

CERTIFICATE

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 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, 2019 have been audited.

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.

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 view of the financial transactions of the Local Government for the year 2019.


Olusola Olanrewaju Akinola
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, 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.

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF ATIBA LOCAL GOVERNMENT, OFA META 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 Atiba Local Government, Ofa Meta for the year ended 31st December, 2019 have been audited.

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.
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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

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

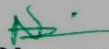
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose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

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 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


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.
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



Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

**AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON
THE ACCOUNTS OF IBADAN NORTH LOCAL GOVERNMENT,
BODIJA 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 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.

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.

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, 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 East Local Government, Agodi for the year ended 31st December, 2019 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 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


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, 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.

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 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.


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, 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, 2019 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
Auditor-General for Local Governments.

CERTIFICATE

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 year ended 31st December, 2019 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Ibadan South West Local Government, Oluyole 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 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 showed a true and fair view of the financial transactions of the Local Government for the year 2019.


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, 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.

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

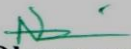
CERTIFICATE

OF THE

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


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, 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.

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

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

2. The General Purpose 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 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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IREPO LOCAL GOVERNMENT, KISI 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 Irepo Local Government, Kisi for the year ended 31st December, 2019 have been audited.

2. 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.

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


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, 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.

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 2019.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.

5. 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 view of the financial transactions of the Local Government for the year 2019


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON 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 Financial 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.

2. The General Purpose 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 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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF LAGELU LOCAL GOVERNMENT, IYAN-OFFA 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 Lagelu Local Government, Iyanna-Offa for the year ended 31st December, 2019 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Lagelu Local Government, Iyanna-Offa 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.



Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.

2. 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.

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.


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

2. 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.
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.


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, 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.

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.

Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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


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 Ona-Ara Local Government, Akanran for the year ended 31st December, 2019 have been audited.

2. The General Purpose 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 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


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, 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 Oriire 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 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 2019.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OYO WEST LOCAL GOVERNMENT, OJONGBODU 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 West Local Government, Ojongbodu for the year ended 31st December, 2019 have been audited.

2. The General Purpose Financial Statements were prepared by the management of Oyo West Local Government, Ojongbodu 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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF SAKI EAST LOCAL GOVERNMENT, AGO- AMODU 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 East Local Government, Ago-Amodu for the year ended 31st December, 2019 have been audited.

2. 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.
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.



Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

CERTIFICATE

OF THE

AUDITOR-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.

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 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.


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, 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 Surulere Local Government, Iresa Adu for the year ended 31st December, 2019 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 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.


Olusola Olanrewaju Akinola
Auditor-General for Local Governments.