

Enugu State

Coal City State

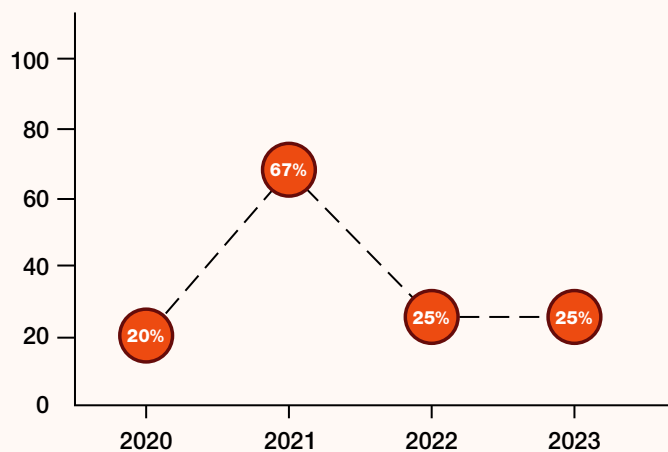
Overall Performance Rank
out of 36 states

25% **22nd**

2022 Performance Rank

25% **23rd**

Performance Trend (%) (2020 - 2023)



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

Accountability Gaps	Recommendations
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 reports of the Auditor-General containing audit issues, observations and recommendations 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.