

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF OYO WEST LOCAL GOVERNMENT, OJONGBODU FOR THE YEAR ENDED 31ST DECEMBER, 2018**

In compliance with the provision of Part VII, Section 66 (Subsection 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 Oyo West Local Government, Ojongbodu for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements consisting (a) Statement of Financial Position and (b) Statement of Financial Performance and (c) Cash Flow Statements with relevant notes were prepared by the management of Oyo West Local Government, Ojongbodu.

3. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. Some projects and programmes were verified in line with the prevailing administrative guidelines.

4. In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AFIJIO LOCAL GOVERNMENT, JOBELE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

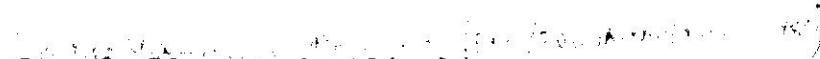
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose Financial Statements of Afijio Local Government, Jobele for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Afijio Local Government, Jobele and 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 (c) Cash Flow Statement with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinoia**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AKINYELE LOCAL GOVERNMENT, MONIYA FOR THE YEAR ENDED 31ST DECEMBER, 2018**


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 Akinyele Local Government, Moniya for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Akinyele Local Government, Moniya and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF ATIBA LOCAL GOVERNMENT, OFA META FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Atiba Local Government, Ofa Meta for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Atiba Local Government, Ofa Meta and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance (c) Cash Flow Statement with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**



# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF ATISBO LOCAL GOVERNMENT, TEDE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Atisbo Local Government, Tede for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Atisbo Local Government, Tede and 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 with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF EGBEDA LOCAL GOVERNMENT, EGBEDA FOR THE YEAR ENDED 31ST DECEMBER, 2018**


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 Annual Financial Statements of Egbeda Local Government, Egbeda for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Egbeda Local Government, Egbeda and is therefore responsible for the contents and the information 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.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF IBADAN NORTH LOCAL GOVERNMENT, BODIJA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ibadan North Local Government, Bodija for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ibadan North Local Government, Bodija and is therefore responsible for the contents and the information contained therein.
3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared in line with IPSAS Cash.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN NORTH-EAST LOCAL GOVERNMENT, AGODI FOR THE YEAR ENDED 31ST DECEMBER, 2018**

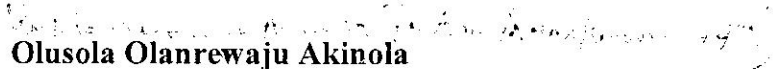
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose Financial Statements of Ibadan North East Local Government, Agodi for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibadan North East Local Government, Agodi and 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 (c) Cash Flow Statement with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 North West Local Government, Onireke for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibadan North West Local Government, Onireke and 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 (c) Cash Flow Statement with relevant notes were prepared in line with IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 East Local Government, Mapo for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibadan South East Local Government, Mapo and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF IBADAN SOUTH WEST LOCAL GOVERNMENT, OLUYOLE ESTATE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ibadan South West Local Government, Oluyole Estate for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ibadan South West Local Government, Oluyole Estate and is therefore responsible for the contents and the information contained therein.
3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared under IPSAS Accrual.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA CENTRAL LOCAL GOVERNMENT, IGBO-ORA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ibarapa Central Local Government, Igbo-Ora for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ibarapa Central Local Government, Igbo-Ora and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance (c) Cash Flow Statement with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**



# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA EAST LOCAL GOVERNMENT, ERUWA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Ibarapa East Local Government, Eruwa for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibarapa East Local Government, Eruwa and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA NORTH LOCAL GOVERNMENT, AYETE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Ibarapa North Local Government, Ayete for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibarapa North Local Government, Ayete and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IDO LOCAL GOVERNMENT, IDO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ido Local Government, Ido for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ido Local Government, Ido and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared in compliance with IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF IREPO LOCAL GOVERNMENT, KISI FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Irepo Local Government, Kisi for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Irepo Local Government, Kisi and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ISEYIN LOCAL GOVERNMENT, ISEYIN FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Iseyin Local Government, Iseyin for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Iseyin Local Government, Iseyin and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 a true and fair view of the financial transactions of the Local Government for the year 2020.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF ITESIWAJU LOCAL GOVERNMENT, OTU FOR THE YEAR ENDED 31ST DECEMBER, 2018**

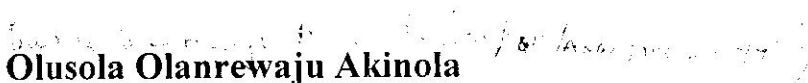
In compliance with the provision of Part VII, Section 66 (Sub-sections 2, 3, and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and the General Purpose Financial Statements of Itesiwaju Local Government, Otu for the year ended 31<sup>st</sup> December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the Management of Itesiwaju Local Government, Otu and 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 with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF IWAJOWA LOCAL GOVERNMENT, IWERE-ILE FOR THE YEAR ENDED 31ST DECEMBER, 2018**


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 Annual Financial Statements of Iwajowa Local Government, Iwere-Ile for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Iwajowa Local Government, Iwere-Ile and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Assets and Liabilities (b) Summary of Revenue and Expenditure and (c) Cash Flow Statement with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF KAJOLA LOCAL GOVERNMENT, OKEHO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Kajola Local Government, Okeho for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Kajola Local Government, Okeho and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Revenue and Expenditure and (c) Cash Flow Statement with relevant notes were prepared in line with IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**



# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF LAGELU LOCAL GOVERNMENT, IYANA OFFA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Lagelu Local Government, Iyana Offa for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Lagelu Local Government, Iyana Offa and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

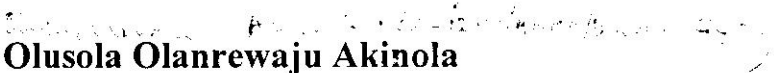
# **CERTIFICATE**

**OF THE**

**AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON  
THE ACCOUNT OF OGBOMOSO NORTH LOCAL GOVERNMENT,  
KINNIRA FOR THE YEAR ENDED  
31ST DECEMBER, 2018**

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 Annual Financial Statements of Ogbomoso North Local Government, Kinnira for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ogbomoso North Local Government, Kinnira and are therefore responsible for the contents and the information contained therein.
3. The Annual Financial Statements consisting (a) Statement of Assets and Liabilities (b) Statement of Revenue and Expenditure and (c) Cash Flow Statement with relevant notes were prepared.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. Some projects and programmes were verified in line with the prevailing administrative guidelines.
5. In our opinion and without prejudice to the observations contained in the Audit Inspection Report, the Annual Financial Statements prepared did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE, OGBOMOSO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Ogbomosho South Local Government, Arowomole, Ogbomosho for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ogbomosho South Local Government, Arowomole, Ogbomosho and 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/Accrual.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGO-OLUWA LOCAL GOVERNMENT, AJAAWA FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ogo-Oluwa Local Government, Ajaawa for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ogo-Oluwa Local Government, Ajaawa and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Assets and Liabilities (b) Statement of Consolidated Revenue Fund (c) Statement of Capital Development Fund and (d) Cash Flow Statement with relevant notes were prepared in line with IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**


# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF OLORUNSOGO LOCAL GOVERNMENT, IGBETI FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Olorunsogo Local Government, Igbeti for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Olorunsogo Local Government, Igbeti and 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 with relevant notes were prepared.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinoia**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF OLUYOLE LOCAL GOVERNMENT, IDI AYUNRE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

In compliance with the provision of Part II, 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 Annual Financial Statements of Oluyole Local Government, Idi-Ayunre for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Oluyole Local Government, Idi-Ayunre and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared in compliance with IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENT, OYO STATE ON THE ACCOUNT OF ONA-ARA LOCAL GOVERNMENT, AKANRAN FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Ona Ara Local Government, Akanran for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Ona Ara Local Government, Akanran and is therefore responsible for the contents and the information contained therein.

3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OORELOPE LOCAL GOVERNMENT, IGBOHO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

In compliance with the provision of Part VII, Section 66 (Subsection 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 Oorelope Local Government Igboho for the year.

2. The General Purpose Financial Statements were prepared by the management of Oorelope Local Government Igboho and is therefore responsible for the contents and the information contained therein.

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

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. Some projects and programmes were verified in line with the prevailing administrative instructions.

5. In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*

**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**



# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ORIIRE LOCAL GOVERNMENT, IKOYI-ILE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Oriire Local Government, Ikoyi-Ile for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Oriire Local Government, Ikoyi-Ile and 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 conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENT, OYO STATE ON THE ACCOUNT OF SAKI EAST LOCAL GOVERNMENT, AGO AMODU FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Annual Financial Statements of Saki East Local Government, Ago Amodu for the year ended 31st December, 2018 have been audited.

2. The Annual Financial Statements were prepared by the management of Saki East Local Government, Ago Amodu and is therefore responsible for the contents and the information contained therein.
3. The Annual Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement with relevant notes were prepared.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 Annual Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*  
**Olusola Olanrewaju Akinola**

**Auditor-General for Local Governments.**


# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF OYO EAST LOCAL GOVERNMENT, KOSOBO FOR THE YEAR ENDED 31ST DECEMBER, 2018**

In compliance with the provision of Part VII, Section 66 (Subsection 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 Oyo East Local Government, Kosobo for the year.

2. The General Purpose Financial Statements were prepared by the management of Oyo East Local Government, Kosobo and is therefore responsible for the contents and the information contained therein.
3. The General Purpose Financial Statements consisting (a) Statement of Financial Position and (b) Statement of Financial Performance (c) Cash Flow Statements with relevant notes were prepared under IPSAS Cash.
4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. Some projects and programmes were verified in line with the prevailing administrative instructions.
5. In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements showed a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNT OF SAKI WEST LOCAL GOVERNMENT, SAKI FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Saki West Local Government, Saki for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Saki West Local Government, Saki and 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 with relevant notes were prepared under IPSAS Cash.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 a true and fair view of the financial transactions of the Local Government for the year 2018.

*Olusola Olanrewaju Akinola*

**Auditor-General for Local Governments.**

# **CERTIFICATE**

## **OF THE**

### **AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF SURULERE LOCAL GOVERNMENT, IRESA-ADU FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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 Surulere Local Government, Iresa-Adu for the year ended 31st December, 2018 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Surulere Local Government, Iresa-Adu and 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 (c) Cash Flow Statement with relevant notes were prepared.

4. The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. 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 did not show a true and fair view of the financial transactions of the Local Government for the year 2018.

  
**Olusola Olanrewaju Akinola**  
**Auditor-General for Local Governments.**