



**OFFICE OF  
THE AUDITOR-GENERAL  
FOR THE FEDERATION**



# INTERIM REPORT

Special Audit of the Federal  
Government's response to  
the COVID-19 Pandemic  
for the period 1st March  
to 30th June, 2020



**TRANSPARENCY, ACCOUNTABILITY,  
INTEGRITY AND PROFESSIONALISM**

**September 2020**



<b>EXECUTIVE SUMMARY</b> .....	<b>5</b>
<b>1. INTRODUCTION AND OVERVIEW OF THE RESPONSE</b> .....	<b>11</b>
1.1 Background.....	12
1.2 Nigeria’s response to the pandemic.....	12
<b>2. AUDIT OBJECTIVES SCOPE AND METHODOLOGY</b> .....	<b>16</b>
<b>3. DESCRIPTION OF AUDIT COVERAGE</b> .....	<b>19</b>
<b>4. AUDIT FINDINGS</b> .....	<b>23</b>
4.1. Audit findings and recommendations .....	24
4.2. Review of allocations to Participation Agencies.....	29
<b>ACKNOWLEDGMENT</b> .....	<b>30</b>
<b>APPENDICES</b> .....	<b>32</b>
<b>GLOSSARY</b> .....	<b>49</b>





AuGF/SA. 2020/COVID/19/SIM/01

The Clerk to the National Assembly,  
National Assembly Complex,  
Three Arms Zone,  
Abuja.

**SUBMISSION OF AN INTERIM REPORT ON THE SPECIAL AUDIT OF THE FEDERAL GOVERNMENT OF NIGERIA'S RESPONSE TO THE COVID-19 PANDEMIC FOR THE PERIOD 1<sup>ST</sup> MARCH to 30<sup>TH</sup> JUNE 2020**

In accordance with Section 85(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), I am pleased to submit to the Clerk to the National Assembly, four (4) hard copies and two (2) soft copies of the interim report on the special audit of the Federal Government of Nigeria's response to the COVID-19 pandemic for the period 1st March to 30th June, 2020.

**ANTHONY M. AYINE, FCA**  
Auditor-General for the Federation





## FOREWORD BY THE AUDITOR-GENERAL FOR THE FEDERATION

I am pleased to present to you the interim results of our audit of the resources received and being spent by the Federal Government of Nigeria toward tackling the COVID-19 pandemic.

This ongoing audit is in line with the role of the OAuGF under the International Standards of Supreme Audit Institutions (ISSAIs), in particular ISSAI 5520 which addresses the audit of disaster related aid. In the context of a pandemic, I have taken the view that timely intervention is key, as audit reports presented well after the event has passed, are not the most useful contribution external audit can make. The ongoing audit and this interim report therefore represent an effort to properly position the external audit function through proactive audit, and ensure audit is as helpful and value-adding as possible.

The broader benefits of proactive audit in times of disaster/crisis include gaining clarity on preparedness, the effectiveness of various interventions and recommendations toward post crisis/disaster planning. Our primary focus in conducting this audit has therefore been on how the OAuGF can support the Federal Government of Nigeria and other key stakeholders to ensure the effort to tackle the COVID-19 pandemic and limit its impact on the populace and the economy, is as effective as possible.

I appreciate the enormity of the task being undertaken by the Presidential Task Force, the NCDC and all agencies participating in the response. So far, the combined efforts of all responders and participating agencies, and Nigerians at large, appears to have slowed the level of mortality caused by the pandemic, but more can be done to get the best possible outcome from the current situation and to be better prepared for the future. I therefore implore all to see the findings and recommendations in this report and subsequent audit reports as our effort to provide timely intervention and not as criticism.

I encourage all participating agencies to continue to cooperate fully with my staff and to see the OAuGF as their partners in tackling this pandemic to the benefit of all Nigerians.

**ANTHONY M. AYINE, FCA**  
Auditor-General for the Federation







# Executive Summary

# Executive summary



Nigeria reported its first case on the 27th February 2020.

President Muhammadu Buhari inaugurated a 12-man Presidential Task Force on the 17th of March 2020.

Funds mobilised from various sources for COVID-19 were as follows:

- ₦22.2bn by FG to PTF
- ₦24.6bn by FG to participating agencies
- ₦30.1bn by CACOVID
- ₦17bn by FG to State-Govt.
- ₦110.05bn by 12 International Development Partners
- ₦21bn by the NNPC Group
- ₦1.9bn donations by the public

The coronavirus disease 2019 (COVID-19) is an unprecedented public health emergency with associated significant economic and social impacts affecting Nigeria and the rest of the world. The first case of COVID-19 disease was reported in Nigeria on the 27<sup>th</sup> of February 2020. This index case and the need for Nigeria to respond appropriately to the threat, led to the inauguration of a 12-man Presidential Task Force (PTF) on COVID-19 by President Muhammadu Buhari on 17<sup>th</sup> March, 2020. The PTF is to coordinate and oversee Nigeria's multi-sectoral and inter-governmental efforts to contain and mitigate the spread and impact of the pandemic.

The Auditor-General for the Federation and his management team subsequently held an emergency meeting on the 29<sup>th</sup> of March 2020, to determine the best audit response during the health crisis. To further highlight the role of Supreme Audit Institutions in supporting their countries in the fight against the pandemic, a webinar was held by the International Organization of Supreme Audit Institutions (INTOSAI) and facilitated by the Supreme Audit Institution of Sierra Leone to share experiences on audits carried out during the Ebola crisis experienced in Eastern and Western Africa within the last decade. These preparatory activities and discussions led to the formation of a 12-man audit team for a special audit of the response of the Federal Government to the pandemic.

The special audit is intended to provide timely and useful information and recommendations to Government, the PTF, Agencies participating in the response and various mitigations, and to other interested stakeholders.

This report presents the interim findings of the ongoing audit being undertaken by the Office of the Auditor-General for the Federation (OAuGF) on Agencies and entities to which budgetary allocations were given towards the Governments COVID-19 pandemic response.

A total of ₦83.9 billion was budgeted by the Federal Government for the response to the pandemic and the expected sources to fund this budget were as follows; ₦16.9bn from the 2020 Budget, ₦32.5bn from the COVID-19 Special Account/Levy and ₦34.5bn was to be funded through donations from the public and private sectors.

In the course of implementing the COVID-19 intervention activities, funds mobilized from various sources as at 30<sup>th</sup> June 2020 were as follows:

- ₦22.2bn was disbursed by the Federal Government to the PTF
- ₦24.6bn was disbursed by the Federal Government to the participating agencies (see *Appendix 1, Table 4 for details*)
- ₦30.1bn was raised by Coalition against COVID-19 (CACOVID) and is under their direct management
- ₦17bn was paid directly by the Federal Government to some States as support (*see Appendix 1, Table 5 for details*)
- ₦110.05bn in cash and in kind was raised by twelve International Development Partners and their intervention efforts are on-going in collaboration with the PTF.

# Executive summary



## Good practices adopted were :

- The prompt set up of a 12-man task force
- Approval of 5 commercial banks for the receipt of public donations
- Prompt financial support given to State governments
- Support to Nigerians in the diaspora
- Provision of stimulus package of N500billion for COVID-19 support
- PTF register for recording receipts donations in cash and kind

- ₦21bn was raised by the NNPC and its Oil and Gas Sector partners and is under their direct management
- ₦1.9bn was donated by the public into designated accounts with five commercial banks

This interim report covers findings from the audit of transactions amounting to ₦4.9billion as at 30<sup>th</sup> June 2020 (₦191m at the PTF and ₦4.7bn at participating agencies). A breakdown of the Agencies and entities responsible for the transactions is included within the report, and audits of the participating agencies remain ongoing at the time of publishing this interim report.

## Good practices

The following good practices were observed in the course of the audit:

1. Prompt inauguration of a 12-man task force to coordinate the response activities to the COVID-19 pandemic in Nigeria. The task force was representative of the range of stakeholders and was quickly given the resources necessary to act.
2. In order to receive and properly record donations from the general public, the Federal Government approved five (5) commercial banks to open and handle COVID-19 donation from the general public to supplement the Treasury Single Account (TSA), held by the Central Bank for donations.
3. A National Register was implemented for recording all receipts of funds, materials, and other resources made available for the containment of the COVID-19 pandemic by all donors, private and public sector stakeholders etc.
4. Prompt coordination with the States through the Nigerian Governor's Forum. Financial support was given to four State Governments towards the response at sub-national level, in particular for the rehabilitation and provision of necessary facilities to serve as isolation centers across the Country.
5. A Presidential Order was issued for the expansion of humanitarian relief in the form of palliatives and cash payments to poor and vulnerable households. ₦500billion was approved as additional welfare, Small Medium Enterprise (SME) support and safety net packages for COVID-19 Support.
6. The Federal Government provided support in form of accommodation and transportation to Nigerians in the diaspora and made adequate arrangements for isolation following their evacuation. Records available indicate that 15,589 Nigerians from 23 countries were evacuated as at June 30<sup>th</sup>, 2020.





## Areas for improvement are:

- Completeness of records and documentation
- More timely utilization of funds
- Strengthening the role of the PTF as Coordinator

## Areas for improvement

The following areas were identified for improvement. The affected entities are taking necessary improvement actions which will be reviewed during the subsequent phase of the audit:

### 1. Gaps in documentation

- i. The National Register for recording all receipts of funds, materials, and other resources made available for the containment of the COVID-19 pandemic will require regular update and additional functionalities to be of maximum value. **For example, the current register does not yet contain information to confirm that beneficiary agencies received the funds and donations registered for them.** Furthermore, all entries into the register should be dated to enable more useful reporting of its contents.

#### Recommendations:

- i. The National Register should be improved to enable the tracking of pledges, commitments, actual disbursements and distributions. i.e. where the funds or materials were received and the purpose/beneficiary to which they were applied.
- ii. The register should be all encompassing and not limited to donations/materials brought to the attention of the PTF. The PTF should introduce a regular process of circularizing all stakeholders requesting confirmation of donations made, and donations received.

### 2. Low utilisation of COVID-19 funds

- i. Funds allocated to the PTF and the participating agencies for the containment of COVID-19 were either not utilized or had low levels of utilization as at 30<sup>th</sup> June 2020.
- ii. Majority of the participating agencies failed to use funds allocated to them through the PTF and directly through their annual budget towards the COVID-19 interventions as **the level of funds utilization was 23.4% across the 21 participating entities (see Para 4.2).** We noted however the PTF's assertion that certain accrued expenditures were still being processed.
- iii. Funds made available to the participating agencies through the 2020 annual budget were mainly from existing envelopes that were to be redirected to COVID-19 costs. These funds from the existing budget amounted to ₦24.6bn. The agencies were unable to spend the funds without proper approval of virement from the previous purposes (line items) to COVID-19 specific line items.
- iv. The level of expenditure on COVID-19 from the 2020 appropriation of each participating agency is unclear, as is the extent to which some of the agencies were able to vire funds from the COVID-19 allocation to replenish existing budget lines applied towards the pandemic under emergency.





## Areas for improvement are:

- Completeness of records and documentation
- More timely utilization of funds
- Strengthening the role of the PTF as Coordinator

- v. Funds made available directly through the PTF for the operations of the taskforce and for the benefit of participating agencies were also not spent for reasons as yet unclear. These funds amounted to N4.5bn for the operations of the PTF and N17.6bn for the Participating Agencies. We understand the core reason may be delays in the administrative processes for accessing the available funds. The extent of expenditures accrued and awaiting settlement is not fully visible to the PTF.

## Recommendations:

- i. The public expenditure regulations of the Federal Government regarding the virement of funds need to be reviewed to be more effective during emergencies. This will ensure more timely expenditure on activities that are intended to mitigate the impact of the pandemic and any future national emergencies.
- ii. Participating agencies should re-classify all expenditures incurred for COVID-19 mitigations which were funded from existing (pre-COVID) budgets. These expenditures should be reflected within budget lines specifically for the COVID-19 response and the information should be submitted to the PTF and the Office of the Auditor-General for the Federation.

## 3. Challenges in response coordination

- i. We observed that under the current arrangements, the PTF is to coordinate and monitor the activities of implementing agencies. We noted detailed arrangements were put in place by the PTF to deliver its mandate, including setting out specific pillars of activity/response, assigning responsibilities and monitoring progress against each pillar. However we noted some gaps in the evidence presented to show that the PTF has a full overview of the activities of all of the participating stakeholders. We are aware that the PTF recognizes some of these gaps and took action to address them through a mid-term review conducted in July 2020, and that this led to the introduction of a detailed and revised action plan for each pillar.
- ii. We also noted that the PTF is only able to direct expenditures funded through its intervention fund. The implementing agencies are mostly represented on the PTF and are able to consult the PTF, however the leadership of the PTF is only able to direct parts of the overall intervention, and the OAuGF is concerned that this is sub-optimal and may lead to inefficiencies.
- iii. We further observed that a number of parallel efforts are underway at a national level to support Nigeria's response to the pandemic. CACOVID, the NNPC Oil and Gas Group, and Nigeria's Development Partners had committed N30billion, N21billion and N110.05bn respectively in donations and materials towards supporting the efforts of the Government to tackle the pandemic. Audit observed gaps in the alignment between the activities of these groups and the coordination being carried out by the PTF, and that the PTF does not have full visibility of the intervention activities of all the groups.



## Areas for improvement are:

- Completeness of records and documentation
- More timely utilization of funds
- Strengthening the role of the PTF as Coordinator

In particular, we noted that the groups self-report to the PTF and there is no comprehensive system as yet to verify the effectiveness of the activities being conducted by these groups or the amounts being spent.

Although we did not fully expect the groups to fall under the remit of the PTF, we are concerned that unless efforts are better aligned and the PTF has full visibility of all activities by all responders regardless of the source of funding, there may be inefficiencies, duplication of efforts, waste, delay etc. We are also, as yet, unable to see the arrangements in place for the external audit of the usage of these funds which were donated to Nigeria, and we believe the PTF has a role to play in ensuring this is not overlooked.

Lastly, we are aware the mandate of the PTF is for a six-month period. In view of the enduring nature of the pandemic, we see there is a need for a medium to longer term view of the PTF's work. Having a longer lifespan will also enable the PTF raise its sights beyond activities that can be delivered within a short time frame.

## Recommendations:

- The PTF mandate should be strengthened to ensure appropriate authority to coordinate all COVID-19 activities of the participating agencies, donors and stakeholders. At the very least, all stakeholders involved in the response management should provide formal detailed updates to the PTF on their activities on a regular basis. This should include ongoing, concluded and proposed interventions.
- Arrangements for the external audit of the intervention activities being conducted by the various groups should be clarified and the PTF and OAuGF should be informed appropriately for any follow-up action.
- The PTF's mandate should be extended for a longer period, and adequate capacity to monitor the effectiveness of interventions delivered by participating agencies and stakeholders should be introduced.

## 4. Challenges at the National Centre for Disease Control (NCDC)

- We observed a number of weaknesses in the operations of the NCDC. While recognising overall the challenging nature of maintaining effective controls while also responding to an emergency, audit is concerned that the use of funds during emergency situations can be particularly susceptible to misapplication, waste and misappropriation.
- Specifically, appropriate supporting documents were not presented to substantiate a number of significant expenditures and disbursements.

## Recommendation:

- Financial management processes at the NCDC should be strengthened to ensure adequate and effective controls over public funds, and adequate documentation of expenditures even in challenging circumstances.



# Introduction and overview of the response

# Introduction and overview of the response



## 1.1 Background

The coronavirus disease 2019 (COVID-19) was first identified amid an outbreak of respiratory illnesses in Wuhan city, Hubei province, China. It was initially reported to the World Health Organisation (WHO) on December 31, 2019.

On January 30, 2020, the WHO declared the COVID-19 outbreak is a global health emergency. On March 11, 2020, the WHO declared COVID-19 a global pandemic.

In Nigeria, the disease was first reported on the 27th of February, 2020 through an official announcement from the Federal Ministry of Health. An Italian citizen who works in Nigeria returned to Lagos, Nigeria from Milan, Italy on the 25th of February 2020, and was subsequently confirmed as being infected with the virus by the virology laboratory of the Lagos University Teaching Hospital.

This hospital forms a part of the laboratory network of the Nigeria Centre for Disease Control (NCDC). This index case was later treated at the Infectious Disease Hospital (IDH), Yaba, Lagos. From this first case, the cases of COVID-19 across Nigeria continued to rise as shown in the table below.

### COVID-19 cases recorded from inception to June 30th, 2020.

	February	March	April	May	June
Samples Tested			15,759	63,882	138,462
Confirmed Cases	1	139	1,932	10,162	25,692
Active Cases	1	128	1,555	6,868	15,358
Discharged Cases	0	9	319	3,007	9,746
Deaths	0	2	58	287	590

Source: NCDC

Confirmed cases were 56,735 as at 18th September 2020, shortly before the publication of this report.

18<sup>th</sup> September 2020

Sample Tested	482,321
Confirmed Cases	56,735
Active Cases	7,550
Discharged Cases	482,321
Deaths	1,093

Source: NCDC

## 1.2 Nigeria's response to the pandemic

### 1.2.1 Establishment of the PTF

President Muhammadu Buhari inaugurated the Presidential Taskforce on COVID-19 on the 17th of March 2020 as the first major response to the pandemic with a charge to co-ordinate and oversee Nigeria's multi-Sectoral, Inter-governmental efforts to contain the spread and mitigate the impact of the disease.

The Federal Government also inaugurated an Inter-Ministerial Economic Sustainability Committee on the 30th of March, 2020 headed by the Vice President to develop a COVID-19 stimulus plan titled the "Nigeria Economic Sustainability Plan (NESP) 2020". The NESP has been developed as a 12-month, ₦2.3trillion Transitional Plan between the Economic Recovery and Growth Plan (ERGP) and the successor plan to the ERGP, which is currently in development. The key funding components of the NESP are as follows:

- ₦500 billion from Special FGN Accounts
- ₦1.1 trillion from the CBN in the form of structured lending
- ₦334 billion from external bilateral/multilateral sources
- ₦302.9 billion from other funding sources



# Introduction and overview of the response



The Presidential Task Force on COVID-19 set certain focal areas for its emergency response programme, and these included the following:

1. Presidential Task Force National Pandemic Response Centre (NPRC) Coordination
2. Epidemiology and Surveillance
3. Risk Communication and Community engagement
4. Laboratory
5. Security, Logistics and Mass Care
6. Points of entry
7. Resource mobilization
8. Infection, Prevention and Control
9. Research
10. Case Management
11. Finance monitoring & compliance.

The mandates of the PTF are as follows:

- Provide overall policy direction, guidance, and continuous support to the National Emergency Operations Centre (EOC) at the NCDC, and other Ministries & Government Agencies
- Enable the delivery of national and state-level outbreak control priorities which include;
  - Effective and safe treatment centres to ensure capacity to manage outbreaks
  - Coordination of National and State Emergency Operation Centres
  - Response commodities for case management, infection prevention and control, diagnostics, etc.
  - Sensitization and awareness campaigns for the general public on prevention measures and response activities
- Diagnostic laboratories and deployment strategies to strengthen their preparedness capacity and mobilise human, material and financial resources from within and outside the country for effective national and state-level preparedness.

- Define targets and monitor the progress in the delivery of these targets to meet the minimum requirements for a satisfactory performance and use this to advise the Presidency on the overall national response to COVID-19.
- Coordinate Nigeria's engagement with other countries' bilateral and multilateral bodies, international organisations to share lessons, best practices, and technical assistance.
- Keep the public abreast of strategic progress with Nigeria's response, and emerging developments regarding preparedness and response.

The PTF started its operations in the same month during which the Federal Government also set up a committee under the Vice President to draw up an action plan to help the nation navigate the possible economic hardship ahead.

## 1.2.2 Financing the response to COVID-19\*

The IMF approved an emergency loan of USD3.4billion (₦1.29tn) to help address the decline in Nigeria's foreign exchange reserves and provide financing to the budget for targeted and temporary spending increases. This was aimed at helping Nigeria contain and mitigate the economic impact of the pandemic and of the sharp fall in international oil prices and associated revenues.

The Africa Development Bank (AfDB) also approved a loan of USD288.5million (₦109.6bn) to help Nigeria tackle the pandemic and mitigate its impact. The funds were intended to support the national health systems, specifically for surveillance, emergency response and strengthening of the social protection system.

The fund flows arising from both financing agreements will be covered during the ongoing audit.

## 1.2.3 Budgetary allocations and donations received

The emergency response programme had a budget of ₦83,895,139,427.00. A total of ₦63,797,839,685.42 had been disbursed to implementing entities and States at the time of our audit. Of the amount disbursed, ₦22,163,130,411.00 was to the PTF, ₦24,634,709,274.42 was to participating agencies and ₦17,000,000,000.00 to State Governments.\*\*

\*IMF Country Report No 20/142 of April, 2020

\*\*Based on submissions by the OAGF. This is still subject to audit for completeness

# Introduction and overview of the response



In order to accommodate donations from the general public, the Federal Government approved five (5) commercial banks namely, Access Bank, FBN, GTB, UBA and Zenith Bank for collection and onward remittance of such donations to the Central Bank of Nigeria (CBN). These five commercial bank accounts supplemented the account held by the CBN for donations from the public sector.

Based on information received from the Office of the Accountant General of the Federation (OAGF) during the first phase of audit, total donations received by the five approved commercial banks amounted to ₦1,903,020,394.51. The information received from the Accountant-General also indicated no funds or donations were received by his Office from the international community for the period under review. This submission by the OAGF is under audit and will be covered in the next phase of the audit.

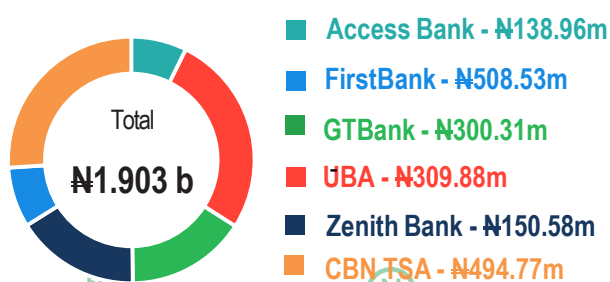
The breakdown of the Federal Government funding allocation is shown in figure 1 below, while donations received from the general public by the designated banks is shown in figure 2 below:

**Figure 1: Federal Budget and Disbursements**



Legend for Figure 1:  
 ■ Undisbursed Funds ■ Disbursed Funds  
 ■ Other Participating agencies ■ State governments ■ PTF

**Figure 2: General Public Donations**



Out of the ₦1,903,020,394.51 stated by the Office of the Accountant-General of the Federation (OAGF) as the total donations received, ₦494,768,059.95 was received directly into the CBN TSA from specific contributors as shown on the table below, while the remainder was received through the five commercial banks:

	AGENCY	Amount (₦)
1	Nigeria Content Development Monitoring Agency	70,000,000.00
2	China General Chamber of Commerce in Nigeria	48,120,000.00
3	Senate (Personnel Cost)	24,003,560.93
4	House of Representatives (General)	139,439,544.38
5	Senate (Personnel Cost)	23,765,410.26
6	House of Representatives (General)	139,439,544.38
7	Petroleum Equalization Funds Management Board	50,000,000.00
<b>Total</b>		<b>494,768,059.95</b>

Some of the development partners active in Nigeria at the time of the pandemic also mobilized resources to support the Federal Government in tackling the pandemic and mitigating its impact. The table below sets out the support made available by each partner at the time of this report.

S/N	AGENCY	Amount (₦)
1	UNHCR	151,259,000.00
2	UN	22,600,000,000.00
3	Bill & Melinda Gates Foundation	1,400,000,000.00
4	Canada Aid	1,100,000,000.00
5	Global Fund	2,200,000,000.00
6	EU	27,200,000,000.00
7	International Organisation For Migration	8,202,500,000.00
8	UK Aid	732,369,945.00
9	UNPF	263,486,400.00
10	UN Women	502,151,000.00
11	US Government	19,800,000,000.00
12	World Bank	25,900,000,000.00
<b>Total</b>		<b>110,051,766,345.00</b>



## 1.3 Other emergency response activities\*

Private sector led groups collaborated with public sector bodies to simultaneously carry out other key interventions and initiatives as the Federal Government was responding to the pandemic. For the purpose of the interim audit report, the office took due cognizance of the activities of these privately led groups.

### 1.3.1 Coalition Against COVID-19 (CACOVID)

This is a private sector initiative established by the banking sector alongside other major private companies to support Government efforts at mitigating the disease. It is structured into a steering committee with 3 sub-Committees (a funding committee, technical committee and an operations committee). This intervention is programmed in 2 phases:

- Expanded testing and case management capacity
- Rollout of medical equipment to 20 states of the Federation.

As at 30th June 2020, the Coalition had mobilised a total of Thirty Billion, One Hundred and Forty-Eight Million, Six Hundred and thirty-seven Thousand, Two hundred and Sixty-Four Naira, Twenty-Seven kobo (₦30,148,637,264.27) from its stakeholders to carry out its intervention efforts towards the pandemic.

### 1.3.2 NNPC/OIL AND GAS GROUP

This initiative is made up of NNPC and other Oil and Gas sector companies to support the on-going Federal Government efforts and in collaboration with the Presidential Task-Force on COVID-19 and the Nigeria Centre for Disease Control (NCDC)

Their efforts are equally aimed at supporting our National healthcare delivery facilities and covers 3 key thematic areas:

- Provision of medical Consumables (53%)
- Deployment of Logistics and in-patient support system (26%)
- Delivery of Medical infrastructure (21%)

As at 30th June, 2020, this group had received donations valued at Twenty-one Billion Naira (₦21 Billion).

*\* Review of the private sector response is outside the scope of this audit*





# **Audit objectives, scope and methodology**



# Audit objectives, scope and methodology



9 audit objectives are to be examined by a 12-man team formed by the Auditor-General for the Federation on the 29<sup>th</sup> of March 2020

The audit scope covers the following:

- Donations and financing received by the FGN
- Health care worker incentives
- Expenditures
- Procurement of goods and services
- Value for money
- Stakeholder coordination
- Management and distribution of palliatives

## 2.1 Audit Objectives

- Enable the OAuGF to ascertain that proper records of accounts are being maintained.
- Ascertain that appropriate controls and checks have been established for effective management of the COVID-19 funds/resources.
- Ascertain whether a National Register is in place for recording and management of all receipts of funds, materials and other resources for the containment of the COVID-19 Pandemic.
- Ensure that all allocations, donations and support funds received locally and internationally, from corporate organizations and individuals are properly accounted for.
- Ensure that participating Agencies account for the budget releases, and other resources including materials, equipment etc. applied in respect of COVID-19.
- Ensure that the procurement of goods and services is done in accordance with Public Procurement Act (2007) and in line with guidelines issued by the Bureau of Public Procurement. (BPP)
- Ensure that expenditures incurred were undertaken with due regard to the extant laws, economy and efficiency, and are supported with sufficient and appropriate documentary evidence.
- Ensure that donations, palliatives, materials, equipment are recorded and distributed to their intended beneficiaries
- Ensure proper documentation and safe keeping of all assets acquired in the course of the COVID-19 activities.

## 2.2 Audit Scope

The table below sets out broadly the areas of focus for the audit and the progress achieved so far at this initial first phase of our work.

S/N	AREAS OF AUDIT FOCUS	STATUS	AFFECTED MDAs
1	Donations and funds received were properly accounted for and banked. <i>(This includes a review of the flow of funds from the provider to the TSA);</i>	Audit is in progress and initial findings are included in this report	Accountant-General of the Federation, FMFBNP, Central Bank of Nigeria
2	Correct amounts of incentives were paid to the right healthcare workers and on a timely basis;	Work in progress	Nigeria Centre for Disease Control and Medical Institutions
3	Expenditures were undertaken with due regard to the law, economy and efficiency, and were supported by sufficient and appropriate documentary evidence;	Work in progress	All Participating MDAs
4	Goods and services were procured in accordance with the Public Procurement Act 2007 and BPP guidelines;	Work in progress	All Participating MDAs

# Audit objectives, scope and methodology



S/N	AREAS OF AUDIT FOCUS	STATUS	AFFECTED MDAs
5	Value for money was obtained (as far as possible) in the procurement contracts awarded	Audit work is proposed for Q4 of 2020	All participating MDAs
6	There was proper coordination among stakeholders for effective containment of the pandemic.	Audit is in progress and initial findings are included in this report	Presidential Task Force

While the audit does not cover the emergency response activities of the private sector and Non-Governmental Organisations (NGOs), we have noted some of the efforts of a number of major responders such as the Coalition Against COVID-19 (CACOVID), Development partners group and the Nigerian National Petroleum Corporation (NNPC) and its Oil and Gas Sector partners among others, to properly reflect the breadth of actors and interventions, and to enable the audit reports be more useful as reference documents for the planning of responses to pandemics or natural disasters in the future.

## 2.3 Audit Methodology

The audit is being carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) with a focus on ISSAI 5520 – the standard on the audit of disaster related aid, and with emphasis on risks affecting Finance and Administration. ISSAI's 5510 and 5530 are also relevant. The audits are being delivered through the application of financial, compliance and performance audit methodologies recently introduced at the OAuGF. The audit approach also includes wider procedures and tests tailored to Nigeria's context and considered necessary under the circumstances.

Our review is being conducted under the Auditor-General's mandate as spelt out under Section 85(2) of the 1999 Constitution (as amended). In forming our audit approach, we conducted discussions with the management of the Presidential Task-Force on COVID-19 and key participating Agencies bearing in mind the primary objective of the audit which was to ascertain whether public funds allocated to the Task-Force and other Agencies involved in the emergency response programme were utilized for the intended purposes in accordance with applicable public financial management rules and regulations.



# Description of audit coverage

# Description of audit coverage



## 3.1 Coverage of the PTF

In the first phase of the audit we examined the emergency response activities of the Presidential Taskforce and participating agencies on COVID-19 from inception to 30th June 2020. We interviewed the key officers of the Task Force including the Chairman, National Coordinator, Permanent Secretary-General Services Office, and the Director of Finance and Accounts Office of the Secretary to the Government of the Federation. The PTF's eleven (11) functional areas of operation were also examined in line with the scope of audit.

## 3.2 Other Participating Agencies

The following Ministries/Agencies of the Federal Government actively involved in the response management are also being covered by the audit:

- 1 Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development
- 2 Federal Ministry of Industry, Trade and Investment.
- 3 Federal Ministry of Health
- 4 National Primary Health Care Development Agency
- 5 Nigeria Center for Disease Control
- 6 Ministry of Information and Culture
- 7 Federal Medical Center, Ebute-Metta, Lagos
- 8 National Institute for Culture Orientation
- 9 Federal Ministry of Aviation
- 10 Federal Ministry of Environment  
Environmental Health Officer's Registration Council of Nigeria
- 11 Nigeria
- 12 Federal Medical Center, Keffi
- 13 Federal Medical Center, Yenagoa
- 14 Federal Medical Center, Makurdi
- 15 Office of the Accountant-General of the Federation
- 16 Nigerian Air Force
- 17 Nigeria Police Force
- 18 Center for Black African Arts and Civilization
- 19 National Orientation Agency
- 20 News Agency of Nigeria

## 3.3 Audit Coverage

The audit is aimed at gaining assurance that funds mobilized for COVID-19 are fully accounted for, procurement laws and emergency procurement rules are complied with, there is fairness in contract pricing, payments are made for jobs executed, beneficiaries duly receive the palliatives and healthcare that was paid for and that other expenditure in relation to COVID-19 complied with all rules and regulations guiding the disbursement of public funds.

The audit is being conducted in phases using a risk-based audit approach. **The first phase covered financial transactions and activities carried out in March to June 2020. The second and third phases will cover transactions and activities in the third and fourth quarters of 2020. The phased arrangement leading to regular reporting is planned to continue until the pandemic is over.**

Methods adopted in gathering audit evidence include:

- Examination of records
- Confirmation of balances
- Interview of key personnel
- Observation
- Inspection of works, projects, stores and warehouses.
- Inquiry
- Re-computation and re-performance

In order to achieve timely and efficient delivery of this assignment, the 12-man audit team was split into four (4) sub-teams of three members each.

The distribution of participating MDAs among the four sub teams was done on the basis of risks assessed and funds allocated to these MDAs during the period under review, and details are provided in the table overleaf.

## Audit schedule

- First phase of the audit covering the period 1<sup>st</sup> March to 30<sup>th</sup> June 2020
- Second phase of the audit covering transactions and activities from 1<sup>st</sup> July to 30<sup>th</sup> September 2020
- Third phase of the audit covering transactions and activities from 1<sup>st</sup> October to 31<sup>st</sup> December 2020



# Description of audit coverage



Team	MDA	Amount Allocated (₦)
	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	551,416,000.00
	Ministry of Information and culture	254,124,455.00
	National Institute for Culture Orientation	135,000,000.00
	Federal Ministry of Environment	233,120,000.00
Team 1	Environmental Health Officer's Registration Council of Nigeria	147,594,604.00
	Office of the Accountant-General of the Federation (April/May allowances)	3,435,287,653.42
	Office of the Accountant-General of the Federation (Security Agencies allowances)	1,220,736,259.00
	Nigerian Air Force	877,415,295.00
	Nigeria Police Force	500,000,000.00
	Presidential Task-Force (PTF) on COVID-19	22,163,130,411.00
Team 2	Federal Ministry of Industry, Trade and Investment.	430,000,000.00
	Nigeria Center for Disease Control	5,978,197,476.00
	Federal Ministry of Aviation	652,000,000.00
Team 3	National Primary Health Care Development Agency	7,289,597,476.00
	Federal Ministry of Health	2,460,079,287.00
Team 4	Federal Medical Center, Ebute-Metta, Lagos	300,000,000.00
	Federal Medical Center, Keffi	60,000,000.00
	Federal Medical Center, Yenagoa	34,000,000.00
	Federal Medical Center, Makurdi	37,750,000.00
	<b>Total</b>	<b>46,759,448,916.42</b>

The table below sets out the total values of transactions covered by the audit at this stage. All subsequent transactions will be covered in later phases of the audit.

S/N	Agency	Amount (₦)
1	Presidential Task Force on COVID-19	191,984,364.00
2	Federal Ministry of Humanitarian Affairs Disaster Management and Social Development	34,895,292.50
3	National Primary Health Care Development Agency	2,244,985,572.00
4	Nigeria Centre for Disease Control	2,201,126,060.48
5	Federal Ministry of Information and Culture	254,124,455.00
	<b>TOTAL</b>	<b>4,927,115,743.98</b>



## 3.3 Audit Coverage (Cont'd)

The following tests and procedures, among others, were performed in obtaining audit evidence:

- Review of appropriateness and effectiveness of controls over COVID-19 funds.
- Confirmation of whether funds released to participating Agencies by the OAGF were actually received by affected MDAs.
- Confirmation of whether executed contracts were recorded on the Nigeria Open Contracting Portal (NOCOPO).
- Review of contract files and bid documents to confirm that procurement laws and guidelines were followed in the selection of contractors.
- Review of quotations and in-house estimates and compare same with contract amounts to ascertain that contracts were awarded at reasonable and fair prices (in the context of an emergency).
- Confirmation of whether award letters/job orders were made in favor of the right contractors.
- Confirmation of whether contract agreements were duly executed.
- Examination of payment vouchers and supporting documents.
- Review of store records.
- Physical check of stores and warehouses.
- Examination of records supporting the payment of special allowances to staff of some participating MDAs to confirm whether necessary approvals were obtained.
- Review of bank statements.
- Review of special allowance paid to health workers to confirm entitlements.

Although, desk-based work has reasonably been concluded on most of the MDAs visited, physical verification of projects is yet to be concluded. This was due to delays in responses from Agencies and time constraints. Planned audit areas to be covered in the second and subsequent phases include but not limited to the following;

- Inspection of projects, stores and warehouses outside the Federal Capital.
- Detailed and comprehensive review of all accounts maintained by CBN in connection with COVID-19.
- Audit of additional funds allocated and released to MDAs visited under the first phase to cover transactions conducted after the initial period.
- Audit of funds allocated and released to MDAs listed under the first phase but not audited due to slow response and time constraints.
- Audit of palliatives distributed to vulnerable citizens during the lockdown.



# Audit findings



## 4.1 Audit findings and recommendations

The affected entities are taking necessary improvement actions which will be reviewed during the subsequent phase of the audit.

S/N	Findings	Risks	Recommendation
1	<p><b>Gaps in documentation:</b></p> <p>Audit observed that the PTF keeps a national register for recording of receipts of funds, materials, and other resources (International Donor supports, Domestic/Private institutions and or individual Donors) for the containment of the COVID-19 pandemic. However, the national register acts only as a repository and is not designed for easy tracking of financial information and assets (pledges, receipts and disbursements) at a specific time.</p> <p><i>Affected MDAs: PTF</i></p>	<p>Incomplete information on the receipts and usage of funds and other resources received from various donors and stakeholders (international and local)</p> <p>Inaccurate/ insufficient financial information and loss of audit trail</p>	<p>Additional modules (functionality) should be added to the existing register to enable the generation of accurate and relevant information, especially on the usage of funds and materials.</p>
2	<p><b>Low utilisation of funds allocated for the containment of COVID-19:</b></p> <p>Audit observed that funds allocated to the PTF and the participating agencies for the containment of COVID-19 were either not utilized or had low levels of utilization as at 30th June 2020. Very few of the participating agencies had spent a significant portion of the funds made available to them and the majority had not spent any of the funds available.</p> <p>Of the 21 participating Agencies, only 9 had utilised some of the allocated budget. The level of utilization by these 9 agencies represents 23.4% utilization of the funds allocated to participating agencies for the COVID-19 response (i.e. N10.9bn of N46.8bn). Table 4.2 of this chapter contains a breakdown of funds made available and the level of utilization as at the end of the reporting period – 30th June 2020. We noted however the PTF's assertion that certain accrued expenditures were still being processed.</p> <p>In making enquiries to ascertain the reasons for the low levels of utilization we noted that funds made available to the participating agencies through the 2020 annual budget were mainly from existing envelopes that were to be redirected to meet COVID-19 costs.</p>	<p>Inability to adequately tackle the pandemic due to a failure to utilise available resources.</p>	<p>The public expenditure regulations of the Federal Government need to be reviewed to be more effective during emergencies. This will ensure more timely expenditure on activities that are intended to mitigate the impact of the pandemic and any future national emergencies.</p> <p>Participating agencies should re-classify all expenditures incurred for COVID-19 mitigations which were funded from existing/ pre-COVID budgets. These expenditures should be reflected within budget lines specifically for the COVID response and the information should be submitted to the PTF and the Office of the Auditor-General for the Federation.</p>







## 4.1 Audit findings and recommendations

S/N	Findings	Risks	Recommendation
2	<p>These funds from the existing budget amounted to N24.6bn. The agencies were however unable to spend the funds without proper approval of virement from the previous purposes (line items) to COVID-19 specific line items.</p> <p>We further observed that the level of expenditure on COVID-19 from the 2020 appropriation of each participating agency is unclear, as is the extent to which the agencies were able to vire funds from the COVID-19 allocation to replenish existing budget lines applied towards the pandemic under emergency.</p> <p>Lastly, funds made available directly through the PTF for the operations of the taskforce and for the benefit of participating agencies were also not spent for reasons as yet unclear. These funds amounted to ₦4.5bn for the operations of the PTF and ₦17.6bn for the Participating Agencies. We understand the core reason may be delays in the administrative processes for accessing the available funds. The extent of expenditures accrued across participating agencies and awaiting settlement was also not fully visible to the PTF or the Accountant-General of the Federation.</p> <p>Note: The ongoing audits will ascertain the extent to which participating agencies have been able to spend from their 2020 statutory budget instead of the COVID-19 allocated budget despite the absence of approvals for virement.</p> <p><i>Affected MDAs: all</i></p>		
3	<p><b>No sufficient and appropriate documentary evidence of donations:</b></p> <p>It was observed that the Nigeria Centre for Disease Control (NCDC) paid the sum of ₦19,257,650.74 to some members of staff for the shipment, clearing and distribution of donations received. The NCDC was unable to account for these items as records showing particulars of donors, nature of items donated, and list of beneficiaries were not presented for audit scrutiny. The total value of donated items is unknown.</p> <p><i>Affected MDAs: NCDC</i></p>	<p>The donated items might not have been used for the intended purpose.</p>	<p>Adequate and relevant documentary evidence should be maintained for all donations received and for the subsequent use of such donations.</p>





## 4.1 Audit findings and recommendations

S/N	Findings	Risks	Recommendation
4	<p><b>Failure to submit procurement documents for post-review:</b></p> <p>It was observed that the sum of ₦1,147,891,839.87 was spent by the NCDC on the procurement of various goods and services. The procurements were not recorded on the Nigeria Open Contracting Portal (NOCOPO). This is contrary to the procurement guidelines issued by the Bureau for Public Procurement (BPP) which requires that procurement documents are uploaded into the Nigeria Open Contracting Portal (NOCOPO) where it will be accessed and subjected to review. Even where procurement is done under emergency conditions, the details are required to be posted on NOCOPO so that the BPP can do a post-review of the transactions.</p> <p><i>Affected MDAs: NCDC.</i></p>	<p>Inability to ascertain procurement was proper and at arms length.</p> <p>Possibility of collusion in procurement process</p>	<p>All procurements should be made in line with the Public Procurement Act 2007, especially as it relates to emergency guidelines recently issued by the BPP on the NOCOPO platform.</p>
5	<p><b>No sufficient and appropriate documentary approval for funds disbursed:</b></p> <p>Audit observed that NCDC disbursed a sum of ₦233,200,000.00 as special allowances to some members of staff from COVID-19 fund without approval of the Head of Service or the National Salaries, Income and Wages Commission. Where allowances were paid in a state of emergency, we expect the agency to seek retrospective approval from the appropriate authority at the earliest opportunity.</p> <p><i>Affected MDAs: NCDC</i></p>	<p>Possibility of misapplication and/or misappropriation of Funds</p>	<p>All payments made should be duly authorized by the appropriate authority and recorded in an appropriate register</p>
6	<p><b>Insufficient documentary evidence</b> <b>At the time of audit, there was insufficient documentary evidence of expenditure:</b></p> <p>Examination of financial records of NCDC showed that the sum of ₦100,001,970.00 was recorded as expenditure on salaries and allowances for ad-hoc staff. It was however observed that NCDC could not substantiate this claim with records detailing names of ad-hoc staff, evidence of engagement/appointment nature of services rendered, and amount paid to each of them.</p> <p><i>Affected MDAs: NCDC</i></p>	<p>Payment may be made to persons not properly engaged or those that do not render any services to NCDC</p> <p>Possibility of payment to ghost workers.</p>	<p>There should be proper documentary evidence of payments made. Salaries and allowances should only be paid to members of staff with a contractual agreement.</p> <p>There should be records of ad-hoc staff used with the copies of their terms of service / engagement documented</p>

# Audit findings



## 4.1 Audit findings and recommendations

S/N	Findings	Risks	Recommendation
7	<p><b>Improper procurement procedures:</b></p> <p>It was observed that NCDC paid a sum of ₦118,864,813.20 to some members of staff as cash advances for the procurement of goods and services that should have been procured through proper award of contract. This procurement method was contrary to Financial Regulation 2302(ii) which requires that "On no account shall cash advances be used in place of Local Purchase Order or Job Order for the procurement of store locally"</p> <p><i>Affected MDAs: NCDC</i></p>	Irregular procurement practices or misappropriation of funds may go undetected	All procurements should be made in line with the Public Procurement Act 2007.
8	<p><b>Non-retirement of cash advances:</b></p> <p>Examination of NCDC records revealed that cash advances totaling ₦486,297,966.20 was recorded against some members of staff but was yet to be accounted for or retired as at the time of the audit visit in August 2020.</p> <p><i>Affected MDAs: NCDC</i></p>	Fraudulent procurement practices or misappropriation of funds may go undetected	All cash advances to staff should be appropriately retired and details of execution recorded with subsequent retirement of such funds.
9	<p><b>Funds utilized on project unrelated to COVID-19:</b></p> <p>It was observed from records of the NCDC that the sum of ₦38,117,257.52 was spent from COVID-19 funds for projects that were initiated in 2018 and 2019 and unrelated to COVID-19.</p> <p><i>Affected MDAs: NCDC</i></p>	Inappropriate expenditure or misappropriation of funds may go undetected	Controls should be improved to ensure funds are used only for the purposes to which they have been allocated.
10	<p><b>Non-distribution of food items:</b></p> <p>During visits to warehouses, it was noted that food items were not stored in accordance with requirements for perishable food items. For example, during audit visit to warehouses maintained by the Ministry of Humanitarian Affairs and Disaster Management we found that out of 267 bags of Rice, 100 bags of Beans and 1,130 Bags of Sugar kept in the Ministry's warehouse located in Idu-Abuja, 86 bags of Rice, 36 Bags of Beans and 70 bags of Sugar are either soaked with water or were expired and no longer safe for human consumption as at the time of visit on 12th of August 2020.</p>	<p>Waste of resources as perishable food items will go to waste if not distributed in time.</p> <p>In addition, there is a possibility that expired food may eventually be distributed to citizens.</p>	A record management system should be implemented across all relevant MDAs which records and tracks food items that have an expiry date to ensure timely distribution. There should be an immediate review of all food items in storage across all participating agencies to identify food items with imminent



# Audit findings

## 4.1 Audit findings and recommendations

S/N	Findings	Risks	Recommendation
	<p>Audit is concerned that this situation may have been caused by undue delays in the distribution of the food items to Nigerians. Audit is also concerned that similar situations exist in other warehouses and Customs locations which are yet to be visited.</p> <p><i>Affected MDAs: FMHDSD</i></p>		<p>expiry dates which are still safe for consumption and can meaningfully be distributed to those in need. This should be combined with prompt identification of vulnerable groups and those most in need</p>

### 11 Challenges in response coordination

Audit observed that under the current arrangements, the PTF is to coordinate and monitor the activities of implementing agencies. We noted detailed arrangements were put in place by the PTF to deliver its mandate, including setting out specific pillars of activity/response, assigning responsibilities and monitoring progress against each pillar. However we noted some gaps in the evidence presented to show that the PTF has a full overview of the activities of all of the participating stakeholders.

We also noted that the PTF is only able to direct expenditures funded through its intervention fund. The implementing agencies are mostly represented on the PTF and are able to consult the PTF, however the leadership of the PTF is only able to direct parts of the overall intervention, and the OAuGF is concerned that this is sub-optimal and may lead to inefficiencies.

We further observed that a number of parallel efforts are underway at a national level to support Nigeria's response to the pandemic. CACOVID, the NNPC Oil and Gas Group, and Nigeria's Development Partners had committed N30billion, N21billion and N110.05bn respectively in donations and materials towards supporting the efforts of the Government to tackle the pandemic. Audit observed gaps in the alignment between the activities of these groups and the coordination being carried out by the PTF, and that the PTF does not have full visibility of the intervention activities of all the groups. In particular, we noted that the groups self-report to the PTF and there is no comprehensive system as yet to verify the effectiveness of the activities being conducted by these groups or the amounts being spent. Although we did not fully expect the groups to fall under the remit of the PTF, we are concerned that unless efforts are better aligned, there will be inefficiencies, duplication of efforts, waste, delay etc. We are also, as yet, unable to see the arrangements in place for the external audit of the usage of these funds which were donated to Nigeria, and we believe the PTF has a role to play in ensuring this is not overlooked.

Lastly, we are aware the mandate of the PTF is for a six-month period. In view of the enduring nature of the pandemic, we see there is a need for a medium to longer term view of the PTF's work. Having a longer lifespan will also enable the PTF raise its sights beyond activities that can be delivered within a short time frame.

Gaps in coordination will have an impact on the effectiveness of the PTF and Nigeria's response to the pandemic

The PTF mandate should be strengthened to ensure appropriate authority to coordinate all COVID-19 activities of the participating agencies, donors and stakeholders. At the very least, all stakeholders involved in the response management should provide formal detailed updates to the PTF on their activities on a regular basis. This should include ongoing, concluded and proposed interventions.

Arrangements for the external audit of the intervention activities being conducted by the various groups should be clarified and the PTF and OAuGF should be informed appropriately for any follow-up action.

The PTF's mandate should be extended for a longer period, and adequate capacity to monitor the effectiveness of interventions delivered by participating agencies and stakeholders should be introduced.



# Audit findings



## 4.2 Review of allocations to Participating Agencies

The table below sets out the amounts allocated to each participating agency, the amounts spent by each agency as at the end of the reporting period and the stage of the ongoing audits.

S/N	Participating Agency	Amount Allocated (₦)	Amount Spent (₦)	% Spent	Audit Progress
1	Presidential Task-Force (PTF)	22,163,130,411.00	191,984,364.00	1	Ongoing
2	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	551,416,000.00	34,895,292.50	6	Completed
3	Federal Ministry of Industry, Trade and Investment.	430,000,000.00	0	0	Completed
4	Federal Ministry of Health	2,460,079,287.00		0	Completed
5	National Primary Health Care Development Agency	7,289,597,476.00	2,244,985,572.00	31	Ongoing
6	Nigeria Center for Disease Control	5,978,197,476.00	2,201,126,960.48	37	Ongoing
7	Ministry of Information and Culture	254,124,455.00	254,124,455.00	100	Completed
8	Federal Medical Center, Ebute-Metta, Lagos	300,000,000.00	0.00	0	Completed
9	National Institute for Culture Orientation	135,000,000.00	0.00	0	Ongoing
10	Federal Ministry of Aviation	652,000,000.00	0.00	0	Completed
11	Federal Ministry of Environment	233,120,000.00	NA	0	Ongoing
12	Environmental Health Officer's Registration Council of Nigeria	147,594,604.00	0.00	0	Ongoing
13	Federal Medical Center, Keffi	60,000,000.00	0.00	0	Completed
14	Federal Medical Center, Yenagoa	34,000,000.00	0.00	0	Completed
15	Federal Medical Center, Makurdi	37,750,000.00	0.00	0	Completed
16	Office of the Accountant-General of the Federation (April/May allowances)	3,435,287,653.42	3,435,287,653.42	100	Ongoing
	Office of the Accountant-General of the Federation (Security Agencies allowances)	1,220,736,259.00	1,220,736,259.00	100	Ongoing
17	Nigerian Air Force	877,415,295.00	877,415,295.00	100	Ongoing
18	Nigeria Police Force	500,000,000.00	500,000,000.00	100	Ongoing
19	Center for Black African Arts and Civilization	4,500,000.00	NA		Not Started
20	National Orientation Agency	30,000,000.00	NA		Not Started
21	News Agency of Nigeria	3,500,000.00	NA		Not Started
<b>Total</b>		<b>46,797,448,916.42</b>	<b>10,960,555,851.40</b>	<b>23.42%</b>	



# Acknowledgement

# Acknowledgement



We acknowledge the co-operation provided by the Presidential Task-Force on COVID-19, the Accountant-General of the Federation, Permanent Secretary-General Services Office in the Office of the SGF and other participating agencies. I wish to express my profound gratitude and deep appreciation to our development partners who have taken interest in this audit. We are equally grateful to our technical partners EY, and the UK Department for International Development for providing Technical Advisory support to the office. I also thank immensely the special Audit Team headed by Suleiman M. with the following members: Awoyinka F. A, Omesue C.E., Offem W.E., Adeosun J.O., Lawan A M., Zakari B.A., Kamaldeen M., Ajala A., Eyamba T, Odepe N, Oyinlola A. as well as the Supervisor/Director, Health and Allied Institutions Audit Department, G.S. Gbayan for their hard work and diligence which culminated into the production of this interim audit report. The efforts and commitment of the entire Management Team of the Office of the Auditor-General for the Federation are also gratefully acknowledged.

**ANTHONY M. AYINE, FCA**  
Auditor-General for the Federation







# Appendices





## Appendix 1

### Summary of Appendices

S/N		Reference
1	Overall PTF COVID-19 budget proposals	See Table 1
2	Total amount released by the FGN for the COVID-19 pandemic as at 30 June 2020	See Table 2
3	Funds released to the PTF for COVID-19 as at 30 June 2020	See Table 3
4	Funds released to MDAs for COVID-19 from the 2020 Capital budget as at 30 June 2020	See Table 4
5	Federal Governments intervention to State Governments on COVID-19 as at 30 June 2020	See Table 5
6	Summary of donations into 5 dedicated Accounts and TSA as at 30 June 2020	See Table 6
7	Summary of funds mobilized for COVID-19 responses as at 30 June 2020	See Table 7





**Table 1**

**Overall PTF COVID-19 Budget Proposals**

S/N	Agency	Amount (₦)
1	Health Infrastructure	48,926,123,085.00
2	Health Operations	21,639,869,976.00
3	Nigeria Immigration Service (NIS)	225,000,000.00
4	National Emergency Management Agency (NEMA)	4,458,566,666.00
5	Federal Airport Authority of Nigeria (FAAN)	652,000,000.00
6	Federal Ministry of Information and Culture	1,427,612,700.00
7	Federal Ministry of Humanitarian Affairs, Disaster Management & Social Development (FMHDS)	551,416,000.00
8	Ministry of Foreign Affairs	500,000,000.00
9	Nigerian Maritime Administration and Safety Agency (NIMASA)	6,890,000.00
10	Federal Ministry of Environment	493,000,000.00
11	Nigeria Ports Authority (NPA)	22,111,000.00
12	Federal Ministry of Trade and Investment (FMITI)	430,000,000.00
13	Ministry of Defense	43,700,000.00
14	Presidential Task Force	4,518,850,000
<b>Total</b>		<b>83,895,139,427.00</b>





**Table 2**

**Total amount released by the Federal Government for the COVID-19 pandemic as at 30 June 2020**

S/N	Ministry/Agency	Amount (₦)	Purpose
1	Presidential Task Force	22,163,130,411.00	Oversight and interventions
2	National Primary Healthcare Care Development Agency	7,289,597,476.00	Primary Healthcare
3	National Centre for Disease Control	5,978,100,000.00	Case management
4	Office of the Accountant-General of the Federation	3,435,287,653.42	Allowances
5	Federal Ministry Of Health	2,460,079,287.00	Overall intervention
6	Office of the Accountant-General of the Federation	1,220,736,259.00	Security
7	Lagos state Government	10,000,000,000.00	Collaboration with FGN
8	Ogun State Government	1,000,000,000.00	Collaboration with FGN
9	Jigawa State Government	1,000,000,000.00	Collaboration with FGN
10	Kano State Government	5,000,000,000.00	Collaboration with FGN
11	Nigerian Air Force	877,415,295.00	Security
12	Federal Ministry of Aviation	652,000,000.00	Aviation issues
13	Federal Ministry of Humanitarian affairs, Disaster management & Social Development	551,416,000.00	Social Distancing and protocols
14	Nigeria Police Force	500,000,000.00	PPE
15	Federal Ministry of Trade and Investment	430,000,000.00	Investment
16	Federal Medical Centre Ebute-Metta	300,000,000.00	Case management
17	Federal Ministry of Information and Culture	254,124,455.00	Publicity and sensitization
18	Federal Ministry of Education	233,120,000.00	protocols
19	Environmental Health officers Registration Council of Nigeria	147,594,604.00	Environmental issues
20	National Institute for Cultural Orientation	135,400,245.00	Protocols
21	Federal Medical Centre, Keffi	60,000,000.00	Case management
22	Federal Medical Centre, Makurdi	37,750,000.00	Case management
23	Federal Medical Centre, Yenagoa	34,000,000.00	Case management
24	National Orientation Agency	30,000,000.00	Protocols
25	Centre for Black African Arts and civilization	4,500,000.00	Protocols
26	News Agency of Nigeria	3,500,000.00	Publicity and sensitization
<b>TOTAL</b>		<b>63,797,751,685.42</b>	





**Table 3**

**Funds released to the PTF for COVID-19 as at 30 June 2020**

S/N	MDA	Amount (₦)
1	Health Operations	15,147,908,983.00
2	Nigeria Immigration Service	135,000,000.00
3	Office of the National Security Adviser (ONSA)	12,500,000.00
4	Defence Headquarters	393,271,009.00
5	Nigeria Police Force	114,650,000.00
6	Department of State Service (DSS)	282,006,500.00
7	Nigeria Security and Civil Defense Cops (NSCDC)	98,437,500.00
8	Ministry of Agriculture and Rural Development	160,000,000.00
9	Federal Road Safety Corps (FRSC)	98,583,750.00
10	Federal Fire Services	86,287,500.00
11	National Emergency Management Agency (NEMA)	983,500,000.00
12	Ministry of Information and Culture	785,858,095.00
13	Ministry of Foreign Affairs	250,000,000.00
14	Ministry of Defense	43,700,000.00
15	Presidential Task Force	3,571,000,000.00
<b>Total</b>		<b>22,162,703,337.00</b>





**Table 4**

Funds released to MDAs for COVID-19 from the 2020 Capital budget as at 30 June 2020

S/N	Ministry	Agency	Cashback (₦)
1	Health	Main	2,460,079,289.00
		National Primary Healthcare and Development Agency (NPHCDA)	7,289,577,476.00
		Nigeria Centre for Disease Control (NCDC)	5,978,197,476.00
		Federal Medical Centre Ebute-Metta	300,000,000.00
		Federal Medical Centre Keffi	60,000,000.00
		Federal Medical Centre Yenagoa	34,000,000.00
		Federal Medical Centre Makurdi	34,000,000.00
2	Environment	Main	233,120,000.00
		Environmental Health Officers Registration Council of Nigeria	147,594,604.00
3	Aviation	Main	652,000,000.00
4	Humanitarian Affairs	Main	551,416,000.00
5	FMITI	Main	430,000,000.00
6	Information and Culture	Main	254,124,455.00
		News Agency of Nigeria (NAN)	3,500,000.00
		Centre for Black African Arts and Civilization (CBAC)	4,500,000.00
		National Institute for Cultural Orientation (NICO)	135,488,245.00
		National Orientation Agency (NOA)	30,000,000.00
7	Nigeria Police Force		500,000,000.00
8	Nigeria Air Force		877,415,295.00
9	Accountant-General of the Federation		4,656,023,912.42
<b>Total</b>			<b>24,597,836,752.42</b>





**Table 5**

Federal Governments financial intervention to State Governments on COVID-19 as at 30 June 2020

S/N	State	Amount(₦)
1	Kano State Government	5,000,000,000.00
2	Ogun State Government	1,000,000,000.00
3	Jigawa State Government	1,000,000,000.00
4	Lagos State Government	10,000,000,000.00
<b>TOTAL</b>		<b>17,000,000,000.00</b>

**Table 6**

Summary of public donations into the five dedicated commercial bank accounts and TSA as at 30 June 2020

S/N	Bank	Amount(₦)
1	Guaranty Trust Bank	300,305,260.00
2	Access Bank	138,955,080.00
3	First Bank	508,526,581.56
4	Zenith Bank	150,586,195.00
5	United Bank For Africa	309,879,218.00
<b>Sub Total</b>		<b>1,408,252,334.56</b>
6	Sub-accounts (TSA-3)	494,768,059.95
<b>GRAND TOTAL</b>		<b>1,903,020,394.51</b>



**Table 7**

**Summary of Funds Mobilized for COVID-19 Responses as at 30 June 2020**

S/N	Name of Institution/ Group	Amount (₦)
1	Presidential Taskforce on COVID-19	22,163,130,411.00
2	Coalition Against COVID-19 (Naira)	30,148,637,264.27
3	General Public Donations	1,903,020,394.51
4	Nigerian National Petroleum Corporation led Group	21,000,000,000.00
5	Participating agencies	24,634,709,274.42
6	States Governments allocation	17,000,000,000.00
7	Development Partners	110,050,000,000.00
	<b>TOTAL</b>	<b>226,899,497,344.20</b>



## Appendix 2

### List of people interviewed (PTF & other Participating Agencies)

S/N	NAME	DESIGNATION
1	Mr. Boss Mustapha (SGF)	Chairman, Presidential Taskforce on COVID-19
2	Dr. Sani Aliyu	National Coordinator, Presidential Taskforce on COVID-19
3	Mr. Olusegun Adeyemi Adekunle	Permanent Secretary – (GSO), SGF Office
4	Dr. Nasiru Sani Gwarzo	Permanent Secretary, FMITI
5	Dr. Chikwe Ihekweazu	Director General National Centre for Disease Control
6	Alh Aliyu Mohammed	Ag Permanent Secretary - Federal Ministry of Health
7	Dr. Dada Juwon	MD, FMC, Ebutte-meta, Lagos
8	Dr. Dennis Allagoa	MD, FMC, Yenagoa
9	Dr. Yahaya Adamu	MD, FMC, Keffi
10	Dr. Peteru Inunduh	MD, FMC, Makurdi
11	Mohammed Bello	DD(Funds), Accountant-General's Office
12	Lawal Garba	DFA, SGF's Office
13	Aliu I. Ibrahim	DFA, Federal Ministry of Environment
14	Mr. Mathew Dada	DFA, FMHDS
15	Salihu Mohammed	DFA, FMOH







## Appendix 3 (PTF Narrative of progress)

### Progress across COVID -19 Intervention

#### 1. Protocols

The following activities have been carried out by the PTF on COVID-19 since March 18th, 2020 after its inauguration.

S/N	ACTIVITIES	STATUS DATE
A	International travel restricted;	
B	Domestic travel restricted;	
C	Laboratories increased from initial 5 to 30	as at 30 <sup>th</sup> June, 2020;
D	Treatment/Isolation Centres increased from 3 to 112	as at 30 <sup>th</sup> June 2020;
E	Hospital Beds increased from 10 to 5524	as at 30 <sup>th</sup> June, 2020;
F	Lockdown in Lagos, FCT and Ogun;	
G	Risk communication amplified in respect to Community transmission.	

The following actions were effected:

S/N	ACTIONS	STATUS DATE
A	National case definition revised to increase case detection;	
B	Increased testing and contact tracing from 5,000 to 138,462	as at 30 <sup>th</sup> June, 2020.

The achievements so far recorded:

S/N	ACHIEVEMENTS
A	Coordination: An effective Secretariat has been set up that has improved coordination of all MDAs and Organisations involved in the response.
B	Partners and Private Sector resources: We have leveraged on our partners and the private sector to support implementation of our activities, with significant technical and material output.
C	Communication: Our daily briefings and the stellar work of the risk communication pillar have led to increase awareness and adoption of behavioral change.



## Review of Incident Management Structure and Achievement

The incident management structure oversees the response pillars of PTF on COVID-19, state Task Force coordination and resource mobilization. Some of the achievements made by the pillar in the last three (3) months include:

- a. Development of National COVID-19 Multi-sectoral Pandemic Response Plan
- b. Reviewed concept notes and guidelines for implementation as well as engaged different sectors regarding operational guidelines.
- c. Provided guidance to states on Task Force Response plans and Resolution of state Specific issues;
- d. Deployed logistic and operational support to states;
- e. Set up the strategic commands for each pillar and ensured coordinated response across the country;

The key challenges faced by the pillar are outlined as follows

- a. Lack of equipment at the PTF Command and control centre
- b. Lack of Logistics for efficiency of functional working groups;
- c. Ineffective engagement of state responses; and
- d. Non-involvement of technical groups in drafting protocols/guidelines.

Some of the critical issues the pillar needs to focus on. Include:

- a. Coordination in the areas of states responses, compliance to NPIs and data on palliative

distribution;

- b. Non-utilization of some large isolation centers;
- c. Lack of triage and holding areas in health facilities leading to patient rejection;
- d. Poor risk-perception and attitude of the general public; and
- e. Ineffective state hotlines and call centres.

## Review of surveillance pillar

The objective of the pillar is to intensify surveillance for detection and timely and prompt reporting of data driven coordinated response to COVID-19 outbreak in Nigeria.

The following were achieved between March and June, 2020.

- a. Prompt detection and reporting through activities such as; increase in testing by more than 50% nationwide, training and deployment of over 40 rapid response teams to affected States to facilitate key detection, contact tracing and capacity building;
- b. Escalated 6,868 COVID-19 alerts from 294,097 successful calls nationwide as at June 30, with 830 (12%) escalated alerts turning out positive for COVID-19;
- c. Data management and reporting through the deployment of SORMAS Surveillance Support Officers to all state to enhance data entry and quality improvement;
- d. Reviewed surveillance case definition and contact tracing and management protocols to enhance case finding and testing, based on M&E analysis; and
- e. Provide over 6000 travelers kit to all POIs returning to Nigeria.



Some of the challenges experienced in this pillar include; resistance to case search, contact tracing, sampling/testing and evacuation to treatment centre, inadequate vehicles to convey samples from collection points to labs, insufficient surveillance teams for contact tracing and case finding.

Some of the strategies identified to improve performance of the pillar include:

- a. Undertaking of risk assessment in hotspots LGAs, as well as develop and implement appropriate intervention strategy;
- b. To provide a robust data management system by developing fire frames for SORMAS dashboards, review current ILI data and syndromic surveillance situation reports from sentinel sites; and
- c. Building capacity of HCWs and Community Volunteers on COVID-19 as well as engaging them on COVID-19 surveillance.

Some of the key bottlenecks experienced by the Pillar were:

- a. The inability to access resources for response;
- b. Delays in passenger facilitation and an Inadequate holding/isolation facility at POE;
- c. Possibility of unscreened arrivals through porous land borders and illegal waterways
- d. Inadequate number of staff to sustain long-term response/mitigation efforts at POE;
- e. Poor compliance by POIs making monitoring difficult POIs give wrong contact details and don't turn up for testing;
- f. Inadequate infrastructure across most POEs; and
- g. Inadequate PPEs; etc.

The following were presented as next steps to be carried out concurrently and continuously within three (3) months:

- a. Procure, stockpile, distribute PPEs and IPC commodities and ensure rational use of same at all Points of Entry

- b. Facilitate risk communication to travelers and the entire POE community;
- c. Activate cross border collaboration mechanism to mitigate community transmission across counterpart land borders etc.

## Review of point of entry pillar

The objective of the pillar is to prevent, detect, assess, and respond to health events at points of entry (POE) for effective containment of COVID-19 in pursuit of national and global health security.

The achievement of the pillar in the past three months include:

- a. Developed, reviewed, monitored and implemented an enhanced COVID-19 entry screening guidelines for international airports, seaports and group crossings;
- b. Screening at interstate borders in Abuja from April 15 to June 12;
- c. Coordination of FMOH towards POE preparedness and response to articulate and scale up multisectoral efforts to COVID-19 across POEs;
- d. Developed, reviewed, monitored and implemented quarantine protocols in line with NCDC advisory for returning Nigerians and also developed protocols for flight crew in collaboration with NCAA;
- e. Hands-on coordination & facilitation of quarantine for evacuees and other Nigerians returning from overseas;
- f. Facilitated capacity building and expert oversight on PHS Staff & POE Frontline Agency Officers
- g. Facilitation of exit screening for travelers and during repatriation of nationals of other countries out of Nigeria;
- h. Facilitation of exit screening for travelers and during repatriation of nationals of other countries out of Nigeria;
- i. Contact information of arriving passengers





collated for follow up;

- j. Coordination of POE frontline Agencies for safe traveler processing and screening;
- k. Other achievement by the Nigeria immigration Service, Federal Ministry of Aviation and Nigerian Civil Aviation Authority, Nigerian Airspace Management Agency, FCT, Lagos and Ministry of Foreign Affairs were also noted.

## Review of the laboratory Pillar

The major objective of the pillar is to achieve testing target of 2 million tests in 180 days and overall target of 4 million tests in one year. This would be done through the following:

- a. Expand laboratory capacity for COVID-19 testing to ensure 100% geographic coverage and testing turnaround time (TAT) within 24hrs;
- b. Provide training and technical support to 36 states and FCT on specimen collection, packaging, and transportation.
- c. Timely confirmation and reporting of result to the health facilities and the designated public health decision-makers at all tiers of the health sectors

The challenges faced by this pillar include.

- a. Slow expansion of testing capacity
- b. Interrupted global supply chains; and
- c. Poor infrastructure

The projections for the next level of activities include:

- a. Strengthening of data collection mechanisms;
- b. Provision of quality assurance;
- c. Improving turnaround time; and
- d. Strengthening of laboratory supply chain, monitoring and capacity

## Review of Case Management Pillar

The objectives of the pillar is to slow down and progressively interrupt the community transmission of COVID-19 in Nigeria through effective and efficient case finding, testing, isolation and management of Cases and to strengthen the capacity of Health workers including frontline Health workers in the health system to diagnose, treat and manage the complications of COVID-19 cases.

The case management numbers as at 30th June, 2020 include; 131 designated/accredited treatment centres, 7,040 bed capacity, 256 ICU beds in 36 states and FCT

The country had recorded a total number of 15,358 active cases, 946 cases managed and discharged and 590 deaths. It was also identified that males within the age group of 31-40 were more affected than females

Some of the achievements recorded over the past three months were as follows:

- a. Rapid assessment of designated tertiary facility level, isolation Centre and equipment such as ventilators, oxygen concentrators, etc;
- b. Set up and decentralized accreditation and training committees in the zones and States;
- c. Constituted COVID-19 hospitals response committees;
- d. Developed and published guidelines and protocols
- e. Set up a robust, reliable real time and web-based data collection platform;
- f. Conducted training for all health workers;
- g. Established a rapid response communication channel; and
- h. Developed a 3-year National Health Sector COVID-19 Pandemic Response Action plan.

Some of the key challenges experienced were lack of





COVID-19 testing capacity at the treatment facilities, lack of side laboratories and mobile x-ray machines, inadequate supply of medical oxygen and limited intensive care facilities, shortage of specialist in critical care, lack of body bags for safe disposal of corpse and delay in release of funds.

The Pillar recommends the following:

- a. Continuous upgrade and establishment of more laboratories and testing centres;
- b. Increase in the supply of equipment in the isolation and treatment centres;
- c. Continuous training and re-training of intensivists and anesthetists;
- d. Provision of adequate body bags for corpses;
- e. Prompt release of budgeted funds.

The following key strategies were identified to improve the performance of the pillar.

- a. To provide, conduct, strengthen and ensure and effective referral and treatment management system;
- b. Use evidence from supportive supervision (M&E) to reset strategic direction of the case management pillar; and
- c. Provide clinical support, training, commodities supply and advisory services to clinicians at treatment centres

## Review of Infection Prevention and control Pillar

The key objective of the Pillar is to enhance infection prevention and control (IPC) practices in communities and health facilities to prevent transmission as well as reduce Healthcare Associated infections (HAI) in testing laboratories and treatment centres.

The achievements of the pillars are as follows:

- a. Deployment of audit tools to monitor infection

prevention and control practices;

- b. Built the capacity of the health workforce by standardizing the training modules;
- c. Developed IPC online training modules for best practices;

Some of the challenges experienced by the pillar include:

- a. Insufficient IPC structures prior to and during the pandemic
- b. Lack of human resources in the field of IPC
- c. Lack of basic infrastructure

The following next steps were identified to be carried out in the next three (3) months:

- a. Strengthening surveillance for COVID-19 across the Country;
- b. Lead and support the implementation of IPC measure;
- c. Improve community relationship on IPC

## Review of Risk Communication Pillar

The risk communication pillar focuses on providing timely and accurate information to the public about government actions for containing COVID-19 outbreak in a transparent manner.

The pillar also facilitates rapid sharing of accurate actionable information among individuals, families, communities, healthcare workers, media, partners and policymakers. Other areas of risk communication include promoting community ownership of the response to engender large scale behavioural change and continuously address emerging misconceptions, disinformation, misinformation, stigma, and risk behaviours.

Some of the challenges faced by the pillar include:

- a. Lack of Compliance;







- b. Lack of use-friendly short code number; and
- c. Lack of sufficient support from state and Local Governments for grassroots mobilization.

The following were identified as activities to be undertaken by the pillar

- a. Develop and launch proposed short code help line Campaign
- b. Sustained development and airing of COVID IECs;
- c. Sustained community mobilization and media engagement.

### Review of Security, Logistic and Mass Care

The key objective of the pillar includes:

- a. Coordination of Security, Logistics and Mass Care among stakeholders for efficient and effective National and Local level response to COVID-19 pandemic;
- b. Facilitation of the delivery of Federal Government's humanitarian assistance to vulnerable populations;
- c. To reduce and mitigate the socio-economic impacts of COVID-19 pandemic on the vulnerable and poor group through timely, coordinated and effective response strategy;
- d. Facilitation unhindered delivery of essential commodities across the country, especially at the point of critical needs during the pandemic;
- e. Facilitation of sustained supply of raw materials and other critical inputs for manufacturing of essential commodities including imported materials and expedite clearance at sea ports and airports
- f. Work with key stakeholders to establish a robust Monitoring and Evaluation system to track/report implementation of this strategy.

The following are some of the challenges experienced

by the Pillar:

- a. Delay in provision of Personal Protective Gear for both health and non-health responders
- b. Inadequate sensitization on COVID-19 pandemic
- c. Inadequate training for Stakeholders responding to COVID-19

The following steps were outlined to be undertaken by the Pillar:

- a. Advice for review of border closure;
- b. Liaison for budgetary efficiency during emergencies;
- c. Coordinated palliatives to high burden LGAs
- d. Advocate for Community ownership of Intervention program

### Review of Government Relations Pillar

The key objective of the pillar is to ensure effective communication and synergy between the PTF and the NGF in line with the PTF's goal of achieving a single pandemic response in the country. The pillar comprises of Senior Health Advisor and supported by the multi stakeholder COVID-19 delivery unit of the NGF secretariat;

The following were achieved by the Pillar:

- a. Bi-directional communication between the PTF and the NGF through the inclusion of COVID-19 agenda at the NGF meetings and prompt communication on evolving national strategies;
- b. Increased understanding and synergy between Federal and States on key interventions such as; ban on inter-state travels and opening up of the economy;
- c. Provided support to states to access funding from the World Bank and the Federal Government of Nigeria.





Some of the key challenges identified in the Pillar include:

- a. Fiscal constraints limiting the ability of States to effectively fund the pandemic
- b. Quality of States' Incident Action Plans (IAP) which delayed their access to funding;
- c. Addressing the demands of National Association of Resident Doctors (NARD)

The next steps to be carried out by the Pillar were highlighted as follows:

- a. Promoting state ownership of the hotspots;
- b. Facilitating a more proactive and coordinated engagements with the States task force on COVID-19;
- c. Tracking resource allocated to States;
- d. Knowledge management through documenting what worked and what did not.

### Review of Resource Mobilization Pillar

The core mandate of the Pillar is to work with MDAs, Development Partners, Private sector and key stakeholders to ensure the availability of adequate resource for the effective implementation of the COVID-19 Pandemic Response Plan.

In addition, the Pillar is also to ensure effective assessment of resource requirements and deployment nationwide by providing oversight to the Joint Supply Chain and Distribution Team (JSCD) through an adopted multi sectoral approach, ensuring that a range of experts from different fields were involved in delivering the committee's mandate.

Some of the achievement of the Pillar between March and June were as follows:

- a. Needs Assessment conducted to determined immediate and long term health resource needs

nationwide. Gap Analysis conducted to determined resource gaps and is being used for donor engagement and advocacy;

- b. Help monthly Donor investment Meetings to highlight resource requirements and harness additional resources to close resource gaps for health needs;
- c. Established a PTF COVID-19 Joint Supply Chain and Distribution (JSCD) team to conduct nationwide needs assessment and periodically review resource gaps to support donor engagement;
- d. Developed a PTF Supply Chain and Distribution Plan for essential commodities which provided direction for the distribution and supply processes for commodities; and
- e. Developed PTF COVID-19 Donations Database and published donations guideline for in-kind and financial contributions to the COVID -19 response and disseminated flow chart for donations to COVID-19 and guidelines for speedy clearance of commodities and reporting template for reporting on donations and procurements to PTF etc.

Some of the key challenges faced by the pillar and proffered recommendations were identified as follows:

- a. Delayed submission of reports by donors and MDAs. It was however recommended that PTF may need to formally request for CACOVID, NNPC and MDAs to regularly submit both reports to the PTFs RMCO;
- b. Resource gaps e.g oxygen was expensive. It was suggested that Government should ensure it uses needs assessment and gap analysis to communicate needs to donors and partners; and
- c. Delayed release of Supply Chain information. It was further recommended that PTF may need to mandate that information is shared as at when needed by the Pillar leads.





The following three (3) key strategies for improving the performance of the Pillar include:

- a. Strengthening donor and MDA engagement;
- b. Review of supply chain data on a bi-weekly based on distribution cycle and present to PTF with a view to identifying triggers that may require PTF intervention to ensure transparency in resource use;
- c. Updating the gap assessment will continue on a monthly basis and shared with The PTF for donor engagement and advocacy.

## CACOVID

### 1. Expanded testing and case management Capacity

The group had donated 26,400 test kits sufficient to set up 6 fully functional COVID-19 medical laboratories in the fight against the pandemic. Presently, the test kits at the Nigeria Centre for Disease Control, Lagos office among others are provided by this group. In the same phase one, the group has ordered 250,000 test kits which will enable the country to significantly scale up Nigeria's capacity to test for COVID-19 with the attendant improvement in controlling the spread of the Virus. At the sub-national level, CACOVID group is supporting the establishment of six (6) patient isolation centres. These are located in Lagos, Kano, Rivers, Abuja, Borno and Enugu.

S/N	STATE	BEDS
1	LAGOS	1000
2	KANO	500
3	ENUGU	200
4	BORNO	200

## Medical Supplies/Equipment

The group has begun in earnest to provide and equip medical facilities in the six(6) geopolitical zones. This will involve the creation of testing, isolation and treatment centre, and include the provision of intensive care units (ICUs) and molecular testing laboratories. They have started with Lagos (1000 beds), kano (500 beds), Enugu (200 beds), and Borno (200 beds).

## NNPC Group

### 1. Provision of medical consumables

The group handed over many medical Consumables to the university of Abuja Teaching Hospital, Gwagwalada, Abuja

### 2. Development of logistics and in-patient support

This group provided 36 ventilators, 1500 overalls, 2000 test kits to the Government

### 3. Delivery of Medical Infrastructure

The group has constructed the infectious disease centres in Uyo, and Yenagoa to help the country in tackling the pandemic among other efforts.



# Glossary





Acronym	Meaning
BPP	Bureau of Public Procurement
CACOVID	Coalition Against COVID-19
CAM/FAM	Compliance and Financial Audit Methodologies
CBN	Central Bank of Nigeria
DSS	Department of State Services
FBN	First Bank of Nigeria
FMCs	Federal Medical Centres
FMFBNP	Federal Ministry of Finance Budget and National Planning
FME	Federal Ministry of Environment
FMITI	Federal Ministry of Industry, Trade and Investment
GTB	Guaranty Trust Bank
HAI	Healthcare Associated Infections
IAP	Incident Action Plans
ICUs	Intensive Care Units
IPC	Infection Prevention and Control
ISSAIs	International Standards of Supreme Audit Institutions
JSCD	Joint Supply Chain and Distribution Team
NARD	National Association of Resident Doctors
NCDC	Nigeria Centre for Disease Control
NFF	Federal Fire Service
NIS	Nigeria Immigration Service
NNPC	Nigerian National Petroleum Corporation
NPF	Nigeria Police Force
NPHCDA	National Primary Healthcare Development agency
NPRC	Presidential Task Force National Pandemic Response Centre
NSCDC	Nigeria Security and Civil Defence Corps
OAGF	Office of the Accountant General of the Federation
ONSA	Office of the National Security adviser
POE	points of entry
PTF	Presidential Task-Force
SME	Small Medium Enterprise
TSA	Treasury Single Account
UBA	United Bank for Africa







**TRANSPARENCY, ACCOUNTABILITY,  
INTEGRITY AND PROFESSIONALISM**



Office of the Auditor-General for the Federation  
Federal Republic of Nigeria  
Plot 273 Samuel Ademulegun Street  
Central Business District  
P.M.B 128 Garki, Abuja, F.C.T Nigeria  
e-mail: [info@oagf.ng](mailto:info@oagf.ng) / website: [www.oagf.ng](http://www.oagf.ng)

