

Cross River State

The People's Paradise State



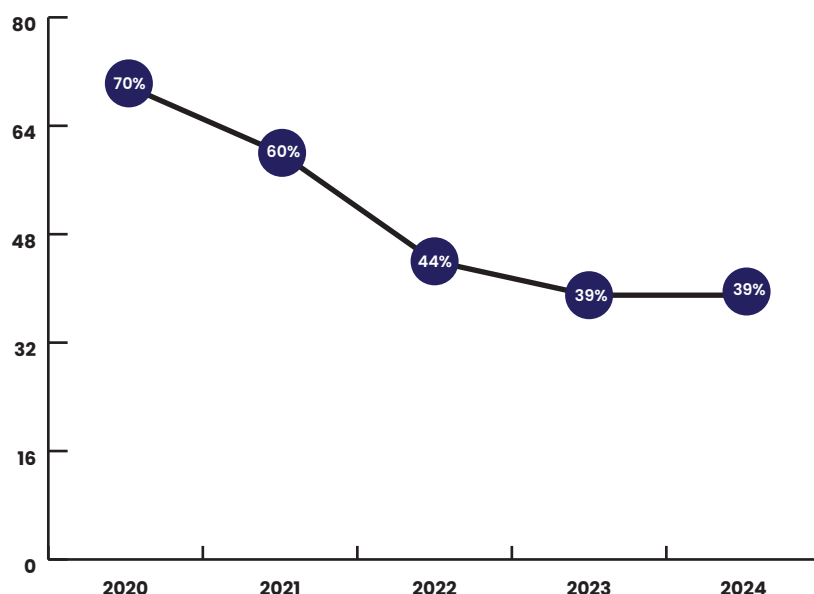
**Overall
Performance Rank**
Out of 36 States

39% **10th**

**2023
performance Rank**

39% **9th**

Performance Trend (%) (2020 -2024)



Source: SAI Index 2020, 2021, 2022, 2023 & 2024 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 Office, Office of Accountant-General and other actors should ensure 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 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. |