



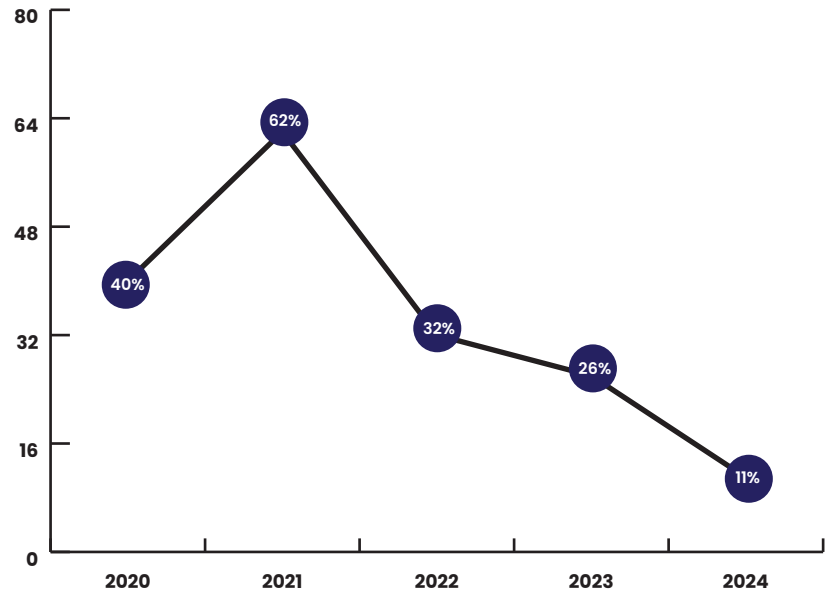
**Overall Performance Rank**  
Out of 36 States

↓ **11%** **33rd**

**2023 performance Rank**

**26%** **21st**

**Performance Trend (%) (2020 -2024)**



Source: 2020/2024 SAE Index Reports

| Accountability Gaps   | Recommendations   |
|---|---|
| <b>1</b> Inadequacy and Ineffective implementation of the legal framework | 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.   |
| <b>2</b> Lack of transparency   | The 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. |
| <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. Also, the performance audit report should be published.  |