

DOMESTIC REPORTS

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

ON THE ACCOUNTS

OF THE

**TWENTY (20) LOCAL GOVERNMENTS AND THIRTY-SEVEN
(37) LOCAL COUNCIL DEVELOPMENT AREAS OF
OGUN STATE OF NIGERIA**

FOR THE YEAR ENDED

31ST DECEMBER, 2019

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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, 2019**

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, 2019 had been examined from where the followings were observed:

(a) **RESPONSIBILITY STATEMENT**

The Chairman and the Treasurer of each Local Government and Local Council Development Areas were responsible for the preparation of the accounts. The Financial Statements were prepared using accrual basis of 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 Council's 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 caused 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 Areas 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 one (101) which amounted to Nineteen Million, Five Hundred and Fifty Three Thousand, Five Hundred and Eighteen Naira, Fifty Two Kobo (₦19,553,518.52) 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 Areas 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 is contained on pages xiv and xvi 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-Eight Billion, Six Hundred and Forty-Nine Million, Six Hundred and Ninety-Six Thousand, Two Hundred and Eighty-Three Naira, Thirty-Nine Kobo (₦38,649,696,283.39) only was received from the Federation Allocation Accounts Committee in respect of Statutory Allocation, Value Added Tax, Additional NNPC Refund, Excess Bank Charges, Exchange Gain, Foreign Equalization, Augmentation, Solid minerals and additional revenue on goods and valuable consideration. This represent a decrease of 1.289% over the last year allocation of ₦39,154,511,339.68 received from FAAC.

Audit examination revealed that a total sum of Thirty-Seven Billion, Two Hundred and Eighty-Two Million, Six Hundred and Seventy-Eight Thousand, Eight Hundred and Eight-One Naira, Sixty-Nine Kobo (₦37,282,678,881.69) 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. However, 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. **UNREMITTED DEDUCTIONS**

It was observed that outstanding deductions from primary school teachers and Local Government Staff in respect of Cooperative Societies and Workers' Union yet to be remitted as at 31st December, 2019 was Five Hundred and Fifty-Two Million, Two Hundred and Thirty-One Thousand, Three Hundred and Nineteen Naira, Eleven Kobo (₦552,231,319.11) only.

Also, the leave bonuses and contributory pensions of some staff appeared not to have been paid since August, 2015 for both the Primary School Teachers and Local Governments Staff.

The Local Government should make effort to pay all the outstanding deductions and other benefit 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, 2019 the auditing of the accounts of the 20 Local Government Education Authorities in the state had been in arrears for twelve (12) 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 ₦4,624,327,367.52 as at the end of last year 2018, thus leaving a balance of ₦3,235,003,963.68 to refund as at December, 2019.

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 are entitled to 5% of the receipt from the State Local Governments Joint Allocation Accounts. It was however observed that for the period under review, a sum of ₦2,295,399,878.34 of the allocation was distributed to the four (4) Traditional Councils in the State.

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, 2019. Ijebu traditional Council's Accounts and Remo Traditional Council's Account were audited last in year 2006. The books of accounts of the two Traditional Councils (Ijebu & Remo) 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.
15th December, 2020.

1. DOUBTFUL EXPENDITURE

Observation:- A sum of ₦11,538,018.52 spent on various projects and services by the officials on behalf of the Local Governments and Local Council Development Areas during the year under review appeared doubtful to this Office. The expenditure appeared doubtful because they were characterized by 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. The irregularities made the genuineness of those transactions doubtful.

Recommendation:- Relevant documentary evidence of projects execution or services rendered 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:- Contrary to regulations, expenditure amounting to ₦2,592,000.00 were not supported with proper records by the Local Governments and Local Council Development Areas. Some of the payment vouchers were not attached with official printed receipts, duly signed sub-receipts, store receipt vouchers, store issue vouchers and even items replaced on vehicles repaired etc were not sighted thus casting doubts on the authenticity of these expenditure.

The Local governments and Local Council Development Areas Internal Auditors were more often than not culpable in this regard. These internal control systems in the Local Government and Local Council development Areas would appear weak.

Also, this acts contravened Chapter 14:17 of the Model Financial Memoranda for Local Governments which required that all expenditure incurred must be retired by the Local Governments and Local Council Development Areas officers.

Recommendation:- It is recommended that the Local Governments Service Commission be prevailed upon to continuously organize workshop/seminar for the Local Governments Internal Auditors as there is no doubt that internal control system of the Councils has weakened and needs to be salvaged. The office of the Auditor-General must be involved in the training programme.

However, the Internal Auditors should be more alive to their responsibilities by ensuring that pre and post audit exercise are carried out on regular basis so that relevant documentary documents are attached to the payment vouchers by the officials of the Local Government involved.

3. **QUESTIONABLE EXPENDITURE**

Observation:- A sum of ₦1,240,000.00 was spent to provide hotel accommodation for security personnel and to clear bushes during the period under review. The payment vouchers was not supported by officials printed receipts of the hotel and the expenditure was not charged to any expenditure code though checked and passed by the Internal Auditors. Also, clearing of bushes and sanitization of environment appear to be the official responsibility of Department of Water Supply and Environmental Sanitation (WES) and not the duty of Internal Audit unit that carried out the project. These cast suspicion as to the genuineness of the transactions.

Recommendation:- The officials printed receipts should always be attached to the payment voucher and as well allow officials carry out projects that relate to their departments.

4. **NUGATORY PAYMENT**

Observation: Audit observed that payments were made for some transactions that were never rendered in the Local Governments & Local Council Development Areas. Examples of such transactions & services include cost of entertainment of members at meetings held with some committees, repairs of works, purchases not made, imprest paid etc. This anomalies indicates that there is no control over the expenditure of the Local Governments & Local Council Development Areas. The expenditure queried under these nugatory payments stood at ₦735,000.00

Recommendation: The officials involved should be made to account for this irregularity or should refund the amount stated against their names.

5. **NON DEDUCTION OF STATUTORY PAYMENTS/TAX EVASION**

Observation: During the period under review, a sum of ₦485,000.00 being the statutory deductions of VAT and 5% Tax on various printing jobs was evaded by the officials of the Councils who allowed payment vouchers on contract jobs (printing) to be raised in their names in order to give the impression that such jobs were executed directly by them. These Local Governments'

officials aided contractors to evade the statutory payments of VAT and 5% Tax amounting to ₦485,000.00.

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

6. **UNAUTHORIZED EXPENDITURE**

Observation:- Audit observed that expenditure totaling ₦966,500.00 were expended without authorization or approval by the officers of the Local Governments and Local Council Development Area contrary to regulations. Examples of such project were the money spent to repair revenue bus and re-roofing of abattoir which were higher than the amount approved by the Local Governments Service Commission for the projects. Also, multiple imprest were collected for months and for the purpose which were often made in excess of the amount approved.

Recommendation:- The Local Governments & Local Council Development Areas officials are advised to always follow due process before funds are released in line with rules and regulations

7. **MULTIPLE IMPRESTS**

Observation: A sum of ₦40,000.00 was paid to an officer of the Council as monthly imprest for the month of January, 2019 three times instead of being collected once, thereby exceeded by ₦80,000.00. It appears that the Internal control system of the council was weak, otherwise, it would have been detected.

Recommendation: This had been made subject of Audit query for necessary refund by the officer concerned.

8. **UNRETIRED IMPREST**

Observation: Observation revealed that monthly imprests were paid to some career officers and political officers but were not retired and still granted another one to them.

Examples of such unretired imprest were ₦72,000.00 paid to mails runner, ₦200,000.00 paid to executive officers (Admin), ₦150,000.00 for running the Chairman's Office etc amounting to ₦462,000.00.

The practice is contrary to the provisions of Chapter 14:24 of the Model Financial Memoranda for Local Governments which states that no imprest shall be approved unless all previous imprest issued for the same purpose have been retired when the purpose for which the imprest was granted are complete.

Recommendation: The duo of Treasurer and Internal Auditor should be alive to their responsibilities and always abide with the financial regulations as regards imprest.

SUMMARY OF AUDIT QUERIES ON LOCAL GOVERNMENTS ACCOUNTS

S/N	LOCAL GOVERNMENT	NO. OF QUERIES	AMOUNT ₦
1	Abeokuta North Local Government, Akomoje	3	607,000.00
2	Abeokuta North-East LCDA, Itaiyalode	Nil	Nil
3	Abeokuta North-West LCDA, Lafenwa	2	138,000.00
4	Oke-Ogun LCDA, Imala	2	150,000.00
5	Abeokuta South Local Government, Ake	Nil	Nil
6	Abeokuta South East LCDA, Kemta/Idi-Aba	Nil	Nil
7	Abeokuta South West LCDA, Ijeja	Nil	Nil
8	Ado-Odo/ Ota Local Government, Ota	2	660,000.00
9	Ado/Odo LCDA, Ado-Odo	Nil	Nil
10	Agbara/Igbesa LCDA, Iyana Osi, Igbesa	4	3,135,000.00
11	Iju-Atan-Ilogbo LCDA, Atan-Ota	2	347,000.00
12	Sango/Ijoko LCDA, Ijoko	1	440,000.00
13	Ewekoro Local Government, Itori	4	810,000.00
14	Ewekoro North LCDA, Wasimi	Nil	Nil
15	Ifo Local Government, Ifo	1	40,000.00
16	Agbado-Oke/Aro LCDA, Agbado	3	555,000.00
17	Coker-Ibogun LCDA, Ibogun	Nil	Nil
18	Isheri-Akute-Ajuwon LCDA, Ojodu	3	395,500.00
19	Ijebu-East Local Government, Ogbere	2	170,000.00
20	Ijebu East Central LCDA, Ojowo	7	692,000.00
21	Ijebu- North Local Government, Ijebu-Igbo	4	876,500.00
22	Ago-Iwoye LCDA, Ibipe	1	598,850.00
23	Ijebu-North Central LCDA, Oru/Awa/Ilaporu	1	180,000.00
24	Ijebu North West LCDA, Ojowo	Nil	Nil
25	Ijebu-North East Local Government, Atan	1	450,000.00
26	Yemoji LCDA, Isoyin	Nil	Nil
27	Ijebu-Ode Local Government, Ijebu-Ode	1	145,000.00
28	Ijebu-Ode South LCDA, Oke-Aje	Nil	Nil

29	Ikenne Local Government, Ikenne	3	458,368.52
30	Remo Central LCDA, Iperu	2	275,000.00
31	Imeko-Afon Local Government, Imeko	Nil	Nil
32	Afon LCDA, Afon- Oloka	Nil	Nil
33	Ipokia Local Government, Ipokia	Nil	Nil
34	Idi-Iroko LCDA, Ilase	Nil	Nil
35	Ipokia-West LCDA, Ijofin	4	97,000.00
36	Obafemo-Owode Local Government, Owode	2	135,000.00
37	Oba LCDA, Oba Erin	3	242,000.00
38	Obafemi LCDA, Obafemi	4	40,000.00
39	Ofada/Mokoloki LCDA, Mowe	5	1,490,000.00
40	Odeda Local Government, odeda	7	1,005,000.00
41	Ilugun LCDA, Ilugun	4	842,500.00
42	Opeji LCDA, Opeji	2	65,000.00
43	Odogbolu Local Government, Odogbolu	Nil	Nil
44	Ifesowapo LCDA, Imodi-Imosan	Nil	Nil
45	Leguru LCDA, Ala	3	360,000.00
46	Ogun-Waterside Local Government, Abigi	3	1,440,000.00
47	Ogun-Waterside East LCDA, Bolorunduro/Efire	Nil	Nil
48	Remo North Local Government, Isara	Nil	Nil
49	Remo North East LCDA, Ode-Remo	Nil	Nil
50	Sagamu Local Government, Sagamu	6	810,000.00
51	Sagamu South LCDA, Ogijo	2	550,000.00
52	Sagamu West LCDA, Makun	1	800,000.00
53	Yewa North Local Government, Ayetoro	Nil	Nil
54	Iju LCDA, Iboro	1	30,000.00
55	Ketu LCDA, Tata	Nil	Nil
56	Yewa South Local Government, Ilaro	3	354,000.00
57	Ifekowajo LCDA, Oke-Odan	2	169,8000.00
	Grand Total	137	19,553,518.52

SUMMARY OF AUDIT QUERIES (BY SUBJECT) ISSUED TO THE LOCAL GOVERNMENTS AND LOCAL COUNCIL DEVELOPMENT AREA FOR THE YEAR 2019 ACCOUNTS

S/N	SUBJECT	No of Queries	AMOUNT ₦
1	Doubtful Expenditure	58	11,538,018.52
2	Expenditure Not Supported By Proper Records Of Accounts / Unreceipted Expenditure	14	2,592,000.00
3	Questionable Expenditure	1	1,240,000.00
4	Nugatory Payment	8	735,000.00
5	Unauthorized Expenditure	3	966,500.00
6	Expenditure Contrary to Regulations	1	180,000.00
7	Non Deduction of Statutory Payment / Tax Evasion	4	485,000.00
8	Unretired Imprest	4	462,000.00
9	Double Imprest	2	880,000.00
10	Multiple Imprest	1	120,000.00
11	Loss of Revenue Earning Receipts	1	90,000.00
12	Assets paid for but not delivered	1	105,000.00
13	Payment not made to donee	1	10,000.00
14	Inflated Price	1	150,000.00
	TOTAL	101	19,553,518.52