YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

FOLLOW-UP PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS ARISING FROM THE PERIODIC PERFORMANCE AUDIT ON THE BASIC EDUCATION SYSTEM IN YOBE STATE

June, 2026

FOREWORD

It is with great pleasure that I present this **Follow-up Performance Audit Report on the Implementation of Recommendations Arising from the Periodic Performance Audit on the Basic Education System in Yobe State**.

Based on the Periodic Performance Audit on Basic Education System in Yobe State (2022–2024), a **Follow-up Performance Audit Report** should not merely restate the previous findings; rather, it should assess the extent to which the audited entities have implemented the recommendations, evaluate the effectiveness of corrective actions taken, and identify any outstanding issues requiring further intervention in line with the principles of the **International Standards of Supreme Audit Institutions (ISSAI 3000 and ISSAI 3001)** on Performance Auditing.

Consequently, the Office of the Auditor-General is constitutionally mandated to provide independent assurance on the stewardship and management of public resources. Beyond the traditional financial and compliance audits, performance auditing has become an indispensable instrument for promoting economy, efficiency, effectiveness, transparency, and accountability in the delivery of public services.

In June 2025, this Office conducted and published a Periodic Performance Audit on the Basic Education System in Yobe State. The audit examined the extent to which government interventions and investments in the sector were achieving their intended objectives and highlighted several areas requiring management attention, particularly in the areas of financial accountability, procurement compliance, teacher availability and distribution, infrastructure development, and performance monitoring.

In line with international best practices and the principles contained in the **International Standards of Supreme Audit Institutions (ISSAIs)**, this follow-up audit was undertaken to assess the progress made by the relevant Ministries, Departments, and Agencies (MDAs) in implementing the recommendations contained in the earlier report. The exercise was not intended to apportion blame, but rather to evaluate the effectiveness of corrective actions and to encourage continuous improvement in governance and public sector management.

I am pleased to note that the audit revealed a positive commitment by the Government and relevant stakeholders towards addressing many of the observations previously raised.

Notably, significant improvements were observed in financial documentation, teacher recruitment initiatives, and strengthening of certain internal control measures. However, the audit also found that some recommendations have only been partially implemented and require sustained efforts to achieve the desired outcomes.

The findings and recommendations presented in this report are intended to support policymakers, administrators, development partners, and other stakeholders in strengthening the administration of basic education system and ensuring that public funds invested in the sector deliver maximum value to the citizens of Yobe State.

The Office of the Auditor-General remains committed to working collaboratively with all stakeholders in promoting good governance, accountability, and prudent management of public resources through independent, objective, and professional auditing services.

I wish to acknowledge and appreciate the cooperation and support extended to the audit team by the Yobe State Government under the able leadership of **His Excellency Hon. (Dr.) Mai Mala Buni CON, the Executive Governor of Yobe State,** Members of the State Executive Council, particularly the Acting Secretary to the State Government, Dr. Mohammed Goje

FRSPH (UK), the Hon. Commissioners in charge of Basic and Secondary Education, Finance and Economic Development, Budget and Economic Planning, the Executive Chairman and Management Team of the Yobe State Universal Basic Education Board (YBSUBEB), Local Government Education Authorities, School Administrators, Development Partners, and all other stakeholders who contributed to the successful completion of this exercise.

It is my sincere expectation that the recommendations contained in this report will receive the necessary attention and prompt implementation in order to further strengthen the Basic Education System and contribute meaningfully to the socio-economic development of Yobe State.

Mai Aliyu Umar Gulani **FCNA, FCCFI, CCrFA,**
State Auditor-General
FRC/2023/PRO/ANAN/004/427269

1.0 Executive Summary

This Follow-up Performance Audit was conducted by the Office of the Auditor-General for Yobe State to assess the extent of implementation of the recommendations contained in the "Periodic Performance Audit on the Basic Education System in Yobe State" published in June 2025. The exercise was carried out under the direct supervision of the Head of Performance Audit, Dahiru Adamu Baba, ***FCCFI, CCrFA, CNA***.

The original audit identified several systemic challenges affecting the effective delivery of basic education services, including inadequate documentation of expenditures, non-compliance with financial and procurement regulations, shortages and uneven distribution of qualified teachers, insufficient performance monitoring mechanisms, and infrastructural deficiencies.

The follow-up audit examined actions taken by the Yobe State Universal Basic Education Board (YBSUBEB), Local Government Education Authorities (LGEAs), the Ministry of Basic and Secondary Education, and other relevant stakeholders between July 2025 and May 2026.

Overall, the audit observed moderate progress in implementing the recommendations. While notable improvements were recorded in teacher recruitment, financial documentation, and monitoring activities, significant gaps remain in infrastructure development, teacher redistribution, and comprehensive compliance with procurement and public financial management laws.

2.0 Background

The Office of the Auditor-General issued a Periodic Performance Audit Report on the Basic Education System in June 2025 covering the period 2022–2024. The report sought to provide independent assurance on the economy, efficiency, and effectiveness of government interventions in the basic education sector.

Pursuant to the mandate of this Office, under the Public Sector Audit Law, 2021, and in accordance with ISSAI 3000—Performance Audit Standard, a follow-up audit was undertaken to determine whether management had adequately addressed the findings and recommendations previously communicated.

3.0 Audit Objective

The objectives of this Follow-up Audit were to determine whether:

i. Recommendations contained in the 2025 Performance Audit Report have been implemented;
ii. Corrective measures adopted have effectively addressed the identified weaknesses;

iii. Internal control systems and accountability mechanisms have improved;
iv. Government interventions have enhanced the efficiency, economy, and effectiveness of the Basic Education System.

4.0 Scope and Methodology

4.1 Scope

The audit covered actions and corrective measures implemented between July 2025 and May 2026 across:

a) Yobe State Universal Basic Education Board (YBSUBEB);
b) Ministry of Basic and Secondary Education;
c) Selected Local Government Education Authorities;
d) Selected Primary and Junior Secondary Schools;
e) Projects/programmes financed under UBE interventions.

4.2 Methodology

The audit employed:

i. Review of implementation status reports;
ii. Examination of payment vouchers and supporting documents;
iii. Verification of procurement records;
iv. Interviews with management and key stakeholders;
v. Physical inspection of selected educational facilities;
vi. Review of teacher deployment records;

vii. Comparative analysis between previous findings and current conditions.

The audit was conducted in accordance with ISSAI 100, ISSAI 300, ISSAI 3000, and relevant audit guidelines.

5.0 Summary of Implementation Status

S/N	RECOMMENDATION	STATUS
1	Improve documentation of expenditures	Substantially Implemented
2	Compliance with Public Finance Management and Public Procurement Laws	Partially Implemented
3	Recruitment of qualified teachers	Substantially Implemented
4	Redeploy teachers to underserved areas	Partially Implemented
5	Continuous teacher training	Partially Implemented
6	Verification of teacher qualifications	Implemented
7	Strengthen quality assurance mechanisms	Partially Implemented
8	Improve accountability for payment vouchers	Substantially Implemented
9	Strengthen internal controls over public funds	Partially Implemented
10	Establish performance monitoring framework	Partially Implemented
11	Institutionalize audit follow-up mechanisms	Partially Implemented

6.0 Detailed Audit Findings

6.1 Documentation of Financial Transaction

Previous Findings

Several payment vouchers lacked adequate supporting documentation, contrary to the Public Finance Management Law, 2020.

Follow-up Observation

The audit observed that management has strengthened document retention practices. Most sampled payment vouchers were accompanied by approvals, invoices, certificates of valuation, and supporting schedules.

However, isolated cases of incomplete documentation were still noted at some Local Government Education Authorities.

Status: Substantially Implemented.

Recommendation

Management should sustain the current control measures and establish periodic internal compliance reviews.

6.2 Compliance with Procurement Procedures

Previous Finding

Certain procurements were executed without full compliance with the Public Procurement Law, 2016.

Follow-up Observation

The audit noted improved adherence to procurement procedures, including the constitution of tender committees and maintenance of procurement files.

Nevertheless, a number of contracts reviewed lacked complete bid evaluation documentation.

Status: Partially Implemented.

Recommendation

Management should ensure that all procurement processes are fully documented and comply with statutory requirements.

6.3 Teacher Recruitment and Distribution

Previous Finding

There was inadequate staffing, particularly in rural schools, alongside uneven distribution of qualified teachers.

Follow-up Observation

The State Government has undertaken recruitment exercises and posted additional teachers to several schools.

However, disparities in teacher distribution persist, with urban schools continuing to have relatively higher teacher concentrations.

Status: Partially Implemented.

Recommendation

A comprehensive teacher deployment policy based on enrolment and pupil-teacher ratios should be implemented.

6.4 Continuous Professional Development

The audit noted that several capacity-building programmes were organized during the review period.

However, participation was uneven across Local Government Areas, and monitoring of training outcomes remained inadequate.

Status: Partially Implemented.

Recommendation:

A structured annual professional development framework with measurable performance indicators should be established.

6.5 Performance Monitoring and Evaluation

The previous audit recommended stronger monitoring mechanisms.

The follow-up audit observed improved field supervision and project monitoring visits by YBSUBEB.

Nevertheless, a centralized performance monitoring database has not yet been fully operationalized.

Status: Partially Implemented.

Recommendation:

Management should establish an integrated monitoring and evaluation system to track project implementation and educational outcomes.

6.6 Audit Recommendation Tracking Mechanism

The audit observed that although management discussed previous audit findings during management meetings, no formal audit recommendation implementation committee had been established.

Status: Partially Implemented.

Recommendation:

A standing Audit Recommendation Implementation Committee should be established to monitor and report periodically on the status of corrective actions.

7.0 Overall Assessment

The follow-up audit concludes that management has demonstrated commitment toward implementing the recommendations arising from the 2025 Performance Audit Report.

Out of the eleven major recommendations:

i. Four (4) were substantially implemented;
ii. Seven (7) were partially implemented;
iii. None was found to have been completely ignored.

The corrective actions undertaken have strengthened accountability and improved certain operational aspects of the basic education system. However, additional efforts are required to institutionalize compliance, improve teacher deployment, enhance project monitoring, and sustain effective internal controls.

8.0 Conclusion

The Office of the Auditor-General acknowledges the positive steps taken by the Government and relevant agencies in addressing the weaknesses identified in the earlier audit.

While the level of implementation is encouraging, sustained commitment and stronger institutional mechanisms are required to ensure that the objectives of the Universal Basic Education Programme are achieved in an economical, efficient, and effective manner.

Accordingly, management is encouraged to fully implement the outstanding recommendations and continue strengthening governance, transparency, and accountability within the basic education sector.

9.0 Auditor-General's Opinion

Based on the evidence obtained during the follow-up exercise, and subsequently considering the level of implementation on some of the recommendations arising from the findings, and; as

Auditor-General for the State, it is my opinion that the audited entities have made reasonable progress in implementing the recommendations arising from the 2025 Periodic Performance Audit on the Basic Education System.

However, certain fundamental issues relating to procurement compliance, teacher distribution, performance monitoring, and institutionalization of audit follow-up mechanisms require further attention to ensure full realization of the objectives of the Universal Basic Education Programme in Yobe State.

Submitted for the information of Government and further necessary action.

Mai Aliyu Umar Gulani, **FCNA, FCCFI, CCrFA,**
Auditor-General, Yobe State
June, 2026