

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, 2020

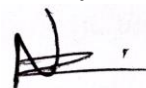
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose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

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

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

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

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



12/07/21

Olusola Olanrewaju Akinola
Auditor-General for Local Governments.

REPORT

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF IBADAN NORTH EAST LOCAL GOVERNMENT, IWO ROAD FOR THE YEAR ENDED 31ST DECEMBER, 2020

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

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

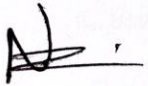
3. The following expenditures appear contrary to law.

Query No.	Amount (₦)	Details	Reasons
LQ/IBNE/MA/01/2020	350,000.00	Empowerment programme among the youth and Okada rider	Expenditure not supported by proper record or account
LQ/IBNE/MA/02/2020	480,000.00	Printing of Annual Vacation Forms, Leave Approval Form & Increment Forms	Expenditure not supported by proper record or account
LQ/IBNE/MA/03/2020	81,000.00	Replacement of some important items in the Estate Division	Expenditure not supported by proper record or account
LQ/IBNE/MA/04/2020	637,000.00	Conduct Survey to generate data on per capital income assessment survey to access the all past project	Expenditure not supported by proper record or account
LQ/IBNE/MA/05/2020	660,000.00	Clearing of drainage system	Expenditure not supported by proper record or account
LQ/IBNE/MA/06/2020	320,000.00	Clearing of drainage system	Expenditure not supported by proper record or account
LQ/IBNE/MA/07/2020	150,000.00	Purchase of generating set for cold chain office	Expenditure not supported by proper

LQ/IBNE/MA/08/2020	337,000.00	Sensitization Programme	record or account Expenditure not supported by proper record or account
LQ/IBNE/MA/09/2020	350,000.00	Empowerment programme for Okada riders	Expenditure not supported by proper record or account
LQ/IBNE/MA/10/2020	350,000.00	Fuel to Okada riders and empowerment	Expenditure not supported by proper record or account
LQ/IBNE/MA/10/2020		Non-preparation of Bank Reconciliation Statement	Expenditure not supported by proper record or account
LQ/IBNE/GU/01/2020	163,000.00	Sensitization of Community members on COVID 19	Expenditure not supported by proper record or account
LQ/IBNE/GU/02/2020	2,500,000.00	Procurement of Medical Equipment for newly Completed Primary Health Care at Aperin	Expenditure not supported by proper record or account
LQ/IBNE/GU/02/2020	50,000.00	Purchase of File Cabinet in Estate Office	Expenditure not supported by proper record or account

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

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


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