

MINUTES OF THE THIRD EDITION OF A ONE DAY PUBLIC CONSULTATION ON CITIZENS' ACCOUNTABILITY REPORT ON THE 2022 AUDITED FINANCIAL STATEMENTS/REPORTS OF AKWA IBOM STATE HELD ON 28TH SEPTEMBER, 2023 AT THE ICT HALL, OFFICE OF THE ACCOUNTANT-GENERAL, IDONGESIT NKANGA SECRETARIAT, UYO

ARRIVAL

The public consultation gathered one hundred and two (102) attendees from various organizations, and groups across all strata of the State. Attendees were registered at the registration point. These included dignitaries, traditional rulers, civil society groups, the media, civil servants, women groups as evidenced in the attendance sheet.

1. In attendance at the event were dignitaries including the State Governor, His Excellency, Pastor Umo Eno who was represented by the Commissioner of Finance, Dr. Linus Nkan (FCA) who himself was represented by the Permanent Secretary, Ministry of Finance, Elder Mark Umoh (FCA). Also present were the Commissioner of Information, Comrade Ini Ememobong who was represented by his Permanent Secretary, Akparawa James Edet who doubles as the President, Mboho Akparawa Ibibio worldwide, the Commissioner of Economic Development, Mr. Bob Almond Emem was represented by Barr. Christopher J. Udo who is the Permanent Secretary of the Ministry of Economic Development. The Chief Judge of the State was represented by Mrs. W. M. Umondia. Others were the Chairman, Public Accounts Committee of the State House of Assembly, Hon. Eric Akpan, the Accountant-General of the State, Pastor Uwem Andrew-Essien, the Chairman Audit Service Commission, Pastor Bassey Umo and the Auditor-General for Local Governments, Mr. Emaeyak Akpan

2. OPENING

The event commenced with the National and State Anthems at 11:11am. This was followed by a brief opening prayer offered by Elder Akpan Umoh.

3. WELCOME ADDRESS BY THE STATE AUDITOR-GENERAL

Presenting a welcome address, the State Auditor-General, Elder Isaiah R. Ntekim, FCA welcomed all attendees to the forum. He noted that the event was the third edition of **Citizen's Accountability Report (CAR)** consultation in the State, the first and second editions having been held in 2021 and 2022 respectively. He stated that the public consultation was part of the reforms introduced under the State Fiscal Transparency Accountability and Sustainability (SFTAS) program and was aimed at ensuring that citizens participate in the management and audit processes of the state.

The state Auditor-General indicated that the exercise was based on the state Audited Financial Statements/Reports for the year 2022 and that tabular and graphic representations would be deployed during the presentation to achieve citizens' understanding of the Financial Statements and reports. He added that Citizens' Accountability Report details government's performance in the duties assigned to it especially as it relate to utilization of resources in its coffers. He informed the attendees that the event had been widely publicized in both electronic and print media to encourage good turnout. He reported that the conduct of the last two editions had won the State awards with Akwa Ibom State taking 3rd and 1st positions in 2021 and 2022 respectively out of the 36 states in the federation in the Paradigm Leadership support Initiative Reports. He concluded by urging participants to ask questions on the report when presentation is completed.

4. ADDRESS BY THE GOVERNOR

The Governor, His Excellency, Pastor Umo Eno who was represented by the Commissioner of Finance, Dr. Linus Nkan appreciated all stakeholders for turning out. He observed that the event was an opportunity for citizens to be aware of happenings in government. The Governor noted that every expenditure of government was budgeted hence citizens' consultation was an assessment and evaluation period to check whether there was an adverse or positive variance. He posited that the State Auditor-General who is saddled with the task of providing assurance on the State's financial report is capable and had prepared the Citizens Accountability Report to standard.

Governor Umo Eno reiterated that the State Government shall continue to be open and transparent in delivering of its mandate. He charged

attendees to avoid gathering rumors on the streets but to use the event to review government's stewardship, openness and transparency.

5. GOODWILL MESSAGES

The following stakeholders presented goodwill messages at the event:

(i) Accountant-General

The Accountant -General of the State, Pastor Uwem Andrew-Essien opined that the reviews carried out by the Office of the State Auditor-General have confirmed that Financial Statement of the State give a true and fair view of the financial affairs of the State. He acknowledge that his office has enjoyed a good working relationship with the Office of the State Auditor-General and that awards for accountability as won by the State in the previous two years was no small milestone. He called on participants to use the opportunity provided by the forum to air their suggestions and observations.

(ii) Public Accounts Committee

The Chairman, Public Accounts Committee (PAC) of the State House of Assembly, Hon. Eric Akpan thanked the State Auditor- General for the effective review of the financial statements of the State, a performance has given the State a good accountability reputation. He acknowledged that his Committee had received the 2022 financial statement from the office of the State Auditor- General and had long passed it after due consideration. He however noted that accounts for local governments were yet to be passed. He concluded that the Public Accounts Committee will continue to facilitate transparency and accountability in the State.

(iii) Audit Service Commission

The Chairman, Audit Service Commission, Pastor Bassey Umo harped on the need for accountability in Nigeria and encouraged other States to borrow a leaf from the accountability credentials of Akwa Ibom State. He stated that through the office of the State Auditor- General, the Akwa

Ibom State Government had remained accountable to citizens of the state. He also encouraged attendees to ask salient questions at the end of the presentation of the CAR so as to be able to appreciate government's accountability position from an informed perspective. The Chairman called on the Auditor-General for Local Governments, Mr. Emaeyak Akpan to complete all procedures necessary to forward the financial statements and reports for Local Governments to the State House of Assembly. He thanked the traditional rulers in attendance and believed that through them, the message of the CAR will reach the grassroots.

- (iv) **ICAN Uyo and District Society**
The Chairman, ICAN Uyo and District Society, Hon. Sam U. Umoatang gave accolades to the State financial management team for towering above other States in issues of accountability. He observed that Akwa Ibom State accounts often displayed professional content and that the State had never been found wanting on the ICAN Accountability Index. However, he encouraged the training and re-training of the manpower charged with accountability tasks and schedules in the State.
- (v) **ANAN, Akwa Ibom State**
In her goodwill remarks, the Chairman, ANAN, Akwa Ibom State, Mrs. Stella Thomas identified that lack of accountability and stewardship engenders conflict. She submitted that the socio-economic climate of the State was relatively free of conflict because of government's continued transparency and accountability which it provides through the Office of the State Auditor-General.
- (vi) **Traditional Rulers: One of the traditional rulers, Etebom Aniefiok Okpon (Clan Head of Oku) congratulated the State for being recognized as a model for accountability among other States and encouraged the State to maintain the good record.**

END OF PART 1

Mrs. Mary A. S. Ikpe (Assistant Director, Office of the State Auditor-General) who presented the vote of thanks appreciated the Governor for approving funds for the event and the Accountant-General, for releasing same. She thanked the State Auditor-General for keeping abreast of developments in the accountability sector thus ensuring quality accountability reporting. She thanked all participants for the attendance. A group photograph of dignitaries followed.

PRESENTATION OF THE CITIZENS' ACCOUNTABILITY REPORT

While introducing his presentation, Mr. Emmanuel James (Deputy Director, Audit) stated that his presentation was set out to explain in very understandable terms the budgeted and actual receipts and payments of the State Government for the year 2022. He noted that local dialects will be added to the use of graphs and pictorials to gain citizens' understanding. He presented the Citizens' Accountability Report (CAR) under the following headings:

- Section 1 - Budget Outturn
- Section 2 - Revenue Outturn
- Section 3 - Expenditure Outturn
- Section 4 - Audit Findings
- Section 5 - Audited Financial Statements
- Section 6 - Top Sectoral Allocation
- Section 7 - Top Value Capital Projects
- Section 8 - Citizens' Nominated Project - Implementation Status Report

Mr. James concluded that the CAR was based on the template provided by the World Bank hence any limitations or lacking details were attributed to the calibrations of the template. His presentation elicited questions, comments and observations from the audience as follows:

- (a) Pastor Harry Udoh (Civil Society Organizations Forum) noted that funds available to the State was a collective patrimony and thanked the office of the State Auditor-General for laying open the expenditure of the collective patrimony. He appreciated the presenter for including local dialects in his explanations. He

suggested that the State Government should reduce its debt profile because funds used for debt servicing were straining the resource available for the provision of social amenities.

Pastor Harry observed that the performance of the social sector was low especially in the Water, Sanitation and Hygiene (WASH) sub-sector and commended the Governor, His Excellency, Pastor Umo Eno for creating the Ministry of Sanitation to remedy the situation. He also observed that the health sector was not sufficiently funded and advised an improvement in that regard. He further stated that most citizen-nominated projects in 2022 were not implemented pointing out that only one of such was done and sued for a change. He concluded by advocating for a further simplification of the CAR and full independence of the Office of the State Auditor-General.

- (b) Etebom Aniefiok Okpon (Clan Head of Oku) lauded the good presentation of the CAR but observed that supervision of government projects was inadequate. He stated that traditional rulers were closest to the areas where government projects were sited and affirmed the determination of royal fathers to secure government projects. He reported that this determination was however hindered by poor stipends and reiterated the need for increased funding of the traditional institution.
- (c) Dr. Patience Offiong (Department of Accounting, University of Uyo) advised that the Office of the State Auditor-General should report beyond the top ten (10) queries benchmark provided by the World Bank template in subsequent public consultations. She suggested that the office as the whistle-blower of the State should recommend sanctions for MDAs responsible for unretired projects funds to avoid incidents of abandoned projects.
- (d) Faith Paulinus (Representing Executive Director Policy Alert, Tija Botton) identified transparency and accountability as the twin pair that drive citizens' engagement and that his organization was ready to support the process. He opined that aside the word bank template, the State Auditor-General's Office should deploy infographics to give an update of citizens- nominated projects collated in the budget. He emphasized that attention should be given to

sector-specific variances especially in such sectors as agriculture, health and education which affect citizens the most.

RESPONSES

The State Auditor-General, Elder Isaiah Ntekim responded as follows:

- The World Bank template will be expanded to cover more areas, in subsequent editions as requested subject to approval the availability of finding
- Unanswered queries do not always imply that the associated projects are abandoned. However, such queries are usually submitted to the Public Accounts Committee of the State House of Assembly which summons the MDAs and officers responsible and makes recoveries where necessary. The audit office complements this with follow-up procedures.
- The attention of appropriate authorities will be drawn to the need for increased supervision of projects as advocated.
- All suggestions, comments and observations will be hosted on the State Auditor-General Office's *website: www.akwaibomstateaudit.net* for public view.
- Recommendations will be made to appropriate authorities on the increased funding of the traditional institution to enable them secure government projects.

CLOSING

The State Auditor-General thanked all participants for their attendance, comments and suggestions. Mrs. Kufre Udeme of the office of the State Auditor-General said the closing prayer at 1:40pm.

Pastor Harry Udoh

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Akwa Ibom Civil Society Organizations Forum

Akwa Ibom State

Emmanuel E. James

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Deputy Director (Audit)

