



## OFFICE OF THE AUDITOR-GENERAL (STATE)

Block A, New Secretariat Complex, Oke-Mosan, P.M.B. 2028, Sapon, Abeokuta, Ogun State.

OGM/AUD/265/8

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### FINDINGS ON COVID-19 BUDGET EXECUTION REPORT (REVENUE AND EXPENDITURE) FOR FIRST QUARTER 2021

1. **INADEQUATE STORAGE FACILITY:** The visit of the Audit team to the Storage Facilities of the Covid-19 palliatives Centre revealed that there was no enough space provided for the storage of the palliative across the geo-political zones in the state.

\* **Recommendation:** All efforts should be geared at making sure that the required storage centers are put in place for such emergency.

2. **MONITORING OF PALLIATIVE:** Audit review of the distribution channel of the palliative showed that due to the lack of adequate vehicles and security, palliative could not get to the beneficiaries on time and this create a lot of noise in the State.


\* **Recommendation:** Necessary preparation should always be put in place for such unforeseen situations in future.

3. **SEPERATION OF DUTIES:** The audit examination of the process of delivery and distribution of the Covid-19 palliative showed that in some area adequate personnel were not on ground so as to separate those who take delivery of the items from those in charge of distribution to the beneficiaries.

\* **Recommendation:** Separate officer should be in charge of taking delivery and distribution of palliative in future for control purpose.

4. **INTERNAL CONTROL:** It was discovered that the Internal Auditor did not have the opportunity to pre-examine the records of the Covid-19 palliative before distribution. The post audit was used to normalize the process.

\* **Recommendation:** The Internal Control measure put in place should be step up in future.120

  
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