

COMPLIANCE WITH THE REQUIREMENTS OF AUDIT ORDINANCE 1956 IN PUBLIC SECTOR AUDITING BY STATES GOVERNMENTS IN NORTH-EASTERN NIGERIA

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Abstract

Public sector auditing in Nigeria are regulated the Audit Ordinance 1956 and this is aimed at securing integrity of public sector financial reports. This study is aimed at determining the level of compliance with requirements of the Audit Ordinance of 1956 in North Eastern states of Nigeria. This paper covered four states consisting of Adamawa, Bauchi, Gombe, and Taraba states). The time-frame of the study covers a period of ten (10) years (2003-2012). The methods and materials used for the study include content analysis and annual reports and accounts of the selected states. Findings were made that the Audit Ordinance of 1956 is partially complied with in financial reporting at 74.26% by States Governments in North-east Nigeria and this partial compliance level (of 74.26%) is inadequate. And recommendations were made that the existing Audit Ordinance of 1956 should be amended and other relevant laws that will regulate the audit of public sector financial statements should be enacted. In addition, a regulatory body like the Financial Reporting Council of Nigeria (FRCN) should be empowered to enforce compliance with the amended Audit Ordinance of 1956 and other statutory/regulatory standards on a mandatory basis for all public sector reporting entities in Nigeria

Keywords: *Audit ordinance, Requirements, Auditing, Public Sector, State Governments.*

Background to the Study

Public sector auditing in Nigeria are regulated the Audit Ordinance 1956 and this is aimed at securing integrity of public sector financial reports, but yet; the reputation of Public Sector Accountants preparing those reports have been at a crossroad to an extent that public confidence is been eroded, especially on public sector financial reports prepared by Public Sector Accountants (Adefila, 2008; Casale, 2004 and Hassan, 2012). Public sector auditing is basically concerned with the provision of independent opinion and assurance on financial statements of a reporting entity, directed to assist divergent interest groups to make informed decisions about the business. These interest groups are many and their decisions are of a wide range (Sabari, 2004); among the interest groups peculiar to public sector entities are trade unions, employees, the media, civil society organizations, governments of other countries, foreign and domestic investors, tax authority, policy makers, legislators, the community, to mention but a few.

In Nigeria, states governments are expected to prepare and publish their reports accounts annually. In preparing the accounts, they are expected to comply with the provisions of the Audit Ordinance 1956. Looking at the requirements of the audit ordinance, especially those relating to audits, they are expected to serve as a guide for the auditing of financial reports which assist users in making sound economic, political, social, legal and financial decisions. In fact, this ordinance, if fully complied with; is supposed to impact positively on the quality of financial reports, where it do not, one may perceive that they are not being complied with. Similarly, looking also at the scenario of corruption and high level lawlessness in public sector financial management which led to the enlisting of Nigeria as the seventh most corrupt nation in the world by the United Nations Programme Against Corruption in 2004 (United Nations Programme Against Corruption, 2004; Balarabe,2005; Al Mutawaa & Hewaidy, 2010; Al-Shammari, Brown & Tarca 2005), one may perceive that the institution of public sector audits are weak or better-still, audit laws are not complied with.

In specific terms, the Audit Ordinance of 1956 is a regulatory instrument formulated to address the issue of public sector audits which is part of the financial reporting process, but the practice in Nigeria seems to be resistant to this pro-active instrument of auditing. Perhaps; the Audit Ordinance of 1956 is not being applied, as annual reports of state governments are not provided timely. For instance, section 13 (1) of the Ordinance requires the Accountant-General to furnish the Auditor-General with the financial statement of the government. Section 13 (2) of the Ordinance also requires that the Auditor-General shall within 60 days of the receipt of the Accountant-General's financial statement submit his report to the State House of Assembly. Section 14 (1) of the Audit Ordinance of 1956 requires the

expression of independent opinion by the Auditor-General's and submission of such report to the State House of Assembly. And section 14 (3) of the Ordinance further requires the Auditor-General to conduct a review of the Internal Control System and comment on its efficacy in his audit report. Then; compliance with requirements of this Ordinance will not only enhance the reliability and relevance of financial statements and restore public confidence on public sector financial reports but is also expected to secure the integrity of financial reports.

Objective and Scope of the Study

Therefore, this study is aimed at determining the level of compliance with requirements of the Audit Ordinance of 1956 in North Eastern states of Nigeria. And the research question sought to be answered by this study is: what is the level of compliance with requirements of Audit Ordinance 1956 by State Governments in the North Eastern Sub-region?

This paper covered the Six States of Adamawa, Bauchi, Borno, Gombe, Taraba, and Yobe, which constitutes the study population. However, only four states were covered (consisting of Adamawa, Bauchi, Gombe, and Taraba states). The reason for the exclusion of Borno and Yobe states was due to the issue of extreme case of insurgency, which made it practically impossible for the researcher to cover all states. The time-frame of the study covers a period of ten (10) years (2003-2012). Embarking on a study of this dimension at this point in time is considered relevant and significant as result of the reforms being embark upon in the Nigerian public sector. Therefore, this study will be relevant and useful to accountants in practice, the government, legislators and policy makers, regulatory authorities and the general public.

Literature Review and Conceptual Issues

This section presents the review of related literatures on the framework of compliance with audit ordinance. It covers the individual and institutional conception of compliance, the Audit Ordinance of 1956, the Nigerian public sector, auditing in the public sector and prior studies on the subject matter. Numerous journals on conceptual issues were reviewed, including the works of Al-Shammari, Brown & Tarca (2005); Ekoja (2005); Kantudu (2005); Kantudu (2006), Kantudu & Tanko (2008); Barde (2009a, b); Al Mutawaa & Hewaidy (2010); Adamu (2012), etc.

The Concept of Compliance

Several compliance studies conducted locally and internationally failed to provide a conceptual definitions or meaning of compliance; such studies in particular includes: Adamu (2012); Ekoja (2005); Kantudu (2005); Kantudu (2006), Isah (2004), Kantudu & Tanko (2008); Barde (2009a, b); and Al Mutawaa & Hewaidy (2010)

explored the level of compliance with either accounting standards or statutory frameworks in accounting but failed to provide conceptual definitions of compliance. In this study, effort is made to provide the conceptual meaning of compliance as conceived by different authors. Compliance is either a state of being in accordance with established guidelines, specifications, or legislation or the process of becoming so (Silveira, Rodriguez, Birukou, Casati, Clark, D'Andrea, Worledge & Zouhair, 2001 cited in Qian (2010)). Auditing and financial reporting are developed in compliance with specifications created by some standards or established regulations (Kabir, 2012). In the legal system, compliance usually refers to behaviour in accordance with legislation. Compliance in a regulatory context is a prevalent business concern, perhaps because of an ever-increasing number of regulations and a fairly widespread lack of understanding about what is required for an organization (profit and non-profit) to be in compliance with new legislation (Cohen, 1985). Kaufmann (1997), posits that compliance with regulatory requirements has increasingly become a concern of corporate management and public sector management.

The Audit Ordinance of 1956

The Audit Ordinance of 1956 is another relevant statutory framework which regulates public sector financial reporting. Section 13, sub-sections 1-3 mandate the Accountant-General of a state to furnish the Auditor-General of that state with the annual financial statements of the state. The Auditor-General shall within 60 days of receipt of the Accountant-General's financial statements, submit his (audit) report to the House of Assembly. This ordinance regulates the process and procedures of internal and external audits in government organization, with state government boards and parastatals being inclusive. For instance, it requires all state governments to prepare and submit their annual reports and accounts at the end of every financial year to the Auditor-General. Similarly, an audit certificate has to be issued and signed by the Auditor-General, in accordance with the provision of the 1999 Constitution of Nigeria and generally acceptable auditing standards (GAAPs).

What is peculiar to this study about the Ordinance is section 13 (1), which requires the Accountant-General to furnish the Auditor-General with the financial statement of the government. Section 13 (2) of the Ordinance also requires that the Auditor-General shall within 60 days of the receipt of the Accountant-General's financial statement submit his report to the State House of Assembly. And Section 14 (1) of the Ordinance also provides the basis of opinion of the Auditor-General's report to the State House of Assembly.

It can be deduced here that the issuance and operations of the Audit Ordinance of 1956 as statutory framework regulating public sector audits is paramount as it guarantees the auditing of the annual financial statements of the state and for such audit report to be submitted to the House of Assembly within 60 days. Then; compliance with the requirements of this Ordinance would enhance public confidence and is expected to secure the integrity of financial statements of states governments in Nigeria. Table 1.1 below shows the requirements of the Audit Ordinance of 1956 being examined in this study.

Table 1.1: Requirements of the Audit Ordinance 1956 Examined in the Study

S/NO	Section of the Ordinance	Specific Requirement
1.	S.13(1)	Requires the Accountant-General to furnish the Auditor-General with the financial statement of the government.
2.	S.13(2)	Requires that the Auditor-General shall within 60 days of the receipt of the Accountant-General's financial statement shall submit his report to the State House of Assembly.
3.	S. 14(1)	Requires the expression of independent opinion by the Auditor-General's and submission of such report to the State House of Assembly.
4.	S. 14(3)	Requires the Auditor-General to conduct a review of the Internal Control System and comment on its efficacy in his audit report.

Source: Extracted by the Researcher from the Audit Ordinance 1956

It is pertinent to note that the above statutory and regulatory provisions are put in place by the Ordinance to be compliance with; and if it is judiciously applied by the Offices of the Auditor-Generals at the states level, it will go a long way in enhancing public confidence and securing adequately the integrity of financial statements of states governments in Nigeria.

The Concept of Auditing

The concept of auditing was derived from a Latin word "Audire" meaning "to hear" (Adeniji, 2004). Auditing has been defined as an independent appraisal process, often governed by statute, for example, investigation and verifying the financial statements of any organization or entity by a qualified person appointed to do the job, seeks to establish an opinion concerning the truth, accuracy, validity,

reliability and fairness of the statements and of the records on which the statement are based, and concerning their compliance with statutory and regulatory requirements, and also make a report to users of the financial statements, giving opinion concerning their truth, accuracy etc (Oshisami and Dean,1985 cited in Sundem (2003); Izedonmi, 2009). Auditing is the independent examination of, and expression of opinion on, the financial statements of an enterprise or organization (profit and non-profit) by an appointed auditor in pursuance of terms of engagements of that appointment and in compliance with relevant statutory obligations (Adeniji, 2004). The above definition seems to relate only to financial auditing. But a more enduring definition has been offered by the report of the Committee on Basic Auditing Association (CBAS) which defines auditing as a systematic process of objectively obtaining and evaluating evidence regarding assertion about economic actions and events to ascertain the degree of correspondence (Izedonmi, 2009).

Auditing is a process by which competent independent person accumulates and evaluates evidence about quantifiable information related to a specific economic entity for the purpose of determining and reporting on the degree of the correspondences between the quantifiable information and established criteria (Arens and Leabbecke, 1998).

The Institute of Chartered Accountant of England and Wales (ICAEW, 1985) defines an audit as; “the independent examination of, and expression of opinion on the financial statements of an enterprise by an appointed auditor in pursuance of that appointment and in compliance with any relevant statutory and regulatory obligation. Attwood and Stein (1986) defined audit as “checking somebody else accounting”, while Meigs, *et al* (1982) put it as “an examination or investigation by independent public accountant of a set of financial statements, and the accounting records and other supporting evidence both within and outside client's business”.

Millichamp (2002), Dandago (2002) and Adeniji (2004) put the primary objectives of auditing viz; “to produce a report by the auditor showing his opinion on the truth and fairness of financial statements so that any person reading and using them can believe in them”. They further gave the subsidiary objectives of auditing as detection of errors and frauds; prevention of errors and frauds by the deterrent and moral effect of the audit.

Classification of Auditing

Several literatures has given different classification or types of audit, others making classification according to nature, approach, objective or audit technique. Basically, audit can be divided into two categories, based on audit technique or objective

(Aren, 1999; Dandago, 2002 and Sabari, 2003). Noel (2002), classified auditing as internal or external. Internal audit reports to the management of an organization while external audits reports to the owners or shareholders of an organization. Mainoma (2004) and Akpata (2001) all classified audit into four; private, statutory, management and internal audits. Another classification is that made by Kasum (2010) and Yahaya (2011), which put audits as either system based audit, performance or operational audit, financial or accounting audit, compliance audit and management audit.

Audit Classification in the Public Sector

At the State Government level, this research agrees with the classification by Noel (2002), which simply puts auditing as either internal or external, especially for the peculiarities of the State government administration in Nigeria. Therefore, for the purpose of enhancement of literature, the two classifications of audit given by Noel (2002) are further discussed below:

Internal Audit in the Public Sector

Gupta (1999), internal audit is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. Johnson (1996) also conceived internal audit as an independent appraisal function within an organization for the view of activities as a service to all levels of management within the organization. It is a control measure which evaluates and reports upon the effectiveness of internal control, financial and otherwise, as a contribution to the efficient use of resources within an organization.

According to Gupta (1999), internal audit is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. Howard (1981) also observed that internal audit involves check at regular intervals by responsible members of staff or by the internal audit department unit if there is any in place. The Chartered Institute of Public Finance and Accounting (CIPFA), as cited in Dandago and Suleiman (2005), defines internal audit as "an independent appraisal function within an organization for the review of activities (financial and non-financial) as a service to all levels of management". The internal auditor, therefore, is expected to contribute towards the efficient, effective and economical management of all the resources of his organization through the conduct of independent examination and review of all financial and non-financial transactions. The result of his/her "watchdog" work is to be reported to management (Dandago and Suleiman, 2005).

External Audit in the Public Sector

Gupta (1999), external audit is an independent examination of, and expression of an opinion on the financial statements of an enterprise by an appointed auditor in pursuance of that appointment and in compliance with any relevant and statutory obligation. Meigs, *et al* (1982) also puts the definition of external auditing as “an professional examination by an independent public accountant of a set of financial statements, and the accounting records and other supporting evidence both within and outside client's business”.

At the state government level, external audit is performed by the State Auditor-General who is the External Auditor to all financial reports of government and all its agencies in the state. But the law provides that he performs his duties through the appointment of independent External Auditors who carries out the functions on his behalf, the report of which is consolidated and further submitted to the State House of Assembly.

Methods and Materials

This research applied non-survey design. Non-survey design according to Umroen (2009) described this type of research design as content analysis. Content analysis, therefore; is concerned with the extraction of data from printed documents (archival) such as annual reports and accounts, annual budgets, payrolls, etc. Content analysis is a method that is independent of theoretical perspective or framework (e.g., grounded theory and phenomenology), which is applied mostly in qualitative research and desk work (Klapper & Love 2004), (Klastorin, 1983), (Klein, 1998) and (Mayring, 2000).

For the purpose of this research, different categories of secondary sources was utilized; this include the use of published annual reports and accounts of the selected states, the Audit Ordinance 1956 was particularly useful in developing the compliance index which was checked in the annual reports and accounts of the selected states. The population of this research consists of the six (6) states in the North-Eastern Nigeria. Since the idea of geo-political regions is recognized in the 1999 Constitution of the Federal Republic of Nigeria, the researcher is therefore of the opinion that it is not out of place to dwell this work in one of the six geo-political regions in the country, which consist of Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe states.

S/NO:	State	Year Created	Capital City
1.	Adamawa	1976	Yola
2.	Bauchi	1976	Bauchi
3.	Borno	1966	Maiduguri
4.	Gombe	1996	Gombe
5.	Taraba	1991	Jalingo
6.	Yobe	1991	Damaturu

Source: Researcher's Design (2015)

Table 1.2: Population of the Study

Table 1.2 shows the population of the study consisting of six (6) states. It is also instructive to point out that the respective years of creation of the states was provided, which shows that some states were created in the 1960s, while others in the 1970s. From Table 1.2 above, the States of Adamawa, Bauchi, Gombe and Taraba states are selected as the working population of the study. As earlier mentioned, the issue of geo-political zone is also recognized in the 1999 Constitution, this study seeks to confine its sample to the North-East geo-political zone. The specific Sections of the Ordinance being examined was represented as requirements, which is denoted as r1, r2, r3 and r4. The annual report and accounts of the four states of Adamawa, Bauchi, Gombe and Taraba in North-eastern Nigeria was used to generate data through content analysis.

The statistical technique selected to determine the level of compliance with the Ordinance is qualitative grading using Compliance Index similar to the Application Index used in Kantudu (2005) was adopted. The total Compliance Index was constructed by comparing the variables of the requirements against the information disclosed in the financial reports of the selected states. Consistent with Barde (2009b) and Al Mutawaa & Hedwaidy (2010), but with slight modification, the compliance index or level of application of the laws on the financial reports were calculated by dividing the number of variables actually complied with by the maximum number of variables expected to be complied with. Mathematically, this is express as follows:

$$L_{act} = \sum_i^n \left(\frac{Arc}{Mrk} \right) \times 100$$

Where; L = level of compliance with requirements of the PFL,
 \sum = summation,
N = number of expected requirements to be complied with,
Arc = actual number of requirements complied with by selected states, and
Mrk = maximum number of requirements complied with by selected states.

Source: Adapted and Modified from Barde (2009b)

This compliance index technique is suitable in a study of this nature and it utilizes a predetermined index of scores which are assigned to each level of compliance in percentage terms. The requirements of the Ordinance being studied is denoted as r. The level of compliance with each requirement based on the annual reports and accounts of the selected states were scored accordingly. The index of 1 was assigned to each requirement if it is fully applied, an index of 0 if it is not applied and an index of 0.5 if it is partly applied. For instance, if all the requirements are fully applied, an index of 1 will be assigned and this produce a total score of 1 + 1 + 1 + 1 +n = 16. Then, a compliance percentage will be determined for all the requirements. The application of the decision rule in determining the result is shown in table 1.3 below:

Table 1.3: Criteria for measuring the level of Compliance in Percentage

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If $A \div B \times 100$	0.76 – 100	Full Compliance																																																																																																																																																																																																																																																													

Source: Adapted and Modified from Kantudu (2006)

Decision Rule: as indicated on table 3.4 above, if the computed value of $A \div B \times 100$ lies between 0 and 0.25, it means requirements of the Ordinance is not complied with at all. If the computed value of $A \div B \times 100$ lies between 0.26 and 0.50, it means the requirements of the Ordinance is weakly complied with, if the computed value of $A \div B \times 100$ lies between 0.51 and 0.75, it means the requirements of the Ordinance is partially complied and if the computed value of $A \div B \times 100$ lies between 0.76 and 100, it means the requirements of the Ordinance is fully complied with.

Compliance with the Requirements of Audit Ordinance 1956

This research examined the extent to which state governments in North-Eastern Nigeria comply with the Audit Ordinance of 1956. Four relevant sections of this Ordinance were extracted and used as the checklist to determine the extent of their compliance on the annual reports and accounts in the four selected states for a period of ten years (2003-2012).

Table 1.4 below shows the computed compliance indices generated from appendix 1. The table (1.4) shows the descriptive statistics on the level of compliance with some selected provisions of the Audit Ordinance of 1956 by states governments in North-Eastern Nigeria. The criteria for grading the level of compliance are still as contained in Table 1.3.

Table 1.4: Compliance with Requirements of Audit Ordinance 1956 by States

Source: Generated by the Researcher from Appendix 1 using Microsoft Excel 2010.

A perusal of table 1.4 above indicates that the mean compliance index of Adamawa state was 71.25 percent, which means a partial compliance with relevant provisions of the Audit ordinance. Adamawa state had a maximum of 100 percent recorded in years 2012 while its minimum was 50 percent recorded in years 2003 and 2004 respectively. The standard deviation of the state was 16.71 and this implies that there was significant variation in the level of compliance for the state during the study period. The mean compliance index of Bauchi State was 78.75 percent, with a maximum of 100 percent recorded in years 2011 and 2012; while its minimum was 62.5 percent. The deviation around the mean was slightly lesser than that of Adamawa state as indicated by 15.64. The result shows that Bauchi State fully comply with the provisions of the Audit Ordinance of 1956 during the study period as evidenced from the compliance index of 78.75 percent. Gombe state also fully complied with the provisions of the Audit Ordinance as revealed by the mean compliance of 81.25 percent with a deviation around the mean compliance index of 10.62; implying that there was significant variation in the level of compliance of the state during the study period.

Moreover, Taraba state had a partial compliance with the provisions of the Audit Ordinance of 1956. This is revealed by her mean compliance of 62.5 percent, with maximum of 75 percent and minimum of 50 percent. However, the standard deviation of Taraba state of 10.82 was comparatively higher than that of Gombe state of 10.62 but lower than those of other states. The highest standard deviation was recorded by Adamawa state; implying that its compliance level significantly varied the most, over the study period.

A critical assessment of the rank row in table 1.4 based on the states ranking revealed that Gombe state recorded the highest level of compliance with the Audit Ordinance with a mean compliance of 81.25 percent. Gombe State was closely followed by Bauchi, Adamawa and Taraba states with mean compliance indexes of 78.75, 71.25 and 62.5 percent respectively. In a nutshell, the overall level of compliance with the Audit Ordinance of 1956 stands at 74.26%, meaning partial compliance.

Summary and Conclusion

In summary, the Audit Ordinance of 1956 is partially complied with in financial reporting at 74.26% by States Governments in North-east Nigeria and this partial compliance level (of 74.26%) is inadequate. Therefore, this study concludes that the relevance of the provisions of the Audit Ordinance of 1956 still applicable in the Nigerian public sector might have long been overdue, that is why compliance with it by States governments is not 100%. Perhaps, the reason behind the partial compliance with this statutory framework of auditing applicable in the public sector is because it is a colonial laws which do not longer address real financial reporting and auditing issues in contemporary Nigeria.

Recommendations

Based on the conclusions of the study, the following recommendations are made: Just like the reforms which are made in public sector financial management by the enactment of contemporary laws like the Public procurement Act 2007, the Fiscal Responsibility Act 2007 and so on, reforms should be made in public sector audit by amending the existing provisions of Audit Ordinance of 1956 or enactment of other relevant laws that will regulate the audit of public sector financial statements, so as to improve the qualities of financial reports of states governments and other tiers of government in Nigeria as a whole. In addition, a regulatory body the Financial Reporting Council of Nigeria (FRCN) should be empowered to enforce compliance with the amended Audit Ordinance of 1956 and other statutory and regulatory standards like the International Public Sector Accounting Standards (IPSAS), on a mandatory basis for all public sector reporting entities in Nigeria.

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APPENDIX 1: Compliance with Provisions of Audit Ordinance 1956

States/Year	Relevant Provisions of the Audit Ordinance 1956							Remark
	r.1	r.2	r.3	r.4	A	B	A/B (%)	
Adamawa: 2003	1	0	1	0	2	4	50	Weak Compliance
2004	1	0	1	0	2	4	50	Weak Compliance
2005	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2006	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2007	1	0	1	1	3	4	75	Partial Compliance
2008	1	0	1	1	3	4	75	Partial Compliance
2009	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2010	1	0.5	1	1	3.5	4	87.5	Full Compliance
2011	1	0.5	1	1	3.5	4	87.5	Full Compliance
2012	1	1	1	1	4	4	100	Full Compliance
Bauchi: 2003	1	0	1	0.5	2.5	4	62.5	Partial Compliance

2004	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2005	1	0	1	1	3	4	75	Partial Compliance
2006	1	0.5	1	0	2.5	4	62.5	Partial Compliance
2007	1	0.5	1	0	2.5	4	62.5	Partial Compliance
2008	1	0.5	1	1	3.5	4	87.5	Full Compliance
2009	1	0.5	1	1	3.5	4	87.5	Full Compliance
2010	1	1	1	1	4	4	100	Full Compliance
2011	1	1	1	1	4	4	100	Full Compliance
2012	1	1	1	0.5	3.5	4	87.5	Full Compliance
Gombe: 2003	1	0	1	1	3	4	75	Partial Compliance
2004	1	0	1	1	3	4	75	Partial Compliance
2005	1	0.5	1	1	3.5	4	87.5	Full Compliance
2006	1	0.5	1	0.5	3	4	75	Partial Compliance
2007	1	0.5	1	0.5	3	4	75	Partial Compliance
	1	0.5	1	0.5	3	4	75	Partial Compliance

2011	1	1	1	1	4	4	100	Full Compliance
2012	1	1	1	1	4	4	100	Full Compliance
Taraba: 2003	1	0	1	0	2	4	50	Weak Compliance
2004	1	0	1	0	2	4	50	Weak Compliance
2005	1	0	1	0	2	4	50	Weak Compliance
2006	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2007	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2008	1	0	1	1	3	4	75	Partial Compliance
2009	1	0	1	1	3	4	75	Partial Compliance
2010	1	0	1	0.5	2.5	4	62.5	Partial Compliance
2011	1	0.5	1	0.5	3	4	75	Partial Compliance
2012	NA	N A	N A	N A	N A	N A		