



FEDERAL MINISTRY OF HEALTH
OFFICE OF THE PERMANENT SECRETARY

New Federal Secretariat Complex
Phase III, Ahmadu Bello Way, P.M.B. 083, Garki, Abuja. Tel: 09 - 460100

Ref. No: PS/FMH/681/I/

15th July, 2015

The Chairman
Economic and Financial Crimes Commission
5, Fomella Street
Off Ademola Adetokunbo Crescent
Wuse II, Abuja

Dear Chairman,

**RE: GLOBAL ALLIANCE FOR VACCINE AND IMMUNISATION (GAVI) /CASH
PROGRAMME AUDIT (CPA) REPORT OF 2011-2013 ON NPHCDA**

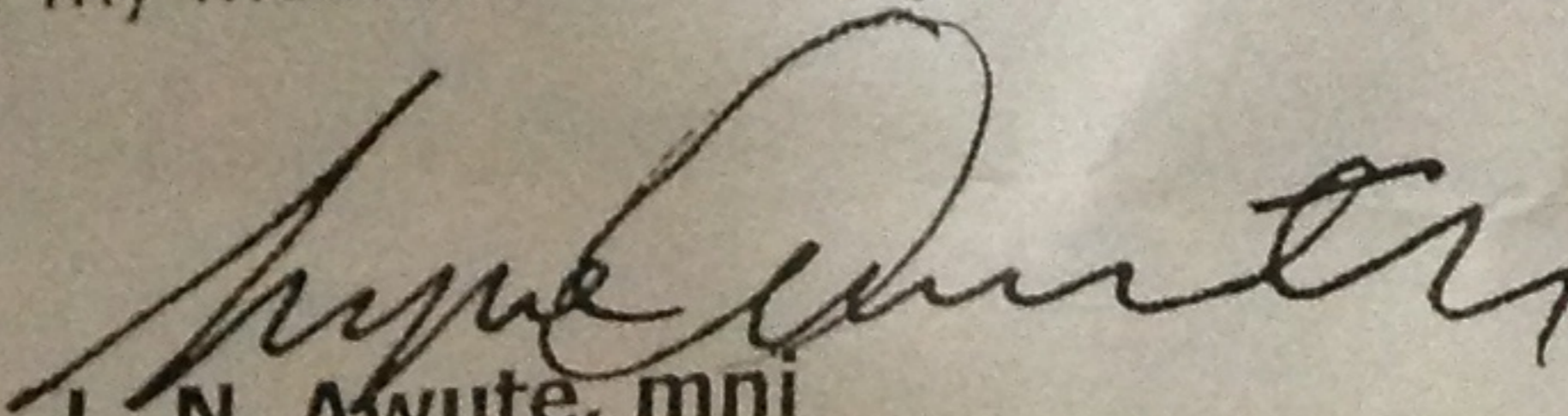
This is to extend my modest compliment to you and to draw your attention to the issues on the above subject matter. As part of routine programme audit, the Global Alliance for Vaccines and Immunization (GAVI) in 2013, conducted a cash programme audit of its programme supports to Federal and State Governments of Nigeria with NPHCDA as Principal recipient.

2. Following this development, GAVI forwarded a report to the FMOH alleging that the sum of USD 2.2 Million was misappropriated and unaccounted.

3. Consequent upon this, the Honourable Minister of Health directed the NPHCDA to respond to the issues raised in the audit report. Upon the receipt of the NPHCDA response, we observed some conflicting information and discrepancies, which dictated the need for reconciliation and harmonization of both reports. Issues requiring harmonization teased out of the GAVI report that are believed to be a misrepresentation of facts includes:

- i. Allegation of non remittance of taxes, despite confirmation by FIRS to the contrary.
- ii. Allegations of non remittance to UNICEF, despite confirmation of receipt of funds by UNICEF
- iii. Allegations of non delivery of vaccination cards, despites written confirmation by the states of receipts of these cards

- iv. Allegation of non supply of incinerators, despite evidence to the contrary.
 - v. Allegations that programmes did not hold despite evidence from venues and activity reports to show that the programmes took place.
 - vi. Asking for retirement of DSAs (Daily Sustenance Allowances) with air tickets, boarding passes, local taxi receipts contrary to the terms of the Partnership Framework Agreement which requires that the country accounting systems-Financial Regulations, Civil Service Rules etc-will guide the operations of the fund.
4. Despite the above concern, GAVI was evasive to all requests for reconciliation. This we believe is against international best practice, instead they insisted on conducting an extended audit covering the period 2010-2015. This is perceived to be deliberate perhaps to avoid the much required reconciliation in order to distract focus and prevent exposure of the evidence of unfair report and misrepresentation of the 2011-2013 Cash Program Audit.
5. As events unfolded, we noted that it was at the instance of GAVI that Federal Ministry of Finance invited EFCC into the matter, this we believed was meant to validate the CPA report or harmonize the audit report with the response of the NPHCDA in order to reach a fair and just conclusion.
6. It is also pertinent to also draw your attention to our letter dated April 28, 2015 Reference No: DHPRS/70/1 (copy attached as annexure II) wherein we drew the attention of the then Coordinating Minister for the Economy on the necessity for a reconciliatory process to address the discrepancies in the GAVI audit report. However, we are yet to receive any response to our letter from the Federal Ministry of Finance.
7. It is therefore surprising to note that payment of the disputed USD 2.2 Million was made to GAVI by the Federal Ministry of Finance without recourse to the Federal Ministry of Health as evidenced by the letter attached which is addressed to NPHCDA. To this end, one is tempted to assume that EFCC had already submitted its report upon conclusion of its investigation to the Federal Ministry of Finance, perhaps, with recommendations that warranted the payment of the said amount to GAVI.
8. In the light of the foregoing, I wish to seek your clarifications on the issues raised in a bid to guide further engagement with GAVI on the subject matter.
9. Please remain assured of my most esteemed regards


L. N. Awute, mni
Permanent Secretary