

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**

**ABUJA**

**2025**

**ANNUAL REPORT & ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DEC, 2025**



**MANAGEMENT LETTER**



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April 21, 2026,

The Executive Secretary,  
National Human Rights Commission,  
No. 19, Aguiyi Street.  
Maitama District,  
FCT- Abuja.

Dear Sir,

**RE: MANAGEMENT REPORT ON 2025 STATUTORY AUDIT ON THE COMMISSION**

**1. Audit Observation:**

Though the website signal of the commission [www.nigeriarights.gov.ng](http://www.nigeriarights.gov.ng) is strong enough and up and running yet annual reports among other publications were last updated in 2022. Another website annotated on the Commission's official document as [www.nhrc.ng](http://www.nhrc.ng) was found to be down. Service level agreement with the webhost is yet to update to maintain currency.

**Risk Involved:**

Abrupt denial of service. Lack of Right of Audit and other enforceable rights in the SLA in the event of downtime and denial/refusal of service. Critical among other risks are:

- a) Disruption of access to victims of human rights abuses
- b) Cripples public awareness of the activities of the Commission.
- c) Blackout of complaints submissions
- d) Damages public trust on the Commission during sensitive times as we are in now- insecurity, general election in 2027 among others.

**Recommendations:**

Management should proactively engage the service providers to review the Service Level Agreement with emphasis on the disaster recovery plans of the service provider and ensure that the interest of the Commission is protected in the event of disaster or service failure. The Commission can proactively consider a backup arrangement with a second service provider outside the location of the current vendor to ensure continuity of webhosting in event of lockdown/disaster.

## **Management Response:**

The Commission has two domain names for its website. This approval was given by NITDA when the then Executive Secretary, requested that the existing domain name nigeriarights.gov.ng should be changed to nhrc.gov.ng.

The two domain names were linked together to avoid the old one being hijacked by fraudsters. Any posting on any of the domain names reflects on all. The two domain names are currently working perfectly well.

The annual report has been updated to 2024 which is the last annual report that is ready.

We have already agreed with the legal department to review the SLA with the host to capture his current payment and other service agreement.

## **2. Auditors Observation:**

Review of Governing Council Minute Files revealed that filed documents were not number seriatim.

### **Risk Involved:**

Loss of sensitive Council documents without trail.

### **Recommendations:**

Council Secretary should ensure that all filed documents are clearly numbered to ensure completeness and avoid malicious tampering with the documents without trail.

## **Management Response:**

Management has reviewed this observation and taken corrective action. All filed documents have now been numbered sequentially to ensure proper filing and ease of retrieval.

## **3. Audit Observation:**

Cashbook Entries without Dates.

Entries on certain pages of the cashbook (e.g. 398,399, 501-506) were made without the dates of entry.

### **Risk Involved:**

Periodicity concept of accounting transactions override and loss of audit trail.

### **Recommendation:**

All cashbook entries must include the transaction date.

**Management Response:**

The management has reviewed the observation and taken corrective action. All affected cashbook entries have now been updated to include the appropriate dates. Measures have also been put in place to prevent recurrence.

For: Samuel Njoku & Co.  
(Chartered Accountants)