

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, 2020

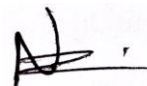
In compliance with the provision of Part VII, Section 66 (Subsections 2, 3 and 5) of Oyo State Local Government Law 2001, Section 5 (Subsection 4) of the State Joint Local Government Account (Distribution) Law 2002 and the provisions of Model Financial Memoranda, the Book of Accounts and General Purpose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

2. The General Purpose Financial Statements were prepared by the management of Ogbomoso North Local Government, Kinnira 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/Accrual.

4. The audit inspection was planned and performed conducted in accordance with 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 a true and fair view of the financial transactions of the Local Government for the year 2020.



Olusola Olanrewaju Akinola

Auditor-General for Local Governments.

12/07/21

REPORT

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS OF OGBOMOSO NORTH LOCAL GOVERNMENT, KINNIRA FOR THE YEAR ENDED 31ST DECEMBER, 2020

The attached General Purpose Financial Statements of Ogbomosho North Local Government, Kinnira 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/OGB/MA/08/2020: Excess Expenditure Disclosed by the Statement

Economic Code	Final Approved Provision (₦)	Actual Expenditure (₦)	Excess Disclosed (₦)
22020409	2,400,000.00	3,129,032.00	729,032.00
22020604	6,000,000.00	6,900,000.00	900,000.00
22020408	240,000.00	465,762.83	225,763.00
220221001	500,000.00	4,556,000.00	4,056,000.00
22020402	100,000.00	114,000.00	14,000.00
22020408	5,000,000.00	7,222,997.37	2,222,997.37
22021001	4,000,000.00	7,771,000.00	3,771,000.00
22021020	Nil	250,000.00	250,000.00
2202029	Nil	587,000.00	587,000.00
22020408	400,000.00	525,695.60	125,695.60
22020102	750,000.00	994,900.00	244,900.00
22020305	600,000.00	621,500.00	21,500.00

22020403	100,000.00	157,500.00	57,500.00
22020408	3,000,000.00	3,545,900.00	545,900.00
22021001	1,500,000.00	2,253,342.00	753,342.00
22020102	500,000.00	619,600.00	119,600.00
22020305	100,000.00	105,000.00	5,000.00
22020401	1,000,000.00	6,365,875.00	5,365,875.00
22020405	2,000,000.00	3,228,500.00	1,228,500.00
22020408	2,000,000.00	3,656,039.31	1,656,039.31
22020102	500,000.00	537,600.00	37,600.00
22020408	3,800,000.00	4,185,236.73	385,236.73
22021029	Nil	30,000.00	30,000.00
23010127	Nil	2,500,000.00	2,500,000.00
23020113	5,000,000.00	13,603,000.00	8,603,000.00
23030112	1,000,000.00	2,500,000.00	1,500,000.00
23030113	50,000,000.00	50,025,800.00	25,800.00
	90,490,000.00	126,451,080.84	69,901,281.01

4. **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/OGB/MA/07/2020: Unvouched Payments

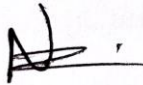
S/N	Date Cheque Issue	Cheque No.	Bank	Amount (₦)
1	01/07/20	00000913	Polaris	42,000.00
2	26/11/20	00001009	Polaris	65,000.00
3	19/11/20	Transfer	Zenith	700,000.00
4	11/12/20	Transfer	Zenith	400,000.00
5	11/12/20	Transfer	Zenith	300,000.00
6	24/12/20	Transfer	Zenith	2,500,000.00
				4,007,000.00

5. In addition to the items shown in paragraphs 3 and 4 of this Report, the following expenditures appear contrary to law.

Query No.	Amount (₦)	Details	Reasons
LQ/OGN/MA/01/2020	1,500,000.00	Payment made to Mr. Oyedotun Alaba Moses Cherith Pearl Eye Foundation	Non-deduction of 7.5% Value Added Tax and 10% Withholding Tax
LQ/OGN/MA/02/2020	24,493,625.00	Payment made to Technical University Collection for sponsorship	Expenditure not supported by proper records or account
LQ/OGN/MA/03/2020	50,000,000.00	Payment made to state Primary Health Care Local Government Basket Fund	Doubtful payment (Evidence of Payment not available)
LQ/OGN/MA/04/2020	38,000,000.00	Payment made to Local Council Mini Stadia Project	Doubtful payment (Evidence of Payment not available)
LQ/OGN/MA/05/2020	20,000,000.00	Payment made to Local Council Mini Stadia Project	Doubtful payment (Evidence of Payment not available)
LQ/OGN/MA/06/2020	49,648,474.00	Payment made to Local Government Service Commission	Doubtful payment (Evidence of Payment not available)
LQ/OGN/MA/07/2020	4,007,000.00	Payment made to Local Government Staff Pension Board Ibadan	Expenditure not supported by proper records or account
LQ/OGN/BP/01/2020	1,500,000.00	Payment made to Mr. Oyedotun Alaba Moses Cherith Pearl Eye Foundation	Non-deduction of 75% Value Added Tax and Withholding Tax

6. **DISALLOWANCE:** Allowance of the expenditures detailed in paragraphs 4, 5 and 6 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.