



ABOUT US

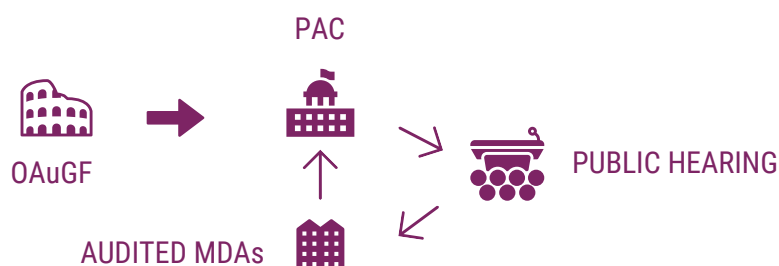
Policy Development Facility Phase II (PDF II) is a flexible, rapid-response programme funded by the UK Aid Department for International Development (DFID). The primary objective of PDF II is to provide targeted assistance to support Nigeria's 'champions of change' across the Federal Government to implement economic and social reforms that lead to poverty reduction. This is done through the provision of high quality organisational support and high quality policy research to build the evidence base for this support.



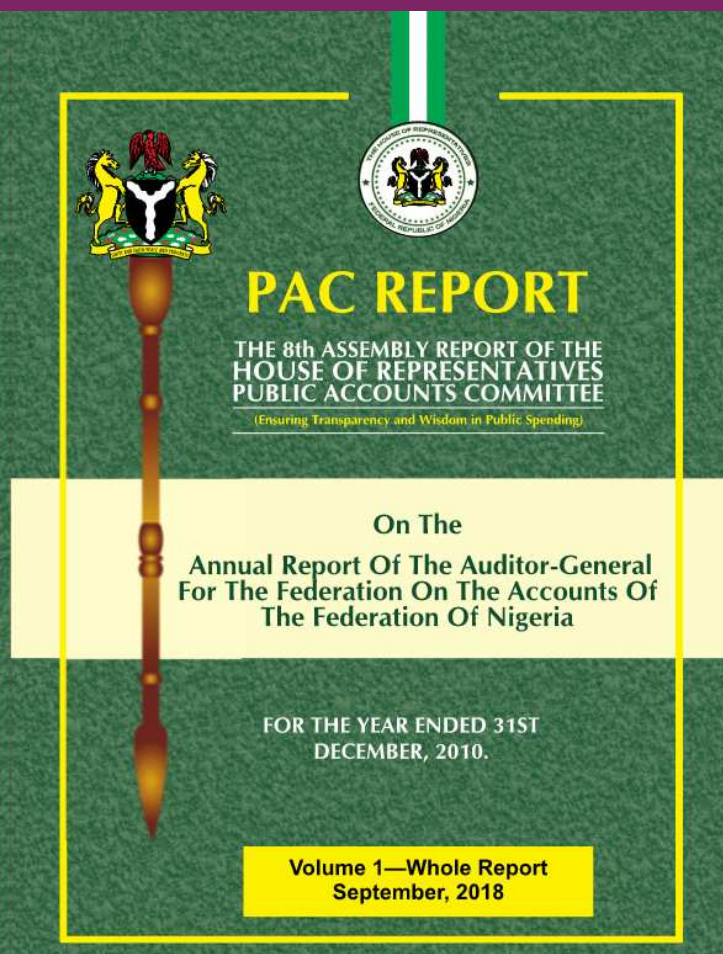
Reforms and Technology Innovations at the Public Accounts Committee of the National Assembly

On November 13 2017, DFID extended its support to the National Assembly (NASS) by funding a technical advisor to the Public Accounts Committee (PAC) of the House of Representatives (HoR) in driving reform initiatives that enables delivery on its mandate. The PAC of the HoR is one of the two constitutional committees charged with engendering accountability, transparency and good governance in the application of the resources of the Federal Government of Nigeria. The Committee considers reports submitted by the Office of the Auditor-General for the Federation (OAuGF) which is the foremost statutory accountability office of Nigeria solely responsible for the Audit of Public Accounts of the Federation. Upon consideration of these Audit Reports, the Committee holds public hearings during which those charged with governance at the audited Ministries, Departments and Agencies (MDAs) are required to respond to audit queries bordering on control breaches, revenue losses through non-remission of VAT/WHT collections and other funds mismanagement misdemeanours.

One of the key priorities of the administration of President Muhammadu Buhari is an effective fight against corruption on all fronts and the establishment of transparency and accountability in public financial management.



ACHIEVEMENTS



Review of Backlog of Audit Reports

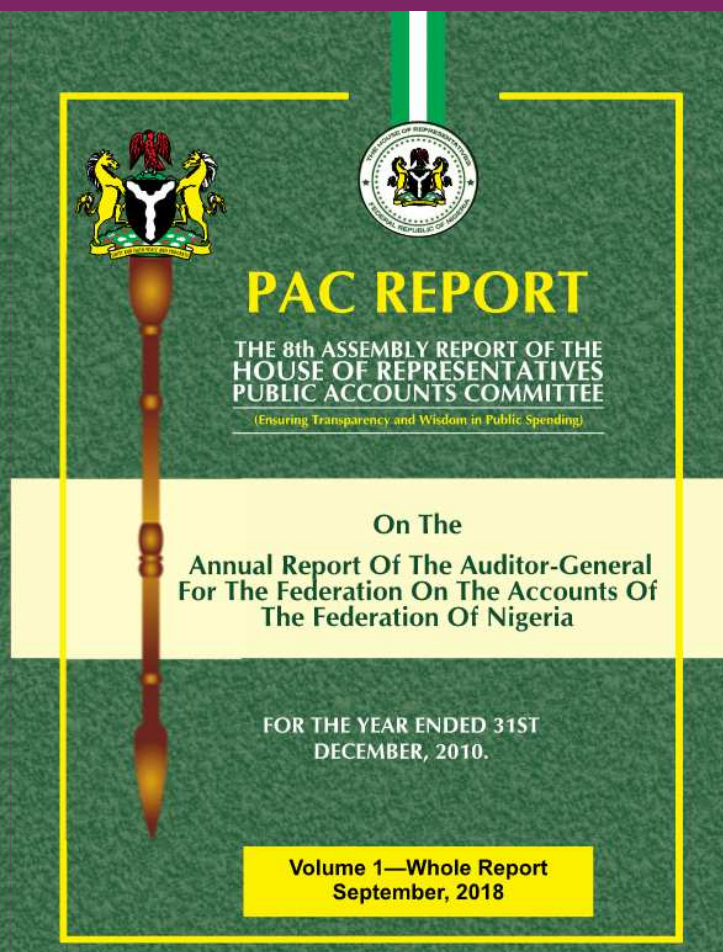
Since the inception of the 8th Assembly, the PAC has faced a myriad of challenges hindering the committee from achieving its mandate. One major problem was the backlog of unreviewed audit reports and paucity of funds to effectively pursue its activities. This problem has been a lingering one making it difficult to hold agencies accountable for the use of government resources. To tackle this problem, the Embedded Advisor (EA) provided support to the Chairman, House of Representatives PAC. His task was to support the review of audit reports starting from the year 2011 - 2016 to aid more efficient responses to audit queries from the OAuGF. When the Advisor came on board, he started the review process from 2010 audit report, which has been finalised laid at plenary, debated by the house and passed.

The review of 2011-2014 audit reports have been finalised, committee review conducted, PAC draft reports produced and laid at plenary. These are now awaiting hearing by the general house of the 9th assembly. As at the time of this report, the 2010 PAC Report has been passed by the House of Representatives. (See image above). This is the first time in 10 years that the PAC report has been prepared and published. The 2015 and 2016 reports have equally been reviewed and are awaiting hearing. During the time of the support, the EA was able to introduce some innovation to the process of the PAC reports. These include;

1. Extracting audit queries from the reports relevant to all the agencies of the federation and posting them in newly designed template or format such that each audit query has a relevant history showing MDA's response, documents supporting the response, Committee's findings and recommendations and House recommendation in that sequence. After hearings, considerations of the members of the committee are taken based on MDA's response to the queries.
2. Producing structured reports, which are presented in 3 volumes. Hitherto, there has been only one straight report for the PAC, the current structure now provides for three volumes namely (a) whole report; (b) cleared queries; and (c) uncleared queries reports. This makes it easy for the House at plenary to sit and considered the volume on uncleared queries
3. Retreats: this was organised with support from UKAid to discuss the outcomes of the considerations of the committee on the 2010, and 2011 – 2014 audit reports. The 2010-2014 consideration are now in their final form for publication.

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Introduction of an Electronic Document Management and Archiving System (EDMAS)



The state of the document storage system before the EDMAS



After the introduction of the EDMAS

Upon engagement of the EA in NASS, he discovered that the entire work processes in the PAC secretariat were largely manually driven. Submissions were made in hard copies as evidenced by numerous bags of document littering the PAC hearing rooms making the review process extremely tedious. (See image above)

Steps were taken to automate the system to simplify the review and PAC reports production process. It is noteworthy that modest achievements were made in this direction. Early in 2018, with the firm support of the PAC chairman and members, the EA initiated a technology project tagged PAC's Technology Innovation Programme (PTIP) which attracted immense support from other donors namely, Nigerian Communications Commission (NCC) —donated 25 highbreed All-in-One desktop computers, 2 projectors and support screens. Each member of the committee can now sit in front of a computer to read and review submissions/responses made by MDAs instead of having to page through voluminous manual documents.

Audit queries are prepared and emailed in advance to the MDAs, likewise MDAs responses are to be submitted online through the PAC website. The Nigerian Communication Satellite Ltd (NIGCOMSAT) developed and donated a website/portal while the Financial Reporting Council of Nigeria donated the electronic document management and archiving solution with 10-user licenses in the interim. Policy and Legal Advocacy Centre (PLAC) donated 15 licenses bringing licenses to a total of 25.

Based on this, when the OAuGF publishes its annual reports, the PAC avails itself of this report online, extracts the queries and have the MDAs access their individual queries and submit their responses; all done electronically. In this sense, the Committee's work is greatly simplified and would spend less time at sittings and hearing of queries with higher productivity. An icing on the cake is live streaming of the audit hearing sessions which will be incorporated on the website to further bring the process to the global community. The takeaway from this solution will be that the name and shame model of anti-corruption fight can then be more meaningful to the public as the 'dramatis personae' will not only be known, but also be seen by the public.

ACHIEVEMENTS

Capacity Building for MDAs on How to Respond to Audit Queries



Training on the use of the EDMAS

The EA designed a stakeholder forum themed the “Audit Queries—The A, B, C, of Responses” to mentor MDAs on how to respond to audit queries. The training has been held in four locations around the country in collaboration with the Institute of Chartered Accountants of Nigeria (ICAN) and the PAC/OAuGF to train the MDA officials. The training was for Directors, Auditors, Accountants and Sub-Treasury Officers; on building proper relationship with the OAuGF and methodology for appearances before the PAC and responding to audit queries. Currently, over 800 personnel of the MDAs have been trained on this subject matter. Feedback received from these engagements has been very heart-warming as more and more of the MDAs are speedily keying into the process with positive results at various committee hearings.

Introduction of a Quarterly Newsletter



Though the PAC is one of the most critical committees of the National assembly, its activities remains largely unknown to the public. In line with this, the EA designed a quarterly newsletter to capture the activities of the PAC and disseminate it to the public.

The Non-Oil Export Trade Community of Practice can be found at;
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