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 specific 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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**Recommendations**

**Overall Performance Rank**
- **2022 Performance Rank**: 32%, 17th
- **Out of 36 states**: 26%, 21st

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

**State of Harmony**
- **2022 Performance Rank**: 32%, 17th
- **Performance Rank**
  - 2020: 40%
  - 2021: 62%
  - 2022: 32%
  - 2023: 26%

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

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

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