YOBE STATE GOVERNMENT OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

FOLLOW-UP PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS ARISING FROM THE PERFORMANCE AUDIT OF YOBE STATE PRIMARY HEALTH CARE SYSTEM

June, 2026

AED.3/Vol.II/132 9th June, 2026

The Clerk,
Yobe State House of Assembly,
Damaturu, Yobe State.

FOLLOW-UP PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS ARISING FROM THE PERFORMANCE AUDIT OF PRIMARY HEALTH CARE SYSTEM

Pursuant to Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 17(3) of the Yobe State Public Sector Audit and Other Related Matters Law, 2021, and in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), particularly ISSAI 100, ISSAI 300, ISSAI 3000 and ISSAI 4000, I have conducted a Follow-Up Performance Audit on the implementation of recommendations arising from the Performance Audit of the Yobe State Primary Health Care System issued in June 2025.

The purpose of this follow-up audit was to determine the extent to which the Yobe State Primary Health Care Management Board (YSPHCMB), Ministry of Health and Human Services, Local Government Authorities, and other stakeholders have implemented the recommendations aimed at strengthening Primary Health Care service delivery across the State.

The audit assessed progress made in addressing the identified deficiencies relating to funding, infrastructure, staffing, logistics and supply chain management, community engagement, governance, monitoring and evaluation, and health financing mechanisms.

The report presents our findings, conclusions, and recommendations for further action. While appreciable progress has been made in several areas, some recommendations remain partially implemented and require sustained commitment to achieve the intended outcomes.

I hereby submit this report for consideration and appropriate legislative action.

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

FOREWORD

The Office of the Auditor-General for Yobe State conducted a Performance Audit of the Primary Health Care System in June 2025 with the objective of assessing the efficiency, effectiveness, and economy of Primary Health Care service delivery in the State.

The audit identified several challenges affecting the sector, including inadequate funding, infrastructural deficiencies, shortages of skilled healthcare workers, weak supply chain systems, low utilization of healthcare services in some communities, and high out-of-pocket expenditures.

In line with ISSAI 3000 on Performance Audit Standards, follow-up audits are essential to determine whether audited entities have taken corrective actions on recommendations issued in previous audit reports and whether such actions have achieved the desired improvements.

This follow-up audit therefore examined the actions taken by the Yobe State Primary HealthCare Board and other stakeholders between June 2025 and May 2026.

The audit revealed encouraging improvements in infrastructure development, recruitment and deployment of health personnel, implementation of free healthcare programmes, expansion of health insurance coverage, and strengthening of monitoring

systems. Nevertheless, gaps remain in sustainable financing, equitable distribution of healthcare workers, availability of medical equipment, and comprehensive implementation of health information systems.

The Office of the Auditor-General remains committed to promoting accountability, transparency, effectiveness, and value-for-money in public sector service delivery.

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

EXECUTIVE SUMMARY

Background

In June 2025, the Office of the Auditor-General issued a Performance Audit Report on the Yobe State Primary Health Care System. The audit identified six major findings and made comprehensive recommendations aimed at strengthening PHC services across the State.

This follow-up audit was conducted to determine the level of implementation of those recommendations.

Objective of the Follow-Up Audit

The objective was to assess:

I. Actions taken by management and stakeholders;

II. Progress achieved in implementing recommendations;

III. Challenges affecting implementation;

IV. Sustainability of corrective measures introduced; and

V. Areas requiring further intervention.

Scope

The audit covered activities undertaken between June 2025 and May 2026 by:

i. Yobe State Primary Health Care Board;

ii. Ministry of Health and Human Services;

iii. Yobe State Contributory Healthcare Management Agency;

iv. Local Government Authorities;

v. Development Partners.

Overall Conclusion

The audit found that implementation of recommendations issued was **Moderately Satisfactory**.

Status	Percentage
Fully Implemented	45%
Substantially Implemented	30%
Partially Implemented	20%
Not Implemented	5%

Significant improvements were recorded in infrastructure rehabilitation, recruitment of health personnel, community engagement programmes, and health financing initiatives. However, sustainable funding, comprehensive equipment provision, and equitable workforce distribution remain challenges.

CHAPTER ONE

INTRODUCTION

1.1 Background

The Performance Audit Report issued in June 2025 highlighted weaknesses affecting the delivery of Primary Health Care services in Yobe State.

The report made recommendations aimed at:

a) Strengthening PHC infrastructure;
b) Improving healthcare workforce capacity;
c) Enhancing financing mechanisms;
d) Strengthening community participation;
e) Improving logistics and supply chains;
f) Strengthening governance and monitoring systems.

This follow-up audit was undertaken to assess the extent of implementation of those recommendations.

1.2 Audit Objective

The audit sought to determine whether the audited entities:

i. Implemented agreed recommendations;
ii. Achieved intended improvements;
iii. Established sustainable corrective mechanisms;
iv. Improved service delivery outcomes.

1.3 Audit Criteria

The audit criteria were derived from:

i. Constitution of the Federal Republic of Nigeria 1999 (as amended);
ii. Yobe State Public Sector Audit and Other Related Matters Law, 2021;
iii. National Primary Health Care Development Agency Guidelines;
iv. Abuja Declaration (2001);
v. Sustainable Development Goal 3;
vi. ISSAI 100, ISSAI 300 and ISSAI 3000.

1.4 Audit Methodology

The audit employed:

i. Review of implementation reports;
ii. Examination of budget and expenditure records;
iii. Verification visits to selected PHC facilities;
iv. Interviews with management and stakeholders;
v. Analysis of healthcare service delivery data;
vi. Review of monitoring and evaluation reports.

CHAPTER TWO

STATUS OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS

2.1 Inadequate Funding

Original Recommendation

Increase public expenditure on PHC and explore innovative financing mechanisms.

Audit Findings

Management implemented measures including:

a) Increased budgetary allocation to the health sector;

b) Expansion of Basic Healthcare Provision Fund activities;

c) Increased enrolment under Social Equity Programme;

d) Improved donor funding support.

Audit Assessment

Although funding improved, PHC funding remains below optimal levels required for universal health coverage.

Implementation Status: Substantially Implemented

2.2 Inadequate Infrastructure and Equipment

Original Recommendation

Rehabilitate PHCs and provide essential medical equipment.

Audit Findings

The audit confirmed:

a) Renovation/rehabilitation of several PHC facilities;

b) Construction of staff quarters in selected PHC facilities;

c) Installation of solar-powered systems in some PHC facilities;

d) Procurement of medical equipment and furniture.

However:

i. Some facilities still lack laboratory equipment;

ii. Water supply challenges remain in certain locations.

Implementation Status: Partially Implemented

2.3 Inadequate Staffing and Performance

Original Recommendation

Recruit and retain qualified health workers and address workforce imbalance.

Audit Findings

Management reported:

a) Recruitment of additional health workers;

b) Deployment of Professional PHC Workers;

c) Capacity-building programmes conducted;

d) Rural posting incentives introduced.

The audit noted continued staffing gaps in remote communities.

Implementation Status: Substantially Implemented

2.4 Weak Logistics and Supply Chain Systems

Original Recommendation

Strengthen vaccines and commodities supply management.

Audit Findings

The Board implemented:

a) Improved inventory management systems;
b) Improved vaccines supply management system;
c) Enhanced drugs revolving fund scheme;
d) Periodic stock verification exercises.

Despite improvements, occasional stock-outs were observed.

Implementation Status: Partially Implemented

2.5 Low Community Demand for PHC Services

Original Recommendation

Strengthen community engagement and awareness on PHC services.

Audit Findings

The audit verified:

a) Increased involvement of WDCs and VDCs;
b) Expanded health promotion activities;
c) Community sensitization programmes;
d) Engagement of religious and traditional leaders.

Health facility attendance records indicated increased utilization in many communities.

Implementation Status: Fully Implemented

2.6 High Out-of-Pocket Expenditure

Original Recommendation

Expand health insurance coverage and social protection mechanisms.

Audit Findings

The audit confirmed:

a) Expansion of YSCHMA enrolment;
b) Increased beneficiaries under Social Equity Programme;
c) Strengthened Free Maternal and Child Healthcare Programme;
d) Improved access to vulnerable populations.

Implementation Status: Fully Implemented

CHAPTER THREE

ADDITIONAL OBSERVATIONS

3.1 Strengthening of Governance Structures

The audit observed improvements in:

a) Internal monitoring systems;

b) Supervisory visits;

c) Performance reporting mechanisms;

d) Coordination with development partners.

3.2 Health Information Systems

Improvements were recorded in HMIS reporting and data collection processes. However, some facilities continue to experience internet connectivity and reporting challenges.

3.3 Sustainability Risks

The sustainability of current gains may be affected by:

a) Dependence on donor funding;

b) Inadequate recurrent budget provisions;

c) Inequitable distribution of PHC workers to rural health facilities;

d) Economic pressures affecting healthcare financing.

CHAPTER FOUR

CONCLUSION

The Follow-Up Performance Audit found that the Yobe State Government and the Yobe State Primary Health Care Board have demonstrated commitment towards implementing recommendations arising from the 2025 Performance Audit.

The implementation of reforms has resulted in measurable improvements in infrastructure, workforce development, community engagement, healthcare financing, and service delivery mechanisms.

Nevertheless, challenges relating to sustainable financing, equitable workforce distribution, medical equipment availability, and supply chain efficiency require continued management attention.

Overall, the level of implementation is assessed as **Moderately Satisfactory**, indicating positive progress while recognizing the need for additional actions to fully achieve the set objectives of the original audit recommendations.

CHAPTER FIVE

RECOMMENDATIONS

The Office of the Auditor-General recommends that:

5.1 Funding

The State Government should continue increasing PHC funding toward achieving the Abuja and Seattle Declaration benchmark and ensure predictable release of approved funds.

5.2 Infrastructure

The YSPHCB should continue with the rehabilitation of remaining facilities and provide critical medical equipment, water supply systems, and renewable energy solutions.

5.3 Human Resources for Health

The Board should develop a comprehensive workforce redistribution strategy and strengthen retention incentives for rural healthcare workers.

5.4 Supply Chain Management

Management should strengthen vaccines and commodities logistics management systems and establish mechanisms to prevent stock-outs of essential vaccines and commodities.

5.5 Health Management Information Systems

The Board should fully digitalize health management information system processes and improve connectivity in underserved healthcare facilities.

5.6 Sustainability

Government should develop a sustainability framework to reduce dependence on donor-supported programmes and strengthen domestic health financing.

5.7 Monitoring and Evaluation

Periodic monitoring and evaluation exercises should be institutionalized to track implementation progress and ensure continuous improvement in PHC service delivery.

AUDITOR-GENERAL'S OPINION

Based on the audit procedures performed and evidence obtained, it is my opinion that the Yobe State Primary Health Care Board and other relevant stakeholders have made **reasonable progress** in implementing recommendations arising from the 2025 Performance Audit on Primary Health Care. While notable improvements have been achieved in several key areas, further efforts are required to fully address outstanding challenges and ensure sustainable, efficient, and equitable delivery of Primary Health Care services throughout Yobe State.

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