

# Bauchi State

Pearl of Tourism

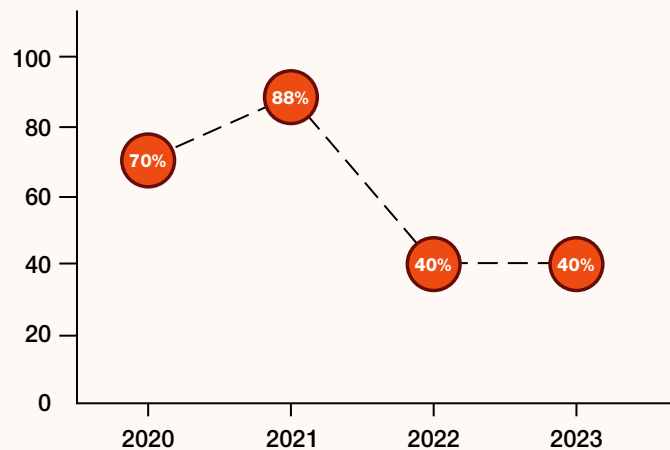
**Overall Performance Rank**  
out of 36 states

**40%** **8th**

**2022 Performance Rank**

**40%** **13th**

**Performance Trend (%) (2020 - 2023)**



SOURCE: SAE Index 2020,2021,2022 & 2023 Reports

## Accountability Gaps

## Recommendations

1.

**Inadequacy and ineffective implementation of the legal framework**

The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law effectively.

2.

**Lack of transparency**

The Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as the citizens' accountability reports are published online and timeously.

3.

**Participation and oversight mechanism needs improvement**

The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process. The PAC should also discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

4.

**Insufficient oversight**

The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

5.

**Absence of performance audit**

There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies.