



REPORT

OF THE

AUDITOR-GENERAL

ON THE

PERFORMANCE AUDIT

OF

PRIMARY HEALTH CARE SERVICE DELIVERY

IN ONDO STATE

FOR THE PERIOD BETWEEN

1ST JANUARY 2023 TO 31ST DECEMBER, 2025

TO THE

ONDO STATE HOUSE OF ASSEMBLY

JUNE 2026

TABLE OF CONTENTS

Section	Description	Page
Audit Certificate	Independent Audit Certification	iv
Foreword	Message from the Auditor-General	vi
Acknowledgements	Recognition of Contributors	vii
List of Tables	Summary of Tables Contained in the Report	viii
List of Figures	Summary of Figures and Charts	ix
Acronyms and Abbreviations	Definitions of Acronyms Used in the Report	x
Glossary of Audit Terms	Standard collection of terminology used in the Report	xii
EXECUTIVE SUMMARY	Summary of Key Findings, Conclusions and Recommendations	xiv
CHAPTER ONE	INTRODUCTION	
1.1	Background to the Audit	1
1.2	Description of the Primary Health Care Sector	1
1.3	Audit Objectives	1
1.4	Audit Scope and Methodology	2
1.5	Audit Criteria	5
1.6	Limitations of the Audit	5
CHAPTER TWO	SYSTEM DESCRIPTION AND DATA ANALYSIS	
Section 2.1	Health Facility Profile Analysis	6
Section 2.2	Human Resource Analysis	12
Section 2.3	Infrastructure and Cold Chain Adequacy	18
Section 2.4	Child Outcomes and Immunisation Performance	22
Section 2.5	Child health Performance	28
CHAPTER THREE	PERFORMANCE AUDIT FINDINGS	
3.1	Areas of Positive Performance	37
3.2	Areas Requiring Improvement	38
3.3	Overall Performance Assessment	41
3.4	Overall Audit Conclusion	44

Section	Description	Page
CHAPTER FOUR	ROOT CAUSES AND CROSS-CUTTING ISSUES	45-49
4.1	Weak Human Resource Planning and Workforce Management	
4.2	Inadequate Infrastructure Planning and Maintenance Systems	
4.3	Weak Monitoring, Supervision and Project Management Practices	
4.4	Deficiencies in Health Information Management Systems	
4.5	Funding, Operational and Sustainability Challenges	
4.6	Governance and Institutional Coordination Challenges	
CHAPTER FIVE	CONCLUSIONS	
5.1	Overall Audit Conclusion	50
5.2	Conclusion by Audit Objective	51
5.3	Overall Performance Assessment against the five Criteria	52
5.4	Audit Opinion	53
5.5	Matter Requiring Priority Management Attention	53
CHAPTER SIX	RECOMMENDATIONS AND ACTION PLAN	55-59
6.1	Human Resource Strengthening Recommendations	
6.2	Infrastructure and Equipment Improvement Recommendations	
6.3	Maternal and Child Health Improvement Recommendations	
6.4	Health Information Management Recommendations	
6.5	Governance and Accountability Recommendations	
6.6	Management Action Plan	
REFERENCES		60

Section	Description	Page
APPENDICES		
Appendix I	Audit Criteria Matrix	
Appendix II	List of Sampled Facilities	
Appendix III	List of Persons Interviewed	
Appendix IV	Human Resource Analysis Tables	
Appendix V	Maternal and Child Health Service Utilization Tables	
Appendix VI	Infrastructure Verification Results	
Appendix VII	PHC Upgrade Project Analysis (102 IMPACT Facilities)	
Appendix VIII	Health Information and Data Quality Assessment Tables	
Appendix IX	Photographs of Audit Evidence	
Appendix X	Management Responses	

AUDIT CERTIFICATE

We have conducted a Performance Audit of the delivery of Primary Health Care Services in Ondo State for the period covering 1 January 2023 to 31 December 2025. The audit was undertaken pursuant to the powers conferred on our respective Offices by Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the Ondo State Public Audit Law, and other relevant laws and regulations.

Basis for the Audit

This audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000) issued by the International Organization of Supreme Audit Institutions (INTOSAI). The audit methodology included:

Physical verification of health facilities, infrastructure, equipment and utility services;

Physical headcount and validation of health personnel against central records;

Review of registers, service statistics, inventories and administrative records;

Interviews with management, health workers and other stakeholders; and

Assessment of the economy, efficiency, effectiveness, equity and sustainability of resources deployed for primary healthcare service delivery.

Management of the Ondo State Primary Health Care Development Board and other implementing agencies is responsible for the planning, execution and maintenance of effective systems for the delivery of primary healthcare services, as well as for ensuring the accuracy and reliability of records and reports. Our responsibility is to provide an independent assessment of the performance of these systems based on sufficient and appropriate audit evidence.

Overall Audit Conclusion

The audit showed that significant public resources were invested in the primary healthcare sector during the period under review. However, the expected improvements in service delivery were constrained by weaknesses in human resource management, data integrity, monitoring systems, infrastructure support, and supply chain arrangements.

Field verification disclosed discrepancies between central personnel records and actual staff deployment, substantial shortages and uneven distribution of skilled health workers, weak continuity of maternal healthcare services, gaps in monitoring and supervision, and

deficiencies in utility and logistics support affecting service delivery in several rural and riverine communities.

The audit further revealed weaknesses in health information management systems and the continued reliance on volunteers and informal personnel to sustain operations in many facilities, raising concerns regarding efficiency, effectiveness, and the long-term sustainability of service delivery.

Based on the audit objectives and criteria applied, it is concluded that the current framework for primary healthcare delivery in Ondo State has not fully achieved the expected levels of economy, efficiency, effectiveness, equity and sustainability required to ensure optimal value for money and to support the attainment of Universal Health Coverage and Sustainable Development Goal 3.

The findings and recommendations contained in this report are intended to support management and other stakeholders in strengthening primary healthcare systems and improving service delivery outcomes across the State.

Sunday Omoniyi Adegoke, FCA, CFA
Auditor-General for Ondo State
Office of the State Auditor-General,
Akure, Ondo State.

June, 2026

FOREWORD

Primary healthcare and basic education are critical sectors for human capital development and socio-economic progress in Ondo State. In the exercise of our constitutional mandates to promote accountability and ensure prudent utilization of public resources, our Offices jointly undertook this Performance Audit covering the period 2023 to 2025. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000), with emphasis on assessing the economy, efficiency, effectiveness, equity, and sustainability of service delivery in these sectors.

This collaborative exercise represents an important step in strengthening public sector accountability in Ondo State. By leveraging the statutory responsibilities of the Auditor-General for the State and the Auditor-General for Local Governments, the audit examined the alignment between policy formulation, resource deployment, and service delivery outcomes at the grassroots level.

Field verifications and data analyses undertaken across the three Senatorial Districts revealed significant gaps between administrative records and operational realities. Although substantial public resources were committed to infrastructure development and service delivery interventions during the period under review, the achievement of expected outcomes was constrained by weaknesses in human resource deployment, deficiencies in monitoring and supervision, logistics and supply chain challenges, and inadequate data management systems.

The findings presented in this report highlight areas requiring institutional strengthening and provide evidence-based recommendations aimed at improving accountability, service delivery, and value for money. The report is intended to support ongoing efforts towards achieving Universal Health Coverage, improving learning outcomes, and advancing the Sustainable Development Goals.

We hereby present this Joint Performance Audit Report to the Ondo State House of Assembly, Government, and other stakeholders as a basis for informed decision-making and continuous improvement. We trust that the recommendations contained therein will receive appropriate attention and implementation by the relevant Ministries, Departments, Agencies, and Local Government authorities.

Auditor-General for the State

Ondo State

Auditor-General for Local Governments

Ondo State

ACKNOWLEDGEMENTS

The Offices of the Auditor-General for the State and the Auditor-General for Local Governments express their sincere appreciation to His Excellency, the Governor of Ondo State, for providing the enabling environment for accountability, transparency, and performance-based governance in the State.

The Offices also acknowledge the support of the Right Honourable Speaker and Honourable Members of the Ondo State House of Assembly for their continued commitment to legislative oversight and public sector accountability.

Special appreciation is extended to the Honourable Commissioners and Permanent Secretaries of the Ministries of Health, Education, Science and Technology, and Economic Planning and Budget, as well as the management and staff of the Ondo State Primary Health Care Development Agency (OSPHCDA), Ondo State Universal Basic Education Board (ODSUBEB), Ondo State Teaching Service Commission (TESCOM), Local Government Health Authorities (LGHAs), and Local Government Education Authorities (LGEAs) for their cooperation and assistance throughout the audit exercise.

The Offices further acknowledge the invaluable contributions of school administrators, health facility managers, frontline personnel, School-Based Management Committees (SBMCs), Ward Development Committees (WDCs), and community stakeholders across the eighteen (18) Local Government Areas of the State whose participation enriched the audit process.

Special recognition is accorded to the Commandant of the Ondo State Security Network Agency (Amotekun Corps) and the officers deployed to provide security support during field verification exercises across the State.

Finally, the Offices commend the dedication and professionalism of the joint audit team drawn from the Office of the Auditor-General for the State and the Office of the Auditor-General for Local Governments, whose efforts in planning, fieldwork, analysis, and reporting contributed significantly to the successful completion of this audit. The cooperation and support received from all stakeholders are gratefully acknowledged.

Joint Performance Audit Secretariat

Office of the Auditor-General for the State&Office of the Auditor-General for Local Governments

Akure, Ondo State

LIST OF TABLES

S/N	Table	Title
1	Table 1.1 :	Statewide Sample of Health Facilities Selected for Physical Verification
2	Table 2.1 :	Health Facility Profile Analysis
3	Table 2.2 :	Summary of Urban–Rural Distribution of PHC Facilities
4	Table 2.3 :	Distribution of PHC Facilities by Senatorial District
5	Table 2.4 :	Distribution of PHC Facilities by Senatorial District
6	Table 2.5 :	Human Resources for Health (HRH) Analysis – Gaps/Surplus by Cadre Across LGAs (2023)
7	Table 2.6 :	Baseline Workforce Deficit (Key Staff) in 2024
8	Table 2.7 :	Summary of Health Worker-to-Population Ratios
9	Table 2.8 :	Major Recruitment Exercise in 2025
10	Table 2.9 :	Gap Analysis After 2025 Recruitment
11	Table 3.1 :	Health Infrastructure Analysis
12	Table 3.2 :	Child Health Analysis
13	Table 4.1 :	Summary of PHC Upgrade Projects under the IMPACT Project
14	Table 4.2 :	Distribution of Investment by Senatorial District

LIST OF FIGURES

S/n	Figure Title
1	Figure 2.1 : Urban–Rural Distribution of PHC Facilities in Ondo State
2	Figure 3.1 : Percentage Availability of Health Infrastructure in Ondo State
3	Figure 4.1 : Percentage of Children Fully Immunized in Ondo State (2023–2025)
4	Figure 4.2 : Infant Mortality Rate in Ondo State (2023–2025)

LIST OF ABBREVIATIONS AND ACRONYMS

- AETP – Agricultural Entrepreneurial Training Programme
- ANC1 – Antenatal Care First Registration Visit
- ANC4 – Antenatal Care Fourth Third-Trimester Complete Visit
- BCG – Bacillus Calmette–Guérin (Tuberculosis Vaccine administered at birth)
- BEDC – Benin Electricity Distribution Company
- BHCPF – Basic Health Care Provision Fund
- CHEW – Community Health Extension Worker
- CHO – Community Health Officer
- ECCDE – Early Childhood Care Development and Education
- GPI – Gender Parity Index
- HRH – Human Resources for Health
- INTOSAI – International Organisation of Supreme Audit Institutions
- ISSAI – International Standards of Supreme Audit Institutions
- JCHEW – Junior Community Health Extension Worker
- LGA – Local Government Area
- LGEA – Local Government Education Authority
- LGHA – Local Government Health Authority
- M&E – Monitoring and Evaluation
- MCH – Maternal and Child Health

NHIA – National Health Insurance Authority
NPHCDA – National Primary Health Care Development Agency
OPV3 – Oral Polio Vaccine (Third Dose)
PCR – Pupil-Classroom Ratio
PHC – Primary Health Centre
PHCIS – Primary Health Care Information System
PMIS – Personnel Management Information System
PTA – Parent-Teacher Association
PTR – Pupil-Teacher Ratio
SBMC – School-Based Management Committee
SDD – Solar Direct-Drive Refrigeration Unit
SPHCDA – State Primary Health Care Development Agency
SUBEB – State Universal Basic Education Board
UHC – Universal Health Coverage
VFM – Value for Money
WASH – Water, Sanitation, and Hygiene
WHO – World Health Organization [[1](#)]

GLOSSARY OF AUDIT TERMS

Term	Definition
Antenatal Care (ANC) Drop-off Rate	The proportion of pregnant women who register for their first antenatal care visit (ANC1) but do not complete the recommended fourth antenatal visit (ANC4).
Asset Diversion	The unauthorized relocation or execution of a public project, asset, or contract activity at a location other than the approved project site.
Cold Chain Availability	The proportion of health facilities with functional vaccine refrigeration equipment capable of maintaining required storage temperatures for vaccines and other temperature-sensitive medical products.
Data Quality Issues	Errors, inconsistencies, omissions, or anomalies in administrative records and reported data that may affect the reliability of information used for planning, monitoring, and decision-making.
Defective Workmanship	Construction or rehabilitation work that fails to meet approved specifications, quality standards, or contractual requirements, resulting in observable defects or premature deterioration.
Digital Resource Information System (HRIS)	Human An electronic information system used to manage, monitor, and report workforce data, including staff establishment, deployment, recruitment, transfers, and attendance.
Equitable Distribution of Health Resources	The allocation of healthcare facilities, personnel, equipment, and services based on population needs and service demand to ensure fair access to healthcare.
Final-Mile Delivery	Service The delivery of healthcare services, medicines, equipment, and other essential resources directly to health facilities and end-users at the community level.
Health Management System (HMIS)	Information A structured system for collecting, processing, analyzing, reporting, and utilizing health-related data for planning, monitoring, and policy formulation.

Term	Definition
Human Resource Gap	The difference between the number of healthcare personnel required and the number available to provide services effectively.
Infrastructure Deficit	The shortfall in physical facilities, utilities, equipment, or support services required for effective healthcare delivery.
Performance Audit	An independent and objective assessment of the economy, efficiency, effectiveness, equity, and sustainability of government programmes, projects, and activities to determine whether public resources are being used optimally and achieving intended results.
Primary Health Care (PHC)	Essential healthcare services that are universally accessible to individuals and communities through practical, scientifically sound, and socially acceptable methods.
Service Utilization Rate	The extent to which healthcare services are accessed and used by the target population within a specified period.
Universal Health Coverage (UHC)	A health system objective whereby all individuals and communities receive the health services they need without suffering financial hardship.
Value for Money (VFM)	The optimal use of public resources through the achievement of Economy (minimizing cost), Efficiency (maximizing outputs from available resources), and Effectiveness (achieving intended outcomes).
Workforce Distribution Imbalance	A situation where healthcare personnel are unevenly deployed across geographical areas or facilities, resulting in shortages in some locations and surpluses in others.
Supportive Supervision	A structured monitoring approach that combines oversight, mentoring, problem-solving, and performance improvement to strengthen service delivery.
Cold Chain Equipment Functionality Rate	The percentage of installed cold-chain equipment that is operational and capable of maintaining required vaccine storage temperatures.
Maternal Mortality Ratio (MMR)	The number of maternal deaths occurring during pregnancy, childbirth, or within 42 days of termination of pregnancy per 100,000 live births.
Infant Mortality Rate (IMR)	The number of deaths among children under one year of age per 1,000 live births within a specified period.
Under-Five Mortality Rate (U5MR)	The probability of a child dying before reaching five years of age, expressed per 1,000 live births.

Term	Definition
Skilled Birth Attendance (SBA)	Childbirth assisted by trained health professionals such as doctors, nurses, or midwives with the competence to manage normal deliveries and recognize complications.
Root Cause Analysis	A systematic process used to identify the underlying factors responsible for observed performance deficiencies or operational weaknesses.

EXECUTIVE SUMMARY

Background

Primary Health Care (PHC) constitutes the foundation of the healthcare delivery system in Ondo State and serves as the first point of contact for preventive, promotive, curative, rehabilitative and selected emergency health services. During the period 2023–2025, the Ondo State Government implemented substantial investments aimed at strengthening PHC infrastructure, expanding the health workforce, improving maternal and child health services, increasing immunization coverage and enhancing access to quality healthcare.

This Performance Audit assessed whether these investments were implemented with due regard to **economy, efficiency, effectiveness, equity and value for money**, and whether they contributed to improved health outcomes across the State.

The audit covered the Ondo State Primary Health Care Development Agency (OSPHCDA), the eighteen (18) Local Government Health Authorities (LGHAs), and a representative sample of Primary Health Care facilities across the three Senatorial Districts. Audit procedures included document reviews, analysis of administrative and financial records, interviews with key stakeholders, physical inspection of health facilities, and validation of reported performance information.

Key Positive Developments

The audit acknowledges several notable improvements recorded during the period under review:

All **575 functional Primary Health Care facilities** remained operational throughout the audit period.

Childhood immunization coverage improved steadily from **73.69% in 2023** to **76.48% in 2024** and **87.24% in 2025**, indicating significant expansion of immunization outreach activities.

Skilled Birth Attendance improved from **82.8% in 2023** to **84.1% in 2025**, reflecting gradual improvements in utilization of skilled delivery services.

Government exceeded its workforce recruitment target by recruiting **552 health workers** against the approved target of **490**.

More than **₦7.48 billion** was invested in upgrading **102 Primary Health Care facilities** under the IMPACT Project.

Essential medicines were generally available across sampled facilities during physical verification.

Cold-chain functionality remained relatively high throughout the review period, although a gradual decline was observed.

Key Audit Findings

1. Infrastructure Investment Has Not Fully Delivered Expected Value for Money

Despite substantial capital investment in PHC infrastructure, physical verification identified incomplete buildings, structural defects, unfinished staff quarters, defective roofing systems, non-functional utilities, project location deviations, inadequate contractor supervision and weak post-construction maintenance. These deficiencies have reduced asset durability and limited realization of expected service delivery benefits.

2. Persistent Geographic Inequities in Access to Healthcare

The audit identified significant disparities in healthcare accessibility between urban, rural and riverine communities. Several riverine and hard-to-reach facilities continue to experience inadequate infrastructure, poor electricity supply, weak transportation access and limited availability of essential services, thereby reducing equitable access to healthcare.

3. Human Resource Distribution Remains Uneven

Although Government recruited additional health workers during the review period, shortages of doctors, nurses, midwives, pharmacists, laboratory personnel and other critical cadres persist, particularly in rural and riverine Local Government Areas. Staff deployment patterns remain uneven and are not consistently aligned with facility workload or population needs.

4. Maternal Health Outcomes Remain a Significant Concern

While skilled birth attendance recorded modest improvement, institutional maternal mortality worsened considerably during the review period. Facility-reported maternal deaths increased from **30 deaths in 2023** to **34 deaths in 2024** before rising sharply to **63 deaths in 2025**, representing an increase of approximately **110 per cent** over the baseline year. The highest burden was concentrated within major urban referral centres, suggesting increasing pressure on higher-volume facilities.

5. Child Survival Outcomes Remain Mixed

The State recorded substantial improvements in childhood immunization coverage; however, these gains have not translated into corresponding improvements in child survival outcomes. Facility-based Infant Mortality Rate increased from **5.98** in 2023 to **9.33** in 2024 and **12.25** in 2025, while Under-Five Mortality Rate also increased from **8.69** to **14.50** during the same period. These trends suggest that improvements in preventive services require complementary strengthening of maternal, neonatal and emergency child healthcare.

6. Declining Cold-Chain Performance and Vaccine Supply Challenges

Cold-chain functionality declined progressively from **97.56% in 2023** to **95.43% in 2024** and **93.57% in 2025**, while reported vaccine stock-outs increased from **8.58%** to **13.8%** before moderating slightly to **10.0%** in 2025. Although overall immunization performance improved, these operational weaknesses pose risks to programme sustainability.

7. Weak Health Information Management

The audit identified inconsistencies in reported health statistics, incomplete records, missing indicators, anomalies in service utilisation data and continued reliance on manual reporting processes. These weaknesses reduce confidence in reported performance information and constrain evidence-based planning, budgeting and performance monitoring.

8. Governance, Monitoring and Asset Management Weaknesses

Weak supervision, inadequate project monitoring, delayed maintenance interventions and insufficient security arrangements continue to expose public health infrastructure to deterioration, theft, vandalism and inefficient utilisation. Preventive maintenance and asset management systems remain inadequate across many facilities.

Audit Conclusion

The audit concludes that the Ondo State Government has demonstrated strong commitment to strengthening Primary Health Care through significant investments in infrastructure, workforce recruitment and expanded immunization programmes. These interventions have contributed to improved service coverage in several programme areas, particularly childhood immunization and skilled birth attendance.

However, the audit further concludes that the overall effectiveness and sustainability of these investments remain constrained by systemic weaknesses in infrastructure quality, human resource distribution, maternal and child health outcomes, maintenance culture, health information management, project monitoring and governance arrangements.

Accordingly, the Primary Health Care system in Ondo State is assessed as **Partially Effective**. While substantial progress has been achieved, further institutional reforms are required to ensure that public investments consistently translate into equitable access, improved health outcomes and sustainable value for money.

Summary of Recommendations

The audit recommends that Government should prioritise the following actions:

Adopt a needs-based planning framework for equitable distribution of PHC infrastructure and healthcare services.

Strengthen project planning, contractor supervision, quality assurance and preventive maintenance of health infrastructure.

Expand recruitment, equitable deployment and retention of critical health personnel, particularly in rural and riverine communities.

Strengthen maternal, neonatal and child health programmes through improved referral systems, continuity of care and maternal death surveillance.

Upgrade electricity supply, water systems, laboratory services, cold-chain infrastructure and staff accommodation in underserved facilities.

Strengthen pharmaceutical logistics, vaccine supply chain management and preventive maintenance of cold-chain equipment.

Digitalise health information management systems and institutionalise routine data quality assessments.

Strengthen governance, supportive supervision, internal controls, risk management and performance monitoring across the PHC system.

Improve physical security and asset protection arrangements at health facilities.

Develop and implement a comprehensive **Primary Health Care System Strengthening and Health Equity Strategy (2027–2031)** to improve economy, efficiency, effectiveness, equity and value for money.

Overall, the audit concludes that while Primary Health Care services remain functional across Ondo State, significant institutional and operational reforms are required to maximise the impact of public investments, improve health outcomes, reduce regional disparities and accelerate progress towards Universal Health Coverage and Sustainable Development Goal 3.