

## Performance Trend (%) (2020 - 2024) Overall 80 **Performance Rank** Out of 36 States 70% 64 48 •21% 23rd 32 2023 21% performance Rank 15% 15% 16 15% 32nd 0 2020 2021 2022 2023 2024

	Accountability Gaps	Recommendations
1	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.
2	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.
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.

**Rivers State** Treasure Base of the Nation