

Osun State

▼ **6th**

**Overall
Performance Rank**
out of 36 states

46%

2021
Ranking

1st
(88%)

	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 accountability documents such as audit reports and citizens' accountability reports are published online and timeously.
3	Participation and oversight mechanism needs improvement	The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of civic and media actors in the audit process. The PAC should also discharge its Constitutional responsibilities on reports of the Auditor-General diligently.