

# Oyo State

The Pace Setter State

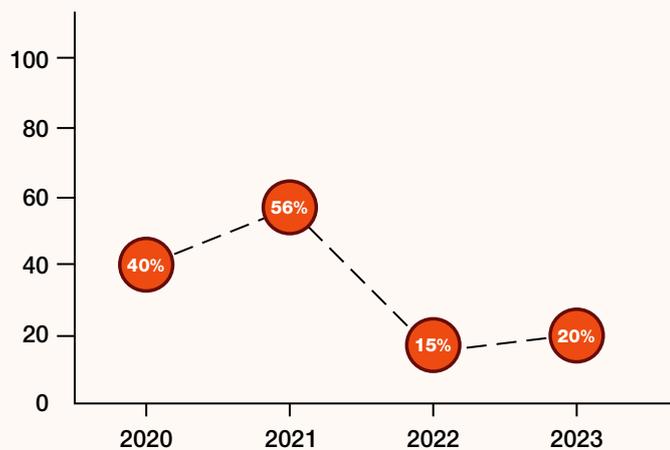
**Overall Performance Rank**  
out of 36 states

 **20%** **24th**

**2022 Performance Rank**

**15%** **31st**

**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 audit reports (including specific audit issues, observations and recommendations) 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 report**

There is a need to ensure performance audits are carried out to assess implementation of government's programs, projects and policies. Also, the performance audit report should be published.