

Memorandum on the Extended Cash Programme Audit of the National Primary Health Care Development Agency in Nigeria, 1 January 2010 – 31 March 2015.

Overall conclusions

1. This memorandum, prepared by Gavi's Audit and Investigations function, sets out the conclusions arising from the Extended Cash Programme Audit (ECPA) conducted by reporting auditors, Edes and Associates ('Edes'), and their recommendations regarding the financial management of cash grants. Edes' key conclusions (as set out on page 1 of their report Executive Summary) are:
 - The audit identified gaps in the financial management systems at the National Primary Health Care Development Agency (NPHCDA) that have led to questionable expenditure, long outstanding advances, and incomplete accounting records. There was no effective mechanism to ensure that funds transferred to staff and states were used for their intended purposes. Major improvement is needed in the financial management system.
 - It was not possible to confirm whether value for money was obtained on over fifty per cent of the procurement transactions executed during the period examined. The audit attributed this to: non-compliance with the Procurement Act 2007; the lack of a documented basis for the selection of suppliers; the use of prices fixed by NPHCDA; the lack of evidence of the delivery of procured items; the award of contracts to firms under the same control; and an absence of signed agreements with suppliers. Major improvements are required to strengthen the internal controls in the procurement system.
2. In consequence of these identified weaknesses, significant amounts of expenditure could not be substantiated. As a result Gavi requires that the Government of Nigeria (GoN) returns to Gavi \$5.4 million which was determined by Gavi as being misused, on the basis set out in the Partnership Framework Agreement (PFA)¹ signed by GoN and Gavi. Gavi has now received formal confirmation from GoN of its intention to reimburse Gavi for \$5.4 million, payable in two equal tranches in 2017 following incorporation in the national budget. In addition NPHCDA will have the opportunity to provide further explanations on advances to states and staff, as well as on fixed asset status and condition, as described later in this memorandum (paras. # 31 and

¹ Under the PFA "Gavi shall have the right in its absolute discretion but acting reasonably to determine whether Gavi's funds have been used solely to fund the Programme Activities or whether they have been Misused (in full or in part)."

32). A failure to provide adequate explanations in these areas would result in a further reimbursement request.

3. Edes also reports that little progress has been made by NPHCDA's management in the remediation of issues identified in previous audits (see below, para #20). The most significant of these deficiencies will need to be remediated before Gavi can consider the resumption of financial support through NPHCDA. Subsequent to the finalisation of the audit, senior personnel at NPHCDA have been changed - Gavi will work with relevant management to establish an agreed plan of action responsive to the issues identified in the audits. GoN has formally confirmed its intention to remediate the issues identified in the Gavi audits, as follows: *"The Federal Ministry of Health is committed to implementing the corrective measures in conjunction with the Federal Ministry of Finance. This is to strengthen the programmatic and financial systems at the NPHCDA. We are committed to the promotion of a culture of accountability and excellence as entrenched in the cardinal philosophy of the present Administration of President Muhammadu Buhari. All those found culpable shall face disciplinary measures and prosecution if necessary."*
4. This memorandum sets out the background and context for the ECPA, an outline of the work conducted, the key findings from the audit, and recommendations on next steps. The full results of the ECPA are set out in Edes' report. References are made throughout this memorandum to the relevant tables and page numbers in Edes' report so that this summary presentation may be related back to Edes' detailed findings.

Background and context

5. A Cash Programme Audit (CPA) of NPHCDA was conducted by Gavi in late 2013 and early 2014, and the report finalised in October 2014. In addition to recommendations for remediating and strengthening internal controls, the CPA recommended undertaking a broader examination of NPHCDA expenditures funded by Gavi given the systemic weaknesses identified in key financial management and operational processes (including, specifically, procurement). A reimbursement of \$2.2m was sought from GoN for expenditures that could not be satisfactorily substantiated. This reimbursement was received by Gavi in June 2015.
6. Given the significant concerns raised in the CPA on the adequacy of key processes within NPHCDA, the disbursement of grants through NPHCDA was put on temporary hold in April 2014, following the conclusion of the CPA fieldwork. Recognising the importance of such grants in enabling the vaccination of children in Nigeria, arrangements were made by Gavi for support to continue by channelling monies through UNICEF and WHO in Nigeria. These arrangements are still in place.

The scope and conduct of the Extended Cash Programme Audit

The scope of the ECPA

7. The requirements and expectations for the management of grant support to Nigeria were agreed between Gavi and GoN as set out in the Aide Memoire of 9 August 2012, and the PFA of 9 Jan 2014. These served as the basis for the audit. Following an international tender, Gavi appointed Edes, an independent firm of auditors to conduct this ECPA.
8. The objective and scope of Edes' work is set out in full in their report (pages 6 and 7). The primary objective of the ECPA was to ensure that grants disbursed by Gavi to NPHCDA were spent for their intended purposes, in accordance with agreed terms and conditions.
9. The ECPA terms of reference were finalised in consultation with NPHCDA and the Federal Ministry of Health (FMOH). The scope included expenditures of \$56.1 million on goods, services and works made by NPHCDA in the period 1 January 2010 to 31 March 2015. The ECPA included the examination of \$5.6m of expenditure which was previously questioned in the CPA. For this expenditure, NPHCDA had indicated they had additional documentation, although since this was presented too late in the process of the CPA to enable an examination at the time, a review of the documentation was deferred to the ECPA.
10. In addition, the ECPA scope included an assessment of the status and implementation of prior audit recommendations relating to the enhancement of NPHCDA's financial management and operational capacity. This comprises thirty audit recommendations from the initial CPA and eight recommendations made by the external auditors of the immunisation programmes funded by Gavi in Nigeria.

The conduct of the ECPA

11. Edes undertook its ECPA fieldwork in July 2015 mainly comprising a review of documentation and interviews with staff at NPHCDA in Abuja, and relevant staff and management from the FMOH and other agencies as appropriate. Of the \$56.1 million within the scope of the ECPA, \$46.6 million (83% of the total, Section 2.1.2 page 7) was selected and reviewed in the course of the audit. The audit team undertook site visits to verify the existence and state of a sample of assets purchased using Gavi funds. At the request of NPHCDA's management, representatives from NPHCDA or FMOH accompanied the auditors on these visits.
12. A draft of the ECPA report was provided to NPHCDA and FMOH on 1 October 2015. Following the appointment of new ministers of health at the federal level, management comments for incorporation in the report were received from NPHCDA on 23 December 2015.

13. Two trips were made to Nigeria by Gavi's management (and including Edes' auditors in the second visit) in February and March 2016 to brief the new FMOH administration on the audit findings.
14. Opportunity was provided throughout the audit, and subsequently, for the presentation of documentation by NPHCDA to support the expenditures examined by Edes:
 - Initially in the four-week period of the conduct of audit, 29 June to 28 July 2015, NPHCDA management was requested to substantiate recorded expenditures by presenting supporting documentation.
 - At the request of the FMOH and NPHCDA, a further opportunity was provided in a two-week period, 24 August to 4 September 2015, for management to walk through the questioned expenditure line-by-line with Edes to allow NPHCDA management to understand their analysis and to present any fresh documentation it felt was relevant to substantiate the expenditures questioned.
 - Exceptionally, to accommodate a request from the incoming honourable Federal Minister of Health, documentation presented by the management of NPHCDA to justify questioned expenditure was examined on a select basis by Edes in Abuja on 2 March 2016.
15. Throughout the ECPA Edes acted independently under the frame of reference set by Gavi's Audit and Investigations function in the contract of engagement. Gavi has discussed the methods and conduct of the ECPA with Edes, and reviewed the findings in depth, and is satisfied that the audit was conducted in an appropriate manner consistent with expectations, and that Edes' conclusions are reasonably drawn.

Findings from the ECPA

16. The ECPA identified systemic weaknesses in the financial management and operational processes within NPHCDA, and especially with respect to:
 - Financial management, particularly that the maintenance of primary accounting records fell below required norms. This led to large amounts of questioned expenditure (\$5.4 million) that was unsupported by documentation (\$ 1.2 million), inadequately supported (\$4.1 million), or ineligible (\$0.1m million) as set out in Table 9, page 26). Of the expenditure which was regarded as inadequately supported, \$0.7 million comprised photocopied documentation which was regarded as insufficiently reliable (page 27).

- The disbursement of monies to states and staff particularly with respect to the tracking and justification ('retirement') of such advances. As at 4 September 2015, this comprised aged advances to states of \$1.9 million (page 24), and \$ 0.1 million to staff (page 25).
- Procurement expenditure of \$17.7 million on which Edes was unable to confirm whether value for money was obtained (Table 6 page 13). This comprised both fixed assets (\$12.4 million) and consumables (\$5.3 million). Edes were generally satisfied with the adequacy of supporting documentation for expenditures of \$14.9 million on Solar Direct Drive Refrigerators and Icepack Freezers.

17. In their review of 2 March 2016 subsequent to the finalisation of the audit fieldwork, Edes examined additional documentation on a select basis (as described above, para. #14, third bullet). The documentation reviewed represented 63% by value (\$3.2 million) of that presented. The results of this examination are described on pages 3 and 4 of Edes' report.

- Edes concluded that 4% (representing \$126,000) of this provided an acceptable explanation of expenditures made; allowance has been made for this in Edes' analysis in their report.
- A further 2% (representing \$70,000) was found not to be an adequate explanation as the rationale provided was not responsive to the issues identified.
- The remaining 94% (representing \$3.0 million) was found to be documentation which was of doubtful credibility. Examples include inconsistent signatures on training documentation, date mismatches on documents cross-checked for corroboration, inconsistencies on vouchers, invoices, and contracts. All of the documentation already determined to be inadequately supported that was examined in this review (\$2.2 million) was found to be of doubtful credibility.

18. In the light of this, it was determined that other than the 4% regarded as an acceptable explanation of the questioned expenditure (as described above, para. #17, first bullet), no further credit should be made for the additional documentation presented.

19. Overall the ECPA findings were consistent with the results of prior audits undertaken by other auditors covering the same or overlapping periods of time.

- External auditors examined in 2012 programmes funded under grants for Immunisation Support Services (2008-2011) and Health Systems Strengthening (2010 and 2011). Their draft audit reports identified weaknesses in record-keeping, the management of advances to states, and procurement. These

considerations were part of the rationale for undertaking the initial CPA which commenced in 2013.

- Gavi auditors completed the CPA in 2014 and identified, among other deficiencies:
 - “fundamental weaknesses in controls around procurement”;
 - “weaknesses in the management of disbursements to states”;
 - “NPHCDA has not established the key controls necessary”; and,
 - “weaknesses in the accounting processes have led to significant questioned expenditure”.

- It was agreed in a joint statement of October 17 2014 issued by Gavi and the Honourable Federal Minister of Health Chukwu on the finalisation of the CPA report, that “there have been systemic weaknesses in financial controls which may have led to the inappropriate use of funds”. It was also stated that “NPHCDA have introduced a number of measures to immediately enhance the transparency and accountability of systems” including “the introduction of routine checks to validate that purchased assets have been delivered and installed appropriately across the country; and the compilation of a fixed asset register” with the intention that “these measures will help address some of the systemic weaknesses identified in the CPA”.

20. In their report, Edes identified that there had been very limited progress to date on the remediation of issues addressing prior external audit and CPA findings. Specifically, Edes reported that “most of the recommendations had not been implemented” (page 37). This was concerning given that two years have passed since the Gavi CPA recommendations were first communicated to NPHCDA at the conclusion of the audit fieldwork in April 2014, and then documented in the CPA final report of October 2014.

21. NPHCDA’s management has acknowledged in meetings regarding the ECPA’s findings the lack of progress on remediating these deficiencies, requesting that Gavi provide technical assistance to help improve processes so as to achieve the required level of operational effectiveness.

Recommendations

22. In the light of Edes’ findings, and in accordance with the grant terms set out in the PFA, Gavi has made a determination that financial misuse has occurred. A reimbursement of \$5.4 million should be sought, a breakdown of which is set out in the annex to this memorandum. This comprises all of the questioned expenditure which was unsupported, inadequately supported, or ineligible. The reimbursement amount is exclusive of amounts previously required to be reimbursed (and subsequently repaid) following completion of the original CPA. As noted in Para #2,

GoN has committed to reimburse Gavi the amount of identified misuse of \$5.4 million.

23. The category of inadequately supported expenditures includes \$2.2 million of expenditure the additional documentation for which Edes reviewed 2 March 2016 and concluded it was of doubtful credibility. Further additional documentation representing an amount of \$1.2 million was not reviewed by Edes. However, based on the doubtful credibility of the additional documentation they did review, there is no reason to revisit the original finding that those expenditures of \$1.2 million were inadequately supported.
24. The required reimbursement includes an amount of \$2.6 million of the \$5.6 million carried forward from the CPA audit which could not be validated at the time (as described above, para #9); Edes tested \$4.5 million of this so the reimbursement requirement relating to this component represents 58% of that tested.
25. There is an additional \$5.3 million of expenditure on consumables which was also applied through the same procurement processes. Given there is no basis to examine the supplies purchased now, it is not possible to validate that value for money was obtained through the kind of verification exercise which is to be applied to the fixed assets (as described below, para #32). However, \$1.1m of the reimbursement requirement relates to expenditure on consumables, 21% of the total.
26. Edes' report also sets out the status of NPHCDA remediation of issues identified in previous audits. Given the lack of progress, NPHCDA should develop a detailed action plan for the remediation of these outstanding issues. As noted in para #3, GoN has committed to the development of an action plan to respond to the identified issues and Gavi will work with relevant management to finalise this. The most significant of these items will need to be remediated before Gavi can consider the resumption of financial support through NPHCDA. This includes:
 - The review and refinement (with appropriate agreed safeguards) of procurement procedures, and the consistent application thereof.
 - The determination and implementation of appropriate procedures for the retirement of advances made to staff and states.
 - The establishment of a comprehensive fixed asset register and supporting processes enabling asset verification.
27. It is a requirement of the PFA that the country appoint an external auditor to conduct audits of the programme's financial statements. The last of these was conducted for the period up to the end of 2012 (given there has been significant

audits undertaken in the meantime by Gavi and Edes). An external auditor (the selection of which should be agreed with Gavi) should now be appointed to conduct financial audits of the programmes overseen by NPHCDA, the scope of which should commence in the period immediately following that covered by this audit, 1 April 2015.

28. As previously communicated to FMoH, Gavi will only be able to contemplate a resumption of the channelling of funding through NPHCDA when it is satisfied that NPHCDA's processes are sufficiently robust to provide assurance that Gavi's monies can be applied to good effect. The lack of progress in addressing these previously identified issues risks delaying the normalisation of Gavi's arrangements with Nigeria.
29. Consistent with the recommendations of the original CPA, discussions on the appointment of a fiduciary agent are well-advanced. The role and responsibilities of the fiduciary agent should be determined in the light of the identified deficiencies from the original CPA and as validated in this ECPA report, supplemented by the Programme Capacity Assessment to be conducted by Gavi.
30. The commitment on the required reimbursement will also need to be provided by GoN prior to any resumption of Gavi funding to Nigeria and as noted previously, this has now been received from GoN.
31. Advances to staff and states of \$2.0 million are outstanding for significant periods of time, up to three years. As indicated in the report, NPHCDA's processes are especially weak with respect to the retirement of such advances. NPHCDA should manage the retirement of these over the next six months, no later than the end of Q1 2017, and present supporting documentation for validation. Any advances not adequately retired at that time would be subject to a further reimbursement requirement by Gavi.
32. In addition, \$12.4 million of expenditure was made on the procurement of fixed assets which was conducted through processes which were found to be flawed in design and execution. Consequently, there is a need to validate that equipment and other assets not examined in the ECPA were appropriately acquired and delivered value for money. As described above, it is necessary for the purposes of establishing effective financial management that a comprehensive fixed asset register is compiled by NPHCDA (including all assets funded by Gavi held both centrally and in the states); this should be completed no later than the end of Q1 2017. The completeness of the register should then be validated by Gavi. This is expected to include physical verification of the location and condition of a sample of the assets procured. To the extent that this is not the case, in whole or in part, a further requirement for reimbursement on misuse would arise.

Annex
Description of required reimbursement*

Description	Amount (US \$ million)	Amount (US \$ million)
Paragraph references provided below identify the relevant section in this memorandum from which the detailed description in Edes report may be located.		
Unsupported expenditures where no documentation was made available (Para #16, first bullet)		1.2
Ineligible expenditures (Para #16, first bullet)		0.1
Inadequately supported expenditures:		
- Photocopied documentation deemed not acceptable as evidence of expenditure (Para #16, first bullet)	0.7	
- Expenditure questioned in the audit, documentation reviewed 2 March and found to be of doubtful credibility (Para #23)	2.2	
- Expenditure questioned in the audit, documentation not reviewed 2 March because of the lack of credibility of the two-thirds documentation which was reviewed (Para #23)	1.2	
Total inadequately supported expenditure		4.1
Total reimbursement request		5.4
Additional categories potentially subject to a further reimbursement requirement:		
Advances to states and staff, aged and not yet retired – request that retirements are completed and validly documented within 6 months, residual amounts subject to reimbursement request (Para #31)		
Validation of location and condition of fixed assets after compilation of fixed assets register (Para #32)		

*extracted from Edes' report p. 26, Table 9: Schedule of Questioned Expenditure



Extended Cash Programme
Audit (ECPA) of the National Primary
Health Care Development Agency
(NPHCDA) in Nigeria

For the period
1 January 2010 to 31 March 2015

Final Report

November 2016

 edes & associates



Extended Cash Programme
Audit (ECPA) of the National
Primary Health Care
Development Agency (NPHCDA)
in Nigeria

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Final Report

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Mr. Simon Lamb
Managing Director Audit and Investigations
Gavi Alliance

22 November 2016

Dear Mr. Lamb,

Subject: Final Report of the Extended Cash Programme Audit (ECPA) of the National Primary Health Care Development Agency (NPHCDA) in Nigeria for the period 1 January 2010 to 31 March 2015

We examined all relevant documentation provided to us and considered management comments on the draft audit report of the Extended Cash Programme Audit (ECPA) of the National Primary Health Care Development Agency (NPHCDA) in Nigeria for the period 1 January 2010 to 31 March 2015. We are pleased to submit our final report incorporating management comments.

The primary objective of the ECPA was to ensure that grants disbursed (e.g. ISS, INS, HSS, VIG, and Operational Support for campaigns) were spent in accordance with the terms, conditions agreed with Gavi, and that the resources were being used for the intended purposes.

Our responsibility was to undertake the ECPA under the agreed Terms of Reference and report to you the results from our work. The Terms of Reference did not constitute an external audit and therefore no opinion has been expressed.

Our report is divided into three main sections:

Section 1: Executive Summary

Section 2: Detailed findings from the Extended Cash Programme Audit

Section 3: Status of implementation of audit recommendations

Restriction on circulation of this report

This report is produced solely for the use of Gavi and the NPHCDA/FMOH of Nigeria. Should you choose to make our report available to any third parties, you should make sure that they clearly understand the circumstances under which the report was prepared and the terms and conditions on which the report was released to them. In particular, the following points must be made clear:

The report does not necessarily reflect or address the interests or circumstances of third parties since it was prepared for the purpose set out in this report;

We accept no duty or responsibility and we deny any liability to third parties whether or not our report influences their decisions in relation to proposed transactions; and

Third parties should not rely on our report but obtain their own independent advice and carry out their own procedures, taking into account their own specific circumstances.



We would like to take this opportunity to thank the Federal Ministry of Health (FMoH) and management and staff of National Primary Health Care Development Agency (NPHCDA) for the courtesy and assistance that has been extended to us during the course of our work.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Eric Settuba".

Eric Settuba
Engagement Leader

List of Acronyms and Abbreviations

AG	Auditor General
AM	Aide-memoire
APR	Annual Progress Reports
BPP	Bureau of Public Procurements
CAC	Corporate Affairs Commission
CIPP	Chartered Institute of Professional Printers
CPA	Cash Programme Audit
DFPC	Donor Fund Procurement Committee
DL	Decision Letters
DP	Development Partner
DSA	Daily Subsistence Allowance
ECPA	Extended Cash Programme Audit
EFCC	Economic and Financial Crimes Commission
ED	Executive Director
EPI	Expanded Programme on Immunisation
FAR	Fixed Assets Register
FBN	First Bank of Nigeria
FIRS	Federal Inland Revenue Services
FMF	Federal Ministry of Finance
FMoH	Federal Ministry of Health
FMA	Financial Management Assessment
GoN	Government of Federal Republic of Nigeria
HPCC	Health Partner Coordinating Committee
HSS	Health Systems Strengthening
IAU	Internal Audit Unit
ICB	International Competitive Bidding
IFMIS	Integrated Financial Management Information System
ICC	Inter-Agency Coordinating Committee
ISS	Immunisation Services Support
LGA	Local Government Authority
LCB	Limited Competitive Bidding
LIO	Local Immunisation Officers
NCB	National Competitive Bidding
NHMIS	National Health Management Information Systems
NPHCDA	National Primary Health Care Development Agency

MoH	Ministry of Health
MoU	Memorandum of Understanding
OAGF	Office of the Auditor General for the Federation
PFA	Partnership Framework Agreement
PFM	Public Financial Management
ICC	Project Implementation Coordination Committee
PPDF	Procurement Procedures for Donor Funded Projects
PPM	Procurement Procedures Manual
PS	Permanent Secretary
PU	Procurement Unit
PV	Payment Voucher
RIO	Routine Immunisation Officers
SDD	Standard Direct Drive Solar Refrigerators and Icepack Freezers (SDDs)
SIO	State Immunisation Officers
TAP	Transparency & Accountability Policy
ToR	Terms of Reference
UBA	United Bank for Africa
UNICEF	United Nations Children's Fund
VAT	Value Added Tax
VIG	Vaccine Introduction Grants
WHO	World Health Organization
WHT	Withholding Tax

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Exchange Rates

We have used average annual exchange rates in various parts of the report to translate amounts denominated in Nigerian Naira (NGN) to United State Dollars (USD) and vice versa. The rates have been computed using average rates from the Central Bank of Nigeria and therefore do not represent spot rates for transactions. The translated amounts are presented for comparative purposes only and may not represent the actual value of the original amount. The table below summarizes the average annual rates

Table 1: Average Annual Exchange Rates for the period 2010 to June 2015

Year	Average Annual Exchange rate (USD 1 to NGN)
2010	148
2011	152
2012	155
2013	155
2014	156
Average rate 2010-2014	153.2
June 2015	189

Section 1: Executive summary

1.1 Background

In 2013, Gavi conducted a Cash Programme Audit (CPA) in Nigeria. The audit, which was concluded in 2014, identified certain structural and accounting issues. Based on the findings of the CPA, Gavi commissioned an Extended Cash Program Audit (ECPA) to cover the period from 1 January 2010 to 31 March 2015. This report presents the results of the ECPA that was conducted by Edes & Associates Consultants Limited.

1.2 Overall Observations

Our overall observations are made based on the scope and results of our work.

Financial Management

The audit identified gaps in the financial management systems at NPHCDA that have led to; questionable expenditure, long outstanding advances, incomplete accounting records and errors in the Annual Progress reports submitted to Gavi. There was also no effective mechanism to ensure that funds transferred to staff and states are used for the intended purposes and effectively accounted for. Internal audit reports were not prepared and external audits were not performed in a timely manner. In addition, recommendations from previous audits were not addressed in a timely manner.

There is major improvement needed in the financial management systems. We noted various control weaknesses and controls evaluated are unlikely to provide reasonable assurance that risks were being managed.

Procurement

We were not able to confirm whether value for money was obtained on over fifty percent of the procurement transactions executed during the period. This is mainly attributed to; non-compliance of the procurement process with the Procurement Act 2007, lack of documented basis for selection of suppliers, use of prices fixed by NPHCDA, lack of evidence of delivery of procured items, awarding of contracts to firms represented by the same person or with the same shareholders and absence of signed agreements with suppliers. The fixed assets register was not updated with all assets procured under the Gavi Grants.

The internal control system in the procurement process was not adequate to provide reasonable assurance that risks were being managed. Major improvements are required to strengthen the internal control system in the procurement function.

1.3 Summary of Findings

Grant Record Management

According to the Partnership Framework Agreement (PFA), NPHCDA is required to submit Annual Progress Reports (APRs) to Gavi. We noted variances between the bank balances reported in the APRs and the actual bank statement balances for HSS and ISS, for the years 2010 to 2014. We also noted a transfer to UNICEF amounting to NGN 842, 047,000 and an exchange difference amounting to NGN 109,501,000, which had not been recognized in the accounting records as at 31 March 2015.

Gavi placed a temporary hold on all disbursements on Gavi funded projects in April 2014. However, we noted that the FMoH made payments amounting to NGN 130,953,791 after the date of the temporary hold. However, these payments were adequately supported and made in line with the Gavi work plans, approved prior to the temporary hold.

Cash and Bank Management

The NPHCDA and FMoH maintain a total of 7 dedicated interest-bearing bank accounts. However, First bank Nigeria delayed to credit interest on the ISS bank account, the interest for the period August 2013 to June 2015 amounting to US\$ 26,592 was credited in July 2015.

Procurement of Goods and Services

We reviewed 17 procurement contracts amounting to NGN 4,987,958,621 (USD 32,549,241) to assess whether the applicable policies and procedures were adhered to and that value for money was obtained. We noted that:

- 14 contracts were executed using procurement methods that did not comply with the provisions of the Procurement Act 2007;
- 15 contracts did not have a documented basis for selection of companies that were awarded contracts;
- 8 contracts involved use of “in house price” which impairs attainment of value for money;
- 8 contracts did not have sufficient evidence of delivery of items Procured;
- 3 contracts involved use of firms represented by the same person or that had the same shareholders;
- We were not provided with 52 signed suppliers’ agreements under 5 procurement Contracts; and
- 2 contracts involved payment of 30% mobilisation fees to suppliers above the 15% fee stipulated in the Procurement Act 2007.

As a result of the exceptions noted above, we were not able to confirm whether value for money was fully obtained on procurement contracts amounting to NGN 2,669,052,005 (USD 17,684,455).

Advances to Federal States, Staff and Partners

NPHCDA implements programme activities through advancing funds to Federal States, staff and Partners such as UNICEF and WHO.

We noted that, as at 30 June 2015, advances amounting to NGN 292,389,855 were outstanding from the states for more than 12 months. In addition, as at 30 June 2015, advances amounting to NGN 12,121,201 had not been accounted for by staff for over 12 months.

During a Technical Meeting held in March 2016, NPHCDA Management provided us with additional state retirement documents. We examined a sample of additional documents provided by management and noted that the credibility of these documents was doubtful, therefore we could not obtain assurance from review of additional retirement documents submitted by the states.

The accounting records as at 31 March 2015 also included advances to partners amounting to NGN 5,656,986,469 (UNICEF: NGN 3,749,768,448 and WHO: NGN 1,907,218,021). There was no documented mechanism in place to retire these advances and record them as expenditure, which may lead to perpetual holding of these advances in the accounting records.

Expenditure

Gavi support to the GoN through the NPHCDA is directed towards Health Systems Strengthening (HSS) and Immunisation Support Services (ISS). Total expenditure amounting to NGN 8,599,291,949 (USD 56,131,148) was reported by NPHCDA from 1 January 2010 to 31 March 2015. We reviewed a sample of expenditure and noted the following:

Unsupported Expenditure: We were not provided with supporting documents for expenditure amounting to NGN 187,725,160 (USD 1,225,360) reported under HSS and ISS. We were therefore unable to confirm whether these expenditures were incurred for the intended purposes;

Inadequately supported Expenditure: We were not provided with sufficient documentation for expenditure amounting to NGN 619,999,383 (USD 4,046,993) reported under HSS and ISS. We were therefore unable to conclude on the accuracy of the expenditure and that value for money was obtained;

Ineligible Expenditure: we noted ineligible expenditure amounting to NGN 18,804,865 (USD 122,747). This expenditure mainly relates to payments to suppliers with no evidence of delivery of items procured and other payments with questionable support documents.

The Federal Ministry of Health (FMoH) convened a Technical Meeting in March 2016 to finalise the ECPA and review status of implementation of audit recommendations. FMoH, Gavi, NPHCDA and representatives from the Office of the Auditor General and the Bureau of Public Procurements, attended the meeting.

During this meeting, the FMoH and NPHCDA management requested that we review additional documentation, which they believed would support several of the questioned expenditures. Consequently, we examined supporting documents for expenditure amounting to USD 3,205,992, which represents 63% of the expenditure for which NPHCDA indicated they had supporting documents. We noted that expenditure amounting to USD 125,979 (4%) was adequately supported; we have accordingly reduced the questioned costs in the Audit Report by this amount. The supporting documents provided for expenditure amounting to USD 70,496 (2%) did not contain the required information to respond to the exceptions raised in the audit report. The remaining supporting documents presented for expenditure amounting to USD 3,009,516 (94%) were not accepted because the credibility of the documents was doubtful. We noted the following issues with these documents; inconsistencies in supplier contracts; inconsistent serial numbers on delivery documents, vouchers and invoices; dates on documents that did not correspond to other relevant documents; inconsistencies in signatures on training documentation; incomplete and unsigned training reports; incomplete supporting documents; photocopied documents and training attendance sheets that are not dated and sequentially numbered. Therefore, other than the specific 4% allowance described above, no further questioned expenditure was cleared based on additional documentation presented.

Physical Verification of Fixed Assets and Physical Works

We selected and visited a sample of 125 health facilities located in 18 states and 49 LGAs. The objective of the field visits was to assess whether procured items were delivered in good condition and being used for the intended purposes. We have summarised our findings below:

- A total of 1,656 Standard Direct Drive Solar Refrigerators and Icepack Freezers (SDDs) (SDDs) were procured by NPHCDA, we visited 113 SDDs and noted that 101 SDDs were delivered and functional, seven SDDs were installed but were not functioning properly and five SDDs had not been installed at the time of our visit in July 2015;
- NPHCDA procured and delivered medical equipment to a total of 484 health facilities during the period under review. We selected a sample of 10 health facilities that received medical equipment and noted that 4 facilities had received and were using the equipment, 2 facilities had received the equipment but it was still being kept in the store since 2012, 4 facilities had received the equipment but could not use it due to lack of space;
- NPHCDA drilled a total of 73 boreholes during the period under review. We visited a sample of 17 sites that had received boreholes and noted that; 10 boreholes were properly installed and being used, 6 boreholes were installed but were no longer in use by the time of our visit, and 1 borehole was functional but evidence on site indicates that it had been funded by another donor;
- NPHCDA renovated a total of 570 health facilities during the period under review. We visited a sample of 8 health facilities and noted that; 6 of the facilities depicted a number of structural defects including cracked walls, damaged floors, leaking roofs and other defects. For two facilities visited, there was no evidence of renovation and we were informed by the facility officials that no renovation had taken place although the contractors had been paid;

- NPHCDA installed a total of 41 incinerators during the period under review. We visited a sample of 10 health facilities which had received incinerators and noted that; 3 incinerators were fully installed and functional, 7 were not functional due to faulty installation, mechanical problems and lack of power supply;

Status of Implementation of Audit recommendations

We reviewed the progress of implementation of recommendations from the; Cash Program Audit, internal audit and external audit. We noted that 34 out of 38 audit recommendations had not been implemented at time of our audit. We held a technical meeting with management of FMoH and NPHCDA to discuss the status of implementation of recommendations of the; Cash Program Audit and external audit. Our detailed findings are presented in Section 3 of this report.

We noted that external audits of Gavi funded programs have not been performed for the years ended 31 December 2013 and 2014. In addition, we did not obtain internal audit reports for the entire period under review. This therefore impairs the governance and oversight mechanism of the Gavi grants.

1.4 Response by the Federal Ministry of Health and Federal Ministry of Finance

The Federal Ministry of Health is committed to implementing the corrective measures in conjunction with the Federal Ministry of Finance. This is to strengthen the programmatic and financial systems at the NPHCDA. We are committed to the promotion of a culture of accountability and excellence as entrenched in the cardinal philosophy of the present Administration of President Muhammadu Buhari.

The Federal Ministries of Finance and Health have identified measures that would enforce sound financial management practices and strengthen internal controls. The objective being to prioritize accountability, efficiency and transparency in the management of public funds, in particular, donor funds. This would also help to ensure effective delivery of services under pre-agreed terms.

The Ministries have also committed to enforce appropriate disciplinary action and prosecution on officers found to be negligent in discharging their statutory responsibilities or guilty of violating relevant regulations.

The Federal Ministry of Finance together with the Federal Ministry of Health have provided management responses and developed a Remedial Plan, which is presented on Appendix 1 of this Report.

Section 2: Detailed findings from the Extended Cash Programme Audit

2.1 Introduction

Gavi is a Global Vaccine Alliance, bringing together public and private sectors with the shared goal of creating equal access to new and under-used vaccines for children living in the world's poorest countries. Since 2002, Gavi has provided vaccine and cash-based support to the Government of Nigeria (GoN) through the Federal Ministry of Health (FMoH) and the National Primary Health Care Development Agency (NPHCDA). As at 31 March 2014, a total amount of USD 165 Million had been disbursed for vaccines and USD 143.5 Million for cash support through a number of programmes including: Health Systems Strengthening (HSS), Immunisation System Support (ISS), operational costs for vaccine campaigns (Measles SIA, Meningitis and Yellow Fever) and Vaccine Introduction Grants (VIG).

2.1.1 Objectives of the Extended Cash Programme Audit

The primary objective of the ECPA is to ensure that grants disbursed (e.g. ISS, INS, HSS, VIG, and Operational Support for campaigns) are spent in accordance with the terms and conditions agreed with Gavi and that the resources are being used for intended purposes. The specific objectives of the ECPA are to help FMoH/NPHCDA and Gavi determine if:

- i. The financial management arrangements for the Gavi programme in Nigeria are efficient and effective in regards to procedures e.g., appropriation and approval procedures, segregation of duties, roles and responsibilities, reconciliation procedures, procedures for verifying delivery of goods and services, invoice verification procedures, payroll controls, retirement of advances controls and imprest procedures;
- ii. Action plans resulting from both internal and external audits including Gavi's 2014 CPA have been duly implemented and followed up at an appropriate level or that a realistic action plan for further remediation is in place;
- iii. The designated bank accounts as described in the signed Aide memoire have been maintained in accordance with the provisions in the Aide memoire;
- iv. The arrangements for managing the bank accounts, including tracing withdrawals and transfers from the programme and designated accounts to determine that they are intended for eligible expenditures for the programmes;
- v. Interest was credited on the designated and programme accounts in favor of the programme;

- vi. Grant accounts expenditures have been properly maintained by NPHCDA, are up to date and accurately reported in accordance with the applicable accounting standards;
- vii. Procurement incurred has been undertaken in a fair and transparent manner; if value for money has been achieved and if policies and procedures have been adhered to, appropriate due diligence processes are in place and that conflicts of interest have been identified and addressed during procurements;
- viii. Assets procured from the grant funds exist and have been provided to the intended beneficiaries;
- ix. Funds transferred and advances to Federal States and other implementing agencies at decentralised levels have been used for the intended purposes and liquidated on a timely basis; and
- x. Expenditures reported by NPHCDA using Gavi funds and resources have been incurred, are evidenced by supporting documents, are accurate and are eligible in accordance with: the approved proposal budgets and work plans and terms and conditions of the Aide-memoire (AM) signed with Gavi in July 2012, the relevant Decision Letters, and the Partnership Framework Agreement (PFA) signed in December 2013.

2.1.2 Scope of the Extended Cash Programme Audit

The scope of the ECPA covered expenditure incurred for the period from 1 January 2010 to 31 March 2015. We reviewed a sample of 83% of the total expenditure reported during that period.

During the ECPA we planned to cover the following areas: cash and bank, procurement, verification of fixed assets and physical works, advances to staff, states and partners; expenses on workshops and meetings, salary top-ups, printing costs, per diems, travel costs, other cash based activities and general ledger journal vouchers.

2.1.3 Our Approach and Methodology

In order to meet the requirements of this assignment and address all tasks associated with the engagement, we adopted a three-phased approach:

Planning and mobilization

To achieve the objective of this phase, we held team-planning meetings, entry meetings with the FMoH and NPHCDA, reviewed policies and procedures, performed risk assessment and designed audit procedures.

Execution

We performed detailed review of transactions and other information at FMoH and NPHCDA; held meetings and interviewed officials of the NPHCDA/FMoH and other stakeholders. The audit team conducted three in-county visits during this phase. We also conducted field visits to verify that procured assets exist and have been provided to the intended beneficiary.

Reporting

During the course of our work, we kept management of NPHCDA/FMoH updated on the progress and emerging issues through weekly progress meetings. We held a debrief meeting with management of NPHCDA/FMoH to discuss our preliminary findings and obtain their comments.

A draft report was issued to management of NPHCDA/FMoH and the Federal Ministry of Finance (FMF) to obtain their comments. A technical meeting was held with management of FMoH and NPHCDA to discuss the draft audit report. The FMF provided final comments and commitments to implement the recommendation contained in this report. The comments and remedial plan are presented on Appendix 1 of this report.

2.1.4 Audit Team

The Audit Team comprised of the following resources; Engagement Leader, Quality Control Partner, Engagement Manager, Field Team Leader, Procurement Specialist, Civil Engineer and seven team members.

We present in the following sections the detailed findings of the Extended Cash Program Audit (ECPA):

2.2 Grant Records Management

2.2.1 Overview

The Government of Nigeria (GoN) through the Federal Ministry of Health (FMOH) and the National Primary Health Care Development Agency (NPHCDA) has received vaccine and cash-based support from Gavi since 2002. As at 31 March 2015, a total of USD 165 Million had been disbursed to Nigeria for vaccines and USD 143.5 Million for cash support through a number of programmes including: Health Systems Strengthening (HSS), Immunisation System Support (ISS), and Operational Costs for Vaccine Campaigns (Measles SIA, Meningitis and Yellow Fever) and Vaccine Introduction Grants (VIG).

2.2.2 Reconciliation of Fund Balances

We performed a reconciliation of fund balances for the HSS and ISS grants from 1 January 2010 to 31 March 2015. We noted differences in the fund balances amounting to NGN 109,501,000 and NGN 842,047,000 for HSS and ISS respectively. The difference on ISS relates to a transfer of funds to UNICEF whereas the difference on HSS relates to foreign exchange differences. These transactions were not reflected in the accounting records as at 31 March 2015. Therefore, the accounting records did not reflect all the transactions of the period. A summary of the statement of fund balances for ISS and HSS is presented in Table 2 below:

Table 2: Summarized Statement of Fund Balances

	ISS 2010 to 31 March 2015	HSS 2010 to 31 March 2015
	NGN'000	NGN'000
Total Grant Income (Gavi Grants and Interest Income)	8,866,129	4,621,532
Total Expenditure	(3,822,682)	(4,776,610)
Exchange Differences	(109,343)	(743,614)
Surplus	5,152,790	588,536
Opening Balance as 1 January 2010	2,662,989	-
Fund Balance as at 31 March 2015	7,815,779	588,536
Represented by:		
Bank Balances as per GL (A)	1,753,760	588,536
Advances (Staff, State and Partners)	6,062,020	-
Total	7,815,779	588,536
Reconciled Cash Book Balance (B)	911,713	698,036
Difference between bank balances as per GL and the reconciled cash book balances (B-A)	(842,047)	109,501

Source: APRs and NPHCDA records

2.2.3 Variances between the Bank statements' balance and balance reported in the Annual Progress Reports (APRs).

NPHCDA submitted Annual Progress Reports (APRs) for HSS and ISS to Gavi as required by the Partnership Framework Agreement (PFA). We compared the bank balances reported in the APRs with the balances on the bank statements and noted that there were unexplained differences between the closing bank balances in the Annual Progress Reports (APRs) and the actual bank statement balances for FY2010 - FY 2014. The bank balances reported by NPHCDA in the APRs may not be accurate. Table 3 below shows the variances:

Table 3: Variances between bank statement balances reported in the APRs and actual bank statement figures

FY	APR reported bank balances		Bank statement balances		Variances	
	USD	NGN	USD	NGN	USD	NGN
ISS						
2011	13,108,833	-	13,109,273	147,743.00	(440.00)	(147,743.00)
2012	6,105,441	-	5,816,730	1,482,398.00	288,711.00	(1,482,398.00)
2013	29,838,116	-	29,846,686	66,664,053.22	(8,570.00)	(66,664,053.22)
2014	-	-	4,497,747	30,161,595.53	(4,497,746.52)	(30,161,595.53)
HSS						
2010	13,026,864	-	13,027,764	20,034,232	(899.98)	(20,034,232.20)
2011	10,432,232	-	10,435,913	3,983,042	(3,680.78)	(3,983,042.19)
2012	5,059,733	-	5,052,327	4,032,323	7,405.62	(4,032,323.44)
2013	11,181,531	-	11,192,578	21,383,004	(11,046.76)	(21,383,003.88)
2014	14,625,980	-	3,444,647	22,616,932	11,181,332.78	(22,616,932.18)

Source: APRs and NPHCDA records

2.2.4 Payments after Temporary hold on GAVI Funds

Gavi performed a Cash Program Audit in 2013, which detected a number of weaknesses in the financial management system of the Gavi grants. Based on the results of this audit and discussions with the FMoH, in April 2014 Gavi placed a temporary hold on all fund transfers to Nigeria and disbursements on Gavi funded projects until the finalization of the CPA.

We noted that FMoH continued making payments for Gavi funded activities after the date of the temporary hold. A total of NGN 130,953,791 was paid out after the temporary hold date. We have reviewed the transactions made after the temporary hold and noted that they were adequately supported and made in line with the Gavi work plans approved prior to the temporary hold.

2.3 Cash and Bank Management

2.3.1 Overview

We reviewed NPHCDA/FMoH’s arrangements for managing program funds to determine if the designated bank accounts as described in the signed Aide-memoire have been maintained and that interest credited on these accounts has been reported as programme income. We present our findings in this section;

2.3.2 Bank Balances as at 31 March 2015 and 30 June 2015

The NPHCDA and FMoH maintained a total of seven dedicated bank accounts including 2 National level special accounts in the name of the FMoH and NPHCDA into which the Gavi Secretariat in Geneva disburses HSS and ISS funds respectively. The total amount of funds available with the respective bank accounts as at 31 March 2015 and 30 June 2015 is indicated in Table 4 below.

Table 4: Bank statement balances as at 31 March 2015 and 30 June 2015

Bank	Account Number	Account Name	Currency	Amount as at 31 March 2015	Amount as at 30 June 2015
First Bank Nigeria (FBN)	2023500877	NPHCDA/Gavi ISS drawdown account	Naira	30,161,596	30,161,596
First Bank Nigeria (FBN)	2020251051	NPHCDA/Gavi HSS	Naira	7,537,573	7,537,573
United Bank of Africa (UBA)	1011319990	NPHCDA/Gavi HSS	Naira	15,079,360	15,079,360
Ecobank Nigeria	2202000432	DHDR Office FMOH	Naira	196,128,462	213,291,076
		Total		248,906,991	266,069,604
United Bank of Africa (UBA)	3000616888	NPHCDA/Gavi HSS	USD	3,427,677	3,429,164
First Bank Nigeria (FBN)	2023113660	NPHCDA/Gavi - ISS Domiciliary	USD	4,497,710	2,532,997
First Bank Nigeria (FBN)	2020251068	NPHCDA/Gavi HSS	USD	18,344	18,344
		Total		7,943,732	5,980,505

Source: NPHCDA and FMoH Bank Statements as at 31 March and 30 June 2015

2.3.3 Delay to credit and account for interest income

According to Section 35, Annex B of the Aide memoire between Gavi and the Government of Nigeria (GoN) dated 24 April 2012, “All funds provided by Gavi shall be deposited in interest bearing bank accounts. Any interest income generated from these funds will be credited into the account and accounted for as programme income.” The funds provided by Gavi were deposited on interest bearing bank accounts with the United Bank for Africa (UBA), Union Bank of Nigeria (UBN) and the First Bank of Nigeria (FBN).

We noted that FBN did not credit in a timely manner interest income on the NPHCDA ISS bank account for the period 12 August 2013 to 30 June 2015. This interest amounting to USD 26,592.16 was credited on the bank account on 27 July 2015.

In addition, total interest income amounting to USD 6,822 generated from the Union Bank of Nigeria and the United Bank of Africa from 1 January 2010 to 30 June 2015 was not recorded in the cashbook and reported as programme income at the time our audit.

2.3.4 Unexplained differences between the cashbook balances as per general ledger and the cashbook balance as per bank reconciliation statements.

We noted differences between the cashbook balances as per general ledger and the cashbook balances as per bank reconciliation statements for the months indicated in Table 5 below:

Table 5: Differences between the cashbook balances as per GL and cashbook balances as per the bank reconciliation statements.

Month	Bank	Cashbook balance per GL - NGN	Cash book balance per Bank Reconciliation - NGN	Variance NGN
31 Dec 10	Union Bank of Nigeria - HSS	664,419	640,418	24,000
31 Dec 11	Union Bank of Nigeria - HSS	7,959,330	1,649,186	6,310,144
31 Dec 12	Union Bank of Nigeria - HSS	1,741,909	1,482,399	259,510
31 Dec 14	First Bank of Nigeria-HSS	7,078,693	6,837,572	241,120

Source: NPHCDA accounting records and UBA + FNB bank statements

Management provided explanations for the variances but we recommend going forward that bank reconciliation statements are reviewed and all reconciling items addressed at the time of preparing the bank reconciliation statement.

2.4 Procurement of Goods, Services and Works

2.4.1 Overview

We reviewed 17 procurement contracts amounting to NGN 4,987,958,621 (USD 32,549,241) that were undertaken by the NPHCDA to determine if the applicable policies and procedures were adhered to and whether transparency and value for money was obtained. We also checked to determine if appropriate due diligence processes were in place and any conflicts of interest were identified. We present in Table 6 below a summary of procurements that we reviewed for the period from 1 January 2010 to 31 March 2015.

Table 6: Summary of procurements reviewed for the period from 1 January 2010 to 31 March 2015

No.	Contract	Value (NGN)	Value (USD)
	Year 2010		
1	Supply of Medical equipment under GAVI-HSS-2010	484,000,000	3,270,270
2	Supply of Drugs under GAVI-HSS-2010	245,500,000	1,658,784
3	Renovation of PHC Centers under GAVI - HSS-2010	744,000,000	5,027,027
4	Consultancy Services for Construction Supervision	49,600,000	335,135
	Year 2012		
5	Supply and Installation of Incinerators-2012	204,000,000	1,316,129
6	Construction of Boreholes for PHC Centres-2012	58,400,000	376,774
7	Supply of Drugs-2012	22,800,000	147,097
8	Supply of Medical Equipment-2012	53,600,000	345,806
9	Procurement of Pentatools-2012	75,616,075	487,846
10	Renovation of PHC Centres under Gavi - HSS	118,400,000	763,871
11	Supervision of Renovation of PHC centers under Gavi - HSS	7,400,000	47,742
12	Supervision of Construction of Boreholes under Gavi - HSS	4,500,000	29,032
	Year 2013		
13	Printing and Supply of Vaccination Cards	148,650,709	959,037
14	Printing of Gavi Financial Management Guidelines	15,228,000	98,245
15	Supply and Installation of Incinerators	201,852,600	1,302,275
16	Printing of Data Tools for 16 states for Phase 3 Pentavalent Vaccines	235,504,621	1,519,385
	Year 2014		
17	Procurement of Standard Direct Drive Solar Refrigerators and Icepack Freezers (SDDs)	2,318,906,616	14,864,786
	Total procurement contracts reviewed	4,987,958,621	32,549,241
	Total procurement contracts (excluding 2014) for which we could not confirm whether value for money was obtained	2,669,052,005	17,684,455

Source: NPHCDA procurement records

2.4.2 Summary of findings from review of procurements

We reviewed 17 procurement contracts indicated in Table 6 and noted the following exceptions:

- i. 14 contracts were executed using procurement methods that limited competition and did not comply with the provisions of the Procurement Act, 2007;
- ii. 15 contracts did not have documented basis for selection of companies that were awarded contracts;
- iii. 8 contracts involved use of in house prices which may have impaired attainment of value for money;
- iv. 8 contracts did not have sufficient evidence of delivery of items procured;
- v. 3 contracts involved use of firms represented by the same person or had same shareholders;
- vi. We were not provided with 52 signed suppliers' agreements under 5 procurement contracts; and
- vii. 2 contracts involved payment of 30% mobilization fees to suppliers above the 15% maximum mobilization fee stipulated in the Procurement Act, 2007.

As a result of the exceptions noted above, we were not able to confirm whether value for money was fully obtained on procurement contracts amounting to NGN 2,669,052,005 (USD 17,684, 455) excluding procurement for SDDs.

2.4.3 Review of 2010 Procurements

We reviewed the following procurement contracts awarded to various suppliers in 2010:

a) *Supply of Medical Equipment under GAVI-HSS: Value: - NGN 484,000,000*

NPHCDA awarded contracts worth NGN 484,000,000 to 73 suppliers to supply assorted medical equipment to various health facilities in the Federal Republic of Nigeria. NPHCDA split the total contract into units (one health facility being a unit) with a fixed price of NGN 1 Million each and allocated the health facilities to various suppliers. The quantities allocated to each supplier ranged from 2 to 11 health facilities. Our review of the procurement records made available to us revealed the following exceptions on this contract;

- i. NPHCDA did not comply with Sections, 24 (1 &2), 25 (1 &2), and 27 (1&2) of the Procurement Act, 2007, regarding choice of procurement method. The procurement method used, national shopping, was not the stipulated method according to the Act and Bureau of Public Procurement (BPP) regulations. The procurement thresholds issued by the BPP stipulate that contracts estimated at NGN 100 Million and above should be undertaken using international/national competitive bidding. The use of national shopping method eliminated competition and may have affected the attainment of value for money;

- ii. We were not given any documentation to support the selection of suppliers that were awarded contracts; nor the basis for determining the allocation of the number of health facilities to each supplier. Management explained that suppliers were selected from the NPHCDA database; however, the supplier database that was provided to us was only for the years 2011 to 2014. We were therefore unable to confirm that the selection process for suppliers under this contract was transparent and fair;
- iii. NPHCDA fixed a price of NGN 1,000,000 per health facility that was offered to the suppliers for supply of medical equipment. We were not provided with documentation to show the basis of the fixed price. We were therefore unable to confirm whether value for money was obtained at this price.
- iv. NPHCDA paid a mobilization fee of 30% of the contract sum to all suppliers in contravention of Section 35(1) of the Public Procurement Act, 2007 which stipulates a maximum mobilization fee of 15%;
- v. We were not provided with signed contracts between NPHCDA and 20 suppliers that supplied equipment worth NGN 114,000,000 (*See Appendix 2*). We were not able to establish whether there was a contractual relationship with these suppliers and whether all suppliers' obligations under the contract were fulfilled;
- vi. We were not provided with documentation to support delivery of equipment made by 25 suppliers (*See Appendix 2*) with contracts amounting to NGN 139,000,000. We were therefore not able to confirm whether this equipment was delivered to the health facilities.

b) Supply of Drugs under GAVI-HSS: Value: - NGN 245,500,000

NPHCDA issued award letters to 56 suppliers for the supply of drugs to various primary health care centers in Nigeria. Our review of the procurement records made available to us revealed the following exceptions on this contract:

- i. NPHCDA did not comply with Sections 24 (1&2), 25 (1 &2) and 27 (1&2) of the Procurement Act, 2007, regarding choice of procurement method. The procurement method used, national shopping, was not the stipulated method according to the Act and Bureau of Public Procurement (BPP) regulations. The procurement thresholds issued by the BPP stipulate that contracts estimated at NGN 100 Million and above should be undertaken using international/national competitive bidding. The use of national shopping method eliminated competition and may have affected attainment of value for money;
- ii. We were not given any documentation to support the selection of suppliers who were awarded contracts; nor the basis for determining the allocation of primary health care centers to each supplier. Management explained that suppliers were picked from the NPHCDA database; however, the supplier database that was provided to us was for the years 2011 to 2014. We were therefore unable to confirm that the suppliers for this contract were transparently and fairly selected;

- iii. NPHCDA fixed the contract sums for supply of drugs per facility at NGN 500,000 and directed the suppliers to buy all drugs from M/s Niemeth Pharmaceutical Nigeria Ltd., which manufactures pharmaceutical and veterinary products. Management of NPHCDA explained that they selected this manufacturer in order to obtain the required quality of the drugs. We noted the following exceptions with this arrangement;
 - The fixing of the price for the suppliers limited competition and attainment of value for money. In addition, there were no records to show how the fixed price was derived, and
 - We were not provided with any supporting documentation to justify the selection of a single manufacturer to supply products to all of the suppliers. We reviewed letters from two suppliers Ms. Akakaa Global services and Ms. Marsabum Company Limited, which indicated that there were other suppliers of these drugs in Nigeria. The procurement of products from a single source limited competition and may have affected attainment of value for money.
- iv. NPHCDA paid a mobilization fee of 30% of the contract sum to all suppliers in contravention of Section 35(1) of the Public Procurement Act, 2007 which stipulates a maximum fee of 15%;
- v. We were not provided with signed contracts between NPHCDA and 28 suppliers that supplied drugs worth NGN 120,500,000 (*Appendix 3*). We were not able to establish whether there was a contractual relationship with these suppliers and whether all suppliers' obligations were fulfilled; and
- vi. We were not provided with documentation to confirm delivery of drugs made by 19 suppliers (*Appendix 3*) with contracts amounting to NGN 77,500,000. We were therefore unable to confirm whether the drugs were delivered to the health facilities.

c) *Renovation and supervision of PHC Centres under GAVI - HSS;*

Value of Renovation: NGN 744,000,000

Value of Supervision: NGN 49,600,000

NPHCDA conducted an assessment in 2009 to ascertain the condition of the health facilities that needed to be renovated. The assessment report recommended a budget of NGN 1,500,000 for each health facility. Supervision consultants were also allocated to each contractor to supervise the renovations, and the cost of supervision was fixed at NGN 100,000 per facility. Our review of procurement records made available to us revealed the following exceptions on this contract:

- i. NPHCDA did not comply with Sections 24 (1&2), 25 (1 &2) and 27 (1&2) of the Procurement Act, 2007 regarding choice of procurement method. The procurement method used, national shopping, was not the stipulated method according to the Act and the Bureau of Public Procurement (BPP) regulations. The procurement thresholds issued by the BPP stipulate that contracts estimated at NGN 100 Million and above should be undertaken using international/national competitive bidding. The use of national shopping method eliminated competition and may have affected attainment of value for money;

- ii. We were not given any documentation to support the selection of contractors that were awarded contracts; nor the basis for determining the allocation of health facilities to each contractor. Management explained that contractors were selected from the NPHCDA database; however, the supplier database that was provided to us was for the years 2011 to 2014. We were therefore unable to confirm that the contractors for this contract were transparently and fairly selected;
- iii. We were not provided with any supporting documentation to show how the supervision consultants were identified, selected and allocated to each contractor for supervision of the contractors' work;
- iv. Four contractors (*See Appendix 4*) with contracts amounting to NGN 52,500,000 did not have certificates of completion on file although payments had been made to them. We were therefore unable to confirm if the contractors completed the works under the contract; and
- v. We were not provided with a contract between NPHCDA and South City Limited worth NGN 16,500,000. We were not able to establish whether there was a contractual relationship with this contractor and whether all contractual obligations were fulfilled.

2.4.4 Review of 2012 Procurements

We reviewed the following procurement contracts in 2012:

a) ***Supply and installation of incinerators: Value: NGN 204,000,000***

The NPHCDA Department of Disease Control and Immunisation initiated the requirement for supply and installation of 17 incinerators to support the second phase of the MenAfric Vaccination campaign in Borno, Kano, Sokoto and Yobe States. According to the information made available to us, the Procurement Committee decided to conduct the procurement using restricted tendering process due to the urgency of this procurement. The Procurement Committee selected and invited 14 firms to submit bids based on history of satisfactory performance. The evaluation committee subsequently reviewed the bids and selected five firms that were awarded contracts with a fixed in house price of NGN 12,000,000 per incinerator. The evaluation report indicated that contracts were awarded to firms that quoted the lowest price during bidding. However, we noted the following exceptions with this procurement:

- i. NPHCDA did not comply with Sections 24 (1&2), 25 (1 &2) and 27 (1&2) of the Procurement Act, 2007, regarding choice of procurement method. The procurement method used, restricted tendering was not the stipulated method according to the Act and Bureau of Public Procurement (BPP) regulations. The procurement thresholds issued by the BPP stipulate that contracts estimated at NGN 100 Million and above should be undertaken using international/national competitive bidding; the use of restricted tendering method eliminated competition and may have affected attainment of value for money;

- ii. Whereas the procurement committee selected the 14 firms on the basis that they were recognized contractors with a record of accomplishment of performance; we were not provided with any supporting documentation to verify the record of previous good performance of the selected firms. In addition, the NPHCDA database provided to us did not have prequalified suppliers for 2012. We were therefore unable to confirm whether the suppliers were transparently and fairly selected;
- iii. The evaluation report indicated that the in-house price was to be offered to the lowest bidders. However, we noted that M/s Womzy Nigeria Limited which had quoted NGN 12,217,000 ranked third and M/s Blue Olive Universal Limited which had quoted NGN 12,250,000 ranked fourth were not awarded contracts. Instead, awards were made to M/s Fenlab & Co. NIG Ltd, which quoted NGN 12,300,000 and M/s Lubna Distribution Services Ltd which quoted NGN 12,500,000 in the 6th and 9th positions respectively. Management informed us that the swapping of the awards was because the awarded firms had an agency relationship with the manufacturers. We were not able to verify this as management did not provide us with the manufacturers authorizations/agency Letters;
- iv. Our review of procurement records indicated that NPHCDA awarded contracts to 4 firms (*Appendix 5*) that were represented by one person during the signing of contractual documents. This indicates that they were under the same control. The total value awarded to these firms amounted to NGN 180,000,000 (USD 1,153,846) equivalent to 88% of the entire contract value;
- v. A contract worth NGN 36,000,000 was awarded to M/s Solero Enterprises, which was registered as a business name at the time of the award. We sought confirmation of registration for this company with the Corporate Affairs Commission and they confirmed another firm Solero Enterprises International Limited that was registered on 3 April 2013 after the award of the contract;
- vii. We were not provided with supporting documentation for the in-house price of NGN 12,000,000 (USD 77,419) offered to all bidders. This price did not compare favorably with the 2015 price offered by other suppliers of incinerators. For example, in 2015 a Supplier in the United Kingdom could supply incinerators at a cost of US\$ 50,600 at a site in Nigeria (inclusive of training, installation and spare parts). The in-house price offered to suppliers was higher than market prices and may have compromised attainment of value for money;
- viii. Whereas a competitive tendering process was not followed due to the urgent need of the incinerators; we noted that the supply and installation of the incinerators only started in February 2013, with the last delivery being made in August 2013; and
- ix. Out of the 41 incinerators procured in 2012 and 2013, we visited a sample of 10 health facilities that received incinerators to confirm if they were delivered and in use. Out of the 10 sites visited, 3 incinerators were functional and 7 were not functional due to faulty installation, mechanical problems and lack of power supply.

b) Procurement of various items under GAVI-HSS intervention

- **Renovation of health facilities - NGN 118,400,000**
- **Provision of hand-pump borehole - NGN 58,400,000**
- **Supply of basic medical equipment - NGN 53,600,000**
- **Supply of drugs - NGN 22, 800,000**
- **Supervision of renovation of health facilities - NGN 7,400,000**
- **Supervision of construction of boreholes - NGN 4,500,000**

The procurements under Gavi-HSS Intervention were initiated by a Project Management Consultant contracted by NPHCDA. The Intervention involved renovation of 74 health facilities across the Country. The work involved the following cost components per facility; renovation of health facilities at NGN 1,600,000; drilling of boreholes at NGN 800,000; supply of medical equipment at NGN 800,000 and supply of essential drugs at NGN 300,000.

Our review of procurement records provided to us revealed that; the NPHCDA Tender Board, decided to use national shopping in order to protect the Gavi Project from delay. The Procurement Department therefore awarded the contracts to competent contractors in the NPHCDA database of contractors.

We noted the following exceptions on these procurements:

- i. NPHCDA did not comply with Sections 24 (1&2), 25 (1&2) and 27 (1&2) of the Procurement Act, 2007, regarding choice of procurement method. The procurement method used, national shopping was not the stipulated method according to the Act and Bureau of Public Procurement (BPP) regulations. Based on the procurement thresholds issued by the BPP, the procurements above qualified for either national or international competitive bidding; the use of national shopping method eliminated competition and may have affected attainment of value for money;
- ii. We were not provided with documentation to support the basis for selection of all the firms awarded contracts. We were therefore unable to confirm if these suppliers were transparently and fairly selected;
- iii. We were not provided with any supporting documentation for the allocation of health facilities among the suppliers, we were therefore unable to confirm whether this process was conducted transparently;
- iv. The fixing of contract prices for all items procured basing on the budget implies that competition was avoided. We were therefore unable to confirm whether value for money was obtained on these contracts;
- v. Contracts worth NGN 23,200,000 for construction of boreholes were awarded to 5 firms with the same shareholders (*Appendix 6*). This indicates potential conflict of interest and might have impaired competition and quality of service;
- vi. We were not availed with acknowledgement documents to confirm that boreholes were drilled for contracts worth NGN 7,200,000 (*See Appendix 7: No evidence of sinking boreholes*).

- vii. During our field visits, we were informed by the officials at Dambar Dukku PHC in Kebbi state and Women & Child Welfare Clinic in Sokoto State that these sites were not renovated although payments amounting to NGN 1,600,000 each were made to the contractors, BMG Nigeria Limited and Scado Solutions Limited respectively. Value for money might not have been obtained on these procurements;
- viii. We were not provided with any supporting documentation to show the basis for selection of supervision consultants and how they were allocated to each facility for supervision of the work of the contractors.

c) Procurement of Penta Tools under GAVI - HSS: Value: NGN 75,616,075

NPHCDA issued letters of award to seven suppliers for the supply of Penta Tools in 2012. The procurement was undertaken using limited/restricted bidding in order to ensure that the Penta Tools were available to the Program by October 2012. NPHCDA invited 12 firms to bid for this contract. We noted the following exceptions on this procurement:

- i. NPHCDA did not comply with Sections 24 (1&2), 25 (1 &2) and Section 27 (1&2) of the Procurement Act, 2007 regarding choice of procurement method. The procurement method used, restricted bidding, was not the stipulated method according to the Act and Bureau of Public Procurement (BPP) regulations. The procurement thresholds issued by the BPP stipulate that contracts estimated above NGN 2.5 Million but not more than NGN 100 Million should be undertaken using national competitive bidding. The use of restricted bidding method eliminated competition and may have affected attainment of value for money; and
- ii. We were not provided with documentation to support the selection of the firms that were awarded contracts. We were therefore unable to confirm whether the selection process was conducted fairly and transparently.

2.4.5 Review of 2013 Procurements

We reviewed the following contracts awarded to different suppliers in 2013:

a) Supply and Installation of Incinerators: Value: NGN 201,852,600

Our review of procurement records made available to us revealed that the procurement for the supply of incinerators was advertised on 15 May 2013. NPHCDA received a total of 146 bids and only 56 passed both the preliminary and technical evaluation.

The Procurement and Donor Fund Committee recommended selection of known firms with track record of performance for the award of contracts. Subsequently, 10 firms out of the 56 that had passed both preliminary and technical evaluation were awarded tenders for the supply and installation of incinerators. We noted the following exceptions on this procurement:

- i. NPHCDA did not comply with Section 32(1-2) of the Procurement Act, 2007 regarding the evaluation of bids. Section 32(1) stipulates that no other method or criteria shall be used except those stipulated in the solicitation documents. The Evaluation Committee introduced another criterion for evaluation of bids that was not included in the bidding document (ITT 12 and 13). The introduction of a new criterion that is selection of known firms based on previous performance, contravened Section 32(1) of the Act;
- ii. We were not provided with any evidence to confirm the track record of performance of the selected firms. We were therefore unable to confirm that these firms were transparently and fairly selected;
- iii. Contracts worth NGN 50,463,300 were awarded to firms represented by the same individual during the signing of contractual documents, indicating that they were under the same control. *See Appendix 8*;
- iv. The procurement file did not bear any documentation related to the prices quoted by the bidders. We were not provided with the basis of the price of NGN 8,410,550 that was offered in the contract award letters to the suppliers. We were also not provided with supporting documentation for the basis used to allocate the number of incinerators to each supplier.

b) Printing and Supply of Vaccination cards: Value: NGN 148,650,709

Our review of procurement records provided to us revealed that the procurement for printing and supply of vaccination cards was advertised on 15 May 2013. NPHCDA received a total of 191 bids and only 93 passed both the preliminary and technical evaluation. The Procurement and Donor Fund Committee recommended selection of known firms with track record of performance for award of contract. Subsequently, 18 firms out of the 93 that had passed both preliminary and technical evaluation were awarded tenders for printing of cards. We noted the following exception on this procurement:

- i. NPHCDA did not comply with Section 32(1&2) of the Procurement Act, 2007 regarding the evaluation of bids. Section 32(1) stipulates that no other method or criteria shall be used except those stipulated in the solicitation document. The Evaluation Committee introduced a criterion for evaluation of bids that was not included in the bidding document (ITT 12 and 13). The introduction of a new criterion i.e. Selection of known firms based on previous performance, contravened Section 32(1) of the Act; and
- ii. We were not provided with any evidence to confirm the track record of performance of the selected firms. We were therefore unable to confirm that these firms were transparently and fairly selected.

c) *Printing of Data Tools for Phase 3 Pentavalent Vaccines:*
Value: NGN 235,504,621

The Department of Diseases Control and Immunisation initiated the requirement for Printing of Data Tools for 16 states for Phase 3 Pentavalent Vaccines. According to the minutes of the Tender Board held on 30 April 2013, there was a report of Post Introduction Evaluation (PIE) Panel, which indicated that the major challenge experienced in phase 1 and 2, was the delay in printing and distribution of data tools to the states. Based on this, the Procurement Unit selected and awarded contracts to 4 firms that had satisfactorily supplied tools in phase 1 and 2 of the campaign.

We noted that NPHCDA did not comply with Section 25(1&2) and 22 (1&2) of the Procurement Act, 2007, regarding choice of procurement method. The procurement thresholds issued by BPP stipulate that contracts estimated at NGN 100 Million and above should be undertaken using international/national competitive bidding. NPHCDA did not use this method, and therefore restricted competition, which may have affected attainment of value for money.

d) *Printing of Gavi Financial Management Guidelines: Value: NGN 15,228,000*

The Printing of Gavi Financial Management Guidelines was in response to the external audit report that recommended training of State Officers in the use of the new Gavi Financial Management Guidelines. The procurement was undertaken using restricted/ limited competitive bidding, and 6 firms were invited to submit quotations. The tender was awarded to M/s Jopat Global Services Nigeria Limited, at a total contract sum of NGN 15,228,000. We noted the following issues on this procurement:

- i. The procurement was undertaken using restricted competitive bidding procedures as opposed to national competitive bidding. According to the NPHCDA procurement procedures for Donor Supported Projects which were being followed in 2013, restricted competitive bidding requires explicit donor approval for use and is appropriate only for tenders in which one of the following applies:
 - The goods, works or services are available only from a limited number of suppliers or contractors; and
 - The time and cost required to examine and evaluate a large number of tenders is disproportionate to the value of the goods, works or services to be procured.

Our review of procurement records revealed that none of these conditions were fulfilled in regard to this procurement to justify the use of restricted competitive bidding.

- ii. We were not provided with the signed contract between NPHCDA and M/s JOPAT Global Services Nigeria Limited for the printing services. We were therefore not able to establish whether there was a contractual relationship with the supplier and whether all contractor obligations were fulfilled.

- iii. During the Technical Meeting held in March 2016, NPHCDA Management provided us with two different contracts for this award. We noted inconsistencies in both documents which indicated that these documents may not be authentic (See details on Appendix 13).

2.4.6 Review of 2014 procurements

Procurement of Standard Direct Drive Solar Refrigerators and Ice-pack freezers (SDDs): Value: US\$ 14,864,786

NPHCDA awarded a contract amounting to USD 14,864,786 to Ms. Dometic Medical Systems to supply and install Standard Direct Drive Solar Refrigerators with Ice-pack Freezers (SDDs) model TCW 2000. The main objective of the procurement was to address the challenge of inadequate functional cold chain equipment in Nigeria and rapid breakdown of available refrigerators at operational levels of LGAs and health facilities. The NPHCDA chose direct procurement method because there was only one World Health Organisation (WHO) Pre-qualified double compartment SDD supplier at the time. The procurement was approved by the Ministry of Health and a no objection was received from Gavi. We have confirmed from the review of procurement records that the supplier has delivered all the 1,656 units that were ordered.

We noted the following exceptions on the procurement process:

- i. We noted that negotiations between Ms. Dometic Medical Systems and NPHCDA were held between 6 and 7 November 2013 before the Firm was invited to submit a bid on 9 November 2013. Negotiations should be held after receipt of supplier bids to enable the procurement entity obtain the best value out of the negotiation process;
- ii. According to the Evaluation Report, the Evaluation Committee recommended the award of the contract to Ms. Dometic Medical Systems for supply of the new SDD model TCW 2043, which could operate at an ambient temperature of 43⁰C. However, the NPHCDA issued an award letter to the Supplier for supply of a different model TCW 2000 which operates at an ambient temperature of 32⁰C. The supplier subsequently supplied the TCW 2000 model. We noted inconsistencies between the model approved by the Evaluation Committee and the model that was ordered. Also, given that the temperatures in some parts of Nigeria rise beyond 32⁰C, the model that was supplied TCW 2000 may not operate efficiently in such an environment;
- iii. Out of the 1,656 units supplied, we selected and visited a sample of 113 sites that received fridges to confirm if they were delivered, installed and functional. We noted that 101 (89%) SDDs were delivered and functional, seven fridges displayed error signs on the temperature gauges which indicated that they were faulty and five fridges had not been installed. Based on these results, NPHCDA needs to work with the suppliers to ensure that all fridges with errors are addressed or repaired before the expiry of the warranty period.

2.5 Advances to States, Staff and Partners

2.5.1 Overview

NPHCDA implemented programme activities through advancing funds to Federal States, staff, and partners such as UNICEF and WHO. We reviewed the outstanding advances as at 31 March 2015 and we have summarized our findings below:

2.5.2 Outstanding Advances to Federal States

NPHCDA disbursed funds to Federal States to support immunization activities at State, LGA and health facility levels. The total outstanding state advances as at 31 March 2015, was NGN 376 Million (USD 2,454,308). However, this figure was reduced by NGN 49 Million (USD 319,843) being State accountabilities presented by management during the audit. The amount was further reduced by NGN 35 Million (USD 228,460) representing undisbursed funds in State bank balances as at 30 June 2015. This leaves an outstanding balance of State advances of NGN 292,389,855 (USD 1,908,550). The table below summarizes the movement in the state advances from 31 March 2015 to the end of our field audit on 4 September 2015;

Table 7: Outstanding State Advances 31 March 2015 - 4 September 2015

Description	Amount (NGN)
State advances as at 31 March 2015	376,208,220
Accountabilities received during the audit in July 2015	(49,149,034)
Balances held on state bank accounts as at 30 June 2015	(34,669,331)
Outstanding State Advances as at 4 September 2015	292,389,855

We performed an aging analysis of the outstanding State advances as at 4 September 2015 which indicated that all the advances were outstanding for more than 12 months. This analysis is summarized in Table 8 below:

Table 8: Aging analysis of State Advances as at 4 September 2015.

Outstanding Balance (NGN)	0-12 Months	12-24 Months	24-36 Month	Over 36 Months
292,389,855	-	194,513,454	88,184,401	9,692,000

During the Technical Meeting held in March 2016 NPHCDA Management provided us with information indicating that outstanding advances had been reduced to NGN 268,856,003. NPHCDA management requested us to review additional documentation which they believed would support some outstanding advances from the states. We examined additional documents provided by management and noted that the credibility of the documents presented was doubtful and therefore we could not obtain assurance from review of additional retirement documents submitted by the states.

2.5.3 Outstanding Advances to Staff

Our review of accounting records indicated that advances to staff amounting to NGN 28,824,869 (USD 188,152) had not been accounted for as at 31 March 2015. This amount was reduced to NGN 12,121,201 (USD 79,120) based on staff accountabilities amounting to NGN 16,703,668 (USD 109,032) received during the audit. These staff advances were outstanding for over 12 months as at 31 March 2015. We were therefore unable to confirm whether the funds were used for the intended purpose.

2.5.4 Accounting treatment of advances to UNICEF and WHO

NPHCDA disbursed funds to UNICEF and WHO, to facilitate the implementation of programme activities. The accounting records included advances to partners amounting to NGN 5,656,986,469 (UNICEF NGN 3, 749,768,448, WHO NGN 1,907,218,021) as at 31 March 2015. We noted that there was no mechanism to retire these advances and record them as expenditures, which may lead to perpetual holding of these advances in the accounting records.

2.6 Expenditure

2.6.1 Overview

NPHCDA reported total expenditure (excluding exchange differences) amounting to NGN 8,599,291,949 (USD 56,131,148) for the period 1 January 2010 to 31 March 2015 of which NGN 4,776,609,708 (USD 31,178,915) relates to HSS and NGN 3,822,682,241 (USD 24,952,234) relates to ISS. We selected and examined a sample of expenditure amounting to NGN 7,137,412,318 (USD 46,588,853) representing 83% of the total reported expenditure. We questioned total expenditure amounting to NGN 826,529,408 (USD 5,395,101) summarized in Table 9 below:

Table 9: Schedule of Questioned Expenditure

HSS-Expenditure				
	Unsupported	Inadequately Supported	Ineligible	Total-NGN
2010	26,332,000	52,500,000	-	78,832,000
2011	7,500,000	82,850,000	-	90,350,000
2012	-	380,796,920	7,154,839	387,951,759
2013	6,316,400	13,847,400	1,076,200	21,240,000
Total HSS NGN	40,148,400	529,994,320	8,231,039	578,373,759
Total HSS USD	262,065	3,459,493	53,727	3,775,286
ISS-Expenditure				
	Unsupported	Inadequately Supported	Ineligible	Total-N
2010	11,440,080	30,279,000	135,000	41,854,080
2011	31,558,500	8,713,000	-	40,271,500
2013	93,028,440	34,634,263	9,552,123	137,214,826
2014	11,549,740	16,378,800	886,703	28,815,243
Total ISS NGN	147,576,760	90,005,063	10,573,826	248,155,649
Total ISS USD	963,295	587,500	69,020	1,619,815
Grand Total HSS& ISS-NGN	187,725,160	619,999,383	18,804,865	826,529,408
Grand Total HSS & ISS-USD	1,225,360	4,046,993	122,747	5,395,101

2.6.2 Unsupported Expenditure

Unsupported expenditure refers to expenditure for which we were not availed the transaction supporting documents including: vouchers, receipts, invoices, delivery notes, store receipts vouchers, verification checklists, contracts, completion certificates, attendance lists and activity reports. We were therefore unable to confirm if these expenses were incurred for the intended Programme activities. The total unsupported expenditure amounts to NGN 187, 725,160 (USD 1,225,360) of which NGN 147,576,760 (USD 963,295) relates to ISS and NGN 40,148,400 (USD 262,065) relates to HSS. The detailed list of unsupported expenditure is presented in *Appendices 9 and 10*.

2.6.3 Inadequately Supported Expenditure

Inadequately supported expenditure refers to transactions for which we were not provided with sufficient documentation to conclude that the activity took place and that value for money was obtained. The total inadequately supported expenditure amounts to NGN 619,999,383 (USD 4,046,993) of which NGN 90,005,063 (USD 587,500) relates to ISS and NGN 529,994,320 (USD 3,459,493) relates to HSS. The detailed list of inadequately supported expenditure is presented on *Appendices 9 and 10*.

Inadequately supported expenditure was mainly attributed to the following factors:

i. Photocopied accountabilities

Expenditures amounting to NGN 112,795,600 (USD 736,264) were supported with photocopied documents, which mainly relate to accountabilities submitted by the States. Management informed us that these documents were lost during the process of moving them from the States to NPHCDA head office. Photocopied documents are not allowable as a standard of accountability because they are prone to alterations and other forms of manipulation. In addition, there is a risk that the original documents could have been used to account for funds received from other funders/donors. During the audit, we noted other donors or projects that funded similar activities funded by Gavi. These include; SUREP, PRINN and WHO.

During the audit, NPHCDA management presented the photocopied documents to us again marked as 'certified true copies'. We sought a legal opinion from a Nigerian Law Firm on the validity of the certification of photocopied documents. The legal opinion, which was based on the Evidence Act 2011, indicated that it would be risky to rely on certification done without sighting original documents at the time of the certification.

NPHCDA Management provided us with a General Affidavit Form signed by a staff of NPHCDA certifying the photocopied documents as true copies. We sought a legal opinion on the validity of the affidavits signed by a staff of NPHCDA certifying photocopied documents from the states as true copies. The opinion states that based on the Evidence Act of 2011, no logical or reliable inference can be arrived at solely on the strength of documents certified by the affidavit.

ii. Inconsistencies in expenditure supporting documents

We noted instances where the attached supporting documents were not consistent with the details of the expenditure being supported. For example, for some transactions, dates on accountabilities did not match with the expenditure dates; DSA was not signed for or was paid for more days than what was indicated on related documents and some trips and activities were not supported with reports and air tickets.

iii. Lack of contracts with suppliers and evidence of delivery for procured items

Our review of expenditure revealed payments to suppliers that were not supported with duly signed contracts and proof of delivery of the procured items. Given the weaknesses already identified under procurement section, we were unable to confirm whether these payments were valid and that value for money was obtained. We have therefore classified these payments as inadequately supported.

2.6.4 Ineligible Expenditure

Our review of financial records made available to us revealed ineligible expenditure amounting to NGN 8,231,039 (USD 53,727) for the HSS Program and NGN 10,573,826 (USD 69,020) for the ISS Program (*See Appendices 9 & 10*). Ineligible expenditures were mainly attributed to the following factors:

- i. Payments to suppliers for which we were not provided evidence of delivery of the procured goods or services as per contract. We noted an amount of NGN 1,600,000 was paid to two suppliers each (BMG Nigeria limited and Scado Solutions Limited) for renovation of health facilities in Sokoto state. However, during our field visits, we noted that there was no evidence of renovation and we were informed by the facility officials at Dambar Duku PHC and Women & Child Welfare Clinic that these sites were not renovated.
- ii. A borehole at Matusgi Health Centre was branded by another donor (PRINN) but considered as expenditure under the Gavi grant. In addition, we were informed that renovation of Biddin Heath Post in Zamfara state was funded and branded by another project-SUREP. We have classified the cost incurred of NGN 2,400,000 as ineligible expenditure.
- iii. Expenditures with documents that have inconsistencies were also classified as ineligible expenditure.

2.6.5 Findings from Review of Additional Expenditure during the Technical Meeting

A Technical Meeting was convened by the Federal Ministry of Health (FMoH) in March 2016 to finalise the ECPA and to review status of implementation of audit recommendations. The Meeting was attended by: FMoH, Gavi, NPHCDA and representatives from the Office of the Auditor General and the Bureau of Public Procurements.

During this meeting, the FMoH and NPHCDA management requested the Audit Team to review additional documentation, which they believed would support several of the questioned expenditures. Consequently, we examined supporting documents for expenditure amounting to USD 3,205,992, which represents 63% of the expenditure for which NPHCDA indicated they had supporting documents.

We noted that expenditure amounting to USD 125,979 (4%) was adequately supported; we have accordingly reduced the questioned costs in the Audit Report by this amount. The supporting documents provided for expenditure amounting to USD 70,496 (2%) did not contain the required information to respond to the exceptions raised in the audit report. The remaining supporting documents presented for expenditure amounting to USD 3,009,516 (94%) were not accepted because the credibility of the documents was doubtful. We noted the following issues with these documents; inconsistencies in supplier contracts; inconsistent serial numbers on delivery documents, vouchers and invoices; dates on documents that did not correspond to other relevant documents; inconsistencies in signatures on training documentation; incomplete and unsigned training reports; incomplete supporting documents; photocopied documents and training attendance sheets that are not dated and sequentially numbered.

Therefore, other than the specific 4% allowance described above, no further questioned expenditure was cleared based on additional documentation presented.

2.7 Verification of Fixed Assets and Physical Works

2.7.1 Review of Fixed Assets Register

NPHCDA provided distribution lists, which were developed at the end of each procurement. However, NPHCDA did not maintain a comprehensive Fixed Asset Register. Further, we were not provided with evidence to confirm that NPHCDA carries out periodic verification of all Gavi funded assets. As a result, management could not effectively monitor and confirm that the procured assets exist and that they were being used for their intended purposes.

2.7.2 Field Visits

We selected and visited a sample of 125 Health Facilities located in 18 states and 49 LGAs. (See Appendix 11 for details of field visit coverage). The objective of the field visits was to assess whether procured items were delivered, were in good condition and were being used for the intended purposes. Our teams were escorted by staff assigned by the NPHCDA to enable us identify the funded facilities. We have summarized our findings from the field visits by category of item inspected.

a) Standard Direct Drive Solar Refrigerators and Ice-pack freezers (SDDs)

A total of 1,656 SDDs were procured by NPHCDA. We sampled and visited 113 SDDs to determine whether they were received, installed and being used. We noted the following:

- i. 101 SDDs representing 89% of the total sites visited were delivered, installed and functional;
- ii. 7 SDDs were delivered and installed but were not functioning properly for the following reasons:
 - Freezers for 4 SDDs could not produce ice blocks because the SDDs could not cool to the recommended temperature; and
 - Temperature gauges for 3 SDDs were showing error messages indicating that the SDDs were faulty.
- iii. 3SDDs in River state and 1 SDD in Kogi were delivered in 2014 but had not been installed at the time of our visit in July 2015;
- iv. One SDD delivered to Kaduna state, Chikun PHC, was not functional because the solar panel had not been fully installed; and
- v. Staff in 11 sites informed the audit team that they had not received training in the use, operations and monitoring of the SDDs. As a result, basic maintenance activities such as cleaning the panels and keeping the required temperature records were not being done thus increasing the risk of breakdown.

We have presented a sample of pictures taken during our field visits below. Details of SDDs with exceptions are presented on Appendix 12.



SDD in a store at PHC Itahi Clinic



SDD showing an error at the Town Maternity Bauchi

b) Medical Equipment

NPHCDA procured and delivered medical equipment to a total of 484 health facilities during the period under review. We visited a sample of 10 health facilities to confirm whether medical equipment was delivered and was being used. We present our findings below:

- i. Out of the 10 health facilities visited, 4 (40%) facilities had received and were using the medical equipment;
- ii. 6 health facilities (60%) had received the medical equipment in the year 2012 but it was not being used due to the following reasons:
 - Fatika Health Centre and Old Ejuh Palace Clinic received the equipment but the items were still being kept in the store. We were not given explanation why the equipment was not being used;
 - Majawa, and Jiyah dispensaries in Jigawa State and Emir's Palace Town Dispensary in Bauchi state had received the equipment but were not using it due to lack of space. The generators which were part of the list of equipment delivered were not on site at the time of our visit in July 2015. We were not given any explanation for the missing equipment; and
 - Kyaida PHC in the Federal Capital Territory had received the equipment but they were keeping the items in a private residence because the facility had collapsed. The equipment was therefore not being used.

We have presented a sample of pictures taken during our field visits below



Generator and SDD still unpacked at Emir Palace Town Dispensary

c) Boreholes

NPHCDA procured a total of 73 boreholes during the period under review. We visited on a sample basis 17 sites that had received boreholes to confirm if they were installed and being used. We have summarized our findings below:

- i. 10 (59%) of the boreholes visited were properly installed and being used;
- ii. 6 boreholes were not being used due to the following reasons;
 - Staff at Sauka Kahuta PHC and Suleja Town Clinic in Niger state informed us that the boreholes had only worked for less than a year after they were sunk; and
 - The boreholes at Fatika PHC, Kudan PHC in Kaduna state; and Kobi Dispensary and Emir's Palace Town Dispensary in Bauchi state could not pump water.
- iii. The borehole at Matusgi Health Centre in Zamfara State was functional and being maintained by the community, but we were informed that this borehole was funded by another Project Partnership for Reviving Routine Immunisation in Northern Nigeria (PRINN). Value for money was not obtained on the amount of NGN 800,000 paid to Shett Ventures & Partners Limited for installation of a borehole at this site using Gavi funds.

We have presented a sample of pictures taken during our field visits below.




Boreholes that were not functional at Emir Palace Town Dispensary



Borehole engraved by another Project PRINN at Matusgi Health Centre in Zamfara State

d) Renovation of Health Facilities

NPHCDA renovated a total of 570 Health Facilities during the period under review. We visited on a sample basis 8 Health Facilities that had been renovated. The objective of the visits was to determine if the facilities were renovated and to assess quality of the work done. We present our findings below:

Component	Detailed findings
<p>Matusgi Health Centre, Talata Mafara, Zamfara State. Renovation of Health Centre. Contract amount NGN 1,600,000</p>	<p>The facility had cracked walls, damaged floors, deflecting ceiling and the was paint peeling off. There were no splash aprons and the drainage was poor.</p>  <p><i>Wide Cracks in Wall of the Health Facility</i></p>
<p>Bindin Health Post, Maru, Zamfara State. Renovation of Health Post. Contract amount NGN 1,600,000</p>	<p>The structure exhibited a number of defects such as: leaking roof, deflecting and discolored ceiling, uneven walls, cracked walls, damaged floor tiles, broken glass windows, lack of burglar proofing, damaged splash apron and damaged gable walls.</p> <p>The evidence on site indicated that the renovation was funded by another Project called Subsidy Reinvestment and Empowerment Programme (SUREP)</p>  <p><i>Sign board at the Site indicating renovation of facility by SUREP</i></p>
<p>Bagega Health Center, Anka, Zamfara State. Renovation of Health Post. Contract amount NGN 1,600,000</p>	<p>The structure exhibited a number of defects such as: leaking roof, deflecting and discolored ceiling, cracked walls, damaged floor screed, damaged or missing splash apron and damaged gable walls.</p>

Component	Detailed findings
<p>Bukkuyum WCWC, Zamfara State. Renovation of WCWC. Contract amount NGN 1,600,000</p>	 <p><i>Defects on the building</i></p>  <p><i>Damaged floor of the building</i></p> <p>We were only able to see the outside of the building because staff were not on site. The building exhibited defects such as damaged and collapsing ceiling and broken glass windows, some of which had no burglar proofing.</p>
<p>Sokoto WCWC Diori and Dambar Dukku PHC. Contract amount NGN 1,600,000 each</p>	<p>We were informed by the facility officials that these facilities were not renovated.</p>

e) Incinerators

NPHCDA installed a total of 41 incinerators during the period under review. We visited on a sample basis 10 Health Facilities to confirm whether incinerators were installed and functional. We noted the following:

- i) 3 incinerators (30%) were fully installed and being used by the Health Facilities;
- ii) 7 incinerators (70%) were not functional because of the following reasons;
 - We were informed by officials at Kafen Chan General Hospital in Kaduna that the incinerator had never been used because it was not properly installed. The incinerator was placed at a building with a leaking roof. In addition, there was no toilet placed on the structure, no pit for pouring the ash, no changing room and the diesel tank was not functional;
 - We were informed by officials at Dutse Makaranta PHC in the Federal Capital Territory that the incinerator was last used during the measles campaign in 2013. The incinerator had a mechanical problem and it could not incinerate drugs properly due to temperature defects;

- The incinerator at General Hospital Gwadabawa-Sokoto, Estu Umara Sanda Ndayako General Hospital-Niger and Wamako Orthopedic Hospital-Sokoto were installed but were not being used because the facilities did not have power supply; and
- The incinerator at General Hospital Minna was not functional because of the leakage of the pipe that takes diesel to the primary chamber. In addition, rain water enters the room where the incinerator was installed.

We have presented a sample of pictures taken during our field visits below:



Non-functional incinerator with Cobwebs inside at Wamako Orthopaedic Hospital in Sokoto State



Non-functional incinerator at General Hospital Gwadabawa, Sokoto State

Section 3: Status of Implementation of Audit Recommendations

3.1 General Findings

We reviewed the progress of implementation of recommendations from the; Cash Program Audit of October 2014, external audit of 2012 and internal audit. We noted that 34 out of 38 recommendations had not been implemented at the time of our last audit visit in March 2016.

We noted that external audits of Gavi funded programs had not been performed for the years ended 31 December 2013 and 2014. In addition, we did not obtain any internal audit reports for the period under review. This therefore impaired the governance and oversight mechanism of the Gavi grant.

3.2 Status of Implementation of CPA and Audit Recommendations

We have summarized in the table below the status of implementation and Management Action Plan for implementation of the CPA and external audit recommendations as at March 2016:

S/NO	CPA recommendation	Status of Implementation	Management Comments and Plan
1	The Donor Projects Procurement Manual has a number of weaknesses which have facilitated the perpetuation of procurement irregularities. As such, its utilization as the main source document to guide procurement activities should be discontinued until a revised version is produced and approved by Gavi.	Not implemented The Manual had not been revised.	NPHCDA will comply with the Public Procurement Act, 2007 for all Gavi funded procurements. NPHCDA in consultation with Gavi will review the Act and identify additional safeguards that can be put in place to strengthen the procurement process for Gavi funded procurements.
Procurement			
2	Ensure a Procurement Plan is developed and approved for all grants. Within a given threshold, Gavi should review bid documents and provide a 'no objection' approval before the award of contracts.	Not implemented	NPHCDA will comply with the Public Procurement Act, 2007 for all Gavi funded procurements. Procurement plans will be developed once the temporary hold on Gavi funds is lifted. The Procurement Plans will be developed in line with templates developed by the BPP. NPHCDA in consultation with Gavi will review the Act and identify additional safeguards regarding the additional approval for Gavi funded procurements.
3	The NPHCDA should review and enhance its internal controls to mitigate the risk of the occurrence of misuse.	Not implemented	The Agency recently upgraded the Audit Unit to a full-fledged Department and the staff of the Department have been further trained on their new roles as a department.

S/NO	CPA recommendation	Status of Implementation	Management Comments and Plan
			NPHCDA will develop and submit to Gavi the following: Organization structure of the Internal Audit Unit, Internal Audit Charter, and Job Descriptions for staff of the Unit, Annual Internal Audit Work Plans, Internal Audit programs, training plans and records, annual Risk Assessments and Internal Audit Reports.
4	The NPHCDA should introduce a new transparent and accountable process of pre-selection of suppliers. Once the validated list of suppliers is produced, all suppliers in the database should be vetted to ensure that they are properly established, authentic companies.	Not implemented	NPHCDA will use the National database for suppliers compiled by BPP. BPP discourages public agencies from having their own databases. NPHCDA will encourage suppliers that are not on the National database to register with BPP.
5	Companies identified in subsequent investigations as inappropriately interrelated and which have been engaged in non-transparent procurement, should be debarred from undertaking Gavi-funded business with the NPHCDA for the duration of the current program, at a minimum.	Not implemented	NPHCDA will submit names of any firms identified in subsequent investigations as having been engaged in procurement malpractices to BPP for debarring. Since 2011 - 2013 CPA, there has not been any Gavi funded procurement
6	NPHCDA should ensure compliance with all terms and conditions specified in the Aide Memoire and Partnership Framework Agreement (PFA) and seek specific approval from Gavi for any deviations from agreed process.	Implementation of Gavi supported programme by the Agency has been on hold since April 2014 after the 2011 - 2013 CPA.	Going forward, NPHCDA will seek approval from Gavi prior to any deviation from the Aide Memoire and the PFA. NPHCDA will strengthen compliance with these documents through a stronger Internal Audit Unit. NPHCDA will seek technical assistance from Gavi to further strengthen the compliance mechanism.
7	A Fixed Asset Register (FAR) and system of inventory control should be set up and physical verification of assets/stock carried out on a periodic basis. The physical verification report should be reviewed and approved by an appropriate relevant authority. Any missing assets should be investigated, and the FAR should be reconciled with the books of account on a regular basis	The Fixed Assets Register is not updated with all assets funded by the grant.	The Agency is in the process of updating the register for Gavi funded assets. Presently, there is a distribution list of all Gavi funded assets. The Agency has a policy to verify assets twice in a year. Verification of assets has not been performed due to the hold on Gavi funds.
8	NPHCDA should establish a logbook to document the issue and use of vehicles for programme purposes. Vehicle expenses should be monitored by the NPHCDA on a regular basis.	A vehicle log books were maintained but they were not updated with all required information. Vehicle expenses were not monitored.	NPHCDA will ensure the log books are updated and use the information in the log books to compute key vehicle performance parameters e.g. fuel consumption per kilometer.

S/NO	CPA recommendation	Status of Implementation	Management Comments and Plan
Advances to States, Zones and Partners			
9	FMoH and NPHCDA should review the procedures in place and implement strengthened internal controls around the management of advances at the national, state and LGA wards/ health facilities levels.	Not implemented	NPHCDA will work with the newly established Efficiency Unit at the ministry level to monitor accountability of advances at all levels. NPHCDA will strengthen accountability of advances to the states by deploying zonal Accountants and internal audit reviews. Recruitment of these accountants will be completed once the Gavi lifts the hold on funds. As a policy, new advances are not given to staff and states with outstanding retirements.
10	Staff who have submitted irregular claims should be held accountable and amounts recovered from them.	We noted staff advances that were outstanding for over 12 months as at 31 March 2015.	NPHCDA monitor advances to staff and review all staff retirements. NPHCDA will recover from staff any identified irregular claims.
11	The Internal Audit role should be reviewed and revised. The IAU should review processes, internal controls and carry out field visits and not just review Payment Vouchers and support documents at the head office.	Not implemented We did obtain any internal audit reports for the period under review.	The Agency recently upgraded the Audit Unit to a full-fledged Department and the staff of the Department have been further trained on their new roles as a department. NPHCDA will develop and submit to Gavi the following: Organization structure of the Internal Audit Unit, Internal Audit Charter, and Job Descriptions for staff of the Unit, Annual Internal Audit Work Plans, Internal Audit programs, training plans and records, annual Risk Assessments and Internal Audit Reports.
12	The practice of transferring funds to staff personal bank accounts should be reviewed and alternative mechanisms determined. Bank statements should be attached to the documentation supporting the justification of the advances.	Not implemented	NPHCDA is negotiating with banks to open project accounts so as to limit the transferring of funds to personal bank accounts.
13	Advances should be made to specific activities (for example, seminars, training or workshops, supervision or monitoring) and liquidation should be supported by activity reports approved by relevant senior officials.	No new advances have been given out since this audit recommendation was made. We noted long outstanding advances to staff.	Advances are made for specific activities and the Agency will ensure that all liquidations are approved and supported by activity reports.
14	Expenditure for transport (by air or road), and fuel, should be supported by invoices and/or tickets.	Not implemented	NPHCDA will ensure that fuel expenditure is supported by valid receipts and air transport is supported by boarding passes and, air tickets.
15	For official travel for staff from the central level to states and from states to central level, a mission order and/or deployment letter should be issued and approved by supervisors.	Implemented	Deployment letters are issued and will continue to be issued to all staff proceeding to any mission.

S/NO	CPA recommendation	Status of Implementation	Management Comments and Plan
16	The Financial Guidelines of Gavi Funds should be revised to include the requirement that documentation is required for the justification or retirement of expenditure on seminars, training or workshop, activity of monitoring or supervision as well as travel by air or fuel expenditure.	Not implemented The Harmonized Financial Guidelines are still in draft form.	The guidelines will be finalized once the hold on Gavi funds is lifted. NPHCDA will ensure that expenditure is supported by valid documents and air transport is supported by boarding passes and air tickets.
17	The 2012 adjustment requested by the external auditors and recorded in the ledger as a lump sum should be split by staff (nine staff members received these advances).	Implemented	Retirements have been split and posted to different staff accounts.
Grant Oversight and Monitoring			
18	NPHCDA should prepare work plans, budgets and quarterly financial and programmatic reports. Such reports should be used by the management of NPHCDA and states to monitor implementation and performance of the programmes. The reports should be presented to the ICC for review and copies submitted to Gavi Alliance.	This recommendation could not be full assessed because Gavi funds were still on "Temporary hold" We did not obtain budget performance reports and quarterly financial and programmatic reports for the period under review.	NPHCDA has been preparing and will continue to prepare and submit to Gavi; work plans, budgets and quarterly reports. These are also subject to ICC and HPCC review and approvals.
19	The role of the IAU should be reviewed to include the conduct of risk-based audit, the review of internal controls including regular visits to states, zones and health facilities. The current role played by the IAU of checking accounting documents for accuracy needs to be re-considered given that the findings of this audit revealed significant gaps in control. It is evident that their current role is not adding value to the financial management processes at NPHCDA.	Not implemented	The Agency recently upgraded the Audit Unit to a full-fledged Department and the staff of the Department have been further trained on their new roles as a department. However, NPHCDA will develop and submit to Gavi the following: Organization structure of the Internal Audit Unit, Internal Audit Charter, and Job Descriptions for staff of the Unit, Annual Internal Audit Work Plans, Internal Audit programs, training plans and records, annual Risk Assessments and Internal Audit Reports.
Accounting and financial reporting			
20	All PVs used by the NPHCDA, at all levels, national, state, zonal or LGA, including general journal vouchers should be pre-numbered. The completed PV should be clear, clean without too many additional unnecessary items being written on them.	Partially implemented. PVs are pre-numbered, however, they still have many items written on them.	All PVs are pre-numbered and also auto-generated. Going forward, the Agency will ensure that PVs are clean.

S/NO	CPA recommendation	Status of Implementation	Management Comments and Plan
21	Accounts should be updated regularly and if possible, closed monthly after review and approval of monthly reconciliations.	Partially implemented. We noted transactions that were not posted in the accounting records rendering them incomplete.	Monthly accounts are prepared. The Agency is in the process of acquiring a more robust accounting system to strengthen accounting and financial reporting. NPHCDA will seek financial support from Gavi on this matter.
22	The coding structure should be reviewed to introduce codes for donor, project, grant and program activities.	Not implemented	The Agency is in the process of acquiring a more robust accounting system to strengthen accounting and financial reporting.
Budget Execution			
23	At the state level, roles of RIs, Zonal Accountants, SIO and LIO, should be reviewed and revised to ensure there is adequate segregation of duties.	Not implemented. We did obtain the revised Terms of Reference.	Revision has been completed but implementation is stalled due to hold on Gavi funds. NPHCDA will share the new Terms of Reference with Gavi.
24	Bank reconciliations should be carried out monthly for all accounts operated for Gavi and the reconciliation reviewed and signed off by a senior official at NPHCDA.	Partially implemented. We noted differences between the cash book balances and the bank statement balances for some months.	Bank reconciliation statements are prepared at each month-end. Reconciling items will be resolved in a timely manner.
25	A signed copy of the cash book and relevant bank statement should be attached to the bank reconciliation statement.	Implemented	Going forward, a signed copy of the electronic cash book will be attached to the bank reconciliation statement.
26	Earned interest as per bank statements should be recorded into the ledger in a timely manner.	Not implemented	NPHCDA will ensure that all interest earned is recorded in a timely manner.
27	All entries in the accounting system should be satisfactorily documented and a system put in place to ensure they are approved by responsible officials.	Implemented	Management ensures that vouchers are approved prior to posting.
28	Income should be recognized in the correct accounting period.	Not implemented	Going forward, income will be recorded in a timely manner.
29	Interest earned should be reported to Gavi in the accounts and approval sought to utilize the income for programme activities.	Not implemented	Interest is reported to Gavi in the interim quarterly reports.
30	Because significant amounts of Gavi grants to Nigeria are used to purchase fixed assets, a FAR should be maintained at all levels where assets are delivered. NPHCDA should ensure that a proper fixed asset tracking mechanism is in place. A physical inventory should be conducted every year to validate the proper accounting of the assets.	The Fixed Assets Register is not updated with all assets funded by the Gavi grants.	NPHCDA has fixed assets register. The Agency is in the process of updating the register for Gavi funded assets. Presently, there is a distribution list of all Gavi funded assets. The Agency has a policy to verify assets twice in a year. Verification of assets has not been performed due to the hold on Gavi funds.

External Audit Recommendations

S/NO	Recommendation	Status of Implementation	Management Comments and Plan
31	Advance requests should only be granted to staff who have no outstanding advances against their name more than 12 months	No new advances were made to staff after the temporary hold. We noted some advances that have been outstanding for more than 12 months.	Going forward, Advances will not be given to staff with outstanding advances.
32	Bank reconciliations statements should be prepared every month by a competent staff and timely reviewed by an appropriate senior official.	Partially implemented. We noted differences between the cash book balances and the bank statement balances of some bank accounts.	Bank reconciliation statements are prepared and will continue to be prepared at each month-end. Reconciling items will be resolved in a timely manner.
33	The Board of Directors of NPHCDA should ensure that proper books of accounts are maintained and all transactions relating to the HSS programme are adequately captured.	Partially Implemented. NPHCDA maintains 2 sets of cashbooks which don't reconcile. It records transactions in both a manual cashbook and in excel sheets.	The Agency will continue to prepare proper books of accounts and ensure all transactions are captured.
34	The GAVI Country Desk Manager in conjunction with the Internal Audit unit should put in place measures to ensure that state advances are retired promptly.	Not Implemented. State Advances amounting to NGN 292 million and staff advances amounting to NGN 12 million had not been accounted for as at 30 June 2015.	NPHCDA will work with the newly established Efficiency Unit at the ministry level to monitor accountability of advances at all levels. NPHCDA will strengthen accountability of advances to the states by deploying zonal Accountants and internal audit reviews. Recruitment of these accountants will be completed once the Gavi lifts the hold on funds. As a policy, new advances are not given to staff and states with outstanding retirements.
35	The Director of Finance & Accounts as well as the Internal Audit department should discontinue approval of additional advance requests made by a state if the amount due from that state is above the state's 2 quarter advance amount. Also, prior unretired advances should be aggressively pursued.	Not implemented.	As a policy, new advances are not given to staff with outstanding retirements. Management will deploy accountants to follow up unretired advances at the states.
36	All entries passed into the manual cash book should be posted appropriately into the general ledger on a timely basis.	Not implemented.	The Agency will implement this recommendation.
37	A proper filing system should be maintained by management to ensure documents are properly safeguarded and reduce the effort required to retrieve documents.	Not implemented	The Agency will implement this recommendation.
38	Management should ensure that proper understanding of legislations which may impact the programme is obtained by all staff working on the programme.	Not implemented	The Agency will implement this recommendation. Staff will be trained in key applicable legislation.

Appendix 1: Management Comments on the Audit Report and Remedial Plan

The Federal Ministry of Health is committed to implementing the corrective measures in conjunction with the Federal Ministry of Health. This is to strengthen the programmatic and financial systems at the NPHCDA. We are committed to the promotion of a culture of accountability and excellence as entrenched in the cardinal philosophy of the present Administration of President Muhammadu Buhari. All those found culpable shall face disciplinary measures and prosecution if necessary.

The Federal Ministry of Finance (FMF) and the Federal Ministry of Health have identified measures that would enforce sound financial management practices and strengthen internal controls. The objective being to prioritize accountability, efficiency and transparency in the management of public funds, in particular, donor funds. This would also help to ensure effective delivery of services under pre-agreed terms.

The Ministries have also committed to enforce appropriate disciplinary action on officers found to be negligent in discharging their statutory responsibilities or guilty of violating relevant regulations.

A summarized Remedial Plan issued by FMF and FMoH is presented below:

Category	Observation	Description	Controls	Sanctions
Procurement	Violation of public procurement procedures.	Non-compliance with the Public Procurement Act (PPA) 2007	<ul style="list-style-type: none"> ▪ All procurement must follow the guidelines of the Public Procurement Act, 2007. ▪ Continuous audit and monitoring by the Presidential Initiative on Continuous Audit (PICA). ▪ Periodic (monthly) rendition of the reports to PICA on all expenditure from donor funds. ▪ Enforcement of efficiency and competitive measures in the procurement process to ensure value for money is achieved. ▪ Introduction of a contract management process to regularly verify contract implementation according to agreed terms. ▪ Capacity building for all officers responsible for the procurement process. 	<ul style="list-style-type: none"> ▪ Ensure that all sanctions listed by the Public Procurement Act, Financial Regulations, Finance (control & management) Act, and other extant laws are enforced. ▪ All fraudulent activities related to procurement would be reported to anti-graft agencies through PICA.
Procurement Record Keeping	Poor record keeping.	Inability to produce copies of duly executed agreements and contracts.	<ul style="list-style-type: none"> ▪ All procurement documents should be filed according to the civil service filing system. ▪ Duplicate copies of all duly executed agreements and contracts should be kept with PICA and the office of the Accountant General of the Federation (OAGF). 	

Category	Observation	Description	Controls	Sanctions
Expenses/ Disbursement Procedures	Poor expenditure/ disbursement processes.	<ul style="list-style-type: none"> ▪ Unsupported expenditure ▪ Inadequately support expenditure. ▪ Ineligible expenditure. ▪ Fraudulent supporting documents/ claims/ payments. 	<ul style="list-style-type: none"> ▪ All payment requests must be duly supported with original source documents. ▪ All payment requests must be reviewed and approved by the relevant accounting officer. ▪ All payment requests must be checked against the policy for use of funds before being approved by the accounting officer. ▪ Enforce segregation of duties in the payment process; separate responsibility between invoice verification and payment officer. ▪ The continuous audit team would carry-out frequent audit checks using random sampling of documents for verification. ▪ Periodic (monthly) rendition of reports to PICA on all expenditure from donor funds. ▪ Capacity building for all payment officers. 	<ul style="list-style-type: none"> ▪ Ensure that all sanctions listed by the Public Procurement Act, Financial Regulations, Finance (Control and Management) Act, and extant laws are enforced. ▪ For any violation identified, the accounting officer with the oversight responsibility would also be held responsible. ▪ Where a criminal offence is involved, findings would be communicated to anti-graft agencies for the recovery process to begin.
Asset Documentation	Fixed Asset Register not updated.	Fixed asset register not update with all items procured.	<ul style="list-style-type: none"> ▪ All benefitting Ministries Department and Agencies (MDAs), would be required to be IPSAS Accrual compliant. ▪ All benefitting MDAs would be required to provide an IPSAS roadmap. ▪ Enforce segregation of duties between the physical custodian of assets and other officer responsible for updating the fixed asset register. 	<ul style="list-style-type: none"> ▪ Ensure that all sanctions listed by the Public Procurement Act, Financial Regulations, Finance (Control and Management) Act, and other extant laws are enforced.
Oversight and Governance	Inadequate internal audit processes.	Internal audit reports were not prepared.	<ul style="list-style-type: none"> ▪ Continuous audit to be carried out by PICA. ▪ Transition to risk-based internal audit. ▪ Identify high-risk areas in donor funds management to focus risk-based audit. ▪ Capacity building for all internal auditors. 	<ul style="list-style-type: none"> ▪ Ensure that all sanctions listed by the Public Procurement Act, Financial Regulations, Finance (Control and Management) Act, and other extant laws are enforced.
	Delays in external audit report preparation and implementation.	<ul style="list-style-type: none"> ▪ External audit reports were not prepared on time. ▪ Recommendations from previous audit reports were not addressed in a timely manner. 	<ul style="list-style-type: none"> ▪ Requirement for the leadership of the relevant MDA to implement all outstanding audit recommendations. ▪ Recommendations from external auditors must be implemented within 90 days of receiving the final audit report. 	<ul style="list-style-type: none"> ▪ PICA would report all criminal evidence to security agencies for immediate action.

Category	Observation	Description	Controls	Sanctions
Cash and Bank Management	<p>Delay in crediting interest accrued to bank balances.</p> <p>Absence of proper procedures for retirement of advances.</p>	<ul style="list-style-type: none"> ▪ Delay in Bank crediting interest accrued. ▪ Advances retired up to 12 months after receipts. ▪ Retirement of advances still outstanding. ▪ No documented procedure to retire advances and record them as expenditures. 	<ul style="list-style-type: none"> ▪ Use of the Treasury Single Account (TSA) for all donor funds. ▪ Periodic (monthly) rendition of reports to PICA on all receipt of donor funds and interest income. ▪ All benefitting MDAs would be required to be IPSAS Accrual compliant. ▪ New circular to be issued spelling out required guidelines for retirement of advances. ▪ Capacity building for all accounting officers. 	<ul style="list-style-type: none"> ▪ Sanctions include suspension from job, stoppage of salary, delay in promotion, demotion, etc. ▪ For any violation identified, the accounting officer with the oversight responsibility would also be held responsible.
Accounting Transaction Recording and Reporting	<p>Failure to properly reconcile accounts.</p>	<ul style="list-style-type: none"> ▪ Variance in cash and bank balances not properly accounted for. ▪ Variance between reported bank balances and actual bank balances. 	<ul style="list-style-type: none"> ▪ All benefitting MDAs would be required to be IPSAS Accrual compliant. ▪ Enforced daily and periodic reconciliation of bank account statement and cash book balances. ▪ Enforce segregation of duties between officer responsible for signing cheques, paying cash or bank transfers and officers responsible for account reconciliations. ▪ Capacity building for all accounting officers. 	<ul style="list-style-type: none"> ▪ Ensure that all sanctions listed by the Public Procurement Act, Financial Regulations, Finance (Control and Management) Act, and other extant laws are enforced. ▪ For any violation identified, the accounting officer with the oversight responsibility would also be held responsible.

Appendix 2: Contracts for Supply of Medical Equipment in 2010

No	Name of Firm	Value of Contract Awarded (NGN)	Value of Contract Awarded (NGN)	Pending proof of delivery	No contract
1	Tri-Oak Limited	6,000,000	40,268	x	
2	Fa - Frabin Enterprises	4,000,000	26,846	x	
3	Barthomed Diagnostics	9,000,000	60,403		x
4	South City Limited	10,000,000	67,114		x
5	Right Link Ventures	6,000,000	40,268	x	x
6	Lawcus Pharmacy Ltd	4,000,000	26,846		x
7	Fasasa Nig Ltd	10,000,000	67,114	x	x
8	Bulletin Associates Ltd.	10,000,000	67,114	x	
9	Annai Nig. Limited	5,000,000	33,557	x	
10	Banzi Synergy Nig. Ltd.	5,000,000	33,557		x
11	Scod Associates Ltd.	5,000,000	33,557	x	
12	Mocdim Nig. Ltd.	4,000,000	26,846	x	x
13	Megbuwap Ventures Ltd.	6,000,000	40,268	x	
14	Mujika Nig. Ltd.	10,000,000	67,114	x	x
15	Alpha Dala Nig. Ltd.	6,000,000	40,268	x	x
16	Hib Investments Ltd.	4,000,000	26,846	x	x
17	Mujika Nig. Ltd.	8,000,000	53,691		
18	Hib Investment Ltd.	3,000,000	20,134		x
19	Fasali Construction Ltd	4,000,000	26,846	x	x
20	BMG Limited	5,000,000	33,557	x	
21	Morabec Engr. Nig. Ltd.	5,000,000	33,557	x	
22	Asama Nig. Ltd.	2,000,000	13,423	x	
23	VXI Global Concepts Ltd	5,000,000	33,557	x	x
24	Musty Multy Trade Ltd.	4,000,000	26,846	x	x
25	MTF Nig. Ltd.	10,000,000	67,114	x	x
26	Foboc Nig. Ltd.	4,000,000	26,846	x	
27	Mabo Resources Ltd	3,000,000	20,134	x	x
28	Badikko Nig. Ltd.	7,000,000	46,980		x
29	Mabo Resources Ltd	2,000,000	13,423	x	x
30	Morabec Engr. Ltd.	3,000,000	20,134	x	x
31	Amoh Cleans Services Nig Ltd	5,000,000	33,557	x	x
32	Big Buck Ltd.	11,000,000	73,826	x	

Appendix 3: Contracts for Supply of Drugs in 2010

No	Name of the Firm	Value of Contract Awarded (NGN)	Value of Contract Awarded (USD)	Pending proof of delivery	No Contract
1	Iyke More Logistics and Procurement Co Ltd	3,500,000	23,490		x
2	Elugod Merchants	3,500,000	23,490		x
3	Megbuwap Ventures	2,500,000	16,779	x	x
4	Leesuni Nig Ltd.	2,500,000	16,779	x	x
5	Salenab Nig Ltd	5,000,000	33,557		x
6	Drugbox Remedies Nig Ltd	5,000,000	33,557		x
7	Orit Pharmacy Ltd	5,000,000	36,913	x	x
8	Roedean Pharmaceuticals	5,000,000	33,557	x	x
9	Elbe Pharmaceuticals Company Ltd	5,000,000	33,557	x	x
10	Blue Fortune Ltd	4,500,000	30,201	x	x
11	Laddan Investment Ltd	5,500,000	36,913	x	x
12	Amco Global Ventures Ltd.	5,000,000	33,557	x	
13	Wabshat Limited	5,500,000	36,913		x
14	Bosgar Ventures Ltd	4,000,000	26,846	x	x
15	Prezzo Shed Inv. Ltd	5,500,000	36,913	x	x
16	Mubaraq Pharmacy Ltd	5,500,000	36,913	x	x
17	Nemad Associate Limited	4,500,000	30,201		x
18	Legbodza Ltd	2,000,000	13,423	x	x
19	Allston Nigeria Ltd	8,000,000	53,691		x
20	Abwan Global Ventures	5,000,000	33,557	x	x
21	Beehoo Investments	4,000,000	26,846	x	x
22	Vitesse Nig Ltd	2,500,000	16,779	x	x
23	Ekoh Drug Company Ltd	1,000,000	6,711	x	x
24	Allston Nigeria Ltd	5,000,000	33,557		x
25	Mysda Nig Limited	5,000,000	33,557		x
26	Pinpoint Biomedicals Ltd	4,500,000	30,201	x	x
27	Alkali Pharmacy And Gen Ent.	5,500,000	36,913	x	x
28	Golek Nig Ltd.	3,000,000	20,134		x
29	Sanfil Nig Ltd	3,000,000	20,134	x	x

Appendix 4: Contracts for Renovation of Health Facilities in 2010

The following civil works had no certificate of completion

No.	Name of Contractor	Contract Sum (NGN)	Contract Sum (USD)	No Certificate of Completion
1	Lowento Nigeria	12,000,000	80,537	x
2	Hadfield Engineering Ltd.	16,500,000	110,738	x
3	AD Integrated Services Ltd	15,000,000	100,671	x
4	BTG Limited	9,000,000	60,403	x
	Total Value	52,500,000	352,349	

Appendix 5: Contractors Represented by the Same Person -Supply of Incinerators in 2012

No.	Particulars	Total Amount (NGN)	Total Amount (USD)
1	Aima International	48,000,000	307,692
2	Sweetstone Global Invest. Ltd	48,000,000	307,692
3	Lubna Distribution Services Ltd	48,000,000	307,692
4	Solero Enterprises Ltd	36,000,000	230,769
	Total	180,000,000	1,153,846

Appendix 6: Contractors with the Same Shareholders- Supply of Boreholes in 2012

No.	Name of firm	Contract Sum (NGN)	Contract Sum (USD)
1	TOS Resources Nig. Ltd	4,800,000	30,770
2	Judyk Ventures Ltd	4,800,000	30,770
3	Royal Tech. Mgt. Services Ltd	4,800,000	30,770
4	Mobile Associates Nig. Ltd	4,800,000	30,770
5	Jamokwet Investment Ltd	4,000,000	25,641
	Total	23,200,000	148,721

Appendix 7: Payments Without Evidence of Sinking Boreholes

	Name of firm	Location	Contract Sum (NGN)	Amount Paid (NGN)	Amount Paid (USD)
1	Judyk Ventures Ltd	Zamfara-Bukkuyum-WCWC Zamfara-Birnin Magaji PHC	2,400,000	1,552,530	10,016
2	Prodigy Investment Ltd	Kano-Janbawa Health Post Kano- Gwalaida Health Post	2,400,000	1,598,600	10,314
3	Fazamuye Investments Ltd	Niger- Suleja Town Clinic Niger-Sauka Kahuta MCH	2,400,000	1,600,000	10,323
	Total		7,200,000	4,751,130	30,652

Appendix 8: Contractors Represented by the Same Person - Supply of Incinerators in in 2013

No	Particulars	Contract Amount (NGN)	Contract Amount (NGN)	Firms under the same control
1	Sweetstone Global Investment Limited	16,821,100	107,828	x
2	Lubna Distribution Services Limited	16,821,100	107,828	x
3	Aima International Services Limited	16,821,100	107,828	x
	Total	50,463,300	323,484	

Appendix 9: Schedule of Questioned HSS Expenditure.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
Unsupported Expenditure in 2010						
1	NPHCDA/GAVI/005/2010	29-Jun-10	Savems Nig Ltd	4,900,000	Equipping Existing PHC Facilities	There was no voucher, contract, invoice, delivery documents; stores receipt voucher (SRV), and medical equipment verification checklist.
2	NPHCDA/GHS S/024S/2010	30-Aug-10	Banzy Synergy Nig Ltd	5,000,000	Equipping Existing PHC Facilities	There were no verification checklists, no invoice and no delivery note. Only the payment voucher was provided. There was no contract on file.
3	GAVI/RT/V.HS/052B/2010	22-Dec-10	Vitesse Nig Ltd	750,000	Equipping Existing PHC Facilities	There is no contract on file. There is no evidence of delivery.
4	NPHCDA/GHS S/042D/2010	30-Aug-10	Babani Muhammed G. Nig Ltd	5,000,000	Equipping Existing PHC Facilities	We did not receive any supporting documents for this transaction.
5	GAVI/RT//004A/2010	25-Jul-10	Mrs. M.O Oysuji	2,642,000	Reactivate and Reorient ward development committee	We did not receive any supporting documents for this transaction.
6	NPHCDA/GHS S/24/2010	02-Aug-10	Mercy Iyortyeh & 53 Others	7,540,000	Rehabilitate Existing PHC Facilities	There were no reports from the consultants, no award letters and no evidence of documents supporting payments e.g. vouchers, invoices and receipts.
7	NPHCDA/UBN /V.HS/044C/2010	27-Aug-10	Adana A. Aliyu	500,000	Rehabilitate Existing PHC Facilities	We did not obtain a report by the consultant and there was no receipt.
	Total			26,332,000		
Unsupported Expenditure in 2011						
8	NPHCDA/UBN/GVHSS/013E/2011	04-Nov-11	Intel-Plus Global Ventures Ltd	3,500,000	Equipping Existing PHC Facilities	We did not receive any supporting documents for this transaction.
9	NPHCDA/GVHSS/002/11	26-Jan-11	Roedean Pharmacy Ltd	4,000,000	Payment for supply of drugs under GAVI-HSS	The supporting documents provided are for Ms. BGT, Eco and Eibe Pharmaceuticals and not Roedean Pharmacy Ltd. There is no contract on file.
	Total			7,500,000		
Unsupported Expenditure in 2013						
10	GAVI/EXP/165/2013	27-Nov-13	Mr. Gotar & 190 Others	5,816,400	Payment for DSA & transport allowance to enable them attend & participate in a two day meeting	There was no support for the air tickets for all members and we did not obtain any reports to confirm that staff carried out the activity.
11	ADJ/GAVI-HSS/82/2013	31-Dec-13	Zonal Cordinator-Swz	500,000	Retirement:- of cash advance granted for revitalisation of WDCs	The receipts attached to support meals amounting to NGN 216,000 were from Ololayinka ventures, a general merchandise dealership that does not sell food. There was no support for NGN 284,000 for air tickets for the members who carried out the monitoring.
	Total			6,316,400		
	Grand Total HSS			40,148,400		
Inadequately Supported Expenditure						
Inadequately supported Expenditure in 2010						
12	NPHCDA/GHS S/042R/2010	30-Aug-10	Barthomed Diagnostic Ltd	10,000,000	Equipping Existing PHC Facilities	The verification checklist are photocopied. There is also no contract.
13	NPHCDA/GHS S/046A/2010	29-Sep-10	Fasasa Nig Ltd	10,000,000	Equipping Existing PHC Facilities	There is no evidence of delivery of goods to the Health Facility. We were not provided with the contract of the supplier.
14	NPHCDA/UBN /GV.HS/051U /2010	22-Nov-10	Mujika Nig Ltd	7,000,000	Equipping Existing PHC Facilities	The verification checklists provided were photocopied and there was no contract on file.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
15	NPHCDA/GVHSS/054A/2010	16-Dec-10	Amoh Cleans Services Nig Ltd	5,000,000	Equipping Existing PHC Facilities	We were not provided with a contract for the supplier. There was no proof of delivery.
16	NPHCDA/UBN/GV.HS/050J/2010	11-Nov-10	South City Ltd	10,000,000	Rehabilitate Existing PHC Facilities	There was no contract attached on file.
17	NPHCDA/UBN/GV.HS/041F/2010	27-Aug-10	Bossgar Ventures Int'l	5,000,000	Equipping existing PHC facilities	The entity is registered as a business name and not a Corporate Entity. The medical equipment verification documents proving delivery were photocopied.
18	NPHCDA/GVHSS/055C/2010	20-Dec-10	Prezzo Shed Investment Ltd	5,500,000	Payment for the supply of drugs in Jigawa state	The support documents attached were photocopied.
	Sub Total			52,500,000		

Inadequately supported Expenditure in 2011

19	NPHCDA/GVHSS/002G/11	26-Jan-11	Multitrust Services Ltd	5,000,000	Payment for supply of medical equipment under GAVI-HSS	There was no contract with the supplier on file.
20	NPHCDA/UBN/GVHSS/012E/2011	30-Mar-11	Socky Nig Ltd	4,500,000	Payment for supply of Drugs	There was no invoice, delivery note, and no verification checklist.
21	NPHCDA/GV/HSS/010E/2010	30-Mar-11	Aliston Nig Ltd	5,000,000	Payment for supply of drugs in Oyo state	There was no contract on file.
22	NPHCDA/GVHSS/006C/11	03-Jan-11	West Coast Pharm Ltd	3,850,000	Payment for supply of drugs in Kano state	The support documentation attached was photocopied.
23	NPHCDA/GVHSS/002E/11	26-Jan-11	Mysda Nig Ltd	5,000,000	Payment for supply of Drugs under GAVI-HSS	There was no contract on file.
24	NPHCDA/GVHSS/004/11	23-Feb-11	Vittese Nig Ltd	2,800,000	Payment for supply of drugs in Ogun state	The person signing as the community representative is the same for all the 8 Wards whereas each Ward should have a separate chairman/representative. There is no contract on file.
25	NPHCDA/UBN/014B/2011	05-Mar-11	Nemad Association Ltd	4,500,000	Payment for supply of drugs in Kogi state	The contract for this procurement was not on file.
26	NPHCDA/UBN/GVHSS/006/2011	14-Mar-11	Pisces Pharmacy Ltd	500,000	Payment for the supply of drugs to health facilities in Katsina state	NGN 500,000 was not supported by appropriate verification checklists
27	NPHCDA/UBN/GVHSS/006A/2011	14-Mar-11	Better Brands Nig Ltd	5,500,000	Payment for the supply of drugs in Yobe state	There was no contract on file for this procurement.
28	NPHCDA/UBN/GVHSS/008B/2011	14-Mar-11	Forric Nig Ltd	6,000,000	Payment for the supply of drugs in Delta/Ebonyi state	There is no contract on file for this procurement, and no verification checklist attached.
29	NPHCDA/UBN/GVHSS/009/2011	30-Mar-11	Marsabum Company Ltd	3,850,000	Payment for supply of drugs in Niger state	There was no contract on file for this procurement.
30	NPHCDA/UBN/GVHSS/009B/2011	30-Mar-11	Akaaka Global Services	3,500,000	Payment for supply drugs in Yobe state	There was no contract on file for this procurement.
31	NPHCDA/UBN/GV/HSS/009C/2011	30-Mar-11	Pyramid Pharm Ltd	5,000,000	Payment for supply of drugs in Bauchi state	There was no contract on file for this procurement.
32	NPHCDA/UBN/GVHSS/012/2011	30-Mar-11	Wabshat Ltd	5,500,000	Payment for supply of drugs in Gombe state	There is no contract on file for this procurement.
33	NPHCDA/UBN/GVHSS/012B/2011	30-Mar-11	Mubaraq Pharmacy Ltd	3,850,000	Payment for supply of drugs in Kaduna state	The support documents attached (SRVs and verification checklists) were photocopied.
34	NPHCDA/GVHSS/003A/11	02-Jul-11	Drugbox Remedies Nig Ltd	5,000,000	Payment for supply of drugs in Borno state	No contract, no verification checklist on file.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
35	NPHCDA/UB N/GVHSS/02 1G/2011	09-Aug-11	Lyke Moore Logistic & Procurement	3,500,000	Payment for supply of drugs under GAVI- HSS	The verification checklists were attached on file. However, there was no contract on file for this procurement.
36	NPHCDA/UB N/GVHSS/01 2A/2011	30-Mar-11	Golek Pharm Ltd	2,000,000	Payment for supply of drugs in Benue/Borno	There was no contract with the supplier on file and there was evidence of delivery of drugs
37	NPHCDA/UB N/GVHSS/01 3A/2011	04-Nov-11	Allstone Nig Ltd	8,000,000	Payment for supply of drugs in Lagos state	There is no contract on file for this procurement.
	Sub Total			82,850,000		
Inadequately Supported Expenditure in 2012						
38	NPHCDA/EXP /GV- HSS/85/2012	09-Nov-12	Katari Pharmacy & Stores Ltd	2,400,000	Payment to the above named company for the supply of drugs of PHC under GAVI-HSS intervention scheme	Of the 8 facilities that were supplied with drugs; 2 facilities did not have verification checklists, 1 facility was supplied by another supplier called Zaicon Seeds Ltd, 3 verification checklists from 3 different facilities were received by the same community representative and 2 verification checklists from the remaining 2 facilities were not signed by the ZTO.
39	ADJ/GAVI/76 /2012	05-Nov-12	Zonal Coordinator, Nez	12,900,600	Retirement:- being cash advance granted for the training of health staff on integrated PHC services in 11 wards	The attendance sheets attached were for 1 day for each of the streams, but the expenditure was for 10 days. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. The receipts for meals did not indicate the total number of days on which meals were provided to the trainees. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
40	ADJ/GAVI/72\ /2012	05-Nov-12	Zonal Coordinator, Nez	14,516,400	Retirement:- Being Cash Advance Granted For The Training Of Health Staff On Integrated PHC Services In 13 Wards/Health Facilities Of Fune Lga, Yobe	The attendance sheets attached were for 1 day for each of the streams, but the expenditure was for 10 days. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. The receipts for meals attached showed that 41 people were fed for 20 days. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
41	ADJ/GAVI/79 /2012	05-Nov-12	Zonal Cordinator, Nwz	13,184,500	Retirement:- Being Cash Advance Granted Training Of On Integrated Phc Services In 11 Wards/Health Facilities In Gwadabawa Lga, Sokoto State	The attendance sheets attached were for 7 days and each sheet had 55 participants, however payment records show 110 people were paid for 10 days. 1 of the 7 attendance sheets was photocopied, and another attendance sheet each page had a different date. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
42	ADJ/GAVI/84 /2012	05-Nov-12	Zonal Cordinator, Nwz	13,184,500	Retirement:- Being Cash Advance Granted For Training Of Staff On Integrated PHC Services In 11 Wards/Health Facilities In Ungogo LGA, Kano State,	The attendance sheets show that training for each stream was for 5 days for 100 people each, however DSA paid was made for 10 days for each stream for 138 people. The drivers & secretaries were paid NGN 24,000 per day instead of the budgeted rate of NGN12,000 per day. One invoice for stationery was dated 27/08/2012 whereas the training was supposed to take place between 6 and 17th August 2012 Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
43	ADJ/GAVI/81 /2012	05-Nov-12	Zonal Cordinator, Nwz	13,184,500	Retirement:- Being Cash Advance Granted For Training Of Staff On Integrated Phc Services In 11 Wards/Health Facilities In Bindawa Lga, Kastina State	The attendance sheets attached show that 60 participants were trained for 5 days each. However payment for DSA was paid for 110 participants for 10 days. Of the 4 receipts for meals were attached; one indicated 74 people had meals for 5 days, 2 receipts indicated 34 people had meals for 5 days and the last one dated indicated that 135 people had meals for 5 days. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
44	ADJ/GAVI/74 / 2012	05-Nov-12	Zonal Cordinator, Nez	12,762,400	Retirement:- Being Cash Advance Granted For The Training Of Health Staff On Phc Services In 10 Wards/Health Facilities Of Gashaka LGA, Taraba State	Attendance sheets attached for each stream were for 1 day's training, however payment of DSA was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. The attendance sheets attached for monitors were for 4 days but payment was made for 10 days. The receipt for meals attached was for 10 days. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
45	ADJ/GAVI/73 / 2012	05-Nov-12	Zonal Cordinator, Nez	14,016,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 12 wards/health facilities of Hong LGA, Adamawa	The attendance sheet attached was for one day for each of the 4 streams, however payment of DSA was made for 10 days. We therefore cannot confirm whether the trainings were held for the State for the rest of the 9 days
46	ADJ/GAVI/85 / 2012	05-Nov-12	Zonal Cordinator, Nez	14,524,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 12 wards/health facilities of Hawul; LGA, Borno State.	The attendance sheet attached was for one day for each of the 4 streams, however payment of DSA was made for 10 days. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. The receipts for meals attached were for 10 days. The dates on receipts for stationery were altered. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
47	ADJ/GAVI/75 / 2012	05-Nov-12	Zonal Cordinator, Nez	23,532,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 20 wards/health facilities of Katagun LGA, Bauchi State	The attendance sheets attached were photocopied documents. The receipts for meals attached were for 5 days however the attendance sheets were for 10 days.
48	ADJ/GAVI/83 / 2012	05-Nov-12	Zonal Cordinator, Nwz	17,348,800	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 10 wards/health facilities in Dambata LGA, Kano State	The attendance sheets show that 100 people were trained for 5 days each, however payment for DSA was made for 100 people for 10 days. One of the receipts for meals indicates that 160 people were fed for 5 days and the second receipt indicates that 128 people were fed for 5 days. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
49	GAVI/RET/006/2012	30-Nov-12	Zonal Cordinator, Swz	14,016,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 12 wards/health facilities of Ibadan East LGA, Oyo State	The attendance sheet attached was for one day for each of the 4 streams, however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. 2 receipts for meals indicate that 410 participants were trained for 1 day. Another receipt indicate the 810 participants were trained in one day. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
50	GAVI/RET/001/12	30-Nov-12	Zonal Cordinator, Swz	17,939,280	Retirement:- Being cash advance granted for the training integrated PHC services in 20 wards/services in 20 wards/health facilities of Oshodi-Isolo LGA	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. Training monitors were paid for 10 days but there were no attendance sheets.
51	GAVI/RET/002/12	30-Nov-12	Zonal Cordinator, Swz	16,830,420	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 11 wards/health facilities of Ikere LGA, Ekiti State	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. 3 of the receipts attached for meals do not indicate the number of days for which meals were supplied.
52	GAVI/RET/003/12	30-Nov-12	Zonal Cordinator, Swz	15,728,620	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 15 wards/health facilities of Akok-south LGA	The attendance sheet attached was for one day for each of the 4 streams made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. One of the attendance sheets attached relates to Pentavalent vaccine introduction which was not part of the training conducted.
53	GAVI/RET/004/12	30-Nov-12	Zonal Cordinator, Swz	13,390,620	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 11 wards/health facilities of Ede north LGA, Osun State	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.
54	GAVI/RET/005/12	30-Nov-12	Zonal Cordinator, Swz	16,524,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 16 wards/health facilities of Abeokuta North LGA	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. The receipts for meals attached indicate supplies of meals for 510 participants in each stream. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
55	GAVI/RET/002/2012	24-Dec-12	Zonal Cordinator, Ncz	14,738,800	Retirement:-Being cash advance granted for training of staff on integrated PHC services in 11 wards/health facilities in Magama lga, Niger State.	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.
56	GAVI/RET/0021/ 2012	24-Dec-12	Zonal Cordinator, Ncz	18,422,800	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 20 wards/health facilities in Jos north LGA, Plateau State	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
57	GAVI/RET/002/ 2012	24-Dec-12	Zonal Cordinator, Ncz	13,964,860	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 10 wards/health facilities in Kwande LGA, Benue state	The training was supposed to be held for 4 streams in Kwande LGA, for 10 days per stream. However only 5 attendance sheets were attached for stream 1; only 6 attendance sheets were attached for stream 2; only 5 attendance sheets were attached for stream 3, and no attendance sheets were attached for stream 4. We therefore unable to confirm whether training was conducted for the rest of the days without attendance sheets for which expenses were incurred.
58	GAVI/RET/002/ 2012	24-Dec-12	Zonal Cordinator, Ncz	12,788,800	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 11 wards/health facilities in Irepodun LGA, Kwara State	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.
59	GAVI/RET/002/ 2012	24-Dec-12	Zonal Cordinator, Ncz	12,152,800	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 10 wards/health facilities in Doma LGA, Nasarawa State	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.
60	ADJ/GAVI/736/ 2012	28-Dec-12	Zonal Cordinator, Sez	15,187,020	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 19 wards/health facilities in Umunneochi LGA, Abia State	All the attendance sheets attached had dates which had been altered. These documents are therefore unreliable.
61	ADJ/41/2012	31-Dec-12	Zonal Cordinator, Ssz	17,532,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 17 wards/health facilities of Obio Akpor LGA	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days.
62	ADJ/40/2012	31-Dec-12	Zonal Cordinator, Ssz	12,762,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 10 wards/health facilities of Nsit Ibom LGA, Akwa Ibom	The attendance sheets attached did not indicate the dates when the people attended. The dates on the payment sheets were altered. Each of the five receipts for meals attached indicated that 36 people were fed for 10 days. This implies that meals were paid for 5 streams of 36 people each instead of 4 streams indicated in the budget. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
63	ADJ/44/2012	31-Dec-12	Zonal Cordinator, Ssz	17,262,400	Retirement:- Being cash advance granted for the training of health staff on integrated PHC services in 10 wards/health facilities of Ovia south LGA	The attendance sheet attached was for one day for each of the 4 streams however payment was made for 10 days for each stream. We therefore cannot confirm whether the trainings were held for the rest of the 9 days. Due to inconsistencies in the supporting documents, this payment has been classified as inadequately supported.
	Sub Total			380,796,920		
Inadequately supported Expenditure in 2013						
64	NPHCDA/EXP/66/2013	12-Jul-13	Messrs. Aminu Umar	225,000	Payment to the above being supervision of construction of borehole drilling in nwz, Kebbi	The consultant was paid for supervision of six sites whereas the report/certificate has only three sites.
65	GAVI/EXP/152/ 2013	27-Nov-13	Abdullahi Kaugama	225,000	Payment to the above named for supervision of the construction of a borehole under GAVI-HSS (phase II) special intervention scheme at nwz.	The consultant was paid for supervision of six sites whereas the report/certificate has only three sites.

#	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
66	ADJ/GAVI-HSS/18/2013	04-Jul-13	Zonal Cordinator, Nwz	8,898,200	Retirement:-Cash advance for zonal level training for the training of health workers in nwz.	There were no attendance lists attached for training and the expenditure was supported with photocopied documents.
67	ADJ/13/2013	13-Jun-13	Zonal Cordinator, Sez	4,499,200	Retirement:-Being cash advance granted for training of staff on integrated PHC services in 11 wards/health facilities in Isi Uzo LGA, Enugu state.	Participants in the same stream were paid DSA more than once for the same day's attendance. The extra amount has been considered inadequately supported.
Sub Total				13,847,400		
Total Inadequately Supported-HSS				529,994,320		
Ineligible Expenditure in 2012						
68	NPHCDA/EXP/GV-HSS/82/2012	09-Nov-12	Zara Nig Ltd	1,554,839	Payment to the above named company for the renovation of PHC under GAVI-HSS infrastructural intervention scheme	Certificate of completion recommended payment of NGN 1.5M but NGN 3M was paid. The excess is ineligible. The contractor agreed to refund but the refund has not been made
Total				1,554,839		
Ineligible Expenditure in 2013						
69	ADJ/13/2013	13-Jun-13	Zonal Cordinator, Sez	574,600	Retirement:- Being cash advance granted for training of staff on integrated PHC services in 11 wards/health facilities in Isi uzo LGA, Enugu state	Payments amounting to NGN 574,600 were made to 4 people who did not sign on the attendance list.
70	ADJ/GAV/11/1/14	31-Dec-13	Zonal Cordinator -Nez	501,600	Retirement:- Being cash advance granted for revitalisation of WDCs	We did not obtain attendance lists for participants that were paid for 10 days.
Total				1,076,200		
71	Identified during field visits		Shetti Ventures & Partners Limited	800,000	Drilling of Borehole at Matusgi HC in Zamfara state	Evidence and information received at the site indicates that the borehole was funded by another project (PRINN) but the supplier was paid by NPHCDA. We were informed by the staff on site that the borehole was drilled by PRINN.
72	Identified during field visits		Scado Solutions	1,600,000	Renovation of Bindin Health Post in Zamfara state	The information and evidence on site indicate that the renovation was funded by another project Subsidy Re-investment and Empowerment Programme (SUREP)
73	Identified during field visits		Scado Solutions	1,600,000	Women and child welfare clinic in Sokoto state	We did not find evidence of renovation and we were informed by the facility officials that renovation did not take place.
74	Identified during field visits		BMG Nigeria Limited	1,600,000	Renovation of Dambar Dukku PHC in Kebbi state	We did not find evidence of renovation and we were informed by the facility officials that renovation did not take place.
Total				5,600,000		
Total Ineligible				8,231,039		

Appendix 10: Schedule of Questioned ISS Expenditure

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
Unsupported Expenditure in 2010						
1.	GAVI/ISS/RET/KAD/010/4	30-Jun-10	Kaduna State Ministry Of Health	389,800	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 630,200 was accounted for out of NGN 1,020,000 that was reported.
2.	GAVI/ISS/RET/KAD/010/6	30-Sep-10	Kaduna State Ministry Of Health	62,000	Retirement:- payment to above state for the implementation of Gavi activities	Only NGN 958,000 was accounted for out of NGN 1,020,000 that was reported.
3.	GAVI/ISS/RET/KAD/010/6	27-Aug-10	Kaduna State Ministry Of Health	23,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 29,000 was supported out of the NGN 52,000 that was reported as spent.
4.	GAVI/ISS/RET/KAD/010/6	28-Aug-10	Kaduna State Ministry Of Health	15,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 25,000 was supported out of the NGN 40,000 that was reported as spent.
5.	GAVI/ISS/RET/KAD/010/6	27-Aug-10	Kaduna State Ministry Of Health	18,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 22,000 was supported out of the NGN 40,000 that was reported as spent
6.	GAVI/ISS/RET/KAD/010/6	27-Aug-10	Kaduna State Ministry Of Health	25,800	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 22,200 was supported out of the NGN 48,000 that was reported as spent.
7.	GAVI/ISS/RET/KAD/010/6	27-Aug-10	Kaduna State Ministry Of Health	21,800	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 22,200 was supported out of the NGN 44,000 that was reported as spent
8.	GAVI/ISS/RET/KAD/010/6	28-Aug-10	Kaduna State Ministry Of Health	22,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 22,000 was supported out of the NGN 44,000 that was reported as spent
9.	GAVI/ISS/RET/KAD/010/6	28-Aug-10	Kaduna State Ministry Of Health	20,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 20,000 was supported out of the NGN 40,000 that was reported as spent
10.	GAVI/ISS/RET/KAD/010/6	28-Aug-10	Kaduna State Ministry Of Health	22,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 22,000 was supported out of the NGN 44,000 that was reported as spent.
11.	GAVI/ISS/RET/KAD/010/6	27-Aug-10	Kaduna State Ministry Of Health	23,000	Retirement: - payment to above state for the implementation of Gavi activities.	Only NGN 25,000 was supported out of the NGN 48,000 that was reported as spent.
12.	GAVI/ISS/RET/2010/6	30-Jun-10	Akwa-Ibom State Ministry Of Health -	55,000	Retirement:- payment to above state for the implementation of Gavi activities	NGN 775,000 was retired in the accounts under LGA supportive supervision but only NGN 720,000 was supported. NGN 55,000 was unsupported.
13.	GAVI/ISS/RET/KA/010/1	28-Feb-10	Kastina State Ministry Of Health	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
14.	GAVI/ISS/RET/KA/010/2	01-Mar-10	Kastina State Ministry Of Health	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
15.	GAVI/ISS/RET/KA/010/3	02-Mar-10	Kastina State Ministry Of Health	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
16.	GAVI/ISS/RET/KA/010/1	28-Feb-10	Kastina State Ministry Of Health	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
17.	GAVI/ISS/RET/010/1	30-Jan-10	Zamfara State Ministry of Health	441,000	Health facility community announcement	We did not receive any supporting document for this transaction.
18.	GAVI/ISS/RET/010/1	30-Jan-10	Zamfara State Ministry of Health	1,764,000	Health facility outreach service	We did not receive any supporting document for this transaction.
19.	GAVI/ISS/RET/2010/1	30-Jun-10	Plateau State Ministry of Health	2,292,000	Health facility outreach service	We did not receive any supporting document for this transaction.
20.	GAVI/ISS/RET/2010/2	31-Aug-10	Plateau State Ministry of Health	2,292,000	Health facility outreach service	We did not receive any supporting document for this transaction.
21.	GAVI/ISS/RET/010/1	30-Jan-10	Zamfara State Ministry of Health	1,050,000	LGA supportive supervision	We did not receive any supporting document for this transaction.
22.	GAVI/ISS/RET/2010/1	30-Nov-11	Borno State Ministry Of Health - LGA Supportive Supervision	275,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not obtain supporting documents for this amount.
23.	GAVI/ISS/RET/2010/1	Jul, Aug 2010	Kwara State Ministry Of Health - LGA Monthly Review Meeting	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	There were no supporting documents for this transaction.
24.	GAVI/ISS/RET/2010/1	28-Apr-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	48,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
25.	GAVI/ISS/RET/2010/1	27-Jun-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	52,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
26.	GAVI/ISS/RET/2010/6	-	Benue State Ministry Of Health - LGA Health Facility Outreach Service	68,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
27.	GAVI/ISS/RET/2010/1	April, May, Jun-10	Adamawa State Ministry Of Health - Health Facility Vaccine Distribution	18,000.00	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for to above state for this transaction.
28.	GAVI/ISS/RET/2010/1	April, May, Jun-10	Adamawa State Ministry Of Health - LGA Supportive Supervision	75,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for to above state for this transaction.
29.	GAVI/ISS/RET/2010/1	April, May, Jun-10	Adamawa State Ministry Of Health - LGA Supportive Supervision	75,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for to above state for this transaction.
30.	GAVI/ISS/RET/2010/1	29 April, 31 May, Jun-10	Adamawa State Ministry Of Health - Health Facility Outreach Service	120,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for to above state for this transaction.
31.	GAVI/ISS/RET/2010/1	29 April, 31 May, Jun-10	Adamawa State Ministry Of Health - Health Facility Vaccine Distribution	30,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for to above state for this transaction.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
32.	GAVI/ISS/RET/KA/010/2	30-Mar-10	Kastina State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
33.	GAVI/ISS/RET/KA/010/2	30-Mar-10	Kastina State Ministry Of Health - Health Facility Community Announcement	10,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
34.	GAVI/ISS/RET/KA/010/2	30-Mar-10	Kastina State Ministry Of Health - Health Facility Community Announcement	10,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
35.		-	Kastina State Ministry Of Health - Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
36.		-	Kastina State Ministry Of Health - LGA Health Facility	22,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
37.		-	Kastina State Ministry Of Health - LGA Health Facility Community Announcement	11,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
38.		-	Kastina State Ministry Of Health - LGA Health Facility Vaccine Distribution	11,000	Retirement:- payment to above state for the implementation of Gavi activities.	We did not receive any supporting document for this transaction.
39.		20-May-10	Kastina State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
40.		23-Jun-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	44,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction
41.		24-Jun-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	52,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
42.		15-Jun-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	40,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction.
43.		24-Jun-10	Kastina State Ministry Of Health - LGA Health Facility Outreach Service	52,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction
44.	ADJ/3/2011	01-Dec-11	Gotar, Mr. Yibis,	1,390,680	Retirement:- payment to above state for the implementation of Gavi activities	We did not obtain supporting documentation for this amount
45.	GAVI/ISS/RET/010/1	30-Jan-10	Zamfara State Ministry of Health	300,000	State supportive supervision	We did not receive any supporting document for this transaction.
	Total			11,440,080		

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
Unsupported Expenditure in 2011						
46.	GAVI/ISS/RET/EK/011/1	28-Feb-11	Ekiti State Ministry Of Health	125,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not obtain accountabilities for expenditure on LGA supportive supervision amounting to NGN 125,000.
47.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for Ifelodun LGA for Supportive Supervision.
48.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	4,000	Retirement:- payment to above state for the implementation of GAVI I activities	Out of NGN 20,000, only NGN 16, 000, was supported.
49.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	4,000	Retirement:- payment to above state for the implementation of GAVI I activities	Out of NGN 20,000, only NGN 16, 000, was supported.
50.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	60,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction. .
51.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	60,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
52.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	20,000	Retirement:- payment to above state for the implementation of GAVI I activities	Out of the NGN 60,000, NGN 20,000 for January was unsupported.
53.	GAVI/ISS/RET/2011/1	31-Mar-11	Kwara State Ministry Of Health	300,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
54.	GAVI/ISS/RET/2011/2	30-Sep-11	Kwara State Ministry Of Health	75,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for this transaction.
55.	GAVI/ISS/RET/2011/2	30-Sep-11	Kwara State Ministry Of Health - Cold Chain Maintenance	4,000	Retirement:- payment to above state for the implementation of GAVI I activities	Out of NGN 60,000, only NGN 56, 000, was supported.
56.	GAVI/ISS/RET/2011/2	30-Sep-11	Kwara State Ministry Of Health - Cold Chain Maintenance	4,000	Retirement:- payment to above state for the implementation of GAVI I activities	Out of NGN 60,000, only NGN 56, 000, was supported.
57.	GAVI/ISS/RET/2011/2	30-Sep-11	Kwara State Ministry Of Health - Cold Chain Maintenance	60,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for Moro LGA.
58.	GAVI/ISS/RET/2011/2	30-Sep-11	Kwara State Ministry Of Health - Cold Chain Maintenance	60,000	Retirement:- payment to above state for the implementation of GAVI I activities	We did not receive any supporting document for Oketero LGA.
59.	GAVI/ISS/RET/2011/4	30-Apr-11	Bauchi State Ministry Of Health - Supportive Supervision	425,000	Retirement:- payment to above state for the implementation of Gavi activities	We did receive support documents for NGN425,000.
60.	GAVI/ISS/RET/2011/4	30-Apr-11	Bauchi State Ministry Of Health - Health Facility Community Announcement	303,000	Retirement:- payment to above state for the implementation of Gavi activities	We did receive support documents for NGN303,000.
61.	GAVI/ISS/RET/2011/4	30-Apr-11	Bauchi State Ministry Of Health - Health Facility Outreach	1,212,000	Retirement:- payment to above state for the implementation of Gavi activities	We did receive support documents for NGN 1,212,000.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
62.	GAVI/ISS/RET/2011 /4	30-Apr-11	Bauchi State Ministry Of Health - Health Facility Vaccine Distribution	303,000	Retirement:- payment to above state for the implementation of Gavi activities	We did receive support documents for NGN303,000.
63.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Health Facility Outreach Service	1,980,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 2,712,000, the support documents provided amounted to only NGN 732,000
64.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Monthly Review Meeting	230,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive support documents for the NGN 230,000
65.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health -Supportive Supervision	1,200,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN1, 575,000, only NGN 375, 000 was supported.
66.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Health Facility Vaccine Distribution	33,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for Toungo LGA.
67.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Health Facility Vaccine Distribution	572,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN678, 000 only NGN106, 000 was supported.
68.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Cold Chain Maintenance	180,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 252, 000, only NGN 72, 000 was supported.
69.	GAVI/ISS/RET/2011 /2	31-Mar-11	Adamawa State Ministry Of Health - Monthly Review Meeting	225,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 300, 000, only NGN 75,000 was supported.
70.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Outreach Service	10,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 20, 000 only NGN 10,000 was supported.
71.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Community Announcement	287,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 361,000, only NGN 74,000 was supported.
72.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Outreach Service	588,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 722,000 only NGN 134,000 was supported.
73.	GAVI/ISS/RET/	30-May-11	Kastina State Ministry Of Health-Health Facility Vaccine Distribution	303,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 361,000 only NGN 58,000 was supported.
74.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Outreach Service	588,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 722,000 only NGN 134,000 was supported.
75.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Vaccine Distribution	303,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 361,000 only NGN 58,000 was supported.
76.	GAVI/ISS/RET/KA/0 11/3	30-May-11	Kastina State Ministry Of Health-Health Facility Supportive Supervision	700,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 850,000 only NGN 150,000 was supported.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
77.	GAVI/ISS/RET/KA/011/2	28-Apr-11	Kastina State Ministry Of Health - Health Facility Community Announcement	152,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 361,000, only NGN 209,000 was supported.
78.	GAVI/ISS/RET/KA/011/2	28-Apr-11	Kastina State Ministry Of Health- Health Facility Outreach Service	491,200	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 722,000 only NGN 230,800 was supported.
79.	GAVI/ISS/RET/KA/011/2	28-Apr-11	Kastina State Ministry Of Health - Health Facility Facility Vaccine Distribution	90,300	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 361,000 only NGN 270,700 was supported.
80.	GAVI/ISS/RET/KA/011/2	28-Apr-11	Kastina State Ministry Of Health - LGA Supportive Supervision	225,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 850,000 only NGN 625,000 was supported.
81.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Health Facility Outreach	72,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 96,000 only NGN 47,000 supported.
82.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Health Facility Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 50,000 only NGN 25,000 was supported.
83.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Health Facility Community Announcement	33,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction for Calaba LGA.
84.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - Health Facility Vaccine Distribution	11,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of NGN 14,000 only NGN 3,000 was supported.
85.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Health Facility Outreach	80,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction for Akbabuyo LGA.
86.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Health Facility Supportive Supervision	50,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction for Akbabuyo LGA.
87.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health -LGA Health Facility Vaccine Distribution	14,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive any supporting document for this transaction for Akababuyo LGA.
88.	GAVI/ISS/RET/SO/011/5	30-Jun-11	Sokoto State Ministry Of Health - LGA Health Facility Outreach Service	885,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
89.	GAVI/ISS/RET/SO/011/4	30-Jun-11	Sokoto State Ministry Health - LGA Supportive Supervision	575,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
90.	GAVI/ISS/RET/SO/011/5	30-Jun-11	Sokoto State Ministry Of Health - LGA Supportive Supervision	575,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
91.	GAVI/ISS/RET/SO/011/5	30-Jun-11	Sokoto State Ministry Of Health - LGA Supportive Supervision	575,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
92.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - Health Facility Vaccine Distribution	373,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
93.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - Health Facility Outreach Service	1,477,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
94.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - Health Facility Community Announcement	358,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
95.	GAVI/ISS/RET/CR/011/1	30-Apr-11	Cross-River State Ministry Of Health - LGA Supportive Supervision	875,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
96.	NPHCDA/GV.ISS/017/11	19-Dec-11	Hassana. U.Ibrahim	300,000	Consultancy services	We did not receive any supporting document for this transaction.
97.	NPHCDA/GV.ISS/017A/11	21-Dec-11	Efe, Pharm. Bello-Osagie	300,000	Consultancy services	We did not receive any supporting document for this transaction.
98.	NPHCDA/GV.ISS/017B/11	21-Dec-11	Frank, Dr. Thorpe	300,000	Consultancy services	We did not receive any supporting document for this transaction.
99.	NPHCDA/GV.ISS/017C/11	21-Dec-11	Umezinne, Nkemdirim. C	400,000	Consultancy services	We did not receive any supporting document for this transaction.
100.	NPHCDA/GV.ISS/017E/11	21-Dec-11	Moses, Rev. J.K.Thliza	300,000	Consultancy services	We did not receive any supporting document for this transaction.
101.	NPHCDA/GV.ISS/017F/11	21-Dec-11	Hamzat, Dr.Yahaya Ademola	300,000	Consultancy services	We did not receive any supporting document for this transaction.
102.	NPHCDA/GV.ISS/017H/11	21-Dec-11	Wale, Dr.Okediran	400,000	Consultancy services	We did not receive any supporting document for this transaction.
103.	NPHCDA/GV.ISS/017I/11	21-Dec-11	Adebola, Dr.Medubi	300,000	Consultancy services	We did not receive any supporting document for this transaction.
104.	NPHCDA/GV.ISS/017J/11	21-Dec-11	Yusuf, Mohammed Argungu	400,000	Consultancy services	We did not receive any supporting document for this transaction.
105.	NPHCDA/GV.ISS/017K/11	21-Dec-11	Jibrin, Dr. Alkasim Musa	300,000	Consultancy services	We did not receive any supporting document for this transaction.
106.	NPHCDA/GV.ISS/017M/11	21-Dec-11	Adamu, Dr. Aminu Ambi	300,000	Consultancy services	We did not receive any supporting document for this transaction.
107.	NPHCDA/GV.ISS/017N/11	21-Dec-11	Sunday Sawa	300,000	Consultancy services	We did not receive any supporting document for this transaction.
108.	NPHCDA/GV.ISS/017P/11	21-Dec-11	Aboneni, Dr. O. Karibo	300,000	Consultancy services	We did not receive any supporting document for this transaction.
109.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	441,000	Health facility community announcement	We did not receive any supporting document for this transaction.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
110.	GAVI/ISS/RET/ZA/011/2	30-Aug-11	Zamfara State Ministry of Health	441,000	Health facility community announcement	We did not receive any supporting document for this transaction.
111.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	1,764,000	Health facility outreach service	We did not receive any supporting document for this transaction.
112.	GAVI/ISS/RET/2011/2	31-May-11	Benue State Ministry Of Health	1,100,000	Health facility outreach service	We did not receive any supporting document for this transaction.
113.	GAVI/ISS/RET/2011/3	30-Jun-11	Benue State Ministry Of Health	1,100,000	Health facility outreach service	We did not receive any supporting document for this transaction.
114.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	441,000	Health facility vaccine distribution	We did not receive any supporting document for this transaction.
115.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	210,000	LGA monthly review meeting	We did not receive any supporting document for this transaction.
116.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	1,050,000	LGA supportive supervision	We did not receive any supporting document for this transaction.
117.	GAVI/ISS/RET/2011/2	31-May-11	Benue State Ministry Of Health	575,000	LGA supportive supervision	We did not receive any supporting document for this transaction.
118.	GAVI/ISS/RET/2011/3	30-Jun-11	Benue State Ministry Of Health	575,000	LGA supportive supervision	We did not receive any supporting document for this transaction.
119.	GAVI/ISS/RET/ZA/011/2	30-Aug-11	Zamfara State Ministry of Health	1,050,000	LGA supportive supervision	We did not receive any supporting document for this transaction.
120.	GAVI/ISS/RET/ZA/011/1	30-May-11	Zamfara State Ministry of Health	300,000	State supportive supervision	We did not receive any supporting document for this transaction.
121.	GAVI/ISS/RET/2011/1	31-Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documents for this amount.
122.	GAVI/ISS/RET/2011/1	31-Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	101,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for community announcement for Dambam, Gamawa, Ninji, Shira, Warji and Zaki.
123.	GAVI/ISS/RET/2011/1	31-Jan-11	Bauchi State Ministry Of Health - Health Facility Outreach	216,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for outreach for HF outreach for Ninji, Shira, and Zaki.
124.	GAVI/ISS/RET/2011/1	31-Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	101,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for Vaccine distribution for Dambam, Gamawa, Ninji, Shira, Warji and Zaki.
125.	GAVI/ISS/RET/2011/3	31-Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for Support Supervision for Zaki LGA.
126.	GAVI/ISS/RET/2011/3	31-Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	110,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for Vaccine distribution for Dambam, Gamawa, Ninji, Shira, Warji and Zaki.
127.	GAVI/ISS/RET/2011/3	31-Mar-11	Bauchi State Ministry Of Health - Health Facility Outreach	144,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documentations for Shira, and Zaki.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
128.	GAVI/ISS/RET/2011 /3	31-Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	110,000	Retirement:- payment to above state for the implementation of Gavi activities	We did not receive supporting documents for Vaccine distribution for Bauchi, Dambam, Ninji, Shira, and Zaki.
129.	GAVI/ISS/RET/ZA/0 11/2	30-Aug-11	Zamfara State Ministry of Health	300,000	State supportive supervision	We did not receive any supporting document for this transaction.
	Total			31,558,500		
Unsupported Expenditure in 2013						
130.	ADJ/GV/1 1/2014	16-Jul-14	Gasper Felix	670,000	Retirement:-cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction-Zamfara	10 staff received NGN 670,000 for air travel; 9 staff each received NGN 70,000 and one staff received NGN 40,000. We did not receive any supporting document for this transaction.
131.	ADJ/GAVI / 138/2014	30-Jun-14	Adodo Benson	670,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction-Katsina	NGN 670,000 relates to expenses for air travel; 9 staff each received NGN 70,000 for air tickets and one staff received NGN 40,000. We did not receive any supporting document for this transaction.
132.	ADJ/GAVI /34/2013	16-Jul-13	Oke Adunni	494,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- delta	Lack of supporting documentation for the air tickets amounting to NGN 490000
133.	ADJ/GAVI /36/2013	16-Jul-13	Aribisala Micheal	560,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- osun	Lack of supporting documentation for the air tickets amounting to NGN 560000
134.	ADJ/GAVI /42/2013	27-Aug-13	Adesiyan Laide	700,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- sokoto	Lack of supporting documentation for the air tickets amounting to NGN 700,000
135.	ADJ/GAVI /44/2013	28-Aug-13	Ogar Donatus	1,263,200	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- oyo	Lack of supporting documentation for the air tickets amounting to NGN 1,263,200
136.	AGV/ISS/F BN/026/2 013DJ/GA VI/ISS/48/ 2013	08-Oct-13	Bulkachukwa Buba Shehu	840,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- kano	Lack of supporting documentation for the air tickets amounting to NGN 840,000
137.	ADJ/GAVI /32/2013	16-Jul-13	Emerole Efuru	1,080,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- operations	Funds were used for communication yet they had been budgeted for meals. Serial numbers on the receipts are sequentially numbered for different dates.
138.	GV/ISS/FB N/026- /2013	27-Nov-13	Dr. Ado J.G Muhammed & 25 Others	6,809,880	Payment for monitoring and supervision of menafic campaign-Nasarawa state	There were no reports and supporting documents to confirm that the activity took place.
139.	GV/ISS/FB N/026- 1/2013	27-Nov-13	Dr. Ado J.G Muhammed & 44 Others	10,667,640	Payment for monitoring and supervision of menafic campaign-Niger state	There were no reports and supporting documents to confirm that the activity took place.
140.		27-Nov-13	Dr. Nnenna lhebuzor & 33 Others	8,239,440	Payment for monitoring and supervision of menafic campaign-Plateau state	There were no reports and supporting documents to confirm that the activity took place.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
141.		27-Nov-13	Esther Ajayi & 24 Others	1,864,000	Payment for monitoring and supervision of menafric campaign-operation room	There were no reports and supporting documents to confirm that the activity took place.
142.		27-Nov-13	Mohammed Usman & 28 Others	4,020,000	Payment for monitoring and supervision of menafric campaign-drivers	There were no reports and supporting documents to confirm that the activity took place.
143.		27-Nov-13	Engr. Shuaibu Ahmed & 12 Others	3,010,960	Payment for monitoring and supervision of menafric campaign-logistician	There were no reports and supporting documents to confirm that the activity took place.
144.		27-Nov-13	Adebowale Babawunmi	1,920,000	Payment for monitoring and supervision of menafric campaign-media monitors	There were no reports and supporting documents to confirm that the activity took place.
145.		27-Nov-13	Dr. Malgwi David & 31 Others	7,962,080	Payment for monitoring and supervision of menafric campaign-Adamawa state	There were no reports and supporting documents to confirm that the activity took place.
146.		29-Nov-13	Mrs Galadima Rabi & 42 Others	10,666,480	Payment for monitoring and supervision of menafric campaign-Kaduna state	There were no reports and supporting documents to confirm that the activity took place.
147.		29-Nov-13	Dr. E.A Abanida & 38 Others	9,368,520	Payment for monitoring and supervision of menafric campaign-Kebbi state	There were no reports and supporting documents to confirm that the activity took place.
148.		29-Nov-13	Dr. E. Odu & 34 Others	8,148,480	Payment for monitoring and supervision of menafric campaign-FCT	There were no reports and supporting documents to confirm that the activity took place.
149.		29-Nov-13	Dr. U.S Adamu & 30 Others	7,630,000	Payment for monitoring and supervision of menafric campaign-taraba state	There were no reports and supporting documents to confirm that the activity took place.
150.		10-Dec-13	Mrs. Ijeoma Onuoha & 5 Others	1,414,560	Payment for monitoring and supervision of menafric campaign-	There were no reports and supporting documents to confirm that the activity took place.
151.		11-Dec-13	Jumai Tsonfada & 6 Others	1,623,200	Payment for monitoring and supervision of menafric campaign in different states	There were no reports and supporting documents to confirm that the activity took place.
152.		28-May-13	Daniel Udounwa	1,108,000	Retirement:- cash advance granted for the national training for the pentavalent vaccine scale up states- Abia	There were no reports for this activity. Advances for the entire team was signed for by one person.
153.		04-Jun-13	Donatus Ogar	750,000	Retirement:- cash advance granted for the national training for the pentavalent vaccine scale up states- Ebonyi	This was an advance of 5 team members that was signed for by one person.
154.		26-Nov-13	Sylvanus Ombugadu	340,000	Payment being DSA/transport for participants for 1 day consultative meeting on the review of utilization of GAVI-ISS funds (southern states)	We did not receive any supporting document for this transaction.
	Total			93,028,440		
155.	GV/RET/O S/01/06/2 011	30-Jun-13	Osun State Ministry Of Health	1,208,000	Health facility outreach service	We did not receive any supporting document for this transaction.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
Unsupported Expenditure in 2014						
156.	GAVI/ADJ / 097	31-Mar-14	Data Quality Self Assessment	102,500	Retirement:- payment for 2014 national data quality self assessment (DQS) for venue & bouquet	Number of attendants - 65, lunch bill was for 100 for day 1 (35 people extra) and 80 for day 2 (15 people extra). The total amount reported as spent was NGN 8,126,900 but only NGN 8,042,400 was supported.
157.	NPHCDA/ GV/017/2 014	22-Apr-14	Monitoring & Supervision National Level- Menafric Vac	9,451,240	Payment for monitoring/supervision for menafricvac coverage survey	Monitoring the coverage survey was in 8 states, however we received only one report for one state Adamawa. We were unable to confirm whether monitoring was done in other states.
158.	ADJ/GV/1 0/2014	30-Jul-14	Monitoring & Supervision National Level	1,838,000	Retirement:- cash advance for the payment of supervisors/monitors during the training of LGA personnel on the use of GAVI financial management tools	This was DSA for 5 team members that was signed for by one person.
159.	ADJ/GV/1 4/2014	30-Jul-14	Movement Of Vaccines- Menafric Vac	158,000	Retirement:-advance granted for transportation of, menafric vaccines, deluents and data tools from nscs to states and zonal cold stores.	We did not receive any supporting document for this transaction.
	Total			11,549,740		
	Grand Total			147,576,760		
Inadequately Supported Expenditure						
Inadequately supported Expenditure in 2010						
160.	GAVI/ISS/ RET/KAD/ 010/2	12-Apr-10	Kaduna State Ministry Of Health - LGA Supportive Supervision	575,000	Retirement:- payment to above state for the implementation of GAVI I activities	Advances for team members were signed for by one person.
161.	GAVI/ISS/ RET/2010 /2	09-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
162.	GAVI/ISS/ RET/2010 /2	09-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
163.	GAVI/ISS/ RET/2010 /2	09-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
164.	GAVI/ISS/ RET/2010 /2	15-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
165.	GAVI/ISS/ RET/2010 /2	15-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
166.	GAVI/ISS/RET/2010 /2	-	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
167.	GAVI/ISS/RET/2010 /2	05-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
168.	GAVI/ISS/RET/2010 /2	18-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
169.	GAVI/ISS/RET/2010 /2	18-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
170.	GAVI/ISS/RET/2010 /2	28-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
171.	GAVI/ISS/RET/2010 /2	28-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
172.	GAVI/ISS/RET/2010 /2	28-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
173.	GAVI/ISS/RET/2010 /2	28-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
174.	GAVI/ISS/RET/2010 /2	27-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
175.	GAVI/ISS/RET/2010 /2	28-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
176.	GAVI/ISS/RET/2010 /2	25-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
177.	GAVI/ISS/RET/2010 /2	01-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
178.	GAVI/ISS/RET/2010 /2	02-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
179.	GAVI/ISS/RET/2010 /2	21-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
180.	GAVI/ISS/RET/2010 /2	21-Feb-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
181.	GAVI/ISS/RET/2010 /2	01-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
182.	GAVI/ISS/RET/2010 /2	01-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
183.	GAVI/ISS/RET/2010 /2	01-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
184.	GAVI/ISS/RET/2010 /2	22-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
185.	GAVI/ISS/RET/2010 /2	22-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
186.	GAVI/ISS/RET/2010 /2	22-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
187.	GAVI/ISS/RET/2010 /2	22-Mar-10	Jigawa State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
188.	GAVI/ISS/RET/2010 /1	24-Nov-10	Borno State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
189.	GAVI/ISS/RET/2010 /1		Borno State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	The transaction reported in November is supported with documents of December 2010.
190.	GAVI/ISS/RET/OS/0 10/1	30-Apr-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
191.	GAVI/ISS/RET/OS/0 10/2	30-May-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
192.	GAVI/ISS/RET/OS/0 10/3	30-Jun-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
193.	GAVI/ISS/RET/OS/0 10/4	30-Jul-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
194.	GAVI/ISS/RET/OS/010/5	30-Aug-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
195.	GAVI/ISS/RET/OS/010/6	30-Sep-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
196.	GAVI/ISS/RET/OS/010/7	30-Oct-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
197.	GAVI/ISS/RET/OS/010/8	30-Nov-10	Osun State Ministry Of Health - Health Facility Outreach Service	1,208,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
198.	GAVI/ISS/RET/OS/010/1	30-Apr-10	Osun State	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
199.	GAVI/ISS/RET/OS/010/2	30-May-10	Osun State	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
200.	GAVI/ISS/RET/OS/010/3	30-Jun-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
201.	GAVI/ISS/RET/OS/010/4	30-Jul-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
202.	GAVI/ISS/RET/OS/010/5	30-Aug-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
203.	GAVI/ISS/RET/OS/010/6	30-Sep-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
204.	GAVI/ISS/RET/OS/010/7	30-Oct-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
205.	GAVI/ISS/RET/OS/010/8	30-Nov-10	Osun State Ministry Of Health - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
206.	GAVI/ISS/RET/2010	31-Mar-10	Kwara State Ministry Of Health - LGA Cold Chain Maintenance	960,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
207.	GAVI/ISS/RET/2010	31-Mar-10	Kwara State Ministry Of Health - LGA Monthly Review Meeting	1,190,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
208.	GAVI/ISS/RET/2010	31-Mar-10	Kwara State Ministry Of Health - LGA Supportive Supervision	1,200,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
209.	GAVI/ISS/RET/2010	31-Mar-10	Kwara State Ministry Of Health - LGA Vaccine Collections	720,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
210.	GAVI/ISS/RET/2010	31-Mar-10	Kwara State Ministry Of Health - Supportive Supervision	300,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
211.	GAVI/ISS/RET/2010 /1	10 June,16 July, 2010	Kwara State Ministry Of Health - LGA Monthly Review Meeting	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	The amount reported was NGN 75,000 but only NGN 50,000 was supported.
212.	GAVI/ISS/RET/OY/010/1	30-Aug-10	Oyo State Ministry Of Health- LGA Supportive Supervision	825,000	Retirement:- payment to above state for the implementation of GAVI I activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
213.	GAVI/ISS/RET/2010 /1	12-May-10	Adamawa State Ministry Of Health - State Supportive Supervision	300,000	Retirement:- payment to above state for the implementation of GAVI I activities	Funds for 10 staff were signed for by one person.
214.	NPHCDA/GAVI.ISS/03A/ 2010	20-Oct-10		300,000	Consultancy services - Hassana. U. Ibrahim	We did not obtain consultancy reports for this activity.
215.	NPHCDA/GAVI.ISS/03B/ 2010	20-Oct-10		300,000	Consultancy services- Pharm.(Mrs) Bello Osagie Efe	We did not obtain consultancy reports for this activity.
216.	NPHCDA/GAVI.ISS/03C/ 2010	20-Oct-10		300,000	Consultancy services -Frank, Dr. Thorpe	We did not obtain consultancy reports for this activity.
217.	NPHCDA/GAVI.ISS/03D/ 2010	20-Oct-10		400,000	Consultancy services - Umezinne Nkemdirim.	We did not obtain consultancy reports for this activity.
218.	NPHCDA/GAVI.ISS/03F/ 2010	20-Oct-10		300,000	Consultancy services -	We did not obtain consultancy reports for this activity.
219.	NPHCDA/GAVI.ISS/03H/ 2010	20-Oct-10		300,000	Consultancy services - Raymond, Dr. Osawere	We did not obtain consultancy reports for this activity.
220.	NPHCDA/GAVI.ISS/03I/2010	20-Oct-10		400,000	Consultancy services -Wale, Dr. Okediran	We did not obtain consultancy reports for this activity.
221.	NPHCDA/GAVI.ISS/03J/ 2010	20-Oct-10		300,000	Consultancy services - Adebola, Dr. Medubi	We did not obtain consultancy contracts and reports for this activity.
222.	NPHCDA/GAVI.ISS/03K/ 2010	20-Oct-10		400,000	Consultancy services- Yusuf Mohammed Argungu	We did not obtain consultancy reports for this activity.
223.	NPHCDA/GAVI.ISS/03L/ 2010	20-Oct-10		300,000	Consultancy services- Jibrin, Dr Alkasim Musa	We did not obtain consultancy reports for this activity.
224.	NPHCDA/GAVI.ISS/03A/ 2010	09-Dec-10		300,000	Consultancy services - Hassana. U. Ibrahim	We did not obtain consultancy reports for this activity.
225.	NPHCDA/GAVI.ISS/03B/ 2010	09-Dec-10		300,000	Consultancy services- pharm.(Mrs) Bello-Osagie Efe	We did not obtain consultancy reports for this activity.
226.	NPHCDA/GAVI.ISS/03C/ 2010	09-Dec-10		300,000	Consultancy services -Farnk, Dr. Thorpe	We did not obtain consultancy reports for this activity.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
227.	NPHCDA/ GAVI.ISS/0 03D/ 2010	09-Dec-10		400,000	Consultancy services - Umezinne Nkemdirim. C	We did not obtain consultancy reports for this activity.
228.	NPHCDA/ GAVI.ISS/0 03F/ 2010	09-Dec-10		300,000	Consultancy services - Moses, Rev, J.K. Thliza	We did not obtain consultancy reports for this activity.
229.	NPHCDA/ GAVI.ISS/0 03H/ 2010	09-Dec-10		300,000	Consultancy services - Raymond, Dr. Osawere	We did not obtain consultancy reports for this activity.
230.	NPHCDA/ GAVI.ISS/0 03I/2010	09-Dec-10		400,000	Consultancy services -Wale, Dr. Okediran	We did not obtain consultancy reports for this activity.
231.	NPHCDA/ GAVI.ISS/0 03J/ 2010	09-Dec-10		300,000	Consultancy services - Adebola, Dr. Medubi	We did not obtain consultancy reports for this activity.
232.	NPHCDA/ GAVI.ISS/0 03K/ 2010	09-Dec-10		400,000	Consultancy services- Yusuf Mohammed Argungu	We did not obtain consultancy reports for this activity.
233.	NPHCDA/ GAVI.ISS/0 03L/ 2010	09-Dec-10		300,000	Consultancy services- Jibrin, Dr Alkasim Musa	We did not obtain consultancy reports for this activity.
234.	GAVI/ISS/ RET/2010 /1	5 June, Aug 10, 12 Oct, 2010	Kwara State Ministry Of Health - LGA Vaccine Collections	15,000	Retirement:- payment to above state for the implementation of Gavi activities	Reported expenditure is NGN 45,000 but accountability is for NGN 35,000.
235.	GAVI/ISS/ RET/2010 /1	8 June, 6 Aug 2010	Kwara State Ministry Of Health - LGA Cold Chain Maintenance	20,000.	Retirement:- payment to above state for the implementation of Gavi activities	Reported expenditure is NGN 60,000 but accountability is for NGN 40,000.
236.	GAVI/ISS/ RET/2010 /1	13 June, 10 Aug 2010	Kwara State Ministry Of Health - LGA Vaccine Collections	20,000	Retirement:- payment to above state for the implementation of Gavi activities	Reported expenditure is NGN 60,000 but accountability is for NGN 40,000
237.	GAVI/ISS/ RET/2010 /1	June, July, August 2010	Kwara State Ministry Of Health - LGA Cold Chain Maintenance	15,000	Retirement:- payment to above state for the implementation of Gavi activities	Reported expenditure is NGN 75000 but accountability is for NGN 60,000
238.	GAVI/ISS/ RET/2010 /1	31-Aug-10	Delta State Ministry Of Health GAVI I activities	625,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
239.	GAVI/ISS/ RET/2010 /2	31-Aug-10	Ogun State Ministry Of Health GAVI I activities	500,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
	Sub Total			30,279,000		
Inadequ1						
240.	GAVI/ISS/ RET/SO/0 11/3	-	Health Facility Outreach Service	885,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
241.	GAVI/ISS/ RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
242.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	80,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
243.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	20,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
244.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
245.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	72,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
246.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	60,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
247.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
248.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
249.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
250.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	84,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
251.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
252.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
253.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
254.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Outreach	84,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
255.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
256.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
257.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
258.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
259.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
260.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
261.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
262.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
263.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
264.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
265.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
266.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
267.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
268.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
269.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
270.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
271.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
272.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
273.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
274.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
275.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
276.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
277.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Outreach	64,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
278.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
279.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	16,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
280.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
281.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	52,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
282.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	13,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
283.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	13,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
284.	GAVI/ISS/RET/2011 /3	March	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
285.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities, which were later stamped as certified true copies.
286.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	68,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities, which were later stamped as certified true copies.
287.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
288.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	17,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
289.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
290.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	52,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
291.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	13,000.0	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
292.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	13,0000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
293.	GAVI/ISS/RET/2011 /3	March	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
294.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
295.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
296.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
297.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	52,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
298.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	13,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
299.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	13,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
300.	GAVI/ISS/RET/2011 /3	Mar-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
301.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
302.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	80,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
303.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Vaccine Distribution	20,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
304.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Health Facility Community Announcement	20,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
305.	GAVI/ISS/RET/2011 /3	March	Bauchi State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
306.	GAVI/ISS/RET/2011 /1	Jan-11	Bauchi State Ministry Of Health - LGA Outreach	52,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
307.	GAVI/ISS/RET/2011 /8	31-May-11	Akwa Ibom state ministry of Health - LGA Supportive Supervision	775,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
308.	GAVI/ISS/RET/2011 /9	30-Jun-11	Akwa Ibom state ministry of Health - LGA Supportive Supervision	775,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
309.	GAVI/ISS/RET/2011 /1	30-Jun-10	Ogun State Ministry Of Health - LGA Health Facility Outreach Service	712,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
310.	GAVI/ISS/RET/2011 /2	31-Aug-10	Ogun State Ministry Of Health - LGA Health Facility Outreach Service	712,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
311.	GAVI/ISS/RET/2011 /1	30-Jun-10	Ogun State Ministry Of Health - LGA Supportive Supervision	500,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
312.	GAVI/ISS/RET/2011 /2	31-Aug-10	Ogun State Ministry Of Health - LGA Supportive Supervision	500,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
313.	GAVI/ISS/RET/2011 /7	30-Apr-11	Akwa Ibom - LGA Outreach	300,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of the N 782,000 only N452, 000 was supported.
314.	GAVI/ISS/RET/2011 /7	30-Apr-11	Akwa Ibom - LGA Supportive Supervision	750,000	Retirement:- payment to above state for the implementation of Gavi activities	Out of the 775,000, only N25, 000 was supported.
315.	GAVI/ISS/RET/2011 /8	31-May-11	Akwa Ibom - LGA Outreach	321,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
316.	GAVI/ISS/RET/2011 /9	30-Jun-11	Akwa Ibom - LGA Outreach	342,000	Retirement:- payment to above state for the implementation of Gavi activities	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
	Sub Total			8,713,000		
Inadequately supported Expenditure in 2013						
317.		30-Jun-14	Adodo Benson	1,612,000	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction-katsina	The Advances for team members were signed for by two members. We unable to confirm whether other members received the funds.
318.		21-Aug-13	Smart-B-Lyno Nig Ltd	12,082,759	Payment for printing of penta tools for phase 3 pentavalent vaccine introduction in zamfara state	The SRV shows that the items were delivered at the national NPHCDA/Hq/ABJ. There is no evidence that these items were delivered to the states.
319.		21-Aug-13	Smart-B-Lyno Nig Ltd	12,049,315	Payment for printing of penta tools for phase 3 pentavalent vaccine introduction in borno state	The SRV shows that the items were delivered at the national NPHCDA/Hq/ABJ. There is no evidence that these items were delivered to the states.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
320.		21-Aug-13	Smart-B-Lyno Nig Ltd	7,804,589	Payment for printing of penta tools for phase 3 pentavalent vaccine introduction in yobe state	The SRV shows that the items were delivered at the national NPHCDA/Hq/ABJ. There is no evidence that these items were delivered to the states.
321.		13-Aug-13	Ndoma, Geraldine	1,085,600	Retirement:- cash advance for monitoring & training materials for remaining 16 states for pentavalent vaccine introduction- cross river state	DSA for the entire team was signed for by one person and air tickets payments were not supported.
Sub Total				34,634,263		
Inadequately supported Expenditure in 2014						
322.	ADJ/GV/10/2014	30-Jul-14	Monitoring & Supervision National Level	7,278,800	Retirement:-cash advance for the payment of supervisors/monitors during the training of LGA personnel on the use of Gavi financial management tools	There were no payment sheets for DSA. One signatory signed for the entire ED's team. We did not obtain any report for the monitors/supervisors.
323.	ADV/GV/26/2014	30-Jul-14	Training/ Re-Training Of Phc Workers	4,355,000	Retirement:- cash advance for LGA level training for optimising Gavi-iss support towards improving coverage	Expenditure was supported by Photocopied later stamped as certified true copies.
324.	ADV/GV/27/14	30-Jul-14	Training/ Re-Training Of Phc Workers	2,405,000	Retirement:- cash advance for LGA level training for optimising Gavi-iss support towards improving coverage	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
325.	ADJ/GAVI/22/2014	06-Aug-14	Training/ Re-Training Of Phc Workers	2,340,000	Retirement:- cash advance for LGA level training for optimising Gavi-iss support towards improving coverage	Expenditure was supported by Photocopied accountabilities which were later stamped as certified true copies.
Sub Total				16,378,800		
Total Inadequately supported -ISS				90,005,063		
Ineligible Expenditure						
Ineligible Expenditure in 2010						
326.	GAVI/ISS/RET/KA/010/2		Kastina State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of Gavi activities.	Payment schedules relate to WHO, July 2009
327.	GAVI/ISS/RET/KA/010/2	30-Mar-10	Kastina State Ministry Of Health - Health Facility Community Announcement	10,000	Retirement:- payment to above state for the implementation of Gavi activities	Payment schedules relate to WHO, July 2009
328.	GAVI/ISS/RET/KA/010/1	28-Feb-10	kastina State Ministry Of Health- LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Accountabilities attached were on a World Health Organisation (WHO) headed payment sheet instead of a GAVI payment sheet.
329.	GAVI/ISS/RET/2010/1	01-Nov-10	Borno State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	The payment schedule attached was for Marte LGA but the payment voucher was for funds disbursed to Maiduguri LGA
330.	GAVI/ISS/RET/2010/1		Borno State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Accountabilities attached were on a World Health Organisation (WHO) headed payment sheet instead of a GAVI payment sheet.

No.	Voucher No	Date	Payee	Amount (NGN)	Narrative	Basis for exception
331.	GAVI/ISS/RET/2010 /1	21-Nov-10	Borno State Ministry Of Health - LGA Supportive Supervision	25,000	Retirement:- payment to above state for the implementation of GAVI I activities	Accountabilities attached were on a World Health Organisation (WHO) headed payment sheet instead of a GAVI payment sheet.
	Total			135,000		
332.		19-Nov-13	Ogar Donatus	4,012,400	Retirement:- cash advance for the states/LGA level trainings for phase 3 pentavalent vaccine introduction in 3 states in the swz-oyo	Based on the activity report, the activity took place between 17 and 27 June 2013. However, the receipts presented indicate that payments were made after the dates of the activity in July, September, October and December 2013. Due to the inconsistencies between the dates on the receipts and the dates for the activity, we have classified this expenditure as inadequately supported.
333.		04-Nov-13	Siddwell International Ltd	5,539,723	Payment to the above named for the successful completion of the supply of vaccination cards to Ogun, Ondo & Imo state.	All the delivery notes for the 2 states (Imo & Ogun) bear the same serial number. There were no SRVs for cards delivered to Ondo
	Total			9,552,123		
Ineligible Expenditure in 2014						
334.		06-Dec-14	Adesiyon Laide	886,703	Retirement:- cash advance for the states/LGA level trainings for phase 3 pentavalent vaccine introduction in four state in nwz-sokoto	The documents provided to support this transaction do not appear authentic.
	Total			886,703		
	Total Ineligible under ISS		10,573,826	10,573,826		

Appendix 11: Details of Field Visit Coverage

Name of state	No. Of LGA Visited	No. Of facilities visited	SDD verified	Boreholes visited	Incinerators	Supplied with medical equipment	Renovated HF
Kogi	2	15	14	-	-	-	-
Benue	2	6	6	-	-	-	-
Kano	6	8	11	2	2	-	-
Katsina	2		5	2	-	-	-
Lagos	5	11	7	-	-	-	-
Ogun	2	5	5	-	-	-	-
Oyo	2	5	4	-	-	-	-
Jigawa	3	7	5	3	-	-	-
Bauchi	2	8	7	2	-	3	-
FCT	1	3	3	1	1	1	-
Niger State	3	11	6	2	3	2	-
Kaduna State	2	9	8	2	1	2	2
Enugu	3	12	12	-	-	-	-
Ebonyi	2	4	4	2	-	-	-
Akwaibom	2	5	5	-	-	-	-
Rivers	2	1	1	1	-	-	-
Sokoto	3	6	6	-	3	-	2
Zamfara	5	7	5	-	0	-	4
Total	49	125	113	17	10	10	8

Appendix 12: Exceptions on Inspection of SDDs

S/NO	State	Facility	Exceptions noted
1	Niger	Abdulsalam clinic	Training was not properly done. Staff did not know how to set and record temperatures
2	Kaduna	Tukur-Tukur PHC	No Temperature chart was maintained
3	Kaduna	Chikun PHC	Not fully installed. The Solar Panel was not fully installed to support the SDD
4	Akwa-Ibom	Comp. H/C - Mbioto	Staff at the facility were not trained.
5	Akwa-Ibom	H/C Ikot-Ayam - UYO	Staff at the facility were not trained.
6	Akwa-Ibom	Ikot-Esen Oku - PHC	Staff at the facility were not trained.
7	Akwa-Ibom	PHC - Etinan	Staff at the facility were not trained.
8	Akwa-Ibom	PHC - edemekpat	Staff at the facility were not trained.
9	Rivers	State Store	SDD has not been installed but kept in the state store
10	JIGAWA	MADACHI BHC	Temperature charts were not consistently recorded and maintained at the facility.
11	JIGAWA	JABO MODEL PHC	Temperature charts were not consistently recorded and maintained at the facility. Temperature (-9c) was below the recommended temperature for freeze; ie -15 to -25C. As a result, the fridge could not produce ice blocks The SDD was dirty.
12	JIGAWA	Guri PHC	Temperature charts were not consistently recorded and maintained at the facility.
13	JIGAWA	DILMARI HP	Temperature charts were not consistently recorded and maintained at the facility
14	BAUCHI	Wuntin Dada Maternity Clinic	Temperature charts were not consistently recorded and maintained at the facility.
15	BAUCHI	Urban Maternity	Temperature charts were not consistently recorded and maintained at the facility.
16	BAUCHI	Town Maternity	SDD was showing error message instead of temperature. As such, the freezer section could not produce ice blocks.
17	BAUCHI	Ningi Town Maternity	Staff at the facility were not trained.
18	BAUCHI	Nasaru PHC	Staff at the facility were not trained.
19	BAUCHI	Kobi Dispensary	Temperature charts were not consistently recorded and maintained at the facility.
20	Zamfara	Dr. Kamma Women and Child Welfare Care	Temperature charts were not consistently recorded and maintained at the facility.
21	Zamfara	PHC Mada,	Temperature charts were not consistently recorded and maintained at the facility. Staff at the facility were not trained.
22	Zamfara	Wanke PHC,	Staff at the facility were not trained. Temperature charts were not consistently recorded and maintained at the facility.
23	Lagos	Iwaya PHC	Staff at the facility were not trained.
24	Lagos	Akowonjo PHC	Fridge section where vaccines are kept was not cooling properly. Temperature gauge shows error sign E4 for fridge and -13.1C for Freezer. No temperature monitoring chart maintained.

S/NO	State	Facility	Exceptions noted
25	Lagos	Akinogun PHC	Fridge section where vaccines are kept was not cooling properly. Temperature gauge shows error sign E3 and 12.6C for fridge and -11.8C for Freezer. Recommended temperature range is +2c - +8C for Fridge and -15C to -25C for Freezer. No temperature-monitoring chart maintained.
26	OGUN	Oke-Ilewo	Fridge section where vaccines are kept was not cooling properly. Temperature gauge shows error sign E4/+6.6C for fridge and --2.7C for Freezer. Recommended temperature range is +2c - +8C for Fridge and -15C to -25C for Freezer. No temperature monitoring chart maintained
27	OGUN	Erumbe	Temperature gauge shows error sign E3 and 17.5C for fridge and -11.6C for Freezer. Recommended temperature range is +2c - +8C for Fridge and -15C to -25C for Freezer. No temperature-monitoring chart maintained.
28	OGUN	Keesi	Temperature gauge shows error sign E3 for freezer and 6C for fridge. Recommended temperature range is +2c - +8C for Fridge and -15C to -25C for Freezer. No temperature monitoring chart maintained and no thermometers inside Fridge and Freezer.
29	OGUN	Bashorun	At the time of visiting, temperature gauge was reading E4 for Fridge and -24.3C for Freezer.
30	FCT	Kogo PHC	Staff at the facility were not trained.
31	FCT	Old Deidei	Staff at the facility were not trained.