

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

ARRIVAL

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

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

2. OPENING

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

3. WELCOME ADDRESS BY THE STATE AUDITOR-GENERAL

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

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

4. ADDRESS BY THE GOVERNOR

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

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

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

5. GOODWILL MESSAGES

The following stakeholders presented goodwill messages at the event:

(i) Accountant-General

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

(ii) Public Accounts Committee

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

(iii) Audit Service Commission

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

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

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

END OF PART 1

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

PRESENTATION OF THE CITIZENS' ACCOUNTABILITY REPORT

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

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

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

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

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

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

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

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

RESPONSES

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

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

CLOSING

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

Pastor Harry Udoh

08023333259

Akwa Ibom Civil Society Organizations Forum

Akwa Ibom State

Emmanuel E. James

08029403659

Deputy Director (Audit)

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ON THE AUDITED FINANCIAL STATEMENTS/REPORTS FOR 2022 FINANCIAL YEAR
HELD ON THURSDAY, 28TH SEPTEMBER, 2023**

ATTENDANCE SHEET

S/N	NAME	ORGANIZATION/ INSTITUTION	DESIGNATION	PHONE NO.	SIGN
17	Nseabasi Akpan Udo	OSAG	Senr Auditor	08024082000	
18	BASSEY UTHP	OSAG	ASST DIR	07034915100	
19	Ime Maxwell	OSAG	AD	08038773443	
20	Kufre S. Ekp	AG's office	HEO	08123116353	
21	Ekeke A. Udo	OSAG	AD	07036287218	
22	Ikpa, M. U.	OSAG	AD (Audit)	08015975863	
23	Akpan, M. U.	OSAG	Auditor	08038531761	
24	Mfon John Akpan	OSAG	CA	08023780509	
25	Toro Nkh	OSAG	Principal Auditor	08023295931	
26	ENEDEM E. IKOH	OSAG	ACA	08160970773	
27	GLORY DAVID IKOH	OSAG	PA	08036005238	
28	Joseph E. Iko	OSAG	Auditor	080693605	
29	Marcy Peter	AG's office	HEO HCS	08064555376	
30	Imabone Esther	OSAG	PA	07064888508	
31	Joseph Isaac Ekeke	OAGLG	ASST. Director (Audit)	08027304353	
32	Ime Isaac Edifon	OSAG	CA	0702571095	

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S/N	NAME	ORGANIZATION/ INSTITUTION	DESIGNATION	PHONE NO.	SIGN
33	ATAKPA Olu E	OSAG	HoA	08069721423	
34	Eyo Emma	✓	AD	08060572388	
35	GODWIN A. OKURĒ	✓	AD	08037514435	
36	Theophilus Noah	AGLG	SEO	07018458271	
37	MFRW UDOMAH	AG'S OFFICE	DD	08036717132	
38	Aniehok A. UdoUdo	AGLG	A.D	08028825811	
39	Margaret Amankp	AG'S OFFICE	ACCT I	07032876856	
40	Mrs. S. S. Stephen	SASC	Exe-Sect	09136730639	
41	ANDAM ROLAND	OSAG	CA	07028095000	
42	UDO, EDOT ASUQUO	✓	ASST Dir	08020933678	
43	Glory Peter	AG'S OFFICE	ACCT II	07030908695	
44	Nsejonga Affiah	AG'S OFFICE	ACA	08034060700	
45	Edikand Okopide	OSAG	SA	08055182121	

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S/N	NAME	ORGANIZATION/ INSTITUTION	DESIGNATION	PHONE NO.	SIGN
46	Deacon Akpan Umoh	CITN UDS	IPC	07037973096	
47	Joy Ubanu	MTA	Reporter	08036004948	
48	Moses Archibong	MTA	Camera man	08087809374	
49	Godwin Owohiam	CITN	CHAIRMAN	07064178971	
50	Elder Harris. Ndeh	CITN	Chairman	0803791817	
51	XAVIER ESSENI	AKDMO	Head.	0806308310	
52	Ugokeo Usea	ABCE	Reporter	0810189058	
23	ELDER(Hon) UDO SAM UNATAH, Esq	ICAN, UYO & DS	CHAIRMAN	0800412101	
54	EKHAETIG IBERO Eneben	WALLERS ASS ABKA	CHAIRMAN	08132795666	
55	Stella Thomas	ANAN	CHAIRMAN	08061237008	
56	Christopher TOM	Daily Asset	Camera man	08039202220	
57	Udeme Odon	Government Today	ASST. Editor	0703782400	
58	Akaeso Akaeso	Champion News	Correspondent	09133377097	
59	Horacio C. Wilton	CITN	V. Chairman	08022571698	

Traditional Rulers' Council
(TRC)

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S/N	NAME	ORGANIZATION/ INSTITUTION	DESIGNATION	PHONE NO.	SIGN
70	Chief Emmanuel Okoy	Traditional Rulers Council	Village Head, ^{Ikem} Ikem ^{Ikem} Ikem	07031096639	
71	Obong Daniel E. Akpan	✓	V/H, Ifa Ikot Akpan	07032145524	
72	Obong Bassey Effiong	✓	V/H, Ikot Inyang ^{Ikot Inyang} Ikot Inyang	09024284430	
73	Obong Edet Dam Etuk	✓	Family Head, ^{Atani} Atani ^{Atani} Atani	070263974397	
74	Obong Sylvanus B. Udo	✓	V/H, Nung Oku Uyo	09065419961	
75	Obong Ita Edem Effiong	✓	V/H, Ifa Ikot Udo, Uyo	08121792566	
76	Chief Christopher B. Edet	✓	V/H, Obot Obamayo	08168904520	
77	Obong Udofia B. Effiong	✓	Family Head, ^{Inyang} Inyang ^{Inyang} Inyang	08029677777	
78	Obong Etim A. Ekpenyong	✓	Family Head, ^{Akpan} Akpan ^{Akpan} Akpan	09124367822	
79	MRH EIBOM (Dr) ENEFIOK OKPEN JP	✓	CLAN HEAD OF OKU-UYO	08064086601	
80	ETIENNE NSIKAR IKPE NINUK	✓	Village Head, ^{Oku Uyo} Oku Uyo ^{Oku Uyo} Oku Uyo	07065253055	
81	Chief (E/Dr) Friday Owan	✓	V/H, Uta Etim Ekpo	08084872443	
82	Chief Wani Akpan	✓	Family Head, ^{Ekpo} Ekpo ^{Ekpo} Ekpo	09121436829	

CSOs / Others

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S/N	NAME	ORGANIZATION/ INSTITUTION	DESIGNATION	PHONE NO.	SIGN
83	Hon. Nkechiwen Enoch	Akwa Ibom W.P.C	Human Resources	08120612400	[Signature]
84	Mercy A. Brown	Min. of Econ. Dev.	Internal Auditor	0802578330	[Signature]
85	Uduak Emmanuel	State Audit	Info off	08060572954	U&E
86	Akanimo Ezen Akpan	State Budget	T.O	08057318344	[Signature]
87	Eno Ine Akpan	AKLORP	DF&A Rep MD	08026731565	[Signature]
88	Enyiah Matthew	Office of the SSG	A. Director (Admin)	08028618130	[Signature]
89	B. Usem N. Udefia	Acad. Dept. Education	Asst. Pgt.	07065660610	[Signature]
90	Fath Paulinus	Policy Alert	Prog. Officer	08064103552	[Signature]
91	Idorenjin Eyo	Policy Alert	Programs Assistant	07030948287	[Signature]
92	W. A. Okpo, Esq	AKSJ.	HEAD OF FINANCE	08063613907	[Signature]
93	HARRY UDOH	AKSCSO FORUM	CEO	0802333259	[Signature]
94	Udoma S. Akpan	MED	Planning Officer	08139283396	[Signature]
95	UMAKOT A. FORGE	AKS Fiscal Responsibility	Head Finance/Secy	08034282164	[Signature]
96	VICTOR EDET	AKS Fiscal Resp Board	Director General	08023613363	[Signature]

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
OFFICE OF THE STATE AUDITOR-GENERAL**

**PROGRAMME
FOR
A ONE-DAY**

PUBLIC CONSULTATION

ON

**CITIZENS' ACCOUNTABILITY REPORT
BASED ON AKWA IBOM STATE 2022
AUDITED FINANCIAL STATEMENTS/REPORTS**

DATE:

THURSDAY 28TH SEPTEMBER, 2023

TIME:

10:00AM PROMPT

VENUE:

ACCOUNTANT-GENERAL'S ICT HALL

Order Of Events

Part I

1. Arrival of the Executive Governor of Akwa Ibom State and His Entourage
2. The National Anthem/Akwa Ibom State Anthem
3. Opening Prayer
4. Introduction of Top Government Functionaries
5. Welcome Address by the State Auditor-General
6. Address by the Honourable Commissioner for Finance – Dr. Nsikan Linus Nkan
7. Address by His Excellency, the Executive Governor of Akwa Ibom State
8. National Anthem
9. Vote of Thanks- Director(Audit)
10. Photographs
11. Governor and His Entourage Departs

Part II

1. Introduction of Members of the High Table
2. Presentation of the Draft Citizens' Accountability Report based on 2022 Audited Financial Statements/Reports by the State Auditor-General Elder Isaiah R. Ntekim
3. Citizens' Observations, Comments and Discussion for the purpose of 2022 Citizens' Accountability Reports
4. Collation of Inputs from Participants
5. Closing Prayer

NIGERIA NATIONAL ANTHEM

Arise, O compatriots,
Nigeria's call obey
To serve our fatherland
With love and strength and faith
The labour of our heroes past
Shall never be in vain
To serve with heart and might
One nation bound in freedom,
Peace and unity

Oh God of creation,
Direct our noble cause
Guide our leaders right
Help our youth the truth to know
In love and honesty to grow
And living just and true
Great lofty heights attain
To build a nation where peace
and justice shall reign.

NATIONAL PLEDGE

I pledge to Nigeria my Country
To be faithful, loyal and honest
To serve Nigeria with all my strength
To defend her unity
And uphold her honour and glory
So help me God

AKWA IBOM STATE ANTHEM

1st Stanza

Let us rise Akwa Ibom State
to the faith of greatness
O Akwa Abasi Ibom
Let our dreams be ever on
Rise beyond ethnicity
Build with love our promise
Forward ever, backward never
Serve the land with unity and

2nd Stanza

God of mercy hear our plea
Make our land a place to be
Let the warlike sheathe his
Still all vices in the land
Grant your rule O' Prince of
That our State may ever be
Peaceful ever, warring never
Let your will O' God forever

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

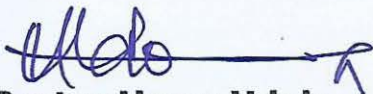
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Pastor Harry Udoh

08023333259

Akwa Ibom Civil Society Organizations Forum
Akwa Ibom State



Emmanuel E. James

08029403659

Deputy Director (Audit)