

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ATIBA LOCAL GOVERNMENT, OFFA-META FOR THE YEAR ENDED 31ST DECEMBER, 2020

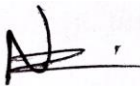
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose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

2. The General Purpose Financial Statements were prepared by the management of Atiba Local Government, Offa-Meta 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 Cash.

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 ATIBA LOCAL GOVERNMENT, OFFA-META FOR THE YEAR ENDED 31ST DECEMBER, 2020

The attached General Purpose Financial Statements of Atiba Local Government, Offa-Meta have been examined in accordance with the Oyo State Local Government Law 2001 Part VII Section 66 Sub-sections (2) (3) & (5) and the provisions of Model Financial Memoranda for Local Governments.

2. I have obtained all the information and explanations that I required and in my opinion, the Financial Statements are correct subject to the observations in this Report.

3. **AUTHORITY FOR EXPENDITURE:** All expenditures 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/ATB/MA/02/2020: Excess Expenditure Disclosed by the Statement

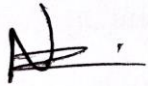
Economic Code	Final Approved Provision (₦)	Actual Expenditure (₦)	Excess Disclosed (₦)
230101/23010118	Nil	40,000.00	40,000.00
230101/23010118	Nil	38,000,000.00	38,000,000.00
230101/23010112	600,000.00	830,000.00	230,000.00
220206/22020601	Nil	31,500.00	31,500.00
220206/22020601	Nil	3,045,000.00	3,045,000.00
220203/22020306	Nil	600,000.00	600,000.00
Total	600,000.00	42,546,500.00	41,946,500.00

4. In addition to the items shown in paragraph 4 of this Report, the following expenditures appear contrary to law.

Query No.	Amount (₦)	Details	Reasons
LQ/ATB/MA/01/2020	200,000.00	Payment to Mr. Adebayo Awolabi Esq.	Expenditure not supported by proper Records or Accounts

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

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


12/07/21
Olusola Olanrewaju Akinola
Auditor-General for Local Governments.