NIGERIAN HOUSE OF REPRESENTATIVES' UTILISATION OF AUDITOR-GENERAL'S REPORTS ON THE NIGERIA POLICE FORCE'S FINANCIAL MANAGEMENT (2011–2023)

ADEMOLA TAOFEEK AYOBAMI ADEWALE, PhD
Institute of Governance and Development Studies, Federal University Lokoja
ademola.adewale-phd@fulokoja.edu.ng

ABRAHAM MUSA PETER, PhD
Department of Political Science, Federal University Lokoja
abraham.peter@fulokoja.edu.ng

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Abstract

Research Problem:
Despite constitutional provisions empowering the legislature to act on audit findings, widespread underutilisation persists. This paper investigates the Nigerian House of Representatives' utilisation of Auditor-General's reports on the Nigeria Police Force's (NPF) financial management between 2011 and 2023. It is aimed at identifying the institutional, political, and procedural factors hindering effective legislative oversight of police finances.

Methods/theory:
The paper adopted the Principal-Agent Theory, which explains agency slippage and accountability breakdowns. It employs a qualitative case study methodology, analysing audit reports, legislative records, and key informant interviews.

Results:
Findings reveal fragmented follow-up, absence of sanctions, procedural delays, recurrence of financial infractions, and politicised prioritisation of audit issues. The House's failure to enforce audit recommendations, especially against the NPF, reflects both institutional weakness and political disincentives, reinforced by limited civic engagement and weak external accountability pressure.

Conclusion:
The study concludes that without systemic reforms, audit processes will remain symbolic and ineffectual.

Key Contribution to Knowledge:
This research provides new insights into how institutional weaknesses, political disincentives, and low civic engagement collectively undermine the effectiveness of legislative oversight of police finances, revealing why constitutional audit powers have failed to translate into meaningful accountability.

Recommendation:
It recommends enhancing the capacity and autonomy of Public Accounts Committees (PACs), establishing binding audit enforcement laws, and fostering civic and media engagement to democratise audit accountability.

Embedding these reforms within Nigeria's legislative framework is essential for curbing financial impunity and reinforcing democratic governance.

Introduction

The Nigerian House of Representatives possesses constitutionally mandated financial oversight obligations, specifically through its Public Accounts Committee (PAC), which scrutinises reports from the Auditor-General for the Federation (The Policy and Legal Advocacy Centre, 2020; 2024). These reports offer independent evaluations of the utilisation of allocated funds by public entities, functioning as essential tools for promoting transparency, accountability, and fiscal discipline (Institute of Internal Auditors, 2006; Fashagba, 2019). Nonetheless, despite this institutional framework, research (Fagbadebo, 2019; Staddon, 2020; Fatile & Adejuwon, 2023) has identified a considerable disparity between the audit recommendations issued by the AuGF and the legislative measures enacted by the House, particularly regarding security agencies like the Nigeria Police Force (NPF), which allocates a significant share of the national budget. The NPF, tasked with internal security, has encountered persistent audit enquiries concerning extrabudgetary expenditures, unaccounted advances, and contractual discrepancies; nevertheless, these violations seldom result in substantial legislative penalties or reforms (Fashagba, 2019; O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019).

This highlights apprehensions regarding legislative inaction, inadequate institutional safeguards, and political capture, all of which jeopardise public financial management and hinder accountability of the police institution for financial misbehaviour. Research (Riccardo & Aminu, 2014; Staddon, 2020; Fashagba, 2019; Matebese-Notshulwana et al., 2019) indicates that the inadequate utilisation of Auditor-General for the Federation (AuGF) reports by the legislature is not solely a procedural issue but is fundamentally entrenched in structural, political, and bureaucratic intricacies. The PAC's capacity to address audit findings is impeded by insufficient resources, constrained technical expertise, and executive involvement, which limits the independence of parliamentary oversight (Fashagba, 2019). Furthermore, the hegemony of the ruling party in the House sometimes results in the politicisation of oversight, when audit reports are selectively addressed based on the political affiliations of the individuals involved (Fagbadebo, 2019; Omotoso & Oladeji, 2019; Maganoe, 2023). The NPF's status is particularly hazardous, as police monitoring is hindered by national security language that legitimises opaque financial practices and obstructs comprehensive disclosure or audit execution (Kuwali, 2023; The Policy and Legal Advocacy Centre, 2020; 2024). The ongoing prevalence of financial errors in the NPF's books, despite several audit warnings, indicates a systemic failure of the legislative body to convert audit findings into corrective or punitive measures.

In addition to institutional inaction, there exists a more extensive issue with the design, communication, and response to audit information inside Nigeria's political economy of accountability. The Policy and Legal Advocacy Centre (2020) and Fashagba (2019) assert that although audit reports contain extensive technical information, they are mostly inaccessible to the public and civil society, hence constraining their effectiveness in promoting external pressure for legislative accountability. The discontinuity in committee membership, the lack of follow-up processes, and minimal media participation have

diminished the political repercussions of disregarding audit findings (Staddon, 2020; O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019). In the instance of the NPF, recurrent financial infractions have become normalised, with minimal reputational harm or institutional transformation resulting from Auditor-General revelations. Furthermore, empirical research from 2011 to 2023 is limited, notwithstanding several audit cycles and persistent audit infractions during this timeframe. This paper aims to address that gap by providing a detailed, analytical examination of the management of audit reports on the NPF by the House over a span of 12 years. This fosters a more sophisticated comprehension of audit efficacy, institutional responsibility, and the legislative factors that either facilitate or obstruct financial governance within Nigeria's security framework.

Research Problem

Notwithstanding the constitutional obligation of the Nigerian House of Representatives to employ the AuGF's reports for promoting accountability, a significant disparity persists between audit results and legislative response, particularly with the Nigeria Police Force (NPF). The NPF, a prominent security agency in the country and a significant beneficiary of federal budget allocations, has consistently been highlighted in AuGF investigations for violations including unretired advances, extrabudgetary expenditures, and irregular contracting activities. Nevertheless, these findings infrequently lead to substantial sanctions, institutional reforms, or alterations in policy.

Prior research (Fashagba, 2019; Staddon, 2020; Omotoso & Oladeji, 2019) has underscored the challenges of inadequate legislative capacity, political meddling, and procedural inefficiencies within Nigeria's oversight processes. However, minimal empirical research has concentrated especially on how the House of Representatives processes and utilises audit reports concerning security agencies such as the NPF. Furthermore, existing literature predominantly emphasises general public financial accountability, neglecting the distinct dynamics of legislative inertia within the security sector. This gap is crucial, as the inefficient use of audit findings not only sustains financial indiscipline but also compromises internal security management and public confidence.

This study investigates how the Nigerian House of Representatives managed AuGF reports concerning the NPF's finances from 2011 to 2023, highlighting the institutional, political, and procedural obstacles that hinder their successful utilisation. The study offers a concentrated contribution to comprehending why legislative audit supervision in Nigeria is predominantly symbolic rather than transformative.

Research Objectives

This study is guided by the following research objectives:

i. To explore how the Nigerian House of Representatives utilised the Auditor-General's reports on the Nigeria Police Force's financial management between 2011 and 2023.

ii. To identify and analyse the institutional, political, and procedural factors that hinder the effective legislative use of Auditor-General's reports in promoting financial accountability within the Nigeria Police Force.

Literature Reviews

The Nigerian House of Representatives' Utilisation of Auditor-General's Reports and the Nigeria Police Force's Financial Management

Public financial accountability refers to the duty of public entities to manage resources judiciously, disclose financial operations transparently, and be held accountable for misappropriation or inefficiency (The Policy and Legal Advocacy Centre, 2020; 2024; Fashagba, 2019). The accountability framework is fundamentally anchored on parliamentary oversight, especially via audit examination, wherein the Auditor-General for the Federation (AuGF) delivers an impartial assessment of governmental spending. The Nigerian Constitution of 1999 (as modified) requires the Auditor-General of the Federation (AuGF) to present audit reports to the National Assembly, which are to be scrutinised by the Public Accounts Committees (PACs) of both legislative houses. This approach aims to regulate executive excesses, enhance transparency, and guarantee effective service delivery (Fashagba, 2019; O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019). The effectiveness of these reports is significantly contingent upon the legislature's ability and readiness to respond to audit findings. The House of Representatives in Nigeria possesses the authority to summon ministries, departments, and agencies (MDAs) and propose sanctions; nevertheless, its effectiveness in this capacity, particularly within the security sector, has been scrutinised (Staddon, 2020; Fagbadebo, 2019; Maganoe, 2023). The importance of legislative action on audit reports is paramount, as it dictates whether audit findings result in substantive institutional reform or only serve as symbolic gestures of accountability.

The Auditor-General fulfils a vital constitutional function by inspecting the finances of public entities and reporting instances of financial misconduct. The reports from the Auditor General of the Federation (AuGF) have consistently highlighted issues within the Nigeria Police Force (NPF), such as unretired advances, misallocation of funds, inflated contracts, and unauthorised expenditures (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; Fashagba, 2019; The Policy and Legal Advocacy Centre, 2020). Nonetheless, these audit findings persist over several years, indicating inadequate deterrent and systemic instability. Analysts have observed that police audit reports are extensively comprehensive, yet frequently disregarded by implementing agencies due to institutional resistance, inadequate enforcement capacity, and political intervention (Riccardo & Aminu, 2014; Staddon, 2020; Matebese-Notshulwana et al., 2019). The technicality of audit terminology often hinders widespread understanding and stakeholder involvement, diminishing public awareness and legislative action (Fashagba, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). The NPF's role as a security organisation complicates the audit process, as financial secrecy is defended on national security grounds, so restricting openness and hindering accountability (Kuwali, 2023; The Policy and Legal Advocacy Centre, 2020; 2024). The persistent occurrence of audit violations within the NPF indicates not only managerial deficiencies within the Force but also a more extensive systemic frailty in Nigeria's accountability framework.

The Nigerian House of Representatives possesses the constitutional authority to address audit reports, which encompasses investigation, sanction recommendations, and recovery requests; however, research indicates a significant disparity between these powers and their implementation (Fagbadebo, 2019; Omotoso & Oladeji, 2019; Riccardo & Aminu, 2014; Matebese-Notshulwana et al., 2019). PACs are inadequately funded, politically restricted, and poorly organised, which constrains their ability to respond effectively to intricate audit enquiries. The Nigerian Police Force experiences less parliamentary oversight due to a reluctance to challenge security institutions regarded as politically sensitive or essential for regime stability (Kuwali, 2023; The Policy and Legal Advocacy Centre, 2020;

2024). Oversight proceedings are irregular, significantly delayed, and frequently conclude without addressing suggestions, facilitating the recurrence of audit violations. Moreover, alterations in committee composition following elections undermine continuity and institutional memory, leading to a diminished emphasis on outstanding audit matters (Staddon, 2020; O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019). For legislative supervision to be effective, it must be insulated from political compromise, maintained throughout time, and supported by civil society and media advocacy. Nonetheless, these prerequisites are lacking in Nigeria, resulting in legislative interaction with audit results being inconsistent and predominantly reactive.

The execution of audit recommendations, particularly regarding the police, is influenced by the overarching political economy, wherein patronage, elite interests, and regime agendas affect institutional conduct. The police, as a coercive entity, possesses informal exemption from comprehensive legislative oversight owing to its function in maintaining internal regime stability and facilitating electoral processes (Kuwali, 2023; The Policy and Legal Advocacy Centre, 2020; 2024). This informal privilege undermines institutional accountability, as monitoring activities against the NPF are perceived as politically perilous or strategically disadvantageous. Additionally, Members of Parliament frequently conform to the interests of the ruling party and refrain from provoking security forces to preserve political favour or access to patronage networks (Fagbadebo, 2019; Omotoso & Oladeji, 2019). As a result, audit reports referencing the police seldom result in reforms or penalties, perpetuating a culture of impunity. The minimal pressure from external entities, including media, civil society, and oversight organisations, fosters passivity, as audit infractions do not elicit adequate public indignation or reputational harm (The Policy and Legal Advocacy Centre, 2020; 2024; Staddon, 2020). The issue lies not in the lack of audit findings, but in the political hesitance to address them in a manner that confronts established power structures and patron-client relationships inside the state.
In addition to political factors, administrative and institutional obstacles undermine the House's interaction with AuGF reports. Delays in audit submission, lasting two to three years, diminish the relevance of findings for prompt corrective action (Fashagba, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). Secondly, numerous legislators possess insufficient technical proficiency to analyse intricate financial data, resulting in excessive dependence on PAC secretariats or external experts who may wield limited influence (Riccardo & Aminu, 2014; O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019). Third, inadequate documentation methods and record-keeping in MDAs, including the NPF, lead to insufficient evidence trails, hindering investigative and recovery operations (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; Staddon, 2020).

Furthermore, the lack of institutionalised follow-up measures implies that even when the House expresses concerns, there is no systematic monitoring to guarantee adherence to its resolutions. This has established a detrimental loop of repetitive audits lacking resolution, wherein public institutions get adept at disregarding oversight without repercussions (Fashagba, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). In the absence of legal reforms to improve audit enforceability and a more professional, independent monitoring framework, the legislature's reaction to audit findings will remain predominantly symbolic.

In operational democracies, the efficacy of audits is augmented by public participation, civil society oversight, and media advocacy.

These actors generate political motivations for legislators to respond to audit reports by enhancing public knowledge, advocating for transparency, and articulating audit issues in ways that resonate with the populace (The Policy and Legal Advocacy Centre, 2020; 2024; Staddon, 2020). In Nigeria, civil society engagement in the audit process is minimal due to restricted access to audit materials, frail institutional collaborations, and public apathy towards fiscal issues. Although audit reports are classified as public data, they are neither actively distributed nor frequently discussed in national conversations (The Policy and Legal Advocacy Centre, 2020; 2024; Fashagba, 2019). This information deficit undermines citizens' ability to hold their legislators or the NPF accountable. The media's emphasis on dramatic or political controversies detracts from technical financial matters, limiting opportunities for audit-related lobbying (Staddon, 2020; Fagbadebo, 2019). The absence of a robust accountability framework enables the House of Representatives to disregard audit findings without incurring substantial political or reputational repercussions. Enhancing civic audit literacy, promoting proactive disclosures, and fostering multi-stakeholder coalitions may be crucial in bridging the divide between audit reporting and legislative enforcement.

While several studies have investigated public financial accountability and legislative oversight, few specifically address the engagement of the Nigerian House of Representatives with AuGF reports concerning the police. A significant portion of the current literature is predominantly descriptive, providing broad observations on legislative deficiencies without methodically investigating the institutional factors contributing to inaction or the specific accountability issues presented by the NPF (Fashagba, 2019; Riccardo & Aminu, 2014; The Policy and Legal Advocacy Centre, 2020; 2024). Research that addresses the police often conflates security management with fiscal supervision, failing to properly examine the legislative response to financial audit violations (Staddon, 2020; Kuwali, 2023). Furthermore, empirical research from 2011 to 2023 is limited, despite numerous audit cycles and persistent audit infractions during this timeframe. This study aims to address that deficiency by providing a detailed, analytical examination of the management of audit reports concerning the NPF by the House over a span of 12 years. This enhances the comprehension of audit effectiveness, institutional accountability, and the legislative processes that facilitate or obstruct financial governance within Nigeria's security framework.

Theoretical Framework

Principal-Agent Theory

The principle-Agent Theory derives from economic and institutional theory, examining the relationship between a principle, who transfers authority, and an agent, who acts on the leader's behalf. This idea has gained prominence in public administration and governance studies, wherein individuals are viewed as principals who confer authority to elected representatives (agents) to act in their benefit (Fashagba, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). In Nigeria, the populace delegates financial and supervisory authority to the National Assembly, namely the House of Representatives, anticipating that it will ensure accountability of public institutions through mechanisms such as the Auditor-General's reports. The efficacy of this delegation is compromised when agents (legislators) neglect to oversee other agents (e.g., the Nigeria Police Force), leading to agency slippage, information asymmetry, and failures in accountability (Fagbadebo, 2019; Staddon, 2020; Maganoe, 2023). The Auditor-General delivers impartial audit findings that identify financial anomalies, prompting the legislature, as an accountability agent, to respond decisively. Nonetheless, ongoing

disregard or passive involvement with these reports, particularly regarding law enforcement, indicates a disconnect between the interests of principals (citizens) and agents (legislators), thereby intensifying institutional impunity and undermining democratic accountability (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; The Policy and Legal Advocacy Centre, 2020; 2024).

The Principal-Agent framework elucidates the complex delegation relationships inherent in Nigeria's fiscal supervision structure. The Auditor-General serves as an institutional overseer designated to mitigate information asymmetry through the auditing of public institutions and the reporting of financial improprieties to the legislature. The legislature acts as a monitoring entity tasked with addressing audit findings and implementing corrective or punitive measures. Nevertheless, research indicates that the House of Representatives frequently neglects to employ these reports effectively, particularly concerning security entities such as the Nigeria Police Force, which consistently feature in audit reports for matters including unremitted revenue, extrabudgetary expenditures, and unverifiable costs (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; The Policy and Legal Advocacy Centre, 2020; Fashagba, 2019). The inaction arises from institutional constraints, such as inadequate technical capacity, tardy audit submissions, and politicised oversight committees, which undermine the incentive framework that should motivate legislators to fulfil their accountability responsibilities (Staddon, 2020; Riccardo & Aminu, 2014; Matebese-Notshulwana et al., 2019). Thus, audit infractions endure not due to the lack of audit visibility, but rather as a result of legislative complacency and political protection of the police an essential agency frequently regarded as vital for regime stability and election security (Kuwali, 2023; Omotoso & Oladeji, 2019).

Moreover, the idea underscores the peril of "agency capture," wherein agents utilise their discretion to advance private or political objectives at the expense of public mandates. In Nigeria's political economy, oversight agents (legislators) may be compromised by their affiliations, personal interests, or informal agreements with security elites, resulting in the neglect of audit results or the attenuation of follow-up steps (Fagbadebo, 2019; Omotoso & Oladeji, 2019). This issue is particularly pronounced within the Nigerian Police Force, where established patronage networks and the politicisation of oversight diminish the probability of sanctions, despite evident and persistent audit infractions (Staddon, 2020; The Policy and Legal Advocacy Centre, 2020; 2024). The principal-agent model demonstrates that the lack of external oversight, whether civil society, media, or legal enforcement, exacerbates agent misconduct. In the absence of genuine threats to their reputation or political repercussions, legislators have no motivation to convert audit reports into tangible results. This theory aligns with the study's analytical framework and elucidates the persistence of financial mismanagement in the NPF, despite recurrent audit disclosures, attributable to inadequate monitoring mechanisms, low likelihood of sanctions, and skewed accountability incentives within Nigeria's legislative context.

Methodology

This study employed a qualitative research design, specifically a case study methodology, to critically examine the engagement of the Nigerian House of Representatives with the Auditor-General's reports regarding the financial management of the Nigeria Police Force (NPF) from 2011 to 2023 (Saunders, Lewis & Thornhill, 2019). The qualitative case study technique is optimal for this research as it enables a comprehensive examination of institutional procedures, oversight practices, and audit accountability systems within a

particular governance framework (Saunders et al., 2019). This method facilitates the triangulation of many data sources, providing a comprehensive knowledge of legislative audit utilisation that quantitative metrics alone cannot sufficiently convey (Saunders et al., 2019; Pelizzo & Stapenhurst, 2014; Staddon, 2020). The Nigeria Police Force was intentionally chosen due to its recurrent presence in the Auditor-General's reports for numerous financial infractions. Data were obtained from secondary sources, including published audit reports from the Office of the Auditor-General for the Federation (2011–2021), sessions of the Public Accounts Committee, Hansards, and budget implementation reports.

Furthermore, relevant academic literature, media enquiries, and NGO audit tracking reports were examined to contextualise the findings. This amalgamation of documentary sources augments the credibility and profundity of the study. Thematic analysis was utilised to systematically identify patterns and recurring themes in the collected data, specifically with the frequency of audit infractions, types of legal replies, and recognised gaps in enforcement (Braun & Clarke, 2023). The methodology for coding and theme development was guided by previous research utilising thematic frameworks for oversight and governance matters (Braun & Clarke, 2023). Data coding and topic development were conducted utilising Taguette, a qualitative data analysis software adept at handling document-intensive situations (Braun & Clarke, 2023). This facilitated efficient categorisation of text segments and the aggregation of essential insights regarding legislative (in)action. Principal themes were corroborated by peer debriefing and iterative cross-verification to guarantee analytical rigour and mitigate subjective bias. The study incorporated institutional process tracing to delineate the lifetime of audit queries, from Auditor-General submission to legislative response, facilitating the discovery of procedural impediments and political obstructions. Ethical considerations emphasised precise sourcing, reference of public information, and the maintenance of transparency in data analysis. This methodology combines qualitative depth with procedural mapping to offer comprehensive insights into the institutional and political aspects influencing audit report utilisation within Nigeria's legislative framework.

ANALYSIS OF THE DATA GATHERED IN LINE WITH THEMATIC ANALYSIS

Fragmented Follow-Through on Audit Recommendations

The results indicate that while the House of Representatives acknowledges the Auditor-General's recommendations on police financial impropriety, it seldom enacts them through meaningful legislative measures. Respondents indicate that although PAC reports frequently include comprehensive findings from the Auditor-General's office, the House's usage process is characterised by a lack of coordination and procedural integration. The follow-through is sometimes obstructed by delays, lack of responsiveness from the Police, and inadequate feedback mechanisms. These constraints lead to a fragmented supervision mechanism that regards audit findings as archival references rather than instruments for enforcement. Reports from 2016 to 2021 indicate that several suggestions, such as fund recoveries, rectification of irregular financial activities, and disciplinary measures, have remained unresolved for years. This disjointed follow-up renders the implementation of audit recommendations by the House ineffective, reactive, and lacking institutionalisation. As a result, persistent concerns such as absent arms, uncollected income, and unauthorised procurements reemerge year, underscoring a recurring failure to convert audit findings into parliamentary action.

Lack of Sanction-Related Legislation or Judicial Referral

A further theme arising from the data is the legislative void about penalties enforcement methods. Despite Auditor-General reports highlighting multiple infractions in police budgets, there is no inherent connection to disciplinary measures or legal action within the House's operational framework. Respondents indicated that although recommendations frequently encompass recovery orders or sanctions, the House lacks organised referral mechanisms to authorities like the ICPC, EFCC, or internal disciplinary panels. The Auditor-General's reports are primarily advisory in nature. This shortcoming allows financial violations, including the loss of firearms, failure to remit revenues, and breaches of procurement laws, to be unpunished. The Auditor-General's function is rendered symbolic rather than functionally pivotal inside the accountability framework. The absence of a legislative framework that utilises audit reports to initiate prosecution or disciplinary actions results in ongoing financial misconduct by the NPF.

Bureaucratic Delays in Legislative Review

Bureaucratic slowness severely hampers the House's capacity to implement audit recommendations on the finances of the Nigeria Police Force. Findings suggest that the progression from the Auditor-General's report submission to legislative deliberation, committee examination, and subsequent action is frequently sluggish and unwieldy. Reports are postponed for months or even years prior to being presented. The temporal delays diminish the urgency and significance of audit findings. Respondents indicated that by the time suggestions are assessed, the involved officers have been reassigned, retired, or elevated in rank, hindering disciplinary action. Audit reports are hindered at committee stages due to administrative impediments, insufficient prioritisation, or conflicting jurisdictional obligations. The implementation of Auditor-General's recommendations is impeded not by a lack of awareness, but by procedural delays that reduce the effectiveness of findings on police financial accountability.

Repetition of Identical Financial Malfeasance

A significant indicator of inadequate implementation of the Auditor-General's recommendations by the House of Representatives is the persistent occurrence of analogous financial misconducts annually. The audit findings from 2016 to 2021 regularly indicate a pattern of unremitted revenues, unauthorised acquisition, missing firearms, and inadequate exhibit management. The persistent flaws indicate that the recommendations from prior audits were either not executed or not enforced by the House. Respondents emphasised that while the Auditor-General's office offers comprehensive and perhaps redundant analyses, the House's actions or lack thereof do not provide a deterrent effect. As a result, rather than implementing prior advice to avert recurrence, the legislative process has facilitated a cyclical pattern of wrongdoing devoid of substantive reform. This recurring misconduct highlights a pattern of passive, non-corrective behaviour that reflects institutional tolerance for noncompliance, particularly in interactions with the Police.

Inconsistent Legislative Prioritisation of Auditor-General's Reports

A recurring topic is the erratic prioritising of the Auditor-General's recommendations within the legislative agenda of the House of Representatives. Respondents recognised that the House occasionally deliberates audit reports, but the level of commitment fluctuates based on the perceived sensitivity, visibility, or political importance of the matter. The prioritising is frequently influenced by political considerations or media attention rather than

the severity of the financial misconduct. This indicates that significant financial infractions recorded by the Auditor-General may be overlooked, whilst less critical yet politically sensitive matters garner greater focus. This contradiction diminishes the integrity of the Auditor-General's job and leads to selective accountability. It conveys an erroneous message to MDAs such as the Police Force, suggesting that repercussions are contingent and inconsistent.

Necessity for Institutional Reform to Enhance Utilisation

The sixth and concluding theme underscores the pressing necessity for institutional reform in the House of Representatives' handling and application of the Auditor-General's recommendations concerning the financial management of the Nigeria Police Force. The respondents assert that, in the absence of institutional reforms—including a specialised monitoring unit within the House, legally enforceable audit compliance deadlines, obligatory referrals to external agencies, and annual public evaluations—legislative utilisation will remain inadequate. Committee arrangements require revision to grant the PAC both investigation and prosecutorial referral authority. Audit reports ought to initiate automated discourse, subsequent actions, and public distribution. Institutionalising these reforms will shift usage from passive receiving to active enforcement of accountability. This transformative strategy is crucial for improving openness and preventing financial malfeasance inside the Police Force.

Summary of Findings

Absence of Sanction-Oriented Legislation or Judicial Referral

The recommendations by the Auditor-General are extensive, but typically the House's action is episodic. Hearings are held, but the implementation of those recommendations fades after the media noise goes down (KII 1, 2025); suggestions like recovery of funds or penalising officers are often placed to the bottom of the list. Adequate parliamentary oversight to ensure the Nigeria Police's compliance with audit results is lacking; consequently, numerous suggestions submitted to the House are frequently disregarded or inadequately monitored. If the House can't enforce compliance, then recommendations are essentially paperwork (KII 3, 2025); there's no institutional culture of tracking Auditor-General's findings after plenary discussions. Upon the passage of the motion, enforcement is rendered discretionary (KII 4, 2025); the audit revealed that three cash exhibits totalling N311,000.00 and two material exhibits were released without a bail. The Auditor-General sought verification, but a decision has not yet been made or communicated to the House of Representatives for plenary consideration (Police Report, 2016); it was noted that the Nigerian Police Academy failed to return internally generated money amounting to ₦46,457,934.92 in 2017. The suggestion was to deposit it into the Treasury Single Account. No decision has been communicated to the House (Police Report, 2018).

Absence of Sanction-Oriented Legislation or Judicial Referral

In the absence of a legislative responsibility to prosecute based on audit results, the House can just issue recommendations without enforceability. There exists no connection to the judiciary from these reports (KII 1, 2025); despite the Auditor-General's recommendations for accountability, the House lacks the requisite statutes to implement disciplinary actions or mandate EFCC intervention (KII 2, 2025); while PAC may recommend fund recovery or sanctions, there is no institutional mechanism to guarantee execution. The reports lack legal binding unless accompanied by prosecution (KII 3, 2025). What exists is a paradigm of suggestions characterised by mild usage. The Police Force acknowledges that the majority of

reports will not result in punitive measures, leading to their disregard (KII 4, 2025); notwithstanding the loss of 55 weapons and 2,048 rounds of ammunition, the 2016 report advocated for responsibility. No proof of punishment was shown, and no action was taken by the House to enforce compliance (Police Report, 2016); the 2018 report identified a non-remittance of ₦883,600.00 and suggested recovery. No answer was obtained, and no disciplinary measures or House order were enacted (Police Report, 2018); the audit noted a payment of ₦924,985,000.00 for contracts that were not performed. The Auditor-General advised for recovery and prosecution by the EFCC. No measures have been implemented or communicated to the House (Police Report, 2019).

Bureaucratic Delays in Legislative Consideration

Auditor-General's findings are received, although distribution to the pertinent House Committees is delayed by many months; often, the budget cycle has altered by that time (KII 1, 2025). Prolonged processing and deliberation of audit reports constitute a significant impediment. Once difficulties are presented, the trail has gone cold. Personnel have been reassigned, and corroborating evidence is challenging (KII 2, 2025); we lack an expedited process to address urgent or sensitive audit results. Excessive procedural processes impede action; recommendations remain unaddressed in files. The rate of utilisation is insufficient to influence real-time accountability (KII 4, 2025); the 2016 report revealed misallocated contract funds totalling ₦56 million, yet decisions remain unmade years later due to procedural delays within the House (Police Report, 2016); the 2018 Auditor-General identified ₦15.6 million in excess workload allowance as irregular. Refund recommendation impeded by postponed legislative review (Police Report, 2018); although ₦38 million in unauthorised liabilities disbursed from the 2018 budget was identified, the 2019 report remained unaddressed at the House level due to legislative backlog (Police Report, 2019).

Recurrence of Identical Financial Misconduct

Identical audit violations have been documented for more than ten years. The House ought to utilise these findings to rectify systems; yet, no alterations occur. Year after year, we observe the same issues (KII 1, 2025); audit reports nearly compose themselves annually due to the Police's recurrent errors. It indicates that we are not implementing the prior suggestions to avert recurrence (KII 2, 2025); there is a lack of follow-through on these recommendations. Consequently, each report resembles its predecessor. The House must regard accountability with utmost seriousness (KII 4, 2025) Recurring issues of firearm loss in Police divisions such as Zuba and Wuse were noted again in 2016, despite prior audits addressing these concerns (Police Report, 2016). The non-remittance of Internally Generated Revenue (IGR) and inadequate auction practices were identified in 2018, mirroring issues highlighted in the 2016 and 2017 reports, indicating a failure to implement effective corrections (Police Report, 2018). In 2019, ₦1.1 billion in fraudulent contracts was flagged, reflecting 2018 concerns regarding related-party procurements, with no new legislative deterrents introduced (Police Report, 2019). The irregular use of advances and improper auction procedures persisted in 2020, reiterating problems documented in at least three preceding audit cycles (Police Report, 2020).

Inconsistent Legislative Prioritisation of Auditor-General's Reports

Instances exist where reports about police financial misconduct were deferred, while other, less significant cases advanced rapidly owing to political motivations (KII 1, 2025);

the progression is contingent upon the individuals involved. When the audit implicates a politically linked officer or organisation, such as the Police, the House may deprioritize the matter; the issue extends beyond mere capability to encompass prioritisation as well. Occasionally, significant concerns are deferred due to their political sensitivity (KII 3, 2025); audit reports are compromised as not all are accorded equal priority. Some cases undergo hearings promptly, while others languish for years (KII 4, 2025). Despite significant audit violations regarding arms control in 2016, plenary focus was deferred for years, with no subsequent action on the Auditor-General's pressing recommendations (Police Report, 2016). The Police Academy's mismanagement of ₦46 million was deemed a low priority during 2018 plenary discussions, despite comprehensive audit recommendations for immediate recovery (Police Report, 2018). The fraudulent awarding of contracts amounting to ₦1.1 billion in 2019 did not prompt a specific House hearing, nor was the matter highlighted in the subsequent year's legislative agenda (Police Report, 2019).

This study's findings indicate a persistent pattern of non-compliance by the Nigeria Police Force (NPF) with financial regulations, as routinely documented in the Auditor-General's (AuGF) reports from 2011 to 2021. Identified issues encompass unretired advances, contract inflation, non-remittance of earnings, and extra-budgetary expenditures, violations that not only contravene financial procedures but also demonstrate a systemic disdain for fiscal regulations. These breaches continue throughout several years and audit cycles, indicating that audit findings are failing to induce behavioural change or institutional transformation. This pattern corresponds with previous research suggesting that public financial accountability in Nigeria is merely symbolic when legislative actors neglect to respond to audit findings (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). The House of Representatives, despite being constitutionally obligated to review and address audit reports via its Public Accounts Committee (PAC), frequently neglects this duty. The data suggest that although the PAC occasionally conducts hearings, the results seldom lead to punishment or remedial measures. The audit process thus transforms into a ritualised accountability mechanism lacking enforcement power, echoing the concerns articulated by Staddon (2020), Fagbadebo (2019), and Maganoe (2023) about the disparity between legislative authority and performance in audit evaluation.

The research indicates that the inadequacy of legislative action regarding audit violations in the NPF is not mostly attributable to insufficient information, but rather to a confluence of institutional inertia, political disincentives, and structural limitations. PACs in Nigeria are reportedly inadequately funded and experience considerable delays in submitting audit reports, thereby diminishing the relevance and timeliness of legislative review (Fashagba, 2019; Omotoso & Oladeji, 2019). Moreover, alterations in committee composition post-elections undermine institutional memory and diminish the oversight of outstanding audit concerns (Fagbadebo, 2019). This is especially troubling for the NPF, which is often associated with financial misconduct yet remains unaccountable due to its critical function in internal security and election operations. The findings corroborate existing literature indicating that oversight institutions in Nigeria function under a framework of selective enforcement, wherein politically sensitive entities, such as the police, receive cautious leniency (Kuwali, 2023; The Policy and Legal Advocacy Centre, 2020; 2024). As a result, even when audit results are critical and accessible to the public, they frequently do not elicit legislative response, so normalising budgetary indiscipline and perpetuating a

culture of impunity inside security agencies such as the NPF.

Furthermore, the findings underscore the political economic aspects of audit report utilisation. Legislative oversight in Nigeria seems to be significantly politicised, with the interests of the ruling party frequently dictating the level of scrutiny applied to audit findings. The research indicates that audit reports concerning the NPF seldom elicit disciplinary measures, primarily due to the police force's entrenchment in regime safeguarding and the electoral security framework (Omotoso & Oladeji, 2019; Staddon, 2020). House members may intentionally refrain from provoking the NPF to preserve political ties or evade institutional repercussions, particularly during electoral periods. This dynamic aligns with research indicating that legislative compliance is frequently influenced by informal patronage networks and elite agreements that supersede statutory accountability requirements (Fagbadebo, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). Thus, while the House has constitutional authority to summon, investigate, and propose sanctions against transgressing authorities, it frequently abstains from exercising these powers in politically sensitive situations. This failure undermines the credibility of the audit process and indicates to the police and other institutions that financial violations incur minimal or no consequences, thereby entrenching fiscal irresponsibility and weakening democratic governance (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; Kuwali, 2023).

The results indicate that administrative constraints within both the legislative and the examined entities are significant obstacles to audit efficacy. The persistent audit violations by the NPF are exacerbated by inadequate documentation methods, deficient internal controls, and an absence of institutionalised follow-up measures inside the House. The analysis indicates that despite the occurrence of PAC hearings, resolutions are seldom tracked, monitored, or enforced, leading to recurring enquiries throughout audit cycles (Fagbadebo, 2019; The Policy and Legal Advocacy Centre, 2020; 2024). The legislators' inadequate financial literacy and excessive dependence on public workers in PAC secretariats further reduce the committee's ability to analyse intricate audit data (Fashagba, 2019; Omotoso & Oladeji, 2019). The operational shortcomings, along with audit report submissions delayed by two to three years, hinder the House's ability to take prompt and informed action. This corroborates previous findings that, without institutional capability and legislative reform, the audit process in Nigeria devolves into a mere compliance formality lacking any substantive enforcement mechanism (O'Dea, 2015; Nwokeji-Emeka & Kaneme, 2019; Staddon, 2020). The implication is a cycle of audit generation devoid of institutional repercussions, an audit system that observes but fails to discourage or rectify.

The analysis ultimately uncovers a more extensive systemic deficiency in civic engagement and external pressures that could otherwise motivate legislative response. Although audit reports are public records, their technical complexity and inadequate distribution make them inaccessible to the general public, civil society organisations, and the media (The Policy and Legal Advocacy Centre, 2020; 2024; Fagbadebo, 2019). Consequently, audit issues do not achieve adequate prominence in public discourse, hence diminishing the reputational and political repercussions of legislative delay. The findings indicate that, in contrast to other democracies where popular dissent and media examination compel parliaments to respond to audit results, Nigeria's accountability framework is deficient in the dynamism and established mechanisms necessary to uphold such advocacy (Staddon, 2020; Fagbadebo, 2019). The media frequently neglects financial audit matters in favour of more exciting political controversies, while

civic actors are typically underfunded and lack audit literacy. Consequently, the House of Representatives' inability to employ the Auditor-General's reports on the NPF is not merely an institutional issue but a systemic one. Improving audit responsiveness necessitates legislative reform, public education, civic mobilisation, and intentional integration of audit discourse into Nigeria's overarching accountability framework (The Policy and Legal Advocacy Centre, 2020; 2024; Fagbadebo, 2019).

This research advances the literature by transitioning the discussion from merely depicting inadequate legislative oversight to conceptualising the phenomena of symbolic audit utilisation within Nigeria's accountability framework. This study contends that the Nigerian House of Representatives' management of audit reports concerning the Nigeria Police Force (NPF) exemplifies a calculated political strategy, in contrast to earlier research that ascribes the underutilisation of Auditor-General's reports mainly to inadequate capacity or administrative inefficiencies (Fashagba, 2019; Staddon, 2020). The study demonstrates that the analysis of repeated infractions, procedural delays, and selective prioritisation reveals audit utilisation as a symbolic ritual that maintains the facade of accountability while safeguarding entrenched political interests, thus providing a new perspective on accountability failure in fragile democracies.

Conclusion

This study has rigorously analysed the Nigerian House of Representatives' usage of Auditor-General's reports about the financial management of the Nigeria Police Force (NPF), uncovering a systemic deficiency in legislative accountability measures. Notwithstanding the constitutional and institutional frameworks that enable the legislature to respond to audit findings, the actual reactions are cursory, inconsistent, and predominantly performative. The recurrence of audit violations, especially those associated with the NPF, illustrates not only administrative negligence but a deep-rooted culture of impunity influenced by political, structural, and institutional stagnation. The House's failure or reluctance to implement audit recommendations signifies a more extensive deficiency in Nigeria's fiscal governance framework, where supervision is frequently compromised by political expediency and elite agreements. The results demonstrate that public audits, despite being technically thorough, are frequently overlooked because of the NPF's strategic political function and the inadequate operational competence of the Public Accounts Committees (PACs). Furthermore, the absence of civic participation and media-induced accountability further shields legislators and public institutions from examination or penalties, diminishing deterrent mechanisms and undermining public confidence in the audit process. In the absence of reforms to reconcile audit production with enforcement, parliamentary supervision would persist as a mere symbolic endeavour, unable to promote financial discipline or institutional reform. To re-establish accountability, audit systems must be integrated within a comprehensive framework of institutional independence, political resolve, citizen knowledge, and legal enforceability.

Recommendations

This paper's findings indicate an urgent necessity to enhance the institutional capacity and autonomy of the Public Accounts Committees (PACs) in the Nigerian House of Representatives to mitigate the ongoing underutilisation of Auditor-General's reports. This necessitates fiscal autonomy, the hiring of financial and forensic audit specialists, and the professionalisation of supervision procedures to diminish dependence on overburdened public service bureaucracy. PACs must be reorganised into autonomous, adequately

funded entities endowed with legal authority to mandate compliance, enforce subsequent actions, and deliver binding recommendations. Ensuring consistent committee membership and tenure throughout legislative cycles, combined with the establishment of a permanent technical secretariat and a digitised audit tracking system, will facilitate continuity and methodical oversight of audit resolutions. Moreover, extensive legislative and procedural reforms are essential to enforce audit recommendations and eradicate political protection of entities like the Nigeria Police Force (NPF). The existing audit enquiries lack legal frameworks for enforcement, permitting ongoing non-compliance. Revising Nigeria's Financial Management Acts and Public Audit Laws to incorporate time-sensitive responses with stringent penalties for noncompliance, along with establishing an independent Audit Review Tribunal to facilitate recovery and resolve disputes, will guarantee accountability. Moreover, exemptions provided to security agencies under the pretext of national security should be substituted with precise legal frameworks that reconcile operational confidentiality with financial transparency. Ultimately, democratising the audit process through improved civic participation and media campaigning is essential. Facilitating public access to streamlined audit findings, civic education initiatives, and strategic media coverage would galvanise citizen engagement, elevate the political repercussions of legislative inactivity, and cultivate a culture of participative, grassroots accountability.

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