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**STATEMENT OF OPINION OF THE AUDITOR GENERAL ON THE ACCOUNTS OF
THE TWENTY (20) LOCAL GOVERNMENTS AND THIRTY-SEVEN (37) LOCAL
COUNCIL DEVELOPMENT AREAS (LCDA) OF OGUN STATE FOR THE YEAR
ENDED 31ST DECEMBER, 2018**

In compliance with the provisions of Chapter 135 to 145 of the Ogun State Local Government Law 2006, and Section 125, Sub-Section 4 and 5 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the accounts of the Twenty (20) Local Governments and Thirty-Seven (37) Local Council Development Areas (LCDA) in Ogun State for the year ended 31st December, 2018 had been examined and the following observations are made thereof:

(a) **RESPONSIBILITY STATEMENT**

The Chairman and the Treasurer of each Local Governments and Local Council Development Areas were responsible for the preparation of the accounts. The Financial Statements were prepared using accrual basis accounting as applicable in the public sector. It is our responsibility to audit and form an independent opinion on the financial statements audited.

(b) **THE SCOPE OF THE AUDIT**

The audit was conducted in accordance with the Generally Acceptable Auditing Standards which include:

- i. Examination on a test basis of evidence relevant to the amounts and disclosures in the accounts.
- ii. Assessment of the significant estimate and judgments made by the Chairman and the Council's Treasurers in the preparation of accounts and
- iii. Whether the accounting policies were appropriate to the Local Governments' circumstances and that they are consistently applied as disclosed. The audit was planned and performed in such a way as to obtain all information and explanations which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, whether cause by fraud, other irregularity or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether books of accounts have been kept were carried out.

(c) **OPINION**

Subject to the observations raised in the body of the reports, in my opinion the Financial Statements gave a true and fair view of the financial activities of the Local Governments and Local Council Development Area for the period under reference. It was observed that there was a remarkable improvement on the compliance with rules and regulations when compared with previous years. This accounted for very minimal Audit Queries issued in the year's account. Majority of the queries had been satisfactorily answered by those concerned.

SYNOPSIS OF INSPECTION REPORT

A. AUDIT QUERIES

Audit queries totaling One Hundred and Thirty-Seven (137) which amounted to Forty Seven Million, Seven Hundred and Ninety Eight Thousand, Nine Hundred and Sixty-Eight Naira, (₦47,798,968.00) only were issued in respect of various irregularities observed during the period under review. Most of the queries arose from flagrant disregard for the provisions of Financial Memorandum, which are financial regulatory documents for Local Governments. Some of the queries had been satisfactorily answered thereby discharged.

It behoves on each Local Governments and Local Council Development Area to ensure that the queries are promptly answered and where satisfactory explanations cannot be given the amount involved should be recovered from the persons concerned or the authorizing/accounting officers where the recipient could no longer be traced. The summary of the Audit Queries are contained on pages ix and xv of this report.

B. OGUN STATE JOINT LOCAL GOVERNMENT ALLOCATION ACCOUNTS COMMITTEE

During the period under review, it was observed that a total sum of Thirty-Nine Billion, One Hundred and Fifty-Four Million, Five Hundred and Eleven Thousand, Three Hundred and Thirty Nine Naira Sixty-Eight Kobo (₦39,154,511,339.68) only was received from the Federation Allocation Account Committee in respect of Statutory Allocation, Value Added Tax, Additional NNPC Refund, Excess Bank Charges, Exchange Gain and Foreign Equalization. This represent an increase of 32.90% over the last year allocation received from FAAC.

Audit examination revealed that a total sum of Forty Billion, Three Hundred and One Million, Nine Hundred and Twenty Thousand, Six Hundred and Sixty Seven Naira, Ninety One Kobo (₦40,301,920,667.91) was disbursed in respect of first line charges and payment of staff salaries and allowances.

However, the State Government had been given succor to the State Joint Local Government Allocation Committee (JAAC) in meeting up with the Statutory payments. Though, the State Government had not been fulfilling its financial obligation of ten percent (10%) of its total Internally Generated Revenue to the JAAC account in line with extant law.

C. **OUTSTANDING COOPERATIVE AND CONTRIBUTORY PENSION DEDUCTIONS**

It was observed that outstanding cooperative deductions in respect of primary school teachers and Local Government Staff as at 31st December, 2018 stood at Three Billion, Eight Hundred and Fifty Four Million, Nine Hundred and Sixty Five Thousand, One Hundred and Seventy Five naira Fifteen Kobo (₦3,854,965,175.15).

Also, the leave bonuses and contributory pensions from August, 2015 to date are also yet to be paid.

The Local Governments should make effort to pay all the outstanding deductions which were made from the salaries of the workers to enhance their productivity in the service

OUTSTANDING MATTERS FROM PREVIOUS REPORT

A. **STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)**

In line with Section 85(3) of the Constitution of the Federal Republic of Nigeria, the Auditor-General is empowered to audit the accounts of the Local Governments in the State but to farm out the accounts relating to the Education Authorities. Regular auditing is necessary in order to satisfy constitutional requirement and also to serve as a means of checking and deterring the would-be fraudsters. Millions of Naira is being expended monthly from the Local Governments Fund on payment of these salaries and allowances hence it is necessary that regular audit is carried out on salaries and allowances.

Unfortunately as at December, 2018 the auditing of the accounts of the 20 Local Government Education Authorities in the state had been in arrears for eleven (11) years because it was audited last in December, 2007. Attempts were made by this Office by writing several letters to the relevant authorities on the need for regular auditing of the accounts but the letters were yet to be attended to, such letters No. C.81^T/1/31 of 14th June, 2012, C.81^T/1/ of 5th October, 2012 C.81^T/1/32 of 26th March, 2014 etc. but up till now, the Executive approvals were yet to be granted to farm out the accounts despite my spirited efforts.

Also, regular manpower staff audit should be conducted in both Teaching and Non-Teaching staff in all the primary schools within the state.

Consequent upon this and in order to prevent the danger inherent in irregular auditing of accounts, it is necessary that His Excellency gives approval to this issue by instructing the Universal Basic Education Board to make the necessary fund available for the audit exercise.

B. BAILOUT FROM FAAC

During the period under reference, a total sum of ₦1,389,323,403.84 was refunded out of the remaining balance of ₦6,013,650,771.36 as at the end of last year 2017, thus leaving a balance of ₦4,624,327,367.52 to refund as at December, 2018.

The authority is advised to ensure regular repayment of the loan.

C. ALLOCATION TO TRADITIONAL COUNCILS

According to the existing Law, the Traditional Councils in the State were entitled to 5% of the receipt from the State Local Government Joint Allocation Account. It was however observed that for the period under review, a sum of ₦2,032,474,963.81 of the allocation was distributed to the four (4) Traditional Councils in the State while a sum of ₦241,849,055.53 was set aside for the maintenance of Chieftaincy Department from where incidentals on the Royal Fathers in terms of payment of honoraria, refreshments at meetings, fuel cost etc. when these Royal Fathers attend the State functions were met.

It is worthy of mentioning that some of the accounts maintained by the four (4) Traditional Councils were not audited regularly as required because the books of accounts were not made available for auditing. Yewa Traditional Council's Accounts and Egba Traditional Council's Account had been audited up to December, 2018. Ijebu traditional Council's Accounts and Remo Traditional Council's Account were audited last in year 2006. The books of accounts were not made available from year 2007 to date. His Excellency should prevail on the Ijebu Traditional Council and Remo Traditional Council to release their accounts for auditing.



L. A. Mulero (CNA)
Auditor-General for Local Governments,
Ogun State
31st December, 2019.

1. DOUBTFUL EXPENDITURE

Observation:-The sum of ₦15,668,790.00 were expended on various projects and services by the officials on behalf of the Local Government during the year under review. During the audit exercise, it was observed that these payments were characterized with irregularities, such as, non-attachment of relevant official receipts, sub receipts and other relevant documents to the payment vouchers as required by Chapter 14:17 of the Model Financial Memoranda for Local Governments. This made the genuineness of those transactions appeared doubtful to this Office

Recommendation:-Relevant documentary evidence of projects execution or services should always be attached to the payment vouchers or provided for audit scrutiny as required by regulations. In the absence of the relevant documents, the sum involved should be recovered from the officials concerned.

2. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OF ACCOUNTS/ UNRECEIPTED EXPENDITURE

Observation:-During the period under review, it was observed that expenditure amounting to ₦11,614,000.00 were not supported with proper records or documents by the officials of the Local Government to retired them. Many of the purchases made were not supported by the official printed receipts, sub receipts, or could not produce items replaced on vehicles repaired etc to authenticate those expenditure. This acts contravened Chapter 14:17 of the Model Financial Memoranda for Local Governments which state that all expenditure incurred must be retired by the Local Government officers.

Recommendation:-The Internal Auditors should be alive to their responsibilities by ensuring that pre and post audit exercise are carried out on regular basis so that relevant official printed receipts, sub receipts etc are attached to the payment vouchers by the officials of the Local Government involved.

3. QUESTIONABLE EXPENDITURE

Observation:-It was Observed that the Local Government spent a sum of ₦2,870,000.00 to buy gifts for visitors and for revalidation of Favor Estate. The payment appeared questionable to Audit because letter of notification of the official visit, official printed receipts for the gift and for the

survey of land as well as agreement fees were neither attached to the payment vouchers nor produced for sighting by the audit.

Recommendation:- The officials are advised to always attached or provide relevant documents to justify the amount expended on behalf of the Local Government as required by regulations.

4. **NUGATORY PAYMENT**

Observation:- The sum of ₦2,830,000.00 was approved and released by the Local Governments for projects which appeared not to have been executed during the period under review. Such project include; part-payment for official vehicles of politicians, purchase of aluminum glass sliding window and frames as well as weeding and clearing of Model School Compound.

Recommendation:- The officials are advised to either execute the projects or refund the amount involved and inform this Office accordingly.

5. **NON-DEDUCTION OF STATUTORY PAYMENT/TAX EVASION**

Observation:- During the period under review, it was observed that the Local Government carried out some taxable transactions that should attract 5% VAT and 5% Development Levies amounting to ₦180,300.00 but the taxes were not deducted. These transactions include printing of 2019 Hackney Permit Stickers for Motorcycle, Tricycle and Motor-Vehicle etc. This is a criminal offence and violation of Miscellaneous Taxation Provision Act 1995.

Recommendation:- The Treasurer and the Internal Auditor should always ensure that statutory taxes are deducted from contract payment in line with the regulatory tax law.

6. **ITEMS NOT TAKEN ON CHARGE**

Observation:-Some purchases and printing jobs amounting to ₦392,000.00 were not taken on ledger charge during the period under review. This is contrary to Provisions of Chapter 34:17 of the Model Financial Memoranda for Local Governments.

Recommendation:-Purchases or printing jobs embarked upon should always be taken on charge and attach the relevant store receipt voucher and store issue voucher to the payment voucher as evidence of completeness of transactions.

7. IRREGULAR PAYMENT

Observation:-During the period under review, a sum of ₦2,410,000.00 was spent on projects or transactions which appeared irregular payment to this Office. The payments were irregular because the recipients claimed that they signed the vouchers but not allowed to execute the projects. In some cases, the payees did not sign the payment vouchers contrary to Chapter 14:4(i) and 14:13 of the Model Financial Memoranda for Local Governments.

Recommendation:-Payments of public funds to a person other than the payee contradicts the provisions of Chapter 14:4(i) of the Model Financial Memoranda for Local Governments which should be discouraged.

8. NON-EXECUTION OF PROJECT TO SPECIFICATION

Observation:- Out of the sum of ₦1,500,000.00 approved for execution of some jobs, a sum of ₦1,350,000.00 only was meant for the renovation of Jubilee flat, Ilaro. It was observed that the jobs were not done to specification in the Bill of Engineering Measurement and Evaluation (BEME) prepared for the project. For instance, although the Auditors did not have access into the rooms to assess the job done but the outside walls were not plastered and the windows were covered with nylon contrary to what was in the Bill of Engineering Measurement and Evaluation (BEME).

Recommendation:- The Local Government Engineers are advised to supervise contractors in order to do projects to specification before final payment.

9. SPLITTING OF PROJECT COST AND NON-PERFORMANCE

Observation: The audit exercise revealed that a sum of ₦445,000.00 was expended on land clearing, weeding, purchase of cassava stems, planting and harvesting of cassava planted in order to generate more revenue to the Council. It was observed that the total cost of the project exceeded the approval limit of the Executive Chairman and in order to avoid the expenditure being presented to the Finance and General Purposes Committee (F&GPC) for rectification, the project was deliberately splitted into various approvals.

Also, it was observed that instead of increased in the internally generated revenue, the project officer caused the council avoidable loss of ₦289,000.00 because he generated a paltry sum of ₦156,000.00 only, whereas he expended a sum of ₦445,000.00.

Recommendation: The officials of the council are enjoined to always exhibit their professional prowess in project handlings.

10. **EXPENDITURE CONTRARY TO REGULATIONS**

Observation:-During the period under review, it was observed that a sum of ₦2,800,000.00 only was incurred without regard for the provisions of the Model Financial Memoranda for Local Governments and circular letters on due process. The expenditure was single handedly approved by the Executive Chairman without being ratified by the Finance and General Purposes Committee (F&GPC) etc.

Recommendation:-The management is advised to always adhere strictly to the provisions of Model Financial Memoranda, guidelines and circular letters on due process.

11. **UNAUTHORIZED EXPENDITURE**

Observation:- Audit observed that a sum of ~~₦~~**₦4,510,000.00** was expended on various projects or transactions during the period under review. These expenditures were deliberately splitted into various approval limit of the Executive Chairman so as to avoid the expenditure being presented to the Finance and General Purposes Committee (F&GPC) for ratification. This is contrary to the Ministry of Local Governments and Chieftaincy Affairs circular letter No: DG.152/Vol.VI/565 of 27th October, 2004 on approval limits.

Recommendation:-The management is advised to always adhere strictly to Financial Regulations and circular letters from supervisory Ministry.

12. **PAYMENT OF JOBS NOT EXECUTED**

Observation: It was observed that a sum of ₦487,100.00 only out of the sum of ₦937,100.00 only approved for the project was released to the project officer. Audit physical verification to the site revealed that a load of granite estimated at ₦74,000.00 only was provided to the site. The sum of ₦413,100.00 was not expended at the time of this audit exercise.

Recommendation: The officials are advised to always be financially discipline and prudent by executing projects for which funds had been released.

SUMMARY OF AUDIT QUERIES ON LOCAL GOVERNMENTS AND LOCAL COUNCIL DEVELOPMENT AREAS BASIS FOR THE YEAR 2018 ACCOUNTS

S/N	LOCAL GOVERNMENT	NO. OF QUERIES	AMOUNT ₦
1	Abeokuta North Local Government, Akomoje	6	730,000.00
2	Abeokuta North-East LCDA, Itaiyalode	Nil	Nil
3	Abeokuta North-West LCDA, Lafenwa	4	5,578,000.00
4	Oke-Ogun LCDA, Imala	4	110,000.00
5	Abeokuta South Local Government, Ake	Nil	Nil
6	Abeokuta South East LCDA, Kemta/Idi-Aba	1	1,400,000.00
7	Abeokuta South West LCDA, Ijeja	Nil	Nil
8	Ado-Odo/ Ota Local Government, Ota	3	760,000.00
9	Ado/Odo LCDA, Ado-Odo	Nil	Nil
10	Agbara/Igbesa LCDA, IyanaOsi, Igbesa	1	3,978,000.00
11	Iju-Atan-Ilogbo LCDA, Atan-Ota	4	1,340,000.00
12	Sango/Ijoko LCDA, Ijoko	1	1,000,000.00
13	Ewekoro Local Government, Itori	6	953,000.00
14	Ewekoro North LCDA, Wasimi	1	250,000.00
15	Ifo Local Government, Ifo	Nil	Nil
16	Agbado-Oke/Aro LCDA, Agbado	Nil	Nil
17	Coker-Ibogun LCDA, Ibogun	2	360,000.00
18	Isheri-Akute-Ajuwon LCDA, Ojodu	2	179,000.00
19	Ijebu-East Local Government, Ogbere	6	5,868,000.00
20	Ijebu East Central LCDA, Ojowo	9	2,257,000.00
21	Ijebu- North Local Government, Ijebu-Igbo	3	510,000.00
22	Ago-Iwoye LCDA, Ibipe	4	1,293,100.00
23	Ijebu-North Central LCDA, Oru/Awa/Ilaporu	3	1,102,000.00
24	Ijebu North West LCDA, Ojowo	Nil	Nil
25	Ijebu-North East Local Government, Atan	1	455,000.00
26	Yemoji LCDA, Isoyin	Nil	Nil
27	Ijebu-Ode Local Government, Ijebu-Ode	4	521,000.00
28	Ijebu-Ode South LCDA, Oke-Aje	3	924,290.00

29	Ikenne Local Government, Ikenne	2	260,000.00
30	Remo Central LCDA, Iperu	3	175,000.00
31	Imeko-Afon Local Government, Imeko	3	494,000.00
32	Afon LCDA, Afon- Oloka	2	2,270,000.00
33	Ipokia Local Government, Ipokia	Nil	Nil
34	Idi-Iroko LCDA, Ilase	1	700,000.00
35	Ipokia-West LCDA, Ijofin	1	2,300,000.00
36	Obafemo-Owode Local Government, Owode	5	823,500.00
37	Oba LCDA, Oba Erin	2	60,000.00
38	Obafemi LCDA, Obafemi	1	105,000.00
39	Ofada/Mokoloki LCDA, Mowe	2	480,000.00
40	Odeda Local Government, odeda	3	445,300.00
41	Ilugun LCDA, Ilugun	5	515,000.00
42	Opeji LCDA, Opeji	1	70,000.00
43	Odogbolu Local Government, Odogbolu	Nil	Nil
44	Ifesowapo LCDA, Imodi-Imosan	1	780,000.00
45	Leguru LCDA, Ala	3	800,000.00
46	Ogun-Waterside Local Government, Abigi	3	640,000.00
47	Ogun-Waterside East LCDA, Bolorunduro/Efire	2	205,000.00
48	Remo North Local Government, Isara	3	320,000.00
49	Remo North East LCDA, Ode-Remo	3	829,000.00
50	Sagamu Local Government, Sagamu	Nil	Nil
51	Sagamu South LCDA, Ogijo	1	1,000,000.00
52	Sagamu West LCDA, Makun	1	200,000.00
53	Yewa North Local Government, Ayetoro	Nil	Nil
54	Iju LCDA, Iboro	4	570,000.00
55	Ketu LCDA, Tata	2	150,000.00
56	Yewa South Local Government, Ilaro	8	3,398,778.00
57	Ifekowajo LCDA, Oke-Odan	2	640,000.00
	Grand Total	137	47,798,968.00

SUMMARY OF AUDIT QUERIES (BY SUBJECT) ISSUED TO THE LOCAL GOVERNMENTS AND LOCAL COUNCIL DEVELOPMENT AREAS FOR THE YEAR 2018 ACCOUNTS

S/N	SUBJECT	AMOUNT ₦
1	Doubtful Expenditure	15,668,790.00
2	Unreceipted Expenditure	11,614,000.00
3	Questionable Expenditure	2,870,000.00
4	Nugatory Payment	2,830,000.00
5	Inflation of Price of Procurement	105,000.00
6	Non-deduction of Statutory Payment/Tax evasion	180,300.00
7	Items not taken on Charge	392,000.00
8	Overpayment	1,400,000.00
9	Irregular payment	2,410,000.00
10	Non Execution of project to Specification	1,500,000.00
11	Splitting of project cost and non-performance	445,000.00
12	Payment of jobs not executed	413,100.00
13	Unretired Imprest	490,000.00
14	Unreasonable expenditure	80,000.00
15	Expenditure Contrary to Regulations	2,800,000.00
16	Unauthorized Expenditure	4,510,000.00
17	Revenue collected but not remitted to the Treasury	69,000.00
20	Loss of revenue generated	21,778.00
	TOTAL	47,798,968.00



L. A. Mulero (CNA)
Auditor-General for Local Governments,
Ogun State
31st December, 2019.