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. Sustaining participation mechanisms
   - The Office of the Auditor-General, Public Accounts Committee, civil society and media actors should sustain participation in the audit process.

3. 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

Overall Performance Rank
- Out of 36 states
- **73%** 1st

2022 Performance Rank
- **63%** 2nd

Performance Trend (%)(2020-2023)
- 2020: 60%
- 2021: 76%
- 2022: 83%
- 2023: 73%

Source: SAE Index 2020, 2021, 2022 & 2023 Reports