

Borno State

Home of Peace

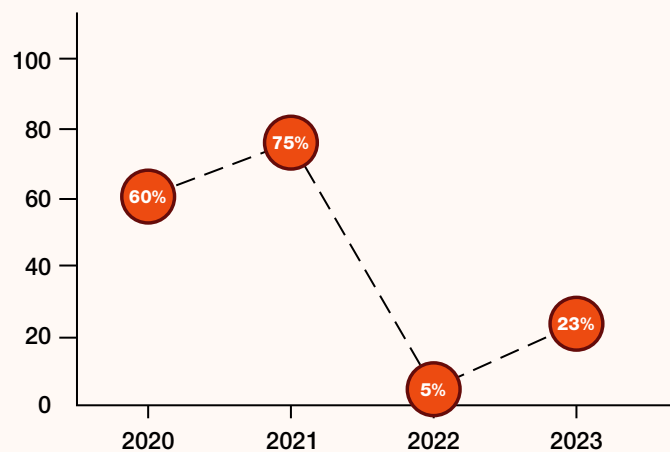
Overall Performance Rank
out of 36 states

 **23%** **23rd**

2022 Performance Rank

05% **35th**

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 audit reports and citizens' accountability reports are published online and timeously.

3. Poor participation mechanism

The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.

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.