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31st March, 2021

AUDIT CERTIFICATE

ACCOUNTS OF CROSS RIVER STATE COVID-19 FUNDING FOR THE PERIOD OCTOBER TO DECEMBER, 2020

Report on the COVID-19 Account

I have examined the Covid-19 Statement of Account set out below in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 and Generally Accepted Auditing Standards.

Management's and Auditors' responsibility for Financial Statements

It is the responsibility of the Accountant-General to prepare the accounts in accordance with the provisions of the Financial Regulations. It is my responsibility to audit and form an independent opinion on the Financial Statements.

I have examined the Covid-19 financial records for the period October to December, 2020 and observed as follows.

1. The CRS Coronavirus and other Epidemic/Pandemic Law No.4 (2020) authorises the establishment of a Trust Fund to manage the pandemic
2. The CRS House of Assembly Resolution of 9th April, 2020 granted approval for 18 LGCs in the State to contribute towards the fight against Covid-19 in the State
3. CRS EXCO's approval was obtained before incurring capital expenditures from the fund
4. Due Process was also followed with *Certificate of No Objection* obtained on all Procurements made
5. Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.

Audit Opinion

I am of the opinion, that the Covid-19 Account as expressed for the focal period, gives a True and Fair view of the State of Affairs of its financial transactions thereof.

Comrade John M. Odey, FCNA
Auditor-General
Cross River State

Our Ref: MIN/CR.5/VOL.17/31 31st March, 2021

The Hon. Speaker
Cross River State House of Assembly
Assembly Complex
Calabar

Hon. Speaker Sir,

REPORT ON COVID-19 FUNDING
FOR FIRST QUARTER PERIOD OF OCTOBER TO DECEMBER, 2020

The following Audit appraisals are noted from the account of inflows and outflows from the Covid-19 Account as rendered by the CRS Chairman of the Covid-19 Committee and Commissioner of Health, Dr. Betta Edu.

Introduction

1. The CRS Coronavirus and other Epidemic/Pandemic Law No.4 (2020) authorises the establishment of a Trust Fund to manage the pandemic.
2. The above Law also empowers His Excellency, the Governor to incur the take-off expenditure sum not more than ₦500,000,000.00 (five hundred million naira) to combat and prevent the spread of the coronavirus pandemic or any other epidemic/pandemic.
3. The CRS House of Assembly Resolution of 9th April, 2020 further granted approval for 18 LGCs in the State to contribute ₦50,000,000.00 each towards the fight against Covid-19 in the State.
4. In order to facilitate these contributions by the LGCs, CRS Exco approval was obtained in April, 2020.
5. CRS Exco approval was acquired before incurring capital expenditures from the fund.
6. Due Process was followed with ***Clearance of No Objection*** obtained on all Procurements made.
7. Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.
8. The total expenditure of ₦24,700,000.00 was incurred for the first quarter audit period ended 31st March, 2021.

The following is a summary of the outflows from the Covid-19 Account for the focal period of October to December, 2020.

SUMMARY OF 2020 FOURTH QUARTER COVID-19 EXPENDITURE

S/N	MONTH	AMOUNT	REMARKS
1	October, 2020	590,000,000.00	Supporting documents duly sighted by Audit
2	November, 2020	249,000,000.00	Supporting documents duly sighted by Audit
3	December, 2020	136,500,000.00	Supporting documents duly sighted by Audit
	TOTAL	**975,000,000.00**	

AUDIT REMARKS

The documentary evidence of the above three months expenditures were examined by Audit and found to comply with extant laws guiding public expenditures.

The various expenditures hinged on Renovation & equipping of isolation centres, procurements of equipment, covid-19 accessories, risk communication, PPEs, surveillances, rapid test kits for covid-19, hand sanitizers for all health facilities, etc.

RECOMMENDATION

Audit is satisfied with the expenditure documentation, response to Audit requests by the Covid-19 Committee Chairperson – Dr. (Mrs.) Betta Edu, and the retirement particulars.

Audit hereby advises that proper accountability in the use of the Covid-19 fund should continually be sustained.

Comrade John M. Odey, CNA
Auditor-General