

# Osun State

Land of Virtue



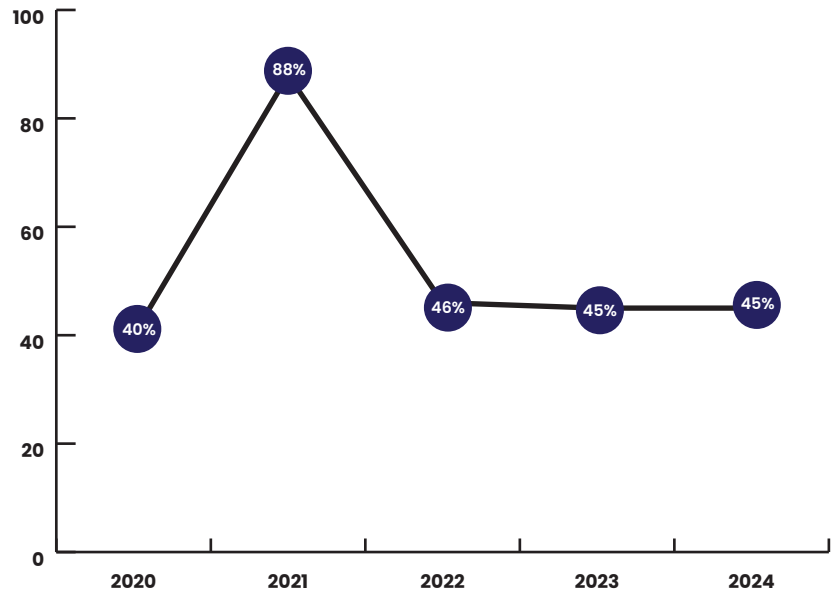
**Overall Performance Rank**  
Out of 36 States

**45%** **5th**

**2023 performance Rank**

**45%** **5th**

Performance Trend (%) (2020 -2024)



Source: 2020/2024 SAE Index 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 Audit Institution, Office of Accountant-General and other actors should ensure 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 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	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.