**Accountability Gaps**

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 audit reports (including audit issues, observations and recommendations) 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. Insufficient oversight

   The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.

5. Absence of performance audit report

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

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**Performace Trend (%) (2020 - 2023)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Performance Trend (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>70%</td>
</tr>
<tr>
<td>2021</td>
<td>65%</td>
</tr>
<tr>
<td>2022</td>
<td>48%</td>
</tr>
<tr>
<td>2023</td>
<td>29%</td>
</tr>
</tbody>
</table>

**Overall Performance Rank**

- State: Edo State
- Rank: 19th
- Score: 29% out of 36 states

**2022 Performance Rank**

- Rank: 4th
- Score: 48%