

Kogi State

The Confluence State

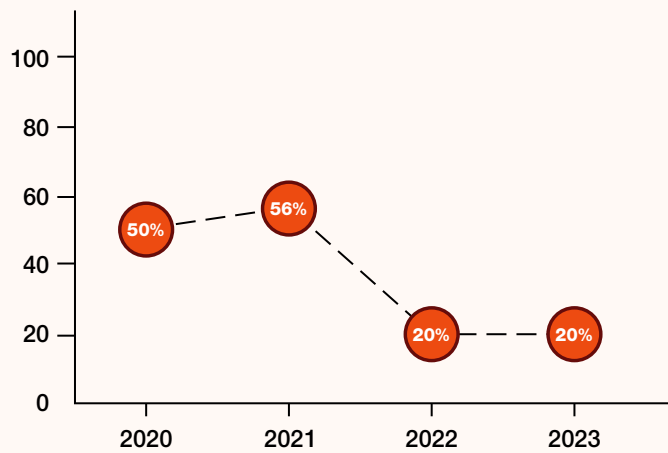
Overall Performance Rank
out of 36 states

20% **24th**

2022 Performance Rank

20% **27th**

Performance Trend (%) (2020 - 2023)



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

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, Office of Accountant-General and other actors should ensure accountability documents such as audit reports (including audit issues, observations and recommendations) 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.