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Whose Accountability? Citizen Assessments of Legislative Oversight in Lagos and Kogi States, Nigeria (2015-2023).

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Abstract

Public Accounts Committees and the wider apparatus of legislative oversight are constitutionally well provisioned across Nigeria's thirty-six states, yet citizens experience accountability very unevenly. Drawing on an original survey of 134 residents of Lagos and Kogi states, complemented by responses from civil-society organisations and triangulated with documentary evidence, this paper asks how ordinary citizens assess the effectiveness of legislative financial oversight and to what they attribute its failures. The findings are sobering and consistent. More than two thirds of citizens (67.9%) rate oversight as ineffective, and on every performance dimension mean ratings fall below the scale midpoint. Citizens report weak transparency, stagnant or declining accountability, and almost no participation in budget processes. Lagos residents rate oversight modestly higher than their Kogi counterparts, but the difference is a non-significant trend rather than a confirmed gap. Most strikingly, citizens locate the source of oversight failure overwhelmingly in political and behavioural factors, namely political interference, lack of political will, and corruption (76.9% combined), rather than in any deficit of formal legal powers (1.5%). Civil-society respondents corroborate this picture, reporting closed oversight processes and an Auditor-General widely seen as lacking independence. We argue that the central obstacle to effective subnational oversight in Nigeria is not the design of institutions but the political will to use them, and that reform should therefore target the incentives, transparency, and public visibility of the oversight process rather than its statutory architecture.

Keywords: legislative oversight, Public Accounts Committees, accountability, citizen perceptions

Introduction

The legislative authority to scrutinise the generation and allocation of public funds is one of the most ancient and significant functions of representative governance. The ability of an elected body to summon officials, examine expenditures, and demand rectification distinguishes a parliament from a ceremonial body and operationalises the abstract concept of accountable governance. In Nigeria, this function is constitutionally established at both federal and state levels: each State House of Assembly is authorised to oversee the executive branch, and each maintains a Public Accounts Committee (PAC)

responsible for reviewing the Auditor-General's reports and holding the government accountable for its financial management.

Although the framework appears robust and consistent across all thirty-six states, the practical experience of accountability is inconsistent and, by most accounts, weak. A substantial body of literature documents the limited effectiveness of legislative oversight in Nigeria, attributing it to executive dominance, inadequate legislative capacity, partisan loyalty, and a political culture that tolerates impunity. However, this literature has two significant limitations. First, it predominantly focuses on the National Assembly, neglecting the subnational level, where most citizens directly interact with the government and where much social-sector spending is managed, resulting in a comparative lack of study. Second, and more critically, it assesses oversight from an internal perspective, focusing on the formal powers and procedures of institutions or the testimonies of officials, while largely excluding the citizenry on whose behalf oversight is conducted. Ultimately, oversight is a service provided to the public; an evaluation of its effectiveness that does not incorporate public consultation is incomplete.

The Nigerian context presents two conflicting features. Constitutionally, each State House of Assembly possesses substantial and uniform powers for financial scrutiny. However, empirical evidence suggests that oversight is generally deemed ineffective, even in states with the resources to implement it effectively. Existing scholarship documenting this failure has primarily focused on institutional perspectives, neglecting both the subnational level and the public whose interests oversight is intended to serve. This study specifically addresses the gap in understanding how citizens themselves evaluate subnational legislative oversight and what they perceive as the factors contributing to its success or failure. Consequently, it remains unclear whether the widely recognised failure is attributable to institutional design or political practice. As these diagnoses suggest distinct reforms, the distinction holds practical significance.

This study aims to evaluate the effectiveness of subnational legislative financial oversight in Lagos and Kogi States from the perspective of citizens during the period from 2015 to 2023. Additionally, it seeks to identify the factors that citizens believe influence its performance. The study is guided by four research questions that operationalise this aim: How do citizens in Lagos and Kogi States assess the effectiveness of legislative financial oversight? Do citizen assessments differ between the two states, and if so, how? To what factors do citizens attribute the successes and failures of oversight? How far do civil-society and documentary evidence corroborate or qualify citizens' assessments?

Previous research has predominantly focused on the institutional powers, effectiveness, and challenges of legislative oversight in Nigeria, primarily at the federal level and from the supply side. However, there has been a lack of evaluation of subnational oversight from the demand side, specifically through the assessments of the citizens it is intended

to serve. This study addresses this gap by making three significant contributions. Empirically, it offers the first citizen-centred, comparative assessment of subnational legislative oversight in Nigeria, transitioning the evidentiary base from institutional metrics to public judgement and triangulating this judgement with civil-society and documentary evidence. Theoretically, it applies principal-agent theory to citizens' assessments, demonstrating that the primary constraint on oversight is a multiple-principal problem of political incentives rather than a deficiency in legal power. Practically, it identifies public visibility and participation as cost-effective reform mechanisms that influence the vertical accountability on which the horizontal machinery ultimately relies. The research is structured to include a focused review of the literature, the theoretical framework and its operationalisation, the methodology, the combined findings and discussion, and a concluding section on implications.

Literature Review

- ***Accountability and Legislative Oversight***

An actor is deemed accountable when required to elucidate and justify their actions to a forum capable of inquiry, judgment, and sanction imposition (Schedler, 1999). Conventionally, two dimensions of accountability are distinguished. Vertical accountability pertains to the responsibility of rulers to the governed, primarily exercised through elections, but also facilitated by a free press and an engaged citizenry. Conversely, horizontal accountability involves the responsibility of state institutions to each other, achieved through mutual checks by legislatures, courts, audit offices, and anti-corruption agencies over the executive branch (O'Donnell, 1998). Legislative oversight is a key component of this horizontal dimension; however, its effectiveness is contingent upon the vertical pressure exerted by an informed public. These dimensions are complementary rather than interchangeable: a legislature, although formally empowered to oversee the executive, will act assertively only when incentivised, largely by citizens who monitor and can reward or penalise legislators through elections (Mainwaring & Welna, 2003; Strom, 2000). In scenarios where public attention wanes, horizontal mechanisms may deteriorate despite retaining their formal authority. This interdependence is central to the argument developed in the subsequent discussion.

- ***Public Accounts Committees and the Conditions for Effective Oversight***

Within the horizontal architecture, the Public Accounts Committee holds a pivotal role by examining audited public accounts, scrutinising the findings of the supreme audit institution, and ensuring the implementation of recommendations, thereby transforming the technical work of auditing into political outcomes (Stapenhurst et al., 2005). Comparative research delineates a distinct profile of effective committees, characterised by independence from executive influence, sufficient powers of inquiry, timely access to

audit information, technical support, media visibility, and effective follow-up (Pelizzo & Stapenhurst, 2013; Wehner, 2003). A key insight, central to this study, is that formal powers alone do not ensure effectiveness; committees with identical legal authority exhibit varying performance based on the political environment and available resources (Pelizzo et al., 2006; Yamamoto, 2007).

Nonetheless, the distinction made by McCubbins and Schwartz (1984) between police-patrol oversight, which is continuous and initiated by legislators, and fire-alarm oversight, which is activated by citizens and civil society, elucidates why public engagement is integral to oversight. When fire alarms are disconnected, a significant portion of the oversight function is rendered inoperative. Furthermore, effectiveness relies on a triad: the Office of the Auditor-General, which provides audit reports and whose independence is crucial (Akhidime & Izedonmi, 2012); the committee, which must have the capacity, autonomy, and determination to act on these reports; and civil society, which can amplify findings and create external pressure that renders neglect politically costly. Effective horizontal accountability thus emerges from this triad within a supportive political environment, highlighting the value of the citizen's perspective: citizens evaluate outcomes rather than inputs, and their assessments encompass the entire triad in a manner that disaggregated institutional metrics may overlook.

Oversight in Nigeria's Subnational Context and the Citizen Gap

Nigeria's formal oversight provisions are extensive. The Constitution (1999, as amended) grants each legislature the authority to investigate the conduct of any entity disbursing public funds, empowering its committees to gather evidence and summon witnesses. Additionally, the Auditor-General for each state audits public accounts and reports to the House, whose Public Accounts Committee (PAC) reviews these reports. Given that Lagos and Kogi operate under identical provisions, any systematic differences in the effectiveness of their oversight cannot be attributed to formal design. This raises a central question: if the powers are ample and uniform, why is oversight widely perceived as ineffective, even in states best positioned to implement it successfully?

Scholars have identified persistent constraints: state legislatures are often dominated by governors who control political financing and party structures, leading to assemblies reluctant to scrutinise the executives on whom their members rely (Fashagba, 2009). Additionally, partisan loyalty diminishes the incentive to expose wrongdoing by co-partisans, while limited capacity, irregular committee activity, and inadequate follow-up on audit queries further undermine effectiveness (Lateef et al., 2021). A uniquely Nigerian weakness emerges at the final stage, where queries are raised but remain unresolved, rendering oversight ritualistic: reports are produced and hearings conducted, yet conduct remains uncorrected. This pattern aligns with comparative evidence that assemblies often remain weak relative to dominant executives (Barkan, 2009; Fish, 2006)

and that the mere existence of a PAC offers no guarantee of effectiveness (Stapenhurst et al., 2016). What has been less explored is how citizens perceive and evaluate this system. If the deterrent value of oversight relies on its visibility, then citizen awareness and assessment are crucial, not peripheral, to its effectiveness. This study, therefore, focuses on this overlooked perspective.

Theoretical Framework

The analysis is grounded in principal-agent theory, a predominant framework for examining delegation and accountability. The theory's fundamental insight is that delegation enables agents to pursue their own interests rather than those of their principals, leading to accountability issues when the principal cannot fully observe or sanction the agent (Strom, 2000). In representative government, citizens, as principals, delegate authority to legislators, who act as agents and monitor the executive on behalf of the citizens. Oversight serves as the mechanism to reduce the information asymmetry between citizen and state. This theory is particularly applicable to the current study, as it directly examines this delegation chain as perceived by citizens.

Notwithstanding, the Nigerian subnational context introduces complexity to this delegation chain in a theoretically enlightening manner. Legislators are accountable to multiple principals with potentially divergent interests: the citizens who delegate oversight authority, the party leadership that controls candidacies and committee assignments, and the governor who wields patronage power. When these principals' preferences conflict, with citizens demanding scrutiny while the party and governor prefer protection, legislators are incentivised to prioritise those actors who can most immediately reward or punish them. Aggressive oversight may lead to immediate, concentrated sanctions, whereas neglect results in only diffuse, delayed costs. Consequently, oversight restraint is a rational response to the incentive structure, explaining why formally adequate institutions often underperform. The framework suggests a clear expectation reflected in the data: variations in oversight effectiveness should align more closely with political incentives than with formal powers or fiscal resources, and citizens are likely to attribute the problem to political behaviour rather than legal design.

To serve as an analytical framework rather than mere background, the theory is operationalised using the study's survey indicators and findings. Table 1 delineates, for each core principal-agent concept, its meaning within this study, the survey indicator through which it is observed, and the corresponding result, ensuring that the interpretation of the findings aligns with the theory on a concept-by-concept basis.

Table 1

Operationalisation of Principal-Agent Concepts in the Study

Concept	Meaning in this study	Survey indicator	Corresponding finding
Delegation	Citizens transfer authority to legislators to oversee public spending	Awareness that the Assembly is responsible for oversight	82.1% recognise the Assembly's oversight mandate
Monitoring	Legislators scrutinise executive conduct and expenditure for citizens	Ratings of effectiveness across five performance dimensions	All dimensions below the 3.0 midpoint; 67.9% rate oversight ineffective
Information asymmetry	Citizens' capacity to observe and judge legislative and executive conduct	Awareness of the PAC and Auditor-General; access to spending information	54.5% aware of the PAC; transparency mean 2.68; information widely judged inaccessible
Accountability	Legislators answer to citizens for their oversight performance	Trust that legislators prioritise the public interest; perceived trajectory	68.7% doubt legislators prioritise the public interest; 38.8% see no change, 20.9% deterioration
Agency problems	Competing principals and interests deflect legislators from citizens' interests	Citizens' identification of the main barrier to oversight	76.9% cite political interference, lack of will, or corruption; 1.5% cite inadequate legal powers

Note. The final column reports results developed in Section 5.

Methodology

- ***Research Design and Case Selection***

The study uses a comparative, survey-based design centred on two states selected for maximum contrast on the dimensions theorised to matter, while holding constant the constitutional framework for oversight. Lagos and Kogi share identical statutory provisions for legislative scrutiny but differ markedly in fiscal capacity, political configuration, and civil-society density. The pairing approximates a most-similar-systems comparison on the institutional dimension and a most-different-systems contrast on the

political-economy dimension, so that systematic divergence in citizen assessments can be attributed to the latter rather than to formal design.

Conversely, the contrast is stark on precisely the dimensions the theory identifies as consequential. Lagos is the economic engine of the federation, generating internally generated revenue many times that of Kogi and sustaining a large, professionalised ecosystem of advocacy organisations, think tanks, and media; Kogi depends heavily on statutory allocations, has a smaller and less resourced civil-society sector, and also experienced more contested state politics over the period. If institutional resources, fiscal capacity, and associational density were the primary drivers of accountability, Lagos should outperform Kogi decisively in the eyes of its citizens; that it does not is among the study's more revealing results. The study period, 2015 to 2023, spans two gubernatorial terms in each state and a range of economic conditions, including the 2015 to 2016 oil-price shock and the fiscal disruption of the COVID-19 pandemic, providing a demanding and varied test bed.

Population, Sample, and Sampling Strategy

The study focuses on the adult citizens of two states, considering them as the primary agents in the oversight relationship. A purposive, non-probability sampling method was employed, which is suitable for research aimed at understanding informed public perception rather than determining population-level incidence. Adult residents from Lagos and Kogi were chosen based on their exposure to public affairs, enabling them to form informed opinions on oversight. This selection resulted in 134 valid responses, with 80 from Lagos and 54 from Kogi. The objective is to characterise and compare citizen assessments rather than estimate parameters for the entire population.

Therefore, a moderately sized purposive sample is appropriate, and its educated, politically-aware profile is intentional. Respondents are more informed than the average citizen, providing a conservative test, as their reported low awareness of the PAC cannot be attributed to mere inattention. The sample comprised 64.2% men and 35.8% women, with the most common age group being 36 to 45 years (38.1%), followed by 46 to 55 years (32.8%). Additionally, 82.1% of respondents held at least a bachelor's degree, and 8.2% possessed a doctorate. It is important to note that the sample is not statistically representative of the general population, a limitation discussed in Section 5. Consequently, the analysis is descriptive and comparative rather than inferential regarding the broader population.

- ***Civil Society and Documentary Strands and Triangulation***

The citizen survey was supplemented by a concurrent questionnaire directed at civil society organisations engaged in budget transparency and accountability efforts within the two states. A total of eight to nine organisations were purposively selected based on

their extensive and repeated involvement in the oversight process. These organisations were chosen to provide a complementary perspective to the citizen survey: while citizens offer lay assessments of observable outcomes, accountability practitioners provide expert evaluations of the process itself, thereby illuminating different aspects of the same issue.

Furthermore, documentary sources, such as state audit reports and independent fiscal assessments, contextualise both perspectives within the public record. In fact, the triangulation across these three strands addresses a recognised challenge in oversight research, specifically the risk that any single source, particularly institutional self-reports, may present a partial or self-serving narrative. Thus, convergence across independent sources, rather than reliance on a single actor's testimony, is considered the criterion for validity. The citizen survey remains the primary data source for the study, with the civil society and documentary strands serving to provide context and corroboration.

- ***Analysis and Ethics***

In alignment with the study's descriptive objectives, the analysis primarily employs frequencies, percentages, and cross-tabulations to compare the two states, with mean ratings provided for the multi-item performance scales. For cross-state comparisons deemed central, the chi-square test of independence is utilised to determine whether observed differences are statistically significant, with caution due to the modest sample size; responses indicating uncertainty were excluded from this test, resulting in 128 cases.

The analysis intentionally refrains from employing more complex modelling, as the data are optimally suited for straightforward descriptive comparison, and the study's value lies in documenting and interpreting citizen assessments rather than in causal estimation. All participation was voluntary and anonymised under informed consent.

Results and Discussion

- ***Awareness of Oversight Institutions***

Citizens generally possess a broad understanding of the concept of oversight, yet they exhibit significantly less awareness of the specific institutions tasked with this responsibility. A substantial majority (82.1%) indicated awareness that the State House of Assembly is charged with overseeing government expenditure of public funds. Yet, when these citizens subsequently assess oversight as ineffective, their judgment is informed by an understanding of oversight's intended objectives, rather than a lack of comprehension of the concept itself.

However, awareness of specific mechanisms is considerably lower. Only 54.5% of citizens were familiar with the Public Accounts Committee, and awareness of the Office of the Auditor-General was at 61.2%, leaving nearly two in five citizens unaware of the

institution responsible for producing the audits essential for financial accountability (Table 2). The disparity between high awareness of the oversight ideal and low awareness of its mechanisms is indicative of a regime that is constitutionally present but operationally obscure: a committee that the public cannot identify cannot be subjected to public scrutiny. This situation directly reflects the information asymmetry central to accountability failure, as posited by principal-agent theory.

Table 2

Citizen Awareness of Oversight Institutions (N = 134)

Institution or responsibility	Aware	Not aware or unsure
Assembly's oversight responsibility	82.1%	17.9%
Public Accounts Committee (PAC)	54.5%	45.5%
Office of the Auditor-General	61.2%	38.8%

Note. Data from authors' field survey, 2015 to 2023 study period. Percentages may not sum to 100 due to rounding.

The limited channels through which citizens acquire information about oversight contribute to this disparity. When questioned about their sources of information on legislative oversight, respondents predominantly cited broadcast and online media (Table 3). Television was identified by 44.8% of respondents, and social media by 34.3%, with newspapers (15.7%) and radio (13.4%) trailing significantly. Civil society organisations, despite their theorised importance in demand-side accountability, reached only 16.4% of citizens, while 5.2% reported not learning about oversight from any source. In contexts where civil society serves as a marginal source of public information, the fire-alarm function that citizens and associations are expected to perform is consequently diminished.

Table 3

Citizen Sources of Information About Legislative Oversight (N = 134)

Source	Citizens reporting use
Television	44.8%

Source	Citizens reporting use
Social media	34.3%
Civil-society organisations	16.4%
Newspapers	15.7%
Radio	13.4%
No source at all	5.2%

Note. Data from authors' field survey. Respondents could select more than one source, so percentages exceed 100.

- ***Citizen Assessments of Oversight Effectiveness***

The primary finding is clear. When questioned about the effectiveness of the State House of Assembly in holding the government accountable, 67.9% of citizens rated its oversight as either not very effective or not effective at all, with only 27.6% providing a positive assessment (Table 4). The largest single category, selected by 45.5%, was not very effective. This sentiment was mirrored by civil society respondents, none of whom considered the Public Accounts Committee (PAC) effective in promoting accountability. The widespread disappointment is shared by an attentive and well-educated sample, rather than by disengaged individuals.

This pattern is consistent across all specific dimensions of performance. As illustrated in Figure 1, the mean ratings for all five dimensions: state budgets, investigations, monitoring the executive, representing citizens' interests, and communication, are below the 3.0 midpoint in both states, ranging from a high of 2.54 (budget oversight in Lagos) to a low of 1.87 (investigations and communication in Kogi). Oversight is deemed inadequate not in isolated aspects but comprehensively, and the uniformity of this shortfall constitutes a finding in itself: citizens perceive not isolated weaknesses but a function that underperforms across the board. In principal-agent terms, the monitoring delegated by citizen-principals is not being fulfilled.

Table 4

Citizen Ratings of Assembly Effectiveness in Holding Government Accountable (N = 134)

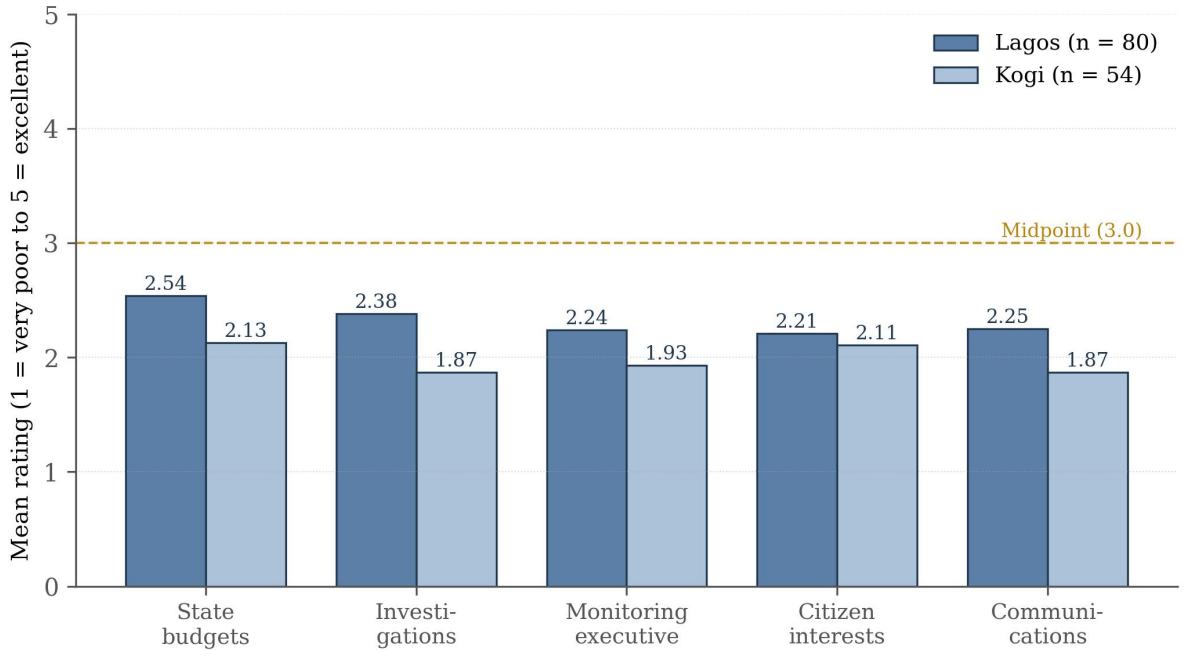
Rating	Count	Percent

Rating	Count	Percent
Not effective at all	30	22.4%
Not very effective	61	45.5%
Somewhat effective	25	18.7%
Very effective	12	9.0%
Don’t know	6	4.5%
Ineffective (combined)	91	67.9%

Note. Data from authors’ field survey. Ineffective (combined) sums the bottom two categories.

Figure 1

Mean Citizen Ratings of Oversight Performance by Dimension and State



Note. Ratings are on a 1 to 5 scale (1 = very poor, 5 = excellent). All values fall below the 3.0 midpoint; Lagos ratings are consistently but modestly higher than Kogi. Data from authors’ field survey.

- ***Transparency, Trust, and the Trajectory of Accountability***

Citizens' negative evaluations of oversight are reflected in their broader assessments of transparency and trust (Table 5). When asked to evaluate the transparency of their state government's management of public funds, respondents reported a mean score of 2.68, which is below the midpoint. Specifically, 46.3% rated transparency as low, while only 23.9% rated it highly; perceptions regarding the accessibility of spending information were similarly unfavourable. Correspondingly, the trust in legislators' motives is also low, with 68.7% disagreeing or strongly disagreeing that legislators prioritise the public interest over personal or political interests, and only 29.9% expressing any level of agreement.

Furthermore, citizens do not perceive any improvement over time. When asked about changes in accountability compared to five years earlier, a plurality (38.8%) indicated that conditions had remained the same, with more respondents reporting deterioration (20.9%) than significant improvement (12.7%). The prevailing perception is of a system that is not only weak but also static, neither collapsing nor reforming, but persisting in a state that citizens find unsatisfactory. These assessments directly impact the accountability aspect of the framework: oversight that is neither visible to the public nor trusted by them cannot exert the reputational pressure necessary for its deterrent effect.

Table 5

Citizen Perceptions of Transparency, Trust, and Trajectory (N = 134)

Indicator	**Result**
Government transparency in managing public funds (mean, 1 to 5)	2.68
Rated transparency low (bottom two categories)	46.3%
Rated transparency high (top two categories)	23.9%
Disagree legislators prioritise the public interest	68.7%
Accountability remained the same vs. five years ago	38.8%
Accountability deteriorated vs. five years ago	20.9%
Accountability improved significantly vs. five years ago	12.7%

Note. Data from authors' field survey. Low and high combine the bottom and top two categories respectively.

- ***Comparing the Two States***

Lagos citizens generally rate oversight more favourably than their counterparts in Kogi. Specifically, 35.1% of Lagos respondents provided a positive rating on the summary effectiveness question, compared to 19.6% in Kogi. Additionally, mean ratings across all performance dimensions are higher in Lagos (see Figure 1). For transparency, Lagos scores 2.79 compared to Kogi's 2.52. The disparity is most pronounced in areas requiring active institutional engagement, such as investigations (2.38 versus 1.87) and communication (2.25 versus 1.87), and least pronounced in representing citizens' interests (2.21 versus 2.11), where both states perform similarly poorly. However, it is crucial not to exaggerate this disparity. A chi-square test of effectiveness ratings by state did not achieve conventional significance, $\chi^2(1, N = 128) = 2.85$, $p = .091$.

Thus, while the difference is evident within the sample, it may not be statistically significant in the broader population. Furthermore, awareness of the PAC is statistically similar between the states, with 53.7% in Kogi and 55.0% in Lagos. The most accurate conclusion is that Lagos performs somewhat better, but not decisively so. The similarity between the states is as noteworthy as the difference: significantly greater fiscal and institutional capacity in Lagos has not resulted in a proportionately greater perception of accountability. This suggests that the primary constraint is political rather than resource-based.

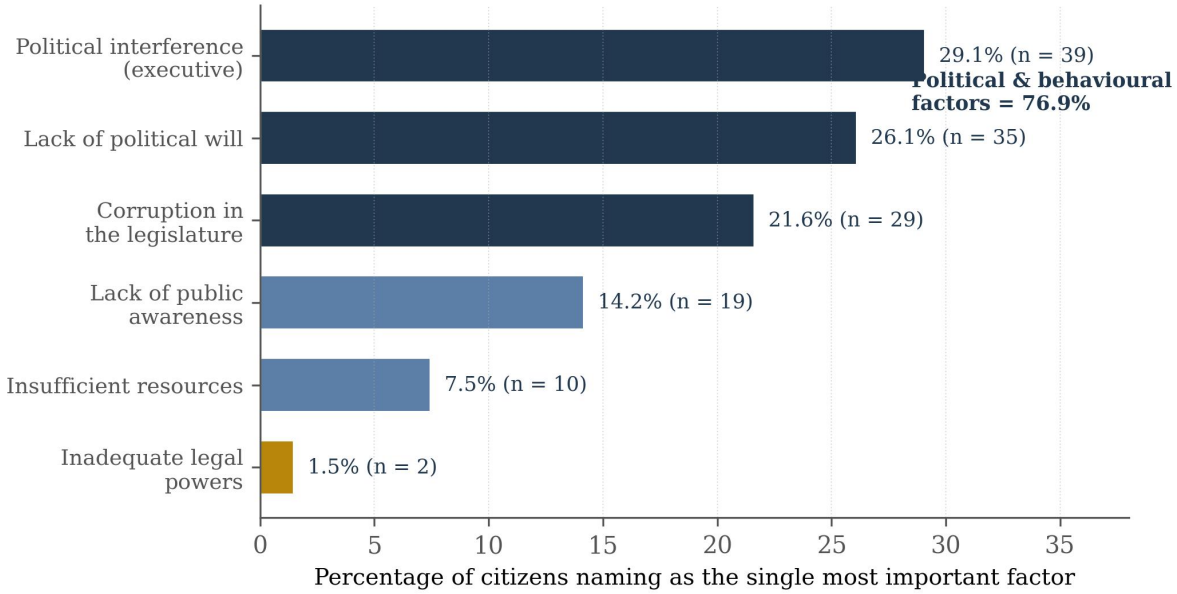
- ***What Citizens Identify as the Main Barrier***

The study's most significant finding pertains not to the extent of oversight but to its identified cause. When asked to identify the primary factor limiting effective oversight, citizens predominantly attributed it to political and behavioural shortcomings rather than legal deficiencies. As illustrated in Figure 2, political interference from the executive (29.1%), lack of political will (26.1%), and corruption within the legislature (21.6%) collectively account for 76.9% of responses, with a further 14.2% attributing it to a lack of public awareness and engagement. In contrast, only 1.5% of citizens, representing just two respondents, cited inadequate legal powers as the main constraint.

This distribution forms the empirical core of the article: according to citizens, the issue is not the absence of legislative tools to scrutinise the government but rather the political environment that discourages their utilisation. This pattern aligns with principal-agent theory, which predicts such outcomes when agents are accountable to multiple principals with conflicting preferences. Consequently, citizens have effectively identified a multiple-principal problem. It follows that interventions aimed at enhancing legislators' formal powers address a constraint that citizens do not perceive as binding.

Figure 2

Citizens' Identification of the Single Most Important Factor Limiting Effective Oversight (N = 134)



Note. Political and behavioural factors (top three bars) account for 76.9% of responses. Data from authors' field survey.

- ***Civil Society Corroboration***

Civil society responses corroborate and enhance the citizen account. Organisations focused on accountability have described oversight processes as largely inaccessible to external scrutiny, with Public Accounts Committee (PAC) proceedings and reports hardly available. Their evaluation of the Auditor-General is even more critical, with most rating the audit office as lacking independence from political interference. When the provider of audit findings is not trusted to operate independently of executive influence, and the committee responsible for acting on those findings operates without public oversight, effective horizontal accountability is compromised, irrespective of the formal powers in place. The fact that two independently surveyed populations, posed different questions through distinct instruments, reach the same conclusion, reinforces the central claim with a robustness unattainable by a single source. This exemplifies the triangulated agreement that the study's design aimed to establish.

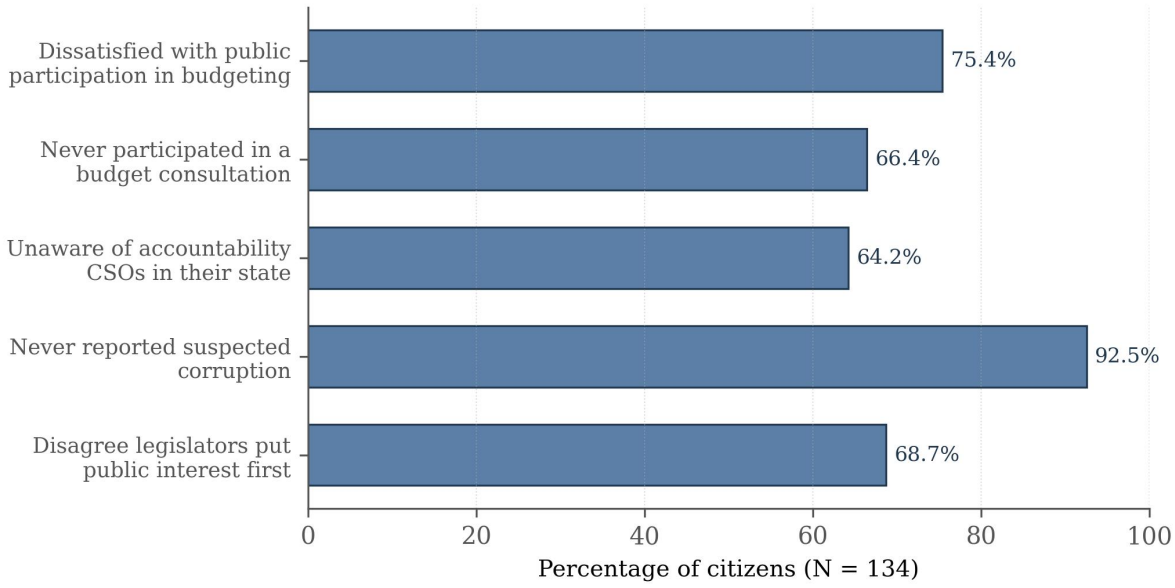
- ***The Participation Deficit***

The survey ultimately highlights the limited engagement of citizens in the processes that oversight is intended to facilitate (Figure 3). Specifically, 66.4% of respondents had

never participated in a budget consultation or public hearing, while 14.9% were unaware of the existence of such opportunities. Additionally, 64.2% were not aware of any civil society organisations focused on budget transparency within their state, and 92.5% had never reported suspected corruption or financial mismanagement to any authority. Dissatisfaction with the current level of public participation was nearly universal, at 75.4%. This lack of engagement both stems from and contributes to weak oversight: citizens withdraw from processes they perceive as ineffective, and this withdrawal subsequently diminishes the external pressure necessary to render these processes effective.

Figure 3

Indicators of the Citizen Participation Deficit (N = 134)



Note. Each bar shows the percentage of citizens reporting the stated condition. Data from authors' field survey.

Discussion of findings

When analysed collectively and interpreted through the framework of Table 1, the findings consistently address the study's research questions. Regarding the first and second questions, citizens perceive oversight as comprehensively ineffective in both states, with the slight advantage observed in Lagos not holding up under significance testing. The widespread disappointment, evident across both states and corroborated by civil society, suggests that weak oversight is a systemic characteristic of Nigerian subnational governance rather than an isolated issue. The fact that the wealthier and more institutionally capable state performs only marginally better, without statistical

significance, indicates that the primary constraint is not resources or institutional density, both of which Lagos possesses in abundance.

Concerning the third question, the finding that citizens attribute failure to political rather than legal factors aligns with the central lesson of comparative literature, which posits that formal powers are necessary but insufficient (Pelizzo & Stapenhurst, 2013; Wehner, 2003), and with the predictions of principal-agent theory. Nigerian assemblies possess authority but lack the independence and willingness to exercise it against powerful executives, especially when the legislature and governor belong to the same party. This issue is rooted in incentives rather than statutes, explaining why constitutional provisions have not yielded the promised accountability. Regarding the fourth question, the convergence of citizen and civil society evidence on the opacity of the process and the compromised independence of the audit office highlights the audit function as a priority: an oversight system is only as strong as the evidentiary base it relies on.

Collectively, the results suggest a sequence for reform rather than a set of disconnected solutions: establishing a credible, independent audit office as the foundation; building upon it with a visible and active committee whose proceedings are transparent and recommendations pursued to completion; and surrounding both with an informed and engaged public that provides the political incentive to act, thereby closing the loop between horizontal and vertical accountability. The identified deficits in awareness and participation suggest a practical approach to enhancing the vertical dimension, as increasing the visibility of the PAC and the audit process, at relatively low cost, could modify the political incentives identified as constraints.

Consequently, two limitations qualify these conclusions. The sample, while sufficient for descriptive comparison and consistent, is modest and purposive, rendering the cross-state comparison indicative rather than definitive. Additionally, the analysis is descriptive rather than causal, with citizen perceptions serving as one valuable source among several. These limitations suggest the need for future research employing larger and more representative samples, richer measurement of the oversight process, and designs capable of supporting causal inference.

Conclusion and Implications

This article has analysed legislative oversight in two Nigerian states from the perspective of citizens, supplemented by testimonies from civil society organisations and documentary evidence. The findings present a consistent and concerning scenario: institutions that are constitutionally well-equipped are perceived by citizens as largely ineffective, characterised by weak transparency, low public trust, and minimal citizen participation. The public attributes these shortcomings to a lack of political will rather than legal capacity. While Lagos demonstrates slightly better performance than Kogi,

neither state provides oversight that its citizens consider adequate, and the disparity between the two is less than their differing resources would suggest. The study contributes to the understanding that, from the citizen's perspective and within a principal-agent framework, the critical factor in subnational oversight is political: the readiness of legislators to exercise their existing powers and the visibility of the process to a public that could hold them accountable. Four recommendations are proposed.

i. **Raise the visibility of the PAC.** Publish committee schedules, hold public hearings on audit examinations, and make PAC and audit reports readily and freely available, so citizens can see, follow, and pressure the body responsible for financial accountability.

ii. **Strengthen the independence of the Auditor-General.** Secure, first-line funding and fixed, non-renewable tenure would help ensure that audit reports are produced without fear of executive reprisal, addressing the compromised credibility civil society respondents identified.

iii. **Institutionalise civil-society engagement.** Organised external actors should be given a recognised role in monitoring and amplifying audit findings, restoring the fire-alarm function that currently reaches only a minority of citizens.

iv. **Make oversight performance publicly legible.** Independent accountability scorecards would enable citizens to reward or sanction legislators on their oversight record at the ballot box, converting the diffuse, delayed costs of neglect into concentrated, immediate ones.

Each measure addresses the political and informational context of oversight rather than its legal authority, which, as citizens themselves acknowledge, does not constitute the primary constraint. Beyond the two states examined, the findings contribute to a broader discourse on why constitutionally mandated accountability institutions frequently fail to meet expectations in emerging democracies (Barkan, 2009; Fish, 2006). The typical solution has been to enhance capacity; however, when the wealthier of the two states performs only slightly better in public perception, capacity is unlikely to be the limiting factor.

Nonetheless, constitutional mandates become effective only when integrated with political incentives, civil society pressure, and public visibility, which collectively render scrutiny valuable. In regions where subnational oversight is effective, public funds are more likely to be allocated to schools, clinics, and roads as intended; conversely, where oversight is lacking, resources dissipate and public trust erodes. Thus, engaging with citizens is not merely a democratic principle but a practical necessity, as they serve as the ultimate monitors of government and the constituency whose continued involvement is essential for any sustainable reform.

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