

MICRO ASSESSMENT
TECHNICAL UNIT ON GOVERNANCE &
ANTI-CORRUPTION REFORMS (TUGAR)

By

OBASI, NNAM & CO (Chartered Accountants)



Obasi, Nnam & Co.

The Representative,
United Nations Development Programme,
Anambra House,
19, T.Y Danjuma Street,
Asokoro,
Abuja, Nigeria
Dear Sir,

Enugu - Nigeria
2nd, October 2014

We have successfully completed the Micro Assessment of Financial Management Capacity of Technical Unit on Governance & Anti-Corruption Reforms (TUGAR) UNDP Programme in line with your terms of reference.

Attached herewith is the report of the micro assessment which was carried out on the 2nd day of October, 2014.

Background of the assessment

In pursuant of the United Nations General Assembly resolution, the United Nation Agencies adopted a common framework for transferring cash to their Implementing Partners (IPs) who are governmental and non- governmental organizations. This common framework is termed Harmonized Approach to Cash Transfer (HACT).

As part of the requirements for collaboration with the implementing partners in the implementation of HACT, a micro assessment of such implementing partners is a pre-requisite for determining the appropriate modality for such cash transfers. The United Nations EXcom Agencies therefore contracted Obasi, Nnam & Co (Chartered Accountants) to conduct a Micro Assessment of Financial Management Capacity of Technical Unit on Governance & Anti- Corruption Reforms (TUGAR) UNDP Programme

Scope of the assessment


The micro assessment provides an overall review of the financial management capacity in the following key subject areas:

- Implementing partner
- funds flow
- staffing
- accounting policies and procedures
- internal audit
- financial audit
- reporting and monitoring
- information systems and
- Procurement of Implementing Partners.

Thanking you for considering our firm for this professional assignment.

We remain,

Yours Sincerely,


Dr. Obasi Frederick,

Principal Partner



Executive Summary

1.1 Background

The Technical Unit on Governance and Anti- Corruption Reforms (TUGAR) is a special government unit housed and hosted by the Nigeria Extractive Industries Transparency Initiative (NEITI) but is independent in its day to day activities. The Act 2007 establishing NEITI charged it with the responsibility, among other things, of development of a framework for transparency and accountability in the reporting and disclosure by all extractive industry companies of revenue due to or paid to the Federal Government.

TUGAR is a research, monitoring and evaluation unit set up to respond to the critical need for a rigorous approach to policy making grounded on empirical data collection and analysis; and in-depth country specific diagnostics on corruption and related governance issues. The initiative is part of the Government of Nigeria's policy to design country specific strategies to monitor and evaluate anti-corruption and other governance initiatives, and to implement corrective actions as needed.

The focal person and head of the unit (TUGAR) is Mrs. Lilian Ekeanyanwu, a director, and she holds LLB, BL (law) with over 25 years working experience.

Vision: A leading agency in empirical-based policy making and implementation of anti-corruption and governance initiative.

Mission:

- To generate empirical data to support the crusade against corruption and ensure good governance.
- To be a veritable resource databank for anti-corruption and good governance.
- To promote good governance and enhance transparency and accountability by generating strategic policy and advisory briefs

Objectives of TUGAR:

- Monitor and evaluate governance and anti-corruption initiatives at all levels of governance in the country and provide data-based coordination.
- Track and monitor parallel anti-corruption and governance initiatives within the Corporate Sector and Civil Society.
- Conduct impact analysis by evaluating the mandates, structures, desired impacts and actual impacts of key delivery channels for governance and anti-corruption.
- Generate information and data which will feed into the policy framework and drive reforms.
- Facilitate the building of synergy among the diverse anti-corruption initiatives.
- Construct country specific indicators and tools for governance and anti-corruption monitoring.
- Stimulate and lead discussions around the development of a National and Comprehensive Strategy and Action Plan against corruption.

1.2 *Our work Approach*

In line with the objectives of this assignment, our overall approach in conducting the micro assessment is structured as follows:

- Visits to implementing partner's office.
- Structured interview of the officers of the IP:
 - Mrs. Jane Onwumere Team Leader Programs
 - Mr. Abdulkadir Lawal Team member Internal Audit
 - Mr. Abdulahi Musa Team member Procurement.
 - Mrs Bukola Joseph Head, Treasury
- Review of accounting and internal control management systems of the IP
- Review and examinations of selected transactions for correctness and compliance.

We conducted the assessment of the implementing partner in line with the terms of reference issued by the UN EXcom Agencies using the financial instrument (Simplified Financial Management Assessment Checklist). The criteria for rating each of the assessment area is "H"- High risk for area where compliance is totally lacking, "M"- Moderate risk for where there is a moderate degree of compliance, and "L" – Low risk where compliance is high.

Responsibility of the IPs

The implementing partner is solely responsible for the provision of accurate and adequate information concerning their transactions.

Responsibility of the Consultants

It is our duty as the consultants to carry out the micro assessment based on international standards of assurance and engagement. To make inference and draw conclusion in line with the findings compared to the normal and or expected standards.

1.3 The Major Weaknesses

The major weaknesses identified with the IP – Technical Unit on Governance & Anti- Corruption Reforms/ UNDP programme are:

- The IP has not trained any staffs on HACT
- IP has no dedicated account for Agency resources.
- Audit report for 2013 was not ready for sighting.
- There are two vacancies in Procurement unit and Finance and Accounts Department of the IP's office.

1.4 Conclusion:

The Implementing Partner (IP) is of Low Risk factor.

1.5 Our Recommendations

- IP should immediately train some finance and accounts staff on HACT.
- A dedicated bank account should be opened for agency resources for easy tracking and reporting.
- Vacancies in procurement and finance and accounts should be filled as soon as possible

Appendix IV. Micro Assessment Questionnaire

Micro Assessment Questionnaire

Implementing Partner: TECHNICAL UNIT ON GOVERNANCE & ANTICORRUPTION REFORMS (TUGAR) / UNDP PROGRAMME Date: 2/10/2014

Instructions: This questionnaire contains various questions related to nine subject areas, summarized further below. Please answer each question by indicating your response as 'Yes', 'No' or 'N/A' (for 'not applicable'). Also, use the 'Comments' section next to each question to provide details of your assessment or to highlight any important matters. This document will be referenced subsequently by the agency when performing additional assurance activities related to the IP. Sufficient details should be provided in this document for the agency to understand the details of each response.

Assign a risk rating (high, significant, moderate or low) for each question based on the response obtained. (For example, if the question addresses an item that should ideally be marked 'Yes' but was marked 'No', it should be assessed for the level of risk it presents to the IP's financial management system). Assigning risk ratings to each question requires judgment by the assessor as to how the response will affect the IP's financial management system. The risk ratings to be used are:

- **High** – Response to question/subject matter provides a risk to the overall financial management system that has both a high likelihood of occurring and a potentially negative impact on the IP's ability to execute the programme in accordance with the work plan⁷ and stated objectives. Additionally, this risk has not been mitigated by any other controls/process that have been implemented by the IP;
- **Significant** – Response to question/subject matter provides a risk to the overall financial management system that has either a significant likelihood of occurring or a potentially negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives;
- **Medium** – Response to question/subject matter provides a risk to the overall financial management system that has a moderate likelihood of occurring and a potentially negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives; or
- **Low** – Response to question/subject matter provides a risk to the overall financial management system that has a low likelihood of occurring and a potentially negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives.

⁷ Agency work plans can be annual, multi-year, rolling or joint.

To determine the overall risk assessment for a subject matter section (e.g., Section 1. Implementing Partner), points are assigned that correlate with the level of risk. The points assigned to each question should be totaled and averaged based on the number of questions in the subject matter section. Questions that are not applicable to the IP (marked as 'N/A') should not be assigned a risk rating and should be removed from the total number of questions for the calculation. Points should be assigned as follows:

- H – High risk: 4 points
- S – Significant risk: 3 points
- M – Moderate risk: 2 points
- L – Low risk: 1 point

The average number of points calculated should then be compared to the points rating above and assigned a corresponding risk (i.e., an average of 2.0 would indicate a moderate risk rating for the subject matter section). Numbers should be rounded as follows:

- 0.1 to 0.49: Round down to the closest whole number (i.e., an average of 3.3 would be rounded down to 3.0, indicating a 'significant' risk rating);
- 0.5 to 0.99: Round up to the closest whole number (i.e., an average of 1.99 would be rounded up to a 2.0, indicating a 'moderate' risk rating).

The same process should be followed for determining the overall risk assessment for the IP once the checklist has been completed

Summary of Risks Related to the Financial Management Capacity of the Implementing Partner

Tested subject area (see subsequent pages for details of each subject area summarized below)

Total number of risk points	Total number of applicable questions	Overall risk assessment	Comments
<p>1. Implementing partner:</p>	5	1 (Low Risk)	<p>Strengths: The Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) is a special government unit housed and hosted by the Nigeria Extractive Industries Transparency Initiative (NEITI) but is independent in its day to day activities. The Act 2007 establishing NEITI charged it with the responsibility, among other things, of development of a framework for transparency and accountability in the reporting and disclosure by all extractive industry companies of revenue due to or paid to the Federal Government. TUGAR is a research, monitoring and evaluation unit set up to respond to the critical need for a rigorous approach to policy making grounded on empirical data collection and analysis; and in-depth country specific diagnostics on corruption and related governance issues. The initiative is part of the Government of Nigeria's policy to design country specific strategies to monitor and evaluate anti-corruption and other governance initiatives, and to implement corrective actions as needed.</p> <ul style="list-style-type: none"> - IP is a special unit established by Government - IP has received so many UNDP sponsored programs on DPRs platform. - IP have reporting requirements and has no legal issue

<p>2. Funds flow:</p>	7	1	1 (Low Risk)	<p>Strengths:</p> <ul style="list-style-type: none"> - The IP can receive and transfer funds through its Guaranty Trust Bank Plc Account - IP can effectively manage foreign exchange risks; it has domiciliary account. - IP has no issues in the receipt and management of UNDP sponsored programs.
<p>3. Organizational structure and staffing:</p>	10	13	1 (Low Risk)	<p>Strengths:</p> <ul style="list-style-type: none"> - Organizational structure clearly defines line and function reporting. - IP has strong documented internal control framework which meets international standards. <p>Weaknesses:</p> <ul style="list-style-type: none"> - Staffs are not yet trained on HACT and its procedures. - Vacancies exist in accounts and budget units which may affect adequate segregation of duties
<p>4. Accounting policies and procedures:</p>	41	49	1 (Low Risk)	<p>Strengths:</p> <ul style="list-style-type: none"> - There are functional and staff line segregation of duty. - There is chain of reporting and authorization in place. - Budgets are realistic, justifiable and according to work plan - Control frameworks are in place for transactions and safeguards of assets. - Work-plan agreements are kept and followed through to completion. <p>Weaknesses:</p> <ul style="list-style-type: none"> - IP has no dedicated account for agency resources. - IP's insurance policy is only on vehicles

<p>5. Internal audit:</p>	<p>6</p>	<p>5</p>	<p>1 (Low Risk)</p>	<p>Strengths:</p> <ul style="list-style-type: none"> - Internal audit unit is independent; it reports to the Executive Secretary. - Audit work plan covers all activities including agency resources - Internal audit has powers to query report its findings. <p>Weaknesses:</p> <ul style="list-style-type: none"> - Competency of staff is moderate.
<p>6. Financial audit:</p>	<p>10</p>	<p>7</p>	<p>1 (Low Risk)</p>	<p>Strengths:</p> <ul style="list-style-type: none"> - The IP's main office is audited by independent External Auditors. The 2012 financial year was audited by Tajudeen Badejo & Co Chartered Accountants. - Audit work plan covers all activities including agency resources <p>Weaknesses:</p> <ul style="list-style-type: none"> - Audit of 2013 was not ready for sighting and this may delay timely implementation of findings
<p>7. Reporting and monitoring:</p>	<p>7</p>	<p>7</p>	<p>1 (Low Risk)</p>	<p>Strengths</p> <ul style="list-style-type: none"> - Financial statement is prepared for the IP in timely manner as to enable management decision making - Reports link information with work plan and specific reports go to different users. - Financial reports are automated.
<p>8. Information systems:</p>	<p>5</p>	<p>5</p>	<p>1 (Low Risk)</p>	<p>Strengths:</p> <ul style="list-style-type: none"> - Policies and procedures are in place to restrict access and ensure confidentiality, integrity and availability of data - Automated financial system can generate financial reports.

<p>9. Procurement:</p>	<p>42</p>	<p>36</p>	<p>1 (Low Risk)</p>	<p>Strengths:</p> <ul style="list-style-type: none"> - IP's office abides strictly by the provisions of Procurement manual for due procurement process. - Procurement manual clearly specify authorization threshold. <p>Weaknesses:</p> <ul style="list-style-type: none"> - Procurement exercise of the IP is not computerized to produce necessary reports. - IP's office procurement unit is not well resourced with staff, has only two staffs.
<p>Total:</p>	<p>144</p>	<p>123</p>	<p>1 (Low Risk)</p>	<p>Divide the total number of risk points by the total number of applicable questions in the subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.</p>

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
1. Implementing partner						
1.1 Is the IP legally registered? If so, is it in compliance with registration requirements? Please note the legal status/registration of the entity. <i>Retain copies of registration documents if available.</i>	Yes			IP is registered in the country where the programme operates and is current with registration/reporting requirements.	1	IP (TUGAR) is a government unit under NEITI, a government agency well established by NEITI ACT 2007
1.2 Has the IP received United Nations resources in the past? If so, provide details of amounts, from which agency and for what purpose.	Yes			IP has received United Nations resources in the past and no issues were encountered with utilizing these funds.	1	IP have received several sponsorship from UNDP on DPRs platform for programs like ICPC Youth Integrity programme. On 24/09/2014, one of the facilitators, Mr. Emeka Ugwu was paid N105, 077 as reimbursement for transport, per diem and participation grant.
1.3 Does the IP have statutory reporting requirements? If so, are they in compliance with such requirements? Please describe.	Yes			The IP is compliant with applicable statutory requirements.	1	IP's office sends report to management, the board, the Auditor General and Accountant General of the Federation and other relevant agencies of Government.
1.4 Is the governing body for the IP independent from management? If so, please describe.	Yes			The governing body of the IP is independent from management.	1	IP's office has an independent board which the management reports to.
1.5 Does the IP have any pending legal actions against it? <i>Confirm this with the IP, and possibly through assessment of the general ledger and confirmation with external legal counsel provided by the IP. Provide details and actions taken by the IP to resolve the legal action.</i>	yes			The IP does not have any pending legal actions against it.	1	IP 's office has no legal issue as confirmed by all the respondents
Accountant Total number of questions in subject area:	5					
Number of questions marked 'N/A' in subject area:	0					

Total number of applicable questions in subject area:	5												
Total number of risk points:	5												
Implementing partner overall risk assessment:	1 (Low Risk)												Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.
2. Funds Flow													
2.1 Can the IP easily receive and transfer funds? If so, please describe the process.	Yes												The IP can receive and transfer funds through its active and operational account with Guaranty Trust Bank Plc account number 0023879703
2.2 Are the proposed arrangements to transfer the funds to the IP satisfactory to the funding agency?	Yes												The DPRs platform in use is satisfactory to the funding agency
2.3 Have there been problems in the past in receipt of funds by the IP, particularly where the funds flow from government ministries (if applicable)? If so please describe.	No												None
2.4 In the past, has the IP had any problems in the management of funds received? If so, please describe.	No												None
2.5 Does the IP have capacity to manage foreign exchange risks? (If it is expected to be using funds outside the country.) If so, does the IP have experience managing foreign exchange risk?	Yes												Yes. IP's office has domiciliary account with GT-Bank account number 0023879703 and is therefore exposed to foreign exchange management.

2.6 Does the IP have a process in place to access counterpart funds? Please describe.	Yes	The IP has capacity and experience in assessing counterpart funds.	1	The IP can access counterpart fund to complete programmes through the government lay down due process of accessing fund in all the MDAs
2.7 If some activities will be implemented by others, such as civil society groups or non-governmental organizations, does the IP have the necessary reporting and monitoring mechanisms to track the use of funds? Does the IP have experience with implementation of activities by external civil society or non-governmental organizations? If so, please describe.	Yes	The IP has the necessary reporting and monitoring mechanisms in place to track the use of funds by external organizations. The IP also has experience with this process.	1	Work plan and programs agreements will be signed and followed through completion
Total number of questions in subject area:	7			
Number of questions marked 'N/A' in subject area:	0			
Total number of applicable questions in subject area:	7			
Total number of risk points:			7	
Funds flow overall risk assessment:		1 (Low Risk)	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.

3. Organizational Structure and Staffing

<p>3.1 Is the organizational structure of the IP's accounting/finance department appropriate for the level of financial volume? Does the organizational structure provide clear lines of reporting and accountability? If so, please describe. <i>Attach an organization chart if available.</i></p>	<p>Yes</p>	<p>The organizational structure of the IP's accounting/finance department is appropriate for the level of financial volume (including funding from the agency).</p>	<p>1</p> <p>The organizational structure of NEITI Housing the IP has clear reporting lines and functions with five staffs, four chartered accountants, and B.sc Economics. The Director, Finance and Admin, Mr. Donald Tyoachim, is a chartered and trained accountant with over 20 years working experience. Under him is the Team leader Finance and Accounts Mr. Afolabi Abiodun Ademola, also a Chartered and trained accountant with over 15 years working experience. Mrs. Bukola Joseph (Treasury) and Mr. Garba Ahmed (Budget) are all qualified accounts with over 10 years working experiences. Mr. Umar Abdulahi is the cash officer and he holds Bsc in Economics with 9 years working experience.</p>
<p>3.2 Are the level of posts and competency of staff appropriate for the level of financial volume in the accounting/finance department? Identify the staff, including job titles, responsibilities, educational backgrounds and professional experience. <i>Attach job descriptions and CVs of key accounting/finance staff.</i></p>	<p>Yes</p>	<p>The level of posts and competency of staff are appropriate for the level of financial volume in the accounting/finance department.</p>	<p>1</p> <p>The competency and posts of staff is okay for the level of financial level. The staff heading the key units such as final accounts, budget and treasury are all qualified accountants with years of experiences. (See 3.1 above)</p>

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
3.3 Is the IP's accounting/finance function staffed adequately to ensure sufficient controls are in place to manage agency funds? If so, please describe.	yes			The IP's accounting/finance function is staffed adequately to ensure sufficient controls are in place to manage agency funds.	1	With the level and volume of transaction, times reporting and the chain of authorization, the staffing is not considered okay but agency funds can be handled without issue because of the competency and controls available.
3.4 Are accounting/finance staff familiar with United Nations procedures related to cash transfers (specifically the HACT framework)? If so, please provide details.		NO		The accounting/finance staff are familiar with United Nations procedures related to cash transfers (specifically the HACT framework).	3	Staffs are not yet trained on HACT and its framework but general knowledge on cash transfers.
3.5 Are there vacancies in positions considered key? If so, provide the estimated date of appointment.	Yes			The IP does not have any vacancies in positions considered key.	2	Yes, vacancies exist in budget and accounts units.
3.6 Are staff frequently transferred to other departments, offices, countries, etc.? If so, what is the estimated frequency?		No		IP staff are not frequently transferred to other departments, offices, countries, etc.	1	No, they rotate within the department.
3.7 Does the IP have training policies for accounting/finance staff? Are necessary trainings undertaken? If so, please describe.	yes			The IP has training policies for accounting/finance staff, which are undertaken as planned.	1	Training policy is in place and done at least once yearly plus other in-house training.
3.8 Has there been significant turnover in the past five years? If so, has the rate improved or worsened? Does it appear to be a problem? If so, what is the IP doing to address this issue?"		No		The IP has not had significant turnover in the past five years.	1	No

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
3.9 Does the IP perform background verification/checks on all new accounting/finance and management positions? If alternative practices for processing new hires are in place, please provide a brief description.	Yes			The IP performs background verification/checks on all new accounting/finance and management positions.	1	It is well defined in HR manual - recruitment processes and procedures and necessary reference checks are complied with.
3.10 Does the IP have a defined and documented internal control framework? Is this framework consistent with international standards? If so, please describe.	Yes				1	Nigeria Financial Regulations and other treasury circulars provide all controls guideline on transaction and safeguard of assets.
Total number of questions in subject area:	10					
Number of questions marked 'N/A' in subject area:	0					
Total number of applicable questions in subject area:	10					
Total number of risk points:					13	
Organizational structure and staffing overall risk assessment:				1 (Low Risk)	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.
4. Accounting Policies and Procedures						
4a. General						
4.1 Does the IP have an accounting system that allows for proper recording of financial transactions from United Nations agencies, including allocation of expenditures in accordance with the respective components, disbursement categories and sources of funds?	yes			The IP has an accounting system that allows for proper recording of financial transactions from United Nations agencies, including	1	IP's office has accounting system that allows for proper recording of transactions including UN transactions. It uses quick-books accounting software.

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
				allocation of expenditures in accordance with the respective components, disbursement categories and sources of funds.		
4.2 Are controls in place concerning preparation and approval of transactions, ensuring that all transactions are correctly made and adequately explained?	Yes			Controls are in place concerning preparation and approval of transactions, ensuring that all transactions are correctly made and adequately explained.	1	Transactions initiation, processing and authorization are adequately segregated.
4.3 Is the chart of accounts adequate to properly account for and report on activities and disbursement categories?	Yes			The chart of accounts is adequate to properly account for and report on activities and disbursement categories in accordance with the established agreements.	1	Chart of account reflect expense heads and sub heads.
4.4 Are controls in place for accurate cost allocations to the various funding sources in accordance with established agreements?	Yes			Controls are in place for accurate cost allocations to the various funding sources in accordance with established agreements.	1	Funding agreements are kept.
4.5 Are the general ledger and subsidiary ledgers reconciled at least monthly? Are explanations provided for significant reconciling items?	Yes			The general ledger and subsidiary ledgers are reconciled at least monthly, and explanations are provided for significant reconciling items.	1	Done monthly by team leader Finance and accounts while DFA signs off. No case of significant reconciling items over time.
4.6 Are all accounting and supporting documents retained permanently in a defined system that allows authorized	Yes			Accounting and supporting documents are retained	1	Vouchers are filled up after transaction.

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
users easy access? If so, please describe.				permanently in a defined system that allows authorized users easy access.		
4.7 Does the IP have policies and procedures for tracking and reporting United Nations resources as required in the HACT framework? If so, please describe.	Yes			The IP has policies and procedures for tracking and reporting United Nations resources as required in the HACT framework.	2	Facility is available for project coding and tracking but the staffers are not familiar with HACT framework.
4b. Segregation of duties						
4.8 Are the following functional responsibilities performed by different units or individuals: (a) authorization to execute a transaction; (b) recording of the transaction; and (c) custody of assets involved in the transaction?	Yes			The following functional responsibilities are performed by different units/individuals: (a) authorization to execute a transaction; (b) recording of the transaction; and (c) custody of assets involved in the transaction.	1	Segregation of duties and chain of reporting and authorization are in place.
4.9 Are the functions of ordering, receiving, accounting for and paying for goods and services appropriately segregated?	Yes			The functions of ordering, receiving, accounting for and paying for goods and services are appropriately segregated.	1	These are done by different officers as duties are segregated.
4.10 Are bank reconciliations prepared by individuals other than those who make or approve payments?	No			Bank reconciliations are prepared by individuals other than those who make or approve payments.	3	Bank reconciliation is done by team leader while DFA signs off but these people are also involved in payment process.
4c. Budgeting system						
4.11 Do the IP's budgets lay down physical and financial targets?	Yes			The IP's budgets lay down physical and financial targets.	1	Budgets are generated based on work plan, activity and set out programs.

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
4.12 Are IP budgets prepared for all significant activities in sufficient detail to provide a meaningful tool for monitoring subsequent performance?	Yes			IP budgets are prepared for all significant activities in sufficient detail to provide a meaningful tool for monitoring subsequent performance	1	Yes, budgets are activity and program based and performances are linked accordingly.
4.13 Are actual expenditures compared to the budget with reasonable frequency? Are explanations required for significant variations from the budget?	Yes			Actual expenditures are compared to the budget with reasonable frequency, and explanations are required for significant variations from the budget.	1	This is regularly done within the activities handled
4.14 Are approvals required prior to significant variations from the budget?	Yes			Approvals are required prior to significant variations from the budget.	1	Cases of variation will hardly come but rules are in place that such must be approved first.
4.15 Does the IP have a designated individual(s) responsible for preparation and approval of budgets related to agency funding?	Yes			The IP has a designated individual(s) responsible for preparation and approval of budgets related to agency funding.	1	The programs team leader and head of unit.
4.16 Are procedures in place to plan activities, collect information from the units in charge of the different components and prepare the budgets? If so, please describe.	Yes			Procedures are in place to plan activities, collect information from the units in charge of the different components and prepare the budgets.	1	All units are involved, then collated by budget office and coordinated by team leader finance and accounts.
4.17 Are the plans and budgets of activities realistic, based on valid assumptions and developed by knowledgeable individuals?	Yes			The plans and budgets of activities appear to be realistic, based on valid assumptions, and developed by knowledgeable individuals.	1	Market dynamics, trends and pre-determined margin are used.

Subject area

Yes

No

N/A

Low risk consideration

Risk points

Remarks/comments

4d. Payments

<p>4.18 Do invoice processing procedures provide for:</p> <ul style="list-style-type: none"> • Copies of purchase orders and receiving reports to be obtained directly from issuing departments? • Comparison of invoice quantities, prices and terms with those indicated on the purchase order and with records of goods actually received? • Checking the accuracy of calculations, if any? 	<p>yes</p>		<p>Invoice processing procedures are sufficient, including: receiving copies of purchase orders and receiving reports directly from issuing departments; comparing invoice quantities, prices and terms with those indicated on the purchase order and with records of goods actually received; and checking the accuracy of calculations (if any).</p>	<p>1</p>	<p>Yes, invoicing processes : price and quantity checks are done</p>
<p>4.19 Can the IP identify tax-exempt activities to ensure tax is not paid?</p>	<p>Yes</p>		<p>The IP has the ability and experience to identify tax-exempt activities and ensure tax is not paid.</p>	<p>1</p>	<p>Yes</p>
<p>4.20 Are all invoices stamped 'PAID', dated, reviewed and approved, and clearly marked for account code assignment?</p>	<p>Yes</p>		<p>Invoices are stamped 'PAID', dated, reviewed and approved, and clearly marked for account code assignment.</p>	<p>1</p>	<p>Yes, invoices are stamped paid</p>
<p>4.21 Do controls exist for preparation and approval of payroll expenditures? Are changes properly authorized? If so, please describe.</p>		<p>N/A</p>	<p>Controls exist for the preparation and approval of payroll expenditures and changes are properly authorized.</p>	<p>0</p>	<p>IPPIS pays</p>
<p>4.22 Do controls exist for expense categories that do not originate from invoice payments, such as DSA, travel, consultancies?</p>	<p>Yes</p>		<p>Controls exist for expense categories that do not originate from invoice payments, such as DSA, travel, consultancies.</p>	<p>1</p>	<p>DSA, Travel allowances and etc are provided for in HR manual.</p>

Subject area	Low risk consideration			Risk points	Remarks/comments
	Yes	No	N/A		
4e. Policies and procedures 4.23 Does the IP have a single stated basis of accounting (e.g., cash or accrual)? If so, please describe.	Yes			1	Modified cash basis.
4.24 Does the IP have an established accounting manual sufficient to ensure control of assets and proper use of agency funds? Are internationally accepted accounting standards followed? If so, which standard?	Yes			1	Financial Regulation (FR) in use is of international standards.
4.25 Does the IP have an adequate policies and procedures manual to guide activities and ensure staff accountability? If so, please describe.	Yes			1	HR manual, FR contain staff issues in terms of conduct, performance and responsibilities
4.26 Do procedures exist to ensure that only authorized persons can alter or establish a new accounting principle, policy or procedure to be used by the IP?	Yes			1	Only authorized persons can change it
4.27 Are there written policies and procedures covering all routine financial management and related administrative activities? Are these accessible? Please describe.	Yes			1	Financial Regulation, HR manual and Treasury circulars provide policy and procedures to transactions and management of assets.

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
4.28 Do policies and procedures clearly define 'conflict of interest' and 'related party transactions' (real and apparent) and provide safeguards to protect the organization from them? If so, please describe.	Yes		N/A	The IP has well-defined policies and procedures for 'conflict of interest' and 'related party transactions' (real and apparent) that provide adequate safeguards to protect the organization from them.	1	Conflict of interest is specified in procurement Act and related conduct in HR manual but specifics was not stated.
4.29 Are manuals distributed to appropriate personnel? If so, please describe the manuals and the personnel who receive them.	Yes			Manuals are distributed to appropriate personnel.	1	HR manual is electronically distributed to all staffs while copies of FR are kept for references in the finance office.
4f. Cash and banks						
4.30 Are there authorized signatories on the bank accounts that will be used for United Nations resources? How many signatories are on the bank account and how many are required to execute transactions? If so, provide names.	Yes			The IP has signatories on the bank accounts that will be used for United Nations resources and more than one signatory is required for each transaction.	1	The authorized signatory to the GT- Bank Plc account are: 1. Zainab Ahmed –Executive Secretary-A 2. Orji Ogbonnaya Orji- Director Communications- A 3. Donald Tyoachimmin- Director Finance & Admin- B 4. Afolabi Abiodun –Team leader Finance & Accounts-B Mandate: Combination of one A and one B must sign.
4.31 Does the IP maintain an adequate, up-to-date cashbook, recording receipts and payments?	Yes			The IP maintains an adequate, up-to-date cashbook, recording receipts and payments.	1	Cashbooks are updated regularly

4.32 Do controls exist for the collection, timely deposit and recording of receipts at each collection location? If so, please describe.	Yes	No	Controls exist for the collection, timely deposit and recording of receipts at each collection location.	1	Monthly reconciliation is done by team leader finance & accounts and approved by DFA.
4.33 Are bank balances and cash ledger reconciled monthly and properly approved? Are explanations provided for significant and unusual reconciling items?	Yes		Bank balances and cash ledgers are reconciled monthly and properly approved. Significant and unusual reconciling items are explained.	1	Monthly reconciliation is done by team leader finance & accounts and approved by DFA.
4.34 Are agency resources be placed in a separate bank account?		No	Agency resources are placed in a separate bank account.	3	NO, IP has operated on DPRs and have no dedicated account yet for Agency.
4.35 Are cash and checks maintained in a secure location? Has access been properly designated and maintained?	Yes		Cash and checks are maintained in a secure location and access has been properly designated and maintained.	1	Yes, they are kept in safe and lockable drawers under the custodian of Team leader finance & accounts
4g. Safeguards for assets					
4.36 Is there a system of adequate safeguards to protect assets from fraud, waste and abuse? If so, tour the facility to ensure the system has been implemented and followed.	Yes		The IP has a system of adequate safeguards to protect assets from fraud, waste and abuse.	1	Presence of security personnel, walls, burglary, fireproof and steel cabinets etc
4.37 Are subsidiary records of fixed assets and inventory kept up to date and reconciled with control accounts? If so, please describe.	yes		Subsidiary records of fixed assets and inventory are kept up to date and reconciled with control accounts.	1	Fixed assets register is in place and updated as need arises
4.38 Are there periodic physical inventories of fixed assets and stocks? If so, please describe.	yes		The IP performs periodic physical inventories of fixed assets and inventory.	1	Inventories are done yearly

The IP's fixed assets and inventory are adequately covered by insurance policies.

NO

4.39 Are fixed assets and inventory adequately covered by insurance policies?

4i. Other offices or entities?

<p>4.40 Do any other offices/entities participate in implementation? If so, does the IP have policies and process to ensure appropriate oversight and monitoring of implementation?</p>	<p>NO</p>	<p>If the IP has other offices/entities participating in implementation, there are adequate policies and procedures to ensure appropriate oversight and monitoring of implementation. The IP also has experience with this process.</p>	<p>I</p> <p>IP implements its programs but may contract consultants</p>
<p>4.41 Does information flow among the different offices/entities in an accurate and timely fashion? If so, please describe.</p>	<p>N/A</p>	<p>Information flows among the different offices/entities in an accurate and timely fashion.</p>	<p>Not applicable</p>
<p>4.42 Does the IP have a process in place to evaluate the impact of any deficiencies or negative findings identified through reporting or discussions with the other offices/entities? If so, describe the process.</p>	<p>N/A</p>	<p>The IP has a process in place to evaluate the impact of any deficiencies or negative findings identified through reporting or discussions with the other offices/entities. The IP also has experience with this process.</p>	<p>Not applicable</p>
<p>4.43 Does the IP maintain contractual agreements with other offices/entities?</p>	<p>N/A</p>	<p>The IP maintains current contractual agreements with other offices/entities.</p>	<p>Not applicable</p>
<p>4.44 Does the IP have a process to ensure expenditures of other offices/entities are in compliance with the work plan and/or contractual agreement noted in item 4.43?</p>	<p>N/A</p>	<p>The IP has a process to ensure expenditures of other offices/entities are in compliance with the work plan and/or agreements.</p>	<p>Not applicable</p>

4i. Other

<p>4.45 Has the IP advised employees, beneficiaries and other recipients to whom they should report if they suspect</p>	<p>yes</p>	<p>The IP has advised employees, beneficiaries and other</p>	<p>I</p> <p>Yes as per HR manual and FR</p>
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Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
fraud, waste or misuse of agency resources or property?				recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property.		
4.46 If yes to item 4.45, does the IP have a policy against retaliation for those who report fraud, waste or misuse of agency resources or property?	Yes			The IP has a policy against retaliation for those who report fraud, waste, or misuse of agency resources or property.	2	Disciplined as per provisions on misconduct.
Total number of questions in subject area:	46					
Number of questions marked 'N/A' in subject area:	5					
Total number of applicable questions in subject area:	41					
Total number of risk points:					49	
Accounting policies and procedures overall risk assessment:				1 (Low Risk)	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.
5. Internal Audit						
5.1 Is the internal auditor sufficiently independent to make critical assessments? To whom does the internal auditor report?	Yes			The internal auditor is sufficiently independent to make critical assessments.	1	The internal auditors are independent, they report to the Executive Secretary

5.2 Does the IP have stated qualifications and experience requirements for internal audit department staff? If so, please describe.

The IP has stated qualifications and experience requirements for internal audit department staff.
The unit has two staff. The team leader of the unit, Mr. Abdulrahim Usman is a Chartered Accountant with over 19 years working experience, while the other staff, Mr. Abdulkadir Lawal holds Project management professional certificate from USA, B.Sc in Mech. Engineering and ACCA in View with 8 years working experience. The competency of staff is moderate.

5.3 Will the activities financed by the agencies be included in the internal audit department's work programme?

Yes
The activities financed by agency funds will be included in the internal audit department's work programme.

5.4 Does the internal auditor have policies and procedures to take action on findings identified?

Yes
The internal auditor has policies and procedures to take action on findings identified, if any.

5.5 Does the IP appear to have strong internal controls to ensure funds are expended for their intended purpose, to discourage and prevent improper use of funds, and to safeguard assets? If so, please describe.

yes
The IP appears to have strong internal controls to ensure funds are expended for the intended purpose, discourage and prevent improper use of funds, and safeguard assets.

Total number of questions in subject area:

5

Number of questions marked 'N/A' in subject area:

0

Total number of applicable questions in subject area:

5

Total number of risk points:

6

Internal audit overall risk assessment:

(LOW RISK)

Divide total number of risk points by total number of applicable questions in subject matter section.

This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.

6. Financial Audit

6.1 Are the IP's specific financial statements audited regularly by an independent auditor? If so, please describe the auditor.	Yes	The IP's specific financial statements are audited regularly by an independent auditor.	1	IP's office financial statements are audited annually. The External auditors to NEITI, the IP's main office is Tajudeen Badejo & Co (Chartered Accountants) - Audit work plan covers all activities including agency resources
6.2 Are there any delays in audit of the IP? When are the audit reports issued?	Yes	There are no delays in audits of the IP's financial statements, and the financial statements are issued within a reasonable amount of time.	2	Audits are done annually and reports issued after audit. The report of 2013 was however not provided, we sighted only 2012.
6.3 Is the audit of the IP's financial statements conducted according to the International Standards on Auditing?	Yes	The audit of the IP's financial statements are conducted according to the International Standards on Auditing.	1	Audit is of international standards of auditing
6.4 Were there any major accountability issues brought out in audit reports of the IP over the past three years?	No	No major accountability issues were brought out in audit reports of the IP over the past three years.	2	No accountability issue in the management letter of 2012 but 2013 was not provided
6.5 Will the auditor audit the accounts related to the work plan or other contractual agreements with the agency? If not, will a separate auditor be appointed to audit the work plan financial statements?	Yes	The auditor will audit the accounts related to the work plan or other contractual agreements with the agency.	1	Audit work plan covers all activities in the agency resources.

6.6	Have any recommendations made by auditors in the prior three audit reports and/or management letters not yet been implemented?	Yes		All recommendations made by the auditor in the prior three audit reports and/or management letters have been implemented.		All audit reports are implemented confirmed by the respondents but 2013 was not provided.
6.7	Historically, has the IP prepared audit plans?	YES		The IP has historically prepared audit plans.	1	YES
	<i>Total number of questions in subject area:</i>	7				
	<i>Number of questions marked 'N/A' in subject area:</i>	0				
	<i>Total number of applicable questions in subject area:</i>	7				
	<i>Total number of risk points:</i>				10	
	<i>Financial audit overall risk assessment:</i>			1 (Low Risk)	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.

7. Reporting and Monitoring

7.1	Are financial statements prepared specifically for the IP?	Yes		Financial statements are prepared specifically for the IP.	1	Monthly and annual financial statements are prepared for IP.
7.2	What is the frequency of preparation of the financial statements mentioned in 7.1? Are the reports prepared in a timely fashion so they are useful to management for decision-making?	Yes		Financial statements of the IP are prepared on a frequent basis so they are useful to management for decision-making.	1	Financial statements are prepared annually while monthly, quarterly reports are generated for management, Auditor general and Account General's offices
7.3	Does the reporting system have the capacity to link the financial information with the work plan's physical progress? If separate systems are used to gather and compile physical data, what controls are in place to reduce the risk that the physical data may not synchronize with the financial data?	Yes		The reporting system has the capacity to link the financial information with the work plan's physical progress.	1	Yes, reports link activity and work plan to progress made

<p>7.4 Does the IP have established financial management reporting responsibilities that specify what reports are to be prepared, what they are to contain and how they are to be used? If so, please describe.</p>	<p>Yes</p>	<p>The IP has established financial management reporting responsibilities that specify what reports are to be prepared, what they are to contain and how they are to be used.</p>	<p>Some reports are prepared for management, board, and other government organs</p>
<p>7.5 Does the IP have financial reports that compare actual expenditures with budgeted and programmed allocations?</p>	<p>Yes</p>	<p>The IP has financial reports that compare actual expenditures with budgeted and programmed allocations.</p>	<p>Yes</p>
<p>7.6 Are financial reports prepared directly by the automated accounting system or are they prepared using spreadsheets or some other means?</p>	<p>Yes</p>	<p>Financial reports are prepared directly by the automated accounting system or using spreadsheets (or some other means) that are properly reviewed and approved.</p>	<p>Financial statement is automated.</p>
<p>7.7 Does the IP appear to have been solvent (i.e. total assets greater than total liabilities) for the past three fiscal years? Are there any unexplained or ongoing inconsistencies? Provide the amount of total assets and total liabilities for the current and prior fiscal year.</p>	<p>Yes</p>	<p>The IP appears to have been solvent (i.e. total assets greater than total liabilities) for the past three fiscal years.</p>	<p>As a government agency, allocations most times match budget</p>
<p>7.8 Do the IP's total revenues/contributions exceed its total expenditures over the past three fiscal years? Have the IP's contributions been contracting (i.e. dwindling) over the past three years? If so, why and how will the organization address this issue? Provide the amount of total revenues/contributions and total expenditures for the current and prior fiscal year.</p>	<p>N/A</p>	<p>The IP's total revenues/contributions exceed its total expenditures in the past three fiscal years, and its contributions have not been contracting in the past three fiscal years.</p>	<p>Not applicable same as 7.7 remark above</p>
<p>Total number of questions in subject area:</p>	<p>8</p>		
<p>Number of questions marked 'N/A' in subject area:</p>	<p>1</p>		

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
<i>Total number of applicable questions in subject area:</i>	7				7	
<i>Total number of risk points:</i>						
<i>Reporting and monitoring overall risk assessment:</i>				1 (Low Risk)	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.
8. Information Systems						
8.1 Is the financial management system computerized? If so, does the IP have policies and procedures to maintain this system?	Yes			The financial management system is computerized and properly maintained.	1	Financial management system is fully computerized, it uses quick-books
8.2 Does the IP have policies and procedures to restrict access to the computerized financial management system to appropriate personnel? If so, please describe them.	Yes			The IP has policies and procedures to restrict accesses to the computerized financial management system to the appropriate personnel.	1	Access controls and function controls exist.
8.3 Can the computerized financial management system produce the necessary financial reports?	Yes			The computerized financial management system can produce the necessary financial reports.	1	Yes
8.4 Are IP staff adequately trained to maintain the computerized financial management system?	Yes			IP staff are adequately trained to maintain the computerized financial management system.	1	Yes, training and maintenance is in place
8.5 Does the IP have appropriate safeguards to ensure the confidentiality, integrity and availability of the data? If so, please describe them.	Yes			The IP has appropriate safeguards to ensure the confidentiality, integrity and availability of the data	1	Safeguards are done through password and access right.

Subject area	Yes		No	N/A	Low risk consideration	Risk points	Remarks/comments
	Yes	No					
<i>Total number of questions in subject area:</i>	5						
<i>Number of questions marked 'N/A' in subject area:</i>	0						
<i>Total number of applicable questions in subject area:</i>	5						
<i>Total number of risk points:</i>						5	
<i>Information systems overall risk assessment:</i>					Low	1	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.
9. Procurement							
9a. General							
9.1 Has the IP undertaken a procurement exercise with United Nations / World Bank / European Union resources in the past? If so, please describe it.	Yes				The IP has undertaken a procurement exercise with UN/WB/EU resources in the past.	1	With world Bank on Multi-Donor Trust Fund for mining scoping study
9.2 Has the IP been audited by ECHO and selected as a Framework Partnership Agreement partner as per: http://ec.europa.eu/echo/files/partners/humanitarian_aid/fpa_partners.pdf	Yes				The IP has been audited by ECHO and selected as a Framework Partnership Agreement partner.	1	Yes
9.3 Has the IP been audited by ECHO and selected as a Humanitarian Procurement Centre partner as per: http://ec.europa.eu/echo/files/partners/humanitarian_aid/H_PC-register_en.pdf	Yes				The IP has been audited by ECHO and selected as a Humanitarian Procurement Centre partner.	1	Yes

Subject area

Yes No N/A

Low risk consideration

Risk points

Remarks/comments

9b. Procurement principles, policies and procedures

<p>9.4 Does the IP follow acceptable United Nations procurement principles? Do these principles promote broad participation from potential bidders? If so, please describe them.</p>	<p>Yes</p>		<p>The IP follows acceptable United Nations procurement principles.</p>	<p>1</p>	<p>International competitive bidding is adopted which promotes broad and fair participation.</p>
<p>9.5 Does the IP have written procurement policies and procedures? <i>If yes, please provide a copy. If no, please attach an outline of the tender procedures specifying the different procurement procedures, related thresholds and methodology for the assessment of tenders.</i></p>	<p>Yes</p>		<p>The IP has written procurement policies and procedures.</p>	<p>1</p>	<p>Public procurement Act of Nigeria 2007.</p>
<p>9.6 Does the IP have a specific code of procurement ethics? <i>Please attach copy of the code.</i></p>	<p>Yes</p>		<p>The IP has a specific code of procurement ethics.</p>	<p>1</p>	<p>Yes as in the ACT</p>
<p>9.7 Does the IP have a specific anti-fraud and corruption policy? If so, please describe it.</p>	<p>Yes</p>		<p>The IP has a specific anti-fraud and corruption policy.</p>	<p>1</p>	<p>Policy on officers handling procurement, contractors, and client not conforming to the ACT provisions.</p>
<p>9.8 Do the IP's procurement rules and regulations contemplate a fair and impartial mechanism for revision of procurement protests?</p>	<p>Yes</p>		<p>The IP's procurement rules and regulations contemplate a fair and impartial mechanism for revision of procurement protests.</p>	<p>1</p>	<p>Recourse/complaints mechanism is provided by the Act.</p>
<p>9.9 Does the IP frequently override purchasing procedures without proper authorization?</p>	<p>No</p>		<p>The IP does not frequently override the purchasing procedures without proper authorization.</p>	<p>1</p>	<p>No, approval first.</p>

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
9.10 Are exceptions to procedures documented and sent to management for approval? Are the exceptions periodically analysed and corrective actions taken?	Yes		N/A	Exceptions to procedures are documented and sent to management for approval. Exceptions are periodically analysed and corrective actions are taken.	1	Only in cases of single sourcing and goods related to Defense
<i>9c. Internal control system</i>						
9.11 Does the IP have a procurement committee for review and approval of contracts? If so, please specify composition of committee.	Yes			The IP has a procurement committee that reviews and approves contracts.	1	Procurement comprised of: the Executive Secretary as the chairman plus all the Directors while procurement team leader manager act as secretary
9.12 Does the IP identify the requested authorizations for each value level of purchases? At what value does the IP require written authorization of senior management for a purchase (value in US dollars)?	yes			The IP has defined authorization guidance and policies and procedures to ensure they are properly applied.	1	Yes, below N2.5m is approved by Executive Secretary, while N2.5M and above go the procurement committee and to be approved by the chairman.
9.13 Does the IP use standard bidding documents and contracts?	Yes			The IP utilizes standard bidding documents and contracts.	1	Yes
9.14 Do the procurement procedures and templates of contracts integrate references to ethical procurement principles and exclusion and ineligibility criteria?	Yes			The procurement procedures and templates of contracts integrate references to ethical procurement principles and exclusion and ineligibility criteria.	1	Yes, standard request for proposal
9.15 Does the IP obtain sufficient approvals before signing a contract, executing a purchase, or a payment? How many people give their approval before signing a contract or executing a purchase or a payment?	Yes			The IP obtains sufficient approvals before signing a contract executing a purchase or a payment.	1	Authorization is at least in three levels depending on threshold

Subject area	Yes	No	N/A	Low risk consideration	Risk points	Remarks/comments
9.16 Does the IP rotate staff positions for internal control purposes? If yes, how often?	No	No	N/A	The IP has procedures to rotate staff positions for internal control purposes.	2	No
9.17 Does the IP have formal guidelines and procedures in place to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers/procurement agents? If so, how does the IP proceed in cases of conflict of interest?	Yes			The IP has formal guidelines and procedures in place to assist in identifying, monitoring and dealing with potential conflict of interests with potential suppliers/procurement agents.	1	Oath is attached to the bidding documents
9e. Procurement process						
9.18 Does the IP have a well-defined process for sourcing/pre-qualification of suppliers? Do formal procurement methods include broadly broadcasting procurement opportunities? <i>Please attach methodology for the assessment of suppliers.</i>	Yes			The IP has a well-defined process for sourcing/pre-qualifying suppliers.	1	Evaluation of bids based on standard request proposal, national shopping procedure etc
9.19 Does the IP undertake regular market surveys? If so, describe the process.	Yes			The IP undertakes regular market surveys.	1	Whenever need arises, market surveys is conducted plus price intelligence via website,
9.20 Does the IP have a database of active suppliers? If so, please describe the process for maintaining this database.	Yes			The IP has a database of active suppliers.	1	Yes, and updated as need arises based on rate, price and quality efficiency
9.21 Does the IP keep track of past performance of suppliers? If so, describe the process.	Yes			The IP keeps track of past performance of suppliers.	1	Assessment is based on performance
9.22 Does the IP regularly check 'market' prices for goods and services purchased? If so, describe the frequency and process.	Yes			The IP regularly checks 'market' prices of goods and services purchased.	1	On need basis

9.23 Does the IP conduct public bid opening for formal procurement methods (invitation to bid and request for proposal)? What is the composition of public bid opening committees?	Yes		The IP conducts public bid opening for formal procurement methods.	I	As in the manual, professional bodies, trade, etc. societies etc
9.24 Does the IP have a well-defined process in place to ensure a secure and transparent bid and evaluation process? If so, describe the process.	Yes		The IP has a well-defined process in place to ensure a secure and transparent bid and evaluation process.	I	Terms of reference, methodology, staff skills, work plan, etc
9.25 Does the IP establish long-term agreements with suppliers based on a tender process?		No	The IP establishes long-term agreements with suppliers based on a tender process.	I	No, it is competitive
9.26 Are long-term agreements reviewed/retendered? If so, how frequently? Please describe.		N/A	Long-term agreements are reviewed and retendered.		Not applicable.

9f. Awarding of contracts

9.27 When a formal invitation to bid has been issued, does the IP award the procurement contract to the qualified bidder whose bid substantially conforms to requirements set forth in the solicitation documentation and offers the lowest cost?	Yes		The IP awards procurement contracts to qualified bidders whose bids substantially conform to requirements set forth in the solicitation documentation and offer the lowest cost.	I	Yes, but responsive evaluated bidder.
9.28 When a formal request for proposal has been issued, does the IP award the procurement contract to the qualified proposer whose proposal, all factors considered, is the most responsive to the requirements set forth in the solicitation documentation?	Yes		The IP awards procurement contracts to qualified proposers whose proposals, all factors considered, are the most responsive to the requirements set forth in the solicitation process.	I	Yes

9g. Reporting and monitoring

Subject area	Yes		No		Low risk consideration	Risk points	Remarks/comments
	Yes	No	Yes	No			
9.29 Are procurement reports prepared for the IP? If so, describe the preparation and frequency of these reports.	yes				Procurement reports are prepared frequently for the IP.	1	Procurement report is prepared.
9h. Information system							
9.30 Is the procurement system computerized? If so, is the system adequately maintained?		No			The procurement system is computerized and adequately maintained.	3	NO
9.31 Can the procurement system produce the necessary reports?	yes				The procurement system is capable of preparing the necessary reports.	2	It is dually generated
9i. Verification of procurement capacity							
9.32 Is the IP's procurement unit properly resourced in terms of number of staff and their qualifications?		No			The IP's procurement unit is properly resourced in terms of number of staff and their qualifications.	2	In terms of number, no but in terms of qualification, okay. Team leader, Mr. Abubakar Hussaini Ahmed holds Bsc in Bus, Admin and MBA and a member of chartered Institute of Purchasing and Supply with 18 years experience. The team member, Abdulahi Musa holds HND in Purchasing & Supply Management, PGD Public Admin, PGD Procurement & Supply and member (CIPSM Nigeria) and (CIPS London)
9.33 Is the structure of the IP's procurement unit clear, with defined reporting lines that foster efficiency and accountability?	Yes				The structure of the IP's procurement unit is clear, with defined reporting lines that foster efficiency and accountability.	1	Yes
9.34 Does the IP have a procurement strategy and appropriate tools and mechanisms to conduct procurement activities? If so, please describe.	Yes				The IP has a procurement strategy and appropriate tools and mechanisms to conduct procurement activities.	1	Work plan, setting up committee, pre qualification, invitation to quote, evaluation and selection.

9.35 Does the IP verify that established procedures for handling complaints are implemented? If so, please describe.	Yes				1	The IP verifies that established procedures for handling complaints are implemented.	Yes, Complaints are reported to procurement committee or escalated to BPP or even high court
9.36 Does the IP manage the procurement cycle following the established policies and procedures? If so, how do they verify this?	Yes				1	The IP manages the procurement cycle per established policies and procedures.	Circle is determined by the nature and volume of purchase but tender has closing date of submission.
9.37 Does the IP consistently apply transparency and integrity in the procurement process?	Yes				1	The IP consistently applies transparency and integrity in the procurement process.	Yes
Total number of questions in subject area:	37						
Number of questions marked 'N/A' in subject area:	1						
Total number of applicable questions in subject area:	36						
Total number of risk points:					42		
Procurement overall risk assessment:					1	1 (Low Risk)	Divide total number of risk points by total number of applicable questions in subject matter section. This amount should be rounded as detailed on page 1 of this checklist and assigned an overall risk rating.