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BAUCHI STATE OF NIGERIA

Office of the State Auditor General

No. 33 Yandoka Road, PM.B. 0070, Bauchi

GSM: 08020320752, 07055946125

A.A.A.I/VOL.II/807

18th April, 2021

Our Ref: _____

Your Ref: _____

Date: _____

**AUDIT OBSERVATION/FINDINGS AND RECOMMENDATION
ON FIRST QUARTER COVID-19 AUDIT REPORT AS AT 31ST
MARCH, 2021**

The Accounts and Records maintain for Covid-19 First Quarter March, 2021 has been audited and the following observations/findings were raised:-

It was observed that the protocol of the normal transactions in terms of bidding documents, request for quotations and other procurement procedures were difficult because of the urgency of the transactions in a bid to save lives the protocol was skip for good.

**UN-PRESENTED UTILIZATION DOCUMENTS FOR
PROCUREMENT OF FOOD ITEMS COVID-19 PALLIATIVE**

During the period under review the State Government incurred food items worth one hundred and fifty one million, five hundred and twenty seven thousand, five hundred naira (N151,527,500.00). However, the utilization documents were not attached to the payment vouchers.

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DONATION BY DONOR ORGANIZATIONS

It was observed that food items were donated by Donor organizations and individuals for Covid-19 Palliative however, the way bills/delivery notes and distribution lists were not presented for audit verification as at the time of this report.

RECOMMENDATION

We recommend that the necessary documentations should be obtained and attached to the payment vouchers; also the distribution list of all materials/items donated by Donor organization should be presented to the State Auditor General for further verification please.



**ALH. ABDU USMAN ALIYU, B.SC, MBA, FCNA,
AUDITOR GENERAL,
BAUCHI STATE.**

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Our Ref: A.A.A.I/VOL.II/807 18th February, 2021

**AUDIT OBSERVATION/FINDINGS AND RECOMMENDATION
ON FOURTH QUARTER COVID-19 AUDIT REPORT AS AT 31ST
DECEMBER, 2020**

The Accounts and Records maintain for Covid-19 Fourth Quarter December, 2020 has been audited and the following observations/findings were raised:-

It was observed that the protocol of the normal transactions in terms of bidding documents, request for quotations and other procurement procedures were difficult because of the urgency of the transactions in a bid to save lives the protocol was skip for good.

UN-PRESENTED UTILIZATION DOCUMENTS

The sum of N37,729,612.05 (Thirty Seven Million, Seven Hundred and Twenty Nine Thousand, Six Hundred and Twelve Naira, Five Kobo) were without utilization documents attached to the Payment Vouchers.

**PURCHASE OF PALLIATIVES AND OTHER LOGISTICS
WITHOUT PROPER SUPPORTING DOCUMENTS**

It was observed that thirty eight (38) Payment Vouchers for purchase of Palliatives and other Logistics for Covid-19 were without supporting documents totalling N63,847,075.00.

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RECOMMENDATIONS

We recommend that all the necessary documentations be made and furnish Office of the State Auditor-General with details for verification.



**ALH. ABDU USMAN ALIYU, B.SC, MBA, FCNA,
AUDITOR GENERAL,
BAUCHI STATE.**

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No. 33 Yandoka Road, P.M.B. 0070, Bauchi
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Our Ref: A.A.A.I/VOL.II/805 Your Ref: _____ 16th November, 2020 Date: _____

**AUDIT OBSERVATION/FINDINGS AND RECOMMENDATION
ON THIRD QUARTER COVID-19 AUDIT REPORT AS AT 30TH
SEPTEMBER, 2020**

The Accounts and Records maintain for Covid-19 Third Quarter September, 2020 has been audited and the following observations/findings were raised:-

It was observed that the protocol of the normal transactions in terms of bidding documents, request for quotations and other procurement procedures were difficult because of the urgency of the transactions in a bid to save lives the protocol was skip for good.

PAYMENT WITHOUT PROPER SUPPORTING DOCUMENTS

During the period under review, it was observed that twenty seven (27) Payment Vouchers totalling N96,041,000.00 (Ninety Six Million, Forty One Thousand Naira) for various Covid-19 activities were without supporting documents.

**FENCING AND CONSTRUCTION OF GENERAL HOSPITAL TORO
COVID-19 ISOLATION CENTRE**

It was observed that the sum of N500,000.00 (Five Hundred Thousand) was released for Construction and Fencing of Covid-19 Isolation Centre at General Hospital Toro.

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However, there were no relevant supporting documents attached to the Payment Vouchers.

It was observed that some of the supporting documents are with the Covid-19 Sub-committee which should have been submitted to the Covid-19 Accountant for proper documentation.

RECOMMENDATIONS

I recommend that all the necessary documentations be made and furnish Office of the State Auditor-General with details for verification.



**ALH. ABDU USMAN ALIYU, B.SC, MBA, FCNA,
AUDITOR GENERAL,
BAUCHI STATE.**