





	Accountability Gaps	Recommendations
1	Inadequacy and ineffective implementation of the legal framework	The Executive, House ofAssembly and the Office of the Auditor-General should work collaboratively to remedy inadequacies in the legal framework and implement the audit law
2	Lack of transparency	The Supreme Audit Institution, Office of Accoun- tant-General and other actors shouldensure accountability documents such as the citizens' accountability reports 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 citizens, civil society 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 govern- ment's programs, projects and policies.