

OGUN STATE GOVERNMENT, NIGERIA

STATUTORY REPORT

AND

DOMESTIC REPORT

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

ON THE ACCOUNTS

OF

ODEDA LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2020

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ACKNOWLEDGEMENT

I wish to express my gratitude and appreciation to Almighty God for giving us the privilege to produce this Report. We are grateful to God for making our proposal a success.

I also wish to acknowledge the support of His Excellency, the Governor of Ogun State, Prince Dapo Abiodun MFR to this Office. The provision of enabling environment and the needed resources by His Excellency has shown that he is an advocate of probity and accountability in governance. I also acknowledge and appreciate the contributions of the members of the 9th Legislative Assembly of Ogun State House of Assembly particularly the Chairman and members of the Public Accounts Committee.

I cannot but appreciate the favourable disposition of the Head of Service Alhaja Selimot Olapeju Ottun for her regular support towards keeping this Office afloat.

Finally, my gratitude goes to the management and staff of this Office for their uncommon commitment to duty and loyalty to the discharge of their duties without which this Report would not have been possible.

Thank you and God bless you all.



L.A. Mulero (CNA)
Auditor-General for Local Governments,
Ogun State.
14th July, 2021.



OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

**Parastatals Building Block "B" Oke-Mosan. P.M.B. 2047, Abeokuta,
OGUN STATE, NIGERIA**

AUDIT CERTIFICATE

I have examined the accounts of Odeda Local Government for the year ended 31st December, 2020 in accordance with the provisions of Section 123 of Decree Number 12 of 1989 and 315 (1) of the 1999 Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006 and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit.

In my opinion, the Financial Statements give a true and fair view of the state of affairs of the Local Government as at 31st December, 2020 subject to the observations in the inspection reports.

L.A. Mulero (CNA)
Auditor-General for Local Governments,
Ogun State.
14th July, 2021

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
ODEDA LOCAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020**

The accounts of Odeda Local Government for the year ended 31st December, 2020 have been examined in accordance with the provisions of Section 123 of Decree Number 12 of 1989 and 315 (1) of the 1999 Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006 and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit.

RESPONSIBILITY STATEMENT

The Local Government is responsible for the preparation of the Financial Statements under IPSAS Accrual Basis of accounting as applicable in the public sector. It is our responsibility to form an independent opinion based on our Audit on the Financial Statements therein.

THE SCOPE OF THE AUDIT

We conducted our Audit in accordance with Generally Accepted Auditing Standards and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit. An audit includes examination on test basis of evidence relevant to the accounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgement made by the Council in the preparation of the financial statements, and whether the accounting policies were appropriate in the Council circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations we considered necessary to provide sufficient evidence to give

reasonable assurances that the financial statements are free from material misstatement, whether by fraud, other irregularities or errors.

In forming our opinion, we evaluated the overall adequacy of the presentation of the information in the financial statements and assessed whether the Council's books and Accounts had been properly kept.

OPINION

In our opinion, the financial statements give a true and fair view of the financial activities of the Local Government for the period under review. The federal allocation received by the State Local Government Joint Account Allocation Committee (JAAC) was completely distributed to the Local Government.



L. A. Mulero (CNA)

Auditor-General for Local Governments

Ogun State.

14th July, 2021.

**STATUTORY REPORT OF THE AUDITOR-GENERAL FOR LOCAL
GOVERNMENTS ON THE ACCOUNTS OF ODEDA LOCAL GOVERNMENT,
ODEDA FOR THE YEAR ENDED 31ST DECEMBER, 2020**

In compliance with the provisions of Section 123 of Decree Number 12 of 1989, Section 315(1) of the Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006, the accounts of Odeda Local Government, Odeda for the year ended 31st December, 2020 have been audited. The General Purpose Financial Statement was prepared by the management of the Local Government and is therefore responsible for the contents and information contained therein. The Financial Statement was prepared under the International Public Sector Accounting Standards (IPSAS) Accrual Basis as applicable to the Public Sector. The audit was conducted in accordance with Generally Accepted Auditing Standards.

In our opinion, subject to our observations, the General Purpose Financial Statement presented to Audit reflects a true and fair view of the financial activities of the Local Government for the year under review.

(2) STATE OF THE BOOKS OF ACCOUNTS AND RECORDS

There was some improvement in the books of account kept during the period.

(3) FINANCIAL REVIEW:

REVENUE	AMOUNT (₦)
Internally Generated Revenue	27,437,720.06
Statutory Allocation	2,211,191,225.56
Aids and Grants	<u>16,700,000.00</u>
Total	<u>2,255,328,945.62</u>

EXPENDITURE

Salaries and Allowances	1,717,902,711.30
Pension	512,452,083.20
Overhead Expenses	53,437,714.38
Long Term Assets	<u>22,768,645.00</u>
Total	<u>2,306,561,153.88</u>

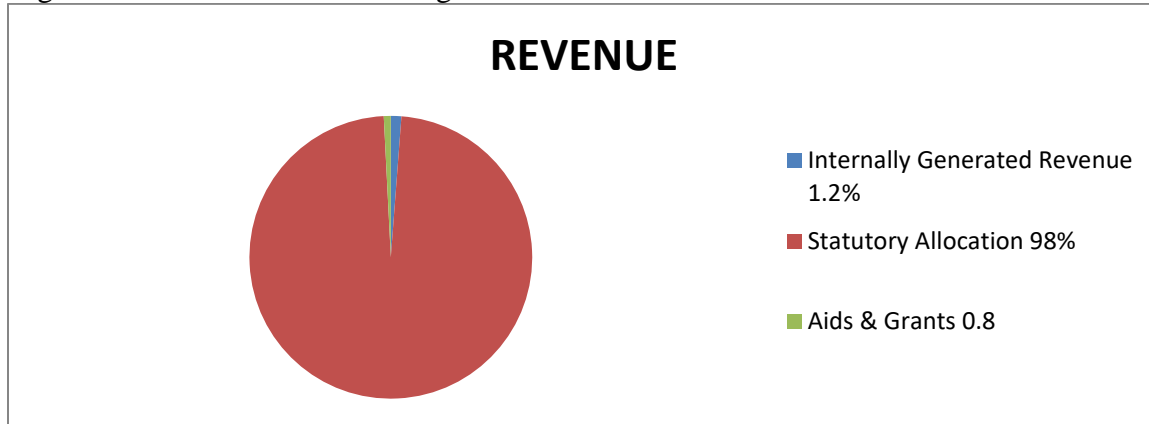
(4) REVENUE PERFORMANCE:

(i) STATEMENT OF ACTUAL REVENUE

Audit examination of the revenue profile revealed that out of the estimated Internally Generated Revenue of ₦57,880,000.00 a sum of ₦27,437,720.06 only was actually generated and this represent 47.4% of the budget. There is a drop of ₦1,103,534.94 in revenue when compared with the sum of ₦28,541,255.00 generated in year 2019. This revenue performance is far from the potentials of the Local Government and it also implied that the Local Government did not harness its IGR potentials maximally or there were leakages which has not been identified and blocked.

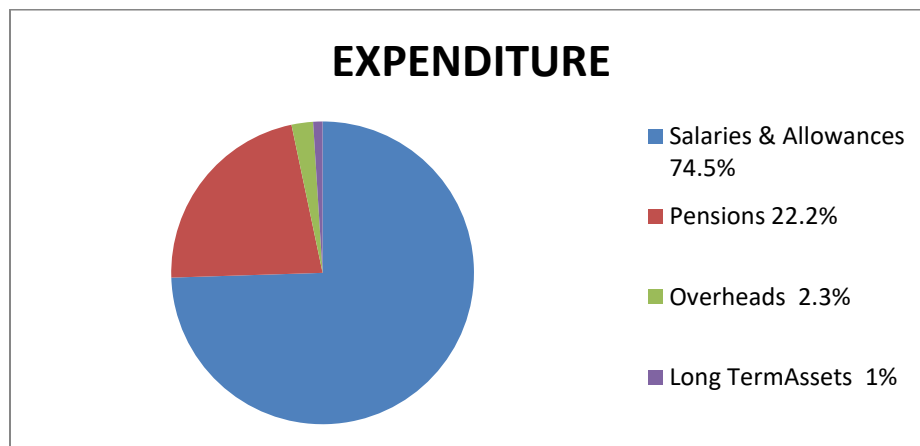
(ii) **PERCENTAGE OF INTERNALLY GENERATED REVENUE EFFORTS TO TOTAL REVENUE**

The Audit exercise revealed that out of the revenue of ₦2,255,328,945.62 realized by the Local Government during the year under review, a sum of ₦27,437,720.06 only was generated internally. This represented 1.2% of the total revenue while the total sum of ₦2,211,191,225.56 statutory allocation and ₦16,700,000.00 aids and grant received from the State Joint Account Allocation Committee represented 98% and 0.8% respectively. The implication of this is that without Revenue Allocation from the Federation Accounts, the Local Council Development Area might not be able to meet her obligations.



(5) **EXPENDITURE PATTERN**

During the period under review, examination of the expenditure profile of the Local Government revealed a total expenditure of ₦2,306,561,153.88. Out of this, a sum of ₦53,437,714.38 was expended on overhead which represented 2.3% of the total expenditure for the year. Also, a sum of ₦1,717,902,711.30 was expended on salaries and allowances which represented 74.5% of the total expenditure for the year while ₦512,452,083.20 was expended on pensions of retirees which represented 22.2% of the total expenditure for the year while the sum of ₦22,768,645.00 expended on long term assets representing 1% of the total expenditure. This pattern of expenditure does not augur well for meaningful development of the Local Government.



(6) **DEBT PROFILE**

The total debt profile of the Local Government according to the General Purpose Financial Statement as at 31st December, 2020 was ₦157,833,641.52. The liabilities are highlighted below:

<u>ITEMS</u>	<u>AMOUNT ₦</u>
1. VAT	10,510,372.71
2. DEVELOPMENT LEVY	3,666,030.93
3. 5% WITHHOLDING TAX	5,838,323.76
4. PENSIONS	50,378,403.50
5. PAYABLES	800,000.00
6. PAYE	49,703,352.79
7. COOPERATIVE	26,587,423.45
8. OTHERS	<u>10,349,734.38</u>
TOTAL	<u>157,833,641.52</u>

It was observed that the above amount had been deducted from various contracts, salaries and allowances of workers and has not been remitted to the appropriate agencies/beneficiaries.

(6) **ADVANCES**

The sum of ₦92,000.00 only was recovered out of ₦1,772,586.08 advances balance overdue in year 2019. The sum of ₦1,680,585.08 advances balance in the Statement of Financial Position as at 31st December, 2020 was dormant during the year contrary to regulations.

(7) **INVESTMENT**

The sum of ₦730,000.00 stated as investment in the Statement of Financial Position could not be substantiated because the shares certificate was not produced for audit scrutiny and no evidence of the beneficial ownership such as dividend was presented on demand.

ODEDA LOCAL GOVERNMENT

RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by me in accordance with the provisions of Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with Generally Accepted Accounting Practice.

The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government. To the best of my knowledge, this system of internal control has operated adequately through the reporting period.



Treasurer

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act Cap 144 LFN 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Odeda Local Government as at 31st December, 2020 and its operations for the year ended on the date.



Alh. Idowu Suraju
Treasurer



Mr Semiu Bola Lawal
Chairman

ODEDA LOCAL GOVERNMENT
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020	2019
CURRENT ASSET		₱	₱
CASH & CASH EQUIVALENTS	8	-7,831,472.77	-2,703,426.61
INVENTORIES		2,402,820.00	9,801,333.05
RECEIVABLES		2,776,500.00	355,750.00
PREPAYMENT			
ADVANCE		1,680,586.08	1,772,586.08
TOTAL CURRENT ASSET (A)		<u>-971,566.69</u>	<u>9,226,242.52</u>
NON-CURRENT ASSET	-		
PROPERTY PLANT & EQUIPMENT	10	325,312,673.27	328,787,983.30
INVESTMENT PROPERTY	11	154,449,625.10	143,383,212.00
BIOLOGICAL ASSET	12	2,850,000.00	2,850,000.00
INVESTMENT		730,000.00	730,000.00
LOAN GRANTED			
TOTAL NON CURRENT ASSET (B)		<u>483,342,298.37</u>	<u>475,751,195.30</u>
TOTAL ASSET (C=A+B)		<u>482,370,731.68</u>	<u>484,977,437.82</u>
CURRENT LIABILITY	-		
DEPOSIT			
LOAN & DEBT			
UNREMITTED DEDUCTIONS	9	157,033,641.52	120,606,859.47
ACCRUED EXPENSES, PAYABLES		800,000.00	5,172,050.00
DEFERRED INCOME			
CURRENT PORTION OF BORROWING			
TOTAL CURRENT LIABILITY (D)		<u>157,833,641.52</u>	<u>125,778,909.47</u>
NON-CURRENT LIABILITY			
PUBLIC FUND			
BORROWING			
TOTAL NON-CURRENT LIABILITY (E)		-	-
TOTAL LIABILITY (F=D+E)		<u>157,833,641.52</u>	<u>125,778,909.47</u>
NET ASSETS (G= C-F)		<u>324,537,090.16</u>	<u>359,198,528.35</u>
NET ASSET/EQUITY			
RESERVE			
ACCUMULATED SURPLUS/ DEFICIT		324,537,090.16	359,198,528.35
TOTAL NET ASSET/EQUITY		<u>324,537,090.16</u>	<u>359,198,528.35</u>

ODEDA LOCAL GOVERNMENT

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NOTES	2020	2019
REVENUE		₦	₦
STATUTORY ALLOCATION	1	2,211,191,225.56	1,354,366,857.90
NON-TAX REVENUE:	2	23,478,570.00	27,135,805.00
INVESTMENT INCOME			
INTEREST EARNED			
AIDS & GRANTS	3	16,700,000.00	
OTHER REVENUE		3,959,150.06	1,405,450.00
TOTAL REVENUE (A)		<u>2,255,328,945.62</u>	<u>1,382,908,112.90</u>
EXPENDITURE			
SALARIES & WAGES	4	1,717,902,711.30	1,153,009,321.15
NON- REGULAR ALLOWANCE	5	-	
SOCIAL BENEFIT	6	512,452,083.20	214,317,308.19
OVERHEAD COST	7	37,685,172.45	16,091,866.57
SUBVENTION TO PARASTALS		700,000.00	550,000.00
DEPRECIATION	10 & 11	15,052,541.93	13,710,279.03
GAIN/LOSS ON DISPOSAL ON ASSET			
TOTAL EXPENDITURE (B)		<u>2,283,792,508.88</u>	<u>1,397,678,774.94</u>
SURPLUS / DEFICIT (C=A-B)		<u>-28,463,563.26</u>	<u>-14,770,662.04</u>

ODEDA LOCAL GOVERNMENT

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020

	₦
Balance 1/1/2019	-105,001,383.94
Prior Year Adjustment	478,970,574.33
Adjusted Balance	373,969,190.39
Surplus/ (deficit) for the year	-14,770,662.04
Balance 31/12/2019	359,198,528.35
Prior Year Adjustment	-6,197,874.93
Adjusted Balance	<u>353,000,653.42</u>
Surplus/ (deficit) for the year	-28,463,563.26
Balance at 31 December 2020	<u>324,537,090.16</u>

ODEDA LOCAL GOVERNMENT
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	2020	2019
INFLOWS	₦	₦
STATUTORY ALLOCATION	2,209,191,225.56	1,354,366,857.90
LICENCES, FINES, ROYALTIES, FEES ETC	10,349,900.00	12,994,200.00
EARNINGS & SALES	8,142,820.00	12,558,105.00
RENT OF GOVERNMENT PROPERTIES	4,565,100.00	1,478,750.00
INVESTMENT INCOME		
INTEREST & REPAYMENT GENERAL		
DOMESTIC AIDS & GRANTS	16,700,000.00	
OTHER REVENUE	2,124,150.06	1,030,450.00
TOTAL INFLOW FROM OPERATING ACTIVITIES A	<u>2,251,073,195.62</u>	<u>1,382,428,362.90</u>
OUTFLOW		
PERSONNEL EMOLUMENTS	1,717,902,711.30	1,153,009,321.15
SOCIAL BENEFIT	512,452,083.20	214,317,308.19
OVERHEADS	37,685,172.45	21,736,811.05
SUBVENTION TO PARASTATALS	700,000.00	550,000.00
INTEREST PAYMENT		
TOTAL OUTFLOW FROM OPERATING ACTIVITIES B	<u>2,268,739,966.95</u>	<u>1,389,613,440.39</u>
NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES C=A-B	<u>-17,666,771.33</u>	<u>-7,185,077.49</u>
CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE/ CONSTRUCTION OF ASSETS	- 23,368,645.00	-1,730,000.00
PURCHASE OF FINANCIAL MARKET INSTRUMENTS		
ADVANCE	92,000.00	
PROCEED FROM SALE OF ASSETS	1,960,000.00	855,000.00
DIVIDEND RECEIVED		
NET CASH FLOW FROM INVESTING ACTIVITIES	<u>-21,316,645.00</u>	<u>-875,000.00</u>
CASH FLOW FROM FINANCIAL ACTIVITIES		
DEPOSIT/ UNREMITTED DEDUCTIONS	33,855,370.17	19,179,502.44
PUBLIC FUND		
PROCEEDS FROM DOMESTIC LOANS & OTHER		
NET CASH FLOW FROM FINANCIAL ACTIVITIES	<u>33,855,370.17</u>	<u>19,179,502.44</u>
NET CASH FLOW FROM ALL ACTIVITIES	<u>-5,128,046.16</u>	<u>11,119,424.95</u>
CASH & ITS EQUIVALENT AS AT 1/1/2020	<u>-2,703,426.61</u>	<u>-13,822,851.56</u>
CASH & ITS EQUIVALENT AS AT 31/12/2020	<u>-7,831,472.77</u>	<u>-2,703,426.61</u>

ACCOUNTING POLICY

S/N	
1	<p>Basis of Preparation The General Purpose Financial Statements are prepared under the historical cost convention and in accordance with IPSAS and other applicable standards and laws.</p>
2	<p>Accounting period Reporting period runs from 1st January to 31st December.</p>
3	<p>Reporting Currency The reporting currency is Naira (₦).</p>
4	<p>Revenue</p> <ul style="list-style-type: none"> a) Revenues from non-exchange transactions such as fees, and fines are recognised when the event occurs and the asset recognition criteria are met. b) Other non-exchange revenues are recognised when it is probable that the future economic benefits or service potential associated with the asset will flow to the Local Government and the fair value of the assets can be measured reliably.
5	<p>Other revenue</p> <ul style="list-style-type: none"> a) Other revenue consists of gains on disposal of property, plant and equipment. b) Any gain on disposal is recognized at the date control of the assets is passed to the buyer and is determined after deducting from the proceeds the carrying value of the assets at that time.
6	<p>Aids and Grants Aid and grants to a Local Government is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.</p>
7	<p>Expenses All expenses are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.</p>
8	<p>Property, Plant & Equipment (PPE)</p> <ul style="list-style-type: none"> a) All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. b) Where an asset (Other than land) is acquired in a non-exchange transaction for nil or normal consideration the asset is initially recognised at fair value, where fair value can be reliably determined and as income in the statement of financial performance.
9	<p>Depreciation The cost of PPE are written off, from the time they are brought into use on a straight line basis over their expected useful lives less any estimated residual value as follows:</p> <ul style="list-style-type: none"> a) Lease properties over the term of the lease b) Buildings 2% c) Plant and Machinery 10% d) Motor vehicles 20% e) Office Equipment 25% f) Furniture and Fittings 20% <ul style="list-style-type: none"> i. The full depreciation charge is applied to PPE in the year of acquisition and non in the year of disposal, regardless of the day of the month the transactions were carried out ii. Fully depreciated assets that are still in use are carried in the books at a net book value of ₦100.00

	<p>ii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.</p>
10	<p>Disposal Gains or losses on the disposal of fixed assets are included in the income statement as either an income or expenses respectively.</p> <p>Impairment Entities shall test for impairments of its PPE where it suspects that impairment has occurred.</p>
11	<p>Investment Property These are cash-generating property owned by the Local Government. The cost, depreciation and impairment of Investment Property are same with PPE.</p>
12	<p>Unremitted Deductions</p> <p>a) Unremitted deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include tax deductions and other deductions at source.</p> <p>b) These amounts are stated as Current Liabilities in the Statement of Financial Position.</p>
13	<p>Payable/Accrued Expenses</p> <p>a) These are monies payable to third parties in respect of goods and services received</p> <p>b) Accrued Expenses for which payment is due in the next 12 months are classified as Current Liabilities. Where the payments are due beyond the next 12 months, they are accounted for as Non-Current Liabilities.</p>
14	<p>Current Portion of Borrowings This is the portion of the long-term loan/borrowing that is due for repayment within the next 12 months. This portion of the borrowings is classified under Current Liabilities in the Statement of Financial Position.</p>

**NOTES TO THE GPFS FOR THE YEAR ENDED 31ST
DECEMBER, 2020**

**1. SHARE OF STATUTORY ALLOCATION
FROM JAAC**

	₦
JANUARY	168,821,319.39
FEBRUARY	194,001,009.00
MARCH	177,244,284.90
APRIL	164,366,378.96
MAY	167,381,597.68
JUNE	175,442,003.11
JULY	196,195,480.31
AUGUST	202,730,699.44
SEPTEMBER	183,407,310.39
OCTOBER	2,184,844.09
NOVEMBER	383,904,342.86
DECEMBER	195,511,955.43
TOTAL	<u>2,211,191,225.56</u>

2. NON-TAX REVENUE

LICENCES	4,665,600.00
FEES	5,570,250.00
FINES	534,800.00
EARNINGS	4,481,600.00
RENT OF GOVERNMENT PROPERTIES	4,565,100.00
SALES	3,661,220.00
TOTAL	<u>23,478,570.00</u>

3. AIDS & GRANTS

OGUN STATE GOVERNMENT	16,700,000.00
NON-GOVERNMENT ORGANISATION	0.00
TOTAL	<u>16,700,000.00</u>

4. SALARIES & WAGES

LOCAL GOVERNMENT STAFF	405,659,954.10
PRIMARY SCHOOL TEACHERS	1,225,446,049.64
TRADITIONAL COUNCIL	71,956,707.56
POLITICAL FUNCTIONARIES	14,840,000.00
TOTAL	<u>1,717,902,711.30</u>

5. NON- REGULAR ALLOWANCE

LEAVE BONUS	
TOTAL	

6. SOCIAL BENEFIT

GRATUITY	-
PENSION	512,452,083.20
TOTAL	<u>512,452,083.20</u>

7. OVERHEAD COST BY DEPARTMENT

CHAIRMAN & COUNCIL	15,075,000.00
HOLGA	146,000.00
INTERNAL AUDIT	-
ADMINISTRATIVE	5,837,650.00
FINANCE	3,817,940.33
INFORMATION	894,852.12
P H C	4,125,030.00
AGRIC	1,725,800.00
WORKS	2,068,500.00
PLANNING	1,357,000.00
WES	1,586,500.00
COMMUNITY	1,050,900.00
TOTAL	<u>37,685,172.45</u>

8. CASH & CASH EQUIVALENTS

CASH AT HAND	95,485.00
CASH IN BANKS	- 7,926,957.77
TOTAL	<u>- 7,831,472.77</u>

9. UNREMITTED DEDUCTIONS

VAT	10,510,372.71
DEVELOPMENT LEVY	3,666,030.93
5% WITHHOLDING TAX	5,838,323.76
PENSIONS	50,378,403.50
PAYE	49,703,352.79
OTHERS	10,349,734.38
TOTAL	<u>157,033,641.52</u>

NOTE 10	OODEA LOCAL GOVERNMENT SCHEDULE OF PROPERTY PLANT & EQUIPMENT							TOTAL	
	LAND & BUILDING 2%	LAND	PLANT & MACHINERY 10%	TRANSPORTATION EQUIPMENT 20%	OFFICE EQUIPMENT 25%	FURNITURE & FITTINGS 20%	INFRASTRUCTURE 10%		
BAL AS AT 01/01/2020	299,713,210.00	600,000.00	25,995,000.00	11,690,000.00	218,383.33	575,000.00	2,708,500.00	341,500,093.33	
ADDITION DURING THE YEAR					1,630,000.00	355,500.00	7,100,000.00	9,085,500.00	
LEGACY								0.00	
DISPOSAL DURING THE YEAR								-	
BAL C/F	299,713,210.00	600,000.00	25,995,000.00	11,690,000.00	1,848,383.33	930,500.00	9,808,500.00	350,585,593.33	
ACCUMULATED DEPRECIATION									
BAL AS AT 01/01/2020	6,142,864.20		2,665,500.00	2,958,000.00	129,595.83	215,600.00	600,550.00	12,712,110.03	
ADDITION DURING THE YEAR	5,994,264.20		2,599,500.00	2,338,000.00	462,095.83	186,100.00	980,850.00	12,560,810.03	
DISPOSAL DURING THE YEAR									
BAL C/F	12,137,128.40	-	5,265,000.00	5,296,000.00	591,691.66	401,700.00	1,581,400.00	25,272,920.06	
AS AT 31/12/2020	287,576,081.60	600,000.00	20,730,000.00	6,394,000.00	1,256,691.67	528,800.00	8,227,100.00	325,312,673.27	
AS AT 31/12/2019	293,570,345.80	600,000.00	23,329,500.00	8,732,000.00	88,787.50	359,400.00	2,107,950.00	328,787,983.30	
NOTE 11	OODEA LOCAL GOVERNMENT INVESTMENT PROPERTY							NOTE 12	BIOLOGICAL ASSET
	LAND & BUILDING 2%	LAND						BIOLOGICAL 4%	TOTAL
BAL AS AT 01/01/2020	110,903,450.00	34,697,831.00						2,850,000.00	2,850,000.00
ADDITION DURING THE YEAR	13,683,145.00								-
LEGACY									0.00
DISPOSAL DURING THE YEAR									(125,000.00)
BAL C/F	124,586,595.00	34,572,831.00						2,850,000.00	2,850,000.00
ACCUMULATED DEPRECIATION									
BAL AS AT 01/01/2020	2,218,069.00								2,218,069.00
ADDITION DURING THE YEAR	2,491,731.90								2,491,731.90
DISPOSAL DURING THE YEAR									-
BAL C/F	4,709,800.90	-						-	4,709,800.90
AS AT 31/12/2020	119,876,794.10	34,572,831.00						2,850,000.00	2,850,000.00
AS AT 31/12/2019	108,685,381.00	34,697,831.00						2,850,000.00	2,850,000.00

The Chairman,
Transition Committee,
Odeda Local Government,
Odeda.

**AUDIT INSPECTION REPORT ON THE ACCOUNTS OF ODEDA LOCAL
GOVERNMENT, ODEDA FOR THE PERIOD 1ST JANUARY TO 31ST
DECEMBER, 2020**

The following comments in addition to those contained in the Statutory Audit Report which will be issued from this Office are referred for your attention and comments in connection with the above Audit Inspection Report.

2. AUDIT QUERIES

The underlisted audit queries had earlier been forwarded to you for your necessary action as required by law. Please ensure quick response to the queries.

S/N	Query Numbers	Subject	Amount (₦)
1.	OGLG/AQ/DED/199/2020	Doubtful Expenditure	750,000.00
2.	OGLG/AQ/DED/200/2020	Doubtful Expenditure	770,000.00
3.	OGLG/AQ/DED/201/2020	Un-Receipted Expenditure	1,530,000.00
4.	OGLG/AQ/DED/202/2020	Nugatory Payment	25,000.00

3(i) DOUBTFUL EXPENDITURE --- Items purchased not taken to Ledger Charge

Observation: A total sum of Seven Hundred and Seventy Thousand Naira (₦ 770,000,00) only was approved and released to Mrs. Arije Adejobi Adebola.O (Chief Medical Laboratory Technologist) vide PVs 3/March 2020 (₦ 330,000.00) and 21/ Dec, 2020 (₦ 440,000.00). The payments were made for the procurements/purchase of reagents needed in the medical laboratory unit of Primary Health centre, Obantoko, in the Local Government. These were purchased to replace the reagents already consumed.

During verification visit to the laboratory, the followings were observed:

- (i) The items purchased were not taken on ledger charge and as such not received into the stores for the issuance of Stores Receipt Vouchers

- (ii) No ledger was found in the store to ascertain the reagents usage or the remaining before replacement.

The irregularities contravened the provisions of Chapter 34.14 (3) of Model Financial Memoranda for Local Governments that says “Each receipt & issue of stores shall be recorded as the issue is made. For receipts, the number and date of the Stores Receipt Voucher (Form LGT 102) will be quoted and for issues the number and date of stores requisition and Issue Voucher shall be quoted”. Also, Chapter 34.14 (4) stated that “After each entry of a receipt or an issue of stores, the revised stock balance shall be calculated and entered in the store ledger”.

Having observed this lapse, the team conducted physical counts of the store items with Mrs. Arije-Adejobi, A. O. and requested her to open a ledger for the items counted and bring the ledger to the Local Government Secretariat for confirmation and certification.

Despite repeated efforts made by the audit team, she did not heed the calls and her failure to heed the audit invitation showed a sign of disrespect for Audit. It appeared that she intentionally wanted the manipulation of store items to continue. The Internal Auditor (Mrs. Ademuyiwa) was interrogated on these irregularities. The Internal Auditor explained that when she observed the irregularity she advised her (laboratory technologist) on the need to follow due process, but Mrs. Arije did not comply with her directives. The Audit team however, blamed the Internal Auditor for not documenting the conversations.

Recommendation: Mrs. Arije-Adejobi should appear in this Office alongside the Internal Auditor for the presentation of the ledger within two (2) weeks from the date on this report. Failure to appear would attract a stiff sanction from this Office.

3(ii) DOUBTFUL EXPENDITURE

Observation: A total sum of Seven Hundred and Fifty Thousand Naira (₦750,000.00) only was approved and released to Engineer Durokifa M.O. (Head of Works & Housing) to do the repair and servicing of a CAT grader. The money was released vide PV. 3/Feb, 2020 (₦500,000.00) and PV.4/ Feb, 2020 (₦250,000.00). It was observed that before the repair, the grader has been grounded and has not been working for a long time.

Audit chat with Engr. Durokifa revealed that the repair and servicing were done after the grader had been grounded for more than ten (10) years and after repair, it has developed another major engine problem again. He stressed further that the engine of the grader which is grounded

at the Local Government Registry Hall, Gbonogun, Abeokuta would soon be overhauled immediately funds are available.

Audit viewed the expenditure as doubtful because such huge amount spent on repair and servicing of the CAT grader could not make it function effectively for a reasonable period of time.

Recommendation: The Officials are enjoined to be considerate when transacting business on behalf of the Local Government.

4. NUGATORY PAYMENT

Observation: A sum of Twenty-Five Thousand Naira (₦25,000.00) only was approved and released to Mr. Bello Abiodun (Administrative Officer I) as 1st instalmental payment of electricity bill for the Local Government Secretariat. The payment was made vide P.V 49/July, 2020. Examination of payment voucher revealed that relevant receipt from Ibadan Electricity Distribution Company (IBEDC) was not attached to the payment voucher contrary to the provisions of Chapter 14:17 of the Model Financial Memoranda for Local Government.

Further investigation also revealed that Mr. Bello did not pay the money to IBEDC. During Audit chat, Mr. Bello confirmed that he had not paid the money to IBEDC but promised to pay.

Recommendation: The officials are advised to always do what is required of them to do to the Local Government as and when due.

1. UNRECEIPTED EXPENDITURE

Observation: A total sum of One Million, Five Hundred and Thirty Thousand Naira (₦1,530,000.00) only was approved and released to Mr Solanke Peter Iseoluwa (Radiographer) as follows:

- (i) Five Hundred and Fifty Thousand Naira (₦550,000.00) only vide P.V. 22/March, 2020 to purchase electro cardiograph machine for Odeda Local Government.
- (ii) Nine Hundred and Eighty Thousand (₦ 980,000.00) only vide P.V 23/ March, 2020 for procurement of an Ultra Sound Scan machine for Local Government.

It was observed that the payment vouchers were not supported with official printed receipts contrary to the provisions of Chapter 14:17 of Model Financial Memoranda of the Local

Governments. Only the invoices issued before consideration were attached to the voucher, which is not acceptable to Audit.

The equipment was meant to investigate, determine and treat medical problems associated with human heart but it is disheartening to observe that almost a year after purchase the equipment has not been put to use.

Audit investigation revealed that the operator of equipment stopped work as a result of low wages (disagreement on wages)

This Office demands for the economic importance and rationale behind the procurement of the equipment when the management knew that there was no qualified staff to operate the machines.

It appears that the management deliberately used the expenditure as a conduit pipe to siphon the scarce resources of the Local Government as against the proposal to significantly boost revenue being generated by the Local Government through the health section.

During the exit meeting, the management promised to activate and ensure that the equipment is operated by trained personnel.

Recommendation: The Officials are advised to be more considerate when transacting on behalf of the Local Government.

6. BANK RECONCILIATION STATEMENTS

(i) Dormant Bank Accounts

Observation: A sum of Nine Hundred and Ninety-Four Thousand, Four Hundred and Thirty Four Naira and Ninety Four Kobo (₦994,434.94) only was the total balance on the twelve dormant bank accounts in the Local Government. (see appendix “A” of the report forwarded to the Local Government) These accounts had remained inactive overtime without being attended to despite the advice given to the Local Government in paragraph 5 of the last Audit Inspection Report with reference No. OGLG/DED/1/VOL.V/362 dated 12th November, 2020.

Recommendation: The Local Government is once again advised to either close these accounts or activate them for the use of the Local Government.

7. **FAILURE OF REVENUE COLLECTOR (Mr. Sobowale Bolaji) TO REPORT FOR AUDIT CHECK**

Observation: During the audit check, it was observed that Mr. Sobowale Bolaji (Pharmacy Technician, HAPSS 08) at Olodo Health Centre did not come for the audit check exercise. He has GRR No. 0043933 – 0043950 in his possession.

Investigation revealed that he was not medically fit and the audit team advised him to send the accounting books to the Local Government Secretariat for audit check. As at the time the audit team left the Local Government, in May, 2021 he did not heed the advice of the audit.

Recommendation: Mr. Mobolaji Sobowale is officially invited to this Office within two (2) weeks of the receipt of this report. He should come with necessary documents for the audit check. In the alternative, he should send those documents through the Treasurer if he is not physically fit to travel.

8. **REVENUE LEAKAGES/ NON-REMITTANCE OF LOCAL GOVERNMENT FUNDS**

Observation: It was observed that most of the revenue collectors have not been remitting the monies collected on behalf of Local Government into the coffers of the Local Government as and when due.

During the audit exercise, a total sum of Two Million, Eight Hundred and Twenty-Three Thousand, Seven Hundred and Forty Naira (₦2,823,740.00) only was the amount remitted into the coffers of the Local Government within the period of audit exercise in the Local Government, (15/2/2021- 18/3/2021). This was as a result of the presence of the audit team who charged the defaulting revenue collectors to pay.

This implied that the internal audit is weak otherwise it should have detected Revenue Collectors were holding on to the cash collected by them instead of remitting same to the Local Government.

The irregular remittance of revenue collected into the Local Government treasury is contrary to provisions of Chapter 31.7 of the Model Financial Memoranda for Local Governments which states that all revenue earning books are properly accounted for and that a responsible member of the treasury staff, not concerned with the receipt and issue of revenue

earning books carries out a monthly check of the Receipts book Register and the receipt book distribution register

Recommendation: The Internal Auditor and the Treasurer should be alive to their responsibility. While addressing the issue of internal control weakness, the Internal Auditor said that the management did not allow her to perform her duty as expected.

9. SLAUGHTER SLAB/MARKET RECEIPT

Observation: It was observed that the collection of revenue from the slaughter slab at Gbonogun was awarded to Mr. Abiodun Safaru (Eserere) on a monthly payment of Sixty Thousand Naira (₦60,000.00). Though payments were going on steadily but the amount appear to be too small and needs upward review.

However, audit visit to all the markets within the Local Government revealed that all the meat sellers had not been collecting market receipts.

During interrogation with some of them, they claimed they have not been paying because they have been paying in respect of slaughter slab.

The Audit viewed this act as part of revenue leakages in Local Government system.

While responding to this issue at exit meeting, the Chairman claimed he was not aware but promised to summon the Babaloja's and address issue once and for all.

Recommendation: The Local Government should review upwards the amount being paid by the contractor on the slaughter slab. Also, a daily market receipt should be issued to the meat sellers within the Local Government so as to improve the internally generated revenue

10. PERSONAL ADVANCE

Observation: I wish to refer to the previous Audit Inspection Report No. OGLG/DED/1/VOL.V/362 dated 12th November, 2020 where it was highlighted that Mr. Sowunmi Adegboyega Jubelo (Former Cashier) was having an advance account balance of Six Hundred and Twenty-Eight Thousand, Two Hundred Naira (₦628,200.00) only as a result of mismanagement of Local Government funds when he was the cashier. It is disheartening to observe that he had remitted a sum of Forty-Four Thousand Naira (₦44,000.00) only as at December, 2020. This reduced the balance to Five Hundred and Eighty-Four Thousand, Two Hundred Naira (₦584,200.00) only.

Recommendation: The Management is hereby advised to look into his case and effect monthly repayment in order to fully recover the outstanding amount from him.

11. AUDIT VERIFICATION VISIT TO HEALTH CENTRES

Observation: During audit verification visit to the Local Government Health Centres, (Obantoko, Osiele, Olodo Health Centre), it was observed that proper inventory records of drugs and reagents purchased were not maintained. None of these health centres has a ledger to record how the items of store were issued out for use. This is contrary to the provisions of Chapter 34.14 (3) of MFM that says each receipts and issues of stores shall be recorded as the issue is made. For receipts, the number and date of the Stores Receipt Voucher (Form LGT 102) will be quoted and for issues, the numbers and dates of store requisition and Store Issue Voucher shall be quoted. Chapter 34.14 (4) also states that “After each entry of a receipt or an issue of stores, the revised stock balance shall be calculated and entered in the store ledger”.

Having observed the internal control weakness in the system, the audit team took the stock balances and instructed the affected officers to get ledger and maintain a proper record keeping henceforth. This had been adhered to by the officers except Mrs. Arije-Adejobi, A. O. at Obantoko Laboratory Centre and Sobowale Mobolaji at Olodo health centre who refused to bring their ledgers for confirmation and certification.

Recommendation: The Internal Auditor, Mrs. Ademuyiwa, Titi is advised to visit the health centres at intervals and ensure that the store ledgers are properly kept. She should also check the ledgers to confirm the stock balance/s before approval is given for procurement of new drugs and reagents.

12. LOCAL GOVERNMENT LANDED PROPERTY

Observation: In my last Audit Inspection Report with reference Number OGLG/DED/1/VOL.V/362 dated 12th November, 2020 it was reported that out of 3 acres and 2 plots of land owned by the Local Government at Gbonogun, one (1) plot of land was sold in 2019, leaving a balance of 3 acres and one (1) plot at Gbonogun Obantoko. That another 64 hectares at Kotopo/Eleweran also owned by the Local Government were still intact and no activity was observed during that audit exercise. It was recommended in the report under reference that the Local Government should keep this Office informed of any new development on those landed property. However, during the recently concluded audit exercise, it was observed that the Local Government sold 2 plots of land for One Million Naira each at Gbonogun, Obantoko and 1 plot of land for ₦800,000.00 at Eleweran/Kotopo.

The audit team frowned at the Local Government attitude for not informing this Office on the matter despite the recommendation in the last Audit Report. Mrs. Folashade Odeyemi (Director, General Services and Administration) said she informed the office alongside the acting Head of Local Government Administration (HOLGA) then, Dr Abiodun Sorunke on the land matters issue.

Investigation revealed that there are issues on the landed properties at Gbonogun and Eleweran as detailed below:

(i) **GBONOGUN**

Observation: It was established that one Ogundeyi's family laid claims to some portions of the land. The family had been invited by the Local Government for meetings severally to resolve the land issues. At the Finance and General Purpose Committee (F&GPC) meeting held on 27th May, 2020, the management ratified the promise of the last administration to pay ₦3,000,000.00 as compensation to the Ogundeyi family. This was after the Local Government had taken the matter to court and judgment given in favour of the Local Government. Out of the money, ₦750,000.00 had been paid to them leaving a balance of ₦2,250,000.00. Surprisingly, in year 2020 the story changed. The family that had agreed to be compensated, and had collected part-payment, later came up with some landed property documents purportedly obtained from the Bureau of Lands and Survey which conveyed title owner for that portion of land to the family.

It is saddening to observe that the Bureau of Lands and Survey that issued the title document to the Ogundeyi family, is also the Office that approved the survey for the approval and issuance of certificate of occupancy to the Local Government.

Recommendation: The Local Government should take a legal action against the Ministry of Lands and Survey for giving ownership/approval of a particular landed property to two groups.

(ii) **Kotopo/Eleweran**

Observation: There was an issue on the Hectares of land at Kotopo area. The land was allocated and released to the Local Government by Ogun State Government through release letter No. LM/844/4 dated 26th November, 2010 from the Bureau of Lands and Survey, Office of the Governor, Oke-Ilewo Abeokuta. The release was published in Ogun State of Nigeria Gazette No 18 Vol .36 of 5th May 2011. The Bureau of Lands and Survey later released 10 Hectares each to

the 31 villages/communities within Ajegunle farm settlement after appeal was made by the Chairman Ilupeju Alagbede Community Development Association, Eleweran Annex, Odeda.

However, investigation revealed that the Ministry of Agriculture is now laying claims to the land in recent time. The Local Government management took drastic steps by erecting sign posts on the land but the sign posts were removed by the Ministry of Agriculture and taken away to its office in Asero, Abeokuta. The Local Government reacted through the consultant on land matters, who wrote a letter of clarification to the Bureau of Lands Survey. This resulted to a tripartite meeting held on 23rd March, 2021.

The meeting was observed by a member of the Audit Team (Mr. Bagbansoro A. D). After the presentation by the consultant on land matters (Mr. Kuforiji) who represented the Local Government, Surveyor Dr Onasote (Director, Bureau of Lands Survey) confirmed and said “it is a known fact that the Local Government have land at Ajegunle farm settlement and the survey/letter of release is still in our archive”

Going through records, it was observed that the Local Government is in possession of landed properties as stated below:

LOCATION	MEASUREMENT	PLOTS	COST/PLOT @ TIME OF PURCHASE	VALUE (₦) AS AT THE TIME OF PURCHASE
Gbonogun	1.776 Hectares	26.64	50,000.00	1,332,000.00
Gbonogun	3.244 Hectares	48.66	50,000.00	2,433,000.00
Gbonogun	3.379 Hectares	50.69	49,995.07	2,534,250.00
Eleweran	75 Hectares	1,125	25,000.00	28,125,000.00
Abk/Ibadan Rd	3397.980 m ²			253,581.00
Bode Olude	271.198 m ²			20,000.00

Recommendation: The Local Government should take this opportunity and ascertain the actual plots/acres or hectares sold and those that are not actually sold by the Local Government. A comprehensive analysis of all landed properties that will reveal the initially acquired lands, those

sold and those encroached should be forwarded to this Office in order to keep track of activities on them.

13. LOCAL GOVERNMENT STAFF QUARTERS

Observation: Despite repeated advice given by this Office in my previous two Audit Inspection Reports Reference No. OGLG/DED/1/VOL.IV/345 of 3rd July, 2020 and OGLG/DED/1/VOL.V/362 dated 12th November, 2020 the Local Government had not renovated the staff quarters for proper allocation to staff who usually come for work from Abeokuta on daily basis. It is important to state that at the exit meeting with Local Government Management, the Chairman attributed non-repair of the staff quarters to paucity of funds but promised to attend to it immediately there is enough funds.

Recommendation: The Local Government is advised to renovate the staff quarters and this Office be informed accordingly.

14. MISSING LEGISLATIVE TOYOTA HIACE BUS NO. LG 06 DED

Observation: Despite repeated advice given by this Office in my previous two Audit Inspection Reports Reference No. OGLG/DED/1/VOL.IV/345 dated 3rd July, 2020 and OGLG/DED/1/VOL.V/362 of 12th November, 2020 on the need to re-visit the issue of missing legislative Toyota Hiace Bus No LG 06 DED and recover the missing Bus. During an exit meeting with the Management, it was revealed that the bus was seized by the Local Government creditor because of debt. However, the Chairman promised to be more active on the matter and ensure that the bus is recovered.

Recommendation: The Management is hereby advised again to intensify all efforts to ascertain the creditors, the amount involved and agree on mode of payment in order to recover the bus.

ODEDA LOCAL GOVERNMENT

OLGP/248/16

16th August, 2021

The Auditor-General,
Office of the Auditor-General for Local Governments,
Oke-Mosan,
Abeokuta.

RE: AUDIT INSPECTION REPORT ON THE ACCOUNT OF ODEDA LOCAL GOVERNMENT, ODEDA FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020

Following the Audit inspection for year 2020 by the audit team, in which a report that has recommendation on series of issues was sent to the Local Government, the action taken by the Local Government are thus listed below:

1. **AUDIT QUERIES**

Audit queries Number OGLG/AQ/DED/199-202 four (4) queries that were enclosed with the report had been dispatched to the respective recipients.

2. **BANK RECONCILIATION STATEMENTS**

The Local Government has written to various banks in respect of the dormant bank accounts to ascertain the situation and thus decides on whether to close or activate it but we are still awaiting the response of the banks.

3. **FAILURE OF REVENUE COLLECTOR (Mr. Sobowale Bolaji) TO REPORT FOR AUDIT CHECK**

After the Audit inspection, Mr. Sobowale Bolaji appeared before the Internal Auditor with the necessary financial documents. The Internal Auditor there and then informed the Audit team (via a phone call) about these issues. The officer has since paid to the bank, the revenue collected, the leader of the team then instructed the Internal Auditor to check his books.

4. **SLAUGHTER SLAB/MARKET RECEIPT**

Following the recommendation of the Auditor General's office to review the amount paid by the contractor upwardly, the initial payment which was Sixty Thousand Naira (₦60,000.00) only had been reviewed upwardly to Seventy Thousand Naira (₦70,000.00). Also, the revenue collected in charge of the slab had been advised to be collecting the daily market revenue from the meat sellers.

5. **PERSONAL ADVANCE**

Mr. Sowunmi Adegboyega who is still owing the Local Government the sum of Five Hundred and Eighty-Four Thousand, Two Hundred Naira (₦584,200.00) only had been advised to be remitting the monthly repayment by cash to the cash office if the money is not being deducted up front so as to reduce or fully recover the remaining Local Government fund with him.

6. **AUDIT VERIFICATION VISIT TO HEALTH CENTRES**

The recommendation by the Auditor-General's office for the Internal Auditor to be paying an audit verification visit to health centres had since been given adhered to while also ensuring proper keeping of ledgers.

7. **AUDIT VERIFICATION VISIT TO HEALTH CENTRES**

On the failure of Mrs. Arije Adejobi to heed to the calls of the Audit Team, the audit query No. OGLG/AQ/DED/200/2020 had since been given to her and necessary things from the Internal Auditor had been done

8. **REPAIR AND SERVICING OF CAT/GRADER**

On the doubtful expenditure on the repair and servicing of CAT/Grader which had been a subject of query No. OGLG/AQ/DED/199/2020. The Head of Works and Housing Engineer Durokifa M. O. reported that paucity of fund is still hindering the repair of the grader and it will be done as early as there is fund for the purpose.

9. **PAYMENT OF ELECTRICITY BILL**

On the payment of electricity which had also attracted an audit query and the officials are advised to always do what is required of them to the Local Government, the full electricity bill had been paid and the Local Government had started enjoying the electricity supply.

10. **LOCAL GOVERNMENT LANDED PROPERTY**

On the landed property in Gbonagun and Kotopo/Eleweran, work is still in progress as the Local Government had contacted the Bureau of Lands and Survey in writing and several meetings held in order to look into the issues. The Bureau promised that they will look into the matter.

11. **THE LOCAL GOVERNMENT STAFF QUARTERS**

The Management agreed on the need to renovate the Local Government Staff Quarters as soon as fund is made available.

12. **MISSING LEGISLATIVE TOYOTA HIACE BUS NO. LG 06 DED**

The Local Government had again re-strategized the effort in ascertaining the creditor, the amount involved and agreed on mode of payment in order to recover the missing Toyota Hiace Bus.

13. **PURCHASE OF ELECTRON CARDIOGRAPH MACHINE AND ULTRA
SOUND SCAN MACHINE**

The audit query No. OGLG/AQ/DED/201/2020 in respect of the above subject matter had been given to Mr. Solanke Peter in which we believe that he and the retired Director of Primary Health Care, Dr. Sorunke Abiodun had come to your office for clearance. The two machines are being put to use in our health centre at Alogi, Obantoko.

Conclusively, all the points raised by the team of audit from the office of Auditor-General for Local Government were well digested and would be taken care of.


Mrs. Akintomide T. O.,
Head of Local Government Administration.