ACCOUNTABILITY GAPS

1. Ineffective implementation of the legal framework
   - The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively.

2. Lack of transparency
   - The Supreme Audit Institution should ensure audit reports including audit issues, observations and recommendations are published online and timeously.

3. Participation mechanism needs improvement
   - The Office of the Auditor-General and Public Accounts Committee should improve on the involvement of 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
   - There is a need to ensure performance audits are carried out to assess implementation of government’s programs, projects and policies.