

**ASSESSMENT OF THE PUBLIC ACCOUNTS COMMITTEES: A CASE
STUDY OF THE 8TH ASSEMBLY**

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CHAPTER ONE

INTRODUCTION

1.1. Background to the study

Three functions are attributed to the legislature, viz: representation, lawmaking, and oversight. Explaining, Hendriks and Kay (2017) noted that legislatures perform their representative function in that they represent the will of the people, which is the legitimate source of authority in democratic countries. In fact, members of the legislature are elected by a set of eligible voters who form a group of constituencies representing the whole country. Hendriks and Kay (2017) noted that the legislature performs a legislative function because, in addition to introducing legislation on its own, they have the power to amend, approve or reject government bills. Regardless, Abiola (2018) averred that bills go through many stages which vary from country to country but the different stages can be summarized as follows: First reading, second reading/committee stage, third reading/consideration, and presidential/royal assent.

Also, the legislature performs its oversight function, by ensuring that governments implement policies and programmes following the wishes and intent of the legislature. Hendriks and Kay (2017) note that the legislature can oversee the preparation of a given policy (*ex ante* oversight) or can oversee the execution and implementation of a given policy (*ex post* oversight). Indeed, Patty and Turner (2019) added that *ex ante* and *ex post* oversight mechanisms mean whether a specific oversight tool is employed before (*ex ante*) or after (*ex post*) the enactment of a government-sponsored policy. Remarkably, these oversight mechanisms are at the core of the notion of enhancing executive accountability. In the democratic system, the power of the people

lies in the legislature to oversight government accountability (Irawan, 2014). Accountability to the public is important as a means to develop the credibility of the State (Romzek & Dubnick, 2014).

Since legislatures depend on the subdivision of their members called committees, councils, or commissions to conduct their business (Abiola, 2018), there are some committees saddled with the task of ensuring accountability in governance. One of them is the Public Accounts Committee (PAC). Constitutionally, the National Assembly has been empowered to regulate its procedure (Section 60 of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 as altered) as well as to nominate committees for such purpose as it deems fit (CFRN, Section 62(2)). Given this, the Houses of the National Assembly reserve the power to appoint the Public Account Committees. Explicitly, Order XVIII Rule 122 and Order 97 (5) of the House of Representatives and Senate Standing Orders respectively, provide for the establishment of PACs. These provisions are drawn from the stipulation of Section 85 (5) of the 1999 constitution (as altered). As a result, legislative scholars refer to the PAC as a constitutional committee.

From the above legal provision establishing the Public Accounts Committee in the Houses of the National Assembly, two things are worthy of note. First, the status of the Public Accounts Committees stemming from its mandate of examining the “books” of executive agencies, which ultimately underscores the concept of oversight. Second, the expression of its utilization of the instrumentality of audit queries to achieve its mandate. According to Law Insider (2022), an audit query means audit reports asking questions or expressing doubts about the genuineness, validity or accuracy of transactions. Explicitly, an audit query is issued in response to a suspected or actual error, miscalculation, omission, missing information, discrepancy or concern that either: (i) causes the Auditor to believe that there may have been an error in the calculation of the Adjusted Contingent Payment for any Quarterly Period; or (ii) renders the Auditor unable to verify the

accuracy of any such calculations (Law Insider, 2022, *para.* 2). In addition, an audit query arises from the account report.

For any democracy to grow, the legislature not only makes laws for the good governance of the society (including appropriation laws) but must as well ensure that such laws and orders are not violated by other arms like the executive. Based on this, Ewuim, Nnamani, and Eberinwa (2014) noted that the parliament achieves this by acting as a watchdog over its policies through its oversight function. With a system predicated on the principles of separation of powers and the attendant checks and balances between the various arms of government as is in Nigeria, the centrality of the activities of the Public Accounts Committees (PACs) of the National Assembly cannot be overstated. However, concerns continue to mount on the backlog of audit queries which is the primary instrument of oversight utilized by the PACs. Within context, the backlog of audit queries as used denotes the accumulation or the uncompleted activities on audit reports. This, therefore, necessitated for this study on impact of backlog of audit queries on the performance of oversight of the House of Representatives Public Accounts Committee of the 8th National Assembly.

1.2. Statement of problem

The Public Accounts Committee is one of the Committees of the National Assembly. One of its functions is to scrutinize government expenditures, government financial year accounts, and any other accounts presented to the National Assembly. It is also mandated to scrutinize the report of the Auditor-General for the Federation (AuGF). In exercising this function, it is the Public Accounts Committee's responsibility to see that moneys reflected in the estimates of expenditure are expended as authorized and that expenditures are duly authorized by the appropriate authorities

under existing accounting procedures. However, the Public Accounts Committee's responsibility has not resulted in any significant improvement in Nigeria's corruption perception globally.

By constitutional imperative, the Public Accounts Committee (PAC) enforces accountability standards. Romzek and Dubnick (2014) alluded to this fact when they averred that parliaments are the institutions through which governments are held accountable to the electorate. Mostly, this mandate is achievable through the concept of oversight which the PAC is mandated to pursue. Despite the Public Accounts Committee's (PAC) legality, executive accountability in Nigeria remains difficult to achieve. This is exemplified by Nigeria's drop in the 2021 Corruption Perception Index by five places, from 149/180 in 2020 to 154/180 in 2021, according to Transparency International (TI). This paradoxical situation raises concerns about the effectiveness of the PAC's activities.

Expressly, section 85 (5) of the constitution (as altered) empowers the Public Accounts Committee to submit the audited accounts of government agencies to the National Assembly. However, Irawan (2014) and Policy Development Facility II [PDF II] (2018) averred separately that the backlog of audit queries poses a challenge to their performance. Indeed, there exists a plethora of audit queries the Public Accounts Committees have to deal with. Despite the need to ensure adherence to appropriated amounts by over 900 Ministries, Departments, and Agencies (MDAs), it must be stated that members of the PAC are foremost elected representatives with congested programmes plus political engagements. Without a doubt, the elected members' schedules like chamber duties, constituency functions, and so on, may affect the performance of the Public Accounts Committee hence, increasing the backlog of audit queries. Against this backdrop, this study assessed the performance of oversight of the 8th National Assembly House of Representatives Public Accounts Committee viz-a-viz the backlog of audit queries.

1.3. Research questions

The study was guided by the following research questions:

- (i) To what extent does the backlog of audit queries affect the performance of oversight by the 8th House of Representatives Public Accounts Committee?
- (ii) What were the consequences of the backlog of audit queries on the performance of oversight by the 8th House of Representatives Public Accounts Committees?
- (iii) How can the performance of oversight by the Public Accounts Committees of the National Assembly be improved?

1.4. Research objectives

The broad objective of this study is to examine the oversight performance of the 8th National Assembly Public Accounts Committees. The specific objectives were to:

- (i) evaluate how the backlog of audit queries affects the performance of oversight by the 8th House of Representatives Public Accounts Committee;
- (ii) examine the consequences of the backlog of audit queries on the performance of oversight by the 8th House of Representatives Public Accounts Committees; and
- (iii) identify ways to enhance the performance of oversight by the Public Accounts Committees of the National Assembly.

1.5. Scope of the study

The scope of this study bothers on three key areas, namely scopes of time, analysis, and geography. The time scope of this study was the 8th National Assembly being the period between 2015 and 2019. The choice of this period would be deliberate seeing that the legislative leadership at the time differed with the executive on policy priorities even though they were of the same

political party (Vanguard Nigeria, 2019, July 27th) and the failure/lukewarm attitude toward the Public Accounts Committee's reports at its plenary sessions. Also, since Public Accounts Committees (PAC) are the preeminent oversight committees in the Commonwealth (Pelizz & Kinyondo, 2014), the analytical scope of the study was delimited to the activities of the Public Accounts Committees of the House of Representatives due to its relatively large size that may ensure its continued action on audit queries.

The geographical scope of the study is the National Assembly located in the Three Arms Zones of the Federal Capital Territory, Abuja. The choice of the National Assembly is because, unlike State legislatures which are exposed to the overbearing effect of State governors (Sahara Reporters, 2019, December 2nd, Business day Nigeria, 2020, October 5th) even though it is a separate arm of government, the National Assembly exercised a degree of independence within the period being examined.

1.6. Justification of the study

The study is relevant because of the government's commitment to the fight against corruption and Goal 16 (peace, justice, and strong institutions) of the Sustainable Development Goals (SDGs). In addition, the recommendations from this study if implemented, will suffice in resolving the issues of the backlog of audit queries. The study would situate its findings within the larger body of knowledge, therefore, bridging the gap in knowledge in this area. Given this, the findings from this study would serve as a springboard for researchers and students in this area. Notably, Civil Society Organizations (CSOs), parliamentary institutions, donor agencies, accountability institutions, etc., would find this study useful reference material.

1.7. Organization of the study

The study is organized into five chapters. Chapter One starts with the Introduction to the study, a Statement of the Study Problem, Research Questions, Research Objectives, Scope of the study, and Justification of the study. Chapter Two provides insight into the literature review and theoretical framework while Chapter Three dwells on the research methodology of the study. Chapter Four presents, analyzes, and discusses the data that were obtained. Chapter Five addressed the summary, conclusion, and recommendations.

1.8. Definition of terms

Public Accounts Committee: Parliaments have a role in scrutinising the work of the government and across the Commonwealth Select Committees are a critical part of this democratic process. Public Accounts Committees scrutinise the financial expenditure of the government and taxpayer's money, ensuring transparency and accountability within Government, and making recommendations to ensure taxpayer's receive best value for money on government spending. In Nigeria, the mandate of the PAC is outlined in Section 85 (5) of the 1999 Constitution (as altered).

Audit Query: An audit query is a formal request for information or clarification related to the financial statements or operations of an organization being audited. The purpose of an audit query is to obtain additional evidence or explanations that the Auditor-General requires to complete the audit process. The audit query issued by the Auditor-General may cover a range of topics such as: accounting policies and practices, financial transactions, internal controls and processes, compliance with laws and regulations, financial reporting and disclosures, and the use of public funds.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter discusses the literature related to the variables being studied. Thus, it was divided into three sections, namely: conceptual review, empirical review, and theoretical review.

2.1. Conceptual review

2.1.1. Legislative oversight

Without accountability and openness, there cannot be a democratic system of government (n Yamamoto, 2007). The need for parliamentary oversight of administrative action has thus been emphasized by political philosophers and political scientists over the years if representative government is to function well. Bibby (2014) noted that the LaFollette-Monroney Committee, which was established by the US Congress to examine the need for oversight over an increasingly powerful executive branch, recommended strengthening standing committees and giving them responsibility for exercising "continuing watchfulness" over the administrative agencies, thus heralding the inception of the concept of oversight. In fact, the legislature, acting in the capacity of the people's representatives, keeps the government accountable on their behalf through its primary oversight role, ensuring that government policy and action are effective and in line with the demands of the general populace. Therefore, legislative supervision needs to prevent government overreach.

The Russian word *kontrol* best conveys the idea of monitoring (Stapenhurst, Pelizzo, Olson, & Trapp, 2008). According to Stapenhurst et al., the history of the *kontrol'* institutions in the Russian state is extensive and instructive. Since *kontrol'* was always viewed as a tool of political control over the bureaucracy, the Soviet state established a variety of different types of structures

to ensure that the state bureaucracy was following the directives of policymakers. Political scientists have therefore been concerned about legislative oversight of administration in addition to its importance for the proper operation of representative government due to the influence of oversight activities on public policy. This effect results from the fact that the process of governance starts with the passage of laws, which then directs the government's operations.

A key component of the system of checks and balances is legislative monitoring of the executive branch, which derives from the Federal Republic of Nigeria's 1999 Constitution (as altered). To restrict the use of power and ensure that the government is accountable, the idea of legislative oversight is crucial in our democracy. According to Sections 88 and 89 of the Federal Republic of Nigeria's 1999 Constitution, the National Assembly (NASS) in Nigeria is responsible for monitoring executive agencies. The National Assembly has been given the authority to enact laws that meet the needs of the nation's citizens under the provisions of Section 4 of the Federal Republic of Nigeria 1999 (as amended), but it is also the responsibility of a legislature to determine whether the laws it has passed have the desired effect (s).

John Locke's (1958) principle of the separation of powers outlined the separation of the legislative and executive branches. According to Abiola, Asemota, and Ahmadu (2018), the executive is accountable to and subject to the legislative, which has the authority to establish regulations and carry them out. The National Assembly must ensure that the administration of public policy reflects and satisfies the needs of the people because it is the body that represents the people. The legislature is also expected to make sure that the agreed-upon policy is appropriately carried out and provided to the intended populace. Legislative oversight has this responsibility. Scholars and practitioners alike have been interested in legislative oversight, despite the lack of agreement on what oversight entails. Even though attention has been focused on the tools that a

legislature has to oversee government, and more recently still, on the relationship between legislative oversight tools, forms of government, and other factors, some scholars have proposed that it consists of legislative oversight of the policies and programmes enacted by the government; others extend the definition to include supervision of the executive's legislative proposals (Romzek & Dubnick, 2014).

According to Abiola (2018), oversight is a related process to lawmaking. The legislature's primary responsibility after participating in the creation of legislation is to monitor how well those laws are put into practice and whether they address and correct the issues as intended by their authors. This definition emphasizes the function legislatures play in reviewing government policies after the fact, but it leaves out the role legislatures may play before a policy is put into effect. Additionally, Ndoma-Egba (2012) makes hint that the term "legislative oversight" refers to the ability of the legislature to examine, monitor, and oversee government programmes, activities, agencies, and strategies for the execution of policies by the executive branch of the government. This is done to make sure the arm upholds the fundamentals of good governance and continues to be accountable to the electorate while also remaining responsive and transparent.

The presidential system of government being practiced in Nigeria makes provision for the separation of powers, apportioning disparate powers and duties to the executive, legislative and judicial arms of government. Essentially, the legislature as a symbol of true democracy makes laws that the executive is under obligation to implement (Nwagwu, 2014). The judiciary is legally called upon in the determination of civil rights and obligations to interpret the laws. This system of government understands from the onset that powers may be abused and therefore introduced a system that guarantees checks and balances among the three arms of government. Therefore,

through the power of interpretation, the courts can declare laws made by the legislature unconstitutional, null and void, and of no effect whatsoever.

The legislature, on the other hand, can control how the executive branch of government carries out and applies the legislation. Indeed, the legislature has the authority to investigate, compel compliance with laws, and carry them out. It can also use these powers to convene the legislature and the court system. Parliaments can use a variety of oversight instruments to monitor the executive (Romzek & Dubnick, 2014). The most often used oversight techniques include committee hearings, hearings in plenary sessions of the parliament, the formation of commissions of inquiry, questions, question time, interpellations, the ombudsman, auditors general, and the Public Account Committees. To this purpose, the Inter-Parliamentary Union [IPU] (2007) included the following oversight instruments but left them off the list:

- a) **“Question”**: This denotes a question about information. Parliament has the power to regularly grill the government to demand answers. The Inter-Parliamentary Union (2007) recommended that lawmakers can gather information through various channels, such as through informal ties with influential members of the state's administrative apparatus. However, the government is required to respond to queries from the parliament. It is most clear in the case of oral questions for oral reply that all MPs in the room may have access to the answers as well as the question's originator. Additionally, through questions, lawmakers can request clarification from the government regarding its position on a particular topic or its broader political direction.

- b) **“Hearings”**: Public, interactive, or investigative options are all available. While interactive and investigative hearings are back-and-forth discussions between lawmakers and stakeholders on policy issues, studying issues as required by resolutions or bills, and reporting

back to the Assembly (in this case, issues raised in the auditor general's report), respectively, public hearings are meetings of legislative committees at which members of the public, experts, and other stakeholders present testimony on issues under consideration by the committee.

- c) **“Question time”**: Parliament and the general public can get timely information during this designated period for oral queries to the government and responses from that body. Parliamentarians who are not part of the government can use these sessions to assess the government's ability to deal with matters of national importance. The highlight of the parliamentary agenda for the media in many parliaments is question period, and the session is often broadcast in full or in part.
- d) **“Interpellation”**: An official inquiry into or clarification of a government policy is known as an interpellation. Frequently, votes are cast after interpellations, including censure moves. The technique has evolved through use in each nation, according to the Inter-Parliamentary Union, and the term "interpellation" has various meanings in each parliament.
- e) **“Supreme Audit Institutions (SAIs)”**: The national organizations known as Supreme Audit Institutions (SAIs) are in charge of examining public spending and provide an unbiased assessment of how the executive has utilized public funds. Their main objective, according to Stapenhurst and Titsworth (2002), is to monitor how public funds are managed and the accuracy and reliability of the financial data the government reports. Examples include, among others, the Nigeria Extractive Industries Transparency Initiative (NEITI) and the Auditor-General for the Federation (AuGF). However, given that the Auditor-General for the Federation (AuGF) is the subject of this study and is reliant on the Public Accounts Committee (PAC), Section 86 (1) of the 1999 Constitution states, among other things, that "the Auditor-

General for the Federation shall be appointed by the President on the recommendation of the Federal Civil Service Commission subject to confirmation by the Senate." The AuGF's sole responsibility would be to audit and report the public accounts of the Fede. Section 85(5) added the following to highlight the connection between the Public Accounts Committee's and the Office of the Auditor-General for the Federation's (AuGF) functionalities:

The Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts.

Drawing from the work of Pelizzo and Stapenhurst, Patty and Turner (2019) grouped oversight tools based on two criteria. Patty and Turner note that "the first concerns whether a specific oversight tool is employed before (ex-ante) or after (ex-post) the enactment of a government-sponsored policy, and the second concerns whether oversight is exercised internally or externally to parliament" (Pelizzo & Stapenhurst, as cited in Patty & Turner, 2019, p. 2). Pelizzo and Stapenhurst averred further that

The first dimension pertains to the timing of the oversight activity. If legislative oversight is performed before the government enacts a specific policy or becomes engaged in a specific activity, then the oversight tools are "instruments of control ex-ante". Hearings in committees, hearings in the plenary sessions of the Parliament, along with the request of documentation are all tools that can be used ex ante. If the legislative oversight is performed after the government has enacted a policy to check whether the policy is properly implemented, then the oversight tools are instruments of control ex post. Questions, interpellations, the creation of committees of inquiry are the tools that are used ex-post (Patty & Turner, 2019: 4).

Explaining Patty and Turner's second dimension/criterion for categorizing oversight focuses mostly on the location of the oversight instrument. Some tools, they claimed, may be found within or outside the legislative assembly's precinct. Since ombudsmen and the auditor general are external tools, questions, question time, interpellations, hearings, and public account committees are inside instruments (Patty & Turner, 2019). Pelizzo and Kinyondo (2014) conclude that

adequate oversight is dependent on both necessary and sufficient conditions in addition to the availability of oversight instruments. As a result of the preceding, a variety of tools are required for oversight, however, its sufficiency is still debatable.

2.1.2. Auditor-General of the Federation as Nigeria's Supreme Audit Institution

Ogbaisi and Asenuga (2018) opined that Supreme audit institutions (SAIs) are national-level watchdog agencies responsible for the audit of government revenue and expenditure. By scrutinizing public financial management and reporting, they assure that resources are used as directed by national governments. The international umbrella association for SAIs is the International Organisation of Supreme Audit Institutions (INTOSAI). Supreme Audit Institutions (SAIs) oversee the management of public finances. Traditionally, the role of SAIs has been seen as promoting public sector accountability within a wider climate of good governance.

Underscoring the place of SAIs in enhancing accountability, Transparency International [TI] (2008) argued that their effort in this regard is primarily an indirect one, centering on deterrence and prevention. However, it is important to note that some SAIs have taken a more active role in combating corruption. Successful approaches include identifying and publicizing areas of corruption risk, working closely with other institutions, and publicizing the recommendations of audit reports more widely. Remarkably, the Office of the Auditor-General for the Federation is Nigeria's Supreme Audit Institution. As already established, the OAuGF is a constitutional creation following the provision of section 85 of the 1999 constitution (as altered).

Nigeria's system of governance is marked by SAI's interaction with the National Assembly. The SAI is a core element of parliamentary oversight and there is a close relationship between the public accounts committee (PAC) that review the audit report and the SAI. The SAI is dependent

on the parliament to act upon its reports for audits to be effective, implying that the effectiveness of the SAI is linked to the performance of the legislature and vice versa. The office of the auditor general has no judicial function itself but its findings may be passed on to legal authorities for further action indicating another relational factor determining its functioning (Ogbaisi & Asenuga, 2018). The auditor general in Nigeria is an appointment often made by the President subject to the recommendation of the Federal Civil Service Commission, subject to confirmation by the Senate (section 86 [1] of the 1999 constitution as altered).

In performing its responsibilities, the Office of the Auditor-General of the Federation shall within ninety days of receipt of the Account-General's financial statement, submit its report to each house of the National Assembly which shall be considered by the committee appointed by that House of the National Assembly (section 85 [5] of the constitution). The constitution further grants the Auditor General the "power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly" in subsection 4 of the constitution.

2.1.3. The Public Accounts Committee (PAC) as a tool of legislative oversight

In a democracy, the legislative branch of the government has the potential to be one of the most powerful. A strong parliament is a sign of a robust democratic governance system since it symbolizes and represents the very essence of democracy (Oni, Oni, Gberevbie, & Ayodele, 2021). According to Abegunde (2016), legislatures are normally tasked to perform three distinct functions of representing the electorate, legislating or lawmaking, including the passage of the national budget as law, and oversight of the executive branch of government. Additional functions are normally subsumed under those three. However, Umar and Aliyu (2017) note that for a parliament

to fulfill the above functions effectively, it must first be elected freely and fairly through periodic elections and thus, be representative of the full range of constituencies in society.

The electoral institution confers legitimacy onto parliament which, in turn, is a precondition for playing its democratic role of representing the people. Second, for lawmaking to be effective the legislators need to have the requisite skills for scrutinizing bills emanating from the executive and to some extent have the capability to draft bills. To do so, MPs need knowledge and insights into an array of societal issues and policy fields and be able to deliberate on them. The national budget is arguably the most important law passed by parliament because it distributes state resources to priority areas of development. Third, well-functioning parliament must have the requisite powers and be equipped with adequate means to restrain and hold the executive to account. In performing these functions, parliament can contribute effectively to guaranteeing the people's rights and liberties, securing civil peace, and ensuring harmonious and sustainable development.

To underscore the importance of the legislature, Abegunde (2016) explained that a virile legislature will promote political stability and economic development, while a weak legislature might either promote political instability, underdevelopment, or corrupt, autocratic, and oppressive government. Hence, Adegunde asserted that evidence of weak legislature abounds in third-world countries. Given this, Oni, Oni, Gberevbie, and Ayodele (2021) concluded that the legislature occupies a key position in the democratic process. However, Dan-Azumi (2019) averred that almost all legislatures depend on committees to conduct their businesses, therefore, Hendriks and Kay (2017) averred that legislative committees are the units of organization within a legislative chamber that allow groups of legislators to review policy matters or proposed bills more closely than would be possible by the entire chamber.

Implicitly, Committees help the legislature to establish issues and address problem areas to make the necessary improvements or changes to create an effective process. In the National Assembly, Committees are sub-division of members into sub-working groups to enhance the performance of the legislature. In broad terms, the Committee System is designed to; promote legislative efficiency and effectiveness, make a detailed examination of Bills and other legislative assignments, provide for legislative oversight of the Executive Branch of Government and other matters related therein, summon any person to appear before them to give evidence under oath or affirmation, or to produce documents, compel the compliance by any person or institution to comply with a summons or a request for a report, receive petitions, representations or submissions from any interested persons or institutions, sits notwithstanding any adjournment of the House, and, promote public participation in the legislative process through the public hearing, interactive sessions, and investigations among others.

Hendriks and Kay (2017) allude that legislative committees in the United States Congress and the American state legislatures were formed to divide an ever-increasing workload among smaller subunits. In support Mackintosh (as cited in Hendriks & Kay, 2017) averred that committees are a microcosm of the legislature. Scholarly works have also shown that committee systems have a significant and important impact on the legislative process itself as well as the public policies formed via this process (Abiola, 2018; Dan-Azumi, 2019). As a result, Heitshusen (2011) reasoned thus:

Congress divides its legislative, oversight, and internal administrative tasks among more than 200 committees and subcommittees. It is important to state that within assigned areas, these subunits gather information; compare and evaluate legislative alternatives; identify policy problems and propose solutions, select, determine, and report measures for full chamber consideration; monitor executive branch performance (oversight); and investigate allegations of wrongdoing (Heitshusen, 2011: 1).

The foregoing description of committees align with the position of Hendriks and Kay (2017) which likened the committee system to a legislative House in its entirety. Impliedly, the National Assembly is in itself a replica of a committee, a larger one, which depends on the activities of smaller-sized groups-committees to be listed for its effectiveness. Nevertheless, attention is being focused more on the roles of legislative committees, and notably their oversight role (Fourinaies & Hall, 2018). While committee systems are found extensively across the legislatures of the world, they are not all the same (Abiola, 2018). Some legislatures have permanent committees that are involved in both lawmaking and oversight; others do not which accounts for the variations in committee composition and powers as stated by Abiola (2018) and Fourinaies and Hall (2018). Some legislatures make more use of ad hoc committees of inquiry than others do. In many legislative assemblies, permanent committees oversee the programmes of the corresponding government departments which is the case in Nigeria where committees of the National Assembly mirror the number of Ministries, Departments, and Agencies (MDAs). Committees of inquiry can be established to examine the positive and negative aspects of particular policies and to pursue the responsibility of the officials in charge. Reports of parliamentary committees are the primary vehicle for formulating recommendations to the government. Consequently, the Constitution of the Federal Republic of Nigeria, CFRN (1999, as amended, Section 62 (1)) stated inter alia that

The Senate or the House of Representatives may appoint a committee of its members for such special or general purpose as in its opinion would be better regulated and managed by means of such a committee, and may by resolution, regulation or otherwise, as it thinks fit, delegate any functions exercisable by it to any such committee.

The above Constitutional provision, further buttresses the stipulation of Section 60 of the CFRN 1999 (as altered) which is to the effect that the Houses shall have the power to regulate their respective procedures. Thus, reiterating the views expressed by Dan-Azumi (2019) and Hendriks and Kay (2017). Explicitly, the powers of the Public Accounts Committee can be seen expressed

in Section 85 (5) of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 which states *inter alia* that “the Auditor-General shall, within ninety days of receipt of the Accountant-General’s financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts”.

The history of the Public Accounts Committee (PAC) which is the subject of this investigation can, therefore, be traced back to the United Kingdom which was the first country that adopted its use in 1861 (Irawan, 2014). The function of the Public Accounts Committee is to ensure that the government is honest and effective in spending public money and to improve stewardship over money raised through taxes. However, this role of the Public Accounts Committee has evolved from not only overseeing the financial accountability of the government but also performance accountability. According to Irawan (2014), the Public Accounts Committee’s role of ensuring performance accountability is made all the more possible through the rise of performance auditing or value-for-money auditing.

The name of the Public Accounts Committee varies from one country to another. For instance, in the United Kingdom, they are called as Public Accounts Committee, in Australia, the name is the Joint Committee of Public Accounts and Audit or in India, they are called as Committee on Public Accounts. As rightly observed by Irawan (2014), Public Accounts Committees exist as a tool of the Parliament to oversee the accountability of government spending. The existence of the Public Accounts Committee solved the dilemma of whether the parliament should oversee the public money spending by itself or by the professional committee that has more capacity in technical aspect rather than in the political aspect.

In Nigeria, as is the case in Commonwealth countries, Public Accounts Committees are often chaired by opposition lawmakers (Pelizzo & Kinyondo, 2014) and are often selected by a special committee called the Special Committee. The use of the Public Accounts Committee in the House of Representatives notwithstanding, Irawan (2014) noted that the major challenge militating against its effectiveness is the low attention of parliament to audit reports. Irawan's study of the Indonesian Public Accounts Committee showed that despite that huge effort put in by the Indonesian Supreme Audit Institution (SAI)-Nigeria's equivalent of the Auditor-General, little attention is paid to it. The low response of the parliament on the audit reports could hamper the effectiveness of the audit work.

Secondly, the Public Accounts Committee and the Parliament focus more on the audit reports that relate to fraud and corruption findings an example of which is the invitation of the Accountant-General of the Federation, Ahmed Idris for his inability to provide the required documents relating to the Integrated Payroll and Personnel Information System (IPPIS), account that is put at N2.9 billion (Vanguard Nigeria, 2020, February 18th). Whereas Public Accounts Committees exist unarguably to ensure financial probity, performance accountability has become a part of its evolution. Therefore, since the cases of corruption will not cease with institutional changes or moderation, the current concept of public management is also to look at the value for money aspect which is represented in the performance audit. Third, the inadequate capacity of the human resources of the Public Accounts Committees is a cause for concern. The responsibility of the Committee to handle a large number of audit reports is considered enormous. Therefore, there should be an improvement in the quantity and quality of human resources on the Public Accounts Committee to maximize its capacity.

Lastly, the imbalance of the institutional capacity of Public Accounts Committees has always been the case sequel to the various military interregnums. Explicitly, the legislature is the least developed arm of government in Nigeria perhaps because it is always the most affected in the time of dictatorship which sees its place ultimately usurped (Tom & Attai, 2014). These challenges notwithstanding, Pelizzo and Kinyondo (2014) observed that two commonly held beliefs as to what makes Public Accounts Committees work effectively are the size of the committee and the ideological orientation of the Public Accounts Committee Chairperson. Given this, Umar and Aliyu (2017) argued that Small Public Accounts Committees are believed to work less effectively than larger ones, and Public Accounts Committees Chaired by Opposition lawmakers are believed to be more effective than Public Accounts Committees chaired by lawmakers affiliated with the government party as is the case in Commonwealth countries (Pelizzo & Kinyondo, 2014).

2.2. Empirical review

Oversight has been the subject of many studies. For instance, Umar and Aliyu (2017) in their study on *The Performance and Challenges of Public Accounts Committees (PAC) in Nigeria: A Case of Yobe State* noted that Public Accounts Committees (PACs) are common features of democracy. Consequently, Umar and Aliyu examined the effectiveness of PACs by identifying the key performance indicators. Utilizing documentary pieces of evidence, interviews and survey administered to participants drawn from the Yobe State House of Assembly and analyzed using content analysis, Umar and Aliyu (2017) found delays in tabling reports, non-implementation of the recommendation of PAC and the absence of disciplinary actions on erring MDAs. Specifically, Umar and Aliyu attributed the low performance of the PAC to the small size of the PAC, the absence of an opposition chairperson, inadequate supporting staffing and lack of awareness on the part of the general public. Nonetheless, Umar and Aliyu (2017) recommended strengthening the

PAC by increasing the membership of the PAC, supporting staff and ensuring the presence of opposition members in the PAC.

Umaru and Abdulmumini (2019) conducted a case study of the Nigerian National Assembly's PAC during the 8th Assembly. The study examined the performance of the committee in carrying out its oversight function and found that the committee faced several challenges, including inadequate funding, lack of expertise among members, and political interference. Despite these challenges, the committee was able to carry out several successful investigations, resulting in the recovery of significant amounts of misappropriated public funds.

Another study by Rabinowitz and Wang (2014) examined the effectiveness of PACs in promoting transparency and accountability in government financial management in developing countries. The study found that PACs in developing countries often face challenges such as limited powers, insufficient resources, and political interference, which can hinder their effectiveness. However, the study also found that PACs can be effective in promoting transparency and accountability when they have the necessary powers, resources, and political support.

Rosenthal (2014) found that the emphasis on individual orientations and behavior, which has dominated such studies, reveals attempts by legislators to maximize credit, achieve tangible results, and avoid creating more trouble for themselves. Rosenthal's study, *Legislative Behavior and Legislative Oversight*, explored the various contrasting approaches to the study of oversight by state legislatures. This demonstrates that there is not much oversight. Rosenthal (2014), however, showed that institutional activity, particularly that of special commissions and committees and their staffs, implies that far more oversight is carried out. The apparent conflict is, however, resolved by considering institutional incentives since they have an impact on the

motivations of a minority of members. Due to the unreasonable "aggregative leap" that is taken from the individual to the institution, Rosenthal concluded that the issue is analytical.

In addition, The function of the Nigerian legislative in national development is controversial, according to Tom and Attai's (2014) paper *The Legislature and National Development: The Nigerian Experience*, which evaluated this role using the descriptive diachronic technique. Tom and Attai observe that while some people believe that the legislature has made a significant contribution to the development of the country, many others believe that, despite its status as a genuine instrument and institution for national development, the Nigerian legislature has not demonstrated a significant and sincere commitment to the social, economic, and political wellbeing of the nation since its establishment as a sovereign state. According to Tom and Attai (2014), moral politicians must be recruited for the Nigerian legislative to serve as a tool for fostering national development.

Additionally, Irawan's (2014) study of *The Role of the Public Accounts Committee: An Indonesian Case* found that the Public Accounts Committee's role in ensuring the effectiveness of the use of public funds is significant. The study used a qualitative approach to examine the current role of the Indonesian Public Accounts Committee and the relationship between the Committee and the Supreme Audit Institution through interviews with high-ranking officers from both institutions. In exercising its monitoring role over governmental accountability, Irawan contended that the Public Accounts Committee operates independently of the Indonesian Parliament. The idea behind the current investigation is therefore further clarified. Irawan (2014) concluded that it is necessary to increase the Public Accounts Committee's role in carrying out its responsibilities and its relationships with the Supreme Audit Institution.

Onyango (2019) in his study of *Legislative Oversight and Policy Reforms in “Unsettled” Political Contexts of Public Administration* explored the effectiveness of legislative oversight during the implementation of structural-devolution reforms and policies for output democracy in local governments by integrating organizational and legislative oversight approaches, found that the interface between legislative oversight and policy-implementation processes in “unsettled” contexts of political-administrative reforms is rarely studied. According to Onyango (2019), collective action problems to legislative oversight lend to equivocal institutional relationships, poor role conception of legislative activities, political tensions between the central and local governments, and parochial rather than institutional interpretations of policy processes and political representation.

Therefore, Onyango (2019) observed that these factors posed critical constraints to effective policy implementation and structural working relations between legislatures and administrators in local government. Moreover, priorities for political profitability of legislative oversight and patronizing structures of political parties positively correlated to the unsettled nature of reform-implementation outputs in local government. Therefore, Onyango concluded that overreliance on political stewardship to enhance the implementation of local-governance reforms could suffocate legislative oversight and policy-reform outputs in public administration.

Finally, Maricut-Akbik (2020) who studied *Q&A in Legislative Oversight: A Framework for Analysis* aimed at evaluating the effectiveness of parliamentary questions drawing on principal-agent theory, observed that parliamentary questions are an essential tool of legislative oversight. However, the extent to which they are effective in controlling the executive remains underspecified both theoretically and methodologically. Maricut-Akbik in his article adopted the framework called the ‘Q&A approach to legislative oversight’ based on the premise that the study of

parliamentary questions (Q) needs to be linked to their respective answers (A) and examined together (Q&A) at the micro-level as an exchange of claims between legislative and executive actors. Methodologically, the Question & Answer approach to legislative oversight offers a step-by-step guide for the qualitative content analysis of Question & Answer that can be applied to different legislative oversight contexts at different levels of governance. Maricut-Akbik (2020) argued that the effectiveness of Question & Answer depends on the strength of the questions asked and the responsiveness of answers provided, which are correspondingly operationalized. To buttress his propositions, Maricut-Akbik illustrated the merits of the approach with a systematic case study on the relationship between the European Parliament and the European Central Bank in banking supervision (2013–2018) which showed the connection between specific institutional settings and the effectiveness of parliamentary questions.

2.3. Theoretical review

The study of the Public Accounts Committee (PAC) and its role in ensuring good governance and accountability can draw upon various theories to provide a comprehensive understanding of the subject. For example, the principle of separation of powers by Baron de Montesquieu (1758), the principal-agent theory (Jensen & Mecklin, 1976), accountability and oversight frameworks, and the deliberative democratic theory (Cohen, 1986) to mention but a few. In particular, the principle of separation of powers was proposed by Baron de Montesquieu in 1758. This principle suggests the division of governmental authority among different branches, ensuring a system of checks and balances. In the context of PACs, the principle of separation of powers underscores the importance of an independent committee that can scrutinize the financial management activities of government agencies without undue influence from the executive or legislative branches.

Another relevant theory is the principal-agent theory, introduced by Jensen and Meckling in 1976. This theory focuses on the relationship between elected officials (the principals) and citizens (the agents) and highlights the need for accountability and performance. In the context of PACs, the principal-agent theory recognizes the committee as a representative of the citizens, responsible for ensuring that elected officials are acting in the best interests of the public and effectively managing public funds.

Accountability and oversight frameworks also play a crucial role in the study of PACs. Accountability frameworks emphasize the obligation of government officials to report on their financial management activities and performance to the PAC and the public. This framework recognizes that PACs can enhance transparency and accountability by providing a platform for the examination of financial management activities and the performance of government agencies. Similarly, the oversight framework emphasizes the role of legislative oversight in promoting good governance and ensuring that public institutions are accountable. PACs, within this framework, are tasked with scrutinizing the financial management activities and performance of government agencies to ensure transparency and effective governance.

While these frameworks provide valuable insights, they may not fully address the subject of performance in relation to PAC activities. Therefore, the adoption of the principal-agent theory becomes necessary. By considering the principal-agent relationship between elected officials and citizens, the theory emphasizes the importance of holding officials accountable for their actions and ensuring they act in the best interests of the public. Overall, the study of PACs benefits from the application of various theories. In fact, the principle of separation of powers, the principal-agent theory, accountability and oversight frameworks, and the deliberative democratic theory all

contribute to a comprehensive understanding of the role and functioning of PACs in promoting good governance, accountability, and effective financial management within the public sector.

2.4. Gap in knowledge

From the studies reviewed above, it is necessary to state that legislative oversight is not an unfamiliar concept to scholars of legislative studies, however, various researchers have continued to interrogate its various aspects as shown in the review. This notwithstanding, it has been effectively demonstrated in all the studies that legislative oversight is at the core of governance. Specifically, the concepts of legislative oversight and oversight tools, the Public Accounts Committee as the vehicle for the actualization of oversight goals, and empirical studies bothering on the variables either collectively or individually were sufficiently reviewed. Suffice to state that none of these studies were limited to the 8th House of Representatives Public Accounts Committee. This constitutes a knowledge gap hence, the desire for this study to further the inquest on the performance of the 8th House of Representatives Public Accounts Committee (PACs) in ensuring accountability in governance.

2.5. Theoretical framework-Principal-Agent theory

This study utilizes the principal-agent theory as a theoretical framework to analyze the accountability relationship between citizens, legislators, and the executive branch. The principal-agent theory, first introduced by Stiglitz, Ross, Jensen and Meckling, and Mirrlees, provides insights into situations where one party delegates authority to another party. In this context, the principal refers to the individual or group delegating authority, while the agent represents the party to whom authority is delegated. The principal-agent theory has significantly influenced the field of public administration and policy, especially during the 1980s and 1990s, leading to substantial

reforms in many high-income developed countries. This theory is particularly relevant for understanding the accountability dynamics between citizens and legislators, as well as between the legislature and the executive branch.

By adopting this theory, the study aims to explain why the legislature, acting as agents on behalf of citizens, utilizes investigative hearings conducted by Senate committees to ensure accountability without compromising the desired outcomes. In this vein, the study recognizes the constitutional powers vested in the legislature, which act as representatives of the citizens. These powers, inherent in the traditional roles of the legislature, necessitate effective mechanisms for ensuring accountability. The principal-agent theory suggests that Senate committees employ investigative hearings as a means to fulfill their mandate while minimizing the risk of loss of outcomes for the principal (citizens). These hearings serve as a tool to hold the agents (legislature) accountable and encourage them to act in the best interests of the principals.

Overall, this study provides a conceptual framework for understanding the accountability relationship within the legislative process using the principal-agent theory because it emphasizes the significance of investigative hearings as a mechanism for ensuring accountability and aligning the actions of agents with the interests of principals. Based on the choice of theoretical framework, the findings of this study contribute to the existing body of knowledge on public administration and policy by shedding light on the application of the principal-agent theory in the context of legislative accountability. The figure illustrates the points being made.

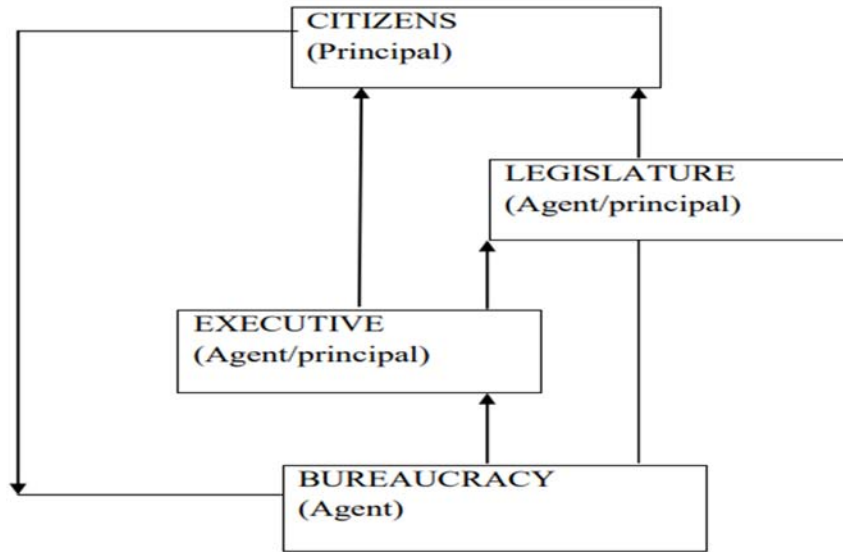


Figure 2.1: Adaptation of the Principal-Agent Theory (Source: Fukayama, 2004)

From the above, citizens are the ultimate principals regardless of the realities that may be imposed by inter-governmental relations. In essence, governments exist primarily for the good of the citizens. Thus, this emphasizes the strategic place of citizens in the accountability chain. An argument against the agency model in this instance, however, is that although the principal-agent theory aims at ensuring the precepts of accountability, it does not provide for the enforcement of accountability standards—a critical stage of the accountability process as espoused by Abiola (2018). Nevertheless, the principal-agent theory would be chosen because it expresses clearly the intendments of this study which presupposes that legislators as bearers of popular sovereignty are answerable to the electorates and exercises oversight powers in trust for citizens.

CHAPTER THREE

METHODOLOGY

This chapter presents the procedure adopted in conducting the study. It described how data and information were obtained to answer the research questions raised.

3.1. Research design

This study adopted a mixed research design. Hence, quantitative and qualitative methods were used in the collection and analysis of data. Therefore, data bothering on the status of audit queries being number/percentage of queries: cleared, upheld, stepped down and omitted were taken alongside documentary evidence such as the Sessional Reports of the 8th House of Representatives Public Accounts Committee (PAC) of the National Assembly, Key Informant Interview, and other relevant literature.

3.2. Study location

The study location was the National Assembly, Three-Arm Zone, Abuja. The National Assembly is a bicameral legislature established under Section 4 of the Constitution of the Federal Republic of Nigeria, CFRN (1999, as amended). It consists of a Senate with 109 members and a 360-member House of Representatives. The body, modeled after the Congress of the US, guarantees equal representation with 3 Senators to every 36 States irrespective of size plus 1 Senator representing the Federal Capital Territory and proportional representation of the population in the House of Representatives. The choice of this location was because of its place in ensuring probity in governance as enshrined in the Constitution of the Federal Republic of Nigeria, CFRN (1999, Section 88).

3.3. Population of the study

The population is the aggregate of individuals of the same or similar elements which are observable and are of interest to research or group of researchers (Kothari, 2004). Indeed, a population is a group of individuals that have common features and are of concern to a researcher. For this study, the target populations were lawmakers (1 member of the PAC in House of Representatives), the secretariat of the PAC in the House of Representatives (4 staff), and 1 staff of the Office of the Auditor-General for the Federation (AuGF).

3.4. Sampling procedure and size

The purposive sampling procedure was adopted for this study. The purposive sampling procedure means that the researcher will examine selected members of the population based on set criteria. Hence, a conclusion was drawn from the content of the Sessional Reports of the 8th House of Representatives Public Accounts Committee of the National Assembly, different kinds of literature, and Key Informant Interviews. Specifically, the sample size would be drawn from the pool of the population. Therefore, interviews were conducted with six (6) respondents chosen from the population. Explicitly, four (4) respondents were taken from the Secretariat of the PAC in the House of Representatives, one (1) respondent from a member of the PAC in House of Representatives and one (1) respondent from the Office of the Auditor-General for the Federation (AuGF).

3.5. Sources of data

This study accommodated both primary and secondary sources of data. The source of primary data was the Key Informant Interviews that were conducted with respondents. Secondary data were sourced from documentary evidence on the activities of the 8th Public Accounts Committees of the

House of Representatives of the National Assembly, as well as books, journal articles, official publications of the National Assembly, newspapers, magazines, and other relevant materials from the internet. Indeed, a Committee Report was worded to provide Committee analysis and recommendation on a subject matter, i.e., bill, petition, etc., while a sessional report was to give a detailed and comprehensive account of the activities undertaken by the Committee within the period.

3.6. Objective-by-objective approach

The objective-by-objective approach emphasized outlining the adopted research methods according to the objectives. For instance, details of the type of data, interpretation of data, as well as expectations based on existing theory were tailored to suit the objectives outlined in the study.

3.6.1. Objective I: Evaluate how the backlog of audit queries affects the performance of oversight by the 8th House of Representatives Public Accounts Committee

It is no doubt that oversight is at the core of the performance of the activities of the National Assembly Public Accounts Committees. Therefore, this objective evaluated the instrumentality of audit queries utilized by the PACs in carrying out their activities.

Data required: Qualitative data (Key Informant Interview [KII], different kinds of literature, etc.).

Getting the data: An examination of the Key Informant Interview that was designed to elicit responses on whether or not backlogs of audit queries affect the performance of oversight activities by the House of Representatives PAC of the National Assembly. To triangulate data, the sampling frame is delineated into the legislature, executive, and the public/CSOs. For emphasis, the KII was conducted on 6 respondents drawn from the sampling frame identified earlier. That is, lawmakers

and staff of the House PAC are identified as the legislature, the OAuGF and other related agencies were grouped as the executive while public/CSOs completes the tripod for data triangulation.

Analysis of data: The contents of the Key Informant Interview (KII) and literature were analyzed. Specific themes on the effect of backlogs of audit queries on the activities of the House of Representatives PAC would be discussed.

Interpretation of data: Data interpretation and presentation followed a thematic order.

Expected results based on existing theory: Given the general principle of Principal-agent theory, this study expects the House of Representatives PAC to conduct its activities in ways that result in positive outcomes for the principals hence, improved executive accountability.

3.6.2. Objective II: Examine the consequences of the backlog of audit queries on the performance of oversight by the 8th House of Representatives Public Accounts Committee

Broadly, this study emphasized on the effects of the activities of the Public Accounts Committees of the National Assembly on accountability. As a result, this objective examined the consequences of the backlog of audit queries on the performance of oversight activities by the House of Representatives PAC in enhancing executive accountability.

Data required: Qualitative and Quantitative data (1999 Constitution of the Federal Republic of Nigeria, the Standing Rules of the House, sessional report from the Secretariat of the Public Accounts Committee of the House of Representatives, etc.).

Getting the data: An examination of the 1999 Constitution of the Federal Republic of Nigeria, the Standing Rules of the House, sessional report from the Secretariat of the Public Accounts Committee of the House, and so on.

Analysis of data: To achieve this objective, content analysis was adopted. Content analysis which deals with the study of recorded information was used to analyze the contents of the documents that were obtained from the highlighted source.

Interpretation of data: The Thematic Approach was used in the presentation of data. The discussion was done in prose as well but the presentation of the status of queries that were treated by the 8th National Assembly House of Representatives PAC was tabulated.

Expected results based on existing theory: Based on the Principal-agent theory that was adopted for this study, the study anticipates that given the provision for the social contract between elected officials and the citizens (see section 14 [2]) and the powers of oversight vested on the legislature (see section 88), the National Assembly PACs should carry on its activities to positively impact executive accountability.

3.6.3. Objective III: Identify ways to enhance the performance of oversight by the Public Accounts Committees of the National Assembly

This section was devoted to identifying ways to enhance the performance of oversight by the National Assembly PACs.

Data required: Qualitative data (suggestions on the ways to improve the performance of the PACs by key informants).

Getting the data: The Key Informant Interview (KII) was the major source of data complemented with literature. The KII was conducted on the population as already established. For emphasis, these informants were selected purposively.

Analysis of data: The Key Informant Interviews (KII) conducted and different kinds of literature were examined using the content analysis method to identify strategies that would improve the performance of oversight of the National Assembly PACs in the future.

Interpretation of data: Content analysis was utilized in analyzing the contents of the KII. Overall, the Key Informant Interview (KII) was presented in themes and discussed in prose.

Expected results based on existing theory: Based on the principal-agent theory that was adopted for this study, it is expected that going forward, the National Assembly PACs will adopt measures that will enhance the performance of oversight by the National Assembly PACs in improving executive accountability.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS, AND DISCUSSION

This chapter presents the data and discussion according to the objectives stated in chapter one. The thematic approach was used in the presentation of data. As already established, data sources were both primary (Key Informant Interviews) and secondary (sessional reports of the House of Representatives Public Accounts Committee, journal articles, books, etc.). Explicitly, themes were identified from the content of interview responses and then, discussed. In addition, the reports of the 2010 and 2011 audit queries that were wholly considered by the 8th House Public Accounts Committee were considered in this chapter even though the Sessional Report, House of Representatives Public Accounts Committee (2019) recorded that it was only the report of 2010 audit queries that was laid at plenary.

4.1. Backlog of audit queries and the performance of oversight by the House of Representatives Public Accounts Committee of the 8th National Assembly

Without a doubt, the Public Accounts Committee is an oversight mechanism used by countries to ensure probity in governance. Specifically, the Public Accounts Committee draws legitimacy from Order XVIII Rule 122 of the House of Representatives Standing Rule 2015 (as amended). On its membership, Order XVII Rule 107 (1) is clear that “Members of Committees shall be nominated and appointed by the Committee on Selection”. Also, subsection 2 of Rule 107 is emphatic that the Public Accounts shall have a minimum of 37 and not more than 40 Members. However, the Public Accounts Committee against its own rules has a total of Forty-eight (48) members (Public Accounts Committee Sessional Report, House of Representatives, 2019). The clear legal contravention, notwithstanding, to achieve its mandate as the National Assembly's

foremost oversight Committee, the Committee during the period under review, carried out its activities through meetings, retreats/ workshops, interactive/investigative hearing sessions, public hearings, consideration of Referrals from the House, appraisal, and consideration of Auditor General Office's Budgets.

In the course of the discharge of its constitutional responsibility, the Public Accounts Committee Sessional Report, House of Representatives (2019) put the overview of the oversight performance of the committee as provided in Table 4.1.

Table 4.1: Overview of the 8th House PAC activities

S/N	HOUSE PAC	ACTIVITY	OUTCOME
1	Oversight visits	<ul style="list-style-type: none"> Working oversight visits to Nigeria Ports Authority Marina Lagos, the Nigeria Customs Command Apapa Lagos, National Agency for the Control of AIDS office Lagos, Federal Airport Authority of Nigeria, and Nigeria Civil Aviation Authority 	<ul style="list-style-type: none"> Fact finding visits to support audit query responses
2	Budget consideration	<ul style="list-style-type: none"> Within the period, the House Public Accounts Committee invited the Auditor-General for the Federation and relevant Directors to defend their Office's 2016, 2017, 2018, and 2019 budget proposals. The Committee approved the proposals and presented the same to the House for passage. 	<ul style="list-style-type: none"> Budget grey areas were ironed out.
3	Capacity building	<ul style="list-style-type: none"> The Committee engaged in an exchange programme with organizations to boost its capacity. To illustrate, the House PAC attended; the African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E) 13th governing board meeting held at Transcorp Hilton Hotel Abuja from 9th-13th May 2016, PAC retreat at Ibom Golf Resort in Uyo, Akwa Ibom from 8th-11th March 2018, PAC retreat at Four points by Sheraton, Lagos from 7th-8th July 2017, a retreat of 	<ul style="list-style-type: none"> Understudied the concept of working backwards and not giving up the consideration of recent audit queries.

		the House PAC and SPAC at Ibeto Hotels, Abuja from 2 nd -3 rd of December 2015, among others.	
4	Public hearing	<ul style="list-style-type: none"> The Committee jointly conducted a public hearing with its Finance counterpart on the 17th, 24th, and 31st July 2018 on a referral to ascertain the status of recovered public funds and assets from 1999 to 2016. Even though, the Joint Committee has not concluded its investigation because some key affected Agencies such as the Economic and Financial Crimes Commission, Nigeria Police Force, and High Courts from all the State of the Federation were yet to forward their responses to it, stakeholders from reputable organizations such as Nigeria Association of Auctioneers, Nigeria Investment Promotion Commission, Nigeria Customs, Nigerian National Petroleum Corporation, Nigerian Communications Commission, Oil and Gas Free Zones Authority, Federal Ministry of Industry, Trade and Investment, Independent Corrupt Practices and other related offences Commission, Nigeria Export Processing Zones Authority, Federal Ministry of Justice, Petroleum Products Pricing Regulatory Agency, National Drug Law Enforcement Agency, Mobile Telephone Network, etc., attended the public hearing. 	<ul style="list-style-type: none"> With the poor data keeping culture, key agencies failed to provide the required responses
5	Referrals	<p>To underscore its place as a prominent committee in the National Assembly, referrals were also made to the Public Accounts Committee. For example</p> <ul style="list-style-type: none"> The Committee received a referral from the House on 9th October 2018 for a Conference Committee on a Bill for an Act to establish the Federal Audit Service Commission Repeal the Audit Act 1956 The Public Accounts Committees Act Cap P35 LFN 2004 Public Accounts Implementation Tribunal Act 1990 Cap P36 LFN 2004 and enact the Federal Audit Service Commission 	<ul style="list-style-type: none"> Not passed. Not passed Passed Passed Concurrence

		<p>Bill 2018 and to provide or other matters related thereto (HB107).</p> <ul style="list-style-type: none"> • The conference committee of both House and Senate comprising the following, converged at Reiz Intercontinental Hotel, Central District Area Abuja, on 14th- 16th July 2018 and deliberated on the differences; Senator Matthew Urhoghide Senate Public Accounts Committee chairman, Hon Kingsley Chinda House Public Accounts Committee Chairman, Sen Mao Ohuabunwa, Sen. Yahaya Abdullahi, Hon Rimamnde Shawulu Kwewum, Hon Adepoju Sunday, and Hon Reyenieju Daniel O. were present. The bill was eventually passed on the floor of the two Chambers on 19th December 2018 for transmittal to the President for his assent. 	
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Source: Public Accounts Committee Sessional Report, House of Representatives (2019)

For emphasis, the Public Accounts Committee held several general meetings and interactive sessions that considered the Auditor General’s budgets, considered the repeal of the Public Accounts Act of 2004, Audit Service Commission Bill, attended Training Retreats, attended the session of the 13th AFROSAI-E Governing Board Meeting held in Nigeria. It equally conducted investigative Hearings with Accounting Officers/Heads of Ministries, Departments, and Agencies on queries raised against their Agencies as contained in the Auditor General’s Reports during the period and laid reports of its findings before the House (**2010, 2011, 2012, 2013, and 2014**). Given that this study is focused primarily on the 2010 and 2011 queries raised by the Office of the Auditor-General for the Federation (OAuGF) and the prime place of the Public Accounts Committee as an oversight institution in Commonwealth countries, Table 4.2 shows the summary of queries treated in 2010.

Table 4.2: Summary of 2010 Audit Report Queries

S/N	STATUS OF QUERY	FREQUENCY	PERCENTAGE
1	Queries cleared	150	38.4
2	Queries upheld	224	57.3
3	Queries stepped down	11	2.8
4	Queries omitted	6	1.5
5	Total	391	100.0

Source: Public Accounts Committee Sessional Report, House of Representatives (2019)

According to Table 4.2, more than half of the queries (57.3%) were upheld. This points to financial and performance accountability concerns. Similarly, the Public Accounts Committee Sessional Report, House of Representatives (2019) notes that 38.4% of the queries were cleared because the Ministries, Departments, and Agencies involved provided sufficient evidence to counter the claims contained in the Auditor-General’s query. However, 2.8% were “stepped down” perhaps, because of inadequate supporting documents provided by the agency, and 1.6% were omitted. Figure 4.1 shows a summary of the 2010 audit queries.

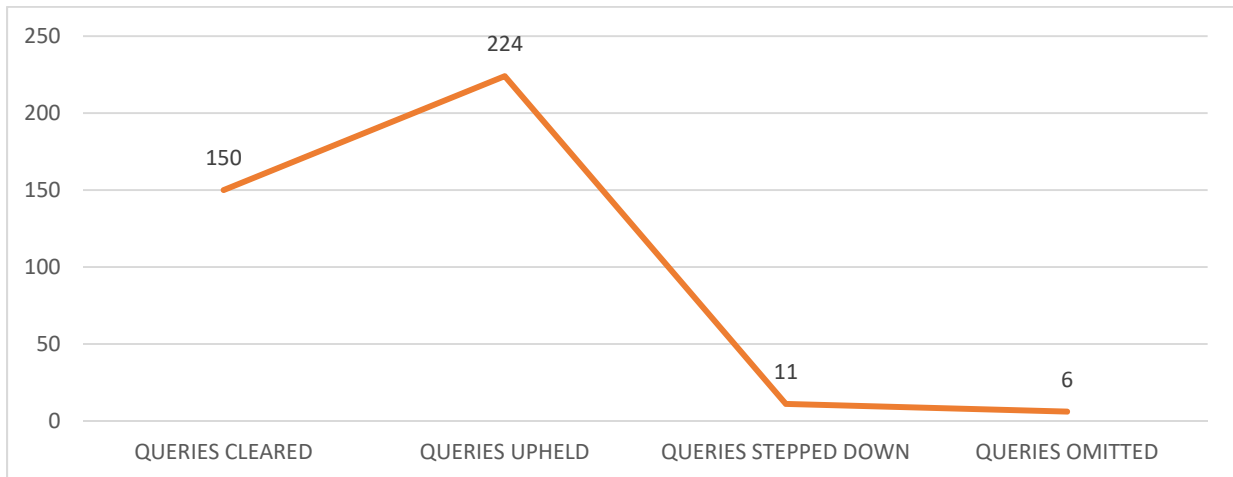


Figure 4.1: Summary of 2010 Audit Report Queries (Source: Public Accounts Committee Sessional Report, House of Representatives, 2019)

Going further, the Public Accounts Committee Sessional Report, House of Representatives (2019) detailed the summary of audit queries for 2011 as shown in Table 4.3. As already stated, this study focuses on 2010 and 2011 audit queries (case of backlog of audit queries, hence the year quoted therein), because reports emanating from their consideration were laid in plenary for the Chamber to deliberate on.

Table 4.3: Summary of 2011 Audit Report Queries

S/N	STATUS OF QUERY	FREQUENCY	PERCENTAGE
1	Queries cleared	290	84.3
2	Queries upheld	21	6.1
3	Queries stepped down	33	9.6
4	Total	344	100.0

Source: Public Accounts Committee Sessional Report, House of Representatives (2019)

Table 4.3 shows that while no queries were omitted during the deliberations of the 8th House of Representatives Public Accounts Committee on the Auditor-General's queries, 84.3% of the audit queries were cleared, 6.1% of the queries were upheld, and 9.6% were stepped down. Generally, there emerges a concern regarding the willingness of the chief accounting officers of agencies to attend its hearings. or provide sufficient details of MDA's accounts. Regrettably, section 89 of the 1999 constitution (as altered) empowers the committees of the National Assembly to procure pieces of evidence in their pursuit of oversight goals. In the same vein, section 85 (5) rightly empowers a committee appointed by the National Assembly to examine the yearly Auditor-General's report. At variance with these legal positions on the mandate of the Public Accounts Committee, there are often threats to issue a warrant of arrest (E.g. Senate Public Accounts Committee and the Controller-General of the Nigerian Customs Services, Colonel Hameed Ali

[Retired]) (Vanguard Nigeria (2020, February 18th). A graphical representation of the summary of 2011 audit queries is shown in Figure 4.2.

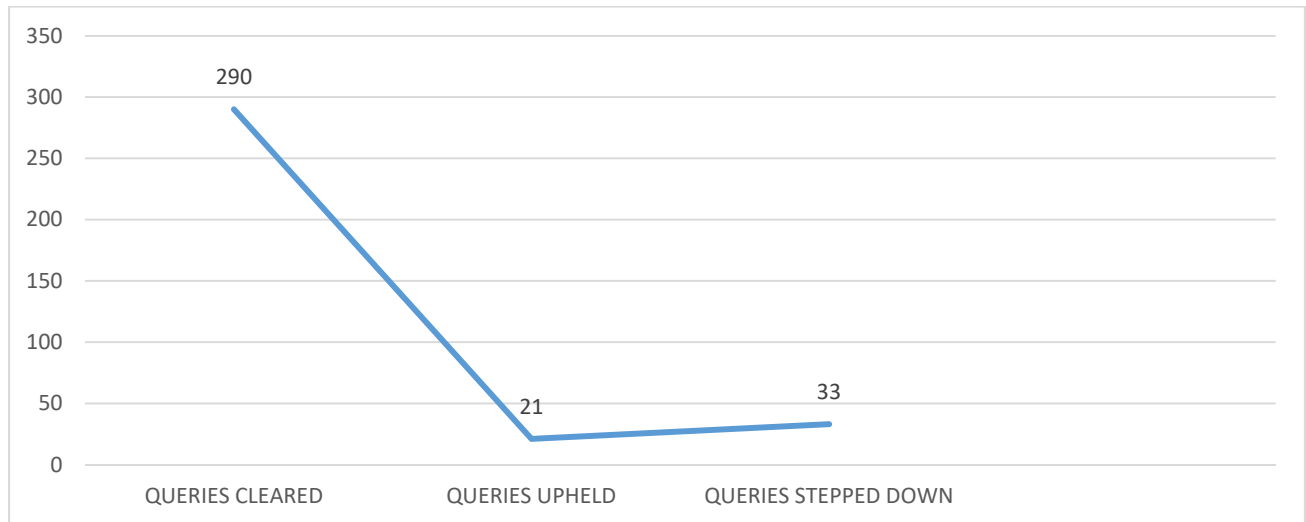


Figure 4.2: Summary of 2011 Audit Report Queries (Source: Public Accounts Committee Sessional Report, House of Representatives, 2019)

Specifically, in treating the 2010 audit queries, questions bothering financial and performance auditing may have been responsible for the high number of queries that were upheld (Irawan, 2014; Danish Public Accounts Committee, 2012). This concern will continue to mount as the House rarely deliberates on the Public Accounts Committee's reports at its plenary sessions inadvertently, undermining the process as well as the potency of the activities of the Public Accounts Committee even though the Policy Development Facility [PDF] II (2018) recorded that the Public Accounts Committee 2010 report has been laid at plenary, debated by the House and passed. This is insufficient as there seems to be no record of action that has been taken against defaulting agencies. Besides, the 2011 report could not be laid in plenary for deliberation.

During the period under review, relevant financial record books on accounts of expenditure were provided and examined. Sighting of projects queried by the Auditor General was carried out

by the Committee. In its interactive/public hearing sessions, agencies that were queried (as indicated in Tables 4.2 & 4.3) were invited to its sessions to defend the respective queries raised against them by the Auditor General for the Federation. In some cases, the Committee set up ad hoc Committees where some of the matters were referred to and examined in detail for the consideration of backlogs of queries. Overall, the Public Accounts Committee Sessional Report, House of Representatives (2019) identified the following as the major findings of the House PAC during the performance of its oversight mandate:

- (i) Many of the MDAs submit their financial reports very late to the office of the accountant general of the Federation (OAGF) and consequently late submissions of the federal annual financial report to the Office of the Auditor-General for the Federation (OAuGF); this has grave implications for the release of the annual audit report of the OAuGF. Consequently, it has been suggested that the time limit for the submission of the annual financial report by the OAGF be amended in the constitution with appropriate sanctions for breaches.
- (ii) Non-retirement of Ministries, Departments, and Agencies (MDAs) annual votes leaving large sums of cash in the hands of MDAs at year-end;
- (iii) Non-deduction or very late remittance of relevant taxes such as withholding and Value-Added taxes (Withholding Tax/Value Added Tax [WHT/VAT]) from executed contracts;
- (iv) Non-remittance of VAT/WHT to the government when deducted;
- (v) Several MDAs fail to remit Pay As You Earn (PAYE) taxes to Government;
- (vi) The amount of taxes recoverable from MDA in the 2010 report stood at about N25 billion Naira.

- (vii) Poor Financial management leading to poor accountability on the part of the MDAs;
- (viii) Controversy over the remittance of 25% of MDA's internally generated revenue (IGR) and failure to remit same by revenue-earning MDAs;
- (ix) Non-remittance of 80% of net operating income of revenue-earning MDAs thereby depriving the Federal Government of necessary funds for public projects;
- (x) Poor record-keeping leading to loss of relevant documentary evidence in the MDAs
- (xi) Absence or poorly conducted audit exit meetings leading to an avalanche of audit queries and consequent controversies between the OAuGF and MDAs;
- (xii) MDAs are not adequately equipped technically (lack of adequate documentation; and material evidence) for PAC Hearings leading to repeat appearances and often inconclusive representations.

The above findings summed the performance of oversight by the 8th House of Representatives Public Accounts Committee although not much is always heard about its recommendations. For instance, according to the Public Accounts Committee Sessional Report, House of Representatives (2019), the 2010 House report laid at the plenary was not deliberated thus, signifying a major impediment to the issue of effective oversight due to the backlog of audit queries.

4.2. Consequences of the backlog of audit queries on the performance of oversight by the Public Accounts Committees

The following sub-themes depict ways backlogs of audit queries affect the legislature's effort in the fight against corruption the most were identified:

4.2.1. Lack of interest in Public Accounts Committee activities

Public Accounts Committees (PACs) are the preeminent oversight committees in Commonwealth countries (Pelizzo, 2011). Impliedly, a loss of interest or lack of it in the activities of such a committee designed to ensure financial as well as performance accountability would impair anti-corruption drives. Victor Yakubu (2022, *personal interview*) captured this aptly when he reasoned that members of the committee are usually engrossed with other activities in various committees they belong to. In support, Omolara Akinyele (2022, *personal interview*) argued that “in addition to being legislators, elected representatives owe allegiance both to their parties and constituents”. Subsequently, there is always a lack of dedication and commitment to the activities of the PAC by its members. This is often the case as issues being treated may have been taken over by events such as death, etc.

4.2.2. Delay in the prosecution of corruption cases

According to a Legislative Officer in the House of Representatives Public Accounts Committee, Victor Yakubu (2022, *personal interview*),

backlogs meant that some of the infractions committed may not be punished or addressed because some of the people involved might have retired or died and left the Office which makes it even more difficult to hold them to account. Also, memory could have failed some in cases where there are no documentations to present as evidence.

Mr. Adeniyi Joseph, the Deputy Clerk of the House of Representatives Public Accounts Committee reechoed this sentiment when he asserted that the danger with the backlog is that you cannot reflect the present state of accounting in the entire system. Therefore, Mr. Adeniyi Joseph alluded that backlog results in attempts to cover up corrupt practices as those who committed infractions may have left the system. Lending his voice to the argument, clerk to the Public Accounts Committee Mr. Aliyu Katuka (2022, *personal interview*) noted that “when there are backlogs, a lot of Agencies whom the Auditor-General have reported in his Annual Report for violating the Constitution and extant laws go unpunished”. In the same vein, Omolara Akinyele (2022, *personal interview*) reasoned that when corrupt acts take time to be punished, there is a likelihood to forego such cases as they may be overtaken by events. These positions have undoubtedly that backlogs result in the abandonment of corrupt cases since, in most instances, such acts are always overtaken by time and events.

4.2.3. Untimely legislative resolutions on accountability standards due to the backlog of audit queries

The Public Accounts Committee Sessional Report, House of Representatives (2019) cited that of the audit reports considered during the 8th National Assembly being those for 2010, 2011, 2012, 2013, and 2014, only 2010 was laid in plenary towards the twilight of that Assembly. The long chain of the effects of backlogs of audit queries is such that if the 8th House Public Accounts Committee would be encumbered with occurrences within the span of the previous Assembly, corrupt acts would continue to fester which may be overtaken in time. Honourable Solomon (2022, *personal interview*), however, blamed this on the frequent lateness of report submissions to the PAC. According to Honourable Solomon, this lateness results in backlogs of audit queries thereby creating an over-burden on the PAC members. Given this situation, a Deputy Director who

represents the Auditor-General in the House of Representatives Public Accounts Committee, Mr. Monday Samuel Uwem (2022, *personal interview*) stated that “the insufficient time further impacts negatively on the quality of PAC investigations, which ultimately impairs the efforts of the Committee in curbing corruption”. In the end, more untreated audit queries will, therefore, mean that the country continues to bleed economically thereby frustrating even further the efforts of the Public Accounts Committee (Omolara Akinyele, 2022, *personal interview*).

4.3. Improving the performance of oversight by the Public Accounts Committees

Respondents listed the following as measures that would resolve the issues of backlogs of audit queries with the view of enhancing the performance of oversight by the Public Accounts Committee.

4.3.1. Working backward to clear the backlog

The Legislative Officer in the House of Representatives Public Accounts Committee, Mr. Victor Yakubu (2022, *personal interview*) alluded to this fact by stating that the Public Accounts Committee in both chambers has devised a means of sharing the backlog of queries by simultaneously considering the current reports and then work back on the previous reports. Although this will further cause a delay in the initial backlog reports but at least the current ones would have been dealt with. However, if practiced, it would then require that members of the committee will have to give up some other legislative engagements. To Honourable Solomon (2022, *personal interview*), the legislature has a congested programme with political commitment from members. Based on this, Omolara Akinyele (2022, *personal interview*) opined that the calendar of a legislator is always mostly crowded. Therefore, giving extra time to work backward in the interest of the country may help in solving the challenges of backlogs of audit queries.

4.3.2 Prompt submission of audit report

According to a staff of the House Public Accounts Committee, Mr. Aliyu Katuka (2022, *personal interview*), MDAs must submit their financial statements to the Accountant General in time for the Auditor General of the Federation to conduct its audit of the reports submitted. In context, the untimely submission of audit reports results in a backlog of untreated audit queries which impedes the anti-corruption stand of the committee. For instance, Mr. Joseph Adeniyi (2022, *personal interview*), in the 2017 Auditor-General report, 265 agencies were found to have violated the fiscal and audit rules resulting in a loss of N300 billion. This will also ensure more compliance from MDAs if they are shown that these reports are reviewed, and infractions are made public for prosecution. This creates some checks in the first instance. In fact, Omolara Akinyele (2022, *personal interview*) posited that nothing about the PAC will be possible without the prompt submission of audit reports.

4.3.3. Implementation of e-governance standards

Omolara Akinyele (2022, *personal interview*) noted that e-governance initiatives are the integration of Information and Communication Technology (ICT) in all the processes, to enhance the government's ability to address the needs of the general public. The basic purpose of e-governance is to simplify processes for all, i.e. government, citizens, businesses, etc. at the National, State, and local levels. In other words, it is the use of electronic means, to promote good governance. Mr. Monday Samuel Uwem (2022, *personal interview*) reiterated the place of the e-governance system when he averred that the use of Technology as currently being deployed by the House of Representatives Committee on Public Accounts will also help speed up the process if it is efficiently utilized and managed. The effect of this cannot be overstated as it would create public awareness of the activities of the PAC, imbue transparency in the PAC processes, etc.

4.3.4. Legal review

Mr. Victor Yakubu (2022, *personal interview*), as well as Monday Samuel Uwem (2022, *personal interview*), noted separately that sincere effort to address the issues of backlogs of queries must take into consideration the appropriate review of relevant provisions of Section 85 of the Constitution to strengthen the Office of the Auditor-general of the Federation, as a more sustainable measure; while in short term, the government can embark on rigorous policy to strengthen it. In fact, Mr. Monday Samuel Uwem may have concluded so because he stated earlier that

The work of Public Account Committee is dependent largely on the report of Auditor General of the Federation, whose mandate is derived from Sections 85 and 86 of 1999 Constitution of the Federal Republic of Nigeria, as amended. However, the function of the Public Accounts Committee cannot be fully and effectively discharged at the same time with the existing legal and institutional challenges impeding the performance of the Auditor-General's function. For instance, Section 85(2) of the Constitutions provides that "...public accounts of the Federation and of all offices and courts of the Federation shall be audited and reported on to the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts".

According to Honourable Solomon (2022, *personal interview*), the above Constitutional power is restricted by Section 85(3) which states "Nothing in subsection (2) of this section shall be construed as authorising the Auditor-General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly...". Thus, Honourable Solomon argues that this provision weakens the Office of the Auditor-General for the Federation and renders it incapacitated to audit the financial statements of parastatal organizations. However, in resolving this incapacitation of the Auditor-General-a key player in the Public Accounts Committee processes, the Federal Audit Service Commission Bill 2018 was proposed and passed by the 8th

Assembly (NASS) to overcome exactly this hurdle amongst other significant challenges that impede efficient scrutiny of public funds may be considered. In particular, the Bill's major objectives include;

- (i) Enhancing the office of the Auditor-General for the Federation's (AuGF) capacity and ability to perform its role as the nation's Supreme Audit Institution (SAI) and primary overseer of public revenues, expenditures as well as public sector performance that will lead to transparency, accountability and better service delivery;
- (ii) Improving Nigeria's accountability and transparency rating in line with Open Government Partnership Initiative which the nation is a signatory to and consequently, improves perception and credibility thereby improving investor's confidence in the economy; and
- (iii) Establishing the Federal Audit Service Commission to provide for the appointment, promotion, and discipline of staff of the Office of the Auditor-General for the Federation which would free the Audit Staff from the control of the Federal Civil Service Commission.

4.3.5. Capacity building

According to the Deputy Clerk of the House of Representatives Public Accounts Committee, Mr. Joseph Adeniyi (2022, *personal interview*), "the National Assembly have not sent me for training for over 30 years...when CSOs do, the training does not focus on what we need but on areas they desire. Of course, you cannot tell them what to give to you after all it is free". Mr. Victor Yakubu (2022, *personal interview*) reaffirmed this position by stating that "from all indications, the Public Accounts Committee is lacking in capacity". Similarly, Mr. Monday Samuel Uwem (2022, *personal interview*) decried the dearth of capacity in the Office of the Auditor-General for the Federation when he lamented that "about 400 staff retired last year and we have not been able to replace them". Central to capacity challenges is funding. The capacity

deficit plaguing both the committee and the Office of the Auditor-General for the Federation would be addressed with improved funding. On this note, Honourable Solomon (2022, *personal interview*) posited that “to audit over 900 MDAs, it will require more staff and funding. And there’s a paucity of funding at the moment. Imagine that we need to employ competent accountants that costs money”. To this end, a staff of the House of Representatives Public Accounts Committee, Mr. Aliyu Katuka (2022, *personal interview*) quipped that “improved budgetary allocation or funding of PAC’s activities would boost oversight activities of the committee”. To cushion the effect of the obstacles to the performance of the PAC, Omolara Akinyele (2022, *personal interview*) concluded that the personnel as well as members of the PAC must be adequately capacitated to perform optimally in the dynamic legislative sphere.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS, AND CONCLUSION

This chapter presented the summary, conclusion, and recommendations of the study. Its contents were therefore taken from previous chapters.

5.1. Summary

Public Accounts Committees (PACs) have a significant role to play in enhancing oversight and accountability for the use of public funds. Nevertheless, like most issues in Nigeria, the PAC is faced with several challenges in the discharge of its accountability enforcement mandate one of which is the backlog of audit queries. Given this challenge, this study evaluated how the backlog of audit queries affects the performance of oversight by the Public Accounts Committees of the 8th National Assembly; examined the consequences of the backlog of audit queries on the performance of oversight by the Public Accounts Committees of the 8th National Assembly, and identified ways to enhance the performance of oversight by the Public Accounts Committees of the National Assembly.

Given the nature of its specific objectives, the study adopted the mixed research design thus, emphasizing the quantitative (numerical) as well as qualitative (textual) methods of data collection. Data were taken from primary (key informant interviews) and secondary (the sessional reports of the House of Representatives Public Accounts Committee, books, journal articles, newspapers, magazines, relevant materials from the internet, official government publications, etc.) sources of data. However, the purposive sampling technique was adopted for the selection of respondents for the key informant interviews. Impliedly, the quantitative and qualitative methods of data analysis were used.

The finding from the study showed that the backlog of audit queries results in the loss of interest in PAC activities by its members, the delay in the prosecution of corrupt cases, and the untimely legislative resolutions on accountability standards due to the backlogs of audit queries. However, the study listed the implementation of e-governance, legal review, and capacity building, among others as strategies that would resolve the issue of backlogs of audit queries.

5.2. Recommendations

This study recommends as follows:

- (i) Capacity building. There is a need to undertake a conscious drive towards improving the aptitude of staff and members of the House Public Accounts Committee to meet global best standards. This should be prioritized as the Nigerian parliament continues to witness a high legislative turnover rate. Similarly, the capacity of the staff of the committee's secretariat should be attended to through frequent continuous professional development programmes.
- (ii) Improved Cooperation. This recommendation targets cooperation in two facets, i.e., cooperation between the PAC and other committees of the legislature on one hand, and the PAC and executive agencies on the other hand. This is more so, as the PAC is often accused of duplicating summons which may have been issued by the jurisdictionally mandated committee. On this note, it is, therefore, necessary that there is synergy in the discharge of the constitutional mandates of the committees.
- (iii) Provision of Financial and Material Resources. It has been established that the task of auditing is capital-intensive. On this note, adequate financial provisions should be made to tackle the capacity deficit as well as material needs.
- (iv) The Federal Audit Service Commission Bill 2018 which was passed by both chambers of the National Assembly and was forwarded to the President for assent on January 8th, 2019

should be assented. This is as this piece of legislation would further assert the independence of the audit institution-Auditor-General for the Federation (AuGF).

5.3. Conclusion

The Public Accounts Committee of the National Assembly is a veritable instrument that is used in public sector accounting to reinforce the control function of the Office of the Auditor-General for the Federation. Indeed the Public Accounts Committee has the mandate of ensuring accountability and transparency in the management of the public accounts of the Federation. It, therefore, plays a complementary role to other government institutions in the fight against corruption. However, the Public Account Committee's power and functions as well are restricted to oversight and dependent on the political will of various erring bodies to respond to the queries and summons by the Committee. Many institutions give less respect and priority to the Committee's queries or summons since they are never sanctioned. They on several occasions snub audits. These challenges have hitherto paved the way for monumental corruption, mismanagement, and poor accountability of the public treasury thus, accounting for the persistence of corruption in public life.

The work of the Public Account Committee is dependent largely on the report of the Auditor General of the Federation, whose mandate is derived from Sections 85 and 86 of the 1999 Constitution of the Federal Republic of Nigeria, as amended. While the mandate of the Office of Auditor General for the Federation is also restricted to the audit of Federal bodies, each of the 36 states of Nigeria has two Auditors-General, one for the audit of state institutions and the other for the audit of local governments within the state; totaling 73 Auditors-General in Nigeria, more than the whole of the rest of Africa put together. This poses another level of challenge to synergy in audit information systems. However, this study was limited to the issue of backlogs of audit queries

and their impact on the performance of oversight by the Public Accounts Committees of the National Assembly. Therefore, the study concludes that indeed, the backlog of audit queries impedes the performance of oversight by the Public Accounts Committee as evident in the consequences highlighted in section 4.2.

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APPENDIX 1

Interview Questions

The following questions were asked to respondents in order to gather data for this work.

1. Given your vast knowledge of the workings of the Public Account Committee, will you say that there is a case of backlogs of audit queries?
2. What in your opinion were the reasons for the backlogs of audit queries?
3. How does the backlogs of audit queries affect the performance of oversight by the 8th House of Representative Public Account Committee in enhancing executive accountability?
4. What were the consequences of these backlogs of audit queries on the performance of oversight by the 8th House of Representatives Public Account Committee in ensuring accountability?
5. How can the performance of oversight by the Public Accounts Committees of the National Assembly be improved?

APPENDIX 2

Executive Summary of the Sessional Report of the 8th House of Representatives Public Account Committee

Executive Summary

1.0 Introduction and Background

The Public Accounts Committee of the House of Representatives of the 8th Assembly, upon inauguration in 2015, commenced sitting almost immediately. On assumption of proceedings and committee hearings, the committee was inundated with a backlog of annual reports of the Auditor-General for the Federation (OAuGF) dating back to 2010 (6 years audit reports) awaiting to be considered by the House Committee and laid at the plenary.

In line with sections **88** and **89** of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Committee of the National Assembly has oversight responsibility over the Executive arm of Government including, the review and consideration of the annual reports of the Auditor-General for the Federation on the audits of the financial statements and reports of Ministries, Agencies, Courts, Parastatals, Public Corporations and Boards of the Federal Government as provided for in sec 85 (2) of the constitution as amended.

The Public Accounts Committee also enjoys similar powers as spelt out in Order **XVIII**, **Rule 6** of the House of Representatives Standing Orders. The Committee has forty-six (46) members, with every State of the Federation and FCT having at least a member in the Committee. See Appendix 1 (List of Members of the Committee). Hon. Kingsley Chinda of the People's Democratic Party (PDP) is the Committee Chairman while Hon. Ibrahim Baba of the All Progressive Congress (APC) is the Deputy Chairman.

The Committee has a Secretariat of thirteen (13) senior staff and (5) Youth Corp members with Mr. T. S. Ajina, a Director as the Committee Clerk who is being assisted by

Dan'Asabe Ihwe an Assistant Director. The full list of staff of the Secretariat is presented in Appendix 2 of this report.

While it became almost impossible to backtrack the review to catch up with the backlogs of reports of the OAuGF, the Committee in its wisdom decided to embark on a retreat to fast-track the conclusion of reports on queries and responses arising from the Auditor-General's annual reports. This has indeed enabled the committee to conclude the review and consideration of the 2010 audit report. The Committee hopes to apply a similar strategy to finish the remaining years' annual reports before the end of this 8th Assembly.

In line with its statutory mandate and oversight responsibilities with respect to the hearings and consideration of the annual reports of the OAuGF, the Committee sets standards to guide MDAs on appearance before it to give representations and defend the audit queries originating from their respective annual reports and accounts. These guidelines serving as a code of conduct during committee's proceedings are detailed below:

- All MDAs appearing for Committee hearings must be represented by the Chief Accounting Officer (CAO). No proxies are entertained by the Committee.
- CAO who are unable to attend must explain their absence in writing to the Committee and such absence will be limited to three (3) occasions after which the Committee reserves the right to uphold the Auditor-General's queries and sanctions or penalties thereof without recourse.
- Accounting Officers or other relevant officers/persons attending Committee's hearing sessions, may be placed on oath where necessary and to limit the extent of indulgence in false representations by MDA's representatives.
- As urgency for clearing the report backlog has dictated, Committee sittings has been set from Mondays to Fridays at stipulated times save for Thursdays when the Committee attends to House plenary and other legislative functions.
- The Committee enjoins the OAuGF and MDAs Accounting Officers to clearly delineate practicable format for audit exit meetings to ensure that all unweighty matters are cleared and are not brought to the Committee as queries, that way, there will be less controversies, enabling the Committee to focus on more serious issues.

In this report therefore, the Committee presents its proceedings and considerations of queries raised by the Office of the Auditor-General for the Federation (OAuGF) on the annual reports and accounts of various MDAs for the year ended 31st December, 2010. The Committee will be presenting this report at Plenary for the very first time in due course. The review covered hearings on audit queries affecting over a hundred (100) MDAs as contained in the OAuGF's annual audit report in 2010. (See Appendix 3: List of MDAs)

1.1 Objectives

In accordance with the provisions of the law as earlier on stated, the Committee has the mandate to consider the Auditor-General's Annual Reports and determine the following:

- i. General findings and recommendations contained in the reports
- ii. Resolve all outstanding queries from the annual report of the Auditor-General; and
- iii. Make a report of the hearings and recommendations to the House for consideration at plenary.

1.2 Methodology

The Committee adopted the hearing method which involved the following:

- a. Letters of invitation were sent to the concerned MDAs to respond in writing to the queries contained in the Auditor-General's Report within 30 days of the Committee's letters.
- b. Responses from MDAs were collated, and MDAs were scheduled to appear before the Committee to substantiate their response. The Committee cleared all queries which the affected MDAs have profusely responded to with convincing documentary and oral evidence of non-culpability, else the Committee would have no option than to uphold the Auditor-General's queries and the sanctions and/or penalties thereof.
- c. On special circumstances the Committee administered Oat on the Accounting Officers in line with its rules and standing order to ensure that sincerity and truth are maintained during hearings.
- d. Also depending on other special circumstances deemed necessary the committee initiated a Status of inquiry of some of the activities of the MDA where the infraction has some consistency and large financial implications on the revenue of government.

- e. The committee would sometimes and in various obvious cases of tax evasion/avoidance by contractors, order the MDAs to recover such monies and pay them back into the consolidated revenue fund (CRF) of the Federal Government.

1.3 Parties to Committee Hearing

At each meeting, the following were present:

- i. The Honourable Members of the Committee,
- ii. Representatives of the Office of the Auditor-General,
- iii. Representatives of the Office of the Accountant-General,
- iv. Representatives of the MDA in question led by the Chief Accounting Officer of the MDA,
- v. Members of the Press, and
- vi. The public.

1.4 Summary of General Findings and Recommendations

1.4.1 Findings

During the review and hearings, the Committee found that:

- (xiii) Many of the MDAs submit their financial reports very late to the office of the accountant general of the Federation (OAGF) and consequently late submissions of the federal annual financial report to the OAuGF; this has grave implications for the release of the annual audit report of the OAuGF. Consequently, it has been suggested that the time limit for the submission of annual financial report by the OAGF be amended in the constitution with appropriate sanctions for breaches.
- (xiv) Non-retirement of MDAs annual votes leaving large sums of cash in the hands of MDAs at year-end;
- (xv) Non-deduction or very late remittance of relevant taxes such as withholding and Value-Added taxes (WHT/VAT) from executed contracts;
- (xvi) Non-remittance of VAT/WHT to government when deducted;
- (xvii) Several MDAs fail to remit PAYE taxes to Government;

- (xviii) The amount of taxes recoverable from MDA in the 2010 report stood at about N25 billion Naira.
- (xix) Poor Financial management leading to poor accountability on the part of the MDAs;
- (xx) Controversy over the remittance of 25% of MDA's internally generated revenue (IGR) and failure to remit same by revenue-earning MDAs;
- (xxi) Non-remittance of 80% of net operating income of revenue-earning MDAs thereby depriving the Federal Government of necessary funds for public projects;
- (xxii) Poor record-keeping leading to loss of relevant documentary evidence in the MDAs
- (xxiii) Absence or poorly conducted audit exit meetings leading to avalanche of audit queries and consequent controversies between the OAuGF and MDAs;
- (xxiv) MDAs are not adequately equipped technically (lack of adequate documentations; and material evidence) for PAC Hearings leading to repeat appearances and often inconclusive representations.

1.4.2 Recommendations

The following recommended actions are suggested for implementation by the Executive and other relevant government authorities:

- i. Speedy assent to the Audit Commission Bill by the President to properly empower the OAuGF to effectively discharge its statutory mandate;
- ii. An Executive Order is required to impose stringent sanctions on MDAs for late submission of annual financial report and account to the OAGF;
- iii. The OAuGF in Conjunction with PAC and any other technical partners such as the Institute of Chartered Accountants of Nigeria to periodically (twice) a year conduct a National workshop on Audit Queries which will afford the MDAs the opportunity of learning how to respond to audit queries and appearances at Committee hearings;

- iv. A “**Handshake Workshop**” between the OAuGF and MDAs wherein a clear working relationship between the OAuGF and the MDAs would be established and demystify the Auditor-Audittee relationship;
- v. MDAs should seek for proper training and skill development in Public Sector Financial Management and budget tracking including adherence to International Public Sector Financial Reporting Standards (IPSAS);
- vi. Proper and severe sanctions be instituted and applied against erring MDAs in the area of appropriate remittances to the Federation Account, these include:
 - a. WHT/VAT
 - b. PAYEE taxes
 - c. 25% IGR
 - d. 80% of net operating income
- vii. Ministry of Finance and the Office of the Accountant General (OAGF) should conduct a survey of MDAs under the government integrated financial management information system (GIFMIS) to determine all MDAs not yet captured in the system and ensure they are captured. This requires an urgent attention as this will help checkmate non-retirement of votes and eliminate static cash in the hands of MDAs at year-ends;
- viii. The OAuGF and MDAs should ensure that proper and conclusive exit meetings occur at the end of every audit engagement, this will consequently eliminate unnecessary audit queries from the annual reports of the OAuGF.

The Committee hopes that speedy implementation of the above recommendations will for the most part instill discipline, transparency and consequently accountability on CAOs of MDAs and their subordinate officers.

APPENDIX 3

LIST OF MEMBERS IN THE 8TH HOUSE OF REPRESENTATIVES COMMITTEE ON PUBLIC ACCOUNTS.

S/NO	NAME	STATE	PARTY
1.	HON. KINGSLEY O. CHINDA	RIVERS	PDP
2.	HON. IBRAHIM BABA	BAUCHI	APC
3.	HON. ARE ABAYOMI DAUDA KAKO	LAGOS	APC
4.	HON. OLUWOLE OKE	OSUN	PDP
5.	HON. SEGUN OGUNWUYI	OYO	LP
6.	HON. ODENEYE KEHINDE	OGUN	APC
7.	HON. BABATUNDE KOLAWOLE	ONDO	APC
8.	HON. ADEKOLA SEGUN	EKITI	PDP
9.	HON. MOHAMMED UMAR BAGO	NIGER	APC
10.	HON. JISALO ZAPHANIAH B.	FCT	PDP
11.	HON. OKWU SAMSON	BENUE	PDP
12.	HON. ONAWO MOHAMMED OGOSHI	NASARAWA	PDP
13.	HON. TAJUDEEN J. YUSUF	KOGI	PDP
14.	HON. FUNKE DEBORAH ADEDOYIN	KWARA	APC
15.	HON. MUSTAPHA BALA DAWAKI	KANO	APC
16.	HON. CHANCHANGI AHMED RUFAI	KADUNA	APC
17.	HON. ABDULLAHI IBRAHIM DUTSE	JIGAWA	APC
18.	HON. IBRAHIM DANMAZARI MURTALA	KATSINA	APC
19.	HON. HUSSEINI SULEIMAN KANGIWA	KEBBI	APC
20.	HON. LAWAL HASSAN ANKA	ZAMFARA	APC
21.	HON. ABDUSSAMAD DASUKI	SOKOTO	APC
22.	HON. IGBOKWE RAPHAEL NNANA	IMO	PDP
23.	HON. AMADI OGUERINWA DENNIS	ENUGU	PDP
24.	HON. OKORIE LINUS	EBONYI	PDP
25.	HON. NKOLE UKO NDUKWE	ABIA	PDP
26.	HON. ONYENWIFE GABRIEL	ANAMBRA	APGA
27.	HON. SHUAIBU ABDULRAHMAN ABUBAKAR	ADAMWA	APC
28.	HON. LAWAL Y. GUMAU	BAUCHI	APC
29.	HON. MUKTAR BETARA ALIYU	BORNO	APC
30.	HON. ISA J. C. ALI	GOMBE	APC
31.	HON. RIMAMNDE SHAWULU KWEWUM	TARABA	PDP
32.	HON. ENYONG MICHAEL OKON	AKWA-IBOM	PDP
33.	HON. IDAGBO OCHIGLEGOR	CROSS-RIVER	PDP
34.	HON. AGBEDI Y. FREDERCK	BAYELSA	PDP
35.	HON. OSSAI NICHOLAS OSSAI	DELTA	PDP

36.	HON. AKPATASON OHIOZOJEH PETER	EDO	APC
37.	HON. GOGO BRIGHT TAMUNO	RIVERS	PDP
38.	HON. TOBY OKECHUKWU	ENUGU	PDP
39.	HON. DEKOR DUMNAMENE R.	RIVERS	PDP
40.	HON. SOLOMON MAREN BULUS	PLATEAU	PDP
41.	HON. EMMANUEL EKON	AKWA-IBOM	PDP
42.	HON. ABDULLAHI USMAN KUKUWA	YOBE	APC
43.	HON. NKIRUKA ONYEJECHA	ABIA	PDP
44.	HON. AHMED WASE	PLATEAU	APC
45.	HON. SUNDAY ADEPOJU	OSUN	APC
46.	HON. SAHEED A. FIJABI	OYO	APC