



REPORT OF THE FOLLOW-UP CORRUPTION RISK ASSESSMENT

ON THE UNIVERSAL BASIC EDUCATION COMMISSION

**REPORT OF THE FOLLOW-UP CORRUPTION
RISK ASSESSMENT ON THE UNIVERSAL
BASIC EDUCATION COMMISSION**

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By

Independent Corrupt Practices and Other
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And

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ACRONYMS

ITEM	MEANING
ACAs	Anti-Corruption Agencies
ACTU	Anti-Corruption and Transparency Unit
BPP	Bureau of Public Procurement
BPSR	Bureau for Public Service Reforms (BPSR)
CSJ	Centre for Social Justice
CRA	Corruption Risk Assessment
CSOs	Civil Society Organisations
DPP	Director of Physical Planning
DPRS	Directorate of Planning Research and Statistics
EMIS	Education Management Information System
ENSUBEB	Enugu State Universal Basic Education Board
FGN	Federal Government of Nigeria
FOI	Freedom of Information
HR&P	Human Resources and Personnel
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IDEA	Institute for Democracy and Electoral Assistance
KNSUBEB	Kano State Universal Basic Education Board
KII	Key Informant Interview
LASUBEB	Lagos State Universal Basic Education Board
LEAs	Law Enforcement Agencies
LGEAs	Local Government Education Authorities
MDAs	Ministries, Departments and Agencies of Government
MDGs	Millennium Development Goals
M&E	Monitoring and Evaluation
NACS	National Anti-Corruption Strategy
NGOs	Non-Governmental Organisations
NOA	National Orientation Agency
NOCOPO	Nigeria Open Contracting Portal
OCDS	Open Contracting Data Standard
OGP	Open Government Partnership
PSR	Public Service Rules
RoLAC	Rule of Law and Anti-Corruption Programme
RSUBEB	Rivers State Universal Basic Education Board
SDGs	Sustainable Development Goals
TI	Transparency International
TUGAR	Technical Unit on Governance and Anti Corruption Reforms
ToR	Terms of Reference
SUBEBs	State Universal Basic Education Boards
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
UNCAC	United Nations Convention Against Corruption
UNDP	United Nations Development Programme

PART 1: EXECUTIVE SUMMARY

1.1 INTRODUCTION

The Independent Corrupt Practices and Other Related Offences Commission (ICPC), in line with its preventive mandate under Sections 6 (b – d) of the Corrupt Practices and Other Related Offences Act, 2000, conducted a follow-up Corruption Risk Assessment (CRA) on the Universal Basic Education Commission (UBEC) and selected State Universal Basic Education Boards (SUBEBs). This assessment builds upon the 2015 Systems Study and Corruption Risk Assessment, which examined the core operational, financial, and governance structures of the Commission and SUBEBs.

This follow up CRA on the UBEC and SUBEBs in the selected states is focused on organisational and environmental issues. Specifically, it is on improvements in the organisation's structure, processes, management practices, and internal ethics recorded since the last CRA undertaken by TUGAR, ICPC and BPP in collaboration with other partners in 2015. The pilot programme had multiple objectives related to preventing corruption and improving performance within the organisation and emphasised links to additional actionable risk control measures and integrity planning. Stakeholder participation was part and parcel of the CRA process as it ensured quality data collection for risk identification, analysis, prioritisation, and control.

The current review evaluates the extent of implementation of the 2015 recommendations/integrity plan, identifies gaps in compliance, and assesses the progress made in strengthening transparency, accountability, efficiency, and service delivery in line with the UBEC Act. It further identifies emerging risks, operational bottlenecks, and systemic vulnerabilities that may hinder the realisation of the Commission's mandate to provide accessible, affordable, and quality basic education to Nigerians.

Corruption risks tend to be treated differently from the other types of risks inherent in a process, or an organisation. Such an approach has strengths but also weaknesses. Treating corruption risks differently may reinforce the zero tolerance for corruption policy and signal to stakeholders the importance of reputation or trust in achieving project, organisational, or service delivery objectives. This comes at a price. Corruption risk assessment and management may become a parallel process to a more general risk management process. Thus, corruption risk assessment and the accompanying corruption risk management may become less integrated into organisational processes and practices, especially in the strategic planning and review process.

This assessment exercise reviewed the level of implementation of the last CRA and system review recommendations and ranked the Commission on the implementation of the integrity plan and recommendations. It deployed a template based on identified challenges and recommended steps from the previous CRA and required responses and supporting documents from management to validate the responses. The assessment made numerous findings in critical areas. The approach was consultative and interactive; the findings and

recommendations are based on data and information distilled from desktop reviews, responses to the information and data gathering tool, interviews, and visits. Hence, the assessments were carried out at two levels, namely the environmental and organisational levels.

- a. **Environmental Level** – Assessments at this level seeks to identify vulnerabilities in the legal environment e.g. relevant legislation, regulations, etc.; social and cultural aspects which amongst others include the acceptability of corruption; system of loyalties in the society; political pressures, economic and technological factors amongst others.
- b. **Organisational Level** – Assessments at this level seek to evaluate the organisational structure in relation to operations, clarity of processes and whether there are MDAs operational processes and policies developed towards implementation of the operationalisation of the last integrity plan and recommendations.

1.2 KEY FINDINGS

The review revealed mixed progress, with notable improvements in some areas, persistent gaps in others, and emerging service delivery concerns affecting various stakeholders such as teachers, students, non-teaching staff and School Based Management Committees (SBMCs) nationwide. The review score of the extent of implementation of the 2015 recommendations stands at 55%, reflecting a partial compliance rating based on the assessment template. The key findings are stated hereunder.

1.2.1 Governance, Policies, and Compliance

- a. Dependence on the Conditions of Service (CoS) from the Office of the Head of the Civil Service (OHCS) by UBEC and SUBEBs hampered operational independence, flexibility and compliance with key recommendations.
- b. UBEC Management Team was not aware of the initial CRA carried out in 2015; so, no framework or strategies have been developed to implement the integrity plan.
- c. Poor succession planning by the leadership of UBEC negatively affects the political will to implement the integrity plan.
- d. Delay in constituting the UBEC Board is a major governance issue that frustrated decision-making in matters critical to the attainment of the goal of universal and qualitative basic education.
- e. The Anti-Corruption and Transparency Unit (ACTU) of UBEC is weak, though inaugurated recently, but lacks operational independence.

1.2.2 Financial Management and Fund Utilisation

- a. States did not optimally access their matching grants as expected to improve educational infrastructures and improve service delivery.
- b. Persistent reconciliation challenges with Central Bank of Nigeria (CBN) and

REMITA have left several financial entries unresolved including donors and development partners supported projects.

1.2.3 Human Resources, Staffing, and Representation

- a. The Department of Administration/Human Resources Management of the SUBEBs are manually operated. We recommend automation of the SUBEBs Department of Administration/Human Resources Management.
- b. No recent general recruitment has been conducted in the Commission and selected SUBEBs.

1.2.4 ICT Systems and Operational Tools

- a. Delay in digitisation of UBEC processes contributed to the delay in implementation of the integrity plan around ICT compliance.

1.2.5 Stakeholders Experience and Service Delivery

- a. Fieldwork and questionnaires revealed widespread dissatisfaction with the quality of service delivery.
- b. There were frequent delays in project implementation, often caused by political interference from legislators who initiated constituency projects.
- c. Very poor or non-existent engagement of UBEC and SUBEBs by federal legislators and absence of needs assessment before constituency projects are appropriated in the budget for implementation, leading in some cases to abandoned projects.
- d. UBEC hardly sensitised and engaged stakeholders on their strategies and planned interventions - feedback from states, selected contractors and members of the School Based Management Committee indicate this state of affairs.

1.2.6 Budgeting and Administrative Processes

Although the 2025 budget was approved earlier than previous years, UBEC was still implementing the 2024 capital budget at the time of the assessment in October 2025.

1.3 RECOMMENDATIONS

1.3.1 Governance, Policy Alignment, and Compliance

- a. Fast-track full harmonisation of the CoS with OHCSF and ensure strict adherence to approved compensation frameworks.
- b. Properly constitute, inaugurate, and reposition the ACTU to ensure independence and effectiveness.
- c. Timely inauguration of the UBEC Board will build more confidence in the leadership processes.
- d. Buy-in and dissemination by the leadership, management and staff of UBEC and

SUBEBS of key policy findings and recommendations such as the CRA and its integrity plan.

1.3.2 Financial Controls and Sustainability

- a. Develop a medium-term financial sustainability plan to track states performance in accessing and utilising matching grants.
- b. Strengthen reconciliation mechanisms with CBN, REMITA, and OAGF to resolve outstanding financial discrepancies.
- c. The Commission should ensure the prudent utilisation of development partners funds and grants.

1.3.3 Staffing and Representation

- a. Conduct merit-based general recruitment to address state representation imbalances and ensure compliance with Federal Character Principles and achieving equitable state representation.

1.3.4 Oversight of UBEC/SUBEBS

- a. Enhance monitoring of UBEC projects through a centralised portal that tracks approval code issuance, and compliance indicators.
- b. Amend the UBEC Act to facilitate the implementation of some recommendations in the integrity plan to address the current challenges in the education sector.
- c. Ensure strict adherence to the Public Procurement Act (PPA) in all public procurement proceedings and violations of the provisions of the PPA should attract sanctions from Bureau of Public Procurement (BPP) to discourage impunity in public procurement proceedings.

1.3.5 Service Delivery and Stakeholders Inclusion

- a. To ensure that every child receives free, qualitative and compulsory basic education, strengthen the implementation of UBEC Act through nationwide sensitisation, sustained public engagement and targeted communication.
- b. Conduct an audit of utilisation of matching grants in states and enforce corrective actions to ensure that funds are used for the purposes for which they were disbursed.
- c. Develop monitoring and evaluation (M&E) and performance management frameworks to ensure improvements in service delivery including the building of critical infrastructure.

1.3.6 ICT and Operational Systems

- a. Education Management Information System (EMIS) should be strengthened and centralised for improved data collection and analysis and its deployment for effective planning and improved service delivery.
- b. Fast-track the development of an integrated UBEC/SUBEBS operational

dashboard (Compliance Management Software) for real-time monitoring of project approvals, claims, and service delivery.

1.3.7 Budgeting and Strategic Planning

- a. Streamline the budget preparation, implementation and reporting process to ensure early budget preparation, timely submission and early approval in line with the UBEC Act.
- b. Develop, periodically review and fully implement strategic plans at UBEC and SUBEB levels.

1.4 KEY INITIATIVES BY THE UBEC AND SUBEBs IDENTIFIED DURING THE CRA FOLLOW UP

- a. Key basic education resolutions of the National Council on Education are now being operationalised by UBEC and aligning it with SDGs goals and targets.
- b. A new Monitoring and Evaluation Department has been created to enhance realisation of goals and improvement of service delivery at the Commission and it is being replicated at the state level.

1.5 CONCLUSION

The CRA follow up assessment reveals that while UBEC under the new management has taken commendable steps towards strengthening financial governance, improving operational frameworks, and aligning with regulatory standards, significant gaps continue to undermine the efficiency and integrity of the Commission. The key challenges include persistent weak oversight by the legislature, political interference by constituency projects initiators, multiple oversight from Ministry of Education, widespread service delivery challenges, particularly those affecting capital projects, teachers and non-teaching staff, etc. The attainment of universal basic education is hampered by these challenges.

Addressing these challenges and gaps require sustained institutional commitment, stronger accountability mechanisms, and targeted reforms that prioritise transparency, financial discipline, and staff welfare. With deliberate action and strict implementation of the recommendations outlined in this report, the Commission can significantly enhance its performance and deliver on its mandate under the UBEC Act.

PART 2: REPORT OF THE REVIEW ON THE IMPLEMENTATION OF THE RECOMMENDATIONS ARISING FROM THE 2015 CORRUPTION RISK ASSESSMENT AND INTEGRITY PLAN OF THE UNIVERSAL BASIC EDUCATION COMMISSION

This section presents a general background to the study including the rationale, scope, and the overview of key components of the subject matter.

2.1 BACKGROUND

UBEC is a Federal Government Commission with the responsibility for coordinating all aspects of Universal Basic Education (UBE) programme implementation. The UBE Programme was introduced in 1999 by the Federal Government of Nigeria as a reform programme aimed at providing greater access to and ensuring quality of basic education throughout Nigeria. Key provisions of the Compulsory, Free, Universal Basic Education Act 2004 include: *"...Federal Government's intervention under this Act shall only be an assistance to the States and Local Governments in Nigeria for the purposes of uniform and qualitative basic education throughout Nigeria";¹ "Every Government in Nigeria shall provide free, compulsory and universal basic education for every child of primary and junior secondary, school age".²*

The UBEC Act and the Universal Basic Education Laws of States sets out a policy to provide free, compulsory, universal basic education for every child of primary and secondary school age and requires parents and guardians to ensure that children of school age in their care attend school. Basic education is defined as early childhood care and education and nine years of formal schooling. The State Universal Basic Education Board (SUBEBs) Laws are direct products of the enactment of the UBE Act which requires the establishment of SUBEBs by states. The SUBEBs reiterate the principles as set out in the UBEC Act, especially the commitment to free, compulsory, universal basic education, the establishment of offences, definition of universal basic education, the procedures for the financing of education and the establishment of Local Government Education Authority (LGEA). The SUBEB Laws are consistent, in its entirety, with the UBEC Act as well as the Constitution of the Federal Republic of Nigeria 1999, as amended, (Constitution).

2.2 PURPOSE OF THE ASSESSMENT

The primary objective of this follow-up CRA is to ascertain the level of implementation of remedial actions identified in the 2015 CRA and documented in the Integrity Plan, over the period 2015–2025. Furthermore, it is to assess the improvement of service delivery through support for the implementation of key anti-corruption and transparency initiatives at the federal and state levels.

¹ S.1 of the Compulsory, Free, Universal Basic Education Act (UBEC Act).

² S.2 (1) of the UBEC Act.

2.3 SCOPE OF REVIEW

With regards to the scope, the assessment covers the underlisted specifics:

- i. The relationship between UBEC and SUBEBs in terms of implementation of the matching grants.
- ii. Process of implementation of the constituency projects within the UBEC framework.
- iii. Update on the amendment to the UBEC Act.
- iv. Current board constitution and its role as a major risk.
- v. Response of UBEC to the operationalisation of the Nigerian Open Contracting Portal (NOCOPO) and their compliance level with the 2025 SGF call circular (reflecting procurement records and 2025 procurement plan).
- vi. Review of the implementation of recommendations of the procurement audit carried out by the BPP in 2024.
- vii. Extent of implementation of the School Based Management Committee as a key stakeholder in the education landscape in Nigeria.
- viii. Engagement with UBEC, SUBEBs and determine the factors responsible for high, medium, low or non-compliance to the implementation of the last recommendations and integrity plans against the identified risks.
- ix. Recommendations to UBEC, SUBEBs and other stakeholders on how to improve implementation and operationalisation of ethics and integrity policy of the government.
- x. Need for institutionalising the operation of ACTU and other anti-corruption initiatives within UBEC.

2.4 ASSESSMENT APPROACH AND METHODOLOGY

This assignment is not an audit process, enquiry or a criminal investigative process. It is merely a tool to assess improvement of transparency, accountability and coordination among stakeholders in the implementation of integrity plans arising from earlier conducted CRA and system study in UBEC and SUBEBs to measure effectiveness and efficiency of anti-corruption reforms. It seeks to ascertain whether corruption has been reduced and its risks mitigated. As an activity, the project seeks to rank UBEC on its compliance to the integrity plan and recommendations detailed in the last CRA, based on the evidence provided during the assessment.

This assessment is a qualitative study that adopted two data collection approaches to elicit relevant and adequate information. It also deployed data triangulation to verify data. This technique is commonly used to check and establish validity in studies by analysing a problem from multiple perspectives. The research approach is focused on:

- a) Desk-Based Research
- b) Qualitative Research based on Key Informant Interviews (KII)

2.4.1. Desk-Based Research

This approach was used to gather information that has been documented by UBEC, SUBEB and others. It entails the review of secondary data in the form of documents, news publications, reports, articles relevant to the subject matter to obtain information on the objectives, organisation, attendance, key activities, resolutions, and commitments from UBEC in responding to the template developed for the assignment. The inventory for the desk-based research is listed below:

1. Legal, institutional and framework documents, other relevant laws, policies and regulations that support the operations of the UBEC and SUBEBs.
2. Draft Copy of the Amendment to the UBEC/SUBEB Act/laws.
3. UBEC Governing Board Standing Orders.
4. Operational manuals or guidelines and policies amongst others.
5. Annual School Census Reports.
6. Financial Monitoring Report of the FGN-UBE Intervention Fund.
7. Financial Reports.
8. Nominal Roll of 2021, 2022, 2023 and 2024.
9. National Personnel Audit 2022/2023.
10. National Assessment of Learning Achievement in Basic Education.
11. National Education Quality Assurance Handbook for Basic and Secondary Education in Nigeria.
12. Review of the Distribution Formula of the FGN 2% of the Consolidated of the Revenue Fund as Intervention to UBE Programme.
13. Copies of the Public Procurement Information and Projects Files.
14. National Medium-Term Basic Education Strategic Plan (NMTBESP).
15. Approved Budgets of the Commission.
16. Various Correspondence with BPP, FME and National Assembly.
17. Handbook on Moral Regeneration and Reorientation in Basic Education.
18. 10 Year UBE Road Map (2021- 2030).
19. Report of the Procurement Audit by the BPP.
20. Staff Capacity Building and Training Plan.
21. All other reports on surveys, studies and assessments conducted on the subject matter.

Preparatory to the commencement of the assessment, relevant documents were studied and reviewed especially the last CRA report related to the scope of the assessment. Documents submitted by various departments of UBEC and SUBEBs as evidence to validate the UBEC response to the template developed for the assignment were reviewed. Our approach was consultative and interactive, as our findings and recommendations are based on data and information distilled from desktop reviews, responses to the information and data gathering tool, interviews, and visits.

Table 2: Interviewed Departments

S/No	Category	Respondents
1.	Management Staff	Deputy Executive Secretary Technical
		Director of Procurement
		Director of Physical Planning
		Deputy Director, Legal
		Head of SERVICOM
		Director of Administration
		Deputy Director of Finance
		Representative of Quality Assurance
		Acting Director of Personnel
2.		ACTU Focal Person
		States Coordinators of UBEC in Enugu, Kano, Lagos and Rivers States
		School Based Management Committee
		Executive Chairmen of SUBEBs
		Permanent Commissioners of SUBEBs
		Board Secretary of the SUBEBs
		Senior Management of SUBEBs
		Principals/Head Teachers of intervention beneficiaries schools
3.		Deputy Director Planning Research and Statistics
		Director Social Mobilisation
		Head of Stores

2.4.2. Qualitative Research

This approach adopted key informant interviews (KII) to validate information elicited from desk-based research. The KIIs were conducted with identified respondents expected to have adequate knowledge, information, ideas, and suggestions relevant to the assessment. The identified and interviewed respondents are shown in the Table below:

2.4.3 Specifics on Methodology

The methodology adopted for this assessment can be categorised into seven phases namely:

- Desk Review
- Stakeholder Mapping
- Development of Interview Guide

- Conduct of Key Informant Interviews
- Data Analysis
- Preparation of Report
- Review, Validation and Submission of Report

2.4.3.1 Desk Review: This is geared to understanding the efforts of UBEC and SUBEBs on the implementation of the last recommendations. Extant literature in form of official documents and news publications were requested and reviewed. Such information includes legal/institutional framework documents, other relevant laws and regulations that support the implementation of the commitment, operational manuals or guidelines and policies amongst others, and all other reports on surveys, studies and assessments conducted on the subject matter.

2.4.3.2 Stakeholder Mapping: To identify target population and determine a reasonable sample size, stakeholder mapping was carried out on organisations, establishments, and bodies, with relevance to the assessment. A non-probability sampling was adopted with a purposive approach. This is because this area of study is a specialised one. As a result, respondents were mapped out of the organisations and establishments based on their knowledge and expertise of the main risks identified. Respondents were eventually identified for the team, who are mostly senior staff of the Commission and the SUBEBs.

2.4.3.3 Development of Interview Guide: To elicit relevant opinions of the identified sample, interview guide was developed by the team covering areas such as awareness of the last CRA and system study, extent of compliance and implementation, challenges of implementation and recommendations for improvement. In addition, respondents focus areas were carefully considered, thus, different questions were drafted for different categories of respondents to elicit response peculiar to the respondents' role in compliance or implementation of the last CRA integrity plan.

2.4.3.4 Conduct Key Informant Interviews (KII): The importance of critical stakeholders' input cannot be overemphasised in this kind of assessment. Therefore, key informant interviews were conducted to elicit relevant information from key stakeholders as identified earlier. Aside from the information gathering purpose, the harvested inputs from stakeholders were adopted as a means of validating some information that was gathered from the desk review.

2.4.3.5 Data Analysis: The objective of this assessment is to make logical and well-informed deduction from data and information gathered through the Key Informant Interview in relation to the rationale and scope of the assessment. A content analysis approach and data triangulation were adopted to analyse data.

2.4.3.6 Preparation of Report: The overall deliverable for this assessment is an account of the process and outcome of the assignment in the form of a report. This report contains methodology, aggregated information, data analysis and interpretation, challenges, conclusions, and recommendations for onward intervention by ICPC, RoLAC, CSJ and various other stakeholders.

2.4.3.7 Review and Submission of Report: To assure quality of the deliverable, the report was validated at a meeting with UBEC. Also, the report was critically reviewed to avoid defect in approach and methodology, data presentation, typography, vocabulary, and the use of English.

2.5 Limitations of the Study

The assessment was challenged by both predictable and unpredictable limitations. The identified limitations are outlined as follows:

- a) Many of the respondents are top managers of their organisations and had limited time to participate in physical key informant interviews. This posed a challenge in obtaining information; therefore, selected staff were designated to interact with the team as an alternative adopted to get some opinion on the subject matter.
- b) The number of SUBEBs covered was reduced to four instead of six as earlier planned and this was due to inadequate resources, so the assessment at state level covered only four geo-political zones instead of six.
- c) While this is a review of the implementation of CRA recommendations – a CRA done on UBEC, it is imperative to point out that many of the recommendations were not within the purview or mandate of UBEC. They were recommendations directed to authorities and institutions outside of UBEC and who are not under the control or influence of UBEC. Recommendations were made to the Federal Government and National Assembly, State Houses of Assembly, Federal Ministry of Education, National Council on Education. Recommendations were also directed at State Universal Basic Education Boards who may be influenced by UBEC but are definite independent entities. It may therefore be inappropriate to entirely rate and score the performance of UBEC on the basis of recommendations it had no power to implement, no matter the good intentions of its management.

PART 3: ASSESSMENT OUTCOMES

This section presents the outcome of the study

3.1 FINDINGS FROM UBEC AND SUBEBs ON THE IMPLEMENTATION OF RECOMMENDATIONS

With regards to the scope, under the assessment, a total of 23 risks were identified with clear recommendations for improvement. Based on the identified risks, the study assessed the UBEC and SUBEBs to measure the level of implementation.

3.2 FACTORS RESPONSIBLE FOR HIGH, MEDIUM, LOW OR NON-COMPLIANCE

Some of the factors responsible for compliance or non-compliance are listed below:

- It was observed that UBEC Management Team was not aware of the initial CRA carried out in 2015, so no framework or strategies have been developed to implement the integrity plan.
- Poor succession planning by the leadership of UBEC negatively affected the political will to implement the integrity plan.
- Lack of coordinated dissemination of the initial CRA by TUGAR and other Anti-corruption agencies contributed to the (low or non) compliance level.
- Non constitution of the UBEC Board at the appropriate time also contributed to the poor implementation of the integrity plan.
- Delay in amendment to the UBEC Act slowed down implementation of some of the recommendations to meet the current realities in the education sector.
- BPP hardly monitored and tracked compliance to the provision of section 16 (1) (b) and (13) of the PPA 2007 to submit Procurement Plans and Procurement Records respectively.
- Political interference by some MDAs political heads also contributed to non-compliance.
- Inadequate knowledge of the PPA 2007 provisions by MDAs contributed majorly to non-compliance with procurement fit and good practices.
- Delay in digitisation of UBEC processes contributed to the delay in implementation of the integrity plan.
- Violation of the provisions of the PPA did not attract sanctions from BPP and this encouraged MDAs' impunity towards public procurement processes.

3.3 LEVEL OF COMPLIANCE BY UBEC TO INITIAL RECOMMENDATIONS

In line with the Finance Act of 2023, the FGN issued a circular mandating all MDAs to upload their procurement plans and key records to the National Open Contracting Portal (NOCOPO)

thereby emphasising the government's commitment to transparency. As part of the findings from the assessment, it was noticed that UBEC complied with the call circular issued by the Office of the Secretary to the Government of the Federation. However, Kano SUBEB, Lagos SUBEB, Enugu SUBEB and Rivers SUBEB are yet to comply with the upload of their procurement on NOCOPO. Lagos SUBEB has informed BPP and was promised to be included on the platform. UBEC enjoyed a lot of processes waiver in procurement.

3.4 FINDINGS

This section of the report describes key findings and observations during the assessment, including the realities and status of compliance, challenges, and recommendations for speedy and accountable implementation of greater openness in the education sector for improved service delivery.

UBEC CRA FOLLOW-UP ON RECOMMENDATIONS AND EVIDENCE REQUIRED

RISK 1	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				DPP/DPRS/M&E		
Poor Coordination among the tiers of government - UBEC and SUBEBs	Ensure joint and coordinated development, implementation and evaluation of Strategic Plans at the National Council on Education	New National Strategy Plans developed since the report	UBEC has developed a 10-year Roadmap 2021-2030. It also has a Strategic Plan 2025-2027.		The Team found improvements in coordination among the tiers of government. UBEC has also developed the 10-year road map 2021-2030 and uploaded it on the Commission's website for proactive engagement and disclosure to stakeholders. However, the Team recommends the dissemination of the content of the plan to all cadre of staff for ownership and successful implementation.	4/5
		Coordinated Annual Action Plans, involving Federal and State Ministries of Education, UBEC and SUBEBs	Developed States Medium Term Basic Education Strategic Plan (SMTBESP) 2024-2027.		The Team sighted the copy of State Medium Term Basic Strategic Plan both at UBEC Headquarters and at SUBEBs. The SUBEBs have drawn from this road map to develop a 4 year workable plan i.e. 2024 to 2027. Copies of these document were submitted to UBEC.	
		Minutes of the National Council on Education showing coordination initiatives	Evidence of Minutes of 68th National Council on Education (NCE) Communique 2024.		The Team sighted copies of communique and resolutions of the National Council on Education. The Team recommends adequate follow-up of actions as agreed at the meeting. Further enquiries about the NCE meetings revealed that SUBEBES are not members but observers only at the meetings.	

		Published Annual Monitoring and Evaluation Reports conducted in collaboration with stakeholders	Annual Report 2023, which encompasses all the details of the reports.	The annual report was sighted. However, the Team recommends that there is need for UBEC to set up a framework of implementation of all the recommendations in the reports.		
RISK 2	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				LEGAL/ES OFFICE		
Board composition and selection process	Review of UBEC ACT Enhanced appointment process of both UBEC and SUBEB Boards and leadership.	Reviewed UBEC Act/Bill guaranteeing an optimum Board size, a new competitive process for appointment of non-statutory Board Members. Reviewed UBEC Act and SUBEB Laws to incorporate competitive, open and transparent appointment procedure/guidelines.	UBE Act 2004 is currently under review before the National Assembly.		We saw the copy of the proposed amendment to the current Act/Law. Most of the legal problems associated with SUBEB and UBEC within the existing legal framework are being addressed in the current amendment of the Universal Basic Education (UBE) Act, which is presently under consideration at the National Assembly. The proposed amendment seeks to clarify roles and responsibilities, strengthen accountability mechanisms, improve funding arrangements, and enhance coordination between federal and state agencies by resolving ambiguities in the existing law. However, we recommended that UBEC and SUBEBs should collaborate with relevant Committees of the National and State Assemblies to give the amendment accelerated passage to meet the current realities in the sector.	2/4

	Strengthening recruitment process to be more open and competitive	Reviewed UBEC Act/SUBEB Laws. Documents and drafts of any steps taken in this direction			UBEC and SUBEBs still rely on the Public Service procedure and guidelines for recruitment. UBEC adopts more of staff replacement without advertisement. This is done with approval for a waiver not to advertise by Federal Character Commission. Although, there is provision for this, continuous recruitment without advertisement is often prone to corrupt practices.	
		New recruitment policies/guidelines enhancing openness and competitiveness. Documentation showing the use of the new policy.	The process is still under review.		No document was presented to the Team. The process still follows normal civil service rules (obtaining approval not to advertise from FCC).	
		Signed Performance Contracts. Reporting and performance measurement based on the performance contracts.	For CEO- Signed document under the Ministry's purview.		No performance contracts for CEO or management was made available to the Team. However, the Management stated that the CEO signed such document with the Ministry of Education. It is recommended that such performance contracts need to be kept in an accessible individual folder, to be made available to assessors.	

RISK 3	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				-		
Poor, uncoordinated and burdensome oversight.	Clear guidelines and frequency of oversight by FME	Oversight Guidelines produced by FME	Not Applicable as the Commission is bound by the COS and PER		No guidelines from the Federal or State Ministry of Education sighted during the assessment. However, moving forward there is need for the Ministry at both Federal and State levels to develop a clear guideline to oversight the Commission and SUBEBs.	2/4
	Clear guidelines on oversight by legislature.	Clear guidelines on oversight on UBEC and SUBEBs produced by Federal and State Houses of Assembly.	Not in custody of the Commission.		We did not sight any correspondence between the National Assembly or State Assemblies on oversight for checks and balances. Therefore, we recommend that there is need for the legislature at both State and Federal levels to develop such guidelines to track and monitor appropriation to the education sector.	
	Periodic meetings between legislature and FME on oversight.	Minutes of periodic meetings between legislature and FME on oversight.	Not applicable		Such minutes of meeting was not sighted. However, at state level, it was reported that the Committee on Education always interacted with the Boards.	
	Improve definition of Board role and procedures and their enforcement	Board Charter with clear roles and procedures in place and enforced.			UBEC has a Charter for the Board, while at the SUBEBs, roles of the management were very clear. However, in a state like Enugu, the government is yet to constitute the State Universal Basic Education Board. It is recommended that the Board should be constituted in timely manner in order to avoid discretionary and unilateral decision making.	

RISK 4	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				Procurement		
Constituency Projects	Constituency projects proposals to be submitted by legislative committees on time to MDAs before budget proposals.	Dispatch and receipt documentation from legislative committees to MDAs	UBEC is presently working on that engagement with a view to bridge the gap with the National Assembly on constituency projects.		We noticed a gap between UBEC and sponsors of constituency projects – in selection, design and implementation of constituency projects. It is therefore, recommended that the National Assembly should engage with UBEC on coordinated needs assessment before sponsoring any education projects.	1/4
	Needs assessment, design and costing of constituency projects to be undertaken by MDAs before budget proposals are submitted to the legislature.	Needs assessment, design and costing documentation of constituency projects showing dates they were done and the dates of submission of budget proposals by the President or Governor to the legislature.	The National Assembly does not engage MDAs for constituency projects. While UBEC is trying to engage the National Assembly on this, it carries out conditional surveys on its own, of all projects sponsored by the National Assembly members to ascertain their viability, scope and resource requirement with a view to ensure value for money and fitness for purpose before implementation.		No needs assessment report from National Assembly sighted. It was stated by UBEC team that there was no such consultation from parliament in that regard. It is recommended that to reduce wastage, there is need for NASS to consult UBEC before any project is inserted for implementation as constituency projects. UBEC presented evidence - report of solar, library resource materials, instructional materials and furniture market survey committee of 2025 constituency projects dated August, 2025.	
RISK 5	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				Procurement		
Public Procurement: Procurement Audit	BPP improves regularity and depth of its procurement audit and other	Report of BPP procurement audits showing decisions on complaints and	BPP conducted Procurement Audit on UBEC in 2025 reviewing the 2021-2023 procurement proceedings.		The Team sighted a copy of the 2025 UBEC Internal Procurement/Financial Audit Report. Some of the findings from the SUBEBs include:	3/4

	supervisory activities including ensuring that audit and complaint reports identify individual wrongdoing and recommend appropriate disciplinary action as required by PPA 2007.	identifying individuals responsible for infractions and recommending disciplinary actions against them.			(i) Multiple Teachers Development account; (ii) Unallowable transfers from matching grant account; (iii) Missing payment vouchers; (iv) Lack of authorisation and certification of payments; (v) Non-compliance with VAT deductions; (vi) Non-maintenance of some relevant books of accounts; (vii) Poor payment documents; amongst others It is recommended that SUBEBs should design strategies to implement all the recommendations made by the UBEC's procurement team in the report. We further recommend that SUBEBs should organise refresher training on public procurement process for the procurement officers to enable them understand the current realities in the procurement space.	
RISK 6	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				DPP/PROCUREMENT		
Absence of effective verification of contractors Unavailability of procurement information in	A verification system is established, and results are made public Public availability of procurement information.	Bid examination and evaluation documentation showing qualifications of contractors, verification and demonstration of	UBEC ensures all contractors have valid IRR's issued by BPP		The Team sighted the procurement information of contracts awarded previously as 2024 process is still on going. However, the Team recommends that UBEC needs to take issues around eligibility criteria very serious without minding the political interference or pressures. Verification of contractors is beyond IRR which is more of a	2/4

the public domain Lack of standard pricing for basic education infrastructure and services	Standard pricing for basic education infrastructure and services	qualification before contract award. Uploading of procurement information on relevant websites and regularly updated standard pricing database		verification of statutory duties compliance. We further recommend that UBEC needs to designate a dedicated FOI Desk Officer to handle any FOI request from the members of the public. We also recommend that UBEC needs to develop a data base of pricing of education infrastructure and services and update such as at when the need arises based on economic realities.	
	Open Data System for procurement that makes all procurement information publicly available in line with the requirement of the FOI Act.	Proactive disclosure requirement of FOI Act fully complied with on web portals and evidence of compliance with the Nigerian Opening Contracting Portal requirements.	UBEC is working on full compliance.	UBEC is in compliance with the NOCOPO requirement but we found that some of its procurement information are yet to be uploaded on the site. ENSUBEB, KNSUBEB, LASUBEB and RSUBEBS are not yet created on the NOCOPO Portal. However, it is recommended that UBEC should set it as a criterion for subsequent access to grants. Also, there is need for UBEC to be more proactive in publishing procurement information on the website.	
	A list of required basic educational goods, infrastructure and services; broken down into individual components to be compiled and made publicly available. Reference (standard) pricing	List of Standard Pricing for Basic Education Infrastructure and Services developed in collaboration with the Bureau of Public Procurement (BPP). See section 5 (e) of the Public Procurement Act 2007 on the functions of the BPP-	Not applicable. It is within the purview of BPP.	There was no standard document presented to the Team. The SUBEBs did not have a standard pricing for their procurement but relies on available market rates/prices. UBEC should collaborate with relevant department at BPP to get this basic information for their planning and budgeting.	

	benchmarks for each item to be listed to aid price comparisons and procured items. The standard pricing benchmarks to be reviewed at least annually.	(e) <i>monitor the prices of tendered items and keep a national database of standard prices;</i>				
		Reference pricing benchmarks created and utilised and made publicly available through electronic portals including NOCOPO			UBEC should collaborate with BPP on the operationalisation of this pricing benchmark.	
RISK 7	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
UBEC should collaborate with BPP on the operationalisation of this pricing benchmark.	Proper costing by UBEC/ SUBEBs Improved price benchmark system working with BPP	Procurement plans and background documentation in accordance with S. 18 of the PPA showing (i) preparing the needs assessment and evaluation; (ii) identifying the goods, works or services required; (iii) carrying out appropriate market and statistical surveys	UBEC is working on full compliance from 2025.		The Team noticed both UBEC and SUBEBs do not have budgeting template in terms of costing of educational materials. Therefore, we recommend that as a matter of urgency, both agencies need to develop a template with peculiarity of locations put into consideration. The Team further recommends that market survey needs to be carried out as part of the procurement planning processes to guide their decision in evaluation of submissions.	2/4

		and on the basis, prepare analysis of the cost implications of the proposed procurement; (iv) aggregating its requirements, whenever possible, both within the procuring entity and between procuring entities, to obtain economy of scale and reduce procurement cost; (v) integrating its procurement expenditure into its yearly budget.			
		Documentation showing adequate budgetary provision based on the Standard Price List.	UBEC works with available budgetary appropriation of Government	UBEC and SUBEBs relied solely on government appropriation and budget releases. It is recommended that UBEC and SUBEBs should properly disaggregate the external support from any development partners as supplementary to appropriation.	
		Publicly available reference pricing benchmarks utilised on a web portal.		This was not available	

RISK 8	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				HR&P		
Family, social and community related pressures	Develop and implement new Internal Ethics Rules that speak to UBECs mandate and current challenges.	New Internal Ethics Rules Documentation	Compliance with UBEC Conditions of Service and Government Extant Circulars.		The Commission do not provide any documented ethics rules. The SUBEBs also did not provide any document on internal ethics rules that speaks to UBECs mandate and for the entire staff. However, it is recommended that UBEC and SUBEBs develop a domestic ethics policy to guide its staff and operations. Also, there is need for ICPC and CSOs to champion dissemination and popularisation of the National Ethics Integrity and Policy developed by ICPC.	1/4
	Improve training on ethics based on new Internal Ethics Rules.					
	Increased socialisation on ethics.	Implemented reports/documentation showing implementation of the rules to specific staff.			UBEC did not provide reports or documentation.	
	A national orientation programme.	Training reports on the new Rules			UBEC did not provide training reports or documentation.	
	Increase deterrence through new internal complaint and disciplinary systems.	Documentation showing a National Value Re-orientation Programme; report of the launching/ dissemination.			UBEC did not provide reports or documentation.	
		Documentation showing the application of new Internal Complaints and Disciplinary Mechanism			UBEC did not provide reports or documentation.	

RISK 9	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				DDPA		
Lack of automation/ computerisation of operations	Develop and implement a comprehensive strategy for incremental implementation of e-governance and automation of UBEC and SUBEB processes including: Massive sensitisation of stakeholders, training of staff, etc.	Strategy for E-Governance and Automation of Operations and PFM System.	UBEC has a robust automation process. Also, the Commission procured new laptops and computers that enhanced operational processes.		The Team did not sight an E -Governance and Automation Strategy. But UBEC operations are partially automated. The Commission has commenced automation of its processes. Additionally, LASUBEB operates E-Procurement while ENSUBEB, RSUBEB and KNSUBEB are yet to automate their operations	3/5
		Proof of implementation of E-Governance and Automation Strategy – computers, laptops, software, apps, intranet, websites and portals, etc.	Currently in the process of upgrading the web portal by integrating with E-Procurement and E-Finance/Accounting.		UBEC has equipped some of its staff with working tools to meet the reality of 21st century and the website is functional and interactive. The SUBEBs are yet to implement this due to inadequate funding. Also, they don't have functional websites. They need to benchmark their processes with UBEC to ensure that their operations are technology driven.	
		Sensitisation and training reports.	Training has been done and retraining continuously in process.		At UBEC, the training of staff on E-Governance is ongoing. The SUBEBs have not done much on training of non-academic staff which they claimed was due to inadequate funding from the state government. UBEC and SUBEBs should institutionalise and sustain sensitisation and training on this subject.	

RISK 10	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				DPRS/HR&P		
Lack of Strategic Plans, Operating Plans and Standard Operating Procedure	UBEC and SUBEBs to develop Strategic Plans, Operating Plans and SOPs and create awareness among staff so they can “own” the plans/procedure and implement them readily. Operationalisation of Strategic Plans, Operating Plans and SOPs	The newly developed Strategic Plan, Operating Plans and SOPs.	UBEC has a Strategic Plan 2025-2027.		The Team sighted the UBEC Strategic Plan but there was no Standard Operating Procedure for departmental activities. It is recommended that there is need for UBEC and SUBEBs without SOPs to develop one, train staff and communicate same to the stakeholders.	3/5
		Reports of training and awareness creation among staff on the Strategic Plan (SPs), Operating Plans (OPs) and SOPS, developed and implemented at UBEC and SUBEBs.	UBEC is in the process of harmonising and proactively disclosing through a web portal.		There was no report submitted by UBEC for staff training on the Strategic Action Plan. The SUBEBs did not provide any report of same.	
		Implementation reports of the SPs, OPs and SOPs			UBEC and SUBEBs should develop all the required documentation, implement and report on them to stakeholders.	
RISK 11	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				FINANCE/PROC/SOC.MOB/LEGAL		
Policy Framework	UBEC in its policy making and oversight role, to encourage states to set up structures that ensure open	Policy Framework/ Guidelines on open and transparent financial, procurement and M&E practices; publicise States M&E	UBEC in the process of full compliance to Freedom of Information Act.		LASUBEB operates e-procurement where the bidding documents are uploaded and analysed online. UBEC and other SUBEBs should adopt this process for transparency. Also, UBEC has restructured and	2/5

	and transparent financial, procurement and M&E reports to improve transparency, accountability and service delivery standards, etc.	reports to improve transparency, accountability and services delivery standards etc.			created new departments to align with its mandates and current realities. The proposed amendments to the UBEC Act will facilitate transparency and service delivery.	
	UBEC to partner with CSOs working in the Education sector to ensure that states live up to their responsibility in providing appreciable standards of Basic Education.	Memorandum of understanding between UBEC, SUBEB and CSOs and reports of joint or CSO monitoring of standards of provisioning of basic education.	No response		The Team found inadequate CSOs engagement with both SUBEBs and UBEC in having MoUs on third party monitoring some of their interventions. It is recommended that UBEC and SUBEBs should engage CSOs that work on education like CSACEFA, CSJ, etc.	
	Management Performance contracts have as a major indicator, improvement in institutional effectiveness.	Management Performance contracts report of their implementation			Management performance contracts were not seen during the assessment. It is recommended that Units like ACTU and SBMC should be supported to measure effectiveness and efficiency of the respective mandates. UBEC and SUBEBs should set standards and processes to measure the effectiveness of their performance.	
RISK 12	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				ACTU		
Anti-Corruption Policy/Sector and Agency	Anti-Corruption Policy to be developed by UBEC and	The Newly Developed Anti-Corruption Policy/Code of Ethics	ACTU has been newly reconstituted. It was reconstituted in October, 2024		Anti-Corruption Policy/Code of Ethics has not been developed. UBEC's ACTU has not been functional, hence could not carry out most of its	2/5

Specific Code of Ethics	SUBEBs and staff trained on Anti-corruption processes and ethics,			functions. The Team also interacted with the ACTU Focal person at LASUBEB, RSUBEB and KSUBEB; it was observed that they were all inactive. There was the issue of who funds the ACTU, ICPC or the SUBEBs? A functional ACTU requires adequate funding, but where the state does not provide enough funding to support the SUBEBs, ACTU cannot function optimally. However, having ACTU alone without strengthening its operations will not yield any result. Therefore, the Team recommends that ACTU should be supported to participate in various training organised by ICPC. They should also be independent. It is further recommended that there is need for UBEC and SUBEBs to domesticate National Anti-Corruption Strategy and Code of Ethics for their staff. (Evidence of 2025 Budget and Expenditure for ACTU with an allocation of N15,000,000 captured in UBEC's budget was sighted).	
		Staff training report	Training has been paid for and to commence at the Headquarters where roles and responsibilities will be assigned to each officer.	The Team sighted few UBEC trainings report by BESDA supported by World Bank. It is recommended that training should be prioritised for the staff of the Commission and SUBEBs. At SUBEB level also, the non-teaching staff should be included in the training programmes.	
		Anti-Corruption Policy Implementation Report	UBEC provided a report on moral regeneration and re-orientation for schools which it is implementing.	The Team sighted a training report from UBEC, but it did not capture the key anti-corruption issues and topics. It is recommended that UBEC and SUBEBs should include anti-corruption issues in their annual reports.	

RISK 13	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				M&E		
Inadequate Monitoring and Evaluation	UBEC and SUBEBs to develop Monitoring and Evaluation Frameworks and Handbook. Ensure adequate resources for M&E, regular and standardised reporting with proof/evidence of monitoring Make M&E reports readily accessible and available to stakeholders and members of the public to enable them act as independent verifiers. Review available M&E reports and compare results with a view to tracking progress in succeeding year.	Reviewed and updated M&E Framework	Creation of Monitoring & Evaluation Department. Currently, the development of a Framework and Handbook is in progress.		UBEC and SUBEBs have now created a distinct directorate named Monitoring and Evaluation to give priority to monitoring of interventions at all levels. However, there is no M&E Policy Framework or any review so far. No M&E reports on physical projects from Physical Planning of SUBEBs was sighted. It is recommended that seconded staff to M&E Department should be trained on the rudiments of M&E. It is further recommended that M&E Framework needs to be developed with clear indicators for measurement and lessons learnt. Furthermore, reports of M&E on physical projects is to be documented by SUBEBs.	3/5
		Budget showing adequate resources for M&E; evidence of releases by Accountant- General	Currently developing a M&E Framework and Handbook is in process.		UBEC receives allocation from the Office of Accountant General of the Federation. while releases and funding for M & E and other activities are based on a formula approved by UBEC leadership. It is recommended that UBEC engages with Office of the Accountant-General on the timely release of fund for its activities. This would enable the M & E to track progress, measure performance and assess the impact of projects and programmes.	
		Operationalisation through M&E Reports produced regularly.	M&E is provided for in the current UBEC Budget.		We recommend that M&E should be strategic and impactful towards the realisation of the organisation's mandate.	

	M&E service providers to be verified for competence and quality. Management Performance contracts have as an indicator improvement in effectiveness of Systems.	Publicity of M&E reports through a web portal and engagement of members of the public, especially stakeholders who are equipped to verify information published.		UBEC has a functional website where some of its reports have been uploaded. The SUBEBs website are not functional. We further recommend that both UBEC and SUBEBs as a matter of priority should upload such reports on their website as well as seek media support to popularise such reports.	
		Progress Tracking Reports		Same as above	
		Full and proper implementation of provisions of the PPA on the procurement of services		UBEC and SUBEBs make use of the PPA in all their procurement. UBEC does not advertise its procurement as a result of the quantum of procurement it engages in. The SUBEBs advertised their procurements as sighted in newspaper advertisements. The needs assessment for procurement which are inputs to the work plan submitted to UBEC are from LEA, schools, M & E reports and reports from teachers training. We recommend that Procurement Committee should be trained and all staff of the procurement department should be trained and retrained across board to adhere to the provisions of the PPA 2007.	
		Management Performance Contracts with indicators on improvement in effectiveness of System.		It is recommended that both UBEC and SUBEBs develop performance indicators for system effectiveness.	

RISK 14	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				HR&P		
Absence of capacity building on Integrity issues (Training Policy)	UBEC and SUBEBs to develop and implement a Capacity Building Policy and Programme that addresses the system integrity deficits identified.	UBEC and SUBEBs Capacity Building Policies and Plans addressing ethics, integrity and work values.	Report on training of some staff by MacArthur Foundation and HR&P also conducted training for all staff of the Commission.		The Team sighted a draft Capacity Building Policy. However, we sighted the training plan for 2025 but noticed slow implementation due to lack of funds. Absence of training plan/calendar in the SUBEBs for non-teaching staff. We recommend that both UBEC and SUBEBs should prioritise staff capacity building.	3/4
	Policy in place which objectively regulates opportunities for training and monitoring and reporting on impact of training.	Training Reports on the new Policy			No report sighted but we got feedback on various initiatives and policies of the Commission and SUBEBs. The Team recommends need for proper documentation of all policy implementation.	
		Policy Implementation reports			The Team further recommends that when activities are properly documented, it helps to track and align success against failure.	
RISK 15	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				HR&P		
Absence of a System for rewarding performance	Implementation of Employee Mobility and Rewarding Performance Policy.	Implementation report of the Employee Mobility Policy.	Committee to implement this reform has been set up and to report in late 2025		No Staff Reward Policy in place and the Team recommends that with the sensitivity of the work of the Commission and SUBEBs, there is need to develop such for motivation of staff and increased performance. However, UBEC and SUBEBs fall back of traditional civil service performance reward procedures.	1/4

RISK 16	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				HR&P		
Absence of Complaints Mechanism, Disciplinary Process and Whistleblower Policy	Develop a detailed Complaints Procedure	Detailed Complaints Procedure developed and Implementation Reports	This is embedded in the Conditions of Service and the Public Service Rules.		No complaint procedure provided apart from the embedded section in the conditions of service. We recommend that the UBEC and SUBEBs should encourage dedicated phone lines, emails and suggestion boxes to be placed in visible locations within the office.	2/3
	Develop Whistleblower Policy approved by the Commission.	Whistleblowing Policy developed and Implementation Reports	This is embedded in the Conditions of Service and the Public Service Rules.		No Whistle Blowing Policy sighted during the assessment. It is recommended that UBEC should develop and domesticate whistle blowing policy and adapt it to encourage citizen's reportage without retaliation or reprisal.	
	Revise, approve and implement a revised Disciplinary Process	Disciplinary Process revised and its implementation Report	This is embedded in the Conditions of Service and the Public Service Rules.		Same process as enshrined in the Public Service Rules (PSR) is applicable, but we recommend on the need to domesticate the rule to suite the operation and mandate of the Commission.	
RISK 17	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				-		
Non Standardised/ Irregular Recruitment Process	Adopt a standard recruitment procedure Development of standard minimum qualifications, skills	Report of implementation of the Standard Recruitment Policy/Procedure			All the minimum standards and conditions for recruitment are outlined in the PSR. However, it has not been domesticated. No report on the last recruitment sighted and we recommend that every recruitment process in the Commission must be properly documented.	2/3

	and experience required as basis for recruitment.					
RISK 18	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				-		
Insufficient Training Opportunities for Staff	Training of UBEC Staff to develop in-house capacity - to enable UBEC train its staff and staff of SUBEBs. Creation of a Training Calendar involving all staff of the Commission within a stated timeframe and objectives, based on needs assessment.	Training/Capacity Building Policy	It is in progress. The Commission is working on a training calendar. Needs assessment of all departments is being carried out. Annual Report 2023 contains inter alia breakdown of training carried out by UBEC.		The Team sighted a draft Capacity Building Policy. Furthermore, we noticed that UBEC has a Digital Resource Center charged with training and capacity building of staff.	3/5
		Needs Assessment undertaken			The newly created Human Resource Department is tasked with this responsibility. It is recommended that UBEC and SUBEBs should support the new department to deliver this critical task.	
		Curriculum development			This is done in collaboration with NERDC (Nigeria Education Research and Development Council). The last time it was reviewed was in 2018 according to ENSUBEB chairman. A reviewed curriculum is on the NERDC website. With the introduction of new subjects, the need for new skill sets for Smart Schools, there is need for adequate funding to train the teachers and equip the Smart Schools. However, we recommend effective coordination among all stakeholders.	

		Staff Training Calendar created			The Team sighted a training calendar, but we recommend swift follow-up to make it realistic beyond developing it alone. Furthermore, no training calendar for non-teaching staff of the SUBEBs. We also recommend a training calendar for the target staff and ensure implementation.	
RISK 19	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				DPRS/DDPA		
Poor Data Capturing Practices	Ensure synchronised data capture mechanisms from UBEC to the States to reduce the possibility of doctored figures by a) Automating data collection systems across board b) Establishing mechanism for data verification	Established Basic Education Management Information System (BEMIS), being a system designed for the collection, processing, storage, verification and dissemination of data and information to support decision-making, planning and management within the basic education system.	UBEC is in full compliance and have developed a mobile and web application to serve the Basic Education eco system.		The data capturing practice has been improved since the CRA. Now across the States and UBEC, there is a dedicated Unit within the Department of Planning, Research and Statistics tasked with Education Management Information System with up-to-date data on key indicators on the website. However, despite this achievement, the RSUBEB is yet to fully train the desk officers from the 23 LGEAs, some equipment and tablets are yet to be procured for the EMIS. This was introduced to LASUBEB in 2025, trainings have been conducted on the use of BEMIS for EMIS officers at LGEAs and schools. Continuous updating and training of the handlers of the EMIS is recommended.	4/5
RISK 20	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				Procurement		
Poor/Lack of Asset Acquisition	Create and maintain asset registers containing name, technical specification/	Asset Registers with appropriate details created and regularly	UBEC is compliant.		The Team found that UBEC keeps Departmental Asset Inventory which is not the same as Asset Register. No asset	2/4

and Disposal Controls	capacity/output/quality, make, date of purchase, purchase value, lifespan, etc.	updated.		register properly documented was sighted by the Team.	
	Ensure documentation of assets upon acquisition which is made publicly available. Information should include the name of the asset/item purchased, specification, the purpose for the purchase, a link or referral to the budget line providing for this purchase, the service to be expected from the purchased item and supplier.	Asset Registers uploaded to the website or other electronic portal of UBEC for public accessibility.	UBEC is in process for pro-active disclosure.	The Team saw soft copies of Departmental Asset Inventory. Digitisation of documents is ongoing; we recommend the development of an Asset Register. SUBEBs are yet to comply with this recommendation.	
	Disposal of assets to be by open competitive bidding in line with PPA 2007 and rules issued by BPP for disposal of assets.	Records of Asset Disposal proceedings in accordance with the PPA.		No record of asset disposal sighted as the Commission and SUBEBs were not directly in charge of the disposal. Obsolete items left in the premises without disposal. The recommendation is for UBEC and SUBEBs to follow the provision in the PPA 2007 for asset disposal.	
	Ensure there is a publicly accessible list of all UBECs assets with their value in each financial year as well as their disposal. Ensure that UBEC audited reports are readily available and publicly accessible	Timely Audited reports and assets register available and accessible to the public through a web portal.	Process is ongoing.	The financial report is available but not on the website. The Team recommends that moving forward, as part of proactive disclosure, UBEC should upload the audited report on the website for the public.	

RISK 21	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				PROCUREMENT		
Absence of fully disclosed contract and service agreements	Full disclosure of every service contract or other type contract entered into. Budgets, cost deliverables and timelines to be clearly stated and publicly available. All contracts entered into by SUBEBs and LGEAs with direct service contractors to be publicly disclosed and available for public scrutiny as at when required.	Service contracts published on a web portal	In process of compliance.		Some UBEC procurement records (but not all) have been uploaded to NOCOPO. It is recommended that UBEC and SUBEBs should keep proper records as it relates to contracting, budgeting and services	2/4
		Open Procurement best practices adopted	In process of compliance.		The Commission got waiver from the BPP for restricted procurement. However, restricted procurement proceedings do not relieve UBEC of the duty to make procurement information publicly available.	
		Web portal where these disclosures are regularly made and updated.			This is ongoing process as the website and the app are still undergoing improvement. It is recommended that SUBEBs should make their website functional.	
RISK 22	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				Procurement		
Inadequate Physical Infrastructure	Provision of suitable/ additional office, storage and other facilities.	Suitable/additional office, storage and other facilities added for UBEC operations since the CRA	Construction and furnishing of UBEC Extension at DRC ongoing.		We visited the newly constructed office complex to decongest the head office, and the office is now in use with gradual movement of staff and equipment. Additionally, the current UBEC, Enugu State office accommodation, located in NCFC Building, is highly not conducive for human use in terms of hygiene and workplace environment. The Team strongly recommends a rehabilitation of the space given to the SUBEB as office space or	2/4

					construct an office for its staff. RSUBEB has a big building but lacks maintenance and requires renovation.	
RISK 23	MEASURES RECOMMENDED	REQUIRED EVIDENCE	UBEC Response	User Department	Assessment Findings/ Recommendations	Scores
				Finance		
Funding Challenges	Increase in percentage allocation to UBEC to enable it fund its operations adequately	Approved budgets and releases of appropriations.	Budget and spending are in accordance with enabling law stipulating a percentage of the Consolidated Revenue Fund and fund releases.		We recommend that UBEC and SUBEBs need to engage with Accountant General's office on timely releases because of the sensitivity of the sector	4/5
					Overall Total	55%

S/N	SCORE (%)	LEVEL OF COMPLIANCE
1	95-100	Full Compliance
2	70-94	Substantial Compliance
3	50-69	Partial Compliance
4	30-49	Poor Compliance
5	1-29	Non-Compliance
6	0	Non-responsive

4. ADDITIONAL FINDINGS FROM FIELD VISIT TO ENUGU, KANO, LAGOS AND RIVERS STATE AND LIMITATIONS TO THE IMPLEMENTATION OF INTEGRITY PLANS

4.1 FINDINGS FROM FIELD VISITS

These are some of the additional facts and findings from the filed visits to the aforementioned states.

- a. Inadequate support from some state governments: Inadequate security in schools, insufficient teachers, untimely access to counterpart funding, untimely utilisation of the accessed funds thereby affecting SUBEBs operations. We recommend more resources for the SUBEBs for optimal performance.
- b. The Department of Administration/Human Resources Management of the SUBEBs are manually operated. We recommend automation of the SUBEBs Department of Administration/Human Resources Management.
- c. Poor welfare system across the SUBEBs. We recommend SUBEBs to develop policy on welfare to support staff.
- d. No training plan/calendar developed for non-teaching staff of the SUBEBs. We recommend a training plan/calendar and implementation.
- e. The transport allowances for teachers is not in tandem with the current realities. We recommend that allowances should not be on the basis of flat rate, but per kilometre.
- f. Most SBMC members lack passion to drive the activities of the Committee. However, we recommend that UBEC should publish and reward effective SBMCs on annual basis.
- g. SUBEBs have no documentation of M&E framework for physical projects by Physical Planning Unit. The Team recommends the development of M&E framework on physical projects.
- h. SUBEBs M&E reports on physical projects are not readily available. We recommend that M&E reports on physical projects should be timely and available.
- i. Some projects were not executed in compliance with the specifications in the Bill of Quantity (BOQ). We recommend that the Physical Planning Unit of SUBEBs should ensure compliance with job specifications. Additionally, SUBEBs should also share BOQ with School Management where the project is domiciled for effective monitoring, supervision and compliance.

- j. Most SUBEBs are yet to establish Anti-Corruption and Transparency Units (ACTUs). We therefore recommend that ACTUs should be established in SUBEBs to foster work ethics and minimise corruption.
- k. Lack/inadequate of security. Some schools are experiencing theft and vandalism of properties including newly constructed schools. The Team recommends posting of adequate security personnel to secure the school properties.
- l. Non-compliance with Water Sanitation and Hygiene (WASH) Programme. Some schools are still operating latrine toilets without sufficient water, thereby, undermining the hygiene of the students. The Team recommends a flush water cistern/system toilet.
- m. Non-constitution of statutory Procurement Committees in the SUBEBs.
- n. Inadequate data and improper record keeping in the SUBEBs.

4.2 LIMITATIONS TO THE IMPLEMENTATION OF INTEGRITY PLANS AND RECOMMENDATIONS

The CRA faces several limitations in the implementation of its integrity plans, primarily due to low understanding of the concept as some ministries, departments and agencies find it difficult to distinguish it from audit or investigation by ICPC. Furthermore, transitioning to digital processes and securing stakeholder buy-in pose challenges. It is imperative to highlight some key limitations to the full implementation of the recommendations. The following are some identified limitations.

4.2.1 Compliance and Data Availability

- **Non-compliance:** Despite a circular directing government agencies to publish procurement information on NOCOPO, many MDAs are not complying with the directive.
- **Data Gaps:** Procurement data is not consistently available across board, making it difficult to track and analyse contract information effectively.
- **Unusable Data Formats:** Even when data is available digitally, it may be incomplete or in formats that are difficult to use, hindering meaningful analysis.

4.2.2 Stakeholder Engagement

- **Limited Inclusion:** It appears that the Nomadic and Almajari education systems were not harmonised with the UBE scheme.

- **Lack of Understanding:** Securing stakeholder buy-in and understanding of the new management on what to do with the integrity plans and recommendations has been challenging.

4.2.3 Technological and Capacity Issues

- **Transition to Digital Processes:** Shifting from manual processes practices to digital processes can be difficult, requiring capacity building and investment in IT infrastructure.
- **Adopting OCDS:** The transition to the new Open Contracting Data Standards (OCDS) can be challenging, requiring training and adjustments to the system.

4.2.4 Broader Systemic Issues

- **Incomplete Implementation:** Past attempts to reform education sector have been hampered by incomplete implementation and fragmentation across states.
- **Lack of Political Will:** Lack or inadequate support from the state government of some SUBEBs.

5. RECOMMENDATIONS AND IMPLEMENTATION MATRIX

No	Key Risks	Recommendations	Lead Agency	Supporting Agencies	Responsible Person/Unit	Timeline
1	Poor Coordination among the tiers of government - UBEC and SUBEBs	Ensure joint and coordinated development, implementation and evaluation of strategic plans at the National Council on Education.	UBEC, SUBEBs	Federal Ministry of Education	Executive Secretary UBEC, Executive Chairmen of SUBEBs, Honourable Minister of State for Education	18 – 24 months
2	Board composition and selection process of leadership	Review of UBEC Act Enhanced appointment process of both UBEC and SUBEB Boards and leadership. Strengthening recruitment process to be more open and competitive	UBEC, SUBEBs	UBEC, SUBEBs, National Assembly and State Assembly	Executive Secretary, Executive Chairmen of SUBEBs, Legal Department of UBEC and SUBEBs,	18 – 24 months
3	Poor, uncoordinated and burdensome oversight	• Clear guidelines and frequency of oversight by Federal Ministry of Education. • Clear guidelines on oversight by legislature. • Periodic meetings between legislature and FME on oversight. • Improve definition of Board role and procedures and their enforcement.	Federal Ministry of Education	National Assembly Committee on Education	Director of Monitoring and Evaluation Department Committee on Education at National and State Legislature	12 months
4	Constituency Projects	• Constituency projects proposals to be submitted by legislative committees in time to MDAs before budget proposals.	National Assembly, States Houses of Assembly, UBEC, SUBEBs	ICPC, CSOs	Director Physical Planning, Procurement	Annually

		• Need assessment, design and costing of constituency projects to be undertaken by MDAs before budget proposals are submitted to the legislature				
5	Public Procurement: Procurement Audit	BPP improves regularity and depth of its procurement audit and other supervisory activities including ensuring that audit and complaint reports identify individual wrongdoing and recommend appropriate disciplinary action as required by PPA2007.	BPP	Directorate of Physical Planning,	Director, Procurement; Head, Servicom and Reforms	Bi-annual
6	Absence of effective verification of contractors Unavailability of procurement information in the public domain Lack of standard pricing for Basic Education infrastructure and services	• A verification system should be established, and results are made public • Open Data System for procurement that makes all procurement information publicly available in line with the requirements of the FOI Act. • A list of required basic educational goods, infrastructure and services; broken down into individual components to be compiled and made publicly available. Reference (standard) pricing benchmarks for each item to be listed to aid price comparisons	UBEC, SUBEBs	BPP	Director, Finance & Accounts; Procurement, ICT	Quarterly

		and procured items. The standard pricing benchmarks to be reviewed at least annually.				
7	Inadequate Costing/Budgeting	• Proper costing by UBEC/ SUBEBs • Improved price benchmark system working with BPP	UBEC, SUBEBs	Finance, Physical Planning	Director, Finance & Accounts; Procuremnet	Quarterly
8	Family, Social and Community related pressures	• Develop and implement new internal ethics rules that speak to UBECs mandate and current challenges. • Improved training on ethics based on new internal ethics rules. • Increased socialisation on ethics. • A national orientation programme. • Increased deterrence through new internal complaint and disciplinary systems.	UBEC, SUBEBs	ICPC, NOA	Director of Admin and Human Resources, Servicom and Reforms	Annually
9	Lack of automation/ computerisation of operations	• Develop and implement a comprehensive strategy for incremental implementation of e-governance and automation of UBEC and SUBEB processing including: • Massive sensitisation of stakeholders, training of staff, etc.	UBEC, SUBEBs	UBEC, SUBEBs	Director of Admin and Human Resources, ICT, Servicom and Reforms, SBMC	Quarterly

10	Lack of Strategic Plans, Operating Plans and Standard Operating Procedure	• UBEC and SUBEBs to develop Strategic Plans, Operating Plans and SOPs and create awareness among staff so they can “own” the plans/procedure and implement them readily. • Operationalisation of Strategic Plans, Operating Plans and SOPs	UBEC, SUBEBs	Boards	Director of Admin and Human Resources, ICT, Servicom and Reforms, SBMC	Annually
11	Policy Framework	• UBEC in its policy making and oversight role, to encourage states to set up structures that ensure open and transparent financial, procurement and M&E reports to improve transparency, accountability and delivery standards, etc. • UBEC to partner with CSOs working in the Education sector to ensure that states live up to their responsibility in providing appreciable standards of Basic Education. • Management Performance contracts have as a major indicator improvement in institutional effectiveness.	UBEC, SUBEBs	Boards, CSOs	Servicom and Reforms, SBMC, M and E Department	Annually
12	Anti-Corruption Policy/Sector and Agency Specific Code of Ethics	Anti-Corruption Policy to be developed by UBEC and SUBEBs and staff trained on Anti-corruption processes and ethics,	UBEC, SUBEBs	ICPC	Executive Secretary, Executive Chairmen, ACTU Chairman, SBMC, Servicom and Reforms	6 months

13	Inadequate Monitoring and Evaluation	• UBEC and SUBEBs to develop Monitoring and Evaluation Frameworks and Handbook. • Ensure adequate resources for M&E, regular and standardised reporting with proof/evidence of monitoring • Make M&E reports readily accessible and available to stakeholders and members of the public to enable them act as independent verifiers. • Review available M&E reports and compare results with a view to tracking progress in succeeding year. • M&E service providers to be verified for competence and quality. • Management Performance contracts have as an indicator improvement in effectiveness of Systems	UBEC, SUBEBs	ICPC, CSOs, Servicoms and Reforms	Director, M&E, Human Resources; ACTU Chairman, Physical Planning	Bi-annually
14	Absence of capacity building on Integrity issues (Training Policy)	• UBEC and SUBEBs to develop and implement a capacity building policy and programme that addresses the system integrity deficits identified. • Policy in place which objectively regulates opportunities for training and monitoring and reporting on impact of training.	UBEC, SUBEBs	ICPC, ACTU	Executive Secretary, Executive Chairmen, Servicoms and Reforms	12 Months

15	Absence of a system for rewarding performance	Implementation of Employee Mobility Policy 2014	UBEC	Admin and Human Resources	Finance	6 Months
16	Absence of Complaints Mechanism, Disciplinary Process and Whistleblower Policy	• Develop a detailed Complaints Procedure • Develop Whistleblower Policy approved by the Commission. • Revise, approve and implement a revised Disciplinary Process	UBEC, SUBEBs	Admin and Human Resources	ACTU, Servicom and Reforms	Quarterly
17	Non standardised/irregular recruitment process	• Adopt a standard recruitment procedure • Development of standard minimum qualification, skills and experience required as basis for recruitment.	UBEC, SUBEBs	Office of Head of Service	Director, Administration and Human Resources	6 Months
18	Insufficient Training Opportunities for Staff	• Training of UBEC Staff to develop in-house abilities to enable it to train its staff and staff of SUBEBs • Creation of a Training Calendar involving all staff of the Commission within a stated timeframe and objectives, based on needs assessment	UBEC, SUBEBs	Director, Administration and Human Resources	Servicom and Reforms	6 Months
19	Poor Data Capturing Practices	Ensuing synchronised data capture mechanisms from UBEC to the States to reduce the possibility of doctored figures by a) Automating data collection systems across board b) Establishing mechanism for data verification	UBEC, SUBEBs	EMIS	Department of Planning, Research and Statistics	6 Months

20	Poor/Lack of Asset Acquisition and Disposal Controls	• Create and maintain asset registers containing name, technical specification/ capacity/output/quality, make, date of purchase, purchase value, lifespan. • Ensure documentation of assets upon acquisition which is made publicly available. Information should include the name of the asset/item purchased, specification, the purpose of the purchase, a link or referral to the budget line providing for this purchase, and the service to be expected from the purchased item and supplier. • Disposal of assets to be by open competitive bidding in line with PPA 2007 and rules issued by BPP for disposal of assets. • Ensure there is a publicly accessible list of all UBECs assets with their value in each financial year as well as their disposal. • Ensure that UBEC audited reports are readily available and publicly accessible	UBEC, SUBEBs	Stores	Accounts and Finance, Procurement	3 Months
21	Absence of fully disclosed contract and service agreements	• Full disclosure of every service contract or other type of contract entered. Budgets, cost deliverables and timelines to be	UBEC, SUBEBs	Procurement	Physical Planning, Account and Finance, Internal Audit	Annually

		clearly stated and publicly available. • All contracts entered into by SUBEBs and LGEAs with direct service contractors to be publicly disclosed and available for public scrutiny as at when required.				
22	Inadequate physical infrastructure	Provision of suitable/ additional office, storage and other facilities.	UBEC, SUBEBs	Board	Admin and Human Resources	6 month
23	Funding Challenges	Increase in percentage allocation to UBEC to enable it to fund its operations adequately	UBEC	Board	National Assembly	12 Month

6. LESSONS LEARNT AND CONCLUSION

6.1 LESSONS LEARNT

It is imperative to draw lessons from this review on the implementation of recommendations from the 2015 CRA of the UBEC.

- The first is the absence of continued engagement with UBEC after the conclusion of the CRA eleven years ago. However, continued engagement is necessary to drive compliance with anti-corruption laws and policies and to institutionalise a culture of compliance. An eleven-year gap between the initial assessment and review of compliance with recommendations is too long.
- It was observed that UBEC Management Team was not aware of the initial CRA carried out in 2015, so no framework or strategies has been developed to implement the integrity plan. This further points to the paucity of engagement.
- Sequel to the first and second lesson is the lesson derived from the challenge of dissemination. Beyond UBEC and SUBEBs which were reviewed, there are recommendations that are not within the control and purview of the reviewed Agencies and it appears that these agencies were not been deliberately engaged through dissemination.
- Inter-agency collaboration and focus on critical recommendations are relevant for implementation of recommendations, especially where implementation requires reconciliations and actions by legislative, regulatory and other agencies.
- There seems to be no harmonisation and coherence between the activities and operations of the Nomadic and Almajari education systems and the UBE scheme
- A political economy approach to reforms in the sector has not been deployed. This should have yielded information leading to strategic engagement on removing the binding constraints hampering improvements in universal basic education, isolating key and critical actors, understanding their motivations and engaging beyond formalities to remove the foundations of corruption risk elements.
- Fragmented governance issues and inter-governmental relationships in the Nigerian federal system has been a great challenge in implementing reforms to improve universal basic education. UBEC's capacity and willingness for reform cannot deliver concrete gains until state and local government partners commit to reforms.
- Multi-stakeholder forums and engagement seem to be absent in the drive to institutionalise reforms in terms of implementing CRA recommendations. A whole of society approach seems not mainstreamed in the drive for reforms.

- Increased transparency, stakeholder access to information and a monitoring and reporting as it unfolds framework is imperative for deepening the implementation of recommendations.
- Institutionalised periodic peer learning, continuous dialogue and benchmarking has not been mainstreamed for improved implementation of recommendations and systemic reforms.

6.2 CONCLUSIONS

UBEC has recorded measurable, partial and average but uneven progress in implementing the 2015 Integrity Plan. Since leadership and management of UBEC were oblivious of the CRA and its Integrity Plan, the progress made was not directed at meeting the demands of reform in the Integrity Plan. Several high-risk areas remain unaddressed. Reforming the enabling law, strengthening governance, deepening digital systems, improving financial and procurement transparency, devising new policies, standards and SOPs and domesticating general frameworks and policies at federal and sub-national levels remain urgent.

The following implementation framework recommendations drawn from the lessons should be considered by ICPC.

- Yearly or bi-annual review of implementation of recommendations is imperative. A dedicated desk or staff of ICPC can implement the review in collaboration with development partners and civil society organisations working in the sector.
- Improve dissemination of findings and recommendations. This will involve engagement, briefing and interaction with all MDAs that are involved in implementing recommendations and reforms. Beyond UBEC and SUBEBs which were reviewed, there are recommendations that are not within the control and purview of the reviewed Agencies and these MDAs should be deliberately engaged.
- Inter-agency collaboration is imperative requiring collaboration between the anti-corruption agencies, regulatory agencies, etc. This collaboration will focus on the multi-dimensional tasks required for the full implementation of recommendations.
- Resolving fragmented governance issues and inter-governmental relationships requires political good will and buy-in at the highest level of governance at the federal, state and local government levels. Leadership to secure this buy-in should be provided by the Federal Ministry of Education and UBEC.
- A political economy approach to basic education reforms is imperative to drive system change and sustainability. It provides a good understanding of the terrain and pushes through reforms that addresses the concerns of all critical stakeholders.

- Benchmarking of state level performance and opportunities to learn from the best in class is imperative to drive reforms.
- Multi-stakeholder forums and engagement involving anti-corruption agencies, MDAs, media, civil society and development partners is necessary to drive and institutionalise reforms in terms of implementing systems review and CRA recommendations.
- Deploy a digital dashboard that tracks and shows data and steps on a real time basis on the implementation of systems and CRA recommendations. The dashboard integrates the agency reviewed, ICPC and other agencies with duties for the implementation of reforms.

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