

Borno State

▼ **35th** Overall
Performance Rank
out of 36 states

5%

2021
Ranking

7th
(75%)

	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	Oversight needs improvement	The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.