

# Lagos State

Center of Excellence



**Overall  
Performance Rank**  
Out of 36 States

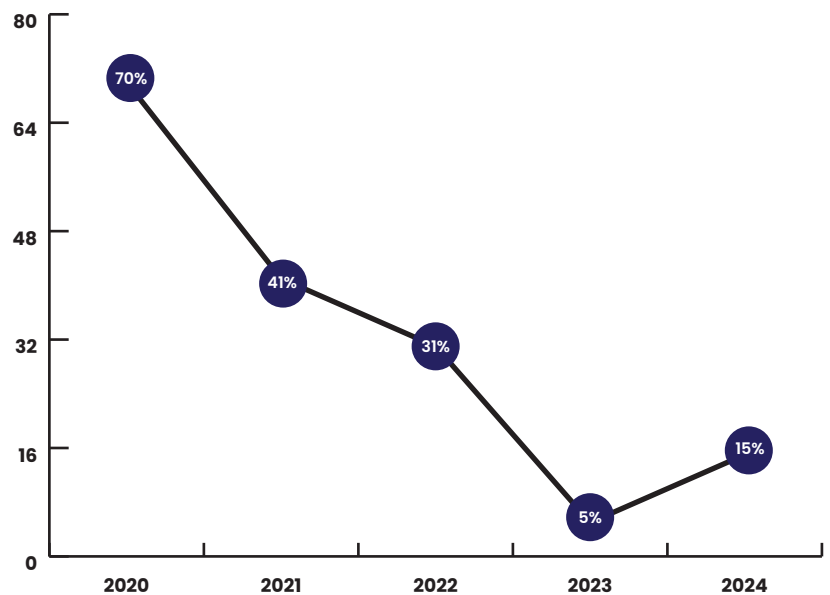


**15%** **29th**

**2023  
performance Rank**

**5%** **36th**

**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 Office, 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.             |