



Our Ref: MIN/CR.5/VOL.17/33

28th May, 2021

AUDIT CERTIFICATE
ACCOUNTS OF CROSS RIVER STATE COVID-19 FUNDING
FOR THE PERIOD JANUARY TO MARCH, 2021

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

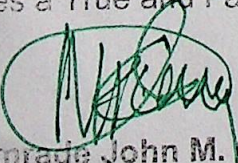
It is the responsibility of the Accountant-General to prepare the accounts in accordance with the provisions of the Financial Regulations. It is my responsibility to audit and form an independent opinion on the Financial Statements.

I have examined the Covid-19 financial records and observed as following compliances.

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 approval was obtained before incurring capital expenditures from the fund
4. Due Process was also followed with *Clearance of No Objection* obtained on all Procurements made
5. Budget Clearance was enabled by the provisions of the 2021 Approved Budget.

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



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28th May, 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 JANUARY TO MARCH 2021

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.

Background

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 1st January to 31st March, 2021.

SUMMARY OF 2021 FIRST QUARTER COVID-19 EXPENDITURE

S/N	PV. NO.	PAYMENT DESCRIPTION	AMOUNT	REMARKS
1	MOH/CAP/001/2021	Payment for Surveillance/Risk Communication for the month of January, 2021	3,500,000.00	Supporting documents duly sighted by Audit
2	MOH/CAP/002/2021	Payment for Surveillance/Risk Communication for the month of February, 2021	11,200,000.00	Supporting documents duly sighted by Audit
3	MOH/CAP/003/2021	Payment for Surveillance/Sample transportation for the month of March, 2021	10,000,000.00	Supporting documents duly sighted by Audit
TOTAL			24,700,000.00	

AUDIT REMARKS

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

RECOMMENDATION

Proper accountability in the use of the Covid-19 fund should continually be upheld by the Covid-19 committee and its supporting MDAs.

Comrade John M. Odey, CNA
Auditor-General

