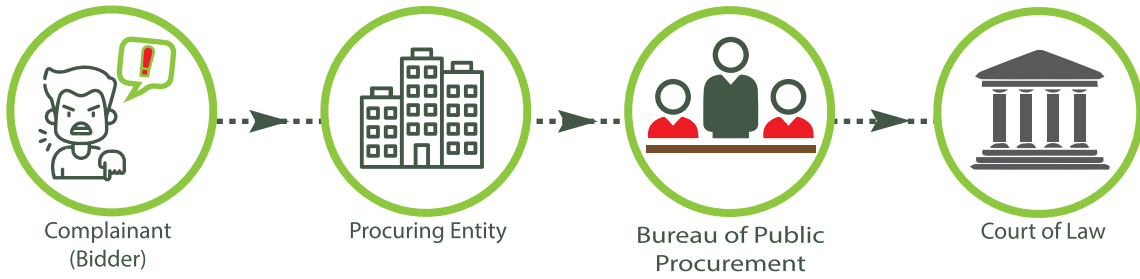
IMO STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Imo State is the Imo State Public Procurement Law 2010. The law safeguards procurement of public services and works from abuse by introducing a transparent mechanism in the bidding process.



BUREAU OF PUBLIC PROCUREMENT & PRICE INTELLIGENCE (IMO STATE)

The law establishes two agencies to oversee public procurement: Imo State Council on Public Procurement and Bureau of Public Procurement and Price Intelligence.



In reviewing public procurement decisions or contract upon a complaint, the accounting officer shall make a decision in writing within 15 working days. Where the accounting officer fails to do this within the specified period, or where the bidder is not satisfied with the decisions, the bidder may make a complaint to the Bureau, which shall make its decision with 21 working days. When the Bureau fails to render its decision within the stipulated time or the bidder is dissatisfied with the Bureau's decision, the bidder may appeal to the State High Court.

ISSUE 2: FISCAL RESPONSIBILITY



The State has not passed Fiscal Responsibility Law and there is no Fiscal Responsibility Commission.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last 3 years, but no action was taken by the legislature.



The State does not have an Audit Guide. However, it relies on the Audit Guide or Manual for Federal Auditors. The State does not apply Computer Assisted Audit Techniques (CAAT).



The state at present does not appear to have an Auditor General as the tenure of the previous Auditor General elapsed in June 2020. The law guarantees independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Imo State does not have Financial Regulations.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS

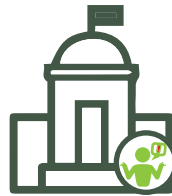


There was no disclosure on the above subject matter at the time of gathering data and writing this report.

ISSUE 5: PUBLIC REPORTING

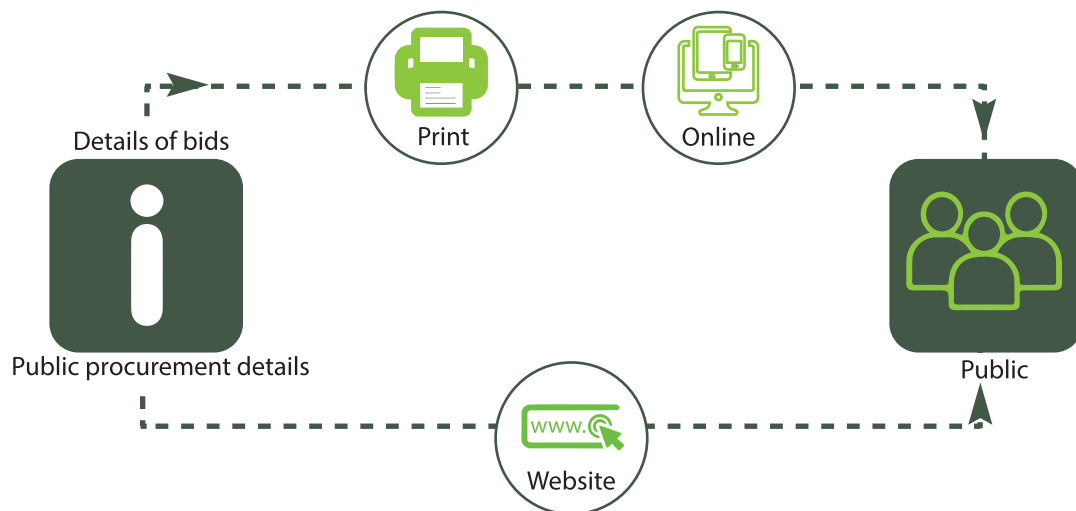


Freedom of Information (FOI) Act is not applied in the State and there is no local law similar to Freedom of Information Act. The state does not issue periodic reports on risks of corruption in public administration.

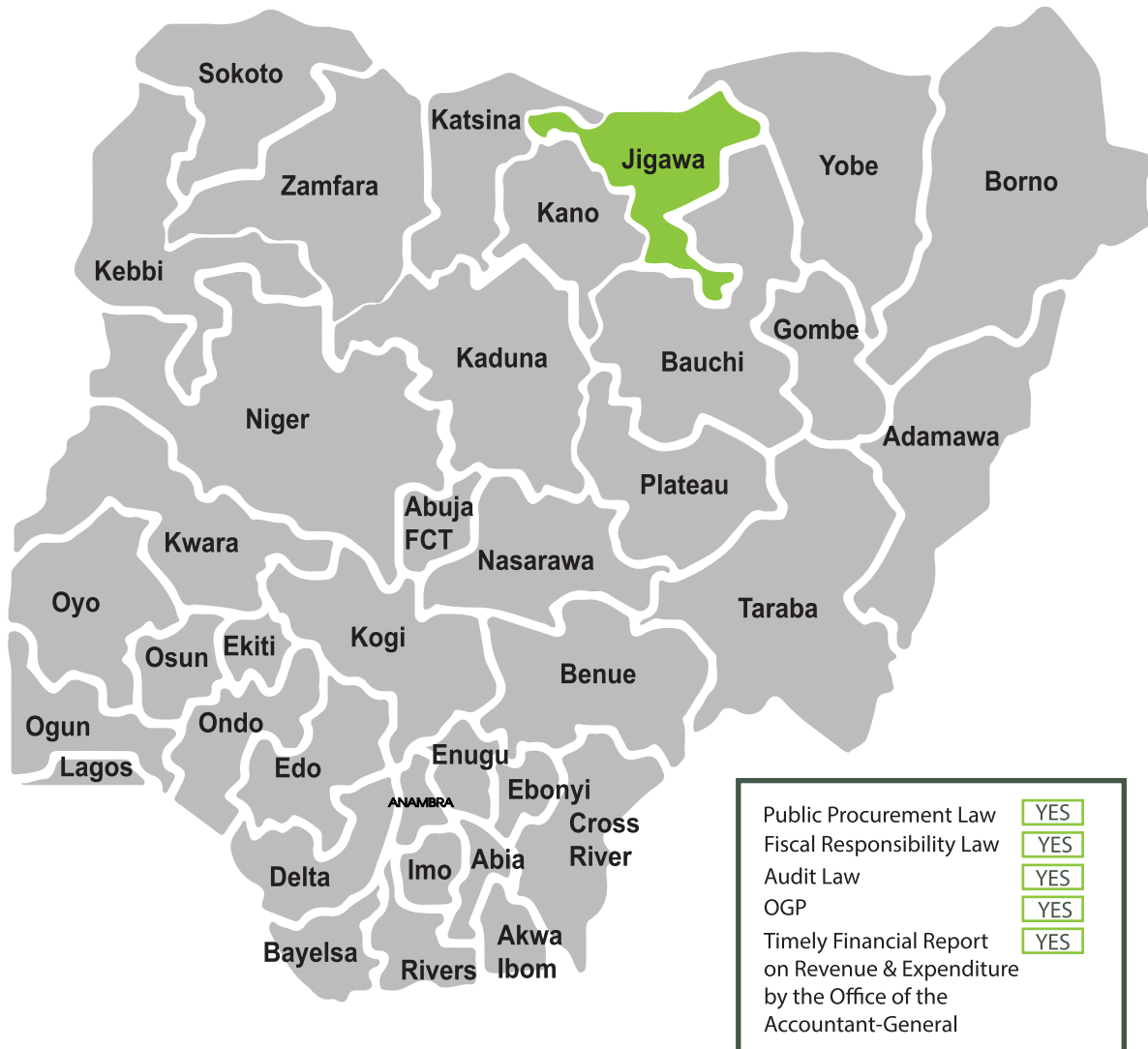


There is no state-owned Public Complaints Commission although there is a branch of the federal Public Complaints Commission.

FEDERAL PUBLIC COMPLAINTS
COMMISSION
(IMO STATE)



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT



JIGAWA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Jigawa State Due Process and Projects Monitoring Bureau Law, No.13, passed in 2009 and amended in 2019.



DUE PROCESS AND PROJECTS MONITORING BUREAU (JIGAWA STATE)

The agency that regulates public procurement is the Due Process and Projects Monitoring Bureau established by Law No. 13 of 2019 (as amended).



Procurement decisions are reviewed through the machinery of the law. Part XI of the law from Section 69-71 provides for the mechanism of investigation; right to challenge and appeal and judicial review. The appeal mechanism used by the State is the constitution of an ad hoc Administrative Review Committee which is dissolved immediately after conclusion of the review.

ISSUE 2: FISCAL RESPONSIBILITY



The state enacted a Fiscal Responsibility Law in May 2009 and later amended it in 2019. However, the State does not have Fiscal Responsibility Commission and there is no form of capacity building project in this regard.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website and national dailies. The Auditor General's report was submitted to the legislature in the last 3 years. It is not clear whether the legislature took action on the report or not.



JIGAWA STATE AUDIT LAW 2019

There is Audit Law in the State passed in 16th of July, 2019.



The State appointed an Acting Auditor General on the 16th of January, 2019. The law guarantees independence of the Auditor General from the executive, and he is independent of the legislature. The Auditor General is part of the regular civil service, but he enjoys a secured tenure until retirement. The office of the Auditor General is subject to budgetary controls and allocations as other executive agencies.



The State does not rely on Audit Guide/Manuals for Federal Auditors but has its own Audit Guide for the state. The State also complies with Computer Assisted Audit Techniques (CAAT) and there are follow up mechanisms to implement the recommendations of the Auditor-General by way of Audit compliance/enforcement. Responses to past audit queries are not mandatory before the budget proposals of any MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There is no Financial Regulation in the State. However, there is Financial Instruction and Stores Regulation issued and revised in 2013.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The state has Financial Instruction which was revised in 2013. It was not reported whether there are copies of Treasury Circulars in the last five years.



There are Civil Service Rules or Regulations as well as guides on Administrative Procedures both at the state and local government levels.

ISSUE 5: PUBLIC REPORTING

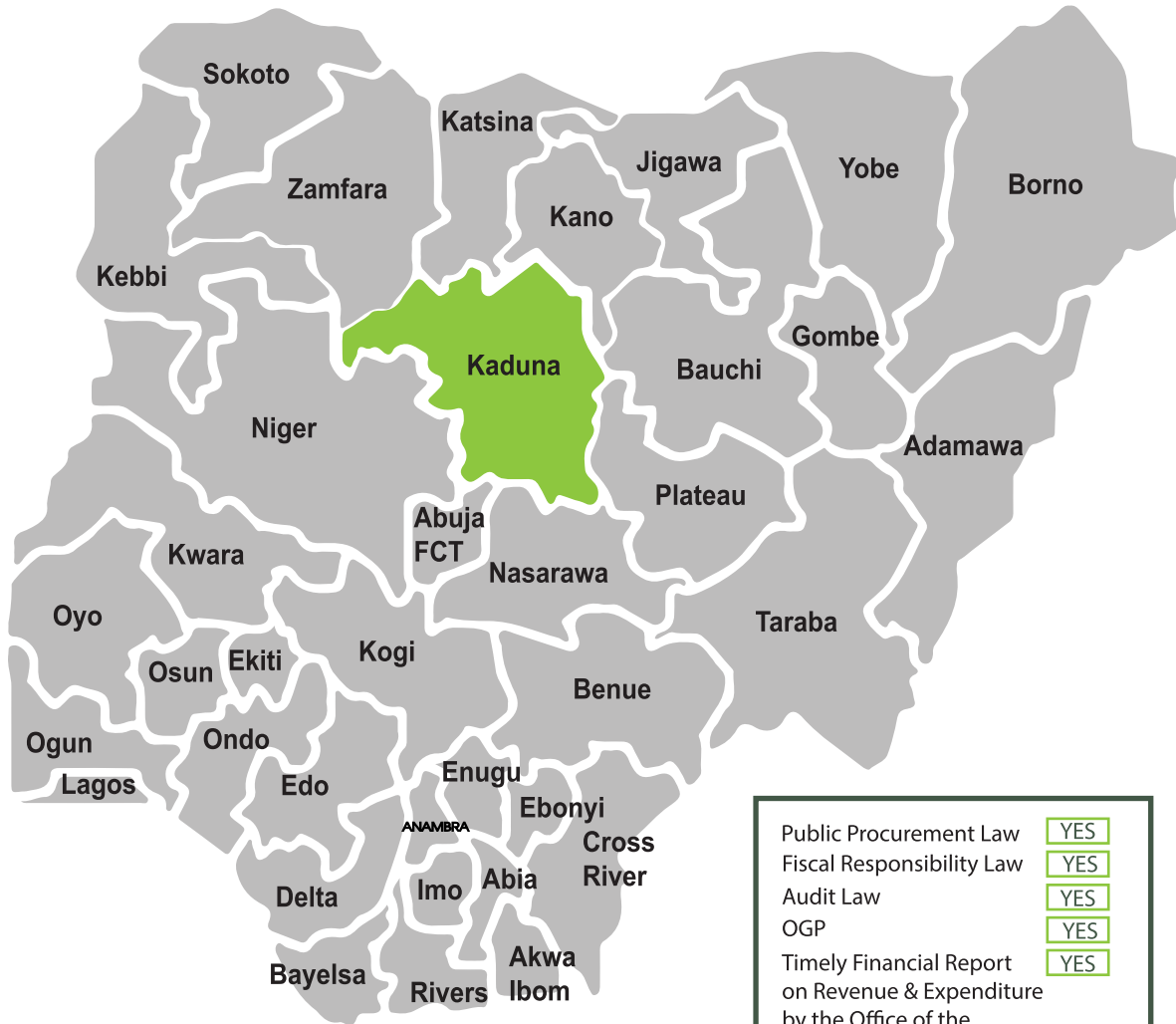


Freedom of Information (FOI) Act was not applied in the State at the time of writing this report. The State does not have any local law similar to Freedom of Information Act. The state does not issue periodic reports on risk of corruption in public administration.



There is no state-owned Public Complaints Commission but there is a branch of the Federal Public Complaints Commission in the state.

FEDERAL PUBLIC COMPLAINTS
COMMISSION
(JIGAWA STATE)

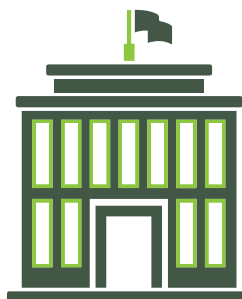


ISSUE 1: PUBLIC PROCUREMENT



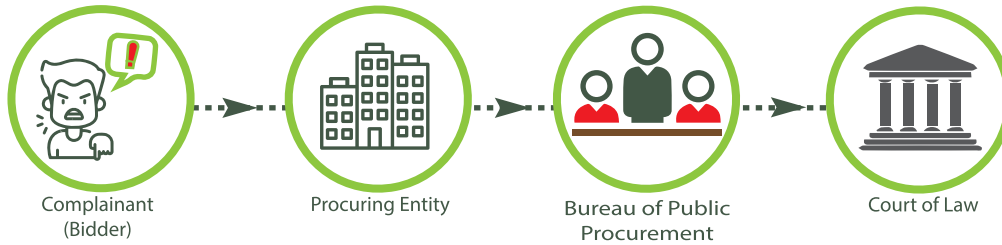
KADUNA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Kaduna State is the Public Procurement Law 2016. The law safeguards procurement of public services and works from abuse by introducing a transparent mechanism in the bidding process.



KADUNA STATE PUBLIC PROCUREMENT AUTHORITY (KADPPA)

The agency responsible for overseeing and regulating issues relating to Public Procurement is the Kaduna State Public Procurement Authority (KADPPA).



The law establishes due process for complaint and review. Where a bidder considers that his proposal has suffered undue disadvantage the bidder may apply for administrative review by making a complaint formally to the particular MDA. Where the MDA does not respond or the response given is not satisfactory, such bidder can submit a further complaint to KADPPA. Where the bidder is not satisfied with the decision of KADPPA, he has the option to proceed to the Court to seek redress.

ISSUE 2: FISCAL RESPONSIBILITY



In 2017, the State enacted Fiscal Responsibility Law which provides for establishment of Fiscal Responsibility Commission.



There is timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant General which were submitted to the Auditor General in the last three years (2017 -2019).



The annual reports were published in the last three years (2017-2019) and the most recent reports published on 7th February 2020 both in hard and soft copies. The Audit Report of the Auditor General was also published in the last three fiscal years pursuant to the state Audit Law 2018. It was submitted to the legislature in the last three years but no action was taken by the legislature.

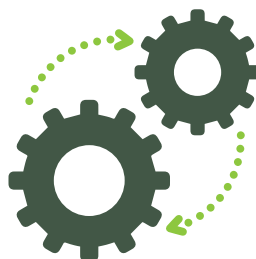


The State has a substantive Auditor General who was appointed in 2013. The law guarantees independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. The Auditor General in Kaduna State is part of the regular civil service and his office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Kaduna State has Financial Regulations, Financial Instructions and Stores Regulations issued and revised in 2005.



Mechanisms for internal control include: making MDAs responsible to the accounting officer for a comprehensive audit of all their operations and activities.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The state has Financial Instructions known as Kaduna State of Nigeria Financial Instructions 2005. These instructions cover areas of account, audit and taxation.

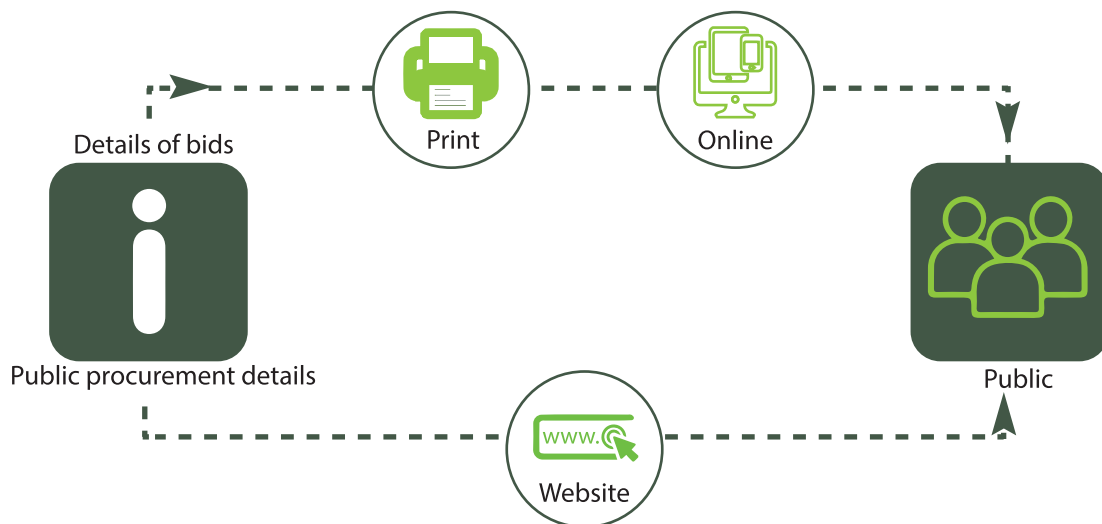


The Civil Service Regulation of the State was revised in 2005 and there are also guides to administrative procedures at the state and local government levels.

ISSUE 5: PUBLIC REPORTING



Freedom of Information (FOI) Act is not applied in the State and the State does not have any local law similar to the FOI Act.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



NO STATE-OWNED PUBLIC COMPLAINTS COMMISSION IN KADUNA STATE

There is no state-owned Public Complaints Commission but there is a branch of the Federal Public Complaints Commission. The State also issues periodic report on risk of corruption in public administration. In fact Kaduna State Government enacted its own Anti-corruption Law in 2018.



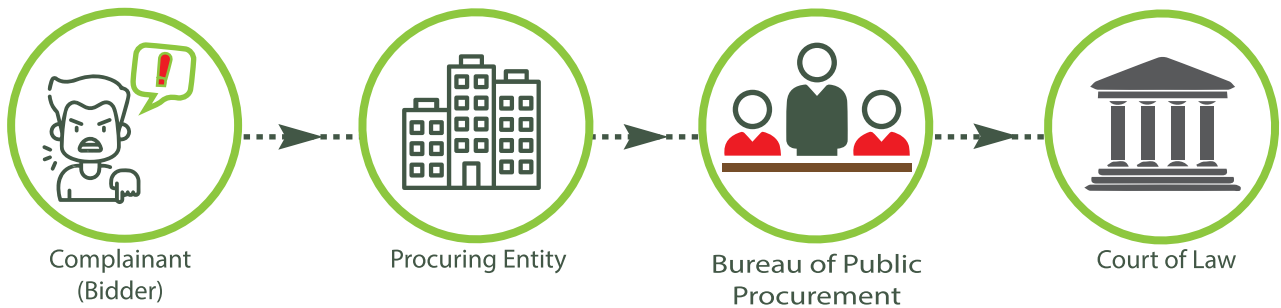
ISSUE 1: PUBLIC PROCUREMENT



Kano State passed its Public Procurement Law in 2013. It is meant to safeguard the procurement of public services and works from abuse by introducing a transparent mechanism in the bidding process.

The State government also established the Due Process Bureau as part of the effort to ensure transparency, accountability and good governance in public procurement.

Members of the public are invited to witness the opening of bids. Bidders are offered equal and simultaneous information and opportunity to bid.



Complaints relating to public procurement are reviewed by the Bureau. The Bureau reviews the complaint, takes a decision and informs the bidder. However, where the bidder is dissatisfied with the decision of the Bureau, he may apply for review at the High Court.

ISSUE 2: FISCAL RESPONSIBILITY



Kano State does not have Fiscal Responsibility Law. However, it has an MTEF/FSP in place to promote prudent and transparent management of its financial resources.



The State has published its annual reports & financial statements for the last 3 years, 2017, 2018 and 2019. The financial statements were produced in compliance with the International Public Sector Accounting Standard (IPSAS).



The State has an Audit Law which was passed on 14th October 2020 cited as Kano State Audit Law 2020. The law provides for establishment of Audit Service Commission, its membership, powers and functions. However, the commission has not commenced work.



The audit report of the Auditor General was published in the last three fiscal years. Both the Auditor General's full report and summary of audited accounts are published on the Auditor General, Kano State's website. The Auditor General's report was submitted to the legislature in the last 3 years while actions were taken by the Public Accounts Committee on the report.



The State appointed a substantive Auditor General on 15th July 2019. The law guarantees independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General.



The State has its own Audit Guide for State Auditors and also relies on Audit Guide or manuals for Federal Auditors. The State does not apply Computer Assisted Audit Technique (CAAT), however, there is regular checking, supervision and follow up on recommendations of the Auditor General. Responses to past queries are not mandatory before the budget proposals of the MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Kano State has Financial Regulations which was passed in 2004.



The government also merged other existing financial instructions into the Due Process Manual which among others stipulates approval limits taking into cognizance current realities and addresses practices surrounding public private partnership (PPP), Direct Labour Approach and Disposal of Public Assets.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



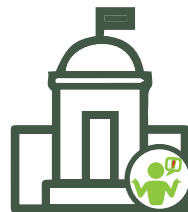
KANO STATE ANTI-CORRUPTION STRATEGY (KANSACS) INSTITUTE

Kano State Government, through the Public Complaints and Anti-Corruption Commission (PCACC) has established the first Anti-Corruption Institute in the State. This is a major step in the implementation of the Kano State Anti-Corruption Strategy (KANSACS) which is aimed at public engagement and ethical reorientation.

ISSUE 5: PUBLIC REPORTING

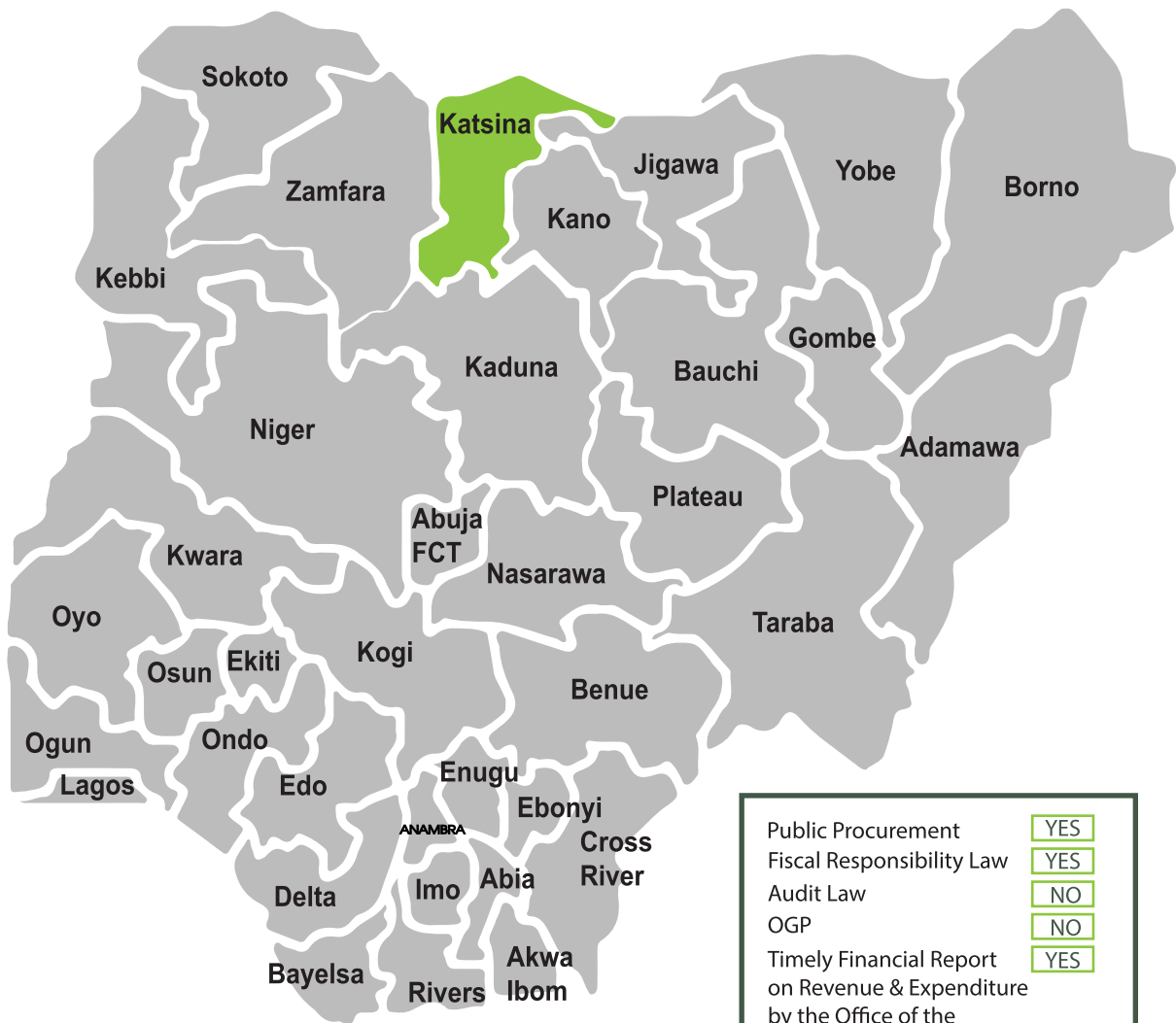


Kano State does not apply the Freedom of Information Law, however, it has adopted Open Government Partnership (OGP) which aims at promoting transparency, accountability and prudence in governance. The State also issues periodic report on risk of corruption in public administration.



KANO STATE PUBLIC COMPLAINTS AND ANTI-CORRUPTION COMMISSION (PCACC)

The State has the Public Complaints and Anti-Corruption Commission (PCACC) which helps to address and prevent issues of corruption and mismanagement of public procurement funds.



Public Procurement	<input checked="" type="checkbox"/> YES
Fiscal Responsibility Law	<input checked="" type="checkbox"/> YES
Audit Law	<input type="checkbox"/> NO
OGP	<input type="checkbox"/> NO
Timely Financial Report on Revenue & Expenditure by the Office of the Accountant-General	<input checked="" type="checkbox"/> YES

ISSUE 1: PUBLIC PROCUREMENT

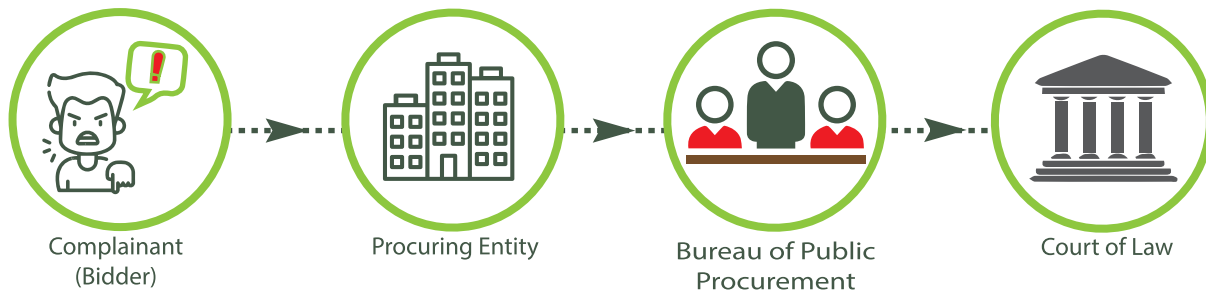


KATSINA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Katsina State Bureau of Public Procurement (KSBPP) Law.



The agency in charge of public procurement is the Katsina State Bureau of Public Procurement. The Bureau has issued regulations to guide several procurement processes in the state. Some of these processes which include, the process of open competitive bidding, invitation to bid, etc. are covered by the law.



In reviewing public procurement decisions or contract upon a complaint, the accounting officer shall make a decision in writing within 15 working days. Where the accounting officer fails to do this within the specified period, or where the bidder is not satisfied with the decisions, the bidder may make a complaint to the Bureau, which shall make its decision with 21 working days. When the Bureau fails to render its decision within the stipulated time or the bidder is dissatisfied with the Bureau's decision, the bidder may appeal to the State High Court.

ISSUE 2: FISCAL RESPONSIBILITY



Katsina State enacted the Fiscal Responsibility Law in 2017. The law provides for establishment of Fiscal Responsibility Commission to promote prudent and transparent management of the financial resources of the State.



The State has published its annual reports & financial statements for the last 3 years, 2017, 2018 and 2019. The financial statements were produced in compliance with the International Public Sector Accounting Standard (IPSAS).



KATSINA STATE AUDIT LAW 1996

The State enacted an Audit Law in 1996 and also relies in Financial (Control and Management) Act 1958 Cap 144 LFN as amended.



Both the Auditor General's full report and summary of audited accounts are published on the State's website. The Auditor General's report was submitted to the legislature in the last three years and actions were taken by the Public Accounts Committee (PAC) on the report.



The State has a substantive Auditor General appointed in 2018. The law guarantees independence of the Auditor General as stipulated by Section 125(5) of the Constitution. He can neither be solely appointed nor removed by the legislature. The legislature can only confirm the appointment or removal of the Auditor General.



The State has its own Audit Guide for State Auditors and also relies on Audit Guide or manuals for Federal Auditors. The State does not apply Computer Assisted Audit Technique (CAAT), however, there is regular checking, supervision and follow up on recommendations of the Auditor-General. Responses to past queries are not mandatory before budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There are no Financial Regulations, but the State has Financial Instructions issued in 2004.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



Financial Instruction was issued in 2004. The State also issues treasury circulars from time to time. The State has civil service commission and guidelines, and these guidelines were revised in April 2010. The handbook accords civil servants the opportunity to know their rights, privileges, and functions.

ISSUE 5: PUBLIC REPORTING

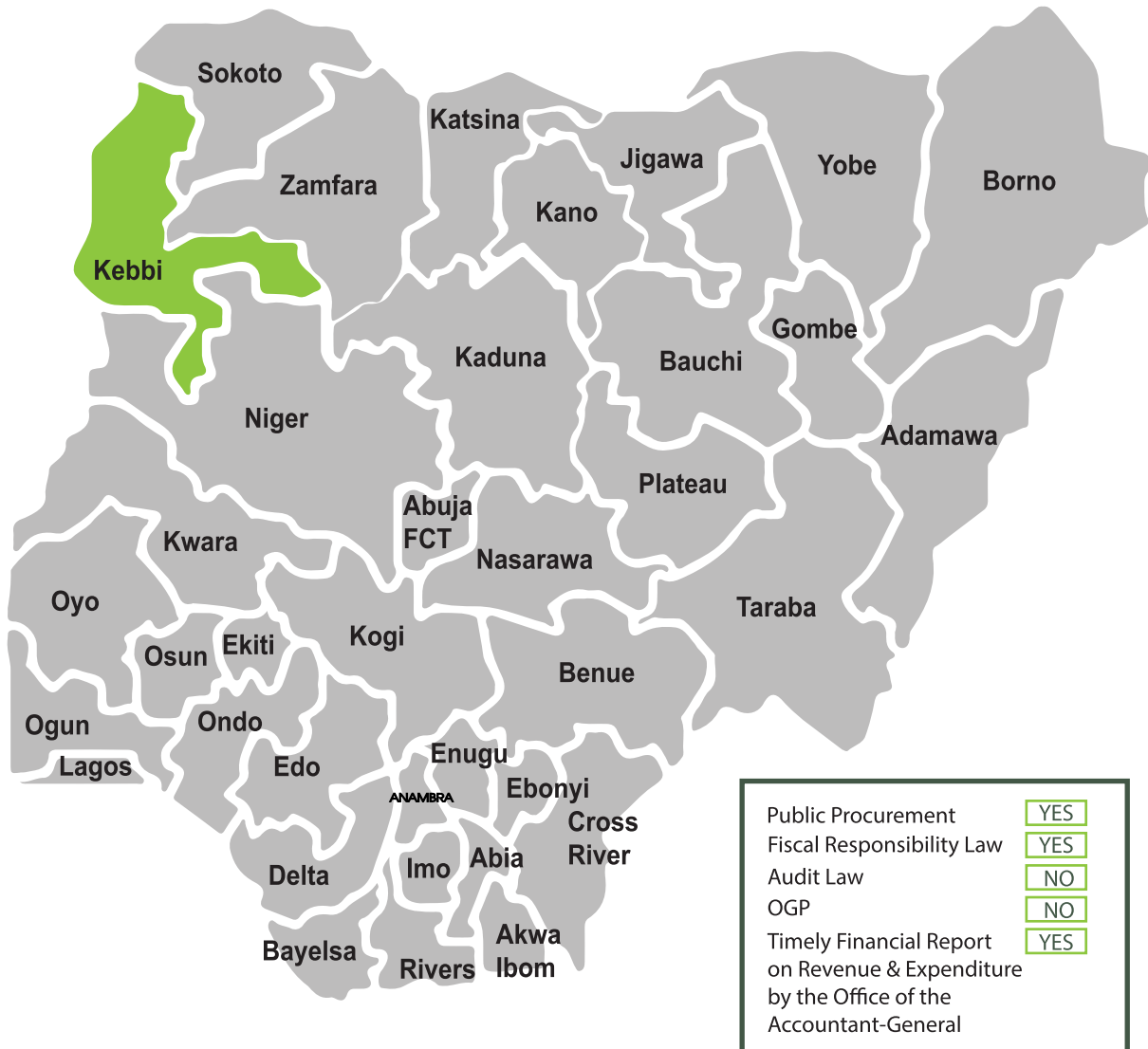


Freedom of Information (FOI) Act is not applied in the State.



FEDERAL PUBLIC COMPLAINTS COMMISSION (KATSINA STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state. The state does not issue periodic report on risks of corruption in public administration.

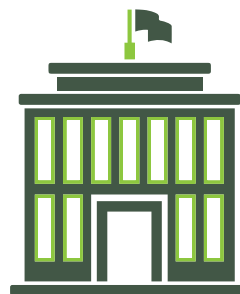


ISSUE 1: PUBLIC PROCUREMENT



KEBBI STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Public Procurement Law passed in 2016. The law is aimed at safeguarding procurement of public services and works from abuse by introducing a transparent mechanism in bidding process. The law also established due process for complaint and review. The Bureau for Public Procurement is responsible for receiving and responding to complaints by the bidders. Kebbi State PPL has provision for Complaint and appeal.



KEBBI STATE BUREAU OF PUBLIC PROCUREMENT

The body with the responsibility of overseeing and regulating issues relating to public procurement is known as the Bureau of Public Procurement. The state has regulations in place to guide process of public procurement.

ISSUE 2: FISCAL RESPONSIBILITY



The State has Fiscal Responsibility Law which was enacted in 2011.



The annual reports and financial statements of the Accountant General were submitted to the Auditor General in the last three years and also published online via Kebbi State website. Likewise, the Auditor General's full reports and summary of audited accounts. The Auditor General's report was submitted to the legislature in the last three years while responses were invited from all the affected MDAs in respect of the issues raised in the report.



The State does not have an Audit Law. However, a draft bill has been submitted to the House of Assembly since 2015. The State relies on Audit Guide or manual for Federal Auditors.



The State appointed an acting Auditor General on the 31st of November 2018. The law guarantees independence of the Auditor-General as required by Section 125(5) of the constitution. He can neither be appointed nor removed by the legislature alone. His office is subject to budgetary controls and allocation as other executive agencies in the State. The State does not apply Computer Assisted Audit Technique (CAAT). However, there is regular checking, supervision and follow up on recommendations of the Auditor-General. There are also follow up responses and visit to MDAs regarding the issues raised during conduct of audit exercise to ensure compliance with recommendations.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Evidence of financial regulations and instructions was not provided.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There are no financial instructions or regulations. There are also no treasury circulars. However, there are civil service rules and regulations, guides to administrative procedures or guidelines to ensure compliance at the local government level.

ISSUE 5: PUBLIC REPORTING

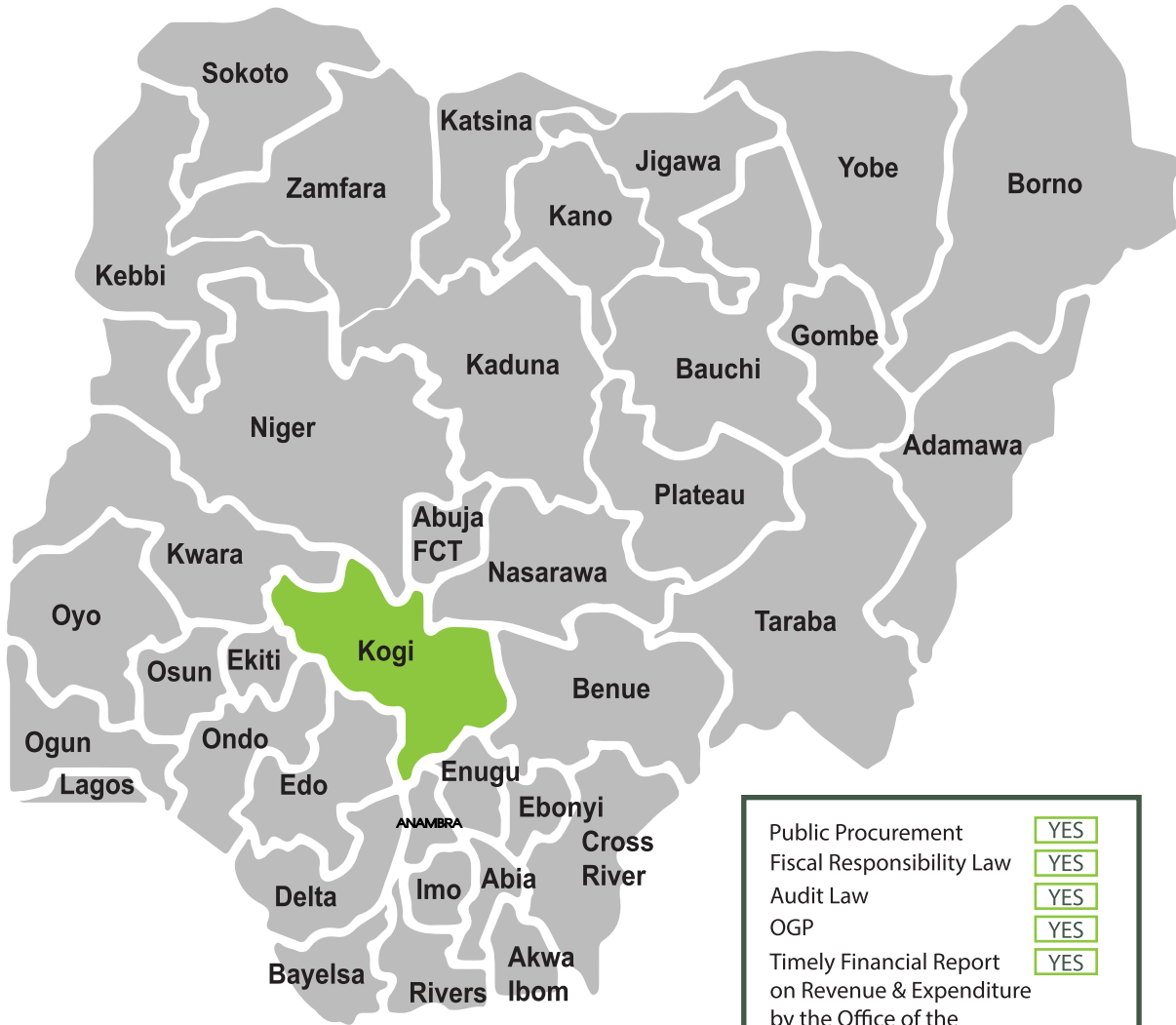


Freedom of Information (FOI) Act is not applied in the State.



FEDERAL PUBLIC COMPLAINTS COMMISSION (KEBBI)

There is no state-owned Public Complaints Commission but there is a branch of the Federal Public Complaints Commission in the State. The State does not issue periodic report on risk of corruption in public administration.



ISSUE 1: PUBLIC PROCUREMENT



KOGI STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Kogi State Public Procurement (KGBPP) Law passed in 2014. This and the Kogi State Bureau of Public Procurement Guidelines govern the process of public procurement and the award of contract.



The agency established to regulate public procurement is the Kogi State Bureau of Public Procurement. The Kogi State Bureau of Public Procurement (KGBPP) Law 2014 has a public complaints mechanism which is used in reviewing cases of complaints.



Kogi State has Fiscal Responsibility Law which was passed in 2012. The law provides for establishment of Fiscal Responsibility Commission in the State which was fully established in 2018.



The annual report and financial statement (2017 -2019) of the Accountant General was submitted to the Auditor General but only the 2017 and 2018 reports were published on the state website and national and local dailies. This also goes for the Audit report of the Auditor General which was also submitted to the legislature for the last three years. The legislature only took the 2017 and 2018 reports to the technical committee stage.



KOGI STATE AUDIT LAW 2018

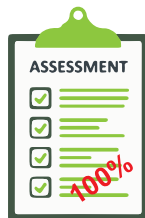
The State has an Audit Law which was passed in 2018. The State also relies on Audit Guide for Federal Auditors which is the International Public System Accounting Standards (IPSAS) but it has no Audit Guide for State Auditors.

GOOD PRACTICE EXAMPLE

The Auditor General is not part of the regular civil service. The Office of the Auditor General is funded from the consolidated salary since it is a political appointment.



The State has a substantive Auditor General who was appointed in 2016 and he is fully independent of both the executive and the legislative. There is no follow up mechanism to implement the recommendations of the Auditor General. Responses to past queries are not mandatory before the budget proposals of MDAs are considered.



Kogi State scored 100% in the 29th Annual Performance Assessment (APA) of states under the Fiscal Transparency, Accountability and Sustainability (SFTAS) program.



In the 2018 APA results, Kogi came second after Kaduna State, which earned an \$8.8 million special grant.



The State has Financial Regulations and Financial Instructions which were both issued in 2009 and it has Stores Regulations which was issued in 1984.



Other internal control methods found in this research is the use of the Kogi State Debt Law, 2014.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



Kogi State has adopted the Federal Financial Regulation and all information about financial transactions in public office is found in it.



The State has a civil service rule called Kogi State Civil Service Rules which was issued in 2019 which also has guides to administrative procedures.

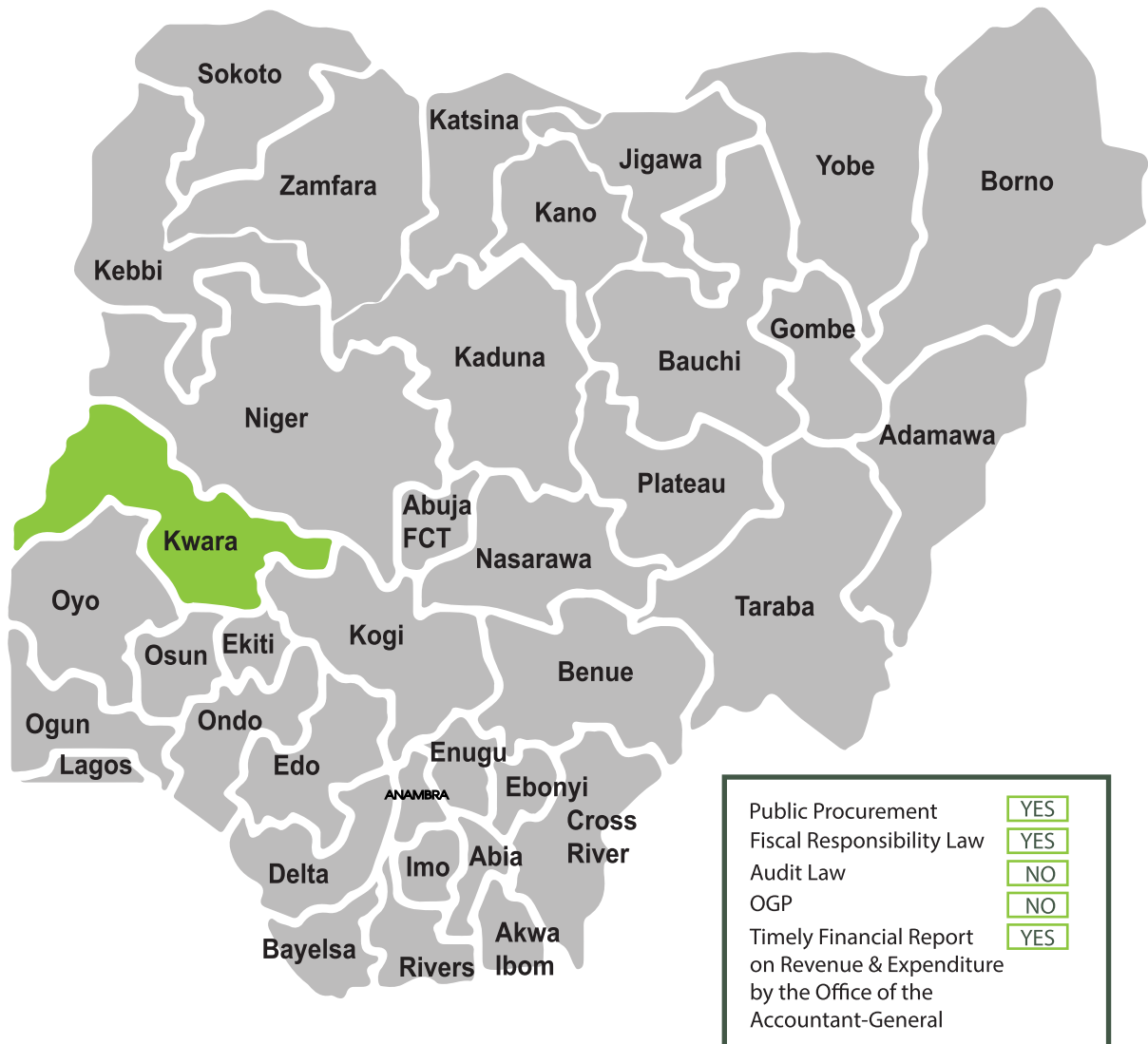
ISSUE 5: PUBLIC REPORTING



Members of the public can obtain information about public finance matters through annual financial statements and information which can also be obtained from Debt Management Office on quarterly basis. Information is also available through Kogi State Official website, radio programs and town hall meetings.



The Freedom of Information Act (FOIA) is not applied and there is no local law similar to the FOI Act. However, the state propounds an open governance policy. There are no periodic reports issued by the state government on risks of corruption in public administration.

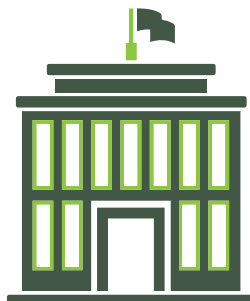


ISSUE 1: PUBLIC PROCUREMENT



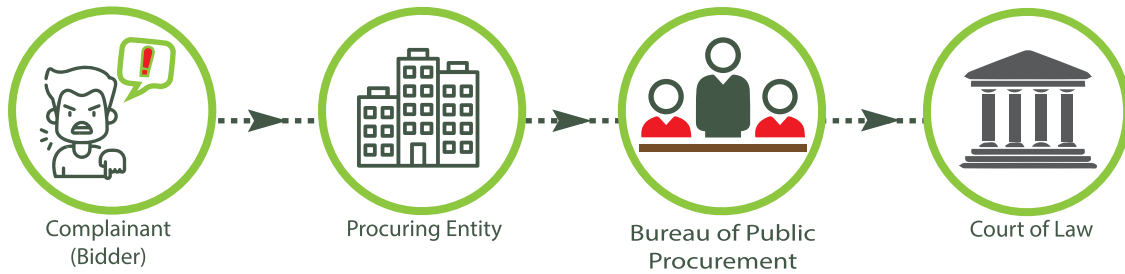
KWARA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Public Procurement Law 2008 which was amended in 2020.



KWARA STATE PUBLIC PROCUREMENT AGENCY (KSPPA)

The procurement of public goods and services are regulated by the Board of the Kwara State Public Procurement Agency (KSPPA). The agency invites NGOs working in transparency, accountability and anti-corruption areas to monitor the bidding process.



In reviewing public procurement decisions or contract upon a complaint, the accounting officer makes a decision in writing within 15 working days. Where he fails to do so or the bidder is not satisfied, he/she may make a complaint to the agency within 10 working days from the date of the communication of the decision. The agency shall make a decision within 21 working days after receiving the complaint. There is a proposed amendment of the Public Procurement Law to provide for an aggrieved bidder to approach the State High Court within 30 days of the decision of the agency.



Citizens monitor public procurement through civil society organizations as they are represented as part time members of the Board of the Public Procurement Agency.

ISSUE 2: FISCAL RESPONSIBILITY



The State enacted the Fiscal Responsibility Law in 2008. A fiscal responsibility commission was also established on 19th September 2008.



The State has published its financial statement for the last three years (2017, 2018 and 2019).



There was timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant General which were submitted to the Auditor General in the last three years. The Auditor General's report was submitted to the legislature in the last three years but no action was taken by the legislature.



The Auditor General's report in the last three years was submitted in the last three fiscal years pursuant to the State Audit Law but no action was taken by the legislature. Both the full reports and summary of the edited accounts are published on the Fiscal Responsibility Commission Website.



The State appointed a substantive Auditor General in 2010. The law guarantees independence of the Auditor General as he can neither be solely appointed nor removed by the legislature. The legislature can only confirm the appointment or removal of the Auditor General. The office of the Auditor General is funded by the State government, and it is subject to budgetary controls and allocations as other executive agencies in the State.

GOOD PRACTICE EXAMPLE



The State has its own Audit Guide for State Auditors and applies Computer Assisted Audit Techniques (CAAT). There is follow-up mechanism to implement the recommendations of the Auditor General.



Responses to past audit queries are mandatory before the budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There is no Financial Instruction. However, the state relies on the provision of Finance (Control and Management) Act 1958 as amended.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The regulation in place to ensure proper compliance with the management of public financial resources in the state is the Finance (Control and Management) Act 1958 as amended and Audit Act 1956 as amended. The state also has Public Service Commission Regulations which was issued in 1979 and the Local Government Service Commission Law CAP L8 of 2006 which establishes the commission and vests the power and functions of personnel management in the commission.

ISSUE 5: PUBLIC REPORTING

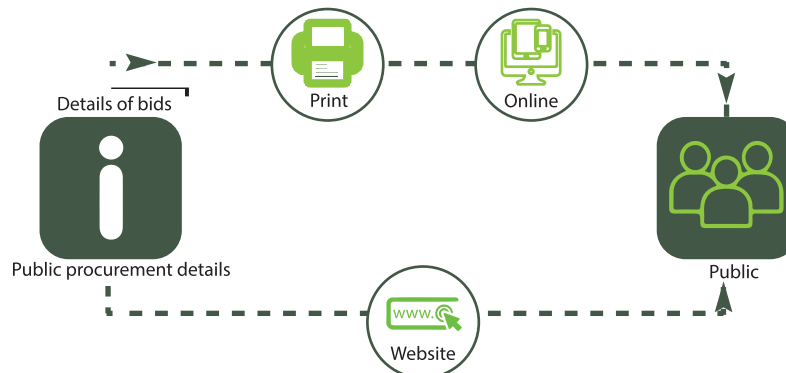


Freedom of Information (FOI) Act is not applied in the State as at the time of writing this report. The State does not have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain information on public finance through published annual report.



FEDERAL PUBLIC COMPLAINTS COMMISSION (KWARA)

There is no state-owned Public Complaints Agency but there is a branch of the Federal Public Complaints Commission in the State. The state does not issue periodic report on the risks of corruption in public administration.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.

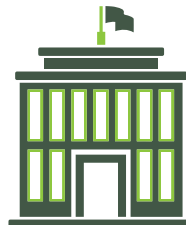


ISSUE 1: PUBLIC PROCUREMENT



LAGOS STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Lagos State is the Public Procurement Law 2011 which was revised in 2015.

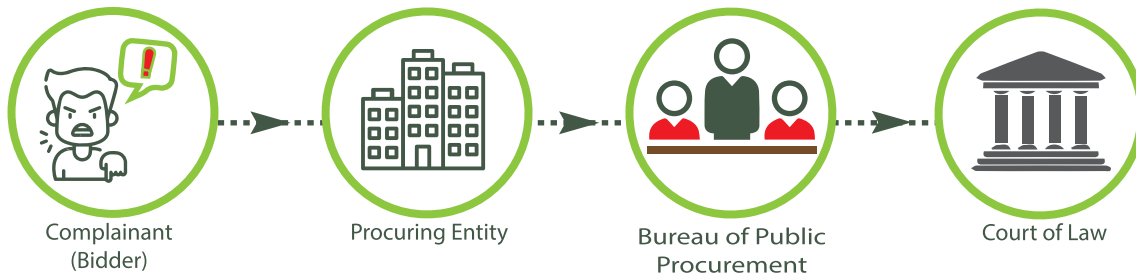


LAGOS STATE PUBLIC PROCUREMENT AGENCY

A dedicated agency known as the Lagos State Public Procurement Agency has been established to regulate public procurement.



Members of the public are invited to witness the opening of bids.



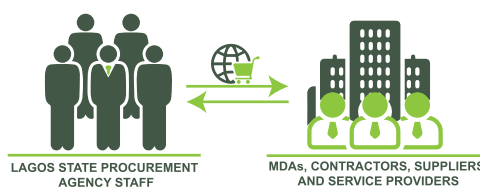
The bidder may apply for administrative review by making a complaint against the procuring entity in writing to the accounting officer within 15 working days. If the bidder is not satisfied with the accounting officer's decisions which should take 15 working days, he may appeal to the Bureau in writing within 10 working days. Where the Bureau fails to render its decision within the stipulated time of 21 working days or the bidder is not satisfied with the Bureau's decision, he can appeal to the Lagos State Executive Council.

GOOD PRACTICE EXAMPLE



The Lagos State Procurement Agency has disclosed that following the success achieved with the deployment of e-Procurement Solution Modules in the procurement process of three MDAs in September last year, the agency has deployed five e-Procurement Solution Modules to the procurement process of seven additional MDAs in the State.

GOOD PRACTICE EXAMPLE



The deployment of e-Procurement Solution to the procurement processes of the MDAs coupled with a workflow process that leads to the generation of Approval Instruments was designed to reduce to the barest minimum the need for physical interaction between the staff of the Agency and those of the affected MDAs. Contractors, suppliers and service providers can also easily transact business with the state government online from the comfort of their homes or offices, thereby enhancing the ease of doing business policy of the state government.

ISSUE 2: FISCAL RESPONSIBILITY



The State does not have Fiscal Responsibility Law neither does it have Fiscal Responsibility Commission. However, Lagos State has Public Finance Management Law that was passed in 2011.



There was timely reporting on revenue and expenditure through annual and financial statement of the Accountant General which were submitted to the Auditor General in the last three years (2017-2019). The annual reports, the Auditor General's audit report and summary of audited accounts in the last fiscal years were published on the state website. The Auditor General's report was submitted to the legislature in the last three years, but no action was taken by the legislature.



The State has a substantive Auditor General. The law guarantees independence of the Auditor General in accordance with Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the State.



The State has an Audit Law which was passed in July 2011. It also has its own Audit Guide. However, the State also relies on Audit Guide or manuals for Federal Auditors where necessary.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Lagos State has Financial Regulation, Financial Instruction and Stores Regulation issued and revised in year 2009.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There are regulations in place to ensure proper compliance with the management of the public financial resources in the State. The State has Civil Service Rules 1982 which was later amended and renamed Public Service Rules. The revised version of the rule was last published in 2015. There are also guides to administrative procedures to ensure compliance at the local government level.

ISSUE 5: PUBLIC REPORTING

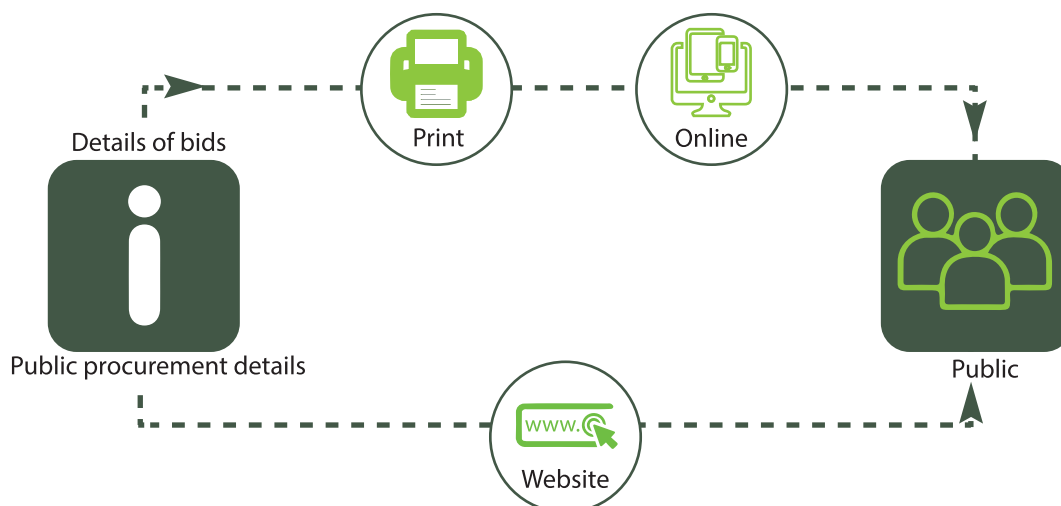


Freedom of Information (FOI) Act is not applied in the State at the time of writing this report, neither does the State have any local laws similar to it. However, members of the public are presented opportunities to obtain information on public finance through published annual reports.



LAGOS STATE PUBLIC COMPLAINTS COMMISSION

There is a Public Complaints Commission in Lagos state. There is no evidence that the State issues periodic report on the risk of corruption in public administration.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT



NASARAWA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Nasarawa State is the Public Procurement Law passed in 2020.

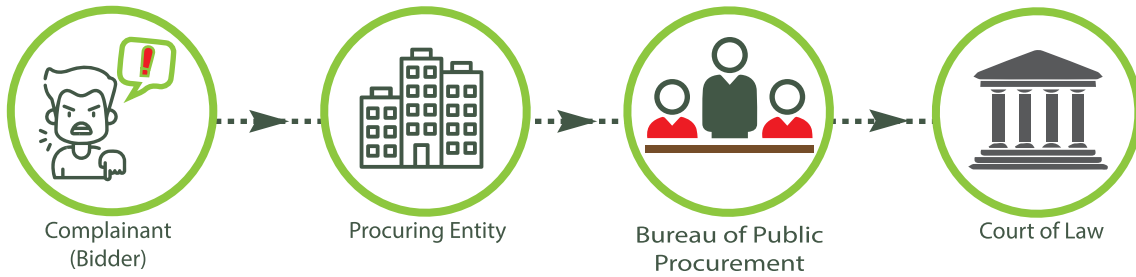


NASARAWA STATE BUREAU OF PUBLIC PROCUREMENT

The Nasarawa State Public Procurement Law provides for the Nasarawa State Council on Public Procurement and the Nasarawa State Bureau of Public Procurement as the regulatory authorities responsible for the monitoring and oversight of public procurement.



Members of the public are invited to witness the opening of bids. Bidders are offered equal information and opportunity to bid.



In reviewing public procurement decisions or contract upon a complaint by a bidder, the law provides that the accounting officer shall make a decision in writing within 15 working days. Where the accounting officer fails to do this, or where the bidder is not satisfied with the decisions, the bidder may make a complaint to the Bureau, which shall make its decision within 21 working days. When the Bureau fails to render decision within the stipulated time or the bidder is dissatisfied with the decision, he/she may appeal to the State High Court.

ISSUE 2: FISCAL RESPONSIBILITY



The State has enacted the Nasarawa State Fiscal Responsibility Commission Law which was amended in 2019. The law provides for establishment of the Fiscal Commission and empowers it to ensure that there is strict compliance with the procedures in public service procurement. At the time of this review, the Commission has not been established.



There was timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant General which were submitted to the Auditor General in the last three years (2017-2019). The annual reports were published for the aforementioned years.



The State does not have an Audit Law, however, it has financial regulations and other relevant laws to guide the process of auditing.



Both the Auditor General's full report and summary of audited accounts are published on State's website. The Auditor General's report was submitted to the legislature in the last three years and actions were taken by the legislature where cases of mismanagement or misappropriation of funds is discovered in the report.



The State does not have its own Audit Guide, however it relies on Audit Guide or manuals for Federal Auditors. The State does not apply Computer Assisted Audit Technique (CAAT), however, there is regular checking, supervision and follow up on recommendations of the Auditor General.



The State also has a substantive Auditor General. The law guarantees independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. He enjoys a statutorily secured tenure until retirement. His office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There is Financial Regulation in the State enacted in 2000. The State also uses the financial control instrument at the federal level - the Finance (Control and Management) Act of 1958.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Civil Service Rules 1982 which was later amended and renamed Public Service Rules. The revised version of the Rule was last published in 2015. There are also guides to administrative procedures to ensure compliance at the local government level.

ISSUE 5: PUBLIC REPORTING

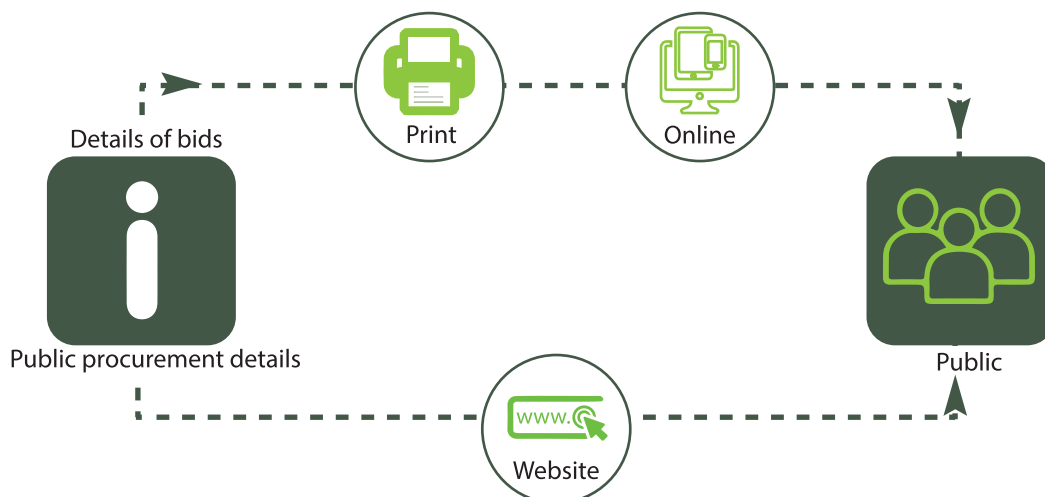


Freedom of Information (FOI) Act is not applied to the State. However, members of the public are presented opportunities to obtain information on public finance through published annual report.

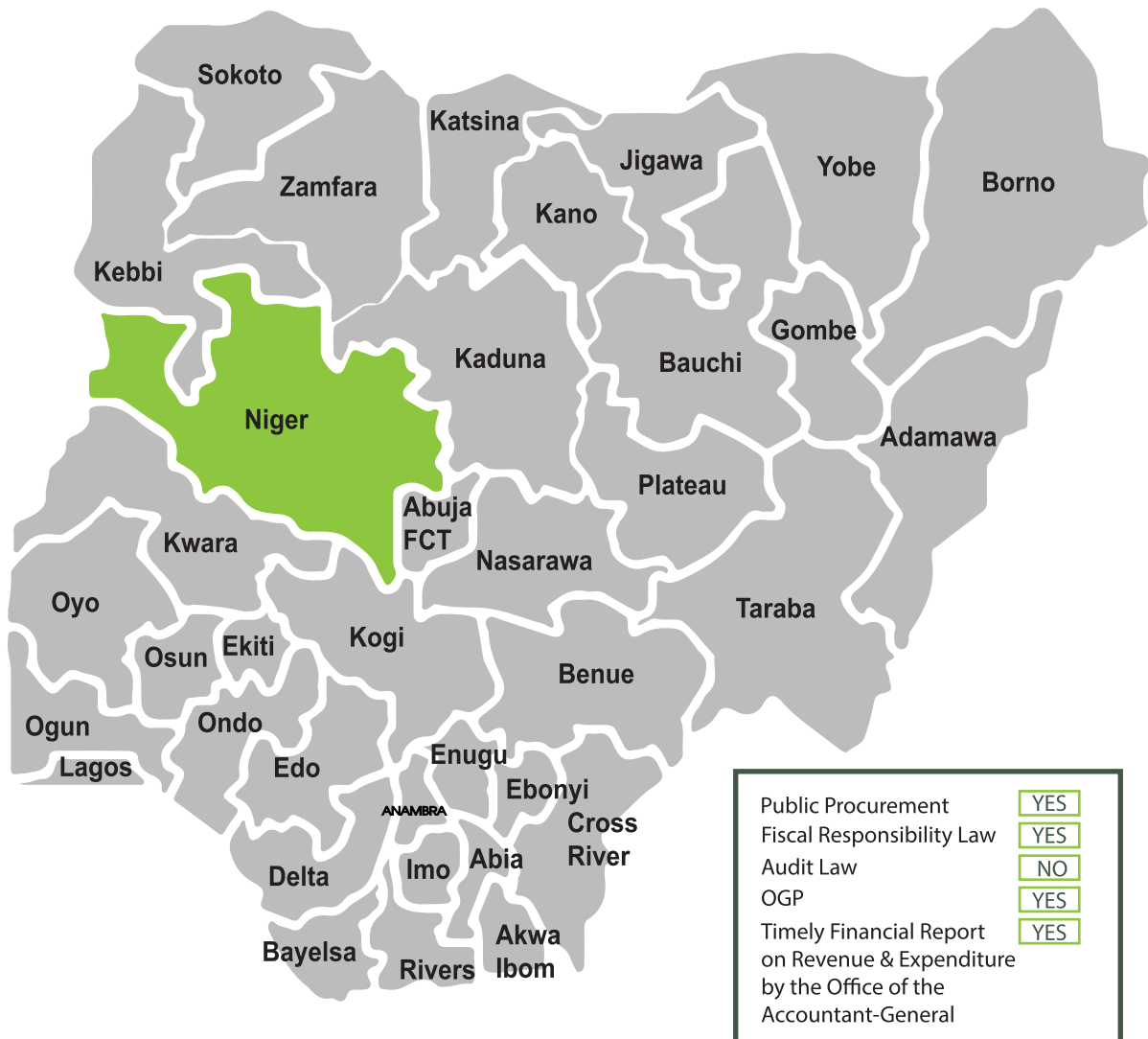


FEDERAL PUBLIC COMPLAINTS COMMISSION (NASARAWA STATE)

There is a branch of the Federal Public Complaints Commission in the state but not state-owned public complaints agency. The State does not issue periodic reports on risks of corruption in public administration.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT

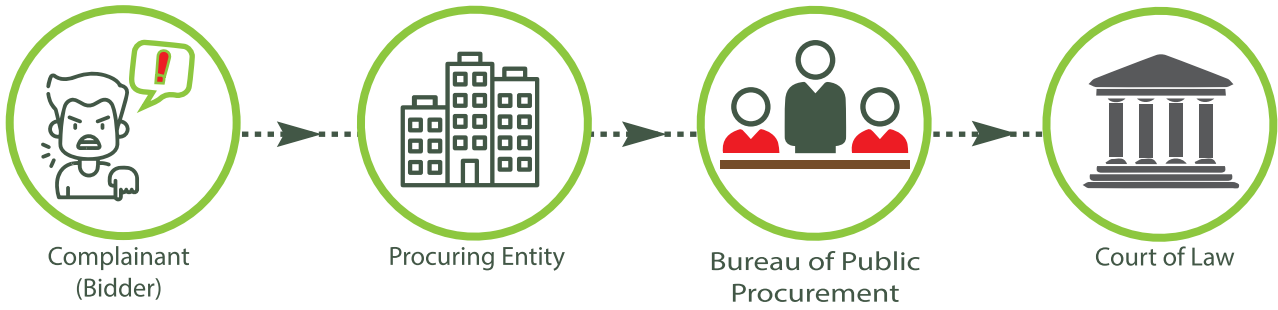


NIGER STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Niger State Council on Public Procurement and the Public Procurement Board and Other Matters Connected Thereto Law, 2010.



The law establishes two agencies to oversee procurement, Niger State Council on Public Procurement and Public Procurement Board.



The law establishes due process for complaint and review. This will be done by making a complaint against the procuring entity in writing to the accounting officer within 15 working days. If the bidder is not satisfied with the decision of the accounting officer, he/she may appeal to the Board in writing within 10 working days and may further appeal to the High Court within 30 days after receipt of the Board's decision.

ISSUE 2: FISCAL RESPONSIBILITY



Niger state enacted its Fiscal Responsibility Law in 2010 and established a Fiscal Responsibility Commission in the same year.



There was timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant General which were submitted to the Auditor General in the last three years (2017-2019).



The Accountant General's annual reports, the Auditor General's full report and the summary of audited accounts are published on the State's website. The Auditor General's report was submitted to the legislature in the last three years but no action was taken by the legislature.



The State has its own Audit Guide and can also apply the Audit Guide or manuals for Federal Auditors when necessary. There is no disclosure as to Computer Assisted Audit Techniques (CAAT) and follow up mechanism on implementation of the recommendations of the Auditor-General.



The State also has an Auditor General. The law guarantees the independence of the Auditor General in Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Niger State does not have Financial Regulation, however, it has Regulation for Procurement of Goods, Works and Service 2014 distinct from Public Procurement Law enacted in 2010.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There is no disclosure on the above subject matter at the time of gathering data and writing this report.

ISSUE 5: PUBLIC REPORTING

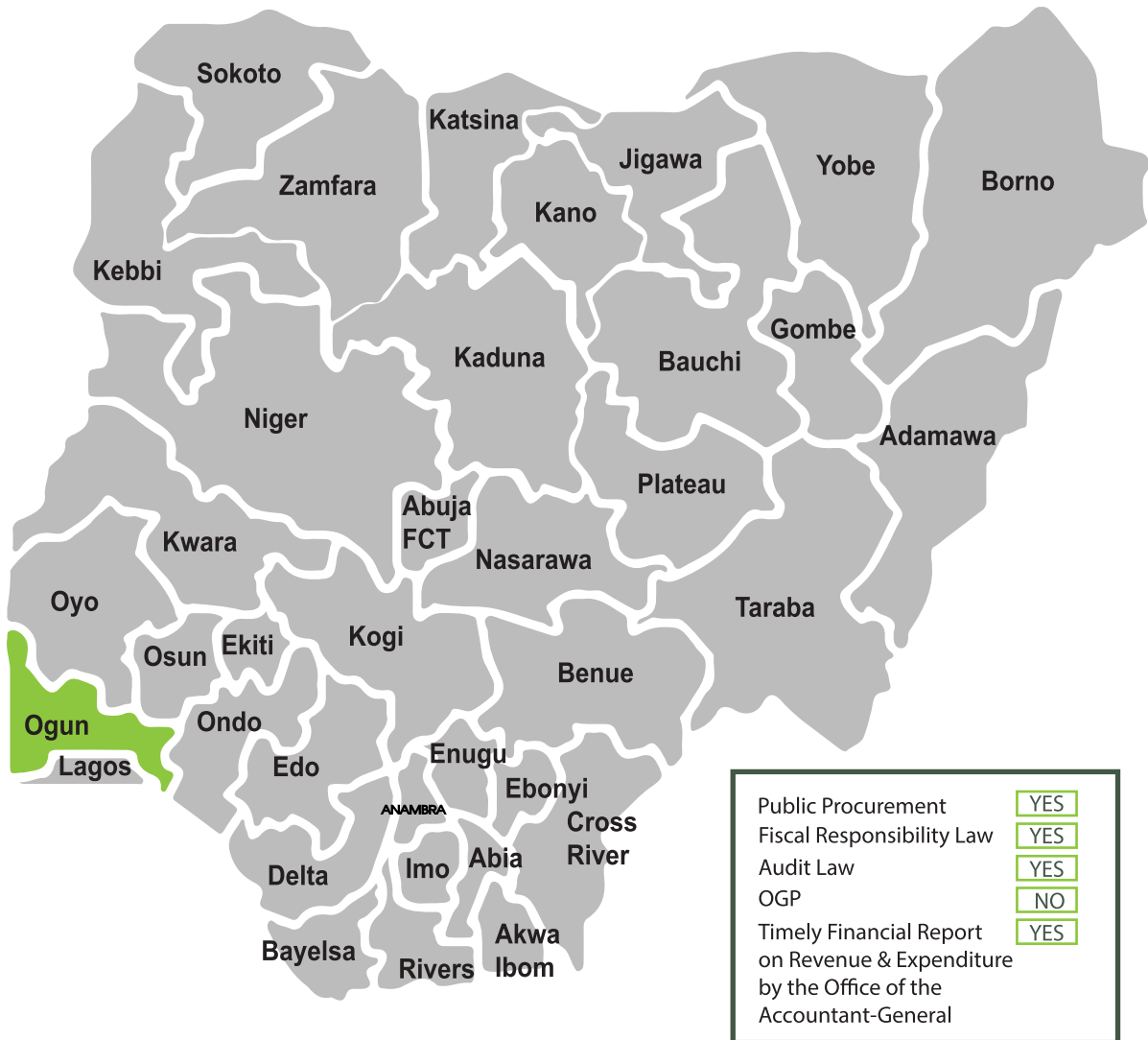


Freedom of Information (FOI) Act is not applied in this State at the time of writing this report, neither does the state have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain public finance information through published annual reports.



FEDERAL PUBLIC COMPLAINTS COMMISSION (NIGER STATE)

There is a branch of the Federal Public Complaints Commission in the state but no state-owned public complaints agency. The State does not issue periodic report on risks of corruption in public administration.

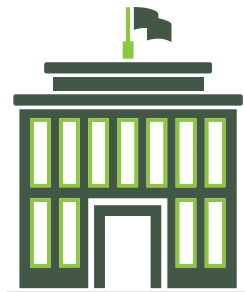


ISSUE 1: PUBLIC PROCUREMENT



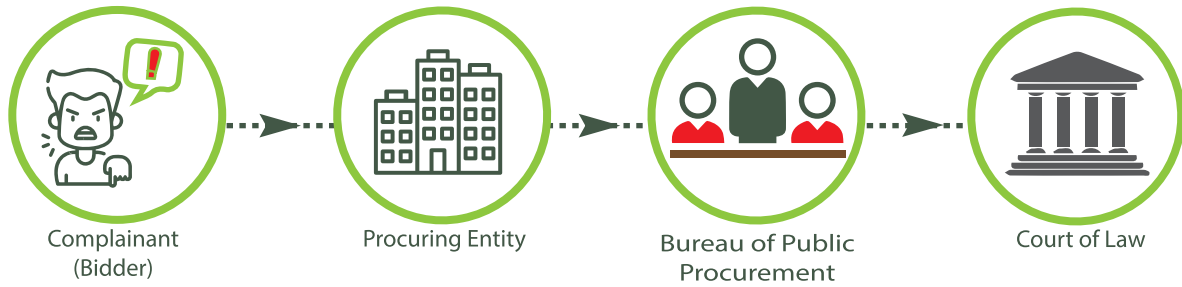
OGUN STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Ogun State is known as Public Procurement Law of Ogun State enacted in 2014.



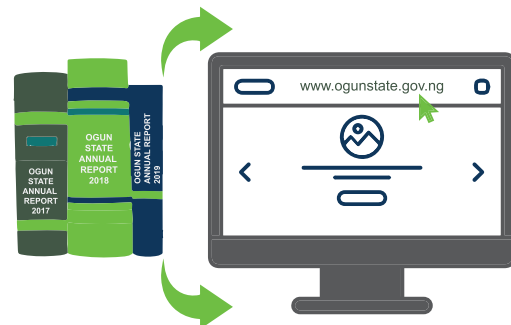
OGUN STATE PUBLIC PROCUREMENT AGENCIES

The procurement law provides for the establishment of Ogun State Council on Public Procurement and Bureau of Public Procurement, however, there is no evidence that these agencies have been properly constituted in the State since the law was enacted in 2014.



The law establishes due process for complaint and review. The bidder may apply for administrative review if he/she is dissatisfied with the selection procedure by a procuring entity. This will be done by making a complaint against the procuring entity in writing to the accounting officer within 15 working days. If the bidder is not satisfied with the decision of the accounting officer, he/she may appeal to the Board in writing within 10 working days and may further appeal to the High Court within 30 days after receipt of the Board's decision.

ISSUE 2: FISCAL RESPONSIBILITY



The State enacted a Fiscal Responsibility Law in 2020. The law also provides for the establishment of a Fiscal Responsibility Commission, which is yet to be established.

There was timely reporting on revenue and expenditure through the annual report and financial statement of the Accountant General which were submitted to the Auditor General in the last three years (2017-2019). The annual reports, the Auditor General's full report and summary of audited accounts are published in the last three years on the state's website. The Auditor General's report was submitted to the legislature in the last three years, but no action was taken by the legislature.



The State appointed the substantive Auditor General in 2016. The law guarantees independence of the Auditor General as required by Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the State.



OGUN STATE AUDIT LAW 2020

The State passed an Audit Law in June 2020 but does not have its own Audit Guide and sometimes relies on Audit Guides or manuals for Federal Auditors. There is no disclosure as to Computer Assisted Audit Techniques (CAAT) and follow up mechanism on implementation of the recommendations of the Auditor General.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There is no financial regulation; however, the state has Public Administration Law enacted in 2006 which helps to ensure efficient management and internal control of finances in the state.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There are civil and public service rules in the state. There are guides to administrative procedures to ensure compliance at the local government level while the Local Governments are subject to all laws regulating public finances and procurement law in the state.

ISSUE 5: PUBLIC REPORTING

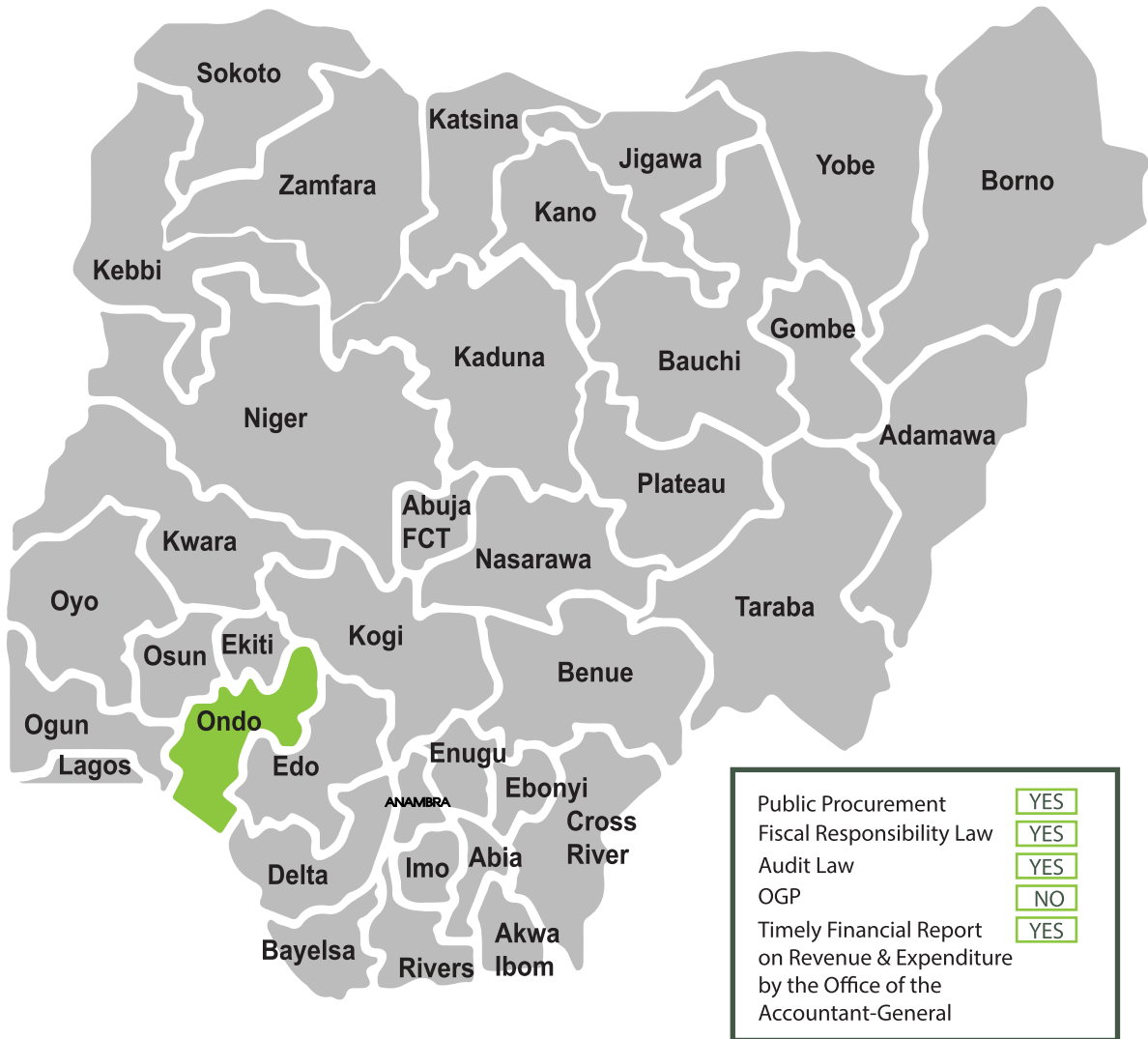


Freedom of Information (FOI) Act is not applicable in this State at the time of writing this report.



FEDERAL PUBLIC COMPLAINTS COMMISSION (OGUN STATE)

There is no state-owned Public Complaints Commission but there is a branch of the Federal Public Complaints Commission in the State. The State does not issue periodic reports on risks of corruption in public administration.

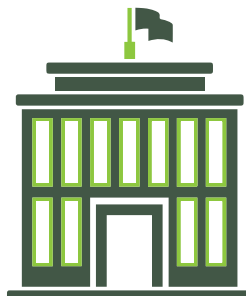


ISSUE 1: PUBLIC PROCUREMENT



ONDO STATE PUBLIC PROCUREMENT LAW

The legal framework on Public Procurement is the Public Procurement Law (PPL) 2017. The Ondo State Public procurement has no provision for Complaint and appeal.



BUREAU OF PUBLIC PROCUREMENT ONDO STATE

The Bureau of Public Procurement regulates public procurement and protects the procurement of goods and services from abuse. Other relevant laws in this respect include Public Finance Management Law, and Financial Regulations.

ISSUE 2: FISCAL RESPONSIBILITY



The state passed a Fiscal Responsibility Law in 2017.



There was timely reporting on revenue and expenditure in the last three years. Annual financial report is submitted to the Auditor General, and the Auditor General's report and summary of audited accounts are published annually. Auditor General's Report was submitted to the Legislature in the last three years.



ONDO STATE AUDIT LAW 2020

The State has an Audit Law which was passed in 2017.

GOOD PRACTICE EXAMPLE

The State has an Auditor General who was appointed in 2008. He is part of the regular civil service. Although independent of the legislature, the Auditor General submits his report to the legislature. The office is funded by the government as a first line charge on the Consolidated Revenue Fund (CRF) of the State.



The state relies on the Audit Guide for Federal Auditors as well as on the State Audit Guide for State Auditors. The Public Accounts Committee (PAC) implements the recommendations of the Auditor General.

GOOD PRACTICE EXAMPLE



Responses to past audit queries are mandatory before the budget proposals of MDAs are considered

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The applicable Financial Regulations and Store Regulations were issued in 2017. The applicable internal control methods include the Public Finance Management Law 2017.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The applicable financial regulations cover subjects as: Financial Responsibilities of public officers, accounting procedures and payment procedures.

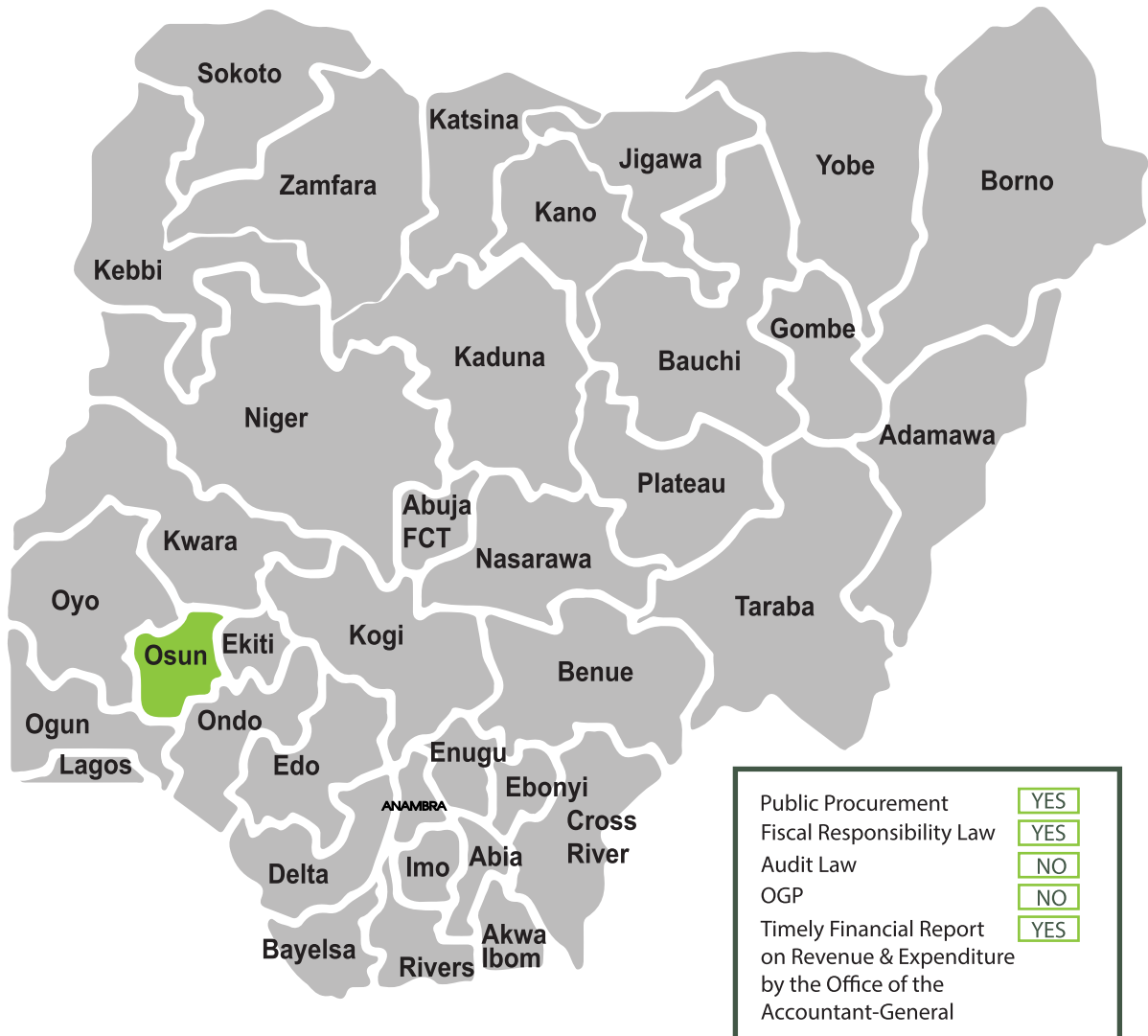


The Civil Service Rules were issued in 2019. The Guide to administrative procedure was first issued in 1999.

ISSUE 5: PUBLIC REPORTING



Freedom of Information (FOI) Act is not applied in the State and the state does not have any local law similar to the FOI Act. Members of the public obtain information about public finance matters through the media and website of the Ministry of Finance. Ondo State does not have a state-owned Public Complaints Commission. The state does not issue periodic reports on risks of corruption in public administration.

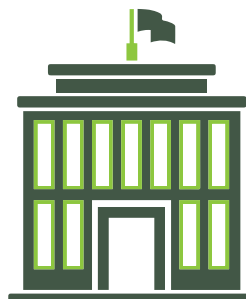


ISSUE 1: PUBLIC PROCUREMENT



STATE OF OSUN PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the State of Osun Public Procurement Law 2015 amended in 2019. Section 69 of the State of Osun Public Procurement Law also provides for procurement decision and review of complaints. Section 69 (2) (III) provides that where a bidder is not satisfied with the decision of the board, he shall lodge an appeal against the decision to the Osun State Executive Council.



OSUN PUBLIC PROCUREMENT GOVERNING BOARD

The agency in charge of public procurement is the Osun Public Procurement Governing Board established by section 3 of the State of Osun Public Procurement Law.

ISSUE 2: FISCAL RESPONSIBILITY



The State has enacted Fiscal Responsibility Law in 2012 and amended same in 2017. The state does not have a Fiscal Responsibility Commission but has a Ministry of Economic Budget and Planning that plays same roles as a Commission.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports and the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last three years, but no action was taken by the legislature on the report.



There is a substantive Auditor General who was so appointed on the 6th August 2012. The law guarantees independence of the Auditor General in the State, he is not answerable to the executive but to the legislature and his office is subject to budgetary controls and allocations in the State. The State has its own Audit Guide for the State Auditors and relies on the guide for Federal Auditors.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The State has Financial Regulations and Financial Instructions which were issued in 2009.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Instruction issued in 2009. The subjects covered by the Financial Instruction include areas of Account, Audit and Taxation.



The Civil Service Regulation of the State was issued in 2011 and there are guides to administrative procedures at the state and local government level.

ISSUE 5: PUBLIC REPORTING



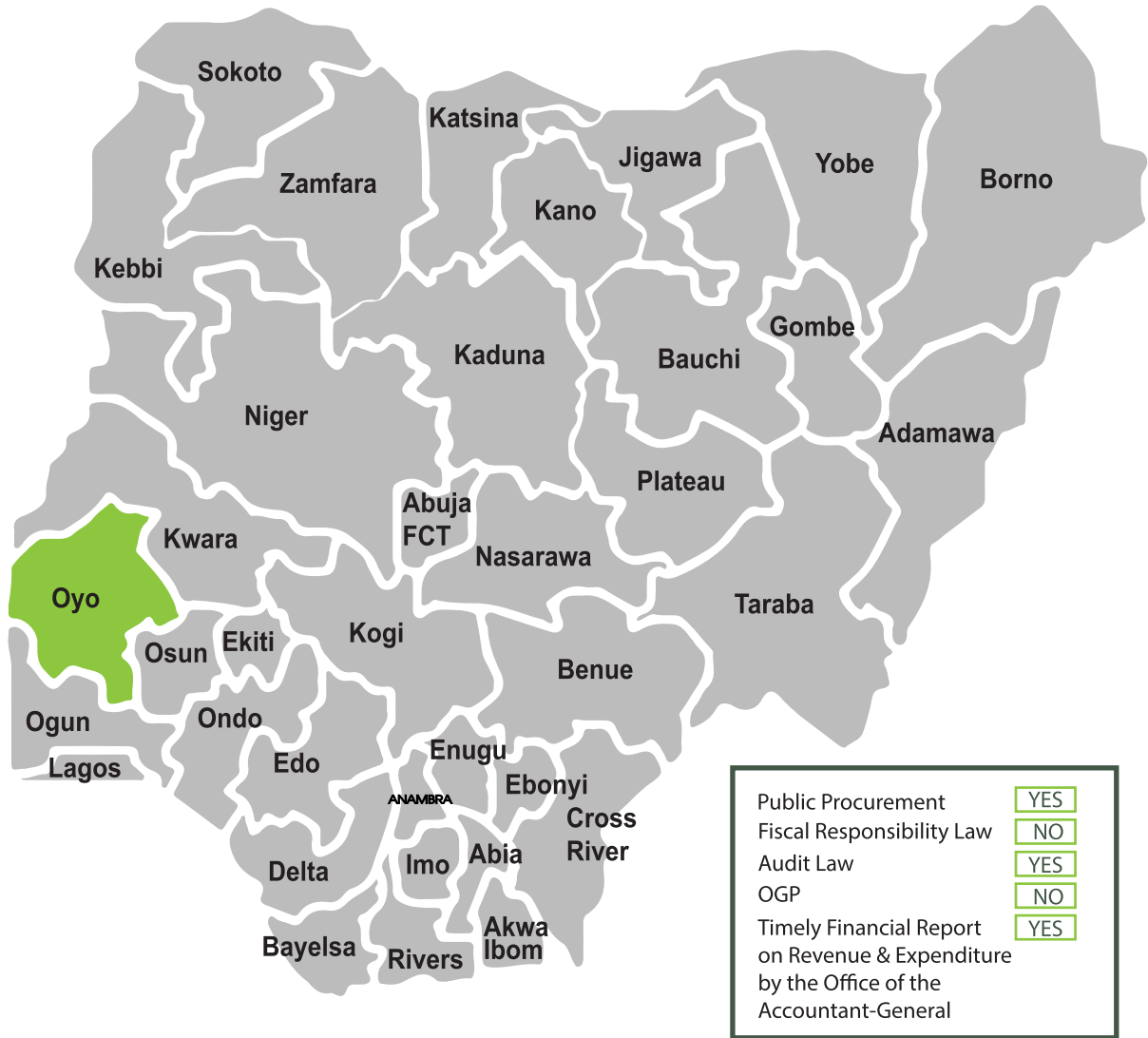
Freedom of Information (FOI) Act is not applied in the state at the time of writing this report, neither does it have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain information on public finance through yearly Budget Consultative Forum.



FEDERAL PUBLIC COMPLAINTS COMMISSION (OSUN STATE)

There is a branch of the Federal Public Complaints Commission in the state and also the State Office of the Public Defender and Citizens Rights as well the Citizens Mediation Centre of the state. The state does not issue periodic reports on risks of corruption in public administration.



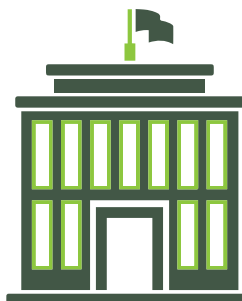


ISSUE 1: PUBLIC PROCUREMENT



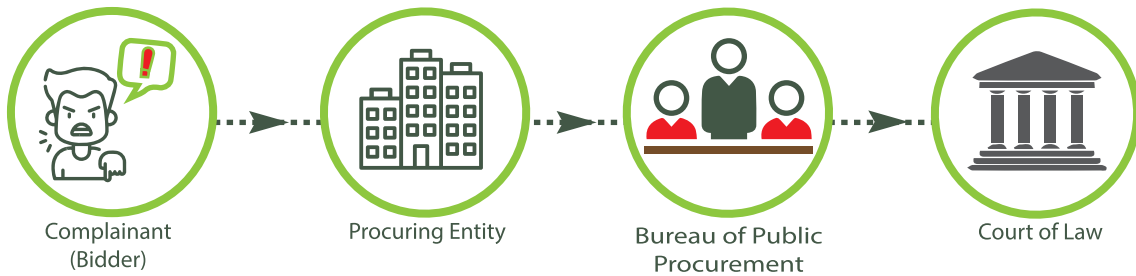
OYO STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in the State is known as Oyo State Public Procurement Law 2010.



COUNCIL ON PUBLIC PROCUREMENT BUREAU (OYO STATE)

The law establishes Council on Public Procurement and Public Procurement Bureau to oversee issues relating to procurement process.



The law established due process for complaint and review. The bidder may apply for an administrative review by making a complaint against the procuring entity via the accounting officer. Where the bidder is not satisfied with the accounting officer's decisions, he/she may make a complaint to the Bureau, which shall make its decision with 21 working days. When the Bureau fails to render decision within the stipulated time or the bidder is dissatisfied with the Bureau's decision, the bidder may appeal to the State High Court.

ISSUE 2: FISCAL RESPONSIBILITY



The State is yet to enact Fiscal Responsibility Law and does not have a Fiscal Responsibility Commission.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last three years, but no strict action was taken by the legislature.



It is not clear if the State has its own Audit Guide, however, the State can reply on the Audit Guide or manuals for Federal Auditors where necessary. The State applies Computer Assisted Audit Techniques (CAAT) and there is follow up mechanism on implementation of the recommendations of the Auditor General.



The State has appointed an Acting Auditor General who was so appointed in 2013. The law guarantees independence of the Auditor General as required by Section 125(5) of the Constitution. He can neither be appointed nor removed by the Legislature alone. The Legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The State has Financial Regulation known as Financial Regulation No. 202 (b).

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Regulation. The subjects covered by the Financial Regulation include areas of Account, Audit and Taxation.



The State adopts the Public Service Commission Law 26 of the Western States enacted in 1963, and the same law provided for the establishment of Civil Service Commission.

ISSUE 5: PUBLIC REPORTING

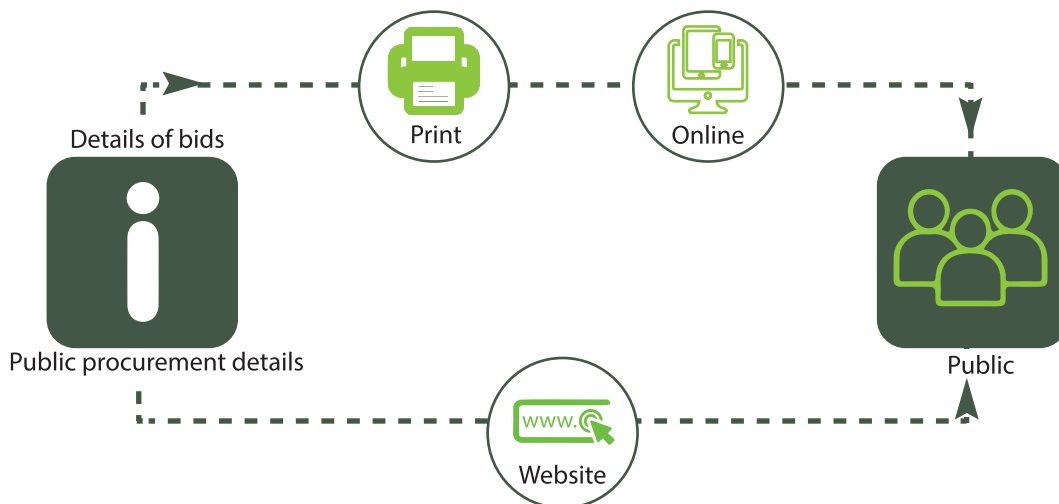


Freedom of Information (FOI) Act is not applied in the state at the time of writing this report, neither does it have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain information on public finance through published annual report. The state does not issue periodic reports on risks of corruption in public administration.



FEDERAL PUBLIC COMPLAINTS COMMISSION (OYO STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT



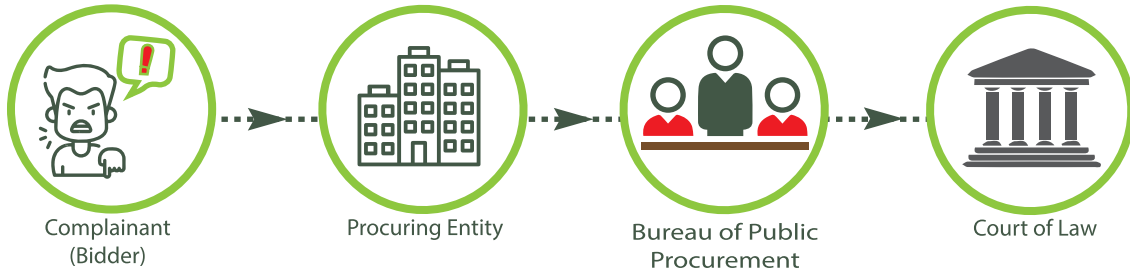
PLATEAU STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Plateau State Public Procurement Law 2018.



BUREAU FOR PUBLIC PROCUREMENT (PLATEAU STATE)

The law establishes a Bureau for Public Procurement which regulates public procurement in the state.



The law established due process for complaint and review. The bidder may apply for an administrative review by making a complaint against the procuring entity via the accounting officer. Where the bidder is not satisfied with the accounting officer's decisions, he/she may make a complaint to the Bureau, which shall make its decision with 21 working days. When the Bureau fails to render decision within the stipulated time or the bidder is dissatisfied with the Bureau's decision, the bidder may appeal to the State High Court within 30 days after the receipt of the decision of the Bureau.

ISSUE 2: FISCAL RESPONSIBILITY



The State does not have Fiscal Responsibility Law or Commission; however, it has financial laws and regulations to ensure transparency and accountability in the management of its fiscal resources.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last three years while actions were taken by the Public Account committee on the report



The State has an Audit Law cited as Audit Ordinance Act of 1952 (as amended), a law inherited from the old Northern region.



The State has appointed a substantive Auditor General who was so appointed in 2019. The law guarantees independence of the Auditor General required by Section 125(5) of the Constitution. He can neither be appointed nor removed by the legislature alone. The legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the state. The State does not apply the Computer Assisted Audit Technique (CAAT), however, there is regular checking, supervision and follow up on recommendations of the Auditor-General. MDAs are queried by the Auditor General and responses are considered. Unacceptable responses are forwarded to the Public Accounts Committee for legislative processes. Responses to past queries are not mandatory before the budget proposals of the MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The State has Financial Regulation which was revised in 2009. It also relies on the Federal Finance (Control and Management) Act 1958 which helps in the general supervision and control of public funds.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Regulation revised in 2009. Some of the subjects covered by the Financial Regulation include stores, accounting forms, and index.



The State has guides to administrative procedures at the state and local government level.

ISSUE 5: PUBLIC REPORTING

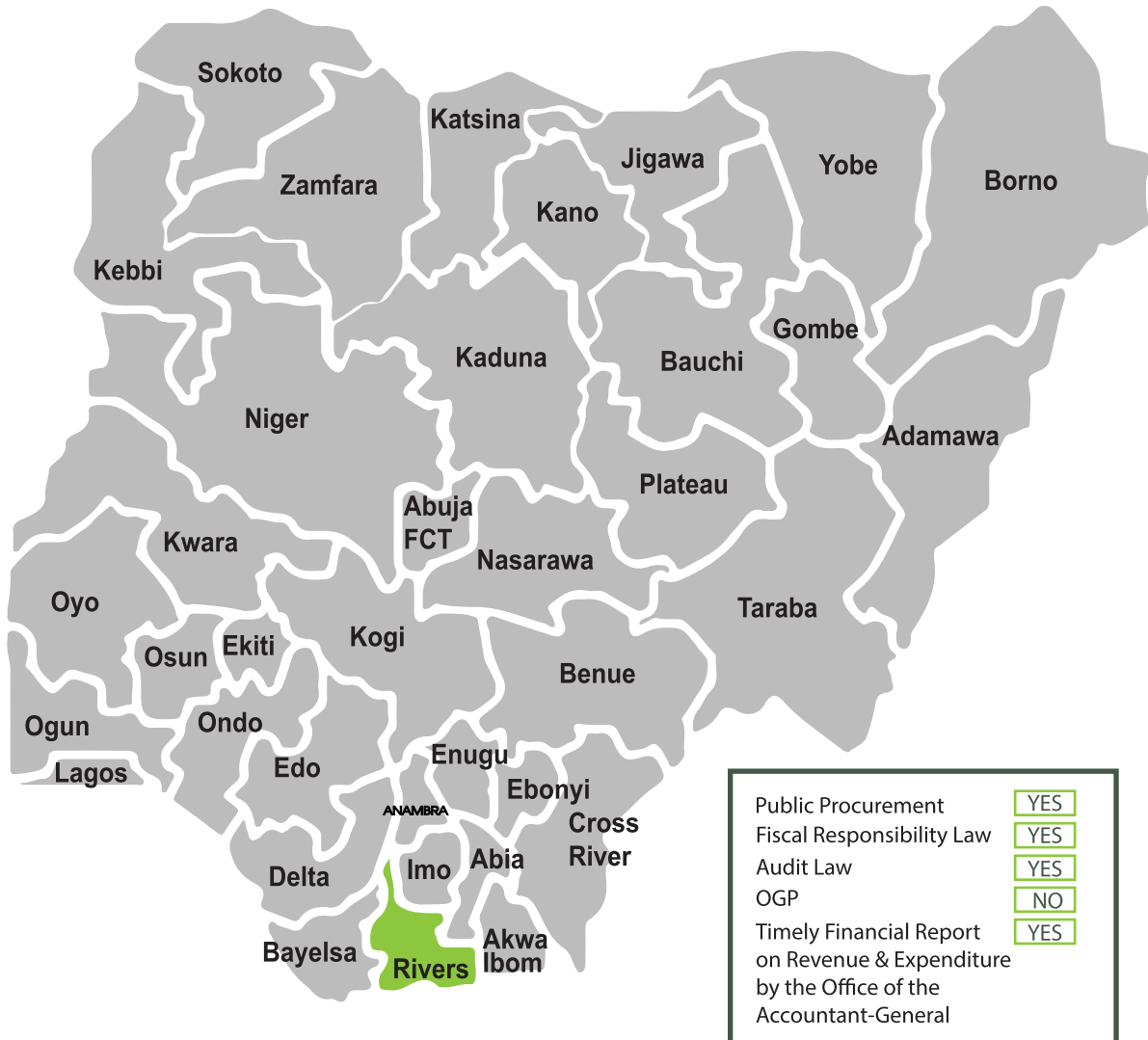


Freedom of Information (FOI) Act is not applied in the State, neither does it have any local law similar to the FOI Act. However, members of the public have access to decision making authorities on public procurement, while information concerning full details of bids are provided via print, online sources and public information help desk. There is no evidence that the State issues periodic reports on risks of corruption in public administration.



FEDERAL PUBLIC COMPLAINTS
COMMISSION
(PLATEAU STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state.

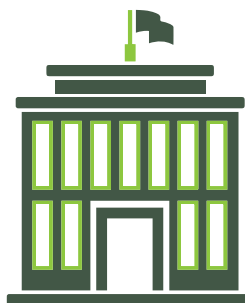


ISSUE 1: PUBLIC PROCUREMENT



RIVERS STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Rivers State is the Rivers State Public Procurement Law No. 4 of 2008.



RIVERS STATE BUREAU ON PUBLIC PROCUREMENT (RSBPP)

The agency responsible for the regulation of Public Procurement is the Rivers State Bureau on Public Procurement (RSBPP).



Petitions to concerned MDA, Administrative Review by the Accounting Officer of a procuring or disposing entity provided in section 51(2), Administrative review by the Bureau on Public Procurement in accordance with Section 51(3)-(6), Mediation (section 51(7)(a), Arbitration (section 51(7)(b) serves as mechanisms for reviews and appeals on Public Procurement decisions.

ISSUE 2: FISCAL RESPONSIBILITY



There is a Fiscal Responsibility Law known as the Rivers State Fiscal Responsibility Law, No. 8 of 2010 but there is no Fiscal Responsibility Commission.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports and the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's Report for 2017 and 2018 was submitted to the legislature but 2019 report was not submitted.



RIVERS STATE AUDIT LAW

The State has an audit law called Audit Law (CAP 14) Laws of Rivers State but there is a new Rivers State Audit Bill 2019 passed but not yet assented to.



There is no Auditor General in Rivers State. The Auditor General is relatively independent of both the executive and the legislature. The Auditor General is part of the regular Civil Service and his tenure is secured constitutionally until retirement. The Office of the Auditor General is subject to budgetary control and allocations as other executive agencies in the State. The State does not rely on Audit Guide for Federal Auditors rather audit guide for state Auditors.

GOOD PRACTICE EXAMPLE



Responses to past audit queries are mandatory before the budget proposals of MDAs are considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Finance (control & management) law is used as financial regulations in the State, and it was issued in 2010.

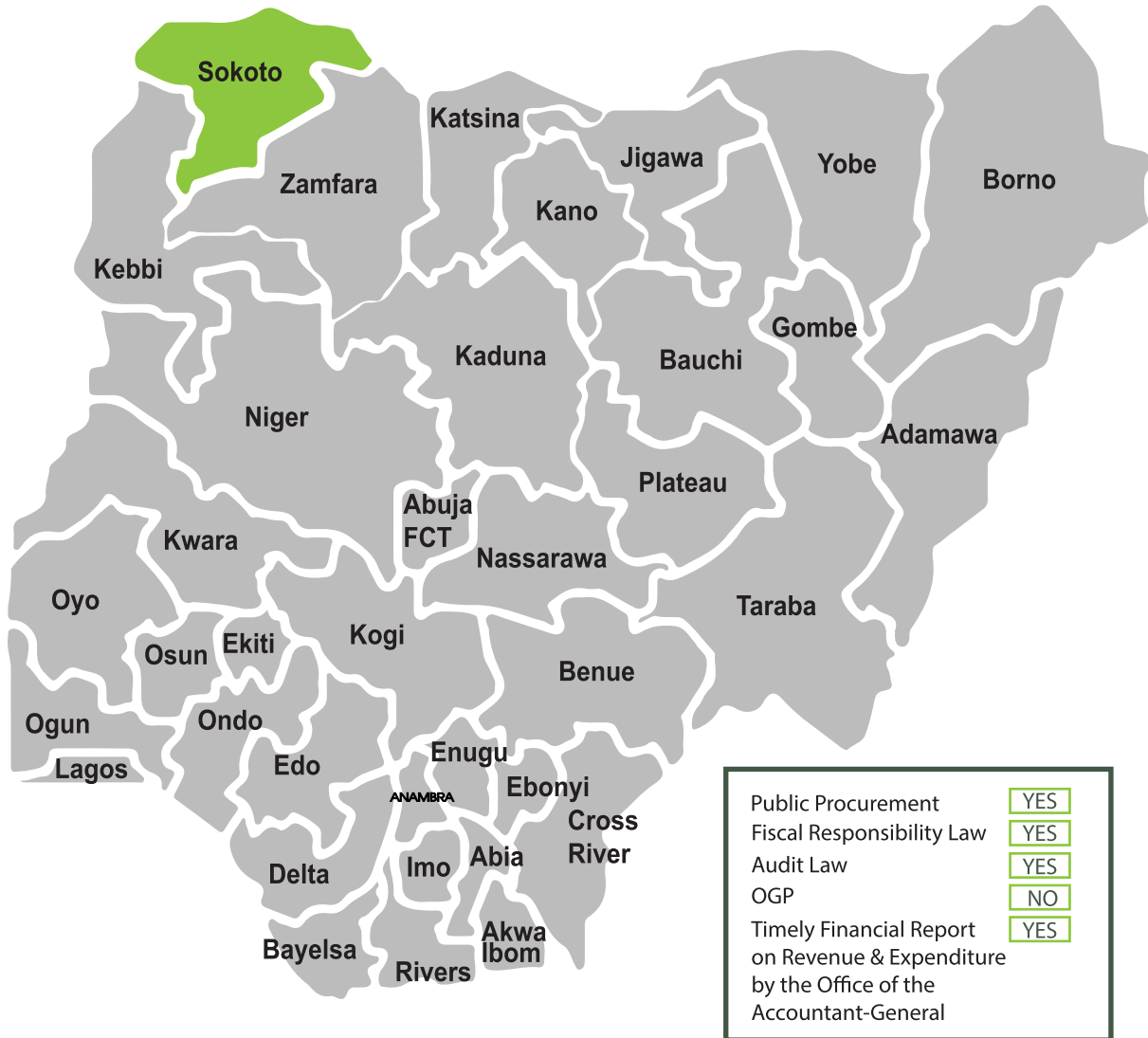
ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The Financial Regulations used in the State is the Finance (control and management) Law 2010. The State has Public Service Rules which was issued in 2008 and it serves as a guide to Administrative Procedures.



Freedom of Information (FOI) Act is not applied in the state, neither does it have any local law similar to the FOI Act. Members of the public obtain information about public finance matters through state government publications, and they have access to decision-making authorities. There are no periodic reports issued by the state government on risks of corruption in public administration.

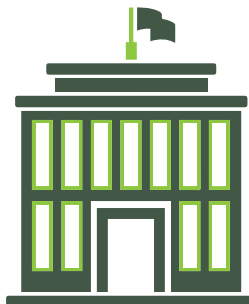


ISSUE 1: PUBLIC PROCUREMENT



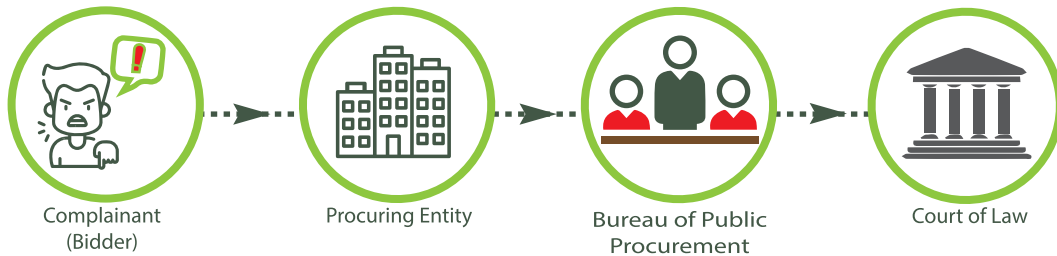
SOKOTO STATE BUREAU OF PUBLIC PROCUREMENT & PRICE INTELLIGENCE LAW

The procurement legislation is the Bureau of Public Procurement and Price Intelligence Law which was passed in February 2013 but was later changed to Sokoto State Public Procurement and Public Partnership Law through amendment in December, 2016.



SOKOTO STATE BUREAU ON PUBLIC PROCUREMENT

The Sokoto State Bureau of Public Procurement is the government agency charged with the responsibility to regulate public procurement.



In case of complaints, the complainant will forward his complaint to the Chief Accounting Officer of the procuring entity who is the Permanent Secretary, who shall within seven (7) days act on the complaint. In a circumstance where the Chief Accounting Officer fails or refuses to act, the complainant has an option to forward his complaint to the BPP. The BPP will then stop all the processes regarding the contract complained of and review the whole process. The bidder may appeal to the State High Court within 30 days after the receipt of the Bureau's decision or expiration of the time stipulated by Law for it to deliver its decision.

ISSUE 2: FISCAL RESPONSIBILITY



The State has a Fiscal Responsibility Law which was passed in 2014 and amended in 2019. The law also provides for establishment of Fiscal Responsibility Agency.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports and the Auditor General's report and summary of audited accounts (2017-2019) are published annually. After receiving the Auditor General's report, the Public Accounts Committee of the Legislature invites MDAs in order to have their various responses.



SOKOTO STATE AUDIT LAW

There is an Audit Law which was passed in 2018.



There is a substantive Auditor General, who was appointed in November, 2016. **There is a Bill pending for the full independence of the Auditor General from the Executive as it relates to financial autonomy.** The Auditor General is fully independent of the legislature. The office of the Auditor General is subject to budgetary controls and allocation like all other executive agencies in the State. There is no requirement for MDAs to respond to any past audit queries before their new budget proposal is considered and no resources are provided for building the technical capacity of Public Account Committee Staff.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



There are Financial Instructions and Stores regulations which were both issued in 2010. The Public Finances (Control and Management) Law, 1958 is another internal control method of public procurement found in the course of this research.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Instructions and some of the issues covered by the Financial Instructions include revenue, expenditure, and bank accounts.



The State has Civil Service Rules in application issued in 2001.

ISSUE 5: PUBLIC REPORTING



Freedom of Information (FOI) Act is not applied in the state, neither does it have any local law similar to the FOI Act.



There is a branch of the Federal Public Complaints Commission in the state but no state-owned public complaints agency.

FEDERAL PUBLIC COMPLAINTS
COMMISSION
(SOKOTO)

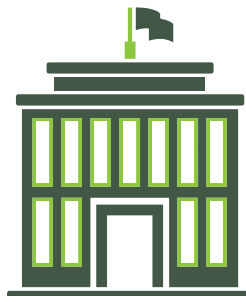


ISSUE 1: PUBLIC PROCUREMENT



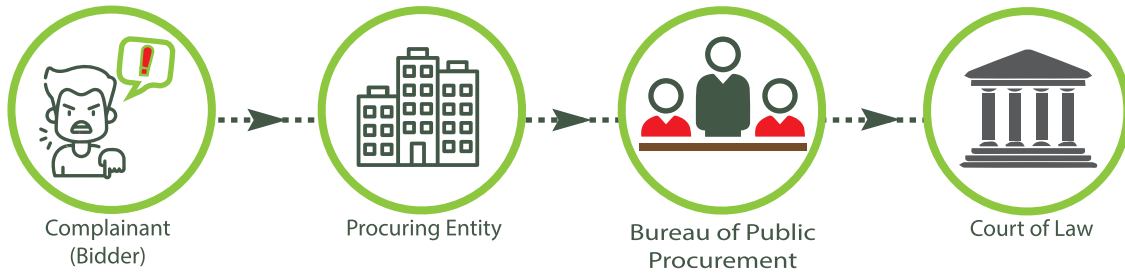
TARABA STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement is the Taraba State Public Procurement Law 2012.



TARABA STATE BUREAU ON PUBLIC PROCUREMENT

A dedicated agency known as Bureau of Public Procurement (BPP), Taraba State has been created to regulate public procurement.



The law established due process for complaint and review. Where a bidder considers that his proposal has suffered undue disadvantage, the bidder may apply for an administrative review by submitting a complaint to the procuring entity. Where he considers the decision of the entity as not satisfactory, he may apply to the Bureau before resorting to the Court of Law.

ISSUE 2: FISCAL RESPONSIBILITY ✓



The State has enacted the Fiscal Responsibility Law in 2011 and amended same in 2016. The Fiscal Responsibility Commission was established in 2016 to implement the law.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website. The Auditor General's report was submitted to the legislature in the last three years but no action was taken by the legislature on it.



The State has appointed a substantive Auditor General who was so appointed on 24th February 2014. The law guarantees independence of the Auditor General. He cannot be appointed nor removed by the Executive alone. The Legislature can only confirm the appointment or removal of the Auditor General.



The State applies Audit Guide for State Auditors as well as Computers Assisted Audit Techniques (CAAT).



GOOD PRACTICE EXAMPLE

Responses to past Audit queries are mandatory before the budget proposals of any MDA can be considered.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL ✓



Taraba State has Financial Regulations, Financial Instructions and Stores Regulation issued and revised in 2004. These are mechanisms in place to enhance internal control in public administration. However there is no Auditor-General's report on infractions.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Regulation. Some areas covered by the Financial Regulation include financial instructions authorities for expenditures, expenditure contract, allowances and wages.



The State Civil Service Regulations was issued in 2012 and there are guides to administrative procedures at the state and local government level.

ISSUE 5: PUBLIC REPORTING

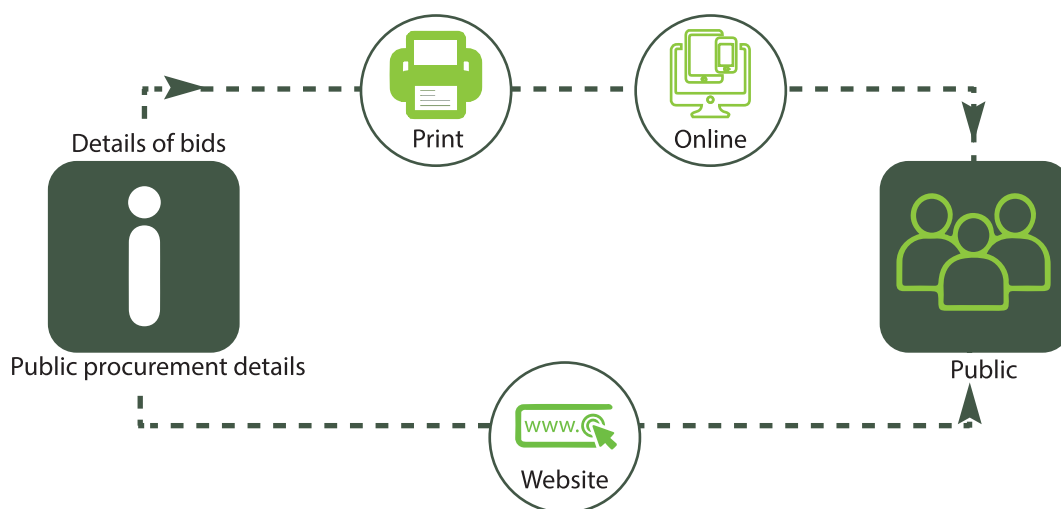


Freedom of Information (FOI) Act is not applied in the state at the time of writing this report, neither does it have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain information on public finance through competitive bid duly advertised. The State does not issue periodic reports on risks of corruption in public administration.

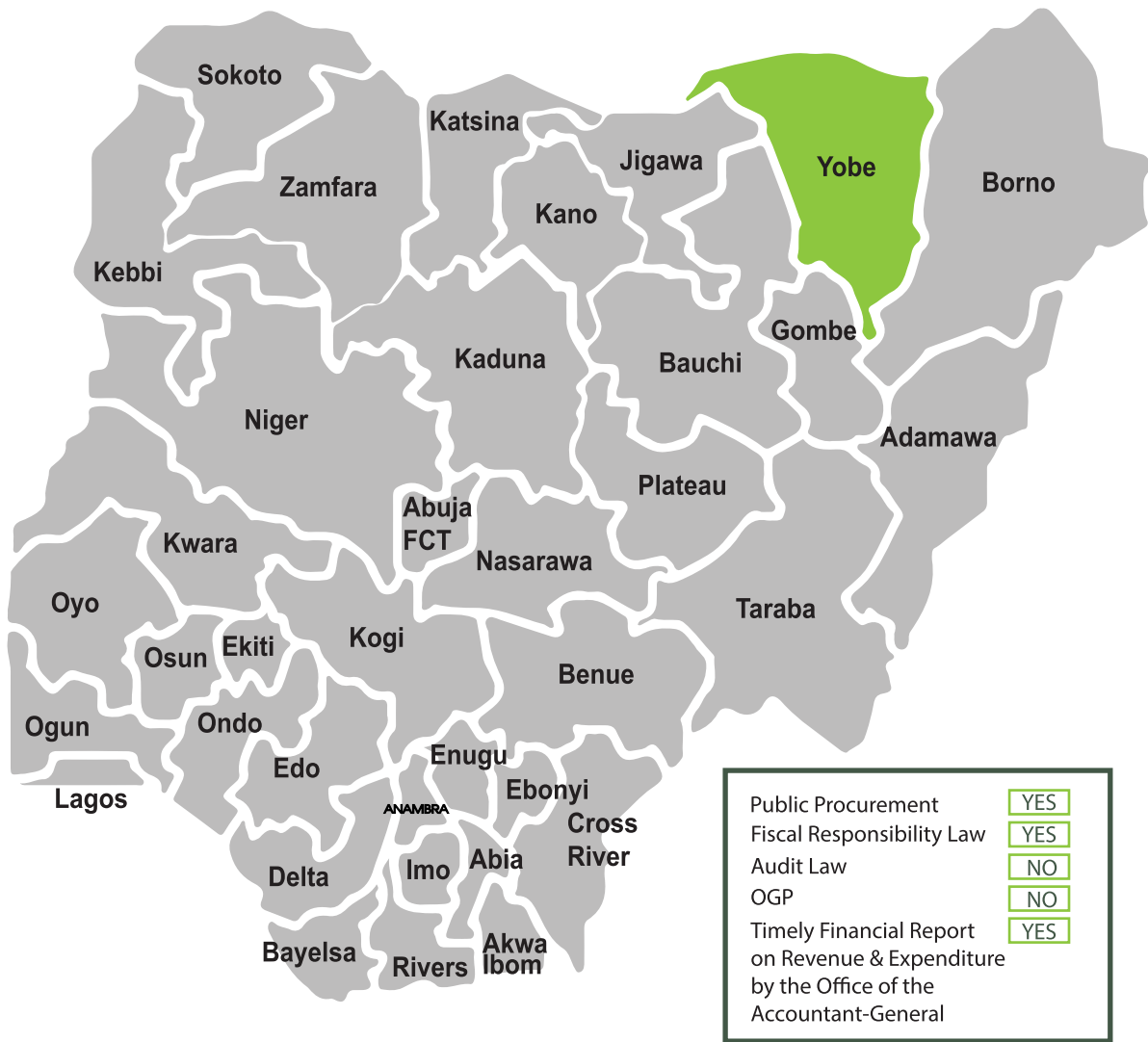


FEDERAL PUBLIC COMPLAINTS COMMISSION (TARABA STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT

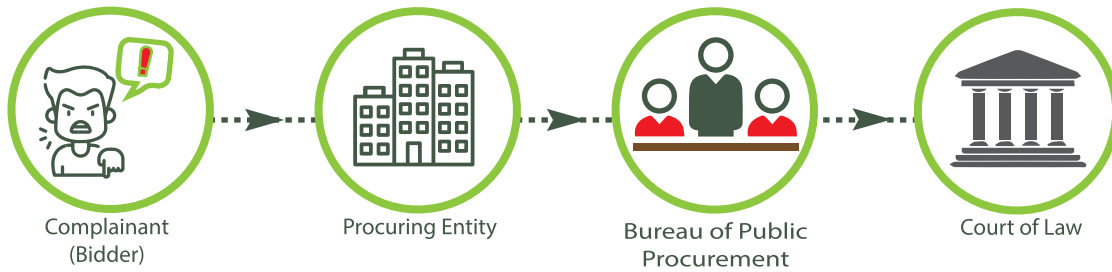


YOBE STATE PUBLIC PROCUREMENT LAW

The regulatory framework for public procurement in Yobe State is the Public Procurement Law 2016 which was amended in 2019.



The law provides for an agency to oversee public procurement known as Bureau of Public Procurement (BPP).



The law established due process for complaint and review. Where a bidder considers that his proposal has suffered undue disadvantage, the bidder may apply for an administrative review by making a complaint against the procuring entity via the accounting officer. Where the accounting officer fails to make a decision within the specified period, or where the bidder is not satisfied with the decision, the bidder may make a complaint to the Bureau, which shall make its decision within 21 working days. When the Bureau fails to render decision within the stipulated time or the bidder is dissatisfied with the Bureau's decision, the bidder can explore the option of mediation before finally resorting to arbitration.

ISSUE 2: FISCAL RESPONSIBILITY



The State enacted a Fiscal Responsibility Law in 2016. The law also provides for establishment of Fiscal Responsibility Commission in 2016.



There was timely reporting on revenue and expenditure in the last three years through annual report and financial statements which were submitted to the Auditor General. The annual reports, the Auditor General's report and summary of audited accounts (2017-2019) are published annually on the state website.



There is no information on whether the State has its own Audit Guide for State Auditors or not. However, it relies on Audit Guides or manuals for Federal Auditors. There is no disclosure as to Computer Assisted Audit Techniques (CAAT) and follow up mechanism on implementation of the recommendations of the Auditor General.



The State appointed an acting Auditor General on 16th April 2020. The law guarantees independence of the Auditor General as required by Section 125(5) of the Constitution. He can neither be appointed nor removed solely by the legislature. The legislature can only confirm the appointment or removal of the Auditor General. His office is subject to budgetary controls and allocation as other executive agencies in the State.

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



The State has Financial Instruction issued in 2004. The subjects covered by the instructions include areas of account, audit and taxation.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



The State has Financial Instructions issued in 2004. The subjects covered by the financial instruction include areas of account, audit and taxation.



The State has Civil Service Rules which also provides for establishment of the Civil Service Commission. There are Guides to Administrative Procedures at the state and local government levels.

ISSUE 5: PUBLIC REPORTING

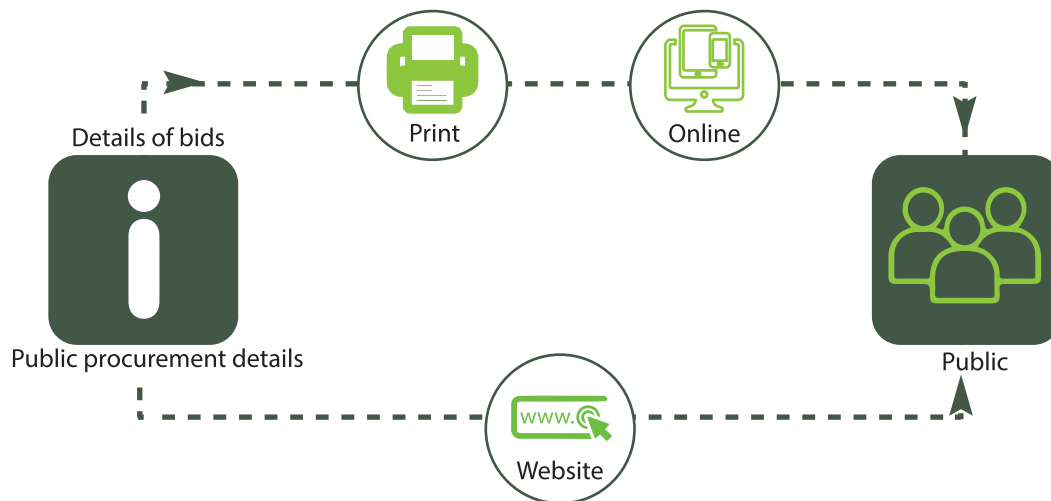


Freedom of Information (FOI) Act is not applied in the state at the time of writing this report, neither does it have any local law similar to the FOI Act. However, members of the public are presented opportunities to obtain information on public finance through published annual reports. The State does not issue periodic reports on risks of corruption in public administration.

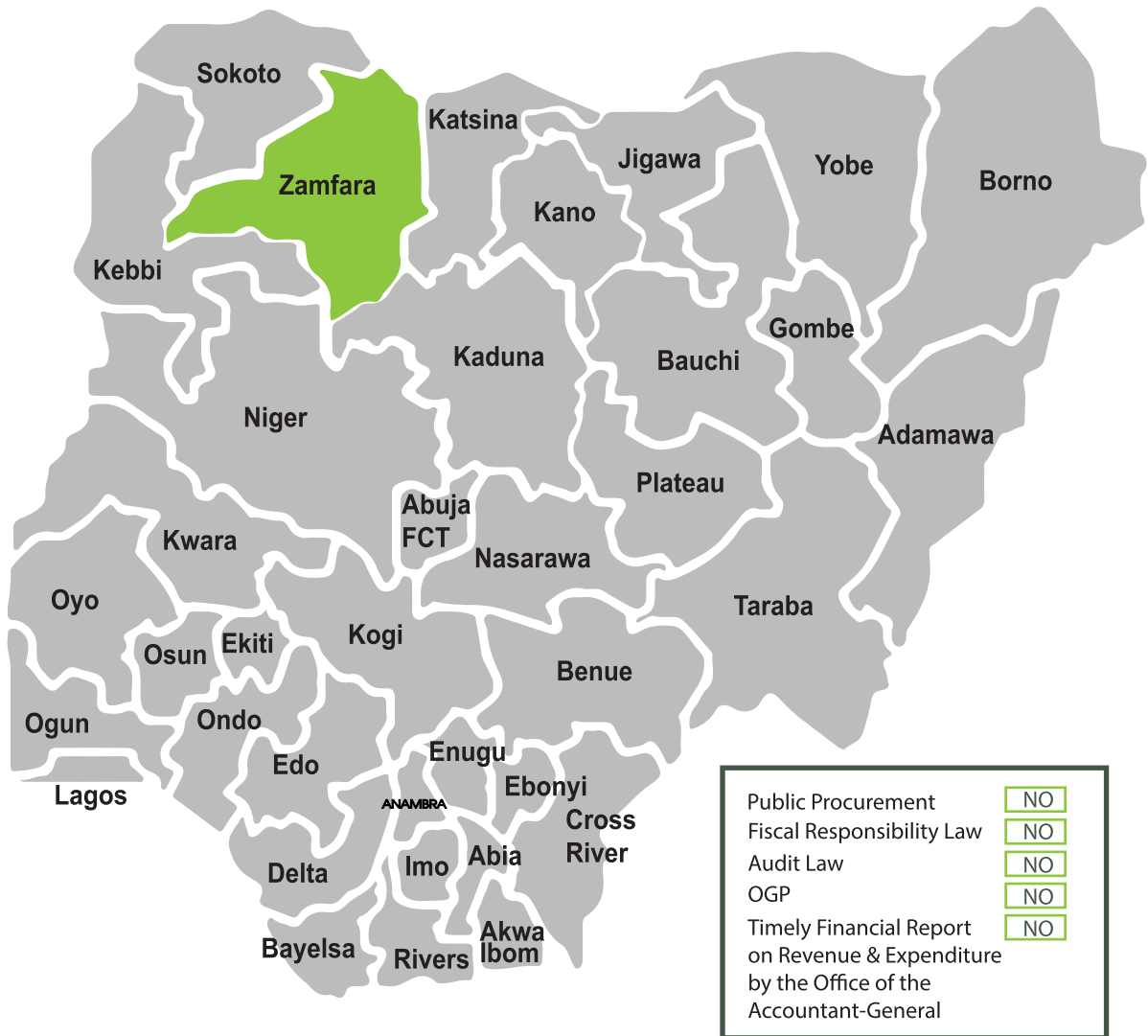


FEDERAL PUBLIC COMPLAINTS COMMISSION (YOBE STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state.



The information concerning full detail of bids are provided to members of the public through print and online sources while information relating to public procurement are published on the website.



ISSUE 1: PUBLIC PROCUREMENT



Zamfara State does not have a Public Procurement Law, however, there is a bill for the establishment of the Council and Bureau for Public Procurement in the State. The State's procurement process is led by a Special Adviser to the Governor.



The bill seeks to establish a State Council and Bureau for Public Procurement in addition to other provisions.

ISSUE 2: FISCAL RESPONSIBILITY



Zamfara State has no Fiscal Responsibility Law, neither does it have a Fiscal Responsibility Commission.



The State has no Audit law.



There is no disclosure as to Computer Assisted Audit Techniques (CAAT).

ISSUE 3: EFFECTIVE & EFFICIENT SYSTEM OF RISK MANAGEMENT AND INTERNAL CONTROL



Zamfara State does not have Financial Instructions or Regulation. However, where there is disclosure of infraction by the Auditor General, the relevant MDAs will be queried by the Committee on Public Accounts of the State House of Assembly.

ISSUE 4: CORRECTIVE ACTION FOR NON-COMPLIANCE WITH LEGAL PROVISIONS ON ACCOUNTS AND AUDITS



There was no disclosure on the above subject matter at the time of gathering data and writing this report.

ISSUE 5: PUBLIC SPEAKING

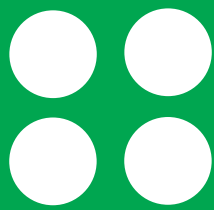


Freedom of Information (FOI) Act is not applied in the state at the time of writing this report, neither does it have any local law similar to the FOI Act. The State does not issue periodic reports on risks of corruption in public administration.



FEDERAL PUBLIC COMPLAINTS
COMMISSION
(ZAMFARA STATE)

There is no state-owned Public Complaints Commission, but there is a branch of the Federal Public Complaints Commission in the state.



CHAPTER 6

ANTI-CORRUPTION INITIATIVES
IN MANAGEMENT OF PUBLIC
FINANCES



Article 9 (2) of UNCAC states as follows, Each State Party shall, in accordance with fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of Public Finances. Such measures shall encompass, inter alia

- Procedures for adoption of national (state) budget
- Timely reporting on revenue and expenditure
- A system of accounting and auditing standards and related oversight
- Effective and efficient systems of risk management and internal control
- Appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph

This section examines how the Public Finance Management systems of the government of the Federation and the various States meet these provisions and those of the African Union Convention on Preventing and Combating Corruption (AUCPCC) and ECOWAS Protocol on the Fight Against Corruption.



PROCEDURE FOR THE ADOPTION OF THE BUDGET



UNCAC



AUCPCC



ECOWAS Protocol

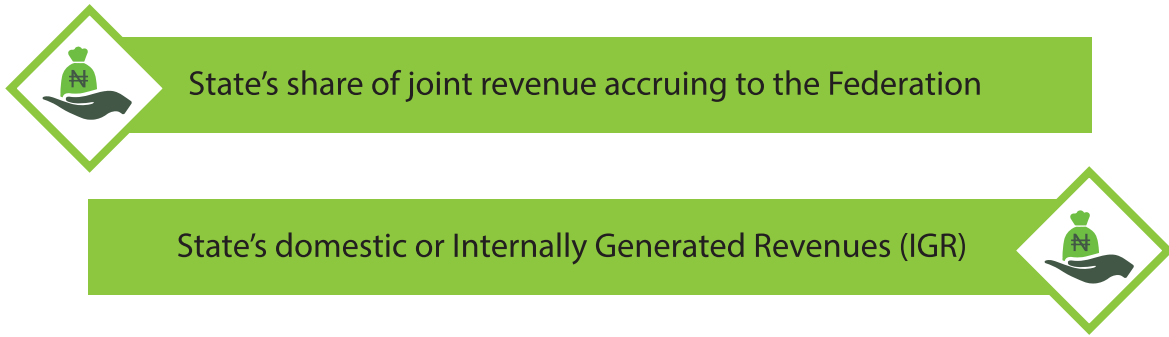


UNCAC provides for “appropriate measures to promote transparency and accountability in the management of public finances” including “procedures for the adoption of the national (state) budget”. Similarly, AUCPCC requires state parties to “undertake to ... Adopt legislative and other measures to create, maintain and strengthen internal accounting, auditing and follow-up systems, in particular, in the public income, custom and tax receipts, expenditures and procedures for hiring, procurement, and management of public goods” (Article 5(4)). The ECOWAS Protocol also provides for each State Party to “take measures to establish and consolidate ... revenue collection systems that eliminate opportunities for corruption and tax evasion and provide for regulations, which require companies and organizations to maintain adequate financial books and records and adhere to internationally accepted standards of accounting” (Article 5(g)).



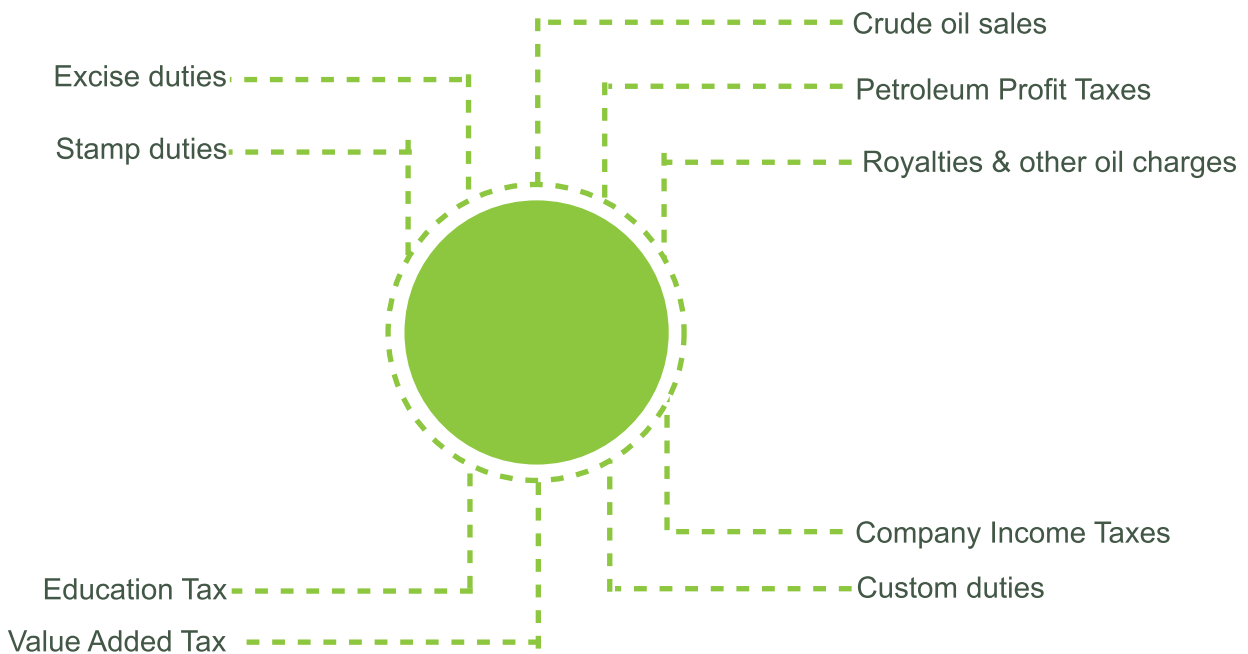
The 1999 Constitution of the Federal Republic of Nigeria establishes the basis for managing public finances and budgeting in Nigeria. Section 162 of the Constitution contains rules on the management of public revenues in the country.

Two types of revenue that accrue to State Governments are:

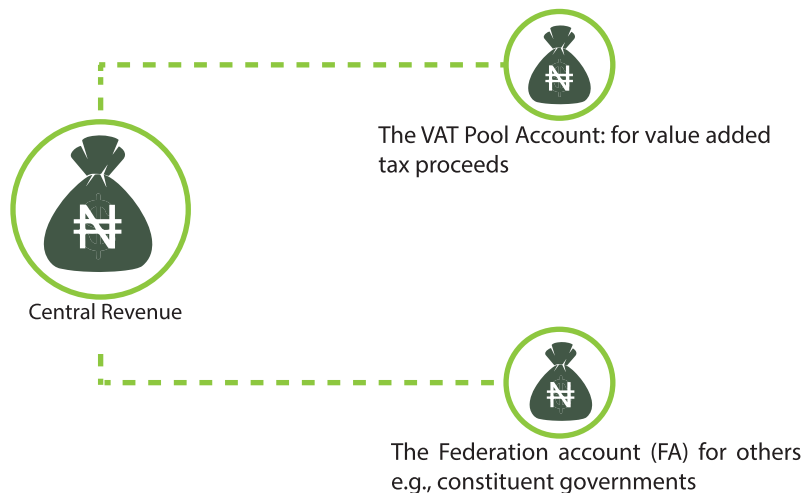


REVENUE SOURCES OF THE FEDERATION AND STATE GOVERNMENTS

The Federal Government (FG) is the administration and collection agent for jointly accruing revenues. Thus, the FG controls revenue from the following below amongst all others:



The FG accumulates this central revenue into two funds:



EXISTING LEGISLATIVE MEASURES FOR BUDGET PLANNING AND ARTICULATION



Like the FG, some State Governments enacted Fiscal Responsibility Laws (FRLs). Generally, the laws establish the Council or similar body as an oversight body and adopt the Medium-Term Expenditure Framework (MTEF) approach for fiscal planning, including the Medium-Term Fiscal Framework (MTFF) to project revenues in the medium term.

CONSTITUTIONAL ARRANGEMENT FOR PUBLIC BUDGETING



The Constitution contains general provisions on budgeting, but legislative rules prescribe procedures for their adoption by the Legislature.

As in the case with the President and Executive Council at the Federal Level, Constitutional provisions require the State Governor to present the annual fiscal budget proposal (Appropriation Bill) before the State House of Assembly (legislature) for consideration and approval. The Executive may only spend money as the legislature authorizes in an appropriated law or as otherwise authorized by the Constitution.

The constitutional exceptions are the remuneration, salaries and allowances of the following six (6) bodies, namely:

1 The Governor

The Deputy Governor 2

3 Auditor General

Chairman & other members of the Civil Service Commission 4

5 Electoral Commission

Judiciary Service Commissions, and Pensions and Gratuities 6

PREPARATION AND LEGISLATIVE ADOPTION OF BUDGET



Preparation and legislative adoption of budget are important aspects of public finance management. Generally, rules provide for the following seven steps within the legislature;

- i Presentation of the budget proposal by the President or Governor, which constitutes the First Reading
- ii A Second Reading that discusses the general financial principles and policy of the Government
- iii Committing the budget to the Finance/ Appropriate (F/A) committee of the House of Assembly
- iv Detailed examination of the budget by sector committee, including discussions with respective MDAs
- v Clause by clause discussion of the F/A report and recommendations by the Committee of the Whole House
- vi Item by item approval of expenditure lines
- vii Third Reading and passage
- viii Assent to the Appropriation Bill by the President or Governor



2/3rd of the Legislative Assembly

However, where the President or Governor declines assent to the bill, he is said to have exercised the power of veto. The legislative assembly may, by a 2/3rd majority, pass a vote to override the President's or Governor's veto.

BUDGET DISCIPLINE



The study examined State accounts and audit reports and the emerging picture from an examination of the State Audit Reports is that of continuing budget indiscipline across many states. Findings also show that some State Governments and in particular the Legislature rarely act on the findings of the Auditor General. Exceptions were found in some of the States in which the State Assemblies have investigated and issued resolutions and directives on some of the State Auditor Generals' findings.

Opportunistic revenue projections are common at the federal and in most State budgets. In some instances, gains made in one year are reversed in the next, robbing the system of consistency. With the exception of a few states, budget indiscipline remains a persistent feature if not the unwritten rule of public finance management in the country.



TIMELY REPORTING ON REVENUE AND EXPENDITURE



UNCAC requires State parties to adopt measures that will promote "timely reporting on revenue and expenditure". Both AUCPCC and ECOWAS Protocol have corresponding provisions. AUCPCC provides in Article 5(4) for the adoption of "legislative and other measures to create, maintain, and strengthen internal accounting ... in particular, in the public income, custom and tax receipts, expenditures ..." Obviously, measures aimed at achieving these objectives must include timely reporting. *The ECOWAS Protocol requires measures "to establish and consolidate ... revenue collection systems that eliminate opportunities for corruption and tax evasion and provide for regulations which require companies and organizations to maintain adequate financial books and records and adhere to internationally accepted standards of accounting" (Article 5(f)).*

The mode of public reporting on Government revenues and expenditures is the annual report and financial statements of the Accountant General. Extant rules and practice with exception of some State laws require the Financial Statements of the Auditor General to be ready within six months of the end of the financial year, for the audit, and the Constitution requires the Audit to be ready within 90 days of completion of the Financial Statements. In reality, these stipulations for timely reporting are not fully observed.



NEWS

SYSTEM OF ACCOUNTING AND AUDITING STANDARD AND RELATED OVERSIGHT



UNCAC requires an effective "system of accounting and auditing standards and related oversight". AUCPCC does not make any direct reference to accounting standards. However, as seen above it requires the adoption of "legislative and other measures to create, maintain, and strengthen internal accounting, auditing and follow up systems ..." (Article 5(4)). *Accounting and auditing standards constitute an internationally recognized measure for strengthening "internal accounting, auditing and follow-up systems". Also as seen above, ECOWAS Protocol requires adherence to "internationally accepted standards of accounting." It provides for the adoption of measures "to ... adhere to internationally accepted standards of accounting" (Article 5(f)).*

The FG and a few states have adopted the IPSAS.

SYSTEM OF ACCOUNTING



Legal provisions and enactments on accounting standards in Nigeria include;



The 1999
Constitution

1



The Finance
(Control & Mgt)
Act, 1957

2



The Financial
Regulations,
2009

3



The Finance
Act, 2020

4



The Constitution establishes the office of the Accountant General. The Accountant General runs the Treasury, keeps the relevant accounting books (including revenues and expenditures), and prepares Financial Statements and fiscal accounts summary for audit. The Finance (Control and Management) Act defines the functions of the Office in this regard. The Financial Regulations (or Instructions) make detailed provisions on rules and procedures on all financial processes.

PUBLIC ACCOUNTING STANDARDS



IPSAS

The International Public Sector Accounting Standards (IPSAS) are internationally recognized public accounting standards, developed by the International Public Sector Accounting Standards Board (IPSASB). The Nigerian Conference of Accountants' General of the Federation and States has been taking steps towards formal adoption of IPSAS for public sector accounting and reporting in the country.

With the enactment of the Financial Reporting Council in Nigeria Act 2011, the responsibility for financial reporting has been passed to the Council. The Financial Reporting Council (FRC) has sole responsibility for making accounting, auditing, and reporting standards for the private and public sectors.



SYSTEM OF PUBLIC AUDITING



The 1999 Constitution of the Federal Republic of Nigeria as amended provides for audit of the accounts and financial statements of the States in ss 125 - 128. Each State must have an Auditor-General nominated by the Government and confirmed by the State House of Assembly.

For now, the Audit Law of 1956, which is outdated and violates the modern Constitutional provisions and requirements of UNCAC and ECOWAS Protocols on the independence of the Auditor-General, remains the principal legislation for enquiry into public accounts in Nigeria. This requires significant amendment.





Nigeria did not have a formal Public Auditing Standards regulatory body until the setting up of the Financial Reporting Council with responsibility for setting accounting and auditing standards as well.



Conference of Auditors' General



In November 1997, the Conference of Auditors' General for the Federation and States issued a document titled, "Public Auditing Standards". The document covers a wide scope of work and reporting standards. However, the document falls short of the high standards of transparency and accountability required for audits in modern and open democracy. Moreover, the conference of Auditors' General is not a statutory chartered body, hence, its authority to issue guidelines is questionable.

There is also an Audit Guide for the Federal and State Government Auditors also issued by the Auditors' General in the Federation in 1989. This also falls short in many areas including computer audits and does not comply fully with the ISSAI processes. The differences are both evident in the contents and the procedure for arriving at both standards, and their review. Local auditing standards and guides do not compare favorably with their international counterparts in volume, coverage, content, and quality. Even if Federal and State Governments carefully observe local standards, audit practice will not meet international standards. For example, local regulations do not match INTOSAI Guidelines and Good Practices Related to SAI Independence (ISSAI 10 and 11) in several key areas as follows:



Principle 2

The independence of SAI heads and members including security of tenure and legal immunity in the normal discharge of their duties.

Principle 6

The freedom to decide the content and timing of Audit Reports and to publish and disseminate them".

Principle 7

The Existence of Effective Follow-up Mechanisms on SAI Recommendations.

Principle 8

Financial and managerial/administrative autonomy and the availability of appropriate human, material, and monetary resources



UNCAC



AUCPCC



ECOWAS Protocol



UNCAC provisions further require “Effective and efficient systems of risk management and internal control”. Both AUCPCC and the ECOWAS Protocol make implied or indirect references to internal controls in the provisions already reproduced several times in this report. AUCPCC requires State parties to “Adopt legislative and other measures to create, maintain, and strengthen internal accounting”. ECOWAS Protocol also provides for adoption of “necessary legislative and other measures to” criminalize “Creating or using an invoice or any other accounting document or record containing false information” and “unlawfully omitting to make a record of payment” (Article 6 (4)(a&b)). These are obvious references to internal controls.

State Governments have provisions for internal controls as rules which cover approval, recording, custody and accounting procedures for collecting revenues, incurring expenditures, acquiring tangible and intangible assets, and creating liabilities. They are:



Financial Instructions (FI)



Store Regulations (SR)



Financial Regulations (FR)

The difficulty in obtaining such public work tools as FIs and Stores regulations for this study in the States and the limited number of Civil Servants interacted with, who had copies of these work tools, is instructive and indicative that few people within and outside the service have the opportunity to be knowledgeable in the provisions of these important public sector work tools. Though these documents ought to be available in government printers for purchase by members of the public, most of the State Government printers did not have it available for sale to the public.

One source of evidence of the extent of adherence to internal control rules is the Auditor General’s report. The challenge however is that Auditors’ General do not always include all their comments on infractions in the Audit Reports. Sometimes they are contained in Domestic Reports which are not always available to all.



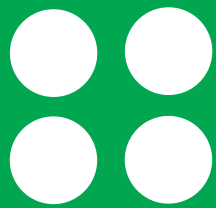
UNCAC requires measures to take “Appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph (on public finance)”. AUCPCC provisions require corrective measures when it provides for audit follow-up action: “... State Parties undertake to ... adopt legislative and other measures to create, maintain, and strengthen ... auditing and follow up systems ...” (Article 5(4)). AUCPCC further provides as follows, In order to combat corruption and related offences in the public service, State parties commit themselves to: ... Develop disciplinary measures and investigation procedures in corruption and related offences with a view to keeping up technology and increase in efficiency of those responsible in this regard” (Article 7(3)). The ECOWAS Protocol provides that “Each State Party shall adopt necessary legislative and other measures to establish as offences liable to criminal or other sanctions the following acts or omissions ...” (Article 6(4)).

Criminal and administrative sanctions can indeed have a deterrent and corrective effect. This requirement of corrective action has two aspects:

Administrative measures taken to correct
observed anomalies



Provisions for criminal sanctions imposed
under the law upon infringement of legal
provisions



CHAPTER 7

CIVIL AND ADMINISTRATIVE
MEASURES TO PROTECT THE
INTERGRITY OF PUBLIC FINANCE
AND ACCOUNTS



Article 9(3) of UNCAC provides as follows, “Each State Party shall take such civil and administrative measures as may be necessary, in accordance with the fundamental principles of its domestic law, to preserve the integrity of accounting books, records, financial statements, or other documents related to public expenditure and revenue and to prevent the falsification of such documents”. AUCPCC and ECOWAS Protocols have supportive articles concurring with the aforementioned.

There are two aspects to this discussion:



EXISTENCE OF CIVIL AND ADMINISTRATIVE PROTECTION MEASURES



1
Financial Instructions (FI)



2
Treasury Circulars



3
The Freedom of Information (FOI) Act; Section 2



4
The Public Procurement Laws (PPLs)



5
Other documents with direct or indirect implications for protecting public records



6
The Civil Service Handbook (CSH)



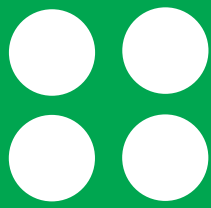
7
The latest version of the Federal Public Service Rules is the 2008 edition

APPLICATION OF THE MEASURES



How do State Governments apply these rules?

Evidence of enforcement of these rules was difficult to collect, and in most cases, not possible. It is fair to surmise that while the books contain good measures ‘to protect the integrity of public finance and account records’, enforcement of the rules is not as effective as it should be.



CHAPTER 8

PUBLIC REPORTING AND PUBLIC
PARTICIPATION



UNCAC



AUCPCC



ECOWAS Protocol



Article 10 of UNCAC states as follows, “Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration including with regard to its organization, functioning and decision making processes, where appropriate. Such measures may include, inter alia

- (a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public
- (b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and
- (c) Publishing information, which may include periodic reports on the risks of corruption in its public administration”.

Article 13 of UNCAC requires each State Party to “ take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption”. Required measures may include:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption.



PUBLIC ACCESS TO INFORMATION



It is clear from the foregoing that, UNCAC demands rules that ease public access to information when it requires adoption of “procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public”. AUCPCC provides that, “Each State Party shall adopt such legislative and other measures to give effect to the right of access to any information that is required to assist in the fight against corruption and related offences” (Article 9). ECOWAS Protocol requires that “Each State Party shall take measures to establish and consolidate ... freedom of the press and right to information” (Article 5(j)).



The major development in this area in Nigeria is the enactment of the Freedom of Information Act in 2011 by the Federal Government. This Act applies to all states in Nigeria. However, no concrete mechanism or measure was found in place in the States for access to information.

SIMPLIFYING ADMINISTRATIVE PROCEDURES TO FACILITATE PUBLIC ACCESS TO COMPETENT DECISION-MAKING AUTHORITIES



UNCAC



AUCPCC

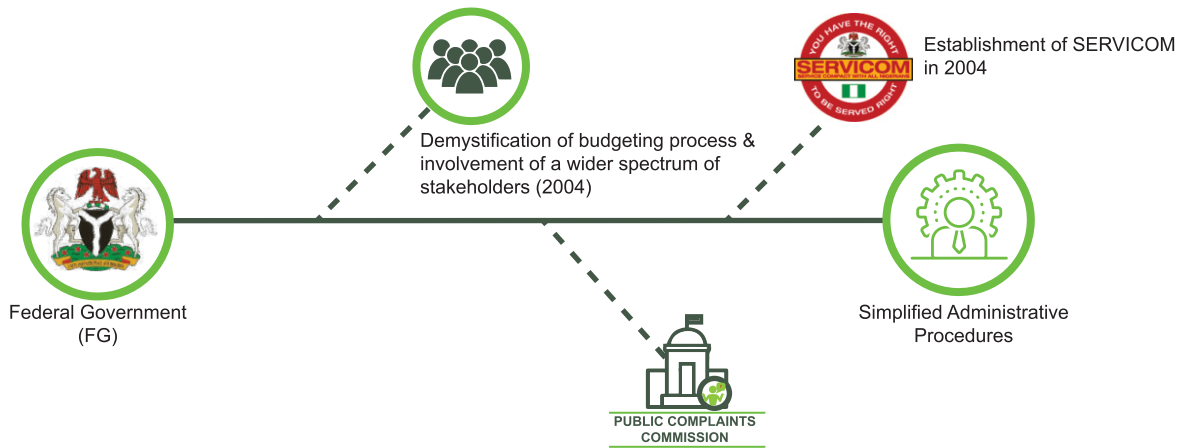


ECOWAS Protocol



To enhance public reporting, UNCAC requires of State Parties, the “Simplifying (of) administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities”. Both AUCPCC and the ECOWAS Protocol have similar provisions. AUCPCC provides that, “Each State Party shall adopt such legislative and other measures to give effect to the right of access to any information that is required to assist in the fight against corruption and related offences” (Article 9). ECOWAS Protocol requires that “Each State Party shall take measures to establish and consolidate ... freedom of the press and right to information” (Article 5(j)).

Beginning in 2004 at the commencement of its fiscal reforms, the Federal Government has made progress in simplifying process and procedures for accessing information of public interest. Notable among these are as can be seen below:



Several areas where administrative bottlenecks hinder public access to decision making and information in the States:





UNCAC



UNCAC also requires the “Publishing (of) information, which may include periodic reports on the risks of corruption in its public administration.

In line with UNCAC’s requirement in the article above, the various agencies have published as seen below:



The first three reports were the first of its kind in Nigeria.



The Independent Corrupt Practices and Other Related Offences Commission (ICPC) published the Anti-Corruption Digest as well as periodic progress reports. At the federal level, ICPC has conducted systems review of some MDAs and has publicized “The study of Corruption and Review of Land Administration in FCT on their website.



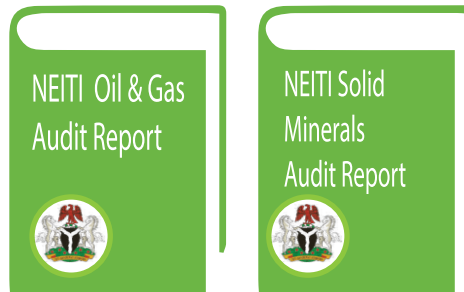
The Economic and Financial Crimes Commission (EFCC) publishes the EFCC Alert and the Zero Tolerance magazines. As with the ICPC journals, the EFCC magazines are not analytical reports on the risks of corruption. They are briefs on the activities of the Commission and do not provide information on the risks of corruption in public administration.



The other report that provides an analysis of the impact of corruption is the evaluation report on the performance of 53 federal government agencies assessed by SERVICOM in 2006/7.



TUGAR in collaboration with ICPC and the BPP has developed a Corruption Risk Assessment Methodology applicable to the Federal and State Departments and Agencies. They have completed training and certification of sixty-nine (69) Corruption Risk Assessors selected from ICPC, TUGAR, Federal & State agencies and Civil Society.



The Federal Government established Nigeria Extractive Industries Transparency Initiative (NEITI) in 2004. One of the Key functions of NEITI is to carry out regular financial, fiscal and process audits of the Nigerian extractive sector. Since its inception, NEITI has conducted 12 cycles of audits, 12 of them in the oil and gas sector and 10 covering the solid minerals sector.

PARTICIPATION OF SOCIETY IN PREVENTION OF AND FIGHT AGAINST CORRUPTION



Although Governments are representative institutions and Government officials act for and on behalf of the citizens, this should not preclude the citizens' participation in decision making and in the prevention and fight against corruption. UNCAC, AUCPCC and ECOWAS Protocol have various related articles supporting the aforementioned.

Sections 13 and 14(c) of the Constitution of the Federal Republic of Nigeria requires every one exercising Legislative, Executive or Judicial authority in Nigeria in doing so to ensure the participation by the people in their Government in accordance with the provisions of this Constitution



At the Federal level, the FRA in S48 requires the Federal Government to ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications.

By the Nigeria Extractive Industries Initiative Act 2007, the Federal Government set up the NEITI as a multi-stakeholder framework. The NEITI National Stakeholders Working Group (NSWG) the 15 member Board of NEITI has both private sector and Civil Society representatives.

PARTICIPATION OF SOCIETY IN PREVENTION OF AND FIGHT AGAINST CORRUPTION



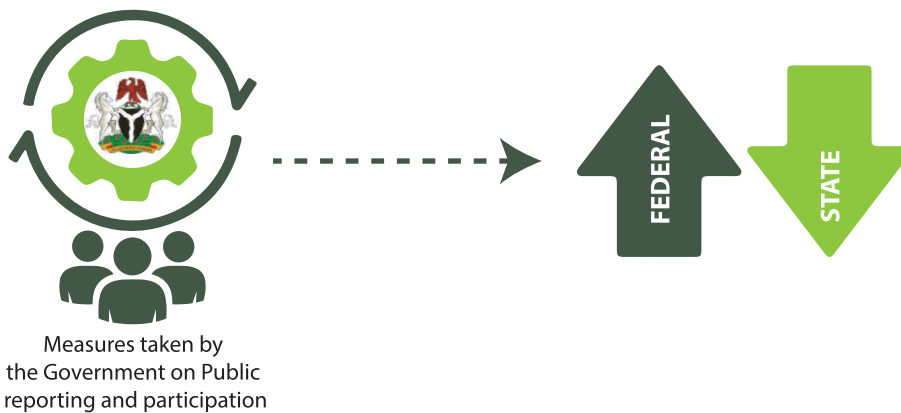
Both the ICPC and EFCC have support networks of civil society organizations working to prevent corruption. The EFCC supports the Anti-Corruption Revolution (ANCOR) while the ICPC has established and supports the National Anti-Corruption Coalition (NACC).



The Federal Government through the Office of the Honorable Attorney General of the Federation, TUGAR, and the Zero Corruption Coalition facilitated the participation of civil society organizations in assessing Nigeria's anti-corruption compliance toward the country's UNCAC review cycle of 2010 to 2015.



The measures taken by the Government to improve public reporting and participation by citizens and groups have occurred mainly at the federal level. Unfortunately, little evidence of such has been found at the state level.



While this may be partly due to the perceived unwillingness of state authorities to comply with citizens' demand for accountability, it seems that the greater factor impeding public participation in PFM issues is the patent lack of capacity on the part of the actors (individuals and groups) in the states to utilize the available platforms for public reporting and participation in PFM issues.

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