

Delta State

 **4th**

**Overall
Performance Rank**
out of 36 states

2021
Ranking

12th
(70%)

48%

	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 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.