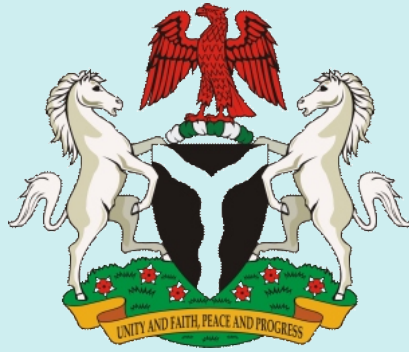


REPORT OF THE PILOT CORRUPTION RISK ASSESSMENT IN SELECTED MDG RELATED MDAs OF WATER RESOURCES, HEALTH AND EDUCATION SECTORS

VOLUME 1

OCTOBER 2015





REPORT OF THE PILOT CORRUPTION RISK ASSESSMENT IN SELECTED MDG-RELATED MDAs OF WATER RESOURCES, HEALTH AND EDUCATION SECTORS

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TUGAR TECHNICAL
UNIT ON
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REFORMS



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ACRONYMS

ACAs	-	Anti-Corruption Agencies
ACTU	-	Anti-Corruption and Transparency Unit
CRA	-	Corruption Risk Assessment
LGA	-	Local Government Area
MDAs	-	Ministries, Departments and Agencies
MDGs	-	Millennium Development Goals
NASS	-	National Assembly
RBDAs	-	River Basin Development Authorities
NPHCDA	-	National Primary Health Care Development Agency
M&E	-	Monitoring and Evaluation
OCB	-	Open Competitive Bidding
UBEC	-	Universal Basic Education Commission
SUBEBS	-	State Universal Basic Education Boards

EXECUTIVE SUMMARY

Introduction

The objective of the Corruption Risk Assessment in selected MDG related MDAs is to identify key corruption related risks in the operational environment and business processes, as well as the environment in which personnel of the selected MDAs operate in order to support development of appropriate measures to improve the systems in place. The methodology combines external assessment with self-assessment elements.

Ministries, Departments and Agencies (MDAs) were selected as pilots for this study from three sectors. They are the National Primary Health Care Development Agency (NPHCDA) from the Health Sector; the Universal Basic Education Commission (UBEC) from the Education Sector; the Water Supply Department and three (3) River Basin Development Authorities (RBDAs) from the Federal Ministry of Water Resources. There are major findings from the three selected MDA assessment teams that resonate.

Summary of Findings

- The social and general cultural environment in Nigeria appears to impact on the corruption situation. There is varying, rather than shared understanding of what corruption is or what is acceptable. For example, the culture and practices on gifts range from an acceptance that 'it is wrong to accept "gifts" from contractors', to assumptions that "it is okay to accept "gifts" only after contracts have been executed or properly executed". Also, the more nuanced forms of corruption such as "abuse of discretion" and "abuse of office or power" do not form part of the general perception of corruption. In fact, it is ordinarily expected and pressure is put on office holders to dispense favors to their kith and kin, give opportunities to people of their ethnic origin or religious leaning or attract projects to their community, LGA or State, whether or not such opportunities and/or projects are better suited for other people or communities.
- It was found that there are laws, rules and procedures for recruitment, procurement and internal control, but these rules and laws are not always followed with limited or no consequences for those who fail to apply them. M&E Systems where they exist are weak. In some areas there are no M&E systems in place. Where systems exist for M&E and/or internal and external audit reports, if and when these reports are issued, they are not acted upon and there are no consequences for relevant officers or agencies who fail to act upon such M&E and/or audit reports. In similar fashion, there is usually no consequence for the individuals found complicit by such reports. Effectively, the perception is that there is rarely any sanction for wrong doing except the culprit is not powerful and connected.

- There is poor or ineffective co-ordination, co-operation and synergy between the three tiers of government leading in some cases to duplication of efforts, waste of resources and significant corruption risks. In the case of NPHCDA, lack of clarity in the law on who has the mandate to enforce Primary Health Center Operational Standards is a critical gap. In the case of UBEC and State SUBEBs, emphasis appears to be more on provision of counterpart funds as a condition for receiving federal funding, and not equally on clear and measurable workplans based on which previous expenditure and performance is measured.
- There is a complex web of relationship among stakeholders and unclear and often unwritten or no rules on executive and legislative oversight leading to unhealthy political pressure on the MDAs by politicians to influence recruitment, budget allocations, siting of projects and procurements, and contract awards.
- The budgetary allocation and implementation of constituency projects is particularly problematic across board. The findings disclose the strong influence of legislators on selection of projects and ultimate choice of contractors, which requires civil servants to work from the answer to the question in implementing procurement, a situation that the legislature does not acknowledge in its official documents¹. The greater danger is that practices relating to these projects have begun to lead to systemic non-compliance to procurement laws and rules in the MDAs.

The situation appears grave when we consider that the legislature often allocates a huge amount of capital vote to these constituency projects with notoriously lax procedures. In 2013, the Anambra Imo RBDA had a total capital vote of ₦7,938,248.00 out of which ₦5,613,658,880.00 was allocated for constituency projects and only ₦2,324,639,368.00 was for the Agency's capital projects. This is similar in some other RBDA's and there are also indications that sometimes, where better budget provisions exist for regular MDA projects, budget releases for such projects trail behind those of constituency projects.

- In all three sectors, poor procurement practices are a major challenge and gaps range from poor role sharing in agencies limiting individual responsibility, abuse of discretion by agency leaders, use of selective methods where Open Competitive Bidding is required, to poor technical specification and poor evaluation practices. Other gaps include cronyism, undue influence by political leaders and top agency leaders, absence of price benchmarks, limited access to information, absence of data bank for contractor's details, poor milestone certification and implementation monitoring and in some cases, poor oversight by Bureau of Public Procurement (BPP).

¹ Report on review of Institutional Structures and Processes related to the MDGs in the Parliament of Nigeria, Review undertaken by Dyfon Jones on behalf of Inter-Parliamentary Union 2012

- Similar pressures were found to exist from the Boards of the different agencies which are populated often by political beneficiaries rather than qualified persons with professional interest in the performance of such agency mandates. There is always a corruption risk when a supervisor is either less qualified or less knowledgeable than those he is appointed to supervise or where the supervisor does not have professional interest in the agency that he has been appointed to supervise. When political or top level pressure is involved, such pressure is applied directly on top leadership, which in turn pass it on down the ladder and in the end everyone along the chain is involved with the attendant debilitating effect to the system.
- Poor budget releases for projects lead agency heads to exercise discretion on which projects to apply the limited funds released. This is made possible because of lump sum budgeting and opportunistic projections. Sometimes contrary to law, funds meant for one item may be diverted to another use without consequence thereby creating corruption risks. There is often release of both capital and recurrent appropriations to MDAs very late in the year, sometimes as late as November –December. In a system which requires that all funds not spent by 31st December be returned to the treasury, though with exceptions sometimes, this creates negative incentives for MDA personnel to ensure they expend all released sums before the next year.
- Politically influenced and non-statutory employment which occurs often do not support meritocracy but rather increases incompetence within the service, creating a situation where there are many staff yet the absence of required skills.
- There appears to be huge problems with project identification and location. There are not always standard documented procedures, criteria or guideline for needs assessment and decisions on project location applicable in practice in various MDAs. Where there is, it does not take account of the nature and utility of specific agency operations. Monopoly and over concentration of power in leadership positions often lead to abuses of discretion in project selection and location. There is often inadequate budgetary allocation and releases for old projects leading to abandonment. Also, failures in project selection and location as well as procurement procedures contribute to reasons why new regimes abandon projects embarked upon by previous regimes in favor of new ones.
- Except for the Code of Conduct for Public Officers contained in the fifth schedule to the Constitution, there are no other anti- corruption policies,

strategic plans, ethics rules or adequate training and socialization on integrity measures that seek to improve organizational integrity in the assessed MDAs. As a result, there is inadequate guidance on integrity issues for personnel and poor enforcement of existing rules. Moreover, the Code of Conduct for Public Officers is broad and not always adequate in dealing with unique sector and individual organization needs.

- In both Water Resources and Education sectors, there are poor M&E frameworks and no Standard Operating Procedures, manuals and handbooks to guide operations. In the NPHCDA where an M&E system exists, it has brought added value to data gathering and analysis, but even NPHCDA has not comprehensively deployed these tools.
- There is a near total absence of complaint reporting, redress and sanctions for infractions within assessed MDAs, despite widespread non-compliance with existing Public Service Rules and laws. Interview respondents including highly placed officials could not present recent examples of disciplinary procedures enforced against any staff and in some cases they did not appear to know the disciplinary processes in place.
- Publicly available audit reports disclosing infractions such as the Nigeria Gavi Audit Report October 2014² in the NPHCDA or criminal prosecutions relating to UBEC operations are yet to attract a single disciplinary action or system reviews and changes within the MDAs. This suggests that those who should ensure implementation of disciplinary processes in the agencies are abdicating their responsibility without consequence. This is also largely the case with findings of Auditors- General in annual audit reports, and reports of abuses contained in the BPP procurement journals.
- The assessment indicates that sanction mechanisms are weak both for personnel and contractors across board. As one respondent stated, *"There is no system in the world that is fool proof. When there are no sanctions, people take advantage of the system."* Thus the absence of deterrence poses significant corruption risks for the assessed MDAs.
- The relationship between main line supervisory ministries and the agencies under them are complex and not all aspects of this relationship and the accompanying oversight is guided by existing rules. Additionally, legislative oversight is not also very transparent and rule-based in practice. For example the assessment found that there were over twenty legislative and executive oversight visits on the average to RBDAs in the Water Resources sector in the year of this study. These visits put undue pressure on the RBDAs for costs of accommodation, transportation and other unnamed packages for the legislators and main line ministry staff visiting. It is not clear that there is any specific budget subhead for the RBDAs to cover

² <http://www.gavi.org/Library/News/Statements/2014/Review-of-Gavi-support-to-Nigeria/>

such expenditure. It seems inappropriate for agencies to undertake such expenditures for the main line ministry and particularly the legislature, who have their own budget for this and other purposes. This situation poses significant corruption risks and is not peculiar to only RBDAs, but also affect other agencies even though the intensity appears to vary.

- There are obvious issues of organizational effectiveness i.e. the capacity to develop policy, implement policy and programs, evaluate them and draw lessons, which are applied in organizational development. These are almost non-existent in both the Water Resources and Education sectors and require strengthening in the Health sector. Though respondents claim strategic plans exist in UBEC, none was presented to assessors. Even though some respondents insist that conditions for release of counterpart funding to States includes production of fund utilization action plans, there is no evidence that such plans where they exist, are implemented and monitored and that results of that monitoring is documented. There is also no evidence that such fund utilization and implementation reports are considered in subsequent planning or in any way influences subsequent access of UBEC funds by States. Stakeholders including some staff of the SUBEBs had not seen such fund utilization plans before, even in the SUBEBs where they exist. The challenge of poor organizational effectiveness is almost overwhelming in SUBEBs.
- The NPHCDA M&E system covers data- gathering and collation at all levels. The system is also to an extent structured to monitor service provision by the Community Healthcare Centers. However one of the gaps is the absence of a performance index for the community health care centers. This creates a work culture that provides minimal transparency in the operation of the centers.
- In the Water Sector, there is an M & E Department which supervises the contractors, but the cost of M & E is built into the contract sum and the contractor controls the release of the money. Also there is no Manual or comprehensive tool that guides the process and this leaves room for high discretion for M & E officers. These two factors together aid possible collusion with contractors, and constitute a substantial corruption risk.
- Monitoring and Evaluation is weak in UBEC and no evidence of its existence was presented to assessors in the State SUBEBs visited. Indeed, stakeholders to the various SUBEBs interviewed did not know if there is monitoring and evaluation and no reports of such activity were presented. As a result there are risks that system failures will recur and leakages will remain a part of the implementation systems without detection and correction.

- Political pressure and influence on the recruitment process and discretionary appointments are said to exist in all the subject MDAs but occurring in varying degrees. The assessment revealed that in clear cases of incompetence, trainings do not serve effectively. This is especially the case because training is not often designed to address knowledge and skill qualification deficits, since it is assumed that an employee in a particular position would have certain basic knowledge and skills before being employed. Incompetent staff often pose significant corruption risks and they are said by respondents to rely on intrigues and administrative and political maneuvers, rather than competence and performance to advance.
- Except for contrary opinions expressed in UBEC, most of the staff of MDAs interviewed are not satisfied with their remuneration and working conditions. It is doubtful however that the positive responses on remuneration in UBEC represent the true position since no specifics were presented. The fact that there is jostling for juicy job positions where it is perceived that staff get other benefits, which may not always be legitimate, is an indication that this may represent corruption risks across board.
- The assessment shows that there is a very weak link between reward and performance in the subject agencies. MDAs subject matter of this assessment need reforms that improve and strengthen this link and ensure appropriate reward for personnel who distinguish themselves in their job positions.
- It is a common practice for contractors to say “thank you” to management and staff that worked on the procurement process in the form of gifts and what they call “PR”. Some respondents feel justified to accept such gifts giving their take home pay which cannot take them home. Others feel justified in their claim that the gifts are a traditional gesture which does not affect their judgment on the job, a claim that is doubtful. A few refused to discuss this situation while some others acknowledge that it is wrong, but express their helplessness and inability to influence change despite provisions of the Code of Conduct for Public Officers.
- The absence of Whistle Blower protection system in the subject agencies is a major blow to corruption prevention, complaint reporting, corruption detection and investigation. There is a widely held view that those who report corruption and indiscipline suffer unduly without recompense, whilst there is often no consequence for the corrupt and in-disciplined against whom reports are made. It seems almost unreasonable and unwise across board for staff to report corruption or aid its investigation or prosecution in the subject agencies.

- Access to public information held by subject MDAs is often difficult for various reasons including:
 - a) Reluctance to grant access to external and internal stakeholders including staff.
 - b) Poor information collation and management systems etc.

Respondents acknowledge that access to publicly held information is incrementally improving since the passage of the FOI Act, but the three subject agencies were all found to be in breach of their proactive disclosure requirements under the law and guidelines issued by the Attorney General of the Federation. The experience of assessors trying to access agency information during this study also indicates that other disclosure procedures are not being implemented by subject agencies. Indeed there is often no clear cut structure known to stakeholders within the agencies to evaluate and respond to FOI requests and this situation limits citizens access to information as required by law.

- There are several opportunities available to the personnel in the target sectors to engage in corrupt transactions. Wide discretion exists in practice for top leadership recruitment, contract awards, job posting, allocation of training opportunities, and decisions on location of projects in the subject MDAs and sectors. Reducing and eliminating these opportunities is a major objective of the various recommendations of this report.

Integrity Plans

The CRA report for each of the three subject MDAs contains an Integrity Plan covering recommended measures to address identified risks. Some key issues addressed by the Integrity Plans include but are not limited to;

- o Strengthening internal ethics rules as well as personal and organizational integrity
- o Development and deployment of Standard Operating Procedures to strengthen organizational business processes
- o Improving co-operation and co-ordination among the three tiers of government in the conceptualization, implementation and evaluation of projects in the three sectors
- o Training (including ethical competency training), which will address opportunities for corruption and how staff should respond to them
- o Strengthening internal reporting channels, disciplinary mechanisms, establishing whistleblower protection and effective application of existing sanctions regimes against wrong doing

- o Promoting transparency, increasing competition/reducing monopoly in the public procurement value chain by implementing existing legal provisions
- o Strengthening existing M&E mechanisms and introducing new ones where they do not exist
- o Reforming budget systems to eliminate opportunistic revenue projections and budget provisions and improving timely vote releases.
- o Development and implementation of performance evaluation measures that have public support and monitoring component
- o Periodic testing and auditing provisions including regular procurement audits with published reports
- o Improved automation (ICT deployment) to make public processes replicable and auditable
- o Improved ethics and value re-orientation and efforts at improving organizational effectiveness.
- o Rewards for good service and linking rewards to performance
- o The need to revisit implementation of constituency projects in a way that will ensure that project design and costing is done before budgets and project conception and contractor selection are not left to the discretion of legislators
- o Adoption of open data systems enabling information on all stages of procurement and contract implementation, subject to narrowly defined exceptions, to be publicly accessible and regularly updated
- o Improving BPP oversight of procurement through more regular procurement audits, and requirement that BPP complaint resolution and procurement audit reports identify individual responsibility for infractions and recommend disciplinary action in accordance with Public Procurement Act 2007
- o Requirement that Anti-Corruption agencies actively investigate and bring to a logical conclusion, infractions revealed in public reports and actively exercise powers to compel system changes implicated by such reports.

CRA OBJECTIVE, STRUCTURE AND PROJECT METHODOLOGY

Introduction

Nigeria continues to grapple with the challenges of underdevelopment despite being one of the most resource-rich countries of the world. While several factors contribute to this situation, corruption, wastages and misappropriation of resources continue to play a significant role in undermining the country's development objectives, including efforts to achieve the Millennium Development Goals (MDGs).

Since the MDG-related MDAs are the main vehicles through which government implements its MDG policies and programs, these Agencies play a crucial role in realization of the MDGs, poverty reduction and sustainable development. Measures aimed at ensuring transparency, accountability and overall system integrity within MDAs is central to promoting development and efficient service delivery. These efforts are critical to addressing major sources of leakages of resources that could otherwise be used to enhance the socio-economic well-being and livelihoods of the poor and most vulnerable.

At this crucial point in the journey toward achieving the MDGs and as Nigeria prepares for the adoption and implementation of the new Sustainable Development Goals (SDGs), it is hoped that corruption risk assessments would particularly help to strengthen institutional measures in the relevant MDAs related to the achievement of the MDGs and indeed support improved effectiveness of all public systems for accountability and more efficient service delivery. Corruption Risk Assessment is a tool which affords a willing agency a rare opportunity to evaluate and improve its systems without direct enforcement action against it. Also it takes account of internal and external perspectives and has a collaborative rather than combative approach, and yet leaves room for coercive enforcement by relevant ACAs against agencies that choose not to act.

Therefore, the objective of this corruption risk assessment is to identify and evaluate corruption risks and vulnerabilities in the operative environment, business processes and around personnel of selected government MDAs and based on the findings, formulate measures to be implemented in order to address the identified deficiencies. The exercise is not a criminal investigation or criminal enquiry and does not seek to identify corruption activities, culprits or infractions for punishment. It rather seeks to identify risks and vulnerable areas capable of enabling corruption in different aspects of the environment and operations and develop measures to prevent their materialization.

This report is a summary of the three reports, each of which is a feedback from the Corruption Risk Assessment carried out in 2014-2015 by the Independent Corrupt

Practices and Other Related Offences Commission (ICPC), the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) and the Bureau of Public Procurement (BPP) together with selected staff of each of the three selected MDAs related to the Millennium Development Goals (MDG) in Nigeria. The project was carried out with support of the United Nation Development Programme (UNDP). The study covered three sub-agencies located in the Ministries of Education, Health and Water Resources as follows:

- Ministry of Education: Universal Basic Education Commission (UBEC),
- Ministry of Health: National Primary Healthcare Development Agency (NPHCDA)
- Ministry of Water Resources: The Water Supply Department and three representative sample of River Basin Development Authorities (RBDAs) namely Cross River Basin Development Authority in Calabar (South); Ogun-Osun River Basin Development Authority in Abeokuta (West) and Upper Niger River Basin Development Authority in Minna (North). The RBDAs were selected to ensure geographical spread.

The strategy deployed required formation of specific sector-teams for each of the three MDA assessments. Each sector team deployed the methodology in conducting the study and produced a report and an Integrity Plan putting forward suggested measures for improving system integrity in each of the target MDAs. This report is a collation in one summary volume of the findings of each of the CRA teams. Each of the three reports and accompanying integrity plans on the selected agencies have been published as Volume II of this report. They provide more detail and more agency specific information.

Project Implementation Structure.

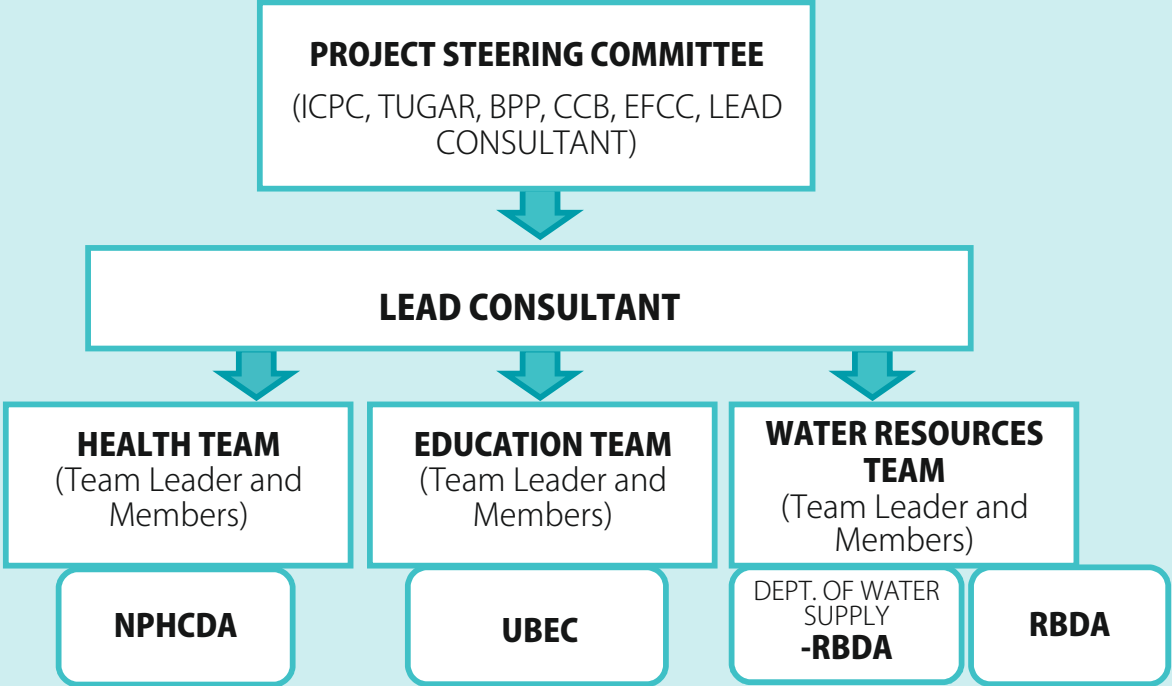
This is a pilot CRA in selected MDG related sectors. The MDG related sector in Nigeria comprises of many ministries including Health, Education, Water Resources, Women Affairs, Youth & Sports, Agriculture, Information, Land & Housing, and Environment including the MDG Office itself. Each of the Ministries has several departments and agencies. Given human and material resources available to the project, it was not possible to cover all MDAs within the MDG sector. Three sectors of Health, Education and Water Resources were selected. Also within the selected sectors, specific agencies were chosen. Stakeholders from the MDG-related sectors used three criteria for the selection of agencies from the target Ministries. They were looking for

- a) An Agency in the sector which will have the most impact on vulnerable groups if change is achieved;
- b) An Agency whose reform will impact the entire sector;
- c) An Agency in the sector whose work affects the largest number of the Nigerian population.

Based on the above criteria, stakeholders identified the National Primary Healthcare Development Agency from the Health Sector, the Universal Basic Education Commission from the Education Sector and the Water Supply Department and three River Basin Authorities in the Federal Ministry of Water Resources. In the case of the Water Resources, it was decided that a few out of the twelve RBDAs will be sufficient to reach reasonable conclusions. Thus stakeholders selected three RBDAs based on geographical spread. The choice of three out of the twelve RBDAs is as a result of resource constraints in the project.

The project assessors were divided into three teams, each focusing on one of the selected MDAs.

Project Structure



Each of the three teams had personnel of the selected Agency, as well as external assessors largely made up of staff of ICPC, TUGAR and BPP. Each assessment team was led by an external consultant. Each team assessed the identified agency and produced a sector CRA report contained in volume II of this report. The sector reports and their findings were validated by stakeholders from the sectors and subject MDAs. These separate sector CRA reports with the attached Integrity Plans (Volume II) to this summary report provide a lot more agency- specific details of how the assessment was carried out and the detailed findings than found in this summary report.

Methodology

The current assessment was carried out using the customized corruption risk assessment methodology for Nigeria developed in 2011 in a project jointly conducted by the Independent Corrupt Practices and Other Related Offences

Commission (ICPC), the Technical Unit on Governance and Anti-corruption Reforms (TUGAR), and the Bureau for Public Procurement (BPP). The methodology outlined the processes to be followed to assess corruption risks in the Millennium Development Goals sectors particularly Education, Health and Water.

The aim of the risk assessment is to identify key corruption related risks in the selected MDG-related MDAs. The processes required by the methodology combines external assessment with self-assessment elements. This helped ensure the integrity of the process and allowed for a process of experience exchange between different organizations and stakeholders. The process required external certified Risk Assessors to work in close collaboration with personnel from the specific MDAs undergoing assessment. The assessment focused on the organizational aspects of corruption, regarding it as an organizational deficiency that has its roots in the organizational culture, legislation (including statute and secondary legislation), sector and organizational structures, business processes and leadership. This was therefore a process of evaluating both internal and external factors that promote corruption in each selected MDA. It tried to answer the question, “what are the risks that corruption will occur in a given agency's environment, business processes, amongst its personnel and at its interaction points with stakeholders?” Also it served as a diagnostic exercise allowing the teams to draw conclusions as to the problems in and vulnerability of each selected MDA to corruption based on information available to assessors.

The external assessors were selected from Certified Corruption Risk Assessors i.e. beneficiaries of the earlier training program, and staff of relevant government agencies. Project preparation included training for new assessors and old assessors to rehearse knowledge and create shared understanding. The training included role plays and experience sharing. Also various work tools were developed by the lead consultant including an Assessor Guideline spelling out the detailed step by step procedure, Interview guidelines, possible interview questions etc. Additionally, advocacy visits by the Project Steering Committee and Lead Consultant to subject agencies helped secure improved target agency participation.

The process followed by Assessors included literature review of MDA related reports (laws, regulations and manuals), stakeholder consultation meetings, focused group discussions with agency personnel, and interviews of respondents selected from amongst agency personnel and stakeholder groups. This was followed by analysis of information collected from these different sources.

Challenges.

- The assessment teams reported challenges with access to agency personnel and access to information and documents. One major challenge was resistance and in a few instances outright refusal by a few agency personnel to discuss corruption challenges, or to provide information.

- A greater challenge was the fact that many who participated appeared on edge and were substantially concerned about making implicating statements against themselves or their superiors, even though it was not required of them. This affected some interviews and limited much needed interactions between assessors and those interview respondents.
- A few staff declined to be interviewed or to release documents and others were less helpful than they could have been. Some staff of target agencies asked not to be quoted for fear of reprisals from superiors. This is despite all efforts deployed to assure them that the project was neither an investigation, a witch hunt nor a tool for staff rationalization but rather, a review for the purpose of identifying risk factors and proposing remedial plans.
- Also, the direct payment system utilized in funding the project resulted in some instances, in poor logistics arrangement thereby increasing the difficulty posed by the reluctance of some agency personnel (respondents) who used every opportunity to postpone interview sessions resulting in repeat journeys for teams.
- Another challenge was the conflicting work schedule of assessors on the assessment teams. Since both the external and internal assessors were public servants from subject agencies and other public agencies with other competing work schedules, it was problematic to give the necessary attention to the project. This contributed to delays and originally un-planned work periods for project team leaders who were external consultants. It is necessary to ensure that assessors who are public servants are released completely from other work responsibilities during an assessment.
- Finally it is doubtful that the multi-sector approach to CRA is always as helpful as an MDA specific approach. CRAs are best when they focus on individual MDAs, and evaluate them and the environments in which they operate. Evaluating multiple sectors collectively makes it more difficult to sufficiently drill down concerning any one MDA, to evaluate the unique ramifications of every risk to its operations and possible measures to prevent risk materialization. In the same breath, it is also doubtful if big assessment teams produce any better result than smaller teams of about 5-7 persons who dedicate their full time to the task during the period of the assessment.

SUMMARY OF THE **CORRUPTION RISK ASSESSMENT OF THE NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY**

1. Introduction

The Corruption Risk Assessment (CRA) of the NPHCDA was undertaken in order to identify factors that are capable of contributing to and facilitating corruption within the Agency. The intention is to provide a basis for the design and implementation of policy and practice changes which will address such factors.

2. Law/Policy Framework.

Primary Healthcare (PHC) was recognized as a specific niche in healthcare provision by the 1978 International Conference on Healthcare. In the Conference's outcome document, PHC was identified as a crucial channel for ensuring that all people attain a level of health which allows them to lead socially and economically productive lives. It is the first level of contact between individuals, families and communities and the national health system, based on community participation and socially acceptable methods.

The National Primary Healthcare Development Agency (NPHCDA) was established in 1992 by the NPHCD Act. Its mission is: *'To provide leadership that supports the promotion and implementation of high quality and sustainable primary healthcare for all through resource mobilization, partnership, collaboration, development of community based systems and functional infrastructure'* . (Section 1 of the NPHCD Act).

In 2012, the Agency developed a comprehensive set of policy guidelines for the development and administration of primary healthcare systems. The National Guidelines for development of primary healthcare systems in Nigeria provide a robust framework for strengthening primary healthcare systems in the country. However they are more normative than prescriptive because they focus only on depicting the ideal in terms of how primary healthcare should be administered. The guidelines focus on tools, checklists and approaches that are ideal for primary healthcare service delivery. However they fail to address codes of conduct and service delivery standards, or what happens when those standards are breached.

While the NPHCDA relies on the Code of Conduct for Public Servants contained in the fifth schedule of the Constitution of the Federal Republic of Nigeria 1999, the Agency has not developed any internal procedural rules or internal codes of conduct, which speak to the peculiarities of the Agency's mandate as far as what constitutes 'corrupt behaviour' is concerned. There is no whistle-blower's policy and there are also no minimum standards to which stakeholders who wish to engage in the provision of primary healthcare service must adhere to.

3. Key Assets.

There are a number of assets which not only add value to the work of the NPHCDA, but can be lost in the event of unchecked, consistent corruption. It is important that these assets are protected through a continuum of action geared towards stronger institutional resistance to corruption and capability for corruption prevention. These assets are:

- i. Goodwill amongst donor community, which often leads to a regular flow of extra budgetary support for the Agency's work
- ii. Mostly good reputation amongst stakeholders
- iii. Existence of zonal offices/state offices for wider outreach
- iv. Project vehicles for ease of access to the states and rural areas
- v. Robust internal policy regime e.g. national guidelines for development of PHC systems in Nigeria; guidelines for establishing state PHC Agencies, etc.
- vi. Existence of a functional website
- vii. Effective administrative structure
- viii. Agency autonomy
- ix. Cordial working relationships with supervisory authorities
- x. The availability of training opportunities for staff
- xi. The availability of functional ICT facilities within the Agency. This enables effective knowledge management systems and processes.
- xii. Movable assets of the PHCs
- xiii. Supplies from NPHCA and other Stakeholders
- xiv. Funding appropriated for the Agency and also provided by Development partners to support the Agency's work

4. Findings and Corruption Risks.

Some of the risks identified during the CRA are discussed below. A more detailed outline of identified risk is contained in the main report volume II. The risks have been classified under 3 broad headlines: environmental; organizational; risks relating to personnel and other assets.

a. Environmental.

Policy related risks:

The NPHCD Act provides an effective framework for the development of primary healthcare systems and processes in Nigeria. It however tends to focus only on the establishment, structure and functions of the Agency. It does not clarify what corruption means within the context of the Agency's work; how it can be prevented and what happens when it occurs. The Agency relies mainly on the provisions of more generic laws like the Public Procurement Act to supply a road map on the issue. However it would have been more helpful if the Agency had some internal policies

and guidelines explaining which acts fall within an institutional delineation of corruption and how such acts will be dealt with if they occur.

Social factors

One of the major pillars of the NPHCDA's work ethos is the concept of 'community based partnership'. It was difficult however, to determine whether or not this has any influence on the general perception of 'integrity' because it was not clear what the shared basic assumptions about 'integrity' are within the Agency. It does not seem to have been defined by any organizational policy. Perceptions of corruption were varying rather than shared. Also, the more nuanced forms of corruption such as 'the abuse of discretion' do not appear to form part of general perceptions of what constitutes corrupt acts in the Agency.

Technological factors

The Agency is still making the transition from manual to online management of information. The fact that the transition has not been finalized constitutes a corruption risk. This is because manual systems are easier to manipulate and tend to limit transparency, competitiveness, efficiency and accountability. There has however been considerable progress with the use of electronic formats which promote transparency by opening up formerly closed processes to a wider range of citizens. For instance invitations to tender for contracts within the Agency are regularly posted online at <http://tenders.nigeriang.com/federal-government-tenders-in-nigeria>.

b. Organizational.

In 2012, the Agency developed a comprehensive set of policy guidelines for the development and administration of primary healthcare systems in Nigeria. Some of the provisions contained within the guidelines are being implemented and have, to some extent, enabled improved access to primary healthcare at rural level. For instance Local Government primary healthcare coordinators have been appointed in all the LGAs in the country with offices in each LGA secretariat. However some of the directives, especially those that have to do with supervision of the centers are not being fully implemented and this tends to create an enabling environment for corruption to occur.

The absence of an institutionalized set of minimum standards to be met before obtaining permission to establish PHCs has led to a situation where there is no centrally recognized authority to whom the sponsors of PHC centers are accountable, no operational coherence in the PHC system generally, no uniformity of standards in terms of how the centers are run and also no enforcement of anti - corruption standards within many PHC centers. It also creates an environment which enables waste through duplication of efforts by different stakeholders and affects the ability of the primary healthcare system to deliver as envisaged or facilitate the Country's attainment of agreed MDG targets.

c. Personnel

Individual perceptions on corruption within the Agency differ due to the absence of a shared organizational culture on corruption prevention and the lack of established training routines to strengthen ethics and competence within the Agency. Individual integrity is also negatively impacted due to the absence of an organizational whistleblower policy which provides guidance for individuals who wish to voice concerns internally in a responsible and effective manner when they discover information which they believe shows some malpractice.

Risks relating to assets

Asset	Threat	Procedure
<ul style="list-style-type: none"> Goodwill amongst donor community. 	<ul style="list-style-type: none"> Absence of Fixed Asset Registers. Misuse of shopping method in procurement and other procurement anomalies 	The actualization of these threats could actually lead to a suspension of further technical and funding support.
<ul style="list-style-type: none"> Reputation 	Weak management interface with States and poor implementation in primary healthcare centers	The Agency's reputation as an effective service delivery vehicle for community healthcare could be compromised in the face of poor communication with the States and LGAs.
<ul style="list-style-type: none"> Cordial working relationships with supervisory authorities 	Gaps in accounting system	Gaps in retirements and supply of back up documents during accounting could strain the cordial working relationship that currently exists
<ul style="list-style-type: none"> Agency autonomy 	External political pressure	External political pressure from other stakeholders undermine agency autonomy as they are forced to work with contactors who may not be qualified to carry out the task at hand.
<ul style="list-style-type: none"> Existence of zonal offices/State offices for wider outreach 	Disparate performance level across States. Absence of anti-corruption oversight	If the incidence of corruption, lack of central supervision and the capacity deficits within the centers are not checked,

Asset	Threat	Procedure
	and enforcement mechanisms for the centers	many of them will close down. This will limit the reach and spread of the country's PHC system
<ul style="list-style-type: none"> Robust internal policy regime e.g. national guidelines for development of PHC systems in Nigeria; Guidelines for establishing State PHC Agencies, etc. 	Ambiguities in enabling Act	The enabling Act is the parent law from where every other internal policy emerges. If the law does not clarify the meaning of 'ensure' as discussed in section 3 (d), other internal policies will also not provide the force of law which the agency needs in order to be more effective as a central coordinating authority

5. Recommendations.

The recommendations for mitigating corruption risks within the NPHCDA are contained in the integrity plan which was developed as part of the detailed CRA report. It is worthwhile to point out that there are broader governance issues at play as far as tackling corruption within the Agency is concerned. These broader governance issues will require some form of reforms not just within the NPHCDA but also within other government institutions such as the legislative arm of government, as well as practice shifts on the supply side. However the integrity plan focuses only on the steps which the Agency can take as an independent organization to reduce its corruption vulnerabilities by whatever margins possible.

The key issues addressed in the plan are as follows:

- Strengthening existing internal controls as well as personnel and organizational integrity
- Training (including ethical competency training), which will address opportunities for corruption and how staff should respond to them
- Strengthening Internal reporting channels through whistleblower protection
- Promoting transparency/reducing monopoly in the public procurement value chain
- Periodic testing and auditing by the BPP
- Improvements in planning and delivery of primary healthcare generally, including the development and publication of standard operating procedures in every primary healthcare center
- Strengthening internal capacity for capital projects prioritization within a zero based budgeting system.

SUMMARY OF THE REPORT OF THE **CORRUPTION RISK ASSESSMENT (CRA) IN THE WATER SUPPLY DEPARTMENT OF THE FEDERAL MINISTRY OF WATER RESOURCES AND THREE (3) RIVER BASIN DEVELOPMENT AUTHORITIES (RBDAs)**

1. Introduction.

This report is the summary of the report of the water sector Corruption Risk Assessment carried out by the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) and the Bureau of Public Procurement (BPP) with the support of the United Nations Development Programme (UNDP).

2. Law/Policy Framework.

Water has been described as mankind's most unique and indispensable natural resource.ⁱ It is useful for direct human consumption, agricultural irrigation, fisheries, hydropower, industrial production, recreation, environmental protection and industrial effluents. The Vision 20:2020 document clearly states that water is a vital resource for sustaining life, promoting development and maintaining the environment.ⁱⁱ The relevance of water to national development has progressively increased over the years with rapid population growth, urbanization, agriculture and industrial development.ⁱⁱⁱ In recognition of the importance of water, the governments of Nigeria have provided the legal framework; policies and a roadmap for the development and management of the nation's water resources towards the actualization of the sector's potentials. The government recognizes that "Nigeria as a nation is endowed with huge water resources with the capacity to meet our burgeoning requirements across all facets of life given the requisite resources and a focused plan of action managed by competent and committed professionals within a well-orchestrated institutional framework."^{iv}

The Federal Ministry of Water Resources was established as a one Department Ministry in 1975. As at then, the Federal Inland Waterways Department was still responsible for the management of the Niger and Benue Rivers.^v However, Decree No. 25 of 1976 empowered and gave Federal Ministry of Water Resources (FMWR) the overall strategic planning functions including policy formulation, strategic planning, national master plan, oversight functions over River Basin Development Authorities (RBDAs) and other agencies in the Ministry. The National Council of Water Resources was established in 1980 as the highest water resources making policy body in Nigeria. This was ratified by the National Water Policy draft 2004 and 2006. The Council has representation from FMWR, Federal Ministry of Education,

States and FCT. The functions of the Council include among other things overall policy planning for the country in water resources management and performance of advisory roles by making necessary recommendation to the Federal Executive Council.

3. Assets

The water sector possesses huge assets that can be damaged through corruption. These assets include:

- Good reputation
- Revenue generation possibilities
- Legal backing
- Vehicles
- Availability of ICT and possibilities of use for many activities of the sector
- Highly qualified and competent staff
- Dams
- Good irrigation system
- Goodwill among the donor community including European Union, UNICEF and WaterAid.
- Equipment: water pump, jackets for overhead pump, generators and impoundment for water.

4. Findings and Corruption Risks.

The risks are captured in three broad headings, Environmental, Organizational and Personnel

4.1. Environmental.

The water sector oversees the nation's integrated water resources management including strategy, planning, facilitating and creating the enabling environment for integrated conservation. The mandate also includes development and management of various water uses for the preservation of the quality and quantity of freshwater ecosystem for environmental protection, adequate access to safe water and sanitation etc. There are several organizations in the water sector. At the apex at the federal level is the Federal Ministry of Water Resources and includes twelve RBDA's and four other agencies each with a Chief Executive, Board,

Management and Staff. The States have their Ministries of Water Resources and agencies like Water Boards etc. Yet there is no FEC approved sector policy as the draft National Policy 2006 remains a draft. Thus policy direction and guidance is poor and there is no effective benchmark for measuring performance.

Political Pressure, Social and Family Pressures compromise the system

There is a complex web of relationship among the stakeholders in the water sector. There is strong political pressure on the MDAs within the sector from politicians who influence appointments, siting of projects and procurement. In addition, there is social and family pressure on employees which can lead to corruptible transactions.

Technological Factor

Technological deployment in the water sector is poor; equipment are said to be technologically outdated, and the output and process efficiency gains that come with efficient deployment of technology are absent

4.2. Organizational.

Our studies indicate that the Ministry of Water Resources has a clear structure and organogram. The RBDAs have their Boards in place with clear organogram. But there are no strategic plans for the individual RBDAs and no operational manuals. They rely on the civil service procedures and processes.

Recruitment

There are procedures for recruitment in the Ministry and RBDAs. Recruitment into the Ministry is in accordance with civil service procedure.

For the RBDAs, there is advertisement in the newspapers, shortlisting and interviews. The Federal Character Commission is invited for supervision. But there is no performance contract with clear performance indicators to evaluate performance at any level.

Accountability and Transparency

There are internal control mechanisms at the Federal Ministry of Water Resources and RBDAs including Internal Audit, Public Accounts Committee and Monitoring and Evaluation units. The challenge is in following the procedures, implementing the reports and adequate sanction for infractions.

Strategic Plan, Anti-Corruption Policy and SOPs

The RBDA's have no individual strategic plans, no anti-corruption policy, no M & E framework and no standard operating manuals or handbook to guide their operations. Organizational effectiveness is poor.

Procurement

The Public Procurement Act is applicable to the sector. But in reality, the procedure is not followed. As one respondent noted in the case of constituency project, "the contractor comes from the legislators. We just follow the motion of due process with all the proper documentation but we end up selecting the legislator's contractor."

Absence of Sanction

Our assessment indicates that the sanction mechanism is weak both for personnel and contractors. As one respondent stated, "there is no system in the world that is fool proof. When there are no sanctions, people take advantage of the system." In our assessment, we find no known case where a defaulting contractor was taken to court. But there was a case where the stores unit was found culpable for not putting enough checks and balances and the responsible officers were made to pay for the stolen items.

Project Implementation/Constituency

Our findings indicate that there are two types of projects: RBDA projects and Constituency projects. The conceptualization needs analysis, design and costing of the RBDA projects are done by the RBDA's before budgeting. The constituency projects are owned by the legislators. No needs analysis, design and costing are done. They are just put in the budget for the RBDA's to implement. The type of project and location is chosen at the discretion of the legislator. In some cases, our respondents indicated that the legislators brought the contractors. This has implication for cost, possible abuse of process and outcome. Majority of the capital projects in the sector are constituency projects. In 2013, the actual total capital released to Anambra-Imo RBDA was N7,938,248.00 (the RBDA capital project was N2,324,639,368.00 while the constituency capital project was N5,613,658,880.00). The siting of the project is not determined by needs assessment but influenced by traditional rulers and legislators. The only few instances where the sites chosen by legislators and traditional rulers are not obeyed is when there is geological survey to indicate that water cannot be found on the chosen site.

Abandoned Projects

Our findings indicate that there is a high level of abandoned projects arising from many reasons including inadequate budgetary provisions, and incompetent contractors. A good example is the Auwai Kontagora Dam that has been under construction since 1982. Another example is the Oyan Dam at the outskirts of Abeokuta with three turbines commissioned by President Alh. Shehu Shagari in 1983. Only one of the turbines worked for three months. Meanwhile, it has a combined capacity to generate electricity of 3,090 megawatts. There are many reasons for abandoned projects including inadequate funding, inadequate or poor design, incompetent contractors and what one of our respondents called “politically connected procurement.” According to the respondent, selective tendering process is utilized to actualize politically connected procurement with only one person involved in the procurement using different companies.

Capacity

Capacity is a key issue in the sector. The IT capacity is particularly low.

Monitoring and Evaluation

Monitoring and Evaluation is a well-tested method for learning from past experience, improving service delivery, planning and allocating resources and demonstrating result as part of accountability to key stakeholders. There is an M & E Department with staff that supervise the contractor but the challenge is that the cost of M & E is built into the contract sum and the contractor controls the release of the money. In addition, there is no monitoring and evaluation framework or guideline which leaves room for high discretion by M & E officers. This made the management in some institutions to institute a management M & E team.

Absence of Tone-at-the-Top against Corruption

It is well established that the body language, posture, statements and action of top management can set the tone-at-the-top for anti-corruption. During the course of the study, this tone-at-the-top was absent in the water sector.

Non-Utilization of Complaints Mechanism

Although there are guidelines on how staff can lodge complaints with the immediate boss, and then to other levels; there is insufficient awareness and the tone set at the top for this to happen. The enabling environment is not created for a robust complaints mechanism which can serve as a check against corruption.

Absence of Publicly available Performance Contract

Performance contract has been acclaimed as an effective means of improving performance and ensuring that there is focus on results. Performance contract is an essential tool for enhancing good governance and accountability. One way that performance contract can be effective is if it is made available to the public and citizens engage with public officers on their role. But in the water sector, there are no publicly available performance contracts.

4.3. Personnel

At personnel level, the assessment examined the opportunities, motivation and rationalization of corrupt behavior in the water sector. There are several opportunities available to the personnel of the sector to engage in corruptible transactions. There are no standard procedures for needs assessment and deciding on location of projects. There are opportunities to exercise discretionary powers in recruitment, project location, nomination for training and conferences, award of contracts and variation of contract. Meanwhile, there is no code of ethics and no policy on receiving of gifts beyond the civil service rules.

In addition, there is low staff morale as a result of dissatisfaction with remuneration, lack of promotion, lack of training policy and discrepancies in the salaries of RBDA and FMWR staff. Our assessment indicates that there is no rationalization of corruption in the water sector but there seems to be avoidance of discussion. Most of the respondents claim to be unaware of any case of diversion of funds. It is only in few cases that the Chief Executive acknowledged a few cases.

However, it was clear that the personnel are not satisfied with their remuneration and working conditions. Meanwhile, it is regarded as a normal tradition for contractors to say “thank you” to management and staff that worked on the procurement process.

5. Integrity Plans

The Integrity Plan proposed for the water sector will reduce the sector's vulnerability based on the risk assessment that has been done. The recommendations will reduce discretion, promote accountability, reduce opportunity for corruption, address the challenges of rationalization and pressure to engage in corruptible transactions. It must be recognized that corruption is a complex phenomenon and the factors that contribute to it are multiple. The Recommendations can be divided into short term, medium term and long term.

Short Term

- The Ministries, Departments and Agencies in the sector should engage in massive computerisation of operations and the use of technology to eliminate corruption.
- The Ministries, Departments and Agencies in the sector should prepare comprehensive strategic plans to guide their operations. This should be supported with operating plans and standard operating procedures.
- Internal mechanisms should be put in place by the Ministry to ensure strict adherence to the recruitment process in accordance with the civil service procedure and internal control measure in the civil service rules.
- The sector should formulate an anti-corruption policy.
- Every Ministry, Department and Agency in the sector should have monitoring and evaluation framework and standard operating manuals or handbook to guide its operations.
- Every Ministry, Department and Agency in the sector should put mechanism in place to ensure strict adherence to the Public Procurement Act and use of the BPP price benchmark as the basis for budgeting and procurement.
- Every Ministry, Department and Agency in the sector should develop a code of ethics and promote ethical practices and procedures through appraisal systems and reviews.
- Every Ministry, Department and Agency in the sector should develop an integrity system to instil in people a personal responsibility for ethical behavior.
- There should be clear procedures for recruitment of staff, project location, nomination for training and conferences, award of contracts, contract variation and implementation. Mechanism should be put in place for adherence to these procedures and punishment for any breach.

Medium Term

- There is need for co-operation and co-ordination among the three tiers of government in the conceptualisation, implementation and evaluation of projects in the water sector.
- The appointment of the Chief Executive of RBDA's should be through a competitive, open and transparent process. This will prevent the appointment of persons without the requisite capacities.

- There is the need to improve and co-ordinate executive and legislative oversight to ensure efficiency and effectiveness.
- There is the need to adequately design and cost projects, fund them adequately and review the 15 percent mobilization fee which is insufficient to go far with contract execution.
- The Civil servants and legislators should ensure that there is adequate budgetary allocation for any project in the budget to reduce the incidence of abandoned projects.
- The Federal Government should launch a national value re-orientation programme for the entire country. A component of it should address the issue of family, social and peer pressure and corruptible transactions.
- BPP should prepare a checklist that should be followed by all procuring entities including that the technical department has confirmed specifications. In addition, there is the need to adopt a tool like the Open Data Initiative to promote transparency.
- There should be regular audit by BPP of all Ministries, Departments and Agencies. BPP should exercise its power of recommending staff for disciplinary action or for criminal investigation in line with sections 6 and 53 of the Public Procurement Act.
- Government should implement a robust capacity building programme across all tiers of government. Special attention should be paid to leadership, management, project management, monitoring and evaluation and IT.

Long Term

- There is the need to revisit constituency project in a way that will ensure that project design and costing is done and project conception and implementation is not left entirely to the discretion of legislators.
- Constituency projects should either be eliminated or procedures put in place to ensure that there is proper needs analysis, design and costing.
- The remuneration of public servants should be improved. There should be clear procedures for staff development including training and promotion.

SUMMARY OF THE REPORT OF THE **CORRUPTION RISK ASSESSMENT (CRA) OF THE UNIVERSAL BASIC EDUCATION COMMISSION IN NIGERIA**

Introduction

Education is adjudged a key index of development and consequently commands the attention of governments, multi-lateral and other institutions the world over. The quality of education in a country impacts directly on its rate of development. Nigeria has made reasonable if not significant policy, statutory and budget commitments to education. However corruption, wastages and abuse of office continue to undermine Nigeria's efforts to achieve its educational policy goals. Thus there is need to understand corruption -related risks in the education sector and institutions and to develop measures to prevent materialization of such risks. This is the purpose of this pilot Corruption Risk Assessment in the Education Sector focusing on the Universal Basic Education Commission.

Law and Policy Framework

Basic Education in Nigeria is constitutionally guaranteed. In Chapter 2 of the Constitution, Government is required to direct its policy towards ensuring equal and adequate educational opportunities at all levels, and to strive to eradicate illiteracy through means such as the provision of free, compulsory and universal primary education.

Nigeria's National Policy on Education enunciates the guidelines, philosophy, objectives, standards, structures, strategies, and management for achieving the national education goals in the country. Nigeria also enacted the Compulsory, Free, Universal Basic Education and Other Related Matters Act of 2004 (UBE Act). The Policy as well as the Universal Basic Education Scheme are intended to ensure free education for all from early childhood up until the end of Junior Secondary School. The intent is to lay a solid foundation for all Nigerians, enabling full integration into society, home and abroad. In spite of these efforts, Nigeria's education sector is yet to accomplish its stated objectives for various reasons.

A number of laws, regulations and policies exist which impact on universal basic education in Nigeria. The Universal Basic Education Act establishes UBEC and mandates it inter alia to formulate policy guidelines on Basic Education, receive block grants and share same with the State and Local Governments, prescribe minimum standards for Basic Education throughout Nigeria, and ensure the effective monitoring of these standards towards improving the state of Basic Education in Nigeria.

Other legislation, policies, guidelines and regulations relevant to Basic Education in Nigeria which were identified are:

- a. The Constitution of the Federal Republic of Nigeria
- b. The National Policy on Education
- c. The Child Rights Act 2004
- d. World Declaration on Education for All (EFA)
- e. The Millennium Development Goals (MDGs)
- f. The Freedom of Information Act 2011 (FOIA):

Assets

Some assets were identified within UBEC which are in danger because of corrupt behavior or are vulnerable to corruption and need to be strengthened or protected to ensure that they continue to serve the purposes of the Commission. These include:

- a. Staff of the Commission and SUBEBs
- b. Qualified and competent Teachers in the Education Sector
- c. Monetary resources directly allocated to the Commission by the UBE Act.
- d. Goodwill of stakeholders
- e. Various Development Partnerships
- f. Available Training Opportunities for staff
- g. Physical Infrastructure including project vehicles and zonal offices for greater impact
- h. Instructional Material
- i. Policy Frameworks
- j. Monitoring and Evaluation Frameworks
- k. Financial Processes
- l. Data Banks
- m. A written requirement for Due Process in Public Procurement

Findings and Corruption Risks

The Environmental Level

a. Responsibility for Basic Education: The States are primarily responsible for ensuring Basic Education. The role of the Federal Government is to create minimum standards for Education and provide intervention funding. Effective coordination between UBEC and the States in the development and implementation of strategic plans at the national level would enhance the chances of a successful implementation of the Universal Basic Education scheme. This is however absent despite the urgent need for it within the Federal structure of the country.

The UBE Act is a federal law. The States are expected to domesticate the law through the enactment of SUBEB laws by their various Houses of Assembly. A cursory review however shows that not all States have replicated the Act in their jurisdictions. This creates a challenge for monitoring and enforcement of standards.

b. The Duty of Parents and Guardians: The Act imposes a duty on parents or guardians to ensure that children are enrolled and complete Basic Education, with a punishment prescribed for non-compliance. So far, there are no available records of this provision being enforced, nor is there evidence of clear administrative mechanisms for enforcing this provision.

c. Universal Free Basic Education: By the Act, Universal Basic Education is free. In practice however, parents or guardians are required to provide varied payments which are called levies. This acts as a disincentive to student enrolment and attendance thereby defeating the purpose of the Act.

d. The UBEC Board: The Act provides for 22 board members, nine of which are statutory. This number is unwieldy with significant financial implications for the Commission. The President exercises wide discretion over the appointment and removal of non-statutory board members. This poses a risk to the independence of UBEC, as well as political favouritism with insufficient consideration being given to requisite knowledge, skills and experience.

e. Oversight by the Federal Ministry of Education (FME) and National Assembly: The FME has general oversight of the Education sector. Although an autonomous parastatal, UBEC is essentially under the control and supervision of the Ministry which wields enormous influence in its activities.

In its oversight functions, the National Assembly inserts projects called into the annual Appropriation Act. Though these projects

are said to go through the bidding process at UBEC, the contractors to undertake ~~constituency projects~~ selected by the parliamentarians, thus creating huge risks as to the quality of the work done as well as value for money. The absence of due assessment of community needs with the attendant risk that projects could be abandoned after monies are released for their implementation is also a challenge. With both the FME and the National Assembly exercising oversight functions over UBEC, it is important to ensure that the processes are not disruptive or unduly burdensome. The same challenge exists for the Houses of Assembly and SUBEBs.

f. Social Considerations: Nigeria has a rich multi-cultural heritage. There is however a tendency for strong loyalty based on religious, ethnic and other considerations often to the detriment of professionalism and merit. This was reflected in some of the responses in the interviews conducted. Also, staff also seemed resigned to pressure from political office holders.

The Organizational Level

a. The Necessity for Data within the UBE Scheme: The Commission relies on the States to provide timely and accurate data on the state of Basic Education across Nigeria to enable it formulate appropriate policy frameworks and recommendations. There are very few controls to ensure the regularity, adequacy and integrity of data provided by States creating a risk of manipulation of data. The non-automation of processes, over-reliance on manual capture of data, limited competence and availability of staff at the State level affect the quality of data available; thereby affecting the depth of policy reviews and recommendations by UBEC.

The Act also does not cover private schools which cater for a sizeable number of pupils/students of the age group under contemplation.

b. Poor Automation: The assessment revealed a very low/absent level of automation in varied administrative, financial and operational processes especially as it relates to the States; thereby raising a lot of integrity issues. UBEC's use of IT platforms for engagement with stakeholders was not found to be sufficiently robust thus limiting its reach. There is also no automated synchronization of data collection and retention between the SUBEBs and UBEC, with the attendant impact on the frequency, reliability and validity of data. The absence of automated processes extends to monitoring and evaluation frameworks for gathering data and measuring standards on Basic Education at the SUBEBs.

c. Employment Practices at UBEC: Standard recruitment procedures are not

followed. In addition, the current recruitment practice does not necessarily suggest competence as a prerequisite for recruitment. Some respondents reported a lack of competent employees, and the assessment revealed that once recruited, there was little room for sacking incompetent staff; rather the available option would be to train them.

d. Staff Promotion at UBEC: The timeline for promotion at different levels is stated and a detailed procedure exists for staff promotions, with the list of promoted staff publicly displayed for claims and objections. Although staff at UBEC seemed fairly conversant with the procedure for promotion, it is notable that there were no records of claims and objections to promotions nor pending cases of unacceptable behavior; suggestive of an environment where formal complaints do not seem to be a part of the culture.

e. Public Procurement Processes and Practices at UBEC: The written description of the UBEC procurement processes indicates that the preferred method is Open Competitive Bidding and depending on the nature of the activity, selective tendering or request for quotation, following laid down procedure. The records however suggest the use of selective tendering in most cases. The processes at the state level where SUBEBS execute capital intensive contracts, present a similar picture.

Furthermore, interviews suggested the inordinate influence of high ranking political office holders as well as some contractors on the processes. Consequently, winners of bids are already pre-selected and the procurement process is only a formality to justify pre-determined decisions.

The review of documents received showed that the Stores Unit was inadequately staffed and served as a clearing house, with standard pricing benchmarks being absent. This creates a risk of manipulation of records and misappropriation of funds.

f. Release of Matching Grant to the States: The UBEC Act requires matching grants from the Federal Government to the States to be administered and disbursed through the SUBEBs. It also requires States to have provided their counterpart (50%) funds in order to access the matching fund provided. Guidelines have been developed for accessing, disbursing and utilizing the UBE fund. As at the date of the assessment, about N47 Billion of matching grants had remained unaccessed by States which have been unable to provide their counterpart funding.

The release of funds to States is to be predicated on approved work plans relative to the funding requirements. It is a practice however for States to provide lump sum counterpart funding and immediately access similar matching grants, thus creating a monitoring challenge for UBEC and room for a misapplication of the funds. The public accountability mechanisms at the State level are weaker. State action plans and minimum standards are not in the public domain to aid independent evaluation by stakeholders.

g. Monitoring and Evaluation: Monitoring of projects is carried out by UBEC staff, consultants, donor agencies or NGO volunteers. Inadequate resources limit the conduct of a number of M&E exercises when due. Reports were therefore not available on a regular basis. Again, in some instances, the same challenges were reported in succeeding years, indicating the possibility of limited utilization of the reports produced.

h. Training and Staff Development: The Commission's Training Policy is outdated and its mandatory yearly training provisions are hindered by inadequate funds. Data was not available to determine the types and dates of training attended over the years, an identified need for the training and an evaluation of its adequacy against the need.

i. Budgeting Practices and Sufficiency of Funds: The inability of UBEC to carry out scheduled activities would be indicative of either poor budgeting practices or insufficiency of funds.

j. Strategic Planning: The absence of Strategic Plans, Operating Plans and Standard Operating Procedures guiding the UBEC and SUBEBs activities was noticed. This creates room for the exercise of discretion and promotes uncertainty in process.

k. Ethics and Compliance Environment at UBEC: The Service Charter within UBEC is indicative of a SERVICOM unit which deals with complaints by external stakeholders. From the assessment, the unit had not been used by stakeholders to complain about any level of service delivery. The ACTU did not appear to have made an impact with respect to creating awareness and sensitization within UBEC.

l. Disciplinary Procedure/Records of Disciplinary Cases: Written documentation on a disciplinary procedure provided was unpublished and did not indicate sufficient detail to justify reliance on it. The team was not assured that it was comprehensive, as it did not contain sufficient detail and was not adequately reflective of the real situation in UBEC as gleaned from other sources. Limited

evidence was provided of cases of breach of conduct. A list provided showing penalties imposed on staff for misconduct appeared incomplete and limited reliance was therefore placed on it.

m. No Whistleblower Policy and Whistleblower Protection Mechanisms:

There is no whistleblower policy or practice protecting people who disclose corruption or organizational wrongdoing within UBEC.

n. Basic Education Finance Management: The Act places the responsibility for the administration and disbursement of funds on the SUBEBs, with minimal interference by UBEC. This creates a risk of the ineffectiveness of UBEC in some states which are unable or unwilling to provide the necessary framework for carrying out their responsibilities under the Act. The assessment showed that States sometimes relied on the UBEC funds rather than make budgetary allocation thereby defeating the purpose of the restriction.

o. Minimum Standards for Basic Education: Standards have been created in respect of a wide range of resource, process and performance issues. However, the limited availability of routine monitoring reports calls to question the enforcement of these standards. In addition, the lack of databases linking the UBEC to the SUBEBs also reveals some vulnerability in the current computations of standards that UBEC has access to. Although the SUBEBs visited acknowledged the existence of these standards, local circumstances which include insufficient staff, poor funding and limited availability of competent teaching staff, contributed to UBEC's inability to ensure full compliance.

The Personnel Level

a. Staff Motivation at UBEC: Investigation showed that staff remuneration needs to be improved. It was stated that although there had been a recent increase in remuneration, it was still a far cry from what could be considered adequate. Poor remuneration was also highlighted as an issue that discouraged people with the required competence from seeking gainful employment at the SUBEBs. Furthermore, the frequency of removal of SUBEB Chairmen was identified as a challenge to the consistent and continuous enforcement of standards.

b. Family, Social and Community Related Pressure: Poor remuneration, the difficult economic environment and high cost of living serve to put a burden on the resources of staff who must meet family, social and community-related demands. This creates the risk that such staff would be tempted to engage in corrupt practices in order to meet those demands.

c. Culture of Gift Giving: The culture of giving and receiving gifts for services rendered has become widely accepted as usual in the Nigerian context. This creates the risk of an expectation to give or receive gifts for both the contractor and the staff.

Recommended Measures

Short Term

- UBEC and SUBEBs should develop strategic plans, operating plans and SOPs and create awareness among staff so they can “own” the plans/procedure and implement them readily.
- UBEC should encourage States to set up structures that ensure open and transparent financial, procurement and other administrative processes
- UBEC should partner with CSOs working in the Education sector to ensure that States live up to their responsibility in providing appreciable standards of Basic Education.
- Anti-corruption Policy should be developed by UBEC and SUBEBs and staff trained on Anti-corruption processes and ethics
- Adoption of a standard recruitment procedure and minimum qualification, skills and experience required as basis for recruitment and strengthening the recruitment process to make it more open and competitive.
- Update of the Training Policy to ensure that it objectively regulates opportunity for training and monitoring and reporting on impact of training. Creation of a Training Calendar involving all staff of the Commission within a stated time frame and objectives, based on a needs assessment. Training should be extended to include staff of SUBEBs.
- Create and maintain asset registers and ensure detailed documentation of assets upon acquisition which should be made publicly available.
- Disposal of assets should be by open competitive bidding in line with PPA 2007 and rules issued by BPP for disposal of assets, with relevant records made publicly available.
- Ensure that UBEC audited reports are regularly produced, readily available and publicly accessible
- Full disclosure of every contract entered into by UBEC, SUBEBs and LGEAs and records made available for public scrutiny as at when required.
- Budgets, cost, deliverables and timelines to be clearly documented and made publicly available. Commence zero budgeting to ensure effective utilisation of available funds.

Medium Term

- Ensure joint and coordinated development, implementation and evaluation of strategic plans at the National Council on Education
- Develop a coordinated process involving periodic meetings between the executive and legislature to facilitate the development of clear guidelines and frequency of oversight.
- Develop a Board Charter and improve definition of Board roles and procedures and their enforcement
- Constituency projects proposals to be submitted by legislative committees to MDAs before budget proposals, for incorporation into their budgets. Needs assessment, design and costing of the projects to be undertaken by MDAs before budget proposals are submitted to the legislature.
- BPP to improve regularity and depth of its procurement audit and other supervisory activities including ensuring that audit and complaint decision reports identify individual wrong doing and recommend appropriate disciplinary action as required by PPA 2007.
- Implement the Open Data System for procurement that makes all procurement information publicly available in line with the requirement of the FOI Act.
- A list of required basic Educational goods, infrastructure and services; broken down into individual components to be compiled and made publicly available.
- With the support of BPP, provide Reference (standard) pricing benchmarks for each item to be listed to aid price comparisons with procured items. The standard pricing benchmarks to be reviewed at least annually.
- Develop and implement new internal ethics rules that speak to UBECs mandate and current challenges. Embark on massive training on ethics based on the new rules and increased socialization on ethics
- Ensure synchronized data capture mechanisms from UBEC to the States, to reduce the possibility of doctored figures by automating data collection systems across board and establishing mechanisms for data verification
- Harmonization of information emanating from the Ministries of Education which regulate private education to ensure that as much as possible, the data on universal basic education is reflective of the actual number of out-of-school children and the standard of education received.

- Develop a detailed Complaints Procedure and Whistleblower Policy.
- Revise, approve and implement a revised internal complaint and disciplinary process, to ensure increased deterrence.
- Implementation of Employee Mobility Policy 2014
- UBEC and SUBEBs to develop and implement a capacity building policy and program that addresses the system integrity deficits identified.
- UBEC and SUBEBs to develop Monitoring and Evaluation Frameworks and Handbook, and ensure adequate resources for M&E, regular and standardized reporting with proof/evidence of monitoring.
- Verify M&E providers for competence and quality, and make M&E reports readily accessible and available to stakeholders and members of the public to enable them act as independent verifiers, in order to improve transparency, accountability and service delivery standards etc.
- Review available M&E reports with a view to tracking progress in succeeding years.
- To institute the practice of Management Performance contracts for CEOs and all members of management, which have improvements in effectiveness of M&E Systems and general institutional effectiveness as indicators.
- Automation of Processes - Develop and implement a comprehensive strategy for incremental implementation of e-governance and automation of UBEC and SUBEB processes including massive sensitization of stakeholders, training of staff etc
- Application of sanctions provided for by the Act and strict compliance with the provisions of the Act

Long Term

- A review of the UBE Act to among other things, increase the percentage allocation to UBEC to enable it fund its operations adequately, and incorporate enhanced processes for appointments to the Board positions.
- Government to embark on a national values re-orientation program to build public support and appreciation for integrity.

SUMMARY MATRIX OF SPECIFIC CORRUPTIONS RISKS IDENTIFIED AND RECOMMENDED MEASURES FROM EACH OF THE THREE CRA STUDIES.

CRA in the Health Sector: National Primary Health Care Development Agency (NPHCDA)

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
	Environmental Level			
1	Poor regulatory powers and system leading to absence of minimum standards for establishment of Primary Healthcare Centers (PHCs) and sometimes duplication and waste in establishment and renovation of primary healthcare centers.	Waste and duplication of efforts and expenditure	Regulatory Procedures	<p>a) NPHCDA to immediately establish accreditation standards/guidelines showing minimum conditions for establishment and operation of primary healthcare centers for government, private sector, legislators and other stakeholders.</p> <p>b) National Assembly Review enabling Law to vest NPHCDA with stronger regulatory authority over standards of operation and procedures and conditions for establishment of centers.</p> <p>c) Review of the law and Standards of operation to be issued by NPHCDA should aim to improve role sharing and checks and balances between the three tiers of government</p>

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
2	Absence of country level primary healthcare co-ordination and planning that harmonizes plans between Federal, State and Local Governments	Duplication and waste occurs	Procedure for harmonization of plans and possibly budgets between three tiers of government	Convene annual planning forum which brings together federal, state and local government authorities to set and harmonize national healthcare priorities
3	External Pressure to award contract (eg from legislature, political office holders, constituency projects etc). This has led in some cases to situation where a contractor has absconded with Agency Funds and the Anti-Corruption agencies have been invited to recover these funds.	Pressure leads to abuses of established rules and poor procurement outcomes	Procurement Procedure	<p>a) Increased regularity of procurement audit by BPP with publicly available reports that identify responsibility for wrong doing and recommend disciplinary action.</p> <p>b) Adopt Open data Systems and detailed contractor data base.</p> <p>c) ICPC directives pursuant to Section 6 of its establishment Act on constituency projects requiring constituency projects to be submitted to MDAs and made part of their budget planning e.t.c.</p>
4	Compensation and advancement not adequately linked to performance {service wide }	There is limited incentive for good performance in the service	Procedure for determining compensation and elevation	a) Establishment of a system that better links advancement and remuneration with performance. Implementation

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
				b) Performance evaluation measures involving the public including performance contracts with KPIs at senior management levels
5	Absence of deterrence	No consequence for wrongdoing		a) Anti-corruption agencies must proactively investigate to logical conclusions available reports of wrong doing e.g. GAVI, BPP procurement audits and recommendations for prosecution
Organizational Level				
6	Poor internal ethics infrastructure leading to lack of shared understanding of what is corrupt, e.g. on acceptance of gifts, abuse of discretion e.t.c.	<p>People no longer recognize some aberrations in conduct as unethical or corrupt.</p> <p>Unethical conduct not always strictly prohibited.</p> <p>Poor personnel conviction on ethics issues</p>	Ethics rules	<p>a) Establish and implement internal ethics rules to speak to agency mandate and environment and specify sanctions</p> <p>b) Structured training on new ethics rules and Code of Conduct of Public Officers</p> <p>c) Continuous socialization on integrity issues</p>

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
7	Weak internal complaint system and absence of a whistle blowers protection policy or Framework	Victimization of people who report corruption is possible without consequence	Absence of policy and system for whistleblower protection	<p>a) Revise internal complaint mechanisms to include anonymous channels.</p> <p>b) Establish whistle blowers protection policy and mechanism and implement them as management tools approved by the Board.</p>
8	Poor infrastructure and supplies and co-mingling of personal funds and supplies with those provided by government or external bodies.	Leads to staff using personal funds to obtain supplies for sale at self-determined prizes to users, and sets a pattern for abuses even when supplies and infrastructure is restored.	Absence of guidelines on measures for meeting supply shortages	<p>a) Evaluate and strengthen supply chains and negotiate supplies and infrastructure support for accredited PHCs with international partners and the private sector</p> <p>b) Have new ethics rules to deal with issue of sale of private drugs and supplies in PHCs.</p> <p>c) Develop and implement more detailed guidelines/SOPs to guide action in such situations</p>
9	One of the gaps in the NPHCDA M & E system is the absence of a performance index for the community	No comprehensive set of objective standards to be measured by M&E on service outcomes	Weakness in M&E system	a) NPHCDA establish robust performance index for PHCs including ethics compliance

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
	health care centers, and monitoring of ethics infrastructure			b) Expand coverage of current M&E systems to capture data on service performance by PHCs
10	Diversion of NPHCDA resources through misapplication of procurement procedures	Waste, loss of funds and poor value for money	Procurement Procedure	<p>a) Adopt Open Data System that proactively place all budget and procurement information in the public domain in line with FOI laws and Honourable Attorney-General of the Federation's (HAGF's) guidelines.</p> <p>b) Work with BPP to establish and periodically revise and disseminate standard prize list/benchmark.</p> <p>c) Create a document tracking and sign off systems that ensures traceability of individual action, sign off and direct responsibility for procurement steps.</p> <p>d) Develop contractor data base regularly updated with all contractor information.</p> <p>e) BPP to issue a new directive regulating % of project costs that can be applied to "Preliminaries" in BOQs.</p>

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
				f) Benchmarks for improved transparency, accountability and value for money as benchmarks in top management performance contracts
11	The absence of an effective quality control mechanism to ensure value for money in terms of the quality of goods supplied	Poor quality of supplies, products and procurement outcomes	Poor technical specifications and procedure for certification of contract performance (testing, receipt and certification of goods received)	<p>a) Develop and publish standard specifications for commonly acquired items.</p> <p>b) Develop approval system for technical specifications in case of complex or uncommon goods and materials including testing methods if necessary.</p> <p>c) Clear delineation of roles at point of receipt of stores in a way that ensures personal liability for mistakes and infractions on quality of materials received.</p> <p>d) New ethics rules to address M&E and milestone certification</p>

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
12	The frequent and in some cases questionable use of the Shopping and Selective Tendering methods for procurement and making of advance payments to errant suppliers	Restricts Competition	Procurement Procedure	a) Frequent Procurement Audits by BPP with reports identifying responsibility of personnel for these infractions and recommending disciplinary action.
13	Lack of transparency and accountability at primary healthcare centers and in management of state level disbursements, advances and their retirement.	Poor service delivery and abuse of office	Operational Procedures at PHCs	<p>a) Develop and disseminate standard operating procedures in every healthcare center</p> <p>b) Provide dedicated funding for central M&E for improved performance measurement at state and local government levels.</p> <p>c) Develop performance measurement tools to be administered across all healthcare centers annually, with participation of stakeholders</p> <p>d) Strengthen M&E mechanisms within state and local government authorities</p>

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
14	The transfer of cash advances for monitoring and training programs to the individual accounts of program officers.	Leads sometimes to discrepancies between the transfers on the one hand, and the retirement of same, on the other; and a failure to effectively track program implementation against approved budgets	Cash Management Procedures in the Financial Instruction	New ethics rules to set out specific sanctions and to strengthen mechanism to implement sanctions for failing to comply with e-payment and cash management rules and policy
15	Absence of fixed and movable assets management (Fixed and Movable Assets Registers (FARs) at the state centers or at federal level, to complement assets asset/goods distribution lists.	The absence of a system for tracking assets at each PHC makes it impossible to delineate which partner/ stakeholder paid for which assets, and makes it possible for donor funds to be misapplied and leads to loss of external goodwill	Asset Management Procedures	Make it mandatory for fixed and movable assets registers to be opened detailing date of purchase, value of assets, year of manufacture, purchaser, name of supplier, date of supply and installation, etc
16	Limited access to information	Frustrates stakeholder and public scrutiny	Proactive disclosure and access on request guidelines issued by HAGF are not being applied	Adoption of Open Data Systems and full implementation of FOI and HAGF's guidelines for implementation of FOI

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
Personnel Level				
17	Application of broad discretionary powers at senior management level of NPHCDA with no corresponding checks to control the tendency that such powers may be abused	Limits responsibility of schedule officers and reduces checks and balances	Absence of detailed SOPs	Develop and Implement SOPs for all aspects of operation of NPHCDA. SOPs that detail criteria for exercise of discretion and the WHO, WHAT, WHEN & HOW of every activity.
18	Internal reward system within the NPHCDA is not structured to accommodate the ever increasing costs of living	Rationalization of Corruption	Absence of a procedure for linking reward to performance and livelihood standards	Implement internal staff welfare mechanisms, which target improved access to internal livelihood support for members of staff eg housing loans/schemes and other related support.
19	Absence of shared integrity culture	Lack of clarity and Poor conscientization on integrity values	Absence of specific agency integrity rules and effective enforcement mechanisms	a) Adopt and implement specific agency ethical rules and improve enforcement mechanisms. b) Develop ethics training curriculum, either mainstream in all training or deliver specific ethics training regularly. c) Increase professional socialization on ethics issues

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
Best Practices Identified				
	Best Practices	Impact	Scope	Recommended Improvements
20	Partnership Culture and Community Ownership	Supports stakeholder ownership of initiatives	Applies with specific initiatives	<p>a) Improve national planning and interface between federal, state and local government authorities on primary healthcare provision</p> <p>b) Develop and use harmonized plans from national, state and local government areas to engage international partners.</p> <p>c) Strengthen state and local government authorities to interface more effectively and more frequently with community management structures</p>
21	Introduction of the Intensive Performance Based Financing (PBF) Internship Program	Brought about performance improvements in the few centers where it is being implemented	Scope is currently limited to a few pilot PHCs	Incrementally deploy across all PHCs

CRA IN NPHCDA: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
22	Good M&E System	Good Data Reporting	Does not cover all Administrative processes	<p>a) Improve coverage of M&E to include monitoring and reporting on ethics and other important administrative issues.</p> <p>b) Develop detailed guidelines or SOP to guide M&E agency wide.</p> <p>c) Provide internal platform for M and E 'red – flags' and problem areas before external partners highlight them.</p> <p>d) Ensure dedicated M & E budget that will enable a more effective oversight both internally within the agency and externally.</p>
23	Technology deployment including an electronic records management system, including a functional website, an e - payment system and also a number of electronic data management templates, including the HR for Supply Chain Management in Immunization supply chain and the National Vaccine Stock Performance Management dashboard(VSPM).	Improved quality, reliability and existence of Agency records, while also enhancing administrative performance and internal governance.	Records collection and Management, payment system,	a) Develop and implement strategy and work plans for incremental transition to a full automated management system covering most if not all aspects of operation including all level of payments.

CRA in the Water Sector: Department of Water Supply and 3 River Basin Development Authorities

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
	Environmental Level			
1	Absence of an approved National Water Policy	No approved policy guidance and thus no approved benchmark for assessment of progress in the Sector	Procedure for adoption and approval of National Water Policy	Draft policy Developed in 2006 should be revised and approved and implemented as basic guidance and benchmark for all sector development projects
2	There is a complex web of relationship among the organizations within the Water Sector with the Federal Ministry of Water Resources exercising a lot of power and influence over the RBDAs including on project conceptualization, budgeting, contract award and recruitment	Limits independent action by RBDAs, limits efficiency and increases bureaucratic bottlenecks	Poor definition of roles and limits of authority of the Ministry over RBDAs.	a) Establish detailed guidelines with clear definition of roles between Ministry and RBDAs that enables independent action within the law for RBDAs. b) Ensure new ethics rules cover oversight issues
3	Poor leadership selection process	The best people many times may not get the Job	Procedure for appointment of CEOs of RBDAs	a) Procedure for appointment should be made more transparent and competitive, i.e. should be based on prior determined competence criteria,

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
				open advertisement and objective selection of the short list to be recommended to the President.
4	Absence of publicly available performance measurement measures (eg performance contracts with Key Performance Indicators) for CEOs of RBDAs, and detailed board rules for Board Members.	Limits accountability	Checks and balances and Accountability Processes	<p>a) Develop and implement performance contracts for CEO's and Senior management that are made publicly available.</p> <p>b) Develop and implement more detailed Board rules</p>
5	Poor, uncoordinated, burdensome and multiple oversight authorities and activities (Legislative Committees, Ministry and RBDA Boards) over 20 oversight visits in year of study from Ministry and Legislature) Oversight not rule based.	Resulting in multiple inappropriate demands for logistics, accommodation etc and serving as avenues for undue pressure on RBDAs	Lack of Procedure and Code of Ethics for Oversight Agencies	<p>a) Clear guidelines on oversight of RBDAs should be set.</p> <p>b) Co-ordination between legislature and FMWR on oversight.</p> <p>c) Board Charter with clear roles and procedures in place and enforced</p> <p>d) CCB work with ICPC to promote new code of ethics for legislators</p>

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
6	Inadequate budgetary provisions and poor releases and introduction of new projects when old ones are yet to be completed	Abandoned projects. Low budget releases	Procedure for budget formulation, approval and disbursement	<p>a) Review budget process to improve realistic revenue projections and eliminate opportunistic budget provisions.</p> <p>b) BPP to improve its prize benchmarking and monitoring.</p> <p>c) Implement a strict regime requiring completion of ongoing projects before new ones can be commenced</p>
7	Constituency projects (No needs analysis, poor costing, nomination of contractors by legislators etc)	<p>a)Waste and Poor procurement outcomes</p> <p>b) Promoting a culture of non-compliance with PP Act as civil servants are forced to work from the answer to the question.</p>	Procurement Procedure	<p>a) Constituency project proposals to be submitted by legislative committees in time before budget proposals are articulated by MDAs</p> <p>b) Needs assessment, design and costing of constituency projects made by MDAs before budget proposals are submitted to the legislature.</p> <p>c) CCB work with ICPC to promote the idea of a new Code of Conduct for Legislators</p>

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
8	Acceptable culture or practices of showing appreciation, giving PR or Gifts eg by successful contractor	Lack of clarity between wrong and right conduct in certain respects	Absence of effective sanctions for breaches of Code of Conduct	<p>a) Establish sector specific ethics rules and more effective procedures for implementation of Code of Conduct and agency specific ethics rules.</p> <p>b) Improved training and socialization on ethics rules at all levels to among other things increase tone at the Top</p>
9	Family social and peer pressure to engage in corruptible transactions	Society appears to accept wrong conduct as normal		<p>Launch a well thought out National Orientation Campaign.</p> <p>b) Improved training and socialization on ethics rules at all levels to among other things, increase tone at the top.</p>
10	Poor deployment of IT	Human Interaction is dominant and creates more opportunities for corruption to occur	All processes are affected	Incremental and consistent automation of all processes
11	Poor co-ordination between the different levels of government	Duplication, double counting and waste	Mechanisms for co-ordination and cooperation	Establish effective national mechanism for agenda setting and harmonization of plans and budget provisions at different levels of government

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
Organizational Level				
12	Poor organizational effectiveness; No strategic plans for the individual RBDAs that speak to vision 20:2020 and a sector policy exist and no operational manuals that provide detailed operational procedures uniquely tailored to their mandates. They rely on the civil service procedures and processes.	Lack of clarity in organizational objectives. Wide discretion exists in many procedures	Organizational Planning and implementation procedures	<p>a) Develop five yearly strategy plans focused on Vision 20:2020 and sector policies, yearly action plans as basis for budgeting and to direct all agency activity (RBDAs)</p> <p>b) Develop more effective M&E systems</p> <p>c) Develop SOPs to guide all aspects of agency operations</p> <p>e) Develop and implement systems for learning from and implementing M&E reports</p>
13	Absence of specific sector code of ethics /disciplinary mechanism that are clear and adequate and address unique sector needs.	Some unethical conducts are not strictly prohibited. Disciplinary procedures are weak and lead to lack of deterrence		<p>a) Develop sector specific ethics rules as management tools. Such rules should speak to the peculiarities of the Agency's mandate and provide internal enforcement mechanisms and sanctions.</p> <p>b) Mainstream ethics training into operational processes.</p>

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
				c) Establish a mechanism to monitor and report on ethics compliance
14	Poor procurement practices that lead to waste and loss of public resources (Ineffective verification of contractors, information gap including contractor information, use of selective tendering etc)	a) Waste of resources b) Diversion of public resources to private use	Procurement Procedures	a) Adoption of open data systems that clearly identify and present project, budget, contractor information (pre-& post contract), fully implementing FOI law and HAGF's guidelines. b) Require mandatory post qualification reports of winning bidders in all contracts above a given threshold that ensures signoff and personal responsibility of verifying officers for wrong doing. c) Increased regularity of BPP procurement audit with published reports that identify individual responsibility for wrong doing and recommend disciplinary action in each case. d) BPP dispute settlement findings to include responsibility of individual

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
				MDAs staff for complaints found credible and recommendations of disciplinary action for persons involved as required by PP Act.
15	Poor Contract Implementation Monitoring and Performance Certification (M&E)	Poor Project Delivery Waste of Resources	Procedure for M& E Milestone certification	<p>a) Reconfigure internal procedure to ensure individual staff responsibility for failure to prescribe appropriate specifications and testing procedures.</p> <p>b) Reconfigure procedure for milestone certification and M&E to ensure personal responsibility for failures by responsible officers</p> <p>c) Implement procedures for testing, quality control and receipt of ordered goods that ensure individual responsibility for failings.</p> <p>d) Develop SOP for M&E, indicating how reports will be implemented and requiring dissemination of M&E reports.</p> <p>e) Provide dedicated budget for M&E and remove M&E costs from contract sum.</p>

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
16	Political Pressure on recruitment	Existing Processes are abused and not the best most qualified people get the jobs	Recruitment Procedures	Implement more transparent and competitive recruitment systems based on prior advertised specific qualifications, skills and or experience, with appeal and objection procedures
17	No whistle blowers Policy or Framework	Victimization of people who report corruption is possible without consequence	Absence of law and Policy	<p>a) Develop and implement specific agency and sector Whistle Blowers Protection policy.</p> <p>b) ACAs to promote mainstreaming of whistle blowers protection into Public Service Rules pending related legislation</p>
18	Absence of effective sanctions for wrong doing	No deterrence, people are brazen in wrong doing	Weak Accountability Procedures	<p>a) Non-government stakeholder action is required in monitoring and reporting on follow up action of ACAs on publicly available reports of wrong doing eg Auditor General's Report, BPP reports, Public Scandals etc.</p> <p>b) Non-government stakeholder action is required in monitoring and reporting on system changes if any enforced by ACAs as implicated by such reports.</p>

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
19	Absence of Tone-at-the-Top	Poor leadership on corruption and ethics issues		<p>a) More transparent leadership selection as described above applied</p> <p>b) Performance contracts including indicators on ethics environment and corruption prevention developed and implemented</p>
20	Poor and ineffective Complaints and Enforcement Mechanisms	Low utilization of existing complaints mechanisms by stakeholders		<p>a) Codify and popularize current complaints mechanisms with revisions needed.</p> <p>b) Develop and implement whistle blowers policies</p> <p>c) Develop a system to check abuses in the complaint resolution process including agency dissemination of outcome of all complaints</p>
	Personnel			
21	Opportunities for Corruption exist through exercise of discretion in recruitment, project location, nomination	Results in abuse of Office		Reduce opportunities through improved policies and SOPs that limit discretion and where necessary provide criteria for exercise of discretion

CRA IN THE WATER SECTOR: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE or LACK OF IT	MITIGATION MEASURE
	for training and conferences, award of contracts and variation of contract despite existing rules			
22	Negative social, family, community and peer pressure to engage in unethical or corrupt transaction.	Often results in abuse of office		<ul style="list-style-type: none"> a) Improve clarity of procedures and criteria for exercise of discretion. b) Strengthen Accountability Mechanisms c) Launch a National Value Re-orientation program . d) Increased training and socialization on ethics
23	Poor remuneration and poor linkages between performance, enhancement and or remuneration.	Creates disenchantment, motivation to be corrupt and rationalization.	Absence of rules that create linkages between performance on one hand ,enhancement and remuneration on the other	<ul style="list-style-type: none"> a) Implementation of Employee Mobility Policy 2014. b) Linking benefits to performance c) Review of remuneration of Public Servants

CRA in the Education Sector: Universal Basic Education Commission (UBEC)

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
Environmental Level				
1	Poor coordination among the tiers of government – UBEC and SUBEBs	Un-coordinated development of the Basic education sector	Planning	Ensure joint and coordinated development, implementation and evaluation of strategic plans at the National Council on Education.
2	Non transparent and non-competitive process for appointment of UBEC/SUBEB Chief Executives and leaders	People may be appointed who are ill equipped to add value to the sector	Procedure for appointment of Board/ Management and leaders of UBEC & SUBEBs	<p>a) Improve transparency and competitiveness in appointments, ensuring that all persons nominated are selected based on prior determined competence levels/criteria, open advertisement and recommendations based on only objective criteria.</p> <p>b) Revise the law to introduce a transparent procedure for removal of Board Members.</p> <p>c) Develop and implement performance contracts with KPIs for CEOs and all management staff of UBEC</p>

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
3	Size of UBEC Board is unwieldy	Makes the organization top heavy and expensive to maintain	Size of Board	Review law to reduce number of Board Members
4	Poor, uncoordinated and burdensome oversight (Legislature, Ministry and Board) not based on any guideline	Causes undue pressure on staff and resources	Absence of clear and detailed written rules for oversight	<ul style="list-style-type: none"> a) Clear guidelines on procedure for and frequency of oversight by Federal Ministry of Education (FME) b) Detailed Guidelines on oversight by legislature c) Co-ordination between legislative Committees and FME on oversight d) Improve definition of Board role and procedures and their enforcement
5	Constituency Projects (Absence of needs assessment, costing, nomination of contractors, working from answer to question)	<ul style="list-style-type: none"> a) Non-compliance to Procurement Procedures. b) Poor Procurement outcomes. c) Strong negative impact on other procurement processes 	Procurement Procedure	<ul style="list-style-type: none"> a) Constituency projects proposals to be submitted by legislative committees to MDAs before budget proposals each year. b) MDAs conduct needs assessment, design and costing of constituency projects before budget proposals are submitted to the legislature. c) Implementation according to PP Rules

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
6	Poor data capturing and management Systems	Decisions are based on outdated data whose integrity may be suspect. This leaves room for manipulation		<p>a) Automate data collection systems across board.</p> <p>b) Establish mechanisms for data verification</p>
7	Failures by states to implement work plans that accompany matching grants and qualify states for counterpart funds.	Allows for diversion of funds to other purposes	Process for articulation of work plans as basis for UBEC counterpart funding	<p>a) UBEC to get States to sign on to a clear consultative stakeholder supported and monitored work plan and M&E regime before disbursement.</p> <p>b) UBEC to require stakeholder M&E reports on implementation of work plans on previous releases as a basis for further release of matching grants</p>
8	SUBEBs handle many capital intensive projects and though UBEC claim they apply PP Act 2007, evidence indicate that state SUBEBs do not apply PP Act 2007.	Poor Procurement Outcomes, waste and non-completion of projects	Inadequate Procurement Procedures	<p>a) Train State SUBEBs on implementation of Federal Procurement Laws.</p> <p>b) Make evidence of compliance to Federal PPP Law condition for subsequent UBEC disbursements of counterpart funds</p>

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
9	External Pressure to award contract (eg political leaders, relevant legislative committees and Contractors).	Pressure leads to abuses of established procedure and poor procurement outcomes	Procurement Procedure	<p>a) Improved regularity and scope of BPP procurement audits with publicly issued reports identifying culprits and recommending disciplinary action.</p> <p>b) Adoption of Open Data systems</p> <p>c) ACAs directives pursuant to Section 6 of ICPC establishment Act on procedure to manage constituency projects.</p>
10	Multi-cultural heritage with loyalty based on religion and ethnic origin	Ethnic and religious bias, often displace merit as a basis for decision making.	No effective procedure or mechanism for National orientation	<p>a) Develop and deploy SOPs that establish criteria and conditions for exercise of discretion</p> <p>b) Increased ethics training and socialization.</p> <p>c) National Re-orientation</p>
11	Except for the deployment of GIFMIS deployment of IT infrastructure and use of technology in UBEC processes is very low	Several organizational processes including data collection have dominant human interaction and increased opportunities for corruption, with enhanced integrity challenges	Automation	Develop and implement a strategic plan for incremental implementation of e-governance and automation of UBEC/SUBEBs processes and data collection mechanisms.

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
Organizational Factors				
12	Poor (Discretionary) Employment Practices at UBEC/SUBEBS and LGAs	Impaired capacity of some employees	Recruitment Procedures	Increase transparency and competitiveness in recruitment. a) Advertise positions and recruit based on prior determined criteria and competence levels. b) Objectively select Staff based on prior set out qualification and criteria according to standard recruitment practices
13	Absence of a system for Rewarding Performance	Poor System for management of employees		UBEC and SUBEBs to Implement the Employee Mobility Policy 2014
14	Weak complaints reporting, disciplinary and whistle blowers protection (WBP) systems. Complaints are not part of the work culture in UBEC (Document produced to show the disciplinary procedure is neither published nor does it have UBEC imprimatur)	Infractions go unreported and unpunished	Complaints, disciplinary and redress mechanism	a) Revise and establish new system for reporting complaints including anonymous complaints. b) Put in place a revised in-house disciplinary procedure with a system for Commissions-wide reporting of outcomes c) Develop and secure Commissions approval of a Whistle-Blower Policy (WBP) policy and system d) Create awareness and conduct trainings on complaints, WBP and disciplinary procedures in place

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
15	Though Staff of UBEC claim that Open Competitive Bidding (OCB) is the default method, available evidence indicates dominant use of selective tendering even for contract types where applicable law and procedure prescribe OCB	Limits competition and allows for abuses that may lead to poor value for money and also poor procurement outcomes. Risks of cronyism in contract awards	Procurement Procedure	<ul style="list-style-type: none"> a) Increased regularity and scope of BPP procurement audits b) Adoption of open data systems. c) Establish standard benchmark prizes on UBEC commonly purchased or required items working with BPP. d) Add improvements in procurement implementation and outcomes as indicators in performance contracts of agency leaders
16	Lack of effective System for verification of contractors and certification of performance	Unqualified contractors may secure contracts	Procurement Procedure	Adoption of open data system
17	Despite the provisions of the UBE Act making it a punishable misdemeanor to collect fees from students, students and parents are made to pay monies including levies and being required to purchase school items that otherwise should be provided from government budget.	Unregulated charges are not often accounted for by school administrations, School Management Boards and PTAs, and constitute a disincentive for improvements in school enrolment	Mechanism and rules for School Inspection and Standards monitoring	<ul style="list-style-type: none"> a) Create strong stakeholder/inspectorate division complaints and monitoring systems on fees, charges and levies and standards b) Sufficiently fund schools

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
18	Poor/Lack of Asset Acquisition and Disposal controls	Loss of valuable assets	Absence of rules and framework for asset management	<p>a) Create and maintain asset registers containing name, technical specification/ capacity/output/quality, make, date of purchase, purchase value, lifespan, purpose for purchase, budget line/code, after service obligations if any.</p> <p>b) Make register accessible to staff and to stakeholders on request</p>
19	Use of Commercial Bank loans by States to fulfill matching grant requirements and repayment of loans on receipt of counterpart funds	Insufficiency of funds for implementation of work plans based on which UBEC matching funds were released	Procedure for Accessing Funds	<p>a) Issue a clear guideline excluding loans as part of matching funds for UBEC counterpart funding.</p> <p>b) Stronger implementation of periodic releases based on agreed milestone performance as opposed to bulk sum releases upon provision of counterpart funds</p>
20	Inadequate monitoring and evaluation system	Mistakes re-occur and lessons are not learnt and integrated in future planning and implementation	M&E Systems and Rules	<p>a) Issue detailed handbook/guidelines for M&E establishing acceptable standards.</p> <p>b) Require satisfactory M&E reports disseminated to relevant staff and</p>

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
				<p>stakeholders as part of conditions for future grant of counterpart funds</p> <p>c) Ensure adequate resources for M&E.</p>
21	Selection of M&E Consultants using selective Tendering methods	Eliminates competition and gives room for cronyism in selecting consultants	Procurement Method	M&E Consultants to be only selected based on Open Competitive Bids in accordance with BPP guidelines
22	Internal ethics environment is weak due partially to absence of agency specific codes of ethics, that speak to its mandate and weak enforcement mechanism	<p>Some unethical conduct are not strictly prohibited.</p> <p>Poor enforcement and No deterrence on existing rules</p>		<p>a) Develop internal codes of ethics and AC policy, which speaks to the peculiarities of the Agency's mandate with an enforcement mechanism.</p> <p>b) Review 14 year- old training policy to mainstream ethics training for all personnel.</p> <p>c) Continuous socialization on ethics issue.</p> <p>d) Add improvements in ethics environment and infrastructure as indicators in CEO and agency leaders performance contracts.</p>
23	Insufficient training opportunities (14 years old training policy requires	Absence of objective system for determining who is trained, what	Training Policy	<p>a) Revise training policy to provide for more objective system for administration, reporting and monitoring and to include</p> <p>i) Training needs assessment</p> <p>ii) Focus partly on improving in house</p>

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
	revision to meet current demands)	training is given, and to keep accurate data on actual training and impact		capacity to train (TOT). iii) Use of training calendars and impact monitoring tools. iv) Mentoring SUBEBs on these issues.
24	Poor organizational effectiveness(Absence of Strategic Plans (SPs) Work Plans (WPs), SOPs and other institutional building tools)	Wide Discretion exists	Absence of required institutional building tools and mechanisms	a) Development of 5 yearly Strategic Plans broken down into annual and departmental operational plans that inform budgeting, M&E etc b) Develop and implement SOPs that set criteria for exercise of discretion c) Review and implement M&E recommendations annually. d) Add improvements in organizational effectiveness as indicators in agency leaders performance contracts
25	Administrative funding challenges	Weakening administrative processes and ineffectiveness	Funding Mechanism	Increase percentage allocation of available funds earmarked for funding UBEC and SUBEB administrative systems
Personnel Factors				
26	Job insecurity and inadequate compensation at SUBEBs	Increases motivation to be corrupt and rationalization of corruption	Recruitment Procedures	a) Application of Standard recruitment procedures and practices at SUBEBs. b) Stopping or reducing drastically the use of adhoc staff and consultants for implementing SUBEBs core functions

CRA IN UBEC: FINDINGS AND RECOMMENDED MEASURES AT A GLANCE				
	RISK IDENTIFIED	IMPACT	RELATED PROCEDURE	MITIGATION MEASURE
27	Inadequate Compensation	Provides rationalization for corruption		UBEC to explore establishment of internal mechanisms for livelihood support eg internal loan, housing and other support schemes. SUBEBS to ensure implementation of approved minimum wage
28	Family, social and community related pressures	Puts undue pressure for wrong doing and provides motivation and rationalization of corruption		a) Improved training on ethics based on new internal ethics rules. b) Increased socialization on ethics c) A national orientation program. d) Increased deterrence through new internal complaint and disciplinary systems
29	Culture of gift giving	Blurs the boundaries of good and bad conduct	Ethics, Procurement and Recruitment Rules	a) Providing a shared understanding of applicable rules through new internal ethics codes. b) Training on and enforcement of new ethics rules

ⁱ Federal Government of Nigeria (2011), The Nigeria Water Sector Roadmap

ⁱⁱ National Planning Commission (2009), Nigeria Vision 20:2020: Economic Transformation Blueprint.

ⁱⁱⁱ The Nigeria Water Sector Roadmap Op Cit

^{iv} Ibid

^v Oyebanji, Lekan (2011), Overview of Water Sector Development in Nigeria. Presentation at the Water MeetUp hosted by Co-Creation Hub on 13th September, 2011 in Lagos.



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