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Analysis of the impact of membership composition and structure on the effectiveness of Nigeria's senate public accounts committee (2015-2023)

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Abstract

This study investigates the relationship between the membership composition and structure of Nigeria's Senate Public Accounts Committee (SPAC) and its effectiveness in promoting financial accountability between 2015 and 2023. It analyses how factors such as political affiliation, membership size, professional background, experience, and committee tenure of SPAC members influence the committee's ability to scrutinise public expenditures and enforce audit recommendations. The study employs a mixed-methods approach, integrating qualitative data from a survey with quantitative analysis of reviews of committee output documents and legislative records. Findings reveal that the composition and structure of SPAC significantly affected its oversight capacity. Committees dominated by members with prior legislative or financial experience demonstrated greater follow-through on audit queries, while politically imbalanced memberships were seen to have hindered cross-party support for accountability measures. Furthermore, oversized membership, frequent membership turnover, and limited institutional memory were found to undermine the performance of SPAC. The study concludes that the effectiveness of SPAC is not solely a function of formal powers but is substantially shaped by its internal structure and political dynamics. Recommendations are offered to enhance committee stability, professionalise membership selection, and promote cross-party cooperation in public financial oversight. This research contributes to the broader discourse on legislative reform and democratic accountability in Nigeria.

Keywords: Legislative Oversight, Public Accountability, Committee Composition, Senate Public Accounts Committee (SPAC), Institutional Effectiveness

1. Introduction

Legislative oversight is a cornerstone of democratic governance, ensuring that public resources are used effectively, efficiently, and transparently. Within Nigeria's legislative framework, the Senate Public Accounts Committee (SPAC) plays a pivotal role in scrutinising public expenditures and ensuring accountability through the examination of audit reports prepared by the Auditor-General of the Federation. However, the performance of SPAC has often been criticised for being inconsistent, reactive, and heavily influenced by political interests (Oluwole & Hassan, 2020) ^[18].

The composition and structure of legislative committees are widely acknowledged in the fields of political science and public administration as key determinants of their effectiveness. According to Stapenhurst *et al.* (2005) ^[23, 24], the performance of public accounts committees (PACs) is shaped not only by institutional design and legal mandates but also by the background, experience, and political alignment of their members. In Nigeria, SPAC's membership is typically drawn from various political parties and professional backgrounds, raising questions about how this diversity, or lack thereof, affects its ability to function effectively.

Recent studies on Nigeria's legislature point to issues such as frequent committee reshuffling, lack of technical expertise, politicisation of oversight, and weak follow-through on audit queries (Ojo, 2022; Adebayo & Efetobor, 2021) ^[16, 2]. These issues are often exacerbated by structural problems such as the dominance of the ruling party, poor inter-agency coordination, and a lack of incentives for lawmakers to prioritise public accountability over political loyalty (Barkan *et al.*, 2010) ^[6].

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The SPAC is often perceived as less assertive than its counterparts in more mature democracies, like the UK or Canada, where PACs operate with greater independence and stronger enforcement mechanisms (Wehner, 2003) ^[26].

Between 2015 and 2023, Nigeria experienced notable shifts in its political landscape, including transitions in legislative leadership, party dominance, and governance priorities. These shifts have influenced the composition of Senate committees, including SPAC, which in turn has affected its legislative behaviour and effectiveness. For example, during this period, multiple Auditor-General reports exposed significant financial irregularities in federal ministries and agencies, but SPAC's response was frequently delayed or insufficiently followed through (BudgIT, 2023) ^[9].

Membership characteristics such as educational qualifications, legislative experience, committee tenure, excessive membership size, and political affiliation have been found to influence legislative performance in Nigeria and other developing democracies (Agbaje & Akande, 2019) ^[4]. Members with backgrounds in accounting, auditing, law, or public administration appear more capable of interrogating complex financial reports and holding public officials to account. Conversely, politically motivated appointments, lack of continuity, and limited training can undermine committee effectiveness.

Furthermore, the institutional autonomy and resource capacity of SPAC also play a role in determining its performance. Where committees lack access to skilled staff, independent analysis, or sufficient funding, their capacity to conduct rigorous oversight is constrained, regardless of the members' expertise (IMF, 2018) ^[12]. Thus, the interaction between composition and institutional support is critical to assessing committee performance.

Despite the SPAC's constitutional mandate and strategic importance, there remains a dearth of empirical research analysing how the structure and composition of its membership influence its effectiveness. Most existing studies focus on general legislative oversight or executive-legislature relations in Nigeria, leaving a gap in understanding the internal dynamics of committee operations (Ojo, 2022) ^[16]. This study addresses that gap by systematically analysing the membership patterns of SPAC from 2015 to 2023 and evaluating how these patterns have impacted its ability to perform its oversight functions.

2. Literature Review

2.1 Legislative Oversight and the Role of Public Accounts Committees

Legislative oversight is fundamental to the system of checks and balances in democratic governance, ensuring that the executive arm of government remains accountable to the people through their elected representatives (Stapenhurst *et al.*, 2005) ^[23, 24]. One of the most important mechanisms for oversight in modern legislatures is the Public Accounts Committee (PAC), which reviews audited government expenditures to identify waste, fraud, and mismanagement. In parliamentary and hybrid systems, the PAC is often vested with the responsibility to follow up on audit reports issued by the Auditor-General, hold public officials accountable, and recommend sanctions or remedial measures (Wehner, 2003; Pelizzo & Stapenhurst, 2014) ^[26, 21].

In Nigeria, the Senate Public Accounts Committee (SPAC) is constitutionally mandated to examine public financial

records and audit reports, to promote transparency and financial discipline (Constitution of the Federal Republic of Nigeria, 1999, Sections 85-86). However, the effectiveness of the SPAC has been subject to intense scrutiny due to concerns about political interference, weak institutional support, and poor enforcement of recommendations (Ojo, 2022) ^[16].

2.2 Committee composition and legislative effectiveness

There is a growing scholarly consensus that the composition and structure of legislative committees significantly affect their capacity to perform oversight functions. Committee composition includes factors such as size, political party representation, member experience, professional background, gender diversity, and tenure (Martin & Vanberg, 2011) ^[14]. Committees with members who possess relevant skills, such as expertise in finance, auditing, law, or public administration, tend to be more effective in interpreting audit reports and questioning public officials (Ayee, 2016; Fagbadebo, 2018) ^[5, 11]. As emphasized by Stapenhurst *et al.* (2005) ^[23, 24], non-partisan and professionally diverse PACs, especially those chaired by opposition party members, are better positioned to exercise independent judgment. However, in Nigeria and many African countries, legislative committees are often composed based on political considerations rather than merit or expertise (Agbaje & Akande, 2019; Barkan *et al.*, 2010) ^[4, 6]. This practice undermines committee objectivity and reduces public trust in legislative oversight.

Empirical evidence from Nigeria shows that committees with high turnover rates and short member tenure often lack continuity, institutional memory, and policy follow-through. Moreover, members do not have sufficient time to develop expertise in oversight procedures, especially when they are reassigned frequently or face limited technical support. This trend has contributed to SPAC's inconsistent performance over the years.

Comparative studies suggest that countries with effective PACs, such as Canada, the UK, and India, ensure a strong opposition presence in committee leadership, regular training for members, stable tenure, and independent research staff (Wehner, 2003) ^[26]. These structural and procedural practices help insulate committees from executive interference and strengthen legislative-executive accountability. While Nigeria's SPAC has a legal mandate like these counterparts, it lacks many of the structural supports that enable effective performance. For instance, there are no clear criteria for selecting committee members or providing training, and appointment decisions are often driven by politics (Adebayo & Efetobor, 2021) ^[2]. These issues highlight the disconnection between formal powers and practical effectiveness.

2.3 Political dynamics and oversight limitations

The political environment in which SPAC operates also influences its performance. Committees dominated by members of the ruling party are often reluctant to challenge government ministries or agencies, resulting in partisan bias and weakened accountability (Pelizzo & Stapenhurst, 2014) ^[21]. In Nigeria, the executive's influence over the legislature is particularly pronounced, and oversight efforts are often seen as symbolic rather than substantive (Oluwole & Hassan, 2020) ^[18]. In this view, Ojo (2022) ^[16] found that when political interests override legislative responsibility,

even damning audit findings are ignored or watered down. This trend is especially problematic when committee members see their role as one of political loyalty rather than policy evaluation. Thus, the political affiliation of committee members, especially the chairperson, can significantly affect how assertive or passive the committee will be.

2.4 Institutional and Capacity Challenges

Beyond composition, institutional constraints such as inadequate funding, lack of access to independent experts, and weak follow-up mechanisms limit SPAC's capacity to conduct effective oversight. According to the IMF (2018) ^[12], Nigeria's legislative oversight framework suffers from limited transparency and poor coordination between the Auditor-General's office and the legislature. Without technical staff or analysts to assist in data interpretation, members may rely heavily on agency reports without conducting independent investigations.

BudgIT (2023) ^[9] reported that although the Auditor-General consistently uncovers financial irregularities in government MDAs, SPAC's responses are often delayed or inconclusive, with very few cases leading to sanctions or recoveries. This gap underscores the need for better committee support structures and institutional reforms.

3. Methodology

This study employs a survey research design, supported by the systematic review of documents and legislative records, to investigate the relationship between the membership compositions of Nigeria's Senate Public Accounts Committee (SPAC) and its effectiveness between 2015 and 2023. The use of both primary and secondary data sources enables a comprehensive assessment of the research

problem and enhances the validity of the findings through triangulation (Creswell & Plano Clark, 2018) ^[10]. The study covers three legislative sessions: the 8th Senate (2015-2019), the 9th Senate (2019-2023), and the transition to the 10th Senate (2023). The target population includes current and former SPAC members, legislative aides, officials from the Office of the Auditor-General for the Federation (OAuGF), and representatives of civil society organisations engaged in public financial accountability.

Data for this research were gathered using survey questionnaires, as well as extensive reviews of legislative documents and records, including official National Assembly proceedings, SPAC reports, and publicly accessible audit documents from relevant watchdog organisations such as BudgIT and Tracka. The survey was administered to key stakeholders to obtain quantitative and perceptual data regarding SPAC membership characteristics and perceived committee performance. The collected data were analysed using frequency tables, percentages, and regression analysis to evaluate the relationship between committee membership compositions, such as party affiliation, professional background, tenure, and legislative experience, and the committee's effectiveness. These statistical tools were employed to present and interpret the distribution and impact of the variables under study. The integration of survey data with documentary analysis of legislative records ensures a balanced approach to understanding both the structural and functional aspects of SPAC's performance. This method provided a solid foundation for making inferences about the influence of committee composition on oversight outcomes across the selected legislative periods.

4. Results and Discussion

Table 1: The Impact of SPAC's composition on its performance between 2015 and 2023

Item	Strongly agree		Agree		Disagree		Strongly Disagree		Undecided/Neutral	
	F	%	F	%	F	%	F	%	F	%
The diversity of professional backgrounds among PAC members enhances the committee's ability to analyse financial matters effectively	68	18	71	19	110	29	128	33	7	2
Membership of SPAC is often excessively large, which impedes its operational efficiency and overall performance.	120	31	121	32	62	16	79	21	2	1
The inclusion of members from different political parties in the PAC promotes balanced and unbiased decision-making.	59	15	48	13	136	35	135	35	6	2
The expertise of SPAC members in financial and auditing matters significantly improves the quality of the committee's work.	66	17	81	21	125	33	109	28	3	1
The gender composition of the SPAC contributes to a more inclusive and effective oversight process.	44	12	46	12	130	34	160	42	4	1
The leadership style of the PAC Chairperson positively influences the committee's overall performance	75	20	59	15	123	32	120	31	7	2
The tenure of PAC members provides sufficient time for them to understand and perform their roles effectively.	120	31	62	16	121	32	79	21	2	1
The PAC's ability to ensure accountability is strengthened by the independence of its members from executive influence.	49	13	44	12	119	31	167	44	5	1
A smaller PAC membership would negatively impact the committee's ability to provide thorough oversight of government financial activities	55	14	51	13	147	38	128	33	3	1
The number of PAC members affects the efficiency of decision-making during deliberations and reviews	70	18	64	16	119	31	128	33	3	1
The competence and experience of the PAC Chairperson significantly enhance the committee's ability to hold government agencies accountable for public funds	89	23	40	10	109	28	133	35	13	3

The effectiveness of Nigeria's Senate Public Accounts Committee (SPAC) is closely tied to its composition, including professional diversity, political representation, gender inclusivity, and leadership quality. Stakeholders' responses reveal mixed perceptions of how these elements influenced SPAC's performance between 2015 and 2023.

Only 37% of respondents believed that diverse professional backgrounds among members improved financial oversight, while 62% disagreed, suggesting that such diversity was not effectively harnessed. This indicates that while varied expertise exists, its application is hindered by limited collaboration and a lack of targeted training.

Political representation within SPAC, meant to foster balanced decision-making, was also viewed critically. Merely 28% agreed that political diversity enhanced impartiality, whereas 70% disagreed, highlighting concerns that partisan interests often override accountability. Similarly, only 38% acknowledged that expertise in finance and auditing improved SPAC's performance, with the majority perceiving that such expertise was inconsistently applied, likely due to insufficient specialisation or technical support. Gender inclusivity was perceived as largely ineffective, with 76% dismissing its impact. This reflects broader systemic barriers to women's participation in governance and underrepresentation in strategic committee roles. Leadership was also a point of concern, as just 35% of respondents believed the chairperson's style positively influenced performance. Perceived weaknesses in leadership such as lack of assertiveness or political neutrality were seen as impediments to effective oversight.

On member tenure, responses were divided; 47% believed extended tenure allowed for role mastery, while 53% disagreed, suggesting that tenure alone does not guarantee improved performance without adequate institutional support. Moreover, only 25% believed that SPAC functioned independently of executive influence, with 75%

indicating that external interference compromised its autonomy and effectiveness. Regarding structure, 71% of respondents disagreed that smaller committee sizes would reduce oversight capacity, implying that the quality of members matters more than quantity. Finally, only one-third affirmed that the chairperson's competence enhanced accountability, with many citing gaps in technical knowledge or strategic leadership.

Inclusively, the findings point to significant structural and institutional limitations affecting SPAC's performance. Despite recognition of the importance of diversity, expertise, and leadership, their benefits appear muted by political interference, lack of autonomy, and limited capacity-building. Addressing these challenges requires deliberate reforms aimed at strengthening institutional independence, enhancing member competence, and promoting inclusive and merit-based committee composition to ensure more effective public financial oversight in Nigeria.

The regression analysis was conducted to evaluate the influence of membership structure on the effectiveness of Nigeria's Senate Public Accounts Committee between 2015 and 2023, using data derived from Likert-scale responses. The results are presented in Table 2 below.

Table 2: Likert-scale responses

Independent Variable	Unstandardised Coefficient (B)	Standard Error	Standardised Beta (β)	T-Value	Sig. (P-Value)
Professional Diversity	0.128	0.051	0.183	2.51	0.013
Excessively large SPAC membership.	-0.475	0.115	-0.482	-4.130	0.000
Political Representation	-0.217	0.066	-0.242	-3.29	0.001
Financial Expertise	0.104	0.048	0.157	2.17	0.031
Gender Composition	0.061	0.045	0.089	1.36	0.176
Chairperson's Leadership Style	0.142	0.057	0.191	2.49	0.014
Member Tenure	0.083	0.05	0.116	1.66	0.099
Independence from Executive Influence	-0.205	0.059	-0.231	-3.47	0.001
Membership Size (Efficiency-Oriented Percep.)	0.034	0.043	0.055	0.79	0.43
Chairperson's Competence	0.116	0.054	0.168	2.15	0.033

* $p < 0.05$; ** $p < 0.01$

Dependent Variable: Effectiveness of SPAC

$R^2 = 0.421$ | Adjusted $R^2 = 0.398$ | $F(9, 290) = 13.92$ | $p < 0.001$

The regression model, statistically significant at $p < 0.001$, accounts for approximately 42% of the variance in SPAC's effectiveness, indicating moderate explanatory power. Positive and significant predictors include professional diversity, financial expertise, leadership style, and chairperson competence, highlighting the value of technical capacity and effective leadership. In contrast, political representation, oversized SPAC membership, and executive influence negatively impacted effectiveness, reflecting concerns over partisanship and external interference. Gender composition, membership size, and tenure were not statistically significant, suggesting these factors are either underutilised or constrained by broader structural issues. The findings, drawn from survey data and regression analysis, reveal both structural strengths and critical limitations in the composition of SPAC.

Overall, the regression model demonstrated a statistically significant relationship between membership structure and committee effectiveness, accounting for approximately 42% of the variance. This confirms that the makeup of SPAC is a meaningful determinant of its performance in oversight functions. Key positive contributors to SPAC's effectiveness included professional diversity, financial expertise,

leadership style, and chairperson competence. These factors were positively and significantly associated with better performance, affirming theoretical expectations that committees composed of individuals with varied technical backgrounds are better equipped to analyse complex financial data and exercise sound judgment (Krafchik & Wehner, 2004; Staphenurst *et al.*, 2005) ^[13, 23].

However, the data also revealed that political representation, oversized membership of SPAC, and executive influence had statistically significant negative impacts on effectiveness. The inclusion of members from different political parties, while intended to foster balanced decision-making, appeared instead to entrench partisanship, undermining SPAC's objectivity. In the same vein, the regression analysis shows that committee size has a statistically significant negative impact on the operational efficiency and performance of SPAC. The negative unstandardised coefficient indicates that large committee membership tends to affect the performance of the committee negatively. Similarly, executive interference was seen to compromise the committee's autonomy, weakening its accountability role an issue consistent with broader governance concerns in Nigeria (Ojo, 2014; Olowu & Sako,

2002) [16, 15].

Other factors such as gender composition, membership size, and tenure were not statistically significant. This suggests that although these dimensions are often emphasised in governance reform discourse, their impact may be diluted by the absence of enabling structures and a culture of inclusiveness (UNECA, 2010) [25]. For instance, gender diversity remains limited in SPAC, and without meaningful participation, its effect on performance is minimal. These findings underscore the need for targeted reforms. While technical competence and leadership can drive committee effectiveness, political neutrality, institutional independence, and structural inclusiveness must be strengthened to fully leverage the potential of membership diversity. Without such reforms, the strategic composition of SPAC risks being symbolic rather than substantive.

5. Conclusion

This study examined the relationship between the membership structure of Nigeria's Senate Public Accounts Committee (SPAC) and its effectiveness in promoting financial accountability between 2015 and 2023. The findings reveal that while SPAC possesses a constitutional mandate to conduct oversight and scrutinise public expenditure, its ability to do so effectively is significantly influenced by the composition of its membership.

Key elements such as professional diversity, political representation, tenure, expertise in finance and auditing, and leadership competence were found to shape the committee's performance in complex and often contradictory ways. Although diversity in background and experience holds the potential to enrich oversight functions, this potential remains largely untapped due to weak institutional support, poor collaboration, and partisan influences. Political affiliation emerged as a dominant factor undermining impartiality and objectivity, while limited technical capacity and executive interference further constrained SPAC's independence and operational effectiveness.

The study concludes that structural reforms in the selection and training of committee members, enhanced institutional autonomy, and deliberate efforts to improve gender and professional inclusivity are essential to strengthen SPAC's effectiveness. Without addressing these systemic weaknesses, the committee's role in ensuring transparency, accountability, and fiscal discipline will remain compromised. Strengthening the composition and functionality of SPAC is not merely a legislative necessity but a democratic imperative for deepening accountability and restoring public trust in Nigeria's governance institutions.

6. Recommendations

- **Institutionalise Merit-Based Membership Selection Criteria:** The selection of SPAC members should prioritise professional expertise in finance, auditing, public administration, and law over political considerations. The National Assembly should adopt formal criteria for committee appointments so that members possess the technical knowledge required for effective oversight.
- **Strengthen Committee Autonomy and Legal Protections:** To enhance SPAC's independence from executive interference, constitutional and legislative amendments should be considered to safeguard its

operations. This includes granting it greater control over its agenda, investigative processes, and the implementation of its recommendations without external influence.

- **Establish a Capacity-Building and Training Framework:** Regular training programmes should be institutionalised to build members' competencies in public financial management, audit interpretation, and legislative oversight. Partnerships with the Auditor-General's Office, civil society organisations, and international audit institutions can help bridge knowledge and skills gaps.
- **Promote Inclusive Representation and Leadership Accountability:** Gender and regional representation should be prioritised in SPAC's composition to enrich deliberations with diverse perspectives. Additionally, leadership roles, particularly the chairpersonship, should be assigned based on demonstrated competence, impartiality, and strategic vision, with clear performance benchmarks for accountability.

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