

# Sokoto State

▼ **23<sup>rd</sup>** Overall  
**Performance Rank**  
*out of 36 states*

**25%**

**2021**  
Ranking

**23<sup>rd</sup>**  
(57%)

	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 online and 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.