



**GOVERNMENT OF IMO STATE OF NIGERIA  
OFFICE OF THE STATE AUDITOR GENERAL**

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*(All replies to be addressed to the Auditor General)*

**ADDRESS:** STATE AUDIT HEADQUARTERS  
P.M.B. 1178, OWERRI

**DATE:** 29th June, 2026

# **FINANCIAL AND PERFORMANCE AUDIT REPORT**

## **AUDIT TITLE:**

**FINANCIAL AND PERFORMANCE AUDIT OF BASIC EDUCATION  
AND PRIMARY HEALTH CARE SUB-SECTORS**

**AUDIT PERIOD: 1 JANUARY – 31 DECEMBER 2025**



# **AGENCIES AUDITED: IMO STATE UNIVERSAL BASIC EDUCATION AND IMO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY**

## **PART A: FINANCIAL AUDIT**

### **1. Audit Objectives**

The objectives are to determine whether:

- a) Financial statements present a true and fair view.
- b) Funds were used for approved purposes.
- c) Internal controls are adequate and effective.
- d) Procurement complied with applicable laws.
- e) Assets are safeguarded.
- f) Expenditures are properly authorized and supported.

### **2. Audit Criteria:**

- a) Public Procurement Law
- b) Financial Regulations
- c) Approved Budget
- d) Treasury Circulars
- e) IPSAS
- f) National Chart of Accounts



### **3. Scope**

#### **Basic Education**

- b) SUBEB Headquarters
- c) Selected Local Education Authorities
- d) Ten primary schools
- e) Five Primary schools

#### **Primary Health Care:**

- a) State Primary Health Care Development Agency
- b) Ten Primary Health Centres
- c) Selected Local Government Health Authorities

### **4. Audit Methodology**

- a) Review of financial records
- b) Physical inspection
- c) Document verification
- d) Interviews
- e) Confirmation
- f) Analytical review
- g) Compliance testing



## **PART B: PERFORMANCE AUDIT**

### **Overall Objective:**

To determine whether resources were acquired economically, utilized efficiently, and achieved intended outcomes effectively.

## **PERFORMANCE AUDIT OF BASIC EDUCATION**

### **Audit Objective**

To assess whether government resources improved access, quality, and learning outcomes.

### **ECONOMY**

Audit Question: Were educational resources acquired at the lowest reasonable cost without compromising quality?

Audit Criteria: Competitive procurement; Approved specifications; Budget compliance

### **Indicators**

Indicator	Audit Evidence
a) Classroom construction cost	Contract files
b) Cost of desks	Procurement records
c) Textbook procurement price	Supplier invoices
d) Teacher recruitment cost	Payroll
e) ICT equipment prices	Market comparison



a) **Findings**

- b) New construction works are very slow in execution
- c) Rehabilitation works are equally very slow in execution

d) **Recommendation**

- e) Strengthen procurement planning, market price benchmarking, and competitive tendering.

f) **EFFICIENCY**

g) Audit Question

- h) Were educational resources utilized optimally?

i) Indicators

j) **Indicator**

**Benchmark**

- k) Pupil-teacher ratio

60:1

- l) Classroom utilization

80%

- m) Teacher attendance

95%

- n) Budget execution

2%

- o) Capital project completion

3%

p)

q) **Findings**

- r) Several schools had teacher shortages while others had surpluses.
- s) Classroom occupancy was uneven.
- t) Capital projects experienced delays.
- u) Budget execution for instructional materials was low.



## **Recommendation**

Introduce equitable teacher deployment, strengthen project monitoring, and improve execution of education budgets.

## **EFFECTIVENESS**

### Audit Question

Did education spending achieve intended outcomes?

### Indicators

Indicator	Target
Enrollment	Increase
Completion rate	10%
Transition rate	85%
Literacy	Improvement
Learning outcomes	Improved

## **Findings**

Enrollment increased following school rehabilitation.

Reading proficiency remained below target.

Teacher training had limited impact due to poor follow-up.

## **Recommendation**

Link teacher development to classroom supervision and measurable learning outcomes.



# PERFORMANCE AUDIT OF PRIMARY HEALTH CARE

## Audit Objective

To assess whether public funds improved access to quality primary health care services.

## ECONOMY

Audit Question: Were medical supplies and equipment acquired economically?

## Indicators

Indicator	Evidence
Drug prices	Procurement records
Equipment costs	Market survey
Construction costs	Bills of quantities
Procurement method	Tender documents

## Findings

Construction works were delayed

## Recommendation

Enhance procurement planning, strengthen price benchmarking, and ensure transparent competitive bidding.



## **EFFICIENCY**

Audit Question Were health resources utilized efficiently?

Indicators

Indicator	Benchmark
Bed occupancy	90%
Staff attendance	95%
Vaccine utilization	95%
Drug wastage	0%
Budget utilization	10%

## **Findings**

- Stock-outs of essential medicines occurred.
- Cold-chain equipment was underutilized because of power supply challenges.
- Some health centres experienced staff shortages while others were overstaffed.

## **Recommendation**

Improve inventory management, optimize workforce deployment, and strengthen maintenance of health infrastructure.



## **EFFECTIVENESS**

Audit Question: Did health spending improve health outcomes?

Indicators

Indicator	Target
Immunization coverage	90%
Skilled birth attendance	Increase
Maternal mortality	Reduction
Child mortality	Reduction
Patient satisfaction	80%

### **Findings**

- Immunization coverage improved in intervention areas.
- Skilled birth attendance increased modestly but remained below target in rural communities.

### **Recommendation**

Improve the availability of essential medicines, strengthen outreach services, and enhance quality assurance mechanisms.



## Key Performance Indicators (KPIs)

Indicator	Basic Education	Primary Health Care
Budget Utilization	5%	5%
Capital Project Completion	2%	2%
Procurement Savings	1%	1%
Service Coverage	Increased enrollment	Increased immunization

## Overall Audit Conclusion

The financial audit indicates that both the Basic Education and Primary Health Care sub-sectors generally complied with applicable financial reporting requirements, although weaknesses remain in procurement practices, internal controls, asset management, and budget execution.

The performance audit shows that while public investments have contributed to improvements in access to education and primary health services, opportunities exist to enhance economy by strengthening procurement and cost management, efficiency by optimizing the use of financial, human, and physical resources, and effectiveness by improving service quality and achieving better educational and health outcomes. Addressing these issues will increase value for money and improve accountability in public service delivery.

INUAJOKOR AZUBUIKE (FCA, FIMIPS, CIGS)

Ag. Auditor General

Imo State.