

SYSTEM STUDY AND REVIEW CONDUCTED BY THE COMMISSION

| <u>NO</u> <u>S</u> | ORGANIZATION S | YEAR STUDY W A S CONDUCTED | SUMMARY OF KEY FINDINGS | |
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| <p>Nigeria Export Processing Zones Authority (NEPZA).</p> | <p>2018</p> | <p>1.0 INTRODUCTION In collaboration with the Office of the Accountant-General of the Federation (OAGF) and the Bureau of Public Procurement (BPP), the Commission carried out systems study and review of the Nigeria Export Processing Zones Authority (NEPZA). The study was intended to among other things, identify loopholes for corruption, lack of compliance with integrity requirements, challenges responsible for NEPZA's current level of performance, etc. bearing in mind the primary purpose of the free zone concept which include enhancing foreign direct investment (FDIs), technology transfer, job creation, etc.</p> <p>2.0 KEY FINDINGS In the light of the above, the following discoveries were made in relation to NEPZA:</p> <p>1. STRUCTURE:</p> <ul style="list-style-type: none"> a) Obsolete Legal Framework b) Overlapping Mandates with another Regulatory Authority c) Non-establishment of ACTU d) Poor Infrastructure <p>2. SYSTEMS AND PROCESSES:</p> <ul style="list-style-type: none"> a) Inadequate Knowledge of Book-keeping and Accounts b) Lack of transparency in revenue generation and remittances from tollgates c) Project executed in 2017 reappeared in 2018 budget d) Inadequate deployment and use of e-governance systems and platform |
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| <p>N a t i o n a l P o p u l a t i o n C o m m i s s i o n</p> | <p>2019</p> | <p>1. INTRODUCTION</p> <p>The National Population Commission was established as part of the National Population policy via decree 23 of 1989 now aptly referenced as National Population Act, Cap 67, Laws of the Federation of Nigeria, 2004. Its responsibilities include: to undertake periodic enumeration of the population of Nigeria through census, sample surveys or otherwise; establish and maintain machinery for continuous and universal registration of births and deaths throughout the Federation; among others.</p> <p>The study covered 2016, 2017 & 2018 financial years.</p> <p>2. SUMMARY OF KEY FINDINGS,</p> <p>2.1.STRUCTURE</p> <p>a) Defective Organizational Structure. The Structure of the Organization as it currently exist has inherent friction of roles between the state Commissioners and management staff. This has negatively affected service delivery.</p> <p>b) Non-Viable Anti-Corruption and Transparency Unit (ACTU). The NPC has no viable ACTU in line with the OHCSF Circular directing the establishment of ACTUs in MDAs. The significance of ACTU is measured in terms of enhancing accountability and transparency of operations.</p> <p>c) Operational Manual. The NPC does not have an operations manual to guide organizational goals and operations. This gives room for laxity and inappropriate work procedures.</p> <p>d) Absence of Training Policy. There is no training policy in place to determine the appropriate training for staff and also mitigate favoritism in selection/nomination process.</p> <p>e) Complaint boxes. There is a glaring absence of Complaints boxes</p> |
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| Federal Civil S e r v i c e Commission | 2018 | <p>1. INTRODUCTION The state and federal civil service commissions serve as employment agents for the civil services in Nigeria and they do the recruitment without a fee (Nwachukwu, 2000. The Nigerian federal civil service system emphasizes uniformity, standardization, and transparency (Babaru, 2003) in recruiting competent applicants.</p> <p>KEY FINDINGS</p> <p>2.1 STRUCTURE</p> <p>a) The team also observed that there is no record of staff orientation upon recruitment and appointment into the federal civil service.</p> <p>3. SYSTEMS AND PROCESSES</p> <p>a) The study team observed that there is no structure of strict compliance with the relevant extant laws by the FCSC as regards to recruitment, financial expenditures and procurement processes</p> <p>b) The structure of staff distribution in the FCSC shows a breach of Federal Character Principle in the deployment of staff within the Commission</p> <p>c) The study observed that the FCSC does not engaged in open competitive tendering as provided in the Public Procurement (PP) Act 2007 but rather engaged in soliciting for tenders from selected company for the award of all kind of contracts without prior approval from Bureau for Public Procurement (BPP).</p> <p>d) It was observed that the Commission engages in expenditures without adequate cash backing leading to a lot of liability accruals/ debts at the end of each year under review.</p> <p>e) There were improper and unprofessional entries in the FCSC Vote Books. This is contrary to the provisions of the Financial Regulations No. 906.</p> <p>f) The team observed delays in conducting and concluding of disciplinary and appeal cases in the federal civil service (Service Wide).</p> <p>g) The team observed that the FCSC does not have a functional</p> |
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| AHMADU BELLO UNIVERSITY TEACHING HOSPITAL | 2019 | <ul style="list-style-type: none"> a) The overall compliance assessment of the ABUTH with the ICPC System Study Template was 49.78%. This shows that the ABUTH is non-compliant at the rating scale; thus, needs to greatly step up the practices, operations and procedures that would reduce corruption risks in its systems. b) The Planning Section of ABUTH is lax and the Hospital does not have any Short or Medium-Term Plan to guide its operational focus, neither does it have a mechanism for Monitoring and Evaluation. c) The weak internal control in ABUTH provided opportunity for financial abuse by ABUTH. Over N100 Million collected as patient deposits were not remitted into Hospital TSA Account instead were illegally given out to various staff and non-staff including contractors as official and non-official IOUs. d) It was also observed that Auditor was not given audit role in the REMITA Platform for verification of remittances into TSA, and this hinders auditors from effectively executing their duties.. e) A number of irregular payments were made from Personnel Cost Funds for the periods of 2015, 2016 and 2017 in the sum of N46,961,972.58, N7,110,060.00 and N4,634,350.00 respectively. The monies were utilized for sponsorship of seminar, workshop, conferences, update courses, honourarium, loan, binding expenses, landscaping expenses, overtime, etc. f) Absence of proper segregation of duties among the account sections. The officer in charge of preparation of payment vouchers is also the same officer in charge of Vote book. g) The Revolving Fund operational guidelines were blatantly abused as funds which are supposed to be used for replacement of replenishable items like drugs, reagents, X-Ray materials, etc. were used for sponsorship, training |
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| Jos University Teaching Hospital | 2019 | <ul style="list-style-type: none"> a) The overall compliance assessment of the JUTH with the ICPC System Study Template was 49.60%. This shows that the JUTH is non-compliant at the rating scale; thus, needs to greatly step up the practices, operations and procedures that would reduce corruption risks in its systems. b) Though JUTH has a running Strategic Action Plan: 2015 – 2019, however, the Hospital could not provide the Team with any single Evaluation Report on implementation of the Plan. c) The Study reveals that Hospital’s Revenue Collection Process is lax; with very weak internal mechanism for revenue collection. d) The Team discovered some fake receipts used to collect money from patients by some Lab Depts e) The study reveals that there was unnecessary delay in lodgements of revenue collected from patients’ deposits and trainees’ tuition f) A number of irregular payments were made from Personnel Cost Funds to the tune of N59,734,688.00 in 2016 and N20,266,860.04 in 2017. For instance, Personnel Cost was used to pay for Resident Training, Security and Cleaning Service. g) The list of unretired advances stood at a high sum of N23,129,360.00 as at 31st December, 2017, and increased to N28,275,937.04 as at 5th September, 2018. This is considered high. h) JUTH does not have Audited Financial Report for the periods of 2016 and 2017 fiscal years. The last Audited Financial Report of JUTH was the 2015 Audited Report. i) There is no evidence that IGR Budgets was prepared to provide some financial discipline for the period under review; hence the IGR are used at the discretion of the approving |
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| | <p>Nigeria Immigration Service</p> | <p><u>2018</u></p> | <p><u>Key Findings</u></p> <ul style="list-style-type: none"> a) The overall compliance assessment of the NIS with the ICPC System Study Template was 49.61%. This shows that the NIS is non-compliant at the rating scale; thus, needs to greatly step up the practices, operations and procedures that would reduce corruption risks in its systems. b) The study revealed that there is a violation of Section 102 of NIS Act 2015 in sharing formula of some Public Private Partnership (PPP) Platforms. For instance, the 55% of N2,000 being collected by Greater Washington for Address Verification (inclusive of the N200 for Newworks Solution) is far more than the 30% meant for Service Providers c) Lack of facilities in the Passport Office, Service Headquarters ('Glasshouse') and other Passport Offices in the State Commands create room for corruption risks and opportunities for touting in the procurement of passports d) In the award of contracts, some provisions of Public Procurement Act 2007 were violated by NIS. For instance, projects within the threshold of the Comptroller-General of Immigration (CGI) were awarded without evidence of quotations from at least three companies. e) There are other instances where projects within the threshold of the Tender Board were awarded arbitrarily without consideration to the least responsive bidder as required by law, and there was no notification whether the selection method approved by Procurement Planning Committee (PCC) endorsed this. <ul style="list-style-type: none"> ✓ A number of irregular payments from Personnel and Overhead Costs were revealed by the study. The irregular payments were made from the inflated Personnel Cost Budget of over N1 billion annually. ✓ The same category of expenses worth over N500,000,000.00 |
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| <p>N I G E R I A N I N V E S T M E N T P R O M O T I O N C O M M I S S I O N (NIPC),</p> | <p>2019</p> | <p>SUMMARY OF FINDINGS</p> <p>1. STRUCTURE:</p> <ul style="list-style-type: none"> a) The existing structure of NIPC deviates from the norm in the civil service generally without adequate justifications. E.g. Administration Department is subsumed under Finance. Human Resources is a separate Department, while Accounts is a stand-alone Unit. b) ACTU is non-existent in NIPC. c) The removal of the main revenue-generating process of the Commission (the 'Pioneer Status Administration') from the relevant Department to the Office of the Executive Secretary (ES) is considered inappropriate. d) Casualization of staff exist in the Commission, especially at the zonal offices. <p>2. SYSTEMS AND PROCESSES:</p> <ul style="list-style-type: none"> a) There is evidence of irregular expenditures paid from Capital and Overhead votes. <p>i). On 1/07/2016, payment of the sum of N7, 057,900.00 was made to staff as 'payment for Sallah.</p> <p>ii. On 09/11/2016 payment of the sum of N45, 021,854.16 tagged 'payment of 13th Month' was made to staff.</p> |
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| <p>F e d e r a l C o o p e r a t i v e C o l l e g e , K a d u n a</p> | <p>2018</p> | <p>Key Findings</p> <p>2.1.1 The study revealed that the Decree that established the college was not detailed on how the college is to be governed.</p> <p>a). The Decree establishing the College did not adequately address issues relating to its powers, autonomy, appointment and tenure.</p> <p>b). The College does not have autonomy in the management of its affairs. It is under the direction and supervision of the Federal Ministry of Agriculture and Rural Development.</p> <p>c). It revealed poor record keeping and documentation in the operations of the store.</p> <p>d) There are also no timely entries/documentation for items received and issued by the store, while most movable assets belonging to the college such as tables, chairs, air-conditioners, computers, photocopiers, ceiling and standing fans etc do not carry the college's official inscription.</p> <p>e) The study found that there was poor record keeping of books of account at the College.</p> <p>f). The study revealed that the College has not complied strictly to the prescriptions of the Public Procurement Act in the award of contracts.</p> |
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| <p>Nigerian Export Promotion Council</p> | <p>2019</p> | <p>. The Nigerian Export Promotion Council (NEPC) was established by the promulgation of the Nigerian Export Promotion Council Decree 26 of 1976 with further amendments via Decree 41 of 1988 and Decree 64 of 1992 (now referred to as the Nigerian Export Promotion Council Act) Cap N108 Laws of the Federation, 2004</p> <p>Key Findings</p> <ul style="list-style-type: none"> a) There are no mechanism for effective corruption reportage/ whistle-blowing like complaint boxes and a dedicated line for corruption reportage b) Operations Manual: The Council does not have an operational manual to guide its staff in key operational areas. c) Organizational Structure: The existing organizational Structure is not suitable for the attainment of its goal as the Department of Administration, Finance and Accounts and Legal is under the control of a single directorate. d) Absence of Training Policy: The Council does not have a training policy in place and consequently, both local and foreign trainings of officers were done at the whims and caprices of the approving authority. e) Expenditure Control Section: The Expenditure Control Section does not appear to be existence based on documents made available to the study team. f) Overhead Treasury Cashbook: The Overhead Treasury Cash book was not properly maintained. g) Absence of advance and retirement ledger: It noted the non-availability/maintenance of Advances Ledgers, records of Outstanding Advances, Returns on Advance in compliance with FR 1418 h) Use of staff for procurement of Capital and Overhead items: Most of the capital items like chairs and tables, Computer and its accessories, diesels running into Millions of Naira were purchased |
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| Bauchi State Pension Board | 2018 | <u>KEY FINDINGS OF THE STUDY</u> |
| | | <ul style="list-style-type: none"> a) The Bauchi State Pension Board has not had a Chairman/ Permanent Board Members since 2005, as prescribed in Section 3 of the Establishment Act 2001 b) No evidence of Annual Report as well as Financial Annual Report to the Governor as stipulated by section 5(b) of the Establishment Act 2001. c) Pension benefits have not been reviewed for the past five years as prescribed by section 11(b) of the Establishment Act 2001. d) The Board does not have a functional website where staff and the general public could access information and other sundry issues about its activities e) The Board does not have a strategic focus in terms of a Vision and Mission Statement with key objectives and implementation plan to guide its mandate delivery. f) The Board does not have an organizational chart that could engender the attainment of its goals. g) There is no Ethics policy as well as mechanism for effective corruption reportage/whistle- blowing. h) There is absence of some vital sections in the Account Department such as the Expenditure Control and Checking Sections which are vital for internal control measures in line with basic accounting principles i) The accounting processes is yet to be computerized giving room for human interface in its transactions coupled with the fact that the Board still operates typewriter machine in compiling reports |

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| <p>FCT Water Board</p> | <p>2014</p> | <p>The need for the provision of clean and affordable drinking water cannot be over-emphasized. In order to deliver this basic service effectively and efficiently, the Federal Government of Nigeria graciously established the FCT Water Board in October, 1989 to provide potable water of adequate quantity and quality at affordable rate to the residents of Abuja. The exercise lasted for a period of six(6) weeks using the time frame and fiscal years of 2011, 2012, and 2013.</p> <p>Key findings at the conclusion of the exercise</p> <p>a). The Management of the FCT Water Board lacks the capacity to make decisions that are implementable as it lacks autonomy and an establishment Act.</p> <p>b) The FCT Water Board does not have control over its IGR(Internally Generated Revenue), as a result, quick responses to issues like pipe burst, incessant leakages and aging pipes in some districts of the city are not efficiently and timely dealt with.</p> <p>c). The infrastructural capacity on ground cannot evacuate the treated water on ground at the Lower Usuma Dam.</p> <p>d). The Agency does not have the power to employ its own staff. Consequently, staffs that are deployed from the FCTA lack the necessary basic training and skills required for effective water administration and management.</p> <p>e). It was observed that most of the financial records in Finance/Accounts departments as well as the billing systems in the customer care department were done manually using obsolete systems.</p> <p>f). This has led to improper record keeping as is the case with financial documents like payment vouchers and mandates. Also the bills paid by customers are not reflected on their accounts nor is there any form of notification of bills paid.</p> <p>g). It was observed that imprests and advances were disbursed without retiring previous imbursements contrary to chapter 10 sections 11</p> |
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| <p>The Gombe State Board of Internal Revenue</p> | <p>2016</p> | <p>a). The study revealed that collection banks charged with collection of revenue for the state do not remit on weekly basis the entire revenue generated into the State IGR Account as contained in their agreement with GSBIR. They deliberately bypass the Pay direct Platform in order not to have the collections swept off within the stipulated period into the State IGR Account.</p> <p>b). It was discovered that some banks were maintaining other accounts otherwise called 'transit accounts'. There is no evidence of permission for such practice.</p> <p>c). The GSBIR maintains other bank accounts which are not tied to the State IGR Account. These accounts which have aggregate balance of over N40 Million generate money for the banks without remittance to the Main IGR Account.</p> <p>d). It was observed that in many instances, the GSBIR officials failed to request for payment of outstanding tax liabilities from the assessment of taxpayers who applied for issuance of Tax Clearance Certificate (TCC); and yet the officials issued TCC to the applicants as if the tax payments were paid in full.</p> <p>e). On internal operations, it revealed that the Finance Section of the GSBIR carried out their duties without reliance to the Gombe State Financial Regulations (GSFR), and as such, there were issues of weak internal controls and abuses in the payment processes.</p> <p>F.) Audit Unit of the GSBIR only exists as a formality. The Auditor only carries out post-audit of the payment vouchers without making any verification on the payment vouchers before payment are made.</p> <p>g). The GSBIR still collects cash payment for registration and renewal of Motor Vehicles, Motor Cycles and Tricycles. The collection/field officers also obtain revenue for Registration and Renewal of Business Premises through cash payment.</p> <p>h). Contrary to the provisions of Public Procurement Act (PPA) 2007, the GSBIR does not have Procurement Planning Committee, and does not observe the laid down guidelines in procurement processes,</p> |
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| | <p><u>National Hospital, Abuja</u></p> | <p>2015</p> | <p><u>KEY FINDINGS</u></p> <p>a). The National Hospital appears not to have a board in place to oversee the operations of the National hospital.</p> <p>b)That the National Hospital has a strategic plan, however there seems not to be a mechanism in place for monitoring compliance</p> <p>c).The Hospital does not have a policy and procedure for admission of patients, referral and discharge from one clinic to another.</p> <p>d).The National Hospital has an operational manual that is stale and obsolete.</p> <p>e). That the treasury cash books were not kept within the year under review.</p> <p>➤ F).That the Vote Books for (Capital, Personnel and Overhead) were not properly maintained. .</p> <p>g). It was also discovered that the Revolving Funds were used for the procurement of works, goods and services other than the identified areas such as: Pharmaceutical Services, Laboratory Services, Operating Theatres, Catering Services and Radiology and Radiotherapy Services as spelt out in the Operating manual.</p> <p>h). On procurement, the team discovered that the Procurement Planning Committee did not carry out appropriate market and statistical surveys of the proposed procurement within the period under review, with the view to obtaining economy of scale and reducing procurement cost contrary to Section 18 (c-d) of the procurement Act 2007.</p> <p>The study of the processes and procedures of the National Hospital within the period under review revealed that the hospital attained a partial-compliant compliance level of approximately 56.1% on the performance scale.</p> |
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| <p>National Power Training Institute of Nigeria</p> | <p><u>2017</u></p> | <p><u>. KEY FINDINGS OF THE STUDY</u></p> <p>The a) The instrument setting up the Institute makes provision for two Board Members however, these members have never met to discuss on the policy direction of the Institute since the inception of the Institute in 2009.</p> <p>b)The National Power Training Institute lacks a strategic focus that is documented to aid the delivery of its mandate.</p> <p>c) There is no evidence that the Institute has a mechanism in place for compliance with the FOI Act 2011. A breach of section 13 of the Freedom of Information Act.</p> <p>d). NAPTIN does not have some vital Units and officers such as the Expenditure and Other Charges to man it in the Accounts Department. There is no evidence of distribution of Annual Reports to the relevant MDAs and the public for the purpose of transparency, accountability and Integrity.</p> <p>e).There is no evidence of external audit reports of the Institute contrary to section with the FR 3208(ii)</p> <p>f). The National Power Training Institute does not have ACTU in place contrary to the Circular from the Office of the Head of Civil Service of the Federation Ref. OHCSF/MSO/192/94 of 2nd October, 2001 directly all MDAs to establish the Unit</p> <p>g). That advances to the tune of N6, 464,993.50 (Six Million, Four Hundred and Sixty Four Thousand, Nine Hundred and Ninety Three Naira, Fifty Kobo) were granted to staff in 2014 to execute works and procure services and the monies are yet to be retired. An act contrary to Section 3124 of the Financial Regulations.</p> <p>h). It was discovered that within the period under review most of the payment vouchers were not pre- audited by the Audit Unit as prescribed in the Government Financial Regulations Chapter 17 Section 1705 and the Financial Circular F15775 of June 2001</p> <p>i). Re-imbursements for payment advances were done at intervals without proper retirement of previous cash advances. This is an act contrary to section 1010 of the Financial Regulations</p> |
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| | <p><u>Nigeria Teachers Institute</u></p> | <p><u>2017</u></p> | <p>Summary of Findings:</p> <ul style="list-style-type: none"> a). The NTI ACT (CAP 79 LFN 2004: Section 1(1-2)) setting up the Institute makes provision for a Council. However, the team found that the Council was not functional. This anomaly lead to infringements in recruitment and procurement carried out in the period under review elaborated in the body of the report. b) The NTI ACT (Section 3(a-h) is ambiguous on the type of educational certificates the institution can offer her students c) There were several instances of improper finance entries and improper bookkeeping. This made financial reconciliation very difficult. d) The NIT Accounts department did not have or maintain a vote book in the period under review. e) The NTI could not generate reports on their IGR for the period under review, as the I.T (Information-Technology) on-line platform for payment by student-teachers was not domiciled with the Accounts, Human Resources or I.T departments of the NTI with an external consultant by name EL KALIL NIG ltd f) A recruitment exercise of '100 qualified graduates', and an additional '50' qualified graduates took place in March and April of 2016. However, this process was carried out without the public advertisement as stipulated in Public Service Rules PSR (020101) g) The team observed that all issues of procurement were domiciled in Legal Department handled by the Head of the Legal Department. h) The NTI does not have an Anti-Corruption, Monitoring Unit in Place |
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| | <p><u>Bureau of Public Enterprise</u></p> | <p><u>2016</u></p> | <ul style="list-style-type: none"> a) The Organogram of the Bureau does not provide for devolution of authority as all heads of department and units report directly to the Director General. . b) The Administration, Accounts, Procurement and Protocol sections are under one department which is the Management Services Department c) The Bureau has no Anti-Corruption and Transparency Unit (ACTU). The absence of d) the ACTU is in breach of the Circular from the Office of the Head of Civil Service of the Federation, REFERENCE OHCSF/MSO/192/94 of 02/10/2001. e) The BPE is yet to exploit the provisions of section 27 of the Public Enterprises (Privatization and Commercialization) Act, 1999. The said section empowers it to set up an Arbitration Panel which shall be responsible for effecting prompt settlement of any disputes arising between an enterprise and the NCP or the BPE. f) The BPE accounts have not been audited for 2014 and 2015 financial years as required by the financial regulations g) In 2015, a waiver of advertisement was granted to the BPE by Federal Character Commission to recruit 55 new staff. This request sought to recruit only grade levels 08—10. However, this request was manipulated to include other levels of staff. h) Improper award of contracts for the procurement of office items. For instance, the team discovered that a company registered as a Travel & Tours agency was awarded the supply of 5 units of TONERS 020ST which does not fall into their category of competency. i) The team further observed that there is a poor financial record keeping in the Bureau. For instance, voucher numbers do not correspond with entries in the cashbook.(e.g.Voucher No. 352) j) The study team also observed poor store requisition and receipt procedure. |
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| <p><u>Rural Electrification Agency</u></p> | <p><u>2018</u></p> | <ul style="list-style-type: none"> a) Agency has a board in place, however, there was no evidence of Minutes of Board Meetings to show that the Board meets regularly since its was inaugurated in the year 2006 b) The Agency does not have an Anti-Corruption and Transparency Unit (ACTU), as well as mechanism for effective corruption reportage/whistle-blowing in place. c) The existing organizational chart is not suitable for the attainment of the organizational goal as the Department of Administration and Finance is under the control of a single Directorate d) The Agency lacks a strategic focus that is documented to aid the delivery of its mandates. e) There is no evidence of External Audit Reports of the Agency; f) The Accounts Department did not have a Checking Section while the Advance Section was not fully established. g) There was shortage of Accountants/Accounts staff in the Department and that the few staff were not regularly trained on Accounts and Public Financial Management Reforms to keep the staff abreast with recent developments in the field and practice of profession in the Public Sector. h) The Agency does not have Funds Allocation Committee in place i) The Agency did not clearly demarcate between Operational Floats and Imprests. Some amounts of Imprests/Operational Floats were obliged to key Directorates, Units and the Zonal Offices as reflected in numerous payment vouchers j) Cash advances were raised in favour of staff to attend trainings, procure goods and services on several occasions when the initial advances granted them were not retired k) There were no available records of Advances Ledgers, Kalamanzo Binders, lists of Outstanding Advances, Returns on Advance, etc. l) Some funds not related to the Rural Electrification Agency were routed through the Agency and expended through its books of accounts. The costs of some of these projects seem inflated. m) There were Indiscriminate Contract Variations of some projects |
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| | <p>BWARI AREA COUNCIL</p> | <p><u>2014</u></p> | <p>KEY FINDINGS</p> <ul style="list-style-type: none"> a) Bwari Area Council has ACTU but it is inactive and fell short of the basic operational standards spelt out in the ACTU standing order. b) BAC does not have a mechanism in place for compliance with FOI ACT. c) It was observed by the team that the Internal Audit Unit reports to the Council secretary as reflected in the organogram instead of reporting directly to the Executive Chairman. d) It was observed by the team that the Internal Audit Unit reports to the Council secretary as reflected in the organogram instead of reporting directly to the Executive Chairman. e) It was observed that there was usurpation of power by the FCT administration over the Area Council. For example, FCT administration took over the assessment of tenement rate within the Area Council, which should be handled by the Area council. f) It was observed that the nominal roll of the Area Council contained duplicated names of Staff, and in other cases two or more names with the same file number. g) The Advances granted to staff amounting to over N33, 000,000.00 in 2011 are yet to be retired. The Internal Audit Report of 2012 and 2013 also raised concern over the non-retirement of cash advances for both years. h) Cash advance of N7,000,000.00 was given to a staff for the installation of transformers via payment voucher (AD/05/24/11) dated 18/4/11 in spite of payment for the supply and installation of transformers by the Area Council. i) The Sure-P (investment) fund was not properly utilised over a certain period of 2013. There were series of transfers made from the sure-P account into the Area Council's main account with FCMB without being posted into its cash book. j) It was observed that the sum of N1, 960, 240 was paid from salary account via payment Voucher no. 17 in January 2013 to the PA account for Hon. Chairman's wife to accompany the Hon. Minister's |
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| <p><u>Lagos University Teaching Hospital (LUTH)</u></p> | <p>2018</p> | <p>a). The overall compliance assessment of the LUTH with the ICPC System Study Template was 47.72%. This shows that the LUTH is non-compliant at the rating scale; thus, needs to greatly step up the practices, operations and procedures that would reduce corruption risks in its systems.</p> <p>b). The Administrative Structure in LUTH is contrary to the structure provided in the Act establishing University Teaching Hospitals. While the Act provides only for the Directorate of Administration, LUTH has more than one Directorate.</p> <p>c). Some collections like students' fees were not remitted immediately into TSA but were issued as IOUs to staff. A total of N4,941,640.00 were gathered as evidence of IOUs that were still outstanding at the time of the study.</p> <p>d). The internal control process for revenue collection is lax. The study reveals that the consultant, Messr Megalek Nig. Ltd. who collects revenue for LUTH is solely responsible for collection, monitoring, remittance of collections into TSA account and accounting without any supervisory role on the part of the Hospital</p> <p>e). The study reveals that LUTH grossly abused the use of revolving funds, by engaging in various irregular payments from the funds which are not meant for the funds. For instance, Drug Revolving Fund was used for settlement of DTA, Honorarium, seminar and training fees, etc., rather than payment of drugs and like items.</p> <p>f). Also, various irregular payments were made from Personnel Cost Funds to the tune of N6,981,024 in 2015 and N12,708,869.27 in 2017. For instance, Personnel Cost was used to pay for update fee expenses, overtime and refunds..</p> <p>g). There is no evidence that LUTH prepared IGR Budgets to provide some financial discipline for the period under review; hence, the IGR are used at the discretion of the approving authorities.</p> |
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