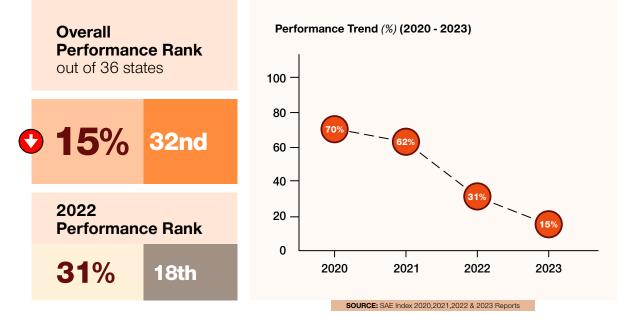


Jigawa State

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| | Accountability Gaps | Recommendations |
|----|---|---|
| 1. | Ineffective implementation of the legal framework | The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively. |
| 2. | Lack of transparency | The Supreme Audit Institution should ensure audit reports including audit issues, observations and recommendations are published online and timeously. |
| 3. | Participation 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. |
| 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. |