

# Kogi State

The Confluence State

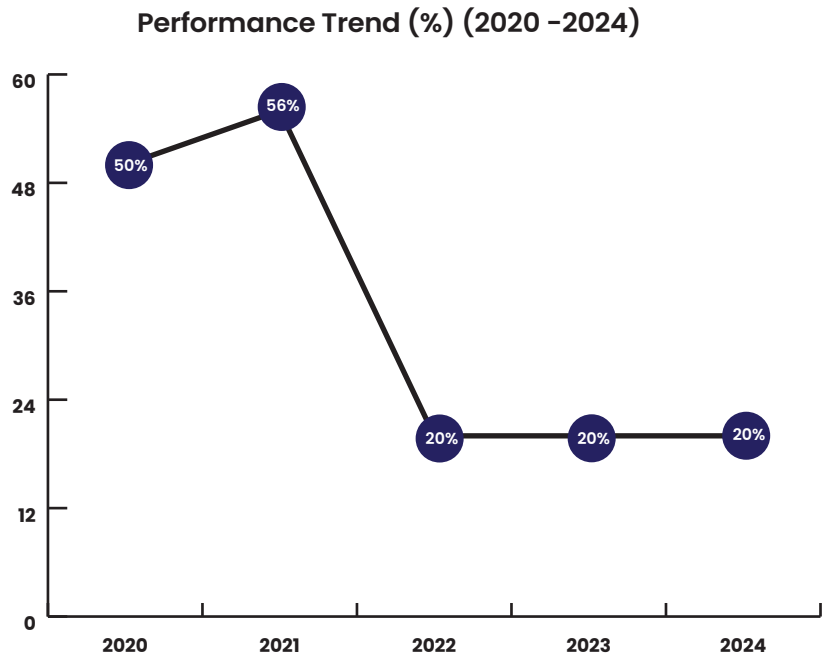


**Overall Performance Rank**  
Out of 36 States

**20%** **24th**

**2023 performance Rank**

**20%** **24th**



Source: 2020/2024 SAE Index Reports

Accountability Gaps	Recommendations
<b>1</b> Ineffective implementation of the legal framework	The Executive, House of Assembly and the Office of the Auditor-General should implement the audit law effectively
<b>2</b> Lack of transparency	The Audit Institution, Office of Accountant-General and other actors should ensure accountability documents such as audit reports (including audit issues, observations and recommendations) and citizens' accountability reports are published online and timeously.
<b>3</b> Poor participation mechanism	The Office of the Auditor-General and Public Accounts Committee should proactively involve civic and media actors in the audit process.
<b>4</b> Insufficient oversight	The Public Accounts Committee should discharge its Constitutional responsibilities on reports of the Auditor-General diligently.
<b>5</b> 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.