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 accountability documents such as 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. 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.

Recommendations

Performance Trend (%)(2020 - 2023)

<table>
<thead>
<tr>
<th>Year</th>
<th>Performance Trend</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>40%</td>
</tr>
<tr>
<td>2021</td>
<td>73%</td>
</tr>
<tr>
<td>2022</td>
<td>23%</td>
</tr>
<tr>
<td>2023</td>
<td>17%</td>
</tr>
</tbody>
</table>

Overall Performance Rank

17% 28th out of 36 states

2022 Performance Rank

23% 25th

Imo State
Eastern Heartland

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