#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AFIJIO LOCAL GOVERNMENT, JOBELE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ocal Government Account (Distribution) Law 2002 and the provisions of Model Inancial Memoranda, the Book of Accounts and General Purpose Financial Statements Afijio Local Government, Jobele for the year ended 31st December, 2019 have been odited.

The General Purpose Financial Statements were prepared by the management of Local Government, Jobele and is therefore responsible for the contents and the mation contained therein.

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

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

my opinion and without prejudice to the observations contained in the Audit Report, the General Purpose Financial Statements did not show a true and fair the financial transactions of the Local Government for the year 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF AKINYELE LOCAL GOVERNMENT, MONIYA FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 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.
- The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were repared in line with IPSAS Cash.
- The Audit Inspection was conducted in accordance with Generally Accepted Auditing Standards. Some projects and programmes were verified in line with the Tevailing administrative guidelines.
- In my opinion and without prejudice to the observations contained in the Audit Report, the General Purpose Financial Statements showed a true and fair view financial transactions of the Local Government for the year 2019.

#### OF THE

### THE YEAR ENDED 31ST DECEMBER, 2019

Covernment Law 2001, Section 5 (Subsection 4) of the State Joint Government Account (Distribution) Law 2002 and the provisions of Model Memoranda, the Book of Accounts and General Purpose Financial Statements Local Government, Ofa Meta for the year ended 31st December, 2019 have been applied.

- 2. The General Purpose 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.
- 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.
- 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.
- 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 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ATISBO LOCAL GOVERNMENT, TEDE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 have been audited.

- The General Purpose Financial Statements were prepared by the management of Local Government, Tede and is therefore responsible for the contents and the information contained therein.
- 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.
- 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.
- In my opinion and without prejudice to the observations contained in the Audit nspection Report, the General Purpose Financial Statements did not show a true and fair riew of the financial transactions of the Local Government for the year 2019

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF EGBEDA LOCAL GOVERNMENT, EGBEDA FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Egbeda Local Government, Egbeda for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose Financial Statements were prepared by the management of Egbeda Local Government, Egbeda 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.
- 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 2019

#### OF THE

## BODINY FOR THE YEAR ENDED 31ST DECEMBER, 2019 THE ACCOUNTS OF IBADAN NORTH LOCAL GOVERNMENT, OVO STATE ON

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 Local Government, Bodija for the year ended 31st December, 2019 have been audited.

2. The General Purpose 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.

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.

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 2019.

#### OF THE

### ALDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN NORTH EAST LOCAL GOVERNMENT, AGODI FOR THE YEAR ENDED 31ST DECEMBER, 2019

Same Local Government Law 2001, Section 5 (Subsections 2, 3 and Local Government Law 2001, Section 5 (Subsection 4) of the State Local Government Account (Distribution) Law 2002 and the provisions of Local Memoranda, the Book of Accounts and General Purpose Financial Same of Ibadan North East Local Government, Agodi for the year ended 31st December 2019 have been audited.

- 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.
- 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 2019

#### 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, 2019

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, 2019 have been audited.

- 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 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 2019.

#### 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, 2019

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, 201 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.

#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN SOUTH WEST LOCAL GOVERNMENT, OLUYOLE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, Oluyole for the rear ended 31st December, 2019 have been audited.

- The General Purpose Financial Statements were prepared by the nanagement of Ibadan South West Local Government, Oluyole and is therefore esponsible for the contents and the information contained therein.
- 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.
- I. 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.
- 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

#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA CENTRAL LOCAL GOVERNMENT, IGBOORA FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Central Local Government, Igboora for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose Financial Statements were prepared by the management of Ibarapa Central Local Government, Igboora and is therefore responsible for the contents and the information contained therein.
- 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.
- 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 2019.

#### OF THE

### OVERNMENTS, OYO STATE ON COLOR OF IBARAPA EAST LOCAL GOVERNMENT, ERUWA FOR THE YEAR ENDED 31ST DECEMBER, 2019

In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Opo 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, 2019 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.
- 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 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBARAPA NORTH LOCAL GOVERNMENT, AYETE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 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.
- 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 2019

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#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IDO LOCAL GOVERNMENT, IDO FOR THE YEAR ENDED 31ST DECEMBER, 2019

In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Ovo 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 Ido Local Government, Ido for the year ended 31st December, 2019 have been addited.

- The General Purpose Financial Statements were prepared by the management of Local Government, Ido and is therefore responsible for the contents and the information contained therein.
- 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 2019.

#### OF THE

# ALDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IREPO LOCAL GOVERNMENT, KISI FOR THE YEAR ENDED 31ST DECEMBER, 2019

Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Memoranda, the Book of Accounts and General Purpose Financial Statements Local Government, Kisi for the year ended 31st December, 2019 have been

- The General Purpose 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 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.
- In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements show a true and fair view of the Inspection of the Local Government for the year 2019

#### OF THE

### TOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON ACCOUNTS OF ISEYIN LOCAL GOVERNMENT, ISEYIN FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 have been audited.

- 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.
- 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.
- 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.
- 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 2019.

#### OF THE

## AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ITESIWAJU LOCAL GOVERNMENT, OTU FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Itesiwaju Local Government, Otu for the year ended 31st December, 2019 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 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.
- In my opinion and without prejudice to the observations contained in the Audit Inspection Report, the General Purpose Financial Statements do not show a true and fair wiew of the financial transactions of the Local Government for the year 2019

#### OF THE

### THE ACCOUNTS OF IWAJOWA LOCAL GOVERNMENT, IWERE-ILE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Francial Memoranda, the Book of Accounts and General Purpose Financial Statements of Iwajowa Local Government, Iwere-Ile for the year ended 31st December, 2019 have been audited.

- The General Purpose Financial Statements were prepared by the management of Local Government, Iwere-Ile and is therefore responsible for the contents and Local Contained therein.
- The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were repared in line with IPSAS Cash.
- 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.
- 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 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF KAJOLA LOCAL GOVERNMENT, OKEHO FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Kajola Local Government, Okeho for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose 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 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.
- 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 wew of the financial transactions of the Local Government for the year 2019.

#### OF THE

### TOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON ACCOUNTS OF LAGELU LOCAL GOVERNMENT, IYAN-OFFA FOR THE YEAR ENDED 31ST DECEMBER, 2019

Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Government Account (Distribution) Law 2002 and the provisions of Model Memoranda, the Book of Accounts and General Purpose Financial Statements Local Government, Iyanna-Offa for the year ended 31st December, 2019 have been addited.

- The General Purpose Financial Statements were prepared by the management of Lazelu Local Government, Iyanna-Offa and is therefore responsible for the contents and the information contained therein.
- 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 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGBOMOSO NORTH LOCAL GOVERNMENT, KINNIRA FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ogbomoso North Local Government, Kinnira for the year ended 31st December, 2019 have been audited.

- The General Purpose Financial Statements were prepared by the management of Ogbomoso North Local Government, Kinnira and is therefore responsible for the contents and the information contained therein.
- 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.
- 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.
- 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 riew of the financial transactions of the Local Government for the year 2019.

#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE FOR THE YEAR ENDED 31ST DECEMBER, 2019

In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5)

State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint

Government Account (Distribution) Law 2002 and the provisions of Model

Francial Memoranda, the Book of Accounts and General Purpose Financial Statements

Gobornoso South Local Government, Arowomole for the year ended 31st December,

2019 have been audited.

- The General Purpose Financial Statements were prepared by the management of Ogbomoso South Local Government, Arowomole and is therefore responsible for the contents and the information contained therein.
- 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 2019.

#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGO-OLUWA LOCAL GOVERNMENT, AJAAWA FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ogo-Oluwa Local Government, Ajaawa for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose 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.
- The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were in line with IPSAS Cash.
- Audit Inspection was conducted in accordance with Generally Accepted standards. Some projects and programmes were verified in line with the audition administrative guidelines.
- Propinion and without prejudice to the observations contained in the Audit Report, the General Purpose Financial Statements showed a true and fair view transactions of the Local Government for the year 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OLORUNSOGO LOCAL GOVERNMENT, IGBETI FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 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 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 show a true and fair view of the financial transactions of the Local Government for the year 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OLUYOLE LOCAL GOVERNMENT, IDI-AYUNRE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Oluyole Local Government, Idi-Ayunre for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose 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 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 2019.

#### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ONA-ARA LOCAL GOVERNMENT, AKANRAN FOR THE YEAR ENDED 31ST DECEMBER, 2019

Compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) Size Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Memoranda, the Book of Accounts and General Purpose Financial Statements Company Local Government, Akanran for the year ended 31st December, 2019 have been saided.

- The General Purpose Financial Statements were prepared by the management of One-Ara Local Government, Akanran and is therefore responsible for the contents and the information contained therein.
- 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 2019

### OF THE

# AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ORIIRE LOCAL GOVERNMENT, IKOYI-ILE FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Oritre Local Government, Ikoyi-Ile for the year ended 31st December, 2019 have been audited.

- 2. The General Purpose Financial Statements were prepared by the management of Once 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 2019.

#### OF THE

### AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OYO EAST LOCAL GOVERNMENT, KOSOBO FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Oyo East Local Government, Kosobo for the year ended 31st December, 2019 have been audited.

- 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 (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 2019.

#### OF THE

### THE ACCOUNTS OF OYO WEST LOCAL GOVERNMENT, OYO STATE ON ONE OF OYO WEST LOCAL GOVERNMENT, OYOGBODU FOR THE YEAR ENDED 31ST DECEMBER, 2019

Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Comment Account (Distribution) Law 2002 and the provisions of Model Memoranda, the Book of Accounts and General Purpose Financial Statements Comment Account (Distribution) Law 2002 are ended 31st December, 2019 and the year ended 31st December, 2019

- The General Purpose Financial Statements were prepared by the management of Local Government, Ojongbodu and is therefore responsible for the contents and the information contained therein.
- The General Purpose Financial Statements consisting (a) Statement of Financial Performance and (c) Cash Flow Statement were in line with IPSAS Cash.
- The Audit Inspection was conducted in accordance with Generally Accepted auditing Standards. Some projects and programmes were verified in line with the revailing administrative guidelines.

In my opinion and without prejudice to the observations contained in the Audit nspection Report, the General Purpose Financial Statements did not show a true and fair iew of the financial transactions of the Local Government for the year 2019.

#### OF THE

### TOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON ACCOUNTS OF SAKI EAST LOCAL GOVERNMENT, AGO-AMODU FOR THE YEAR ENDED 31ST DECEMBER, 2019

Exampliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5)

State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint

Government Account (Distribution) Law 2002 and the provisions of Model

Financial Memoranda, the Book of Accounts and General Purpose Financial Statements

Saki East Local Government, Ago-Amodu for the year ended 31st December, 2019

have been audited.

- The General Purpose 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.
- 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 show a true and fair view of the financial transactions of the Local Government for the year 2019.

#### OF THE

### ALDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF SAKI WEST LOCAL GOVERNMENT, SAKI FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019 have been audited.

- 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.
- The General Purpose Financial Statements consisting (a) Statement of Financial Position (b) Statement of Financial Performance and (c) Cash Flow Statement were repared in line with IPSAS Cash.
- 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.
- 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 2019.

#### OF THE

### TOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ACCOUNTS OF SURULERE LOCAL GOVERNMENT, IRESA ADU FOR THE YEAR ENDED 31ST DECEMBER, 2019

State Local Government Law 2001, Section 5 (Subsection 4) of the State Local Government Account (Distribution) Law 2002 and the provisions of Local Memoranda, the Book of Accounts and General Purpose Financial Surveys of Surulere Local Government, Iresa Adu for the year ended 31st December, 2019 have been audited.

- 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 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 2019.