 Accountability Gaps  Recommendations

1. Inadequacy and ineffective implementation of the legal framework
   - The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and 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. 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. Oversight needs improvement
   - The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

5. Absence of performance audit
   - There is a need to ensure performance audits are carried out to assess implementation of government’s programs, projects and policies.