

# Kogi State

▼ **27<sup>th</sup>** Overall Performance Rank  
out of 36 states

**2021**  
Ranking

**24<sup>th</sup>**  
(56%)

**20%**

	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 Supreme Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as audit reports and citizens' accountability reports are published timeously.
3	<b>Poor participation mechanism</b>	The Office of the Auditor-General and Public Accounts Committee should proactively involve 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.