

# Osun State

Land of Virtue

**Overall Performance Rank**  
out of 36 states



**45%**

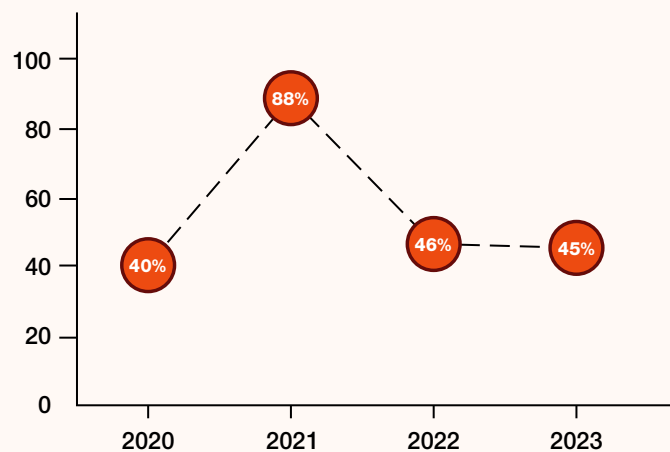
**5th**

**2022 Performance Rank**

**46%**

**6th**

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



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

Accountability Gaps	Recommendations
1. <b>Ineffective implementation of the legal framework</b>	The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.
2. <b>Lack of transparency</b>	The Office of Accountant-General and other actors should ensure accountability documents such as citizens' accountability reports are published online and timeously.
3. <b>Participation mechanism needs improvement</b>	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. <b>Insufficient oversight</b>	The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.
5. <b>Absence of performance audit report</b>	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.