### Accountability Gaps

<table>
<thead>
<tr>
<th>Accountability Gaps</th>
<th>Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Absence of legal framework</td>
<td>The Executive, House of Assembly and the Office of the Auditor-General should work collaboratively to enact and implement a new audit law effectively.</td>
</tr>
<tr>
<td>2. Lack of transparency</td>
<td>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.</td>
</tr>
<tr>
<td>3. Poor participation mechanism</td>
<td>The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.</td>
</tr>
<tr>
<td>4. Insufficient oversight</td>
<td>The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.</td>
</tr>
<tr>
<td>5. Absence of performance audit</td>
<td>There is a need to ensure performance audits are carried out to assess implementation of government’s programs, projects and policies</td>
</tr>
</tbody>
</table>

### Performance Trend (% (2020 - 2023))

- **2020**: 40%
- **2021**: 39%
- **2022**: 10%
- **2023**: 10%

**SOURCE:** SAE Index 2020, 2021, 2022 & 2023 Reports

---

Benue State

Food Basket of the Nation

**Overall Performance Rank**

- **10%**
- **35th**

**2022 Performance Rank**

- **10%**
- **34th**

**Performace Trend**

<table>
<thead>
<tr>
<th>Performance Rank</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benue State</td>
<td>10%</td>
<td>39%</td>
<td>10%</td>
<td>10%</td>
</tr>
</tbody>
</table>

**Out of 36 states**

**Subnational Audit Efficacy Index 2023**

**Food Basket of the Nation 2022**

**Performance Rank**

- **2020**: 35th
- **2021**: 34th
- **2022**: 30th
- **2023**: 30th

**Performance Trend**

- **2020**: 40%
- **2021**: 39%
- **2022**: 10%
- **2023**: 10%

**SOURCE:** SAE Index 2020, 2021, 2022 & 2023 Reports

www.plsinitiative.org