

# Cross River State

 **10<sup>th</sup>**

Overall  
Performance Rank  
*out of 36 states*

44%

**2021**  
Ranking

**22<sup>nd</sup>**  
(60%)

	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>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.
3	<b>Insufficient oversight</b>	The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.