

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN SOUTH WEST LOCAL GOVERNMENT, ALESINLOYE FOR THE YEAR ENDED 31ST DECEMBER, 2020

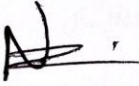
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose Financial Statements of Ibadan South West Local Government, Alesinloye for the year ended 31st December, 2020 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibadan South West Local Government, Alesinloye and the management is therefore responsible for the contents and the information contained therein.

3. The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were prepared in line with IPSAS Accrual.

4. The audit inspection was planned and performed in accordance with the Generally Accepted Auditing Standards. As a result of the audit, I have obtained sufficient evidence to express my opinion. Some projects and programmes were verified in line with the prevailing administrative guidelines.

5. In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements showed the true and fair view of the financial transactions of the Local Government for the year 2020.



12/07/21

Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

REPORT

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA SOUTH WEST LOCAL GOVERNMENT, ALESINLOYE FOR THE YEAR ENDED 31ST DECEMBER, 2020

The attached General Purpose Financial Statements of Ibadan South West Local Government, Alesinloye have been examined in accordance with the Oyo State Local Government Law 2001 Part VII Section 66 Subsection (2) (3) and (5) and the provision of Model Financial Memoranda for Local Government.

2. I have obtained all the information and explanation that I required and in my opinion subject to the observations the General Purpose Financial Statement showed true and fair view of the financial activities of the Local Government for the year under review.

3. **AUTHORITY FOR EXPENDITURE:** All expenditure shown in the Statement of Actual Expenditure for the year 2020 have been authorized as provided by Appropriation Law except as explained below.

Audit Query No.LQ/IBSW/MA/01/2020: Excess Expenditure Disclosed by the Statement

Economy Code	Final Approved Provision (₦)	Actual Expenditure (₦)	Excess Disclosed (₦)
21010113	35,940,000.00	38,637,712.80	2,697,712.80
21010145	Nil	800,000.00	800,000.00
21020101	Nil	41,485,449.42	41,485,449.42
22020405	600,000.00	1,024,800.00	424,800.00
22020406	1,900,000.00	2,039,835.75	139,835.75
22020408	13,515,000.00	13,997,871.16	482,871.16
22020601	500,000.00	1,200,000.00	700,000.00
22021020	Nil	490,000.00	490,000.00
22021027	500,000.00	700,000.00	200,000.00
22021029	20,200,000.00	21,157,881.37	957,881.37
22021031	500,000.00	720,000.00	220,000.00

23010120	100,000.00	120,000.00	20,000.00
23010128	1,000,000.00	1,235,000.00	235,000.00
23020002	Nil	38,000,000.00	38,000,000.00
23020127	Nil	350,000.00	350,000.00
23050203	Nil	50,000,000.00	50,000,000.00
23050210	Nil	24,493,625.00	24,493,625.00
24010699	Nil	20,000,000.00	20,000,000.00
2402099	Nil	23,400,000.00	23,400,000.00
	74,755,000.00	279,852,175.50	205,097,175.50

4. **UNVOUCHED PAYMENT:** The Bank Reconciliation Statement prepared as at 31st December, 2020 showed that some payments were made without raising Payment Vouchers contrary to the law.

Audit Query No: LQ/IBSW/MA/03/2020

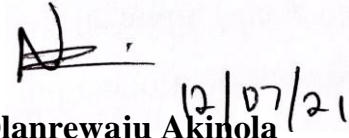
S/N	Date Cheque Issue	Cheque No.	Bank	Amount (₦)	Date Presented
(i)		9574	Sterling Bank	5,375.00	31/12/2020
(ii)		1016642000	Zenith Bank Plc.	10,839.77	31/12/2020
(iii)		–	Zenith Bank Plc.	686.75	31/12/2020
(iv)		7726	First Bank	162.00	31/12/2020
(v)		7815	Diamond Bank	50,000.00	30/09/2020
(vi)		9057	Fidelity Bank	2,588.91	31/12/2020
(vii)		6017	FCMB	69,593.07	31/12/2020
				139,245.50	

5. In addition to the items shown in paragraphs 3 and 4 of this report, the following expenditures appear to be contrary to the provision of Model Financial Memoranda.

Query No.	Amount (₦)	Details	Reasons
LQ/IBSW/MA/01/2020	300,000.00	Payment made to Mr. Akinade being amount for the sensitization programme	Expenditure not supported by proper records
LQ/IBSW/MA/02/2020	320,000.00	Payment made to Mr. Akinade being amount for the sensitization programme	Expenditure not supported by proper records

6. **DISALLOWANCE:** Allowance of the expenditures detailed paragraphs 3, 4 and 5 of this report have been reserved pending satisfactory explanation to the queries and/or the sanction of the State Executive Council.

7. **STATE OF ACCOUNTS:** The accounts of the Local Government have been examined up to 31st December, 2020 and detailed observations have been forwarded to the Chairman.

Handwritten signature and date in black ink on a light background. The signature is stylized and appears to be 'A. Akinola'. To the right of the signature, the date '12/07/21' is written.

Olusola Olanrewaju Akinola
Auditor-General for Local Governments.