Accountability Gaps

<p>| | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>1.</td>
<td>Inadequacy and ineffective implementation of the legal framework</td>
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<td>2.</td>
<td>Lack of transparency</td>
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<td>3.</td>
<td>Poor participation mechanism</td>
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<td>4.</td>
<td>Insufficient oversight</td>
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<td>5.</td>
<td>Absence of performance audit</td>
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Recommendations

- **1.** 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.** 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.** The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.
- **4.** The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.
- **5.** There is a need to ensure performance audits are carried out to assess implementation of government’s programs, projects and policies.

**Overall Performance Rank**
- 17% 28th out of 36 states

**2022 Performance Rank**
- 18% 28th

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

- 2020: 50%
- 2021: 64%
- 2022: 18%
- 2023: 17%

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