

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, 2020

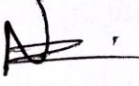
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose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

2. The General Purpose Financial Statements were prepared by the management of Ibadan North West Local Government, Onireke 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 WEST LOCAL GOVERNMENT, ONIREKE FOR THE YEAR ENDED 31ST DECEMBER, 2020

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

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

3. **AUTHORITY FOR EXPENDITURE:** All expenditures shown in the Statement of Actual Expenditure for the year 2020 have been authorized as provided by Appropriation Law except as explained below.

Audit Query No.LQ/IBNW/MA/01/2020: Excess Expenditure Disclosed by the Statement

Economic Code	Final Approved Provision (₦)	Actual Expenditure (₦)	Excess Disclosed (₦)
22020402	250,000.00	255,000.00	5,000.00
22020703	800,000.00	810,000.00	10,000.00
22020601	2,500,000.00	2,785,000.00	285,000.00
22021006	250,000.00	1,258,580.00	1,008,580.00
22021029	1,500,000.00	2,014,400.00	514,400.00
22021033	Nil	350,000.00	350,000.00
22021001	Nil	420,000.00	420,000.00
22020102	200,000.00	450,100.00	250,100.00
22020355	1,000,000.00	1,095,050.00	95,050.00
22020312	400,000.00	540,000.00	140,000.00
22020313	100,000.00	150,000.00	50,000.00
22020402	300,000.00	586,000.00	286,000.00

22020409	Nil	580,500.00	580,500.00
22021033	Nil	46,000.00	46,000.00
22021014	1,500,000.00	1,551,750.00	51,750.00
220201	150,000.00	167,100.00	17,100.00
22020404	50,000.00	65,500.00	15,500.00
22020305	180,000.00	652,000.00	472,000.00
22020406	2,400,000.00	2,494,000.00	94,000.00
22020419	2,000,000.00	2,600,000.00	600,000.00
22021033	1,500,000.00	2,892,200.00	1,392,200.00
22020402	100,000.00	151,500.00	51,500.00
22020404	100,000.00	262,000.00	162,000.00
22020406	Nil	199,500.00	199,500.00
22021003	3,000,000.00	5,949,185.25	2,949,185.25
22021007	400,000.00	1,105,000.00	705,000.00
22021020	Nil	65,000.00	65,000.00
22050110	Nil	100,000.00	100,000.00
22050111	Nil	1,421,000.00	1,421,000.00
22020406	300,000.00	1,572,000.00	1,272,000.00
23010112	400,000.00	850,000.00	450,000.00
23010146	Nil	16,000.00	16,000.00
Education Training	Nil	880,990.48	880,990.48
22080102	300,000,000.00	412,106,542.82	112,106,542.82
23010114	100,000.00	250,000.00	150,000.00
23010101	10,000,000.00	17,300,000.00	7,300,000.00
23020119	1,000,000.00	2,300,000.00	1,300,000.00
23010105	Nil	2,700,000.00	2,700,000.00
Drilling of Boreholes	Nil	2,398,175.00	2,398,175.00
23010102	Nil	120,000.00	120,000.00
23050111	Nil	370,000.00	370,000.00
02340104	Nil	4,950,000.00	4,950,000.00
23010122	Nil	50,000.00	50,000.00
Drug Supplies	Nil	2,800,000.00	2,800,000.00
Enlight Campaign	800,000.00	2,650,000.00	1,850,000.00
22021022	250,000.00	87,500.00	625,000.00
	331,530,000.00	482,417,573.55	151,675,073.55


5. **UNVOUCHED PAYMENTS:** The Bank Reconciliation Statement prepared as at 31st December, 2020 showed that payments were made without raising Payment Vouchers contrary to the law.

Audit Query No. LQ/IBNW/MA/01/2020: Unvouched Payments

S/N	Date Cheque Issue	Cheque No.	Bank	Amount (₦)	Date Presented
1	02/12/17	0411		120,990.00	02/12/17
2	09/03/20			190,500.86	09/03/20
3	30/06/20	019520063042013	UBA	12,000.00	30/06/20
4	03/07/20	1956	Zenith	150,000.00	03/07/20
5	14/08/20	675	Zenith	9,000.00	14/08/20
6	18/08/20	687	Zenith	20,000.00	18/08/20
7	21/08/20	701	Zenith	150,000.00	21/08/20
8	26/08/20	692	Zenith	40,000.00	26/08/20
9	28/08/20	1979	UBA	50,000.00	28/08/20
10	11/08/20	1921	UBA	50,000.00	11/08/20
11	04/09/20	718	Zenith	100,000.00	04/09/20
12	07/09/20	717	Zenith	100,000.00	07/09/20
13	04/09/20		Access	1,350.00	04/09/20
14	04/09/20		Access	24,686.53	04/09/20
15	25/10/20	875	Zenith	50,000.00	25/10/20
16	18/11/20	1888	Zenith	150,000.00	18/11/20
17	18/11/20	1887	Zenith	150,000.00	18/11/20
18	18/11/20	1890	Zenith	150,000.00	18/11/20
19	18/11/20	1889	Zenith	100,000.00	18/11/20
20	03/01/21	98	Access	11,333.00	03/01/21
21	04/12/20		Zenith	5,000,000.00	04/12/20
22	17/12/20	995	Zenith	6,500.00	17/12/20
				6,636,360.39	

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

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


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