

OSUN STATE GOVERNMENT

REPORT OF
THE STATE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS

MANAGEMENT LETTER
ON THE ACCOUNTS OF THE LOCAL
GOVERNMENTS AND THE JOINT
ACCOUNT
ALLOCATION COMMITTEE (JAAC)
FOR THE YEAR ENDED

31ST DECEMBER, 2022

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PREFACE

The internal control weaknesses observed in the course of audit conducted on the Local Governments, Local Council Development Authorities, Area Councils and Agencies and Institutions funded by Local Governments were contained in the various Audit Inspection and Internal Control Weakness Reports issued to the respective managements. The associated RISKS and MANAGEMENT RESPONSEs, with the attendant Recommendations of the Auditor-General are as stated in this report.

Thank you.

Emmanuel Oluseun Kolapo FCA, CISA
State Auditor General for Local Governments
Osun State

MANAGEMENT LETTER
ATAKUNMOSA EAST LOCAL GOVERNMENT, IPERINDO
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦15,000:00: It was observed that the sum of ₦15,000.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING ₦550,000:00: The sum of five hundred and fifty thousand naira only (₦550,000:00) representing payment for financial assistance to the NUT and Divisional police station were observed to have occurred during the period of Audit Inspection. The Payment Vouchers were not supported with the required official receipts and invoices to authenticate the genuineness of the expenditure, contrary to the Provision of Financial Memoranda No. 14:17 which states that "An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a commercial firm. If the printed receipt covers more than one payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached, shall be entered on the other vouchers.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. INTERNALLY GENERATED REVENUE: A total sum of five hundred and fifty thousand, two hundred and thirty-five naira only (₦550, 235.00) as IGR in the month of January to March, 2022. The Local Government should look inward on the ways and means of generating sufficient income to meet their responsibility. Target should be set for Revenue officers and officers that meet their target should be commended appropriately to serve as morale booster for the rest of the officers.

Meanwhile, the Revenue Collectors should be properly monitored to ensure probity, Transparency and Accountability.

Also, the Agric Department should be fully utilized by keeping poultry, Arable and cash crops farming so as to serve as other sources of income as Independent Revenue. Efforts should be taken seriously in this direction.

4. DOUBTFUL EXPENDITURE ₦545,000:00: Audit Inspection revealed that a total sum of Five Hundred and Forty-Five Thousand Naira only (₦545,000.00) was paid for a 3-day sensitization programme on how to solve and eradicate the act of thuggery and political violence for the sum of ₦355,000.00 and the holding of a peace meeting with Atakunmosa East Local Government Traditional Rulers. The Payment Vouchers used to effect the payments were not supported with any documentary evidence such as Official receipt, Invoice etc to buttress the genuineness of expenditure and this made the expenditure to appear doubtful in nature.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attached all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

5. UNCLAIMED ALLOWANCE ₦100,000:00: Examination of Payment Vouchers 88 and 89 August 2022 respectively for the sum of One hundred thousand naira only were unclaimed by the supposed beneficiaries. The said Payment Vouchers were not supported with ant sub –receipt signed by Corps contrary to Financial Memoranda 14:13.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the Payment Voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

6. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statement was not prepared for the period under review, contrary to financial memoranda No 22:7(5) which states that "Following the examination of the monthly reconciliation of account by the executive committee, the duplicate copy together with a copy of the Bank Reconciliation Statement shall be sent to the Auditor-General for Local Government, the original copy filled and carefully preserved in the Finance department". The Head of Finance had been instructed to prepare the Bank Reconciliation Statement and forward same to this office without further delay,

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of Auditor-General for audit verification.

RECOMMENDATION:

The head of Finance should be alive to his responsibilities and prepare the bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
ATAKUNMOSA EAST CENTRAL LCDA, IWARA
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. **TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦277,790.00:** It was observed that the sum of ₦277,790.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memoranda and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present it for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. **DOUBTFUL EXPENDITURE #300,000.00:-** Audit Inspection revealed that a total sum of Three Hundred Thousand Naira were paid for the cost on Purchase of rice widows, Fumigation of Maternity Centre and Sensitization of Farmers on prevention of post Harvest loss of grain.

The Payment Vouchers used to effect these payments were not supported with documentary evidence such as Official Receipts, Invoice, group pictures of farmers sensitized etc to buttress the genuineness of the expenditure and this made the expenditure to appear Doubtful in nature.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not made available before the arrival of the Audit team. However, supporting evidences such as sub-receipts photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attached all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

3. **UNCLAIMED ALLOWANCE (#415,000.00):-** A sum of #35,000.00 paid in respect of Non-accident Bonus for Drivers in the Local Government and another payment of #190,000.00 for Monthly stipends of O'clean Technical Committee were observed not being supported with necessary documents to show that the payments have been

genuinely made. While the Driver did not acknowledge the receipt of the Non-accident bonus and the O'clean Technical Committee members did not sign subreceipts, contrary to the provision of Financial Memoranda 14:13.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the Payment Voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

4. UNRETIRED IMPREST AMOUNTING TO ₦600,000.00: It was observed that a total sum of Four Hundred and Seventy Five Thousand Naira representing Monthly Imprest paid to some Officers of the Local Government and political office holders. The said amount was not retired by the recipients, contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year". The Director Finance and Supplies is hereby mandated not to release subsequent imprest to any officer who fails to retire Imprest presently collected. See Audit Query No. LQ/AUD/ATECLCDA/07/2022 for your required response. A total sum of ₦125,000.00 was observed as unretired imprest in the period of January to June, 2022 already queried via LQ/AUD/ATEC/LCDA/02/22 issued and yet to be replied.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER
ATAKUNMOSA WEST LOCAL GOVERNMENT, OSU
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. **TREASURY RECEIPT *NOT* TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦107,400.00:** It was observed that the sum of ₦107,400.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memoranda and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. **UNCLAIMED ALLOWANCE/EXPENDITURE AMOUNTING ₦ 30, 000:00:** It was observed that the sum of thirty thousand naira only (₦30,000:00) was not acknowledged as being received by the beneficiaries/ recipients; an indication that the amount involved was neither paid to the beneficiaries nor remitted to the Government coffers which was against the Provision of Financial Memoranda No. 14:13 which states that "Payment made to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment".

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of audit exercise, upon which Auditor issued a query and due process was duly followed and necessary documents were later attached and submitted for further audit scrutiny.

RECOMMENDATION:

An Official printed sub receipt duly signed by all recipient must be obtained and attached to the payment voucher as this proved the authenticity that the payment was actually made.

3. **EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS TOTTALLING ₦975,000:00:** The sum of Nine Hundred and Seventy-Five thousand naira only (₦975,000:00) stood as payments for Logistics and Entertainment, support for Peace and Security Committee Meeting (₦170,000.00) and Entertainment during a 3-day

training of Staffs from GL 02-07 (#35,000.00). The Payments were not supported with required Official receipts, invoice etc to authenticate the genuineness of the expenditure, contrary to the Provision of Financial Memoranda No. 14:17 which states that "Payment Vouchers shall be receipted by the payee or authorized agent, and the official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, Local Government or commercial firm. If the printed receipt covers more one payment Voucher, reference to the number on the Payment Voucher to which the receipt is attached shall be entered on the other voucher". This had been made a subject of Audit Query No. LQ/AUD/ATW/06/2022. Furthermore, a sum of Seven Hundred and Seventy-seven Thousand Naira (#770,000.00) was found to be expenditure not supported with proper records or accounts during the months of January to June, 2022 (report issued).

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. UNRETIRED IMPREST AMOUNTING TO ₦572,000.00: It was observed that the monthly imprest paid to some of the Officers of this Local Government were not retired. The payment vouchers were not supported with the relevant Documentary evidence to prove the genuineness of the expenditure, contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year". This had been made the subject of Audit Query No. LQ/AUD/ATW/07/2022. Earlier on, a sum of ₦572,000.00 standing as Unretired Imprest during the months of January and June, 2022 have been queried for not being supported with necessary documents.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

5. UNPRODUCED REVENUE EARNING RECEIPT BOOKLETS AMOUNTING ₦295,000:00: It was observed that during the Audit Inspection that Olalere Fela (Revenue Collector) did not produce Revenue Earning Receipt in his possession for Auditing.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

MANAGEMENT RESPONSE:

The concerned Revenue Collectors had been called upon to immediately produce all the receipt booklets under their coffer and duly account for them to be presented for further audit verification.

RECOMMENDATION:

All the receipt booklets should be produced for audit check and verification.

6. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statement was not prepared for the period under review, contrary to Financial Memoranda No 22:7(5) which states that "Following the examination of the monthly reconciliation account by the Executive Committee, the duplicate copy together with a copy of the Bank Reconciliation Statement shall be sent to the Auditor-General for Local Government, the original copy filled and carefully preserved in the Finance department.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of Auditor-General for audit verification.

RECOMMENDATION:

The head of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
ATAKUNMOSA WEST CENTRAL LCDA, IFEWARA
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦36,400.00: It was observed that the sum of ₦36,400.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTTALLING ₦150,000:00: The sum of one hundred and fifty thousand naira only (₦150,000:00) representing payment made for financial assistance on wedding ceremony and school expenses at Obafemi Awolowo University Ile-Ife. The payments were not supported with official receipts, invoices and acknowledgment letter to authenticate the genuineness of the expenditure which was against the Provision of Financial Memoranda No. 14:17 which states that "An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, Local Government or commercial firm. If the printed receipt covers more than one payment Voucher, reference to the Payment Voucher to which the receipt is attached shall be entered on the other voucher.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. UNRETIRED IMPREST AMOUNTING TO ₦467,500.00: It was observed that the monthly imprest paid to the officers of this Local Government were not retired. The payment vouchers were not supported with the relevant documentary evidence to prove the genuineness of the expenditure contrary to the Financial Memoranda 14(16), 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year". This had been made a subject of Audit Query No. LQ/AUD/ATWLCDA/02/2022. Earlier, on a sum of ₦115,000.00 was also observed as Unretired Imprest during the month of January to June, 2022 which have been queried.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

4. WASTEFUL EXPENDITURE (#786,000.00):- Audit Observation revealed that a total sum of Seven Hundred and Eighty-Six Thousand Naira only (#786,000.00) purportedly expended on Feeding, Fueling and accommodation for the OSSIEC Officials in respect of Local Government election held on 15th October 2022. The expenses on the payment vouchers were supposed to be expended from the State Government Allocation, There was also no any authorizing letter or document from the Ministry of Local Government and Chieftaincy Affairs to prove that the expenditure should be borne by the LCDA".

RISK:

The implication of this expenditure was that the services or expenditure might not have been carried out at all.

MANAGEMENT RESPONSE:

The Authority Letter in question was released late by the Ministry of Local Government and Chieftaincy Affairs due to exigency of the expenditure as at the time (Local Government) when the payment voucher was raised.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

5. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statements were not prepared for the period under review, contrary to financial memoranda No 22:7(5) which state that "Following the examination of the monthly reconciliation account by the executive committee, the duplicate copy together with a copy of the Bank

Reconciliation Statement shall be sent to the Auditor General for Local Government, the original copy filled and carefully preserved in the Finance department". The Director of Finance had been instructed to prepare the Bank Reconciliation Statement and forward to this office without further delay.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of Auditor-General for audit verification.

RECOMMENDATION:

The Director of Finance should be alive to his responsibilities and prepare the bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER

AYEDAADE LOCAL GOVERNMENT, GBONGAN OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦536,500.00: It was observed that the sum of ₦536,500.00 revenue was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in the future.

2. UNRETIRED IMPREST TOTALLING ₦245,000.00: - The sum of Two hundred and Forty-Five thousand naira only made for imprest in the months of February to May, 2022 was not retired, contrary to financial Memoranda No. 14:27 which states that 'Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each Financial year.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. UNRECEIPTED EXPENDITURE AMOUNTING #600,000.00. It was Observed that the total sum of Six hundred thousand naira Only was expended on a number of programmes/activities in the Local Government in the months of August and September, 2022. This consisted of Two Hundred Thousand Naira (#200,000.00) for a day workshop on productivity improvement for Ayedaade Local Government workers and Four Hundred Thousand Naira for Expenses incurred on stake holders meeting with Artisans, community heads, motorcycle Riders and others on IGR. All these payments were not supported with relevant official receipts to justify the authenticity of the payments, contrary to Financial Memoranda 14:17 which states that, “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial firm”.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

MANAGEMENT LETTER

AYEDAADE SOUTH LCDA, ORILE-OWU OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦182,200.00: It was observed that the sum of ₦182,200:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS TALLING ₦25,000.00: It was Observed that the total sum of Twenty-Five Thousand Naira only (₦25,000.00) was expended on behalf of the Local Government for the CDC monthly meeting Entertainment without supporting the payment voucher with the required Official receipts and Sub- receipts in order to authenticate the payment. contrary to Financial Memoranda 14:17 which states that, “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other voucher”.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier’s office. The receipts had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Governments for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. UNRETIRED IMPREST TALLING ₦180,000.00: It was observed that the sum of One hundred and Fifty thousand Naira Only representing imprest payment made in the month of August 2022 to Mr. Idowu Akinloye was not retired and therefore subjected to

Audit query No. LQ/AUD/AYEDASLCDA/04/2022. Earlier on, another sum of #30,000.00 queried vide Audit Query No. LQ/AUD/AYEDASLCDA/02/2022 in the half year Audit Report ending 30th June, 2022 was also observed not retired with relevant documents, contrary to the provision of Financial Memoranda 14:27 which states that: Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year”.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

4. UNCLAIMED ALLOWANCE #10,000.00: The Audit Inspection carried out revealed that out of the One Hundred and Ninety Thousand Naira paid to O’clean Technical Committee as Monthly stipends to the workers, one of the Officers – Durodola T did not appear to have received the #10,000.00 monthly stipend as he did not append his signature on the sub-receipts. Mr. Olalekan Olusoji was observed to be the recipient of the entire #190,000.00.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued query and due process was later followed and necessary documents were attached to be submitted for further audit verification.

RECOMMENDATION:

Mr. Olalekan Olusoji should produce the required signed subreceipt by Durodola T. or refund the Ten Thousand Naira involved.

MANAGEMENT LETTER
AYEDIRE LOCAL GOVERNMENT
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022.

1. IMPROPERLY VOUCHERED PAYMENT VOUCHER AMOUNTING TO ₦165,000:00:

The sum of One hundred and sixty five thousand naira only (₦165,000:00) representing payments made for entertainment and monthly imprest did not follow due process of prepayment auditing because payment vouchers used to effect the payment were not audited or checked and passed, not controlled etc before payments were made to various recipients, contrary to Financial Memoranda 40:10 which states that, before any payment is made or prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor all payment voucher to verify that the provisions of these financial memoranda have been followed in all respect, the payment is one properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it “ and the payments were not supported with the required official receipts and invoices to authenticate the genuineness of the expenditure as against the provision of Financial Memoranda No 14:17 which states that, “ Payment vouchers shall be receipted by the payee or his authorized agent and the official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public funds.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigence of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and would be submitted to the Office of the Auditor General for Local Government for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post audit are carried out on all transactions of the Local Government.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦1,400,000.00:

It was observed that the sum of ₦625,000:00 paid for enlightenment campaign programme for 600 farmers in Ayedire Local Government, Ile-Ogbo was not supported with the required official receipts and invoice to authenticate the genuineness of the expenditure. Another sum of ₦775,000:00 was also queried to be Expenditure not supported with proper records or account vide Audit Query No. LQ/AUD/AYE/04/2022 issued with Audit Inspection Report for the period of 1st January-30th June,2022. This is contrary to Financial Memoranda 14:17 which states that “an official printed receipt must be obtained and attached to the Payment Voucher in respect

of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of Payment Voucher to which the receipt is attached shall be entered on the other vouchers”.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

3. UNRETIRED IMPREST AMOUNTING TO ₦675,000:00- Payment Vouchers for Imprest totaling ₦450,000:00 were observed not to have been supported with necessary receipts to authenticate the genuineness of the expenditure contrary to the Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all Imprest shall be automatically retired at the end of each Financial year”. Earlier on, another sum of ₦225,000:00 was also queried as Imprest not retired vide Audit Query LQ/AUD/AYE/02/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER
AYEDIRE SOUTH LCDA,
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. FAILURE TO ATTACH ORIGINAL COPIES OF TREASURY RECEIPTS TO REVENUE COLLECTOR'S CASH BOOK: It was observed that original copies of Treasury Receipts were not attached to the Revenue Collector's Cash Book. This is contrary to Financial Memorandum 1 (21) which states that "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with these Financial Memoranda and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The affected Revenue Collectors and the Cashier of the Local Government had been instructed to make sure that the Original copies of Treasury Receipt be sort for and attached to the Revenue Collector's Cashbook and would be presented for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should make sure that all the necessary controls are done on the Cashbooks of the Revenue Collectors before coming for Audit verification.

2. STORE ITEMS NOT TAKEN ON CHARGE AMOUNTING TO ₦900,000.00: It was observed that the payment for the printing of records of service cards for the use of the LCDA could not be verified to store ledger, contrary to the provision of Financial Memoranda 34:17 (1-2) which states that "All stores should be examined immediately they are received by the storekeeper or other officer responsible for the store. The store must be checked for quantities, weight etc against the Local purchase order, invoice or government store issue voucher. If the store delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate store ledger".

RISK:

This is an indication that purported items might not have been purchased/printed thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and items procured/printed had been taken to the store for record purpose and the store receipt vouchers had been issued and attached to the payment vouchers and would be presented for further Audit scrutiny.

RECOMMENDATION:

Necessary supporting documents such as store receipt vouchers and store issued voucher should be attached to the payment voucher before put into use.

3. NON- PRODUCTION OF OBSOLETE PARTS AMOUNTING TO ₦76,000.00:. It was observed that the repair of Toyota Camry (Big Daddy Vehicle) claimed to have been repaired by the Local Council Development Area during the period under review could not be verified as obsolete parts replaced could neither be produced nor traced to any place or store.

RISK:

Non-production of obsolete parts could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

As at the time of Audit Inspection, the obsolete Parts were not on ground, they were kept at works department store. However, the Audit Inspection team had been notified to come for re-inspection.

RECOMMENDATION:

The Director of works should ensure proper safe keeping of obsolete parts in works store with proper recording in the Store Ledger to avoid pilfering.

4. REVENUE

BONDING OF REVENUE COLLECTORS: It was observed that the revenue collectors were not bonded. The Director of Finance was advised to ensure that all revenue collectors are mandated to complete the bond forms before they could be allowed to handle cash and revenue of the Local Government and ensure strict compliance with paragraph 14:12 (e) 42:3, 42:4 and 42:5 of the Financial Memoranda.

It was also observed that the Revenue Collectors' Register was not produced by the store keeper. The Director of Finance should ensure that a comprehensive list of Revenue Collectors' Register is kept and maintained. It was also observed that a revenue collector had turned deaf ear to calls for Revenue checking.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

All the necessary steps would be taken to Bond all the Revenue Collectors. However, all the evidence of their bind will be forwarded for Audit Scrutiny.

RECOMMENDATION:

The Management of the Local Government should ensure that all the Revenue collectors are properly bond before commencing the collection of Revenue.

5. UNRETIRED IMPREST AMOUNTING TO ₦450,000.00:- It was observed that the sum of ₦300,000:00 only paid as monthly Imprest was not supported with necessary receipts to authenticate the genuineness of the expenditure incurred in the month of August, 2022 and had been made the subject of Audit Query No. LQ/AUD/AYS/LCDA/06/2022. Furthermore, another Audit Query No. LQ/AUD/AYS/LCDA/03/2022 issued with the Audit Inspection Report for the period January to June, 2022 for the sum of ₦150,000:00 and with the same subject as above is yet to be replied.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

6. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS

(~~₦440,000.00~~): It was observed that the total sum of ₦150,000.00 paid for Stakeholders meeting on the filling of vacant stool of Olupo of Oluponna was not supported with the required official receipt and invoice to authenticate the genuineness of the expenditure during the period of 1st July to 31st December, 2022. This is contrary to Financial Memoranda No. 14:17 which states that “An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached, shall be entered on the other Vouchers”.

Earlier on, another sum of ₦290,000:00 was also queried as Expenditure not supported with proper records or account vide Audit Query No. LQ/AUD/AYS/LCDA/04/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022. Copy of the query is also attached.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

7. PAYMENT VOUCHER NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR/IMPROPERLY VOUCHERED EXPENDITURE AMOUNTING TO ₦560,000:00:-

It was observed during Audit Inspection that Payment Vouchers for various purposes were neither controlled by the officer that has authority to incur Expenditure nor checked and passed by the Internal Auditor before payment was effected, contrary to Financial Memoranda 40:10 which states that “Before any payment is made a prepayment audit of Vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respect, the payment is one properly authorized

and correctly charged to the stated sub-head or account and that sufficient funds are available to meet it”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed as he was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

8. BANK RECONCILIATION STATEMENTS:- The Bank Reconciliation Statements of Ayedire South Local Development Council Area Oluponna were prepared up to December, 2022 and this was discovered.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. But however, they have been prepared and submitted to the Office of the Auditor General for audit verification.

RECOMMENDATION:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER

BOLUWADURO LOCAL GOVERNMENT, OTAN-AYEGBAJU OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED IMPREST AMOUNTING TO #135,000.00:- Payment vouchers raised for Imprest totalling One Hundred and Thirty-Five Thousand Naira only (#135,000.00) were not retired with necessary supporting documents to authenticate that the imprest was actually expended in running of the office, contrary to the Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all Imprests shall be automatically retired at the end of each Financial year".

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The head of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. EXPENDITURE NOT CONTROLLED NOR CHECKED AND PASSED BY THE INTERNAL AUDITOR TOTALLING #85,000.00:- It was observed that the Payment Vouchers raised for monthly imprest for the Pension Contributory Officer and the Secretary to the Local Government were not checked and passed by the Internal Auditor nor controlled by the Officer that had authority to incur expenditure before payment was made, contrary to Financial Memoranda 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all Payment Vouchers to verify that the provisions of Financial Memoranda have been followed in all respects, the payment is properly authorised and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet the expenditure".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time of the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Governments for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

3. UNRECEIPTED EXPENDITURE TALLING ₦250,000.00:- Audit Inspection revealed that Payment Voucher amounting to Two Hundred and Fifty Thousand Naira (₦250,000.00) for Public Enlightenment programme on the tips for Successful Entrepreneur was not supported with the required Official receipts to ascertain that the payment was actually made on behalf the Local Government, contrary to Financial Memoranda 14:17 which states that “An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial Firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached shall be entered on the other voucher”.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

4. UNCLAIMED ALLOWANCES TALLING ₦50,000.00:- Audit Inspection revealed that the sum of Fifty Thousand Naira (₦50,000.00) for stipends for Thirty (30) Casual Workers for the month of June, 2022 for the services rendered for the Local Government, contrary to Financial Memoranda No. 14:13 which states that “Payment shall as far as possible be made to the person to whom is due, payment for a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the Payment Voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time if Audit exercise, upon which Auditor issued a query and due process was duly followed appropriately & necessary documents had been attached to be presented for further Audit Scrutiny.

RECOMMENDATION:

An Official printed sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the payment made.

5. BANK RECONCILIATION STATEMENT:- The Bank Reconciliation Statement for the period of July, 2022 to December, 2022 was not presented for Audit scrutiny an indication that it might not have been prepared. Please, let the Director of Finance and

Supplies forward an up-to-date Bank Reconciliation Statement of the Local Government to this Office without further delay in compliance with the provision of Financial Memoranda 22:7(5) which states that “Following the examination of Monthly Reconciliation of accounts by the Executive Committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor-General for Local Governments, the original copy filled and carefully preserved in the Finance Department”.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The head of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER

BOLUWADURO EAST LCDA, AJODA

**OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.**

1. UNRETIRED IMPREST AMOUNTING TO ₦165,000.00:- Payment Vouchers raised as Monthly Imprest totaling Sixty-Five Thousand Naira (₦65,000.00) were not retired with necessary supporting documents that the imprest was actually expended in running of the office, contrary to Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each Financial year". Furthermore, another sum of One Hundred Thousand Naira ₦100,000.00 was also observed not retired on the earlier report issued for the period 1st January to 30th June, 2022 and queried vide Audit Query No. LQ/AUD/BOLELCDA/02/2022.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

MANAGEMENT LETTER
BORİPE LOCAL GOVERNMENT, İRAGBİJİ
OBSERVATION AND INTERNAL AUDİT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED İMPREST TOTALLİNG #40,000.00:- Payment vouchers raised in respect of İmprest totalling Forty Thousand Naira (#40,000.00) were not retired with necessary supporting documents to authenticate the genuineness of the expenditure, contrary to Financial Memoranda 14:27 which states that "İmprest shall be retired when the purpose for which the İmprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the İmprest shall automatically be retired at the end of each financial year".

RİSK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New İmprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. INTERNALLY GENERATED REVENUE #4,298,228.28:- The total sum of Four Million, Two Hundred and Ninety-Eight Thousand, Two Hundred and Twenty Eight Naira and Twenty-Eight kobo (#4,298,228.28) was generated for the period of January to June, 2022. This was observed to be very low as actual internal revenue generated for the period when compared with the budget sum of Fourteen Million, Three Hundred and Ninety-four Thousand, Seven Hundred and Fifty Naira (N14,394,750.00) The management is hereby advised to consider using Department of Agricultural and Food Security and WES in order to boost the Council's IGR. Meanwhile, WES Department should be more alive to its responsibility by tapping all revenue at its disposal in areas such as Corn Miller, Food Vendor, Palmwine Tapper, Bakery Premises, Peppermillers, Sawmiller and so on.

3. EXPENDİTURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALLİNG N603,700.00:- The sum of Fifty Thousand Naira Only (N50,000.00) representing payment made for the repair of Government Motorcycle and as stipends to the Despatch Clerk was observed not supported with proper records or accounts. Please refer to Audit Query No. LQ/AUD/BOR/04/2022 for details. Furthermore, another sum of N553,700.00 made for the repair, purchase of office furniture and holding a meeting was also

observed not supported with proper records or accounts and queried vide Audit Query No. LQ/AUD/BOR/02/2022 issued in the Audit Inspection Report for the period of 1st January, 2022 to 30th June, 2022.

The payments were not supported with required official receipts, invoices etc to authenticate the genuineness of the expenditure which is against the provision of Financial Memoranda 14:17 which states that “An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of Payment Voucher to which the receipt is attached, shall be entered on the other vouchers”.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the payment vouchers which would be presented for Audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

BORIBE NORTH LCDA AREA, IREE OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED IMPREST AMOUNTING TO #112,500.00:- It was observed that the sum of One Hundred and Twelve Thousand, five Hundred Naira (#112,500.00) as monthly Imprest was not receipted with any evidence to authenticate that the

allowance was actually incurred by the Officer which is contrary to Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the Imprest shall be automatically retired at the end of each financial year".

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. INTERNALLY GENERATED REVENUE #1,948,005.00:- The total sum of ;one Million, Nine Hundred and Forty-Eight Thousand and Five Naira (#1,948,005.00) was generated for the period of January to June, 2022. This was observed to be very low as actual Internal revenue generated for the period when compared with the budget sum of Six Million Naira (₦6,000,000.00). The management is hereby advised to make use of Department of Agricultural and Food Security and WES in order to boost the Council's IGR. Meanwhile, WES Department should be more alive to its responsibility by tapping all revenue at its disposal in areas such as Corn Miller, Food Vendor, Palmwine Tapper, Bakery Premises, Peppermillers, Sawmiller and so on.

3. UNCLAIMED ALLOWANCE TALLING ₦172,000.00:- Audit examination revealed that the sum of One Hundred and Seventy-Two Thousand Naira only (₦172,000.00) stood as unclaimed allowance in the month of November, 2022 for Participation in the 2017 International Conference on Social Works contrary to Financial Memorandum No. 14:13 which states that "Payment shall be as far as possible be made to the person to whom is due. Payment for a third party shall only be made on production of a written authority from the person to whom

payment is due, such authority being attached to the Payment Voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was duly followed appropriately & necessary documents had been attached to be presented for further Audit Scrutiny.

RECOMMENDATION:

An Official printed sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the payment made.

4. IMPROPERLY VOUCHERED PAYMENT VOUCHERS:- It was observed that Payment Vouchers raised for the Payment of One Hundred Thousand Naira (₦100,000.00) to Officers of the Council were not properly Vouched as they were not controlled by the Officer with Authority to incur expenditure, not audited by the Internal Auditor, not classified and were also not supported with proper records. This is contrary to provision of the Financial Memorandum 40:10, which states that “Before any payment is made, a prepayment Audit of Vouchers and supporting documents shall be made by the Internal Auditor on all Payment Vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, that payment is one properly authorized and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public funds.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and would be submitted to the Office of the Auditor General for Local Government for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post audit are carried out on all transactions of the Local Government.

5. BANK RECONCILIATION STATEMENT;- The Bank Reconciliation Statements for the period of July to December, 2022 were not presented for Audit Scrutiny, an indication that it might not have been prepared. Please, let the Director of Finance and Supplies

forward an up-to-date Bank Reconciliation Statement of the Local Government to this Office without further delay in compliance with the provision of Financial Memoranda 22:7(5) which states that "Following the examination of Monthly Reconciliation of accounts by the Executive Committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor-General for Local Governments, the original copy filled and carefully preserved in the Finance Department".

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
EDE NORTH LOCAL GOVERNMENT, OJA-TIMI
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. **TREASURY RECEIPT *NOT* TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦27,450:00:** It was observed that the sum of ₦27,450:00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. **EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦4,750,000.00:-** Payment Vouchers of the total sum of Four million, five hundred thousand naira (₦4,500,000:00) for the staff end of the year Celebration and the purchase of 500KV/33KV/415V distribution transformer at Salawu Community were observed to have not been supported with necessary documents during the period of 1st July to 31st December, 2022, contrary to Financial Memoranda 14:17 which states that "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or Commercial Firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers". This had been made the subject of Audit Query No. LQ/AUD/EDN/04/2022 for your response.

Earlier on, another sum of Two hundred and fifty thousand naira (₦250,000:00) was also observed not supported with required documents in the half year Report ending 30th June, 2022 and also queried vide Query No. LQ/AUD/EDN/02/2022.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. UNAUTHORIZED PAYMENT VOUCHER AMOUNTING TO ₦500,000:00: It was observed that the Payment Voucher of Five hundred thousand naira (₦500,000:00) paid to NULGE Chairman (Olagoke Dauda) vide PV 66/Sept. /2022 was not authorized by the authorizing officer which made it an improper payment during the period of 1st July to 31st December, 2022.

Previously, a sum of One hundred and fourteen thousand, one hundred naira (#114,100.00) was also observed having same Audit issue as above and queried vide Audit Query No. LQ/AUD/EDN/03/2022 in the issued half year Report ending 30th June, 2022.

RISK:

Not subjecting Payment Vouchers to authorizing officer to authorize before payment was an indication of weak Internal Control which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not authorized by the authorizing officer due to exigency of the expenditure as at the time the payment vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary signatories and submitted to the Office of the Auditor-General for Local Government for further scrutiny.

RECOMMENDATION:

The Authorizing Officer should ensure a proper signing of payment voucher as this would prove the authenticity of the expenditure incurred.

4. IRREGULAR PAYMENT AMOUNTING TO ₦250,000:00:- It was observed that the approval for the Two hundred and fifty thousand naira payment was given in year 2020 and not revalidated in year 2022 when it was paid, contrary to regulation, thus making the payment irregular.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

In view of the subject matters, the payment had been revalidated and necessary documents or records (e.g receipts and authentic signature have been attached and authentic signatures) have been attached and appended respectively which now made the payment authentic

RECOMMENDATION:

Due Process should be strictly adhered to before payment is effected.

MANAGEMENT LETTER
EDE NORTH AREA COUNCIL, OWODE-EDE
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,240,000:00:- It was observed that the sum of ₦1,240,000:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. UNRETIRED IMPREST AMOUNTING TO ₦75,000.00:- It was observed that the sum of Seventy five thousand naira payment made to the staffer of Ede North Area Council, Owode-Ede as monthly imprest for the month of May, 2022 was not properly retired with necessary receipt and document contrary to Financial Memoranda 14:27 which states that, "Imprests shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year".

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

The head of Finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected Officers responsible for proper accountability for all expenditure incurred.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

3. EXPENDITURE NOT-TAKEN-ON-CHARGE AMOUNTING TO ₦130,000.00:- Payment Voucher for the sum of Thirty thousand naira only (₦30,000:00) was observed to have not been verified to Store ledger and not supported with the evidence such as Store Receipt Voucher and Store Issue Voucher, contrary to Financial Memoranda 34:17 which states that, "All the items purchased must be taken to Store and a Store Voucher must be attached to the Payment Voucher to ascertain that the materials were actually purchased".

Earlier on, another sum of One hundred thousand naira (₦100,000:00) was also similarly observed but not replied and queried vide Audit Query No. LQ/AUD/EDNAC/03/2022 already issued with Audit Inspection Report for the period of 1st January to 30th June, 2022. You are enjoined to forward your response to the two queries under reference within 21 days of your receipt of this report.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store Ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and store issued vouchers for audit verification.

4. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦1,204,000.00:- It was observed that the sum of One million, one hundred and four thousand naira (₦1,104,000:00) was not supported with necessary documents such as original / official receipts etc., contrary to Financial Memoranda 14:17 which states that, "An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached, shall be entered on the other vouchers".

Previously, a sum of One hundred thousand naira (₦100,000:00) was also similarly observed and queried vide Audit Query No. LQ/AUD/EDNAC/04/2022, issued with Audit Inspection Report for the period of 1st January to 30th June, 2022. You are enjoined to forward your response to the two queries under reference within 21 days of your receipt of this report.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER
EDE SOUTH LOCAL GOVERNMENT, OKE-IRESI
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦176,760:00: It was observed that the sum of ₦176,760:00 revenue was not traceable to the main cash book contrary to Financial Memorandum 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasury in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. EXPENDITURE NOT-TAKEN-ON-CHARGE AMOUNTING TO ₦55,000.00:- It was observed that a sum of Fifty five thousand naira expended on the purchase of stationeries for Administrative Department of Ede South Local Government, Oke-Iresi, Ede in the month of April, 2022 could not be verified to store ledger and the payment voucher was not supported with the evidence such as Store Receipt Voucher, and Store Issue Voucher, contrary to Financial Memoranda 34:17 which states that, "All the items purchased must be taken to store and a store voucher must be attached to the Payment Voucher to ascertain that the materials were actually purchased".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store Ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and store issue vouchers for audit verification.

3. UNRETIRED EXPENDITURE AMOUNTING TO ₦25,000.00:- It was observed that the total sum of Twenty five thousand naira expended by a staffer of Ede South Local Government Oke-Iresi, Ede as imprest paid to Head of Department Works & Transport in the month of April, 2022 was not properly retired, contrary to Financial Memoranda

14:27 which states that, “Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year”.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected Officers responsible for proper accountability for all expenditure incurred.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

4. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦100,000.00:- It was observed that the payments for the total sum of One hundred thousand naira paid to two staffers of Ede South Local Government Oke-Iresi, Ede were not acknowledged with official receipts to authenticate that the Expenditure were actually incurred, contrary to Financial Memoranda 14:17 which states that, “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers”.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

5. UNAUTHORIZED PAYMENT VOUCHER AMOUNTING TO ₦100,000:00: The Payment Voucher of One hundred thousand naira only (₦100,000:00) as monthly Imprest for the use of Director of Agric in Ede South Local Government, Oke –Iresi was observed to have not been authorized by the authorizing officer which made it an improper payment.

RISK:

Not subjecting Payment Vouchers to authorizing officer to authorize before payment was an indication of weak Internal Control which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not authorized by the authorizing officer due to exigency of the expenditure as at the time the payment vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary signatories and submitted to the Office of the Auditor-General for Local Government for further scrutiny.

RECOMMENDATION:

The Authorizing Officer should ensure a proper signing of payment voucher as this proves the authenticity of the expenditure carried out.

6. EXPENDITURE NEITHER CONTROLLED NOR CHECKED AND PASSED BY INTERNAL AUDITOR AMOUNTING TO ₦550,000:00:- It was observed that the total sum of Five hundred and fifty thousand naira expended on the purchase of bags of Rice for Immams, Alfas and Dignitaries for Ramadan year 2022 and monthly Imprest for the use of Director of Administration and General Services in Ede South Local Government, Oke Iresi was neither controlled nor checked and passed by the Internal Auditor before effecting payment, contrary to Financial Memoranda 14:10 which states that, "All the Payment Vouchers shall be submitted to the Internal Auditor for pre-payment audit. Such vouchers should not be paid by the Treasurer until the Internal Auditor has audited the Payment Voucher". The Director of Finance should ensure that Internal Control System is effectively instituted in order to promote accountability and probity in the Council.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

MANAGEMENT LETTER

EDE EAST LOCAL COUNCIL DEVELOPMENT AREA, SEKONA OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦100,000.00:- It was observed that the payment voucher of One hundred thousand naira raised for a staffer of Ede East Local Council Development Area, Sekona as entertainment given to invited women across the five wards on role of women during election time was not properly acknowledged with official receipts as only invoice was attached to authenticate that the expenditure was actually incurred contrary to Financial Memoranda 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm, if the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers".

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

2. UNRETIRED IMPREST AMOUNTING TO ₦145,000.00:- The Payment Voucher No. 57/Nov./2022 on Imprest for the sum of Twenty thousand naira (₦20,000.00) was observed not have been properly retired as against Invoice that was attached, contrary to Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year".

Earlier on, another sum of One hundred and twenty-five thousand naira (₦125,000.00) was also observed not replied and queried vide Audit Query No.

LQ/AUD/EDEE/LCDA/01/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

3. UNAUTHORISED PAYMENT VOUCHERS AMOUNTING TO ₦132,000:00:-

It was observed that total sum of One hundred and thirty-two thousand naira only (₦132,000:00) paid to some Staffers of Ede East Local Council Development Area, Sekona (vide PV. 39/Oct./2022 for ₦7,000.00 and 16/Nov./2022 for ₦125,000.00) as Running cost to Rate officer and Audit unit in the months of October and November, 2022 respectively were not authorized by the authorizing officers which made them improper payments.

RISK:

Not subjecting Payment Vouchers to authorizing officer to authorize before payment was an indication of weak Internal Control which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not authorized by the authorizing officer due to exigency of the expenditure as at the time the payment vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary signatures and submitted to the Office of the Auditor-General for Local Government for further scrutiny.

RECOMMENDATION:

The Authorizing Officer should ensure a proper signing of payment voucher as this proves the authenticity of the expenditure incurred.

MANAGEMENT LETTER
EGBEDORE LOCAL GOVERNMENT, AWO
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,335,517:21: It was observed that the sum of One million three hundred and thirty five thousand five hundred and seventeen naira twenty one kobo only (**₦1,335,517:21**) was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations”.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. UNCLAIMED ALLOWANCE AMOUNTING TO (₦48,750:00): It was observed that the payment vouchers of Forty eight thousand seven hundred and fifty naira which were made to staffers of Egbedore Local Government, Awo in respect of imprest and pruning of Teak trees situated at Secretariat for the month of December, 2021 and June, 2022 respectively were neither acknowledged nor claimed contrary to Financial Memoranda 14:13 which states that, “Payment shall as far as possible, be made to the person to whom it is due, payment for a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of audit exercise, upon which Auditor issued a query and due process was duly followed and necessary documents were later attached and submitted for further audit scrutiny.

RECOMMENDATION:

An Official printed sub receipt duly signed by all recipient must be obtained and attached to the payment voucher as this proves the authenticity of the payment.

3. UNRETIRED IMPREST AMOUNTING TO (N113,333.33):- It was observed that total sum of One hundred and thirteen thousand, three hundred and thirty three naira thirty three kobo expended by staffers of Egbedore Local Government, Awo as monthly imprest in the month of March and May, 2022 respectively were not retired contrary to Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all impests shall be automatically be retired at the end of each financial year".

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

4. EXPENDITURE NOT-TAKEN-ON-CHARGE AMOUNTING TO N570,000.00:- It was observed that a sum of Five hundred and Seventy thousand naira (N570,000:00) which was expended on the purchase of office furniture for the office of the Chairman in Egbedore Local Government, Awo in the month of November, 2022 could not be verified to store ledger and the Payment Voucher was not supported with the evidence such as Store Receipt Voucher, and Store Issue Voucher, contrary to Financial Memoranda 34:17 which states that, "All the items purchased must be taken to store and a Store Voucher must be attached to the Payment Voucher to ascertain that the materials were actually purchased".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store Ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and Store Issue Vouchers should be made available for Audit verification.

MANAGEMENT LETTER

EGBEDORE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, IDO-OSUN

OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦26,500:00:- It was observed that the sum of ₦26,500:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present it for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. UNREASONABLE EXPENDITURE AMOUNTING TO ₦300,000.00:- It was observed that the sum of Three hundred thousand naira expended on the mobilization and hosting of selected stakeholders on preparation of Local Action plan by Egbedore South Local Council Development Area, Ido-Osun was just a financial waste. Meanwhile, much was being expended on food rather than the expected programme which was to sensitize the populace on how lives and properties would be secured in the communities.

RISK:

This is an indication of financial indiscipline and lack of prudence in the Management of Local Government Fund.

MANAGEMENT RESPONSE:

The Ministry approved and authorized the expenditure and the evidences such as Video Clips, Photograph, list of participant, sub-recipients and ready for audit verification that the programs were done and expenditure was incurred would be presented to the Auditor General Office for further audit verification.

RECOMMENDATION:

Expenditure incurred should be justified and reasonable as there should not be frivolous expenses so as to exhibit Financial discipline.

3. **UNRETIRED EXPENDITURE AMOUNTING TO ₦500,000.00:-** The Payment Voucher for the sum of Five Hundred Thousand Naira (₦500,000:00) was observed not have been properly retired with necessary document such as original receipt instead of invoice that was being attached during the period of 1st July to 31st December 2022.

Earlier on, another sum of One hundred and ninety thousand naira (₦190,000:00) was also observed not replied via Audit Query No. LQ/AUD/EGBS/LCDA/03/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

The head of Finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected Officers responsible for proper accountability for all expenditure incurred.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

MANAGEMENT LETTER
EGBEDORE ADMINISTRATIVE, OKINNI
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022

1. **EXPENDITURE NOT-TAKEN-ON-CHARGE AMOUNTING TO N400,000.00:-** It was observed that the sum of Four hundred thousand naira was expended on the purchase of beverages during Lent and Ramadan fasting period respectively for Christians and Muslims of Egbedore Administrative Office, Okinni. Audit Examination revealed that the items purportedly purchased could not be verified to store ledger and the payment voucher was not supported with the evidence such as store receipt voucher, store issue voucher and distribution list, contrary to Financial Memoranda 34:17 which states that, "All the items purchased must be taken to store and a store voucher must be attached to the payment voucher to ascertain that the materials were actually purchased".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store Ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and Store Issue Vouchers must be provided for audit verification.

4. **ALLOWANCE NEITHER CONTROLLED NOR CHECKED AND PASSED BY INTERNAL AUDITOR AMOUNTING TO N120,000.00:-** It was observed that the payment voucher of One hundred and twenty thousand naira (N120,000.00) raised as monthly allowance of O'Clean members of Egbedore Administrative Office, Okinni in the month of May, 2022 was neither controlled nor checked and passed by the Internal Auditor before effecting payment contrary to Financial Memoranda 14:10 which states that, "All the payment vouchers shall be submitted to the Internal Auditor for pre-payment Audit. Such vouchers should not be paid by the Treasurer until the Internal Auditor has Audited the payment voucher".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

3. EXPENDITURE NEITHER CONTROLLED NOR CHECKED AND PASSED BY INTERNAL AUDITOR AMOUNTING TO ₦664,000.00:- Payment Vouchers on allowance and awareness programme totaling Six Hundred and Sixty Four Thousand Naira (₦664,000:00) were observed to have neither been controlled nor checked and passed by the Internal Auditor before effecting payment, contrary to Financial Memoranda 14:10 which states that, "All the Payment Vouchers shall be submitted to the Internal Auditor for pre-payment Audit. Such vouchers should not be paid by the Treasurer until the Internal Auditor has audited the Payment Voucher".

Earlier on, another sum of One Hundred and Twenty Thousand Naira (₦120,000:00) was also observed not replied and queried via Audit Query No. LQ/AUD/EGBAO/02/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

MANAGEMENT LETTER
EJIGBO LOCAL GOVERNMENT, EJIGBO
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED
31ST DECEMBER, 2022

1. **UNRECEIPTED EXPENDITURE AMOUNTING TO ₦200,000.00:-** The Examination of the accounting documents of Ejigbo Local Government revealed that the payment made to Mr. Salami K. A. for the production of materials and entertainment of committee in the month of June, 2022 was not supported with official receipt and invoice as evidence that the expenditure was actually incurred, contrary to the provision of Financial Memoranda 34:17(2) which stipulates that store ledger shall be kept by the store Accountant and must contain complete record of receipts and issue of stores.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and would be re-attached to the payment vouchers for further Audit verification.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and Store Issue vouchers should be attached to the payment vouchers before filling.

2. **UNCLAIMED IMPREST TOTALLING ₦232,500.00:-** Payment Voucher on Imprest for the sum of One Hundred and Fifty Thousand naira (₦150,000:00) was observed to have not been claimed and authorized. However, the Payment Voucher with sub-receipt attached was neither signed nor claimed in the month of November, 2022 contrary to Financial Memoranda 14:13 which states that, "Payment shall as far as possible, be made to the person to whom it is due, payment to a third party shall only be made on production of a written authority from the person to whom the payment is due, such authority being attached to the payment voucher after payment".

Earlier on, another sum of Eighty-two thousand, five hundred naira (₦82,500:00) was also observed not replied via Audit Query No. LQ/AUD/EJG/01/2022. Issued with Audit Inspection Report for the period of 1st January to 30th June, 2022. You are enjoined to forward your response to the two queries under reference within 21 days of the receipt of this report.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the Payment Voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the expenditure.

3. **IMPROPERLY VOUCHERED EXPENDITURE AMOUNTING TO ₦500,000:00:-** It was observed that the Payment Vouchers of Five Hundred Thousand naira (₦500,000:00) were observed not to have been controlled, checked and passed and supported with necessary documents. Also, it was observed that the Payment Vouchers were not signed by the recipients during the month of November, 2022.

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and would be re-attached to the Payment Vouchers to be presented for further Audit verification.

RECOMMENDATION:

The recipient/authorizing Officer should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure or should make a refund.

4. **NON-PREPARATION OF BANK RECONCILIATION STATEMENTS:-** The monthly Bank Reconciliation Statements were not prepared up to date for the period of January to December, 2022 as at the time of filing this report, contrary to Financial Memoranda 19:23 which states that, "At the end of the month, a detailed statement must be obtained from the bank of monthly transaction on the Local Government account, and where this can be obtained, a certification of the balance of the Local Government. This transaction according to the bank statement must be checked against entries in the Local Government cashbook and the two records reconciled".

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of Auditor-General for audit verification.

RECOMMENDATION:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
EJIGBO WEST LOCAL COUNCIL DEVELOPMENT AREA, OGURO
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦521,200:00: It was observed that the sum of ₦521,200:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. MISSING PAYMENT VOUCHERS AMOUNTING TO ₦320,000.00:- It was observed during the posting of payment vouchers into the Cash Book of Ejigbo West Local Council Development Area, Oguro that Payment Vouchers for the total sum of Three hundred and twenty thousand naira could not be found and produced for Audit scrutiny for the months of February and March, 2022.

RISK:

It could lead to Misappropriation of Fund.

MANAGEMENT RESPONSE:

The management had ensured strict adherence to due process before payment was effected in subsequent payment and the anomaly had been rectified to be presented for further audit verification.

RECOMMENDATION:

Due process should be strictly adhered to before payment is effected.

3. UNCLAIMED EXPENDITURE AMOUNTING TO ₦205,000.00:- It was observed that the sum of Two hundred and five thousand naira which was made to the staffers of Ejigbo West Local Council Development Area, Oguro for O'Clean Technical Committee and running cost for the month of March, 2022 were neither acknowledged nor claimed contrary to Financial Memoranda 14:13 which states

that, "Payment shall as far as possible, be made to the person to whom it is due, payment for a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment".

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the Payment Voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the expenditure incurred.

4. **WEAK INTERNAL CONTROL MECHANISM :-** It was observed that the Post and Pre-Auditing of payment vouchers were not effectively carried out by the Internal Auditor which made the internal control to be weak and ineffective. Most of the payment vouchers under review were not checked and passed nor attached with necessary receipt and invoice to authenticate the genuineness of the payment.

5. **DOUBTFUL EXPENDITURE AMOUNTING TO ₦1,305,000:00:-** The Payment Voucher that effected the payment of One million, three hundred and five thousand naira (₦1,305,000:00) was not supported with enough documentary evidences such as pictures of well chlorinated, number of well chlorinated (list) and the receipts attached were found to be fake and doubtful in nature (undated).

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

6. **IMPREST NOT CHECKED AND PASSED BY INTERNAL AUDITOR AMOUNTING TO ₦150,000:00:-** The Payment Voucher on Imprest for the sum of One hundred and fifty thousand naira (₦150,000:00) was observed to have not been checked and passed by the Internal Auditor before effecting payment,

contrary to Financial Memoranda 14:10 which states that, “All the Payment Vouchers shall be submitted to the Internal Auditor for prepayment Audit. Such vouchers should not be paid by the Treasurer until the Internal Auditor has audited the Payment Voucher”.

RISK:

Not subjecting payment voucher to Internal Audit check before payment was an indication of weak Internal Control system which could result to Misappropriation of public fund.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time of payment voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor-General for Local Governments for further audit scrutiny.

RECOMMENDATION:

The Director of Finance should ensure that payment voucher is properly processed before any payment.

MANAGEMENT LETTER

EJIGBO SOUTH LCDA, ILAWO

OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO (₦2,000:00): It was observed that the sum of ₦2,000:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. UNCLAIMED EXPENDITURE AMOUNTING TO (₦689,300.00):- It was observed that the payment vouchers of Six hundred and eighty nine thousand three hundred naira only were made to the staffers of Ejigbo South Local Council Development Area, Ilawo for publicity and other logistic support for the football competition sponsored by Mr. Waliu Aboderin and the Game masters' Association; monthly running cost for immigration and other security service, May Day celebration and provision for customized vest with cap and engagement/ Introduction of Ramat – Hope multi ventures as consultant of the LCDA to the people of LCDA to generate revenue on behalf of government between the month of February to May, 2022 were neither acknowledged nor claimed contrary to Financial Memoranda 14:13.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the Payment Voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attach to the payment voucher as this proves the authenticity of the expenditure incurred.

3. UNRECEIPTED EXPENDITURE AMOUNTING TO ₦1,250,000:00:- The Payment Voucher amounting to the sum of One million, Two Hundred and Fifty Thousand Naira (₦1,250,000:00) for the routine maintenance of the road from Aato to Olorin to Songbe in Ejigbo South Local Council Development Area, Ilawo was observed to have not been supported with necessary documents such as official receipt and Photograph as evidence that the expenditure was actually incurred.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts, sub-receipts signed by beneficiaries photogrpahs, video clips had been obtained and would be attached to the payment vouchers for further Audit verification.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and store issue vouchers should be attached to the payment vouchers before filling.

MANAGEMENT LETTER

IFE CENTRAL LOCAL GOVERNMENT, AJEBAMIDELE OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. UNRETIRED IMPREST TALLING #200,000.00:- It was observed that a payment of Two Hundred Thousand Naira as monthly Imprests was not supported with official receipts nor Invoice to authenticate that the money was used for the purpose stated on the payment vouchers, contrary to Financial Memoranda 14:27 which states that "Imprests shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the imprest shall automatically be retired at the end of each Financial year.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The head of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

2. UNCLAIMED ALLOWANCE AMOUNTING TO #285,000.00:- Payment totalling #185,000.00 made to Casual Workers and Casual Watchman in the month of October, 2022 was observed to be unclaimed as the recipients did not append their signatures on the sub-receipts attached to acknowledge that the payments were made during the period 1st July to 31st December, 2022. Please forward your reply to this query and another one numbered LQ/AUD/IFE/02/2022 on same subject. Furthermore, another sum of #100,000.00 was also observed unclaimed vide Audit Query No. LQ/AUD/IFE/02/2022 issued earlier with the half year Report for January to June 2022 within 21 days of Receipt of this report. Copy of the query is also attached.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued query and due process was later

followed and necessary documents were attached to be submitted for further audit verification.

RECOMMENDATION:

An Official printed sub-receipt duly signed must be obtained and attached to the payment voucher as this would prove that the expenditure was carried out.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING TO #100,000.00:- It was observed that a total sum of One Hundred Thousand Naira only (#100,000.00) for Data gathering on amenities in Ife Central Local Government revealed that the payment voucher was not supported with Official documents such as Official receipts, Invoices, sub-receipts etc as evidence that the expenditure was actually incurred, contrary to Financial Memoranda No. 14:17 which states that “An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, Local Government or Commercial Firm.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IFE CENTRAL WEST LOCAL COUNCIL DEVELOPMENT AREA, ILE-IFE

OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. PAYMENT VOUCHERS NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR AMOUNTING TO #765,000.00:- It was observed that the payment vouchers amounting to Seven Hundred and Sixty Five Thousand Naira (#765,000.00) released to Office of the Surveyor-General for survey on vacated L.A Primary School land, Sabo Ile-Ife and 10% of Committee member of Ife Central West LCDA for the month of January, 2022 were not checked and passed by the Internal Auditor. Also the payment vouchers were not supported with proper records or accounts to justify the authenticity of the payments, contrary to Financial Memoranda 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one properly authorised and correctly charged to the stated sub-head in account, and that sufficient funds are available to meet it".

RISK:

Not subjecting Payment Vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and submitted to the office of the Auditor-General for Local Governments for further scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that the prepayment and post payment Audit were carried out on all transactions of the Local Government.

2. UNRETIRED IMPREST TALLING #300,000.00:- Payment vouchers on Imprest for the sum of One Hundred and Fifty Thousand Naira only (#150,000.00) were observed to have not been supported with necessary supporting documents during the period 1st July to 31st December, 2022. Earlier on, another sum of #150,000.00 was also observed not retired, and Audit Query No. LQ/AUD/IFWLCDA/03/2022 issued with Audit Inspection report for the period 1/1/2022 to 30/06/2022. You are enjoined to

forward your response to the 2 queries under reference within 21 days of the receipt of the report.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The head of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO #325,000.00:- It was observed that a total sum of Three Hundred and Twenty-Five thousand Naira only (#325,000.00) for the entertainment of members of the executive Committee was not supported with Official documents such as Official receipts, Invoices, sub-receipts etc as evidence that the expenditure was actually incurred, contrary to Financial Memoranda No. 14:17 which states that "An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, Local Government or Commercial Firm".

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient./authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. DOUBTFUL EXPENDITURE TALLING #320,000.00:- It was observed that a total sum of Three Hundred and Twenty Thousand Naira only (#320,000.00) was purportedly expended on the Entertainment for the sensitization programme organized by market men and women and in Ife central west LCDA. Further observation revealed that the payment vouchers used to effect these payments were not supported with enough documentary evidences e.g photograph, video clip, to buttress the genuineness of these expenditure and appeared doubtful.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

MANAGEMENT LETTER

IFE EAST LOCAL GOVERNMENT, OKE-OGBO

OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. NON PRODUCTION OF OBSOLETE PARTS TOTALING TO #20,000.00:- It was observed during the Audit verification of Asset that the replaced spare parts of the Keystone Motorcycle attached to Ife East Primary Health Care Authority could not be produced for verification, contrary to the relevant provision of the Financial Memoranda No. 34:14.

RISK:

This is an indication that purported obsolete materials/parts might not have been replaced thereby resulting to defraud or loss of Local Government fund.

MANAGEMENT RESPONSE:

Effort has been made to produce the removed obsolete spare parts and would be presented for further audit verification.

RECOMMENDATION:

All the spare parts/obsolete parts purportedly removed should be produce on demand and all necessary supporting document such as SRV and SIV for the purportedly bought spare parts for replacement must be attached to the payment vouchers.

2. PAYMENT VOUCHER NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR/IMPROPERLY VOUCHERED EXPENDITURE AMOUNTING TO #12,500.00:- It was observed during the Audit Examination of Vouchers that payment voucher for #12,500.00 was neither controlled by the officer that has authority to incur expenditure nor checked and passed by the Internal Auditor before the payment was effected, contrary to Financial Memoranda No. 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents should be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all aspects, the payment is one properly authorised and correctly changed to the stated sub-head or account, and that sufficient funds are available to meet it.

Risk:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The Internal Auditor was indisposed and was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

Recommendation:

The Signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

3. UNRETIRED IMPREST #325,000.00:- It was observed that the payment vouchers to the tune of Three Hundred and Twenty-Five Thousand Naira only for monthly imprest were neither supported with official receipts nor invoice to authenticate that the money was used for the purpose stated in payment vouchers contrary to Financial Memoranda 14:27 which states that "Imprests shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, imprests shall automatically be retired at the end of each financial year."

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

4. UNCLAIMED ALLOWANCE TOTALLING #310,000.00:- It was observed that the payments made to Casual Workers and the O'clean Marshal Technical Committee for the months of April and June, 2022 were not acknowledged as being received by the beneficiaries/Recipients which made the allowances to be unclaimed, contrary to relevant provision of Financial Memoranda 14:13 which states that "payments shall as far as possible be made to the person to whom it is due. Payment to the third party Shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment. This had been made the subject of Audit Query No. LQ/AUD/FEE/05/2022.

Risk:

This was an indication that purported recipients might not have been paid thereby resulting to loss of Local Government Fund.

Management Response:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit scrutiny.

Recommendation:

A duly signed sub-receipt must be obtained and attached to the payment voucher to prove the authenticity of the expenditure.

5. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING #2,270,000.00:- It was observed during the period under review that payments to the tune of Two Million and Eighty Thousand Naira only made for desilting and carting away of debris, repair of damaged culvert and for the 2021 end of the year celebration were not supported with Official receipts to authenticate that the expenditure was actually incurred, contrary to the provisions of Financial Memoranda No. 14:17 which states that “An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial Firm”. Similarly, a total sum of #190,000.00 was queried vide Audit Query No. LQ/AUD/FEE/04/2022 also with the same subject as above has been previously issued with the half year Report of January to June, 2022.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt was however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient./authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IFE EAST CENTRAL LOCAL COUNCIL DEVELOPMENT AREA, MODAKEKE OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. PAYMENT VOUCHER NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR NOR CONTROLLED BY THE OFFICER WITH AUTHORITY TO INCUR EXPENDITURE AMOUNTING TO #48,000.00:- It was observed that the sum of Forty-Eight Eight Thousand Naira only expended for the purchase of Power Steering pump and fan belt to the Chairman's Official Car was neither checked and passed by the Internal Auditor nor controlled, classified, duly authorized by the officer with authority to incur expenditure before effecting payment, contrary to the provision of Financial Memoranda No. 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one properly authorised and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and would be submitted to Office of the Auditor General for Local Governments for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

2. EXPENDITURE NOT TAKEN ON CHARGE TALLING #200,000.00: - It was observed that Office materials needed in Town Planning and Land Services purchased were neither taken on charge nor traceable to store for verification to authenticate the genuineness of the purchase made, contrary to the Financial Memoranda 34:17(1-2) which states that "All stores should be examined immediately they are received by the Store Keeper or other Officer responsible for the stores. The stores must be checked for quantities, receipts etc against the Local purchase order, invoice or Governments, Store Issue Voucher.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

Management Response:

The Store Ledger in use had been exhausted, however another ledger had been procured and updated. Also store receipts and issue vouchers had been issued accordingly which would be presented for further audit verification.

Recommendation:

The Internal Auditor should audit attachments to payment vouchers and reflect it in the Internal Auditor's Report. The Internal Auditor should also audit Stores to ascertain receipts and distribution of items.

3. UNRETIRED IMPREST TOTALING #150,000.00:- It was observed that the Monthly Imprest to the tune of One Hundred and Fifty Thousand Naira only (#150,000.00) was not attached with Official documents like receipt, invoice, sub-receipts etc to authenticate that the expenditure was actually incurred by the recipients on behalf of the Local Government, contrary to financial memoranda No. 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. Imprest was completed or at such intervals as are prescribed when the imprest is approved. However, all Imprests shall automatically be retired at the end of each Financial year".

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the effected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

4. UNCLAIMED EXPENDITURE AMOUNTING TO #320,000.00:- The examination of the accounting documents revealed that payment vouchers raised for the sum of #320,000.00 as Monthly allowance for 40-man squad vigilante group for the months of June and July, 2022 were not signed by the purported recipients to show that they actually collected the money; this made the expenditure appeared as unclaimed contrary to Financial Memoranda No. 14:16 which states that "Payment Voucher shall be receipted by the payee or his authorized agent and the receipt must state clearly in words and figures the actual amount received and not simply "Received the above amount".

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued query and due process was later followed and necessary documents were attached to be submitted for further audit verification.

RECOMMENDATION:

An Official printed sub-receipt duly signed must be obtained and attached to the payment voucher as a proof of the authenticity of the expenditure.

5. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO #450,000.00: - Audit Inspection revealed that some payment vouchers totalling #450,000.00 for the purchase of public address system and Displaying of voters Register list were not supported with the necessary receipts, bills, invoices and other records as may be necessary. This is contrary to the provision of Financial Memoranda 14:17 which states that "An official printed receipts must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial Firm.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Governments for further Audit verification.

RECOMMENDATION:

The recipient./authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IFE OOYE LOCAL COUNCIL DEVELOPMENT AREA, ILE-IFE OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR TOTALLING #18,000.00:- It was observed during the Audit Inspection that payment vouchers totalling Eighteen Thousand Naira only for Committee members monthly allowance, stipend allowance and Sensitization programme for youths against drug abuse and social vices were not checked and passed by the Internal Auditor, contrary to Financial Memoranda No. 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents should be made by the Internal Auditor on all payment vouchers to verify that the provision of these financial memoranda have been followed in all respects; the payment is one properly authorised and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it". The Head of Finance and Supplies should put in place a proper Internal control Mechanism to ensure accountability and probity.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been so-ught in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and would be submitted to Office of the Auditor General for Local Governments for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

2. UNRETIRED IMPREST AMOUNTING TO #200,000.00: - It was observed that the payment of Monthly Imprests was not supported with official receipts nor Invoice to authenticate that the money was used for the purpose stated in payment vouchers, contrary to Financial Memoranda 14:27 which states that, "Imprests shall be retired when the purpose for which the Imprest was granted is completed or at such Intervals as are prescribed when the imprest is approved. However, all imprests shall automatically be retired at the end of each financial year.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO #350,000.00:- The total sum of Three Hundred and Fifty Thousand Naira (#350,000.00) was spent on Women Development Unit Monthly meeting and Junior Staff Management Committee meeting, production of briefs and entertainment of JSMC Members during the period under review. The payments were not supported with required Official receipts, Invoices etc to authenticate the genuineness of the expenditure, contrary to the provision of Financial Memoranda No. 14:17 which states that "An Official printed receipt must be obtained and attached to the payment vouchers in respect of a payment to Government, Local Government or Commercial Firm.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Governments for further Audit verification.

RECOMMENDATION:

The recipient./authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. DOUBTFUL EXPENDITURE AMOUNTING TO #200,000.00: - Expenditure to the tune of Two Hundred Thousand Naira only (#200,000.00) incurred on Sensitization program on eradication of Female Genital Mutilation in Ife Ooye LCDA appeared to be doubtful in nature, the expenditure lacked sufficient proofs to justify the genuineness of the expenditure. It was further observed that various evidences such as list of Invitees and video coverage were not provided for audit scrutiny.

RISK:

The implication of this expenditure is that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

MANAGEMENT LETTER

IFE NORTH LOCAL GOVERNMENT, IPETUMODU OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. PAYMENT VOUCHER NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR NOR CONTROLLED BY THE OFFICER WITH AUTHORITY TO INCUR EXPENDITURE AMOUNTING TO #115,000.00: - It was observed that the sum of One Hundred and Fifteen Thousand Naira only expended for the Monthly running cost on the maintenance of NULGE Bus and Supplementary expenses for the 2021 Christmas and New year celebration were not checked and passed by the Internal Auditor. Also the payment vouchers were not supported with proper records or accounts to justify the authenticity of the payment nor controlled and classified, contrary to the provision of Financial Memoranda No. 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one properly authorised and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it". The Director of Finance should put in place a proper Internal Control Mechanism to ensure accountability and probity.

RISK:

Not subjecting Payment Vouchers to Internal Audit check before payment was an indication of weak Internal Control System and could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and submitted to the office of the Auditor-General for Local Government for further scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that the prepayment and post payment Audit are carried out on all transactions of the Local Government.

2. UNRETIRED IMPREST AMOUNTING TO #67,500.00:- It was observed that the Monthly Imprest to the tune of Sixty Seven Thousand, Five Hundred Naira only (#67,500.00) was not attached with Official documents like receipt, invoice, sub-receipts etc to authenticate that the expenditure was actually incurred by the recipients on behalf of the Local Government, contrary to financial memoranda No.

14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all Imprests shall automatically be retired at the end of each Financial year”.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING #1,100,000.00: Audit Inspection revealed that the total sum of One Million, One Hundred Thousand Naira only (#1,100,000.00) expended on entertaining invited guests during peace meeting among Traditional Rulers and Chiefs etc (#250,000.00) and payment of compensation to acquired Land owners along Ode-Omu Road, Ipetumodu (#850,000.00) were not supported with proper records or accounts such as Invitation letters, Video coverage, Photographs, official receipts, Invoices acknowledgment of receipt of funds etc to justify the genuineness of the expenditure.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt was however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IFE NORTH WEST LOCAL COUNCIL DEVELOPMENT AREA, EDUNABON OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. STORE ITEMS NOT TAKEN ON CHARGE TALLING #100,000.00:- It was observed that the Drugs, Bedsheets, Fire extinguisher and so on, distributed vide Osun job centre in Ife North West Local Council Development Area, were not taken on charge and could not be verified to authenticate the genuineness of the purchase, contrary to Financial Memoranda 34:17(1-2) which states that "All stores should be examined immediately they are received by the Store Keeper or other Officer responsible for the stores. The stores must be checked for quantities, weight etc against the Local purchase order, invoice or Government Store Issue Voucher. If the stores delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate store Ledger".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

Management Response:

The Store Ledger had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

Recommendation:

All necessary supporting documents such as Store Receipt Voucher and Store Issue vouchers should be attached to the payment vouchers for audit verification.

2. UNRETIRED IMPREST TALLING (#100,000.00): - Audit Inspection revealed that some of the Imprest holders of the Local Government did not attach importance to imprest retirement before another one is given them, contrary to Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. The Head of Finance is hereby mandated that a new imprest should not be given to any officer who fails to retire the current one with relevant official receipts to justify authenticity of the expenses. However, all Imprest shall automatically be retired at the end of each financial year".

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the effected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS AMOUNTING TO #1,625,000.00:-

Payment vouchers on expenditure not supported with proper records or accounts for the sum of #825,000.00 for the swearing-in-ceremony of the newly elected Political Office holders and Orientation and Enlightenment talk on reasons members of the Community must collect their Permanent Voter's Card (PVC) were observed to have not been supported with necessary supporting documents during the period 1st July to 31st December, 2022. Earlier on, another sum of #800,000.00 was also observed not supported with proper records or accounts and queried vide Audit Query No. LQ/AUD/IFNWLCDA/02/22 earlier issued with Audit Inspection Report for the period 1/1/2022 to 30/06/2022.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt had however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IFE NORTH AREA COUNCIL, OYERE ABORISADE OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. UNCLAIMED ALLOWANCES WORTH #360,000.00:- It was observed that a total sum of Three Hundred and Sixty Thousand Naira (#360,000.00) claimed to have been paid for O'clean Technical and Marshall for monthly allowances was not supported with sub-receipts to affirm the genuineness of the disbursement of the expenditure which made it to appear unclaimed, contrary to Financial Memoranda 14:13 which states "Payments shall, as far as possible be made to the person to whom it is due: Payment to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the voucher after payment".

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued query and due process was duly followed appropriately and necessary documents attached.

RECOMMENDATION:

An Official printed sub-receipt duly signed by all recipients must be obtained and attached to the payment voucher as this proved the authenticity of the payment being made.

2. UNRETIRED IMPREST AMOUNTING TO #750,000.00:- Payment Vouchers on Imprest for the sum of #525,000.00 were observed to have not been supported with necessary supporting documents during the period 1st July to 31st December, 2022 and consequently subjected to Audit Query Number LQ/AUD/IFNAC/04/2022. Earlier on, a total sum of #225,000.00 was also observed not retired and queried vide Audit Query Nos. LQ/AUD/IFNAC/01/22 earlier issued with Audit Inspection reported for the period 1/1/2022 to 31/6/22. This action is contrary to Financial Memoranda No. 14:27 which states that "Imprests shall be retired when the purpose for which the Imprests was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all the Imprest shall automatically retired at the end of each financial year".

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALLING #200,000.00:- Audit Inspection revealed that the total sum of #200,000.00 spent on 2021 end of the year party for the entire staff of Ife North Area Council, was not properly accounted for, contrary to Financial Memoranda No. 14:17 which states that “An Official printed receipt must be obtained and attached to the payment vouchers in respect of a payment to Government, Local Government or Commercial Firm”.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt was however been found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. DOUBTFUL EXPENDITURE TOTALLING #600,000.00:- Expenditure worth Six Hundred Thousand Naira only (#600,000.00) incurred on sensitization programme for the entire people on how to embark on Community Development appeared doubtful in nature for there was no tangible evidence to support the genuineness of the expenditure such as Photographs, Video Coverages, Official receipts, Invoices etc.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

The effect of work done had been eroded with passage of time before Audit inspection was carried out, the supporting evidences such as photographs and sub-receipt of dump site cleared will be available for Audit Verification.

RECOMMENDATION:

A duly signed sub-receipt and other supporting evidences must be obtained and attached to the payment voucher as this proves the authenticity of the expenditure incurred.

MANAGEMENT LETTER

IFE SOUTH LOCAL GOVERNMENT, IFETEDO

OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. UNRETIRED IMPREST TALLING #675,000.00:- Payment vouchers on Imprest for the sum of (#225,000.00) were observed to have not been supported with necessary documents during the period 1st July to 31st December, 2022 contrary to Financial Memoranda No. 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all imprests shall automatically be retired at the end of each financial year". Furthermore another sum of #450,000,000.00 was also observed not retired and queried vide Audit Query No. LQ/AUD/IFS/02/2022 earlier issued with Audit Inspection Report for the period 1/1/2022 to 31/6/2022.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

2. PAYMENT VOUCHER NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR AMOUNTING TO #2,055,000.00:- Payment vouchers for the sum of Two Million Naira Only (#2,000,000.00) were observed to have not been checked and passed by the Internal Auditor during the period 1st July to 31st December, 2022. Earlier on another sum of #55,000.00 was also observed not checked and passed and queried vide Audit Query No. LQ/AUD/IFS/01/2022 earlier issued with Audit Inspection Report for the period 1/1/2022 to 30/06/2022. All these are contrary to the provision of Financial Memoranda 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one properly authorised and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it". The Director of Finance should put in place a proper Internal Control Mechanism to ensure accountability and probity. You are enjoined to forward your response to the 2 queries under reference within 21 days of the receipt of this report.

RISK:

Not subjecting Payment Vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and submitted to the office of the Auditor-General for Local Governments for further scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that the prepayment and post payment Audit were carried out on all transactions of the Local Government.

MANAGEMENT LETTER

IFE SOUTH WEST LOCAL COUNCIL DEVELOPMENT AREA OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. UNRETIRED IMPREST TALLING #275,000.00:- It was observed that the Monthly Imprest to the tune of Two Hundred and Seventy-five Thousand Naira only (#275,000.00) was not attached with Official documents like receipt, Invoices, sub-receipts etc to authenticate that the expenditure was actually incurred by the recipient on behalf of the Local Government, contrary to Financial Memoranda No. 14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all imprests shall automatically be retired at the end of each financial year”.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

2. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS AMOUNTING TO #2,256,000.00:- Payment vouchers on Expenditure not supported with proper records or accounts for the sum of #540,000.00 for the House rentage for NYSC members and for the year 2021 end of the year programme for the staff and political functionaries were observed to have not been supported with necessary supporting documents during the period 1st July to 31st December, 2022. Earlier on, another sum of #1,716,000.00 was also observed not supported with proper records or accounts and queried vide Audit Query No. LQ/AUD/IFSWLCDA/02/2022 earlier issued with Audit Inspection Report for the period 1/1/2022 to 30/06/2022.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt was however found and attached to

the reply of the audit query and submitted to the Office of the Auditor-General for Local Governments for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR TOTTALLING #250,000.00:- It was observed that the sum of Two Hundred and Fifty Thousand Naira only (#250,000.00) for Monthly Imprest in the month of November 2022 was not checked and passed by the Internal Auditor before the payments were effected, contrary to the provision of Financial Memoranda No. 14:10 which states that “All payment vouchers shall be submitted to the Internal Auditor for prepayment audit. Such Vouchers shall not be paid by the Treasurer until the Internal Auditor has audited the payment vouchers”.

RISK:

Not subjecting Payment Vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The vouchers were not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Vouchers were raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and submitted to the office of the Auditor-General for Local Government for further scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that the prepayment and post payment Audit were carried out on all transactions of the Local Government.

MANAGEMENT LETTER
IFEDAYO LOCAL GOVERNMENT
OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. REVENUE COLLECTOR'S CASHBOOK NOT PRESENTED:- Audit checking of Revenue Collectors showed that Revenue Collector's Cashbook for years 2018 to 2021 were not produced, thus hindering the Post-Audit review of Revenue Lodgement and Internally-Generated Revenue Trend analysis of your Government. You are required to explain why disciplinary action should not be taken against you for violating the Financial Memoranda 39:1(i) which states that "the Auditor-General has power to carry out, on regular basis, the auditing of Local Governments account".

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

MANAGEMENT RESPONSE:

The Revenue Collectors concerned had been mandated to make their Revenue Collectors cashbook available for Audit Scrutiny.

RECOMMENDATION:

All Revenue Collectors Cashbook should be presented for Audit check and verification.

2. EXPENDITURE NOT CONTROLLED NOR CHECKED AND PASSED BY THE INTERNAL AUDITOR - #2,425,000.00: It was observed that the sum of Two Million, Four Hundred and Twenty-Five Thousand Naira (#2,425,000.00) for the expenses incurred during Workers' Day celebration, 2022 and sensitization programme on the school Management reclassification were not checked and passed by the Internal Auditor nor controlled by the officer that had authority to incur expenditure, contrary to Financial Memoranda No. 40:10 which says that "Before any payment is made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is properly authorized and correctly charged to the stated sub-head or account and that sufficient funds are available to meet it".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was an admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

3. UNRECEIPTED EXPENDITURE AMOUNTING TO ₦1,632,500.00:- Recent Audit Examination of Accounting records revealed that the Payment Vouchers for the sum of One Million, Six Hundred and Thirty-two Thousand, Five Hundred Naira only (₦1,632,500.00) released to some Officers of the Council for celebration of Children Christmas party, Printing of Local Government Certificate and Forms and Transportation and light refreshment of Batch 'B' stream II NYSC Members from Orientation in the months of October, November and December, 2022 were not supported with necessary document to authenticate the genuineness of the expenditure, contrary to Provision of Financial Memoranda 14:17 which states that "A official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Government or a Commercial firm".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

MANAGEMENT LETTER
IFEDAYO AREA COUNCIL
OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. UNRETIRED IMPREST #495,000.00: Payment vouchers on Imprest for #375,000.00 were observed to have not been supported with necessary documents, contrary to Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved” during the period of 1st July to December, 2022. This had been made the subject of Audit Query no. LQ/AUD/IFDAC/03/2022. Earlier on another-sum of #120,000.00 was queried vide Audit query Number LQ/AUD/IFDAC/03/2023 and issued with Annual Report for the period of 1st January, 2022 to 30th June, 2022.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER

IFELODUN LOCAL GOVERNMENT, IKIRUN

OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS

#50,000.00:- It was observed that the Payment Voucher raised for workshop on Marriage and contemporary issues of Marriage Registry Administration and Counsellors of Nigeria were not supported with necessary documents to authenticate that the expenditure was actually incurred, contrary to Financial Memoranda 14:17 which states that "An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other voucher".

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the payment vouchers which would be presented for Audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

2. UNRETIRED IMPREST TALLING ₦620,000.00:- Payment Vouchers raised for Imprest totaling Four Hundred and Seventy Thousand Naira (₦470,000.00) were not retired with necessary supporting documents to authenticate that the imprest was actually expended in running of the affected Offices. This had been made the subject of Audit Query No. LQ/AUD/IFL/05/2022. Earlier on another sum of ₦150,000.00 was also observed not retired and queried vide Audit Query No. LQ/AUD/IFL/04/2022 earlier issued with the Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

3. **UNRECEIPTED EXPENDITURE TOTALLING ₦400,000.00:-** It was observed that Payment Vouchers amounting to Four Hundred Thousand Naira (₦400,000.00) for the Approval and Re-establishment of missing pillar and entertainment of farmers in the Local Government were not supported with the required Official receipts to ascertain that the payments were actually made on behalf of the Local Government, contrary to Financial Memoranda 14:17 which states that “An Official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial Firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached, shall be entered on the other Voucher”.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

4. **INTERNALLY GENERATED REVENUE ₦11,146,492.00:-** The total sum of Eleven Million, One Hundred and Forty-Six Thousand, Four Hundred and Ninety-Two Naira (₦11,146,492.00) was generated for the period of July to December, 2022. It was observed to be very low as actual Internally Generated Revenue for the period when compared with the budgeted sum of Forty-Three Million, Seven Hundred and Sixty-Two Thousand, Five Hundred Naira (₦43,762,500.00). The management had been advised to find means to improve the Internally Generated Revenue of the Council by making use of Departments of Agricultural and Food Security, Water and Environmental Sanitation (WES), Town Planning e.t.c.

MANAGEMENT LETTER

IFELODUN AREA COUNCIL, IBA

OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED IMPREST TOTALLING ₦195,000.00:- Payment Vouchers raised for Imprest totaling One Hundred and Forty Thousand Naira (₦140,000.00) were not retired with necessary supporting documents to authenticate that the imprest was actually expended in running of the Office. Please refer to Audit Query No. LQ/AUD/IFAC/05/2022. Earlier on, another sum of ₦55,000.00 was also observed not retired and queried vide Audit Query No. LQ/AUD/IFAC/02/2022 in the earlier report issued for the period of 1st January, 2022 to 30th June, 2022 contrary to the Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all Imprest shall be automatically retired at the end of each Financial year".

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. EXPENDITURE NEITHER CONTROLLED NOR CHECKED AND PASSED TOTALLING ₦412,500.00:- Audit Inspection revealed that Payment Voucher No. 75/September/2022 paid to Adenuga M. was not controlled and not checked and passed by the Internal Audit before the payment was effected, contrary to Financial Memoranda 40:10 which states that "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one properly authorized and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet it". This has been made the subject of Audit Query No. LQ/AUD/IFAC/06/2022 for your necessary action. Earlier on, another sum of Sixty Thousand Naira (₦60,000.00) was also noticed not checked and passed by the Internal Auditor in the Audit Inspection report earlier issued for period of 1st January, 2020 to 30th June, 2022 and queried vide Audit Query No. LQ/AUD/IFAC/03/2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

3. UNRECEIPTED EXPENDITURE TALLING ₦415,000.00:- It was observed that Payment Vouchers amounting to Two Hundred and Fifteen Thousand Naira (₦215,000.00) for Sensitization Programme against the spread of Monkey Pox disease and replacement and repair of HP Computer Laptop were not supported with required Official receipts to ascertain that the payments were actually made on behalf of the Local Government contrary to Financial Memoranda 14:17 which states that “An Official printed receipts must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Government or a Commercial Firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipts is attached shall be entered on the other Voucher”. Earlier on, another sum of Two Hundred Thousand Naira (₦200,000.00) was also observed as unreceipted expenditure and consequently subjected to Audit Query No. LQ/AUD/IFAC/04/2022 in the earlier report issued for the period of 1st January 2022 to 31st June, 2022.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

4. INTERNALLY GENERATED REVENUE ₦1,162,565.00:- The total sum of One Million, One Hundred and Sixty-Two Thousand, Five Hundred and Sixty-Five Naira (₦1,162,565.00) was generated for the period of January to December, 2022. This was observed to be very low as actual Internally Generated Revenue for the period when compared with the budgeted sum of Five Million, One Hundred and Forty-Seven Thousand, Five Hundred Naira (₦5,147,500.00). The management is hereby advised to make use of Departments that will boost the Council's Internally Generated Revenue- Departments like Water and Environmental Sanitation (WES), Agricultural and Food Security and Town Planning. See Appendix “B” for details of Internally Generated Revenue.

MANAGEMENT LETTER

IFELODUN NORTH LCDA, EWETA

OBSERVATION AND INTERNAL AUDITOR CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED IMPREST AMOUNTING TO ~~₦467,500.00~~:- Payment Vouchers raised for Imprest totaling Three Hundred and Forty-Seven Thousand, Five Hundred Naira (~~₦347,500.00~~) were not supported with necessary receipts to authenticate the genuineness of the expenditure. Earlier on another sum of ~~₦120,000.00~~ was also observed not retired and queried vide Audit Query No. LQ/AUD/IFNLCDA/01/2022 earlier issued with Audit Inspection Report for the period of 1st January, 2022 to 30th June, 2022.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. UNRECEIPTED EXPENDITURE AMOUNTING TO ~~₦1,050,000.00~~:- Audit Inspection revealed that Payment Vouchers amounting to One Million, Fifty Thousand Naira (~~₦1,050,000.00~~) for the Enlightenment Programme for the General Staff and Political Office Holders and Year 2021 End of the Year Programme were not supported with the required Official receipts to ascertain that the payments were actually expended on behalf of the Local Government contrary to Financial Memoranda 14:17 which states that "An Official printed receipts must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipts is attached shall be entered on the other voucher".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

3. UNCLAIMED ALLOWANCES AMOUNTING TO ₦20,000.00:- Audit Inspection revealed that the sum of Twenty Thousand Naira (₦20,000.00) as monthly stipends to casual labourers were not claimed by the beneficiaries in the months of July and August, 2022, contrary to Financial Memoranda 14:13 which states that “Payment shall be as far as possible be made to the person to whom it is due. Payment for a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the Payment Voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was duly followed appropriately & necessary documents had been attached to be presented for further Audit Scrutiny.

RECOMMENDATION:

An Official printed sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity that the payment made.

4. BANK RECONCILIATION STATEMENT:- The Bank Reconciliation Statement was not presented for Audit Scrutiny, an indication that it might not have been prepared. Please, let the Director of Finance and Supplies forward an up-to-date Bank Reconciliation Statement of the Local Government to this Office without further delay in compliance with the provision of Financial Memoranda 22:7(5) which states that “Following the examination of Monthly Reconciliation of accounts by the Executive Committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor-General for Local Governments, the original copy filled and carefully preserved in the Finance Department”.

The Director of Finance and Supplies must prepare and forward the Bank Reconciliation Statement to this Office without any further delay.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

5. INTERNALLY GENERATED REVENUE:- The total sum of Three Million, Seven Hundred and Fifty-Four Thousand, Two Hundred and Sixty-Five Naira (~~₦~~3,754,265.00) was generated as revenue for the period of January to December, 2022 when compared with the budgeted sum of ~~₦~~27,601,000. This was observed to be very low as Actual Revenue Generated for the period.

MANAGEMENT LETTER

ILA LOCAL GOVERNMENT, ILA

OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦128,345.00: It was observed that the sum of ₦128,345.00 was not traceable to the main cash, book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and preset them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action do not repeat itself in the future.

2. UNRETIRED IMPREST AMOUNTING TO #104,000.00:- It was observed that the Payment Vouchers raised for monthly imprest for the months of January to June, 2022 for the general running office of Primary Health Centre Department were neither receipted nor supported with necessary documents such as receipts and sub-receipts, contrary to Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

3. UNCLAIMED ALLOWANCE ₦52,500.00:- Audit examination revealed that all the recipients did not append their signatures on the sub-receipts attached to the payment voucher No. 54/Oct/2022 in respect of payment of September, 2022 stipend to Corps members, contrary to Financial Memoranda No. 14:13 which states “the payment made to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to payment vouchers after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the expenditure.

4. URECEIPTED EXPENDITURE AMOUNTING TO #59,000.00:- Examination revealed that the sum of Fifty-Nine Thousand Naira was released for fueling of Generator for Ultrasound at Adekunle Primary Health Care Ila and Monthly Cash Float to take care of exigencies in the administration of Ila Local Government. The relevant payment vouchers were not supported with required Official receipts, Contrary to Financial Memoranda 14:17 which states that "An Official printed receipt must be obtained and attached to the payment in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other voucher".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store Issue vouchers should be attached to the payment voucher before filling.

MANAGEMENT LETTER
ILA CENTRAL LCDA
OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦2,417,680.00: It was observed that the sum of ₦2,417,680.00 was not traceable to the main cash, book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to traceable all the affected Treasury Receipts to the Main Cashbook and preset it for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in future.

2. UNRETIRED IMPREST AMOUNTING TO #450,000.00: It was observed that the payment vouchers for the total sum of Three Hundred Thousand Naira (#300,000.00) raised as imprest for the months of March and October, 2022 for Town planning and Administrative Departments were not supported with necessary documents such as receipt, sub-receipts e.t.c. contrary to Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year”. This had been made the subject of Audit Query no. LQ/AUD/ILALCDA/05/2022. Previously, another sum of #150,000.00 was also observed not replied vide Audit query Number LQ/AUD/ILALCDA/02/2022.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

2. UNRECEIPTED VOUCHER AMOUNTING TO #200,000.00:- Examination of payment vouchers revealed that some vouchers were raised for clearing of heaps of refuse dumped illegally and for financial assistance for workers day celebration, 2022.

Payment Vouchers were not receipted nor supported with proper records, contrary to Financial Memoranda 14:16 which states that, "An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other voucher".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as Store Receipt Voucher and Store Issue vouchers should be attached to the payment voucher before filling.

3. UNCLAIMED ALLOWANCE (#110,000.00):- Audit Examination revealed that all the recipients did not append their signatures on the Sub-receipts attached, contrary to Financial Memoranda No. 14:13 which states that payment made to the third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment vouchers after payment.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the expenditure.

MANAGEMENT LETTER
ILES A EAST LOCAL GOVERNMENT, IYEMOGUN, ILES A
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. **TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦794,640.00:** It was observed that the sum of ₦794,640.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. **UNRETIRED IMPREST AMOUNTING TO ₦730,000.00:** It was observed that the monthly imprest amounting to Six Hundred and Forty thousand naira only paid to the Officers of this Local Government were not retired. The payment vouchers were not supported with the relevant Documentary evidence to prove the genuineness of the expenditure contrary to Financial Memoranda 14(16) 14:2 which states that "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall be automatically be retired at the end of each financial year". This had been made a subject of Audit Query No. LQ/AUD/ILES/04/2022. Earlier on a sum of ₦90,000.00 was observed to be unretired imprest for the period of January to June, 2022 which have been queried.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

3. UNCLAIMED ALLOWANCE #256,000.00:- Audit Examination of Payment Vouchers 96/Oct/2022 and 79/Nov/2022, respectively for the sums of #125,000.00 and #131,000.00 representing NYSC Members Allowance for the months of September and October, 2022 were unclaimed by the supposed beneficiaries. The relevant payment vouchers were not attached with any sub receipts signed by the Corpers, contrary to Financial Memoranda 14:13.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of audit exercise, upon which Auditor issued a query and due process was duly followed and necessary documents were later attached and submitted for further audit scrutiny.

RECOMMENDATION:

An Official printed sub receipt duly signed by all recipient must be obtained and attached to the payment voucher as this proves the authenticity of the payment made.

4. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statement was not prepared for the period under review contrary to Financial Memoranda No 22:7(5) which states that "Following the examination of the monthly reconciliation of account by the Executive Committee, the duplicate copy together with a copy of the Bank Reconciliation Statement shall be sent to the Auditor-General for Local Government, the original copy filled and carefully preserved in the Finance department". The Director of Finance had been instructed to prepare the Bank Reconciliation Statement and forward some to this office without further delay.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of Auditor-General for audit verification.

RECOMMENDATION:

The Director of Finance should be alive to his responsibilities and prepare the bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

6. OLD PAYMENT VOUCHER NOT REVALIDATED (#540,000.00):- Audit Inspection revealed that a total sum of Five Hundred and Forty Thousand Naira only (#540,000.00) involved in the payment for Entertainment toward organizing a three day Orientation Programme and Entertainment during the hosting of State Community Development Council were Old Payment Vouchers which were not revalidated. Payment Vouchers approved for payment in a particular year, if not Cash-backed that year, will

have to be revalidated by seeking fresh approval before such payment voucher can be valid for payment in the succeeding year.

RISK:

Unrevalidated Voucher was an indication of financial indiscipline and lack of prudence in the management of Local Government fund as such payment is prone to double and fictitious payment.

MANAGEMENT RESPONSE:

The Payment Voucher had been revalidated by the Budget Department and the Chairman's signature as evidence of his approval had been sought in file before payment was effected but failed to effect same in the voucher. The negligence was highly regretted. I am very sorry for the delay which might cause your management.

RECOMMENDATION:

The Director of Finance should not honour any unrevalidated payment voucher by the Budget Department before payment is made.

MANAGEMENT LETTER
ILESIA NORTH EAST LCDA, IMO ILESIA
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦439,600.00: It was observed that the sum of ₦439,600.00 was not traceable to the Main Cash book, contrary to Financial Memoranda 1 (21) which states that, "All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations".

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that all efforts are taken to trace all the affected Treasury Receipts to the main Cashbook and present them for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that this action do not repeat itself in the future.

2. UNRECEIPTED VOUCHER ₦ 250, 000:00: Audit Scrutiny of records showed that Payment Voucher No 36/May/2022 for the verification and revaluation of non current assets of Local Government was not supported with receipts and other relevant documents, contrary to the Provisions of Financial Memoranda No. 14:17 which stipulates that "An official receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, Local Government or Commercial Firm. If the printed receipt covers more than one Payment Voucher reference to the number of the Payment Voucher to which the receipt is attached shall be entered on the other voucher".

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS AMOUNTING TO ₦ 648,000:00: The sum of Six Hundred and Forty Eight Thousand Naira, ₦648,000.00 representing payments on entertainment for July 16th Gubernatorial election, entertainment for Hosting of Community Health Zonal Meeting, purchase of Two Booklets of Marriage Certificate, fumigation of Official quarters and printing of Budget Certificate. The Payment vouchers used for these payments were not supported with required Official receipts and invoice to authenticate the genuineness of the expenditure which was contrary to the Provision of Financial Memoranda No. 14:17 which states that "Payment Vouchers shall be receipted by the payee or authorized agent, and the official printed receipt must be

obtained and attached to the payment vouchers in respect of a payment to Government, Local Government or Commercial Firm, if the printed receipts covers more than one payment voucher, the number of payment voucher to which the receipt is attached shall be entered on the other voucher". This had been made the subject of Audit Query No. LQ/AUD/ILNE/04/2022. Audit Examination of Payment Vouchers for the period January to June, 2022 showed that a sum of Forty Thousand Naira was paid to Ogunsuyi Taye in the month of May, 2022. The Payment Voucher used to effect the said payment was not supported with proper records or accounts.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers. However, the receipt had been found and attached to the reply of audit query and submitted to the Office of the Auditor-General for Local Government for further audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. DOUBTFUL EXPENDITURE (#50,000.00):- Audit Inspection revealed that a total sum of Fifty Thousand Naira only (#50,000.00) was paid to Hon. Bayo Olowokere as Financial Assistance over his mother's death. The mandatory/required attachment such as acknowledgment letter to buttress the genuineness of the expenditure was not attached. This made expenditure to appear doubtful in nature.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts photographs, video tapes have been presented for Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation or video coverage to prove genuineness of expenditure.

5. UNRETIRED IMPREST TALLING #1,745,000.00:- It was observed that the Monthly Imprest paid to some Political Office holders of this Local Government were not retired. The Payment Vouchers used to effect those payments were not supported with the relevant Documentary evidence to prove the genuineness of the expenditure, contrary to Financial Memoranda 14(16), 14:27 which state that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such

intervals are prescribed when the Imprest is approved. However, all Imprests shall automatically be retired at the end of each financial year”.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply of the audit query submitted to the Office of the Auditor General for further audit verification.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected Officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER
ILESA WEST LOCAL GOVERNMENT, OMI-ALADIYE
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK

₦62,500.00 It was observed that the sum of ₦62,500.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which states that “All Revenue officers in the Local Government are under the treasury” They shall ensure the collection of revenues to local government treasury in accordance with Financial Memoranda and other existing financial regulations

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of finance had been instructed to ensure that all efforts are made to trace all the affected Treasury Receipts to the main cashbook and present it for Audit verificatoion.

RECOMMENDATION:

The Director of finance should ensure that, this action does not repeat itself in the fuure.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING ₦1,180,000.00: Audit scrutiny of records revealed that some Payment Vouchers totaling #225,000 were not supported with receipts and other relevant documents contrary to Financial Memoranda 14:17 which states that “An official receipt must be obtained and attached to payment voucher in respect of a payment to Government, another Local Government or a commercial firm”. Furthermore, the sum of ₦955,000:00 had been earlier queried for your necessary action.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute loss of Local Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient / authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

3. UNREASONABLE EXPENDITURE ₦200,000.00: It was observed that the sum of Two Hundred Thousand Naira only (200,000:00) was paid to some members of staff as financial assistance (burial ceremony) from the government coffers. This expenditure was unreasonable as it added no values to the need of the masses and by all indications, it was a personal issue.

RISK:

This is an indication of financial indiscipline and lack of prudence in the management of Local Government fund.

MANAGEMENT RESPONSE:

The ministry approval vide estimate and the chairman approval authorizing the expenditure was sought and would be presented for audit verification.

RECOMMENDATION:

The chairman should avoid frivolous spending that are not beneficial to the masses they are meant to serve.

4. INDEPENDENT REVENUE (IGR): ₦3,604,883:00: A sum of ₦3,604,883:00 was actually generated as internally generated revenue (IGR) by the Council in the year under review on the explored revenue points or revenue heads as against budgetary provision amount of ₦9,800,425:00. The actual amount generated internally (₦3,604,883:00) represents 36.7% or a short fall of 63.3% of the expected IGR.

Further analysis of Revenue Returns submitted showed that the hackney permit fees, Trade permit license, building plan approval, Trade operation fees, Registration of voluntary organizations and Liquor license fees, all performed below average. See the appendix B attached. The management is advised to overhaul its revenue machinery for effective revenue performance.

5. UNCLAIMED EXPENDITURE ₦1,360,000.00: This amount represents payments as monthly stipend for the month of January and February, 2022 and allowance of other various committees for the month of May, 2022. It was observed that the attached sub-receipts were not signed by the recipients to prove that fund was disbursed to the beneficiaries, against the provision of Financial Memoranda No 14:13 which states that "Payment made to a third party shall only be made on production of written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment". This made the allowance stood as unclaimed.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was followed and necessary documents were later attached for further Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that all sub-receipts are signed on time and attached to the payment vouchers.

6. UNRETIRED MONTHLY IMPREST AMOUNTING TO ₦150,000.00:

Examination of the payment vouchers revealed that an imprest holder vide Payment Voucher No 19/June/2022 failed to retire the imprest received before collecting the subsequent ones contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall automatically retired at the end of each financial year".

The Director of Finance is advised to comply with the Financial Memoranda quoted above and inform the affected officer to retire the imprest before collecting the subsequent ones.

RISK:

Government Fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply to audit query submitted to the office of the Auditor General for further audit verification.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

7. STORE: The Finance store items and the Stock Account Books were checked accordingly and all Store items were observed to have been accounted for. The Local Government Administrative Store has no significant Store items except the Omoluabi Scale warehoused on behalf of the Ministry of Commerce, Co-operative and Empowerment.

MANAGEMENT LETTER

ILESA WEST CENTRAL LOCAL COUNCIL DEVELOPMENT AREA, EREJA SQUARE, ILESA OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK ₦2,654,968.00 It was observed that the sum of ₦2,654,968.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which state that "All Revenue officers in the Local Government are under the treasury" They shall ensure the collection of revenues to local government treasury in accordance with financial memorandum and other existing financial regulations

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of finance had been instructed to ensure that all efforts are taken to trace all the affected treasury receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of finance should ensure that, this action does not repeat itself in the future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALLING ₦498,100:00: Audit Scrutiny of records revealed that some payment vouchers were not supported with relevant documents such as official receipts, invoices, Store receipt Vouchers and Store Issue Vouchers, contrary to Financial Memoranda 14:17 which states that "An official receipt must be obtained and attached to payment voucher in respect of a payment to Government, another Local Government or a commercial firm." Furthermore, the sum of One Hundred and Twenty-Three Thousand, Five Hundred Naira Only(₦123,500.00) has been queried on the same subject matter in the mid-year Internal Weakness Audit Report earlier issued.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local government fund.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

3. UNRETIRED MONTHLY IMPREST AMOUNTING TO ₦217,000.00: It was observed that some monthly imprest holders failed to retire the imprest received before collecting the subsequent ones which is contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was

granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall be automatically retired at the end of each financial year”.

The Director of Finance is therefore advised to comply with the Financial Memorandum quoted above and inform the affected officers to retire the imprest before collecting the subsequent ones.

RISK:

Government Fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply to audit query submitted to the office of the Auditor General for further audit verification.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

4. NON PRODUCTION OF OBSOLETE SPARE PARTS ₦107,000:00 : It was discovered during the inspection that a sum of One Hundred and Seven Thousand Naira only(₦107,000:00) was released for the replacement of some car accessories and minor repair of the Chairman’s official car No BKN 33LG. Obsolete parts purportedly removed and tyre purchased could not be supported with receipts or taken on charge, contrary to Financial Memorandum 34:17:2 which state that “If the store delivery are found to be in good condition, they would be taken on charge and enter on the receipt of the appropriate store ledger”.

RISK:

This is an indication that purported obsolete materials/parts might not have been replaced thereby resulting to fraud or loss of Local Government fund.

MANAGEMENT RESPONSE:

Effort has been made to produce the removed obsolete spare parts and would be presented for further audit verification.

RECOMMENDATION:

All the spare parts/obsolete purported removed should be produce on demand and all necessary supporting document such as SRV and SIV for the purportedly bought for replacement must be attached to the payment vouchers.

MANAGEMENT LETTER
IREPODUN LOCAL GOVERNMENT, ILOBU
OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million, Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) was not traceable to the Main Cash Book which is contrary to Financial Memoranda 1(21) which states that “All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government Treasury in accordance with the Financial Memoranda and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. UNCLAIMED ALLOWANCES WORTH ₦190,000.00: - It was observed that a total sum of One Hundred and Ninety Thousand Naira (₦190,000.00) claimed to have been paid for the O’Clean Technical and Marshall as monthly allowance was not supported with sub-receipts to affirm the genuineness of the disbursement of the expenditure, thus making it to appear unclaimed, contrary to Financial Memoranda No. 14:13 which states that “Payment made to a third party shall only be made on production of a written authority from the person to whom the payment is due, such authority being attached to the payment vouchers after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was duly followed appropriately & necessary documents had been attached to be presented for further Audit Scrutiny.

RECOMMENDATION:

An Official printed sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity of the payment made.

3. DOUBTFUL EXPENDITURE #1,432,000.00:- The payment of One Million, Four Hundred and Thirty-Two Thousand Naira (#1,432,000.00) was made to Alh. Adedokun N. Idris for the evacuation of refuse, clearing of blocked gutters and River-ways in Irepodun Local Government in the month of April, 2022. It was revealed that the payment voucher used to effect this payment was not supported with enough documentary Evidence to buttress the genuineness of the Expenditure. This made the Expenditure appeared to be doubtful.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal use.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team, however, supporting evidences such as sub-receipts, photographs, video tapes had been obtained which would be presented for further Audit scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidences such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. However, such occurrences should be guided against in the future by notifying Audit at the instance of the exercise.

4. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS #400,000.00:- The sum of Four Hundred Thousand Naira (#400,000.00) was released to some staffers of the Local Government for cutting of overgrown weeds at the Senior Staff quarters and for the production of Plans Jacket and contravention notices for Town Planning and Land Services in the Local Government. Further observation revealed that necessary receipts were not attached to the payment vouchers to authenticate that the expenditure was actually incurred on behalf of the Local Government, contrary to the provision of Financial Memoranda.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

5. EXPENDITURE NOT TAKEN ON CHARGE #900,000.00:- It was observed that the sum of Nine Hundred Thousand Naira (#900,000.00) released for the purchase and distribution of insecticides freely to selected farmers in Irepodun Local Government in the month of November, 2022 was not taken on charge. The Payment Voucher used to effect the payment was not supported with Documentary evidence such as Store Receipt Voucher to justify that the insecticide was actually purchased and there was no evidence that the insecticide was taken to Store contrary to Financial Memoranda 34:14(2).

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny.

RECOMMENDATION:

A necessary supporting documents such as store receipt voucher and Store Issue vouchers should be attached to the payment vouchers before being put into use.

MANAGEMENT LETTER

IREPODUN SOUTH LOCAL COUNCIL DEVELOPMENT AREA, ERIN-OSUN OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) was not traceable to the Main Cash Book which is contrary to Financial Memoranda 1(21) which states that "All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government Treasury in accordance with the Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR ₦2,534,000.00: It was observed that the payment voucher of Two Million and Sixty Four Thousand Naira (#2,064,000.00) used for conduct of the year 2022 Business sample survey of the Local Government and Monthly O'Clean Stipend allowance was neither checked and passed by the Internal Auditor nor controlled by the Officer controlling the vote which made the payment to be irregular. The sum of #470,000.00 was also observed not to have been checked and passed by the Internal Auditor and therefore queried vide Audit Queries No. LQ/AUD/IRPSLCDA/02/2023 earlier issued with Audit Inspection Report for the period 1/1/2022 to 30/06/2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure was sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS

#200,000.00:- It was observed that the sum of Two Hundred Thousand Naira (#200,000.00) purportedly expended on the repair of reinforced line drainage along Egbedi Road within Irepodun South LCDA, Erin Osun was not supported with any records or accounts such as Invoice, quotation, receipt etc to confirm the authenticity of the expenditure, contrary to the provision of Financial Memoranda No. 14:17 which states that “An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, Local Government or Commercial Firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other vouchers”.

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

IREWOLE LOCAL GOVERNMENT, IKIRE OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦80,000.00: It was observed that the sum of ₦80,000.00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations. This had been made a subject of Audit Query No LQ/AUD/OLLG/01/2022 already issued.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. UNRECEIPTED EXPENDITURE #610,000.00: Recent Audit Inspection showed that a sum of Two Hundred and Fifty Thousand Naira (#250,000.00) was expended for entertainment of members during J.S.M.C meeting on 27th June 2022. Furthermore, another sum of Three Hundred and Thirty-Five Thousand Naira (#335,000.00) was released for the Local Government’s contingent Team’s (NAFEST) in Lagos; bringing the total amount to Five Hundred and Eighty Five Thousand Naira. It was observed that the said sum of Five Hundred and Eighty-Five Thousand Naira was not supported with required documents to ascertain the genuineness of the Expenditure. Earlier on in the half year Audit report covering January to June, 2022, another #25,000.00 expended was not attached with proper records, contrary to the provision of Financial Memoranda 14:17.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment vouchers before filling.

2. UNRETIRED IMPREST TALLING ₦175,000.00: -The sum of One hundred and Fifty thousand Naira (₦150,000:00) only representing payment for monthly imprest approved for Administration Department for the running of the Office was observed not retired and therefore being made the subject of Audit Query No. LQ/AUD/IRE/05/2022. Earlier on in the half year Audit report covering January to June, 2022, another sum of ₦25,000.00 was also observed not retired with relevant document contrary to the provision of Financial Memoranda 14:27 and equally queried vide Audit query No: LQ/AUD/ IRE/03/2022.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER

IREWOLE NORTH EAST LCDA, WASINMI OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦366,800.00: It was observed that the sum of ₦366,800.00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations. This had been made a subject of Audit Query No LQ/AUD/OLLG/01/2022 already issued.

RISK:

This could result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in future.

2. UNRECEIPTED EXPENDITURE #158,000.00: Audit Inspection of the Accounts of the LCDA revealed that the sum of One Hundred and Thirty-Five Thousand Naira (#135,000.00) was made available to Mr. Aderonbi Tajudeen for repair, servicing and replacement of some parts of Toyota Corolla attached to the office of the vice-chairman. Earlier on, another sum of Twenty-Three Thousand (#23,000.00) was queried vide Audit Query No. LQ/AUD/IRE-NE/LCDA/02/2022 in the half year Audit Report ending 30th June, 2022. Audit observation however showed that the Payment Voucher was neither backed up with invoice nor Official receipts, contrary to Financial Memoranda 14:17.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

3. UNRETIRED IMPREST AMOUNTING TO ₦37,500.00: -The sum of Twenty-Five Thousand Naira only (₦25,000:00) represent payment made in the month of October,2022 which was not retired, Furthermore, another #12,500.00 was queried vide Audit Query No. LQ/AUD/IRE-NE/LCDA/03^A/2022 in the half year Audit contrary to financial Memoranda No. 14:27 which states that 'Imprest shall be retired when the purpose for which the imprest was granted is completed or at such interval as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each Financial year. This had been made the subject of Audit Query No. LQ/AUD/IRE-NE/06/2022.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER

ISOKAN LOCAL GOVERNMENT, APOMU OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦908,639.00: It was observed that the sum of ₦908,639.00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in future.

2. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS TALLING ₦550,000.00: It was Observed that the total sum of Five hundred and Fifty thousand naira only (₦550,000.00) was expended on behalf of the Local Government for the provision of furniture and doors for the office of the Head of Local Government Administration at the Local Government without supporting the payment voucher with the required Official receipts and Sub- receipts in order to authenticate the payment. contrary to Financial Memoranda 14:17 which states that, “An official printed receipt must be obtained and attach to the payment voucher in respect of a payment to Government. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other voucher”.

RISK:

Payments made without supporting documents could imply non-execution of such services and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE:

The relevant receipts were attached but probably got detached in the course of filing and sorting in the cashier's office. The receipt was however found and attached to the reply of the audit query and submitted to the Office of the Auditor-General for Local Government for further Audit verification.

RECOMMENDATION:

The recipient/authorizing officer should present official receipt and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

2. UNRETIRED IMPREST AMOUNTING TO ₦300,000.00: -The total sum of One hundred and Fifty thousand naira only (₦150,000.00) represents monthly imprest approved for the Department of primary Health Care and CDI for the running of office. It was observed that the imprests were not retired by the recipients. Earlier on another sum of ₦150,000.00 was also observed not retired with relevant documents contrary to Financial Memoranda No. 14:27.

RISK:

Government fund might not have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipt had been obtained and attached to the Payment Vouchers which would be presented for further Audit Verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

3. UNRECIPTED EXPENDITURE ₦600,000.00: It was Observed that Some expenditure incurred worth ₦600,000.00 represents repair of hand pump borehole at Alara Community and Purchase of motorcycle for the smooth operation and running of day to day activities of town planning and land services Department that the expenditure were nether supported with bills nor receipts Contrary to Financial Memoranda Chapter14:17 which states that, "An Official printed receipts must be obtained and attached to the payment Voucher in respect of a payment to Government, another Local Government or Commercial Firm".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

MANAGEMENT LETTER

ISOKAN SOUTH LCDA, IKOYI OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. UNRECEIPTED EXPENDITURE (#140,000.00): It was observed that payment to the tune of One hundred and forty thousand naira for the payment for repair and replacement of Materials of motorized borehole at Anajere market, Ikoyi in Isokan LCDA was not supported with official receipts and invoices to authenticate that the money was used for the purpose stated in the payment voucher, contrary to Financial Memoranda 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial firm". This had been made a subject of Audit Query No. No. LQ/AUD/ISOKS/LCDA/01/2022.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

2. STORE ITEMS NOT TAKEN ON CHARGE TALLING: #200,000.00 Audit verification revealed that payment was made for Fumigation of public places and health Centres in Isokan south LCDA. However, the items could not be traced to the Store to authenticate the genuineness of the purchases during the audit inspection.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

Management Response:

The Store Ledger had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny. The lateness was highly regretted.

Recommendation:

All necessary supporting documents such as store receipt voucher and store issue vouchers should be attached to the payment vouchers for audit verification.

3. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR #200,000.00: It was Observed that expenditure made to the tune of

#200,000.00 represents the payment of Annual National Scientific Conference that was Scheduled to hold between Monday 5th and Friday 9th December,2022 at Badagry, Lagos State. The payment Voucher raised for the payment was not checked and passed by the Internal Auditor and was also not Supported with documents such as Official receipts, Invoice etc to buttress the genuineness of the Expenditure, contrary to Financial Memoranda Chapter 14:17 which stipulates that “All Official printed receipts must be Obtained and attached to the payment Voucher in respect of Government and local Government or a commercial Firm”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and would be submitted to Office of the Auditor General for Local Government for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

MANAGEMENT LETTER
IWO LOCAL GOVERNMENT, IWO
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. MAIN CASH BOOK NOT PRESENTED (₦232,100:00): The main Cash Book was not presented for audit scrutiny which made it impossible to trace Revenue Collected. This is contrary to Financial Memorandum 19 (1) which states that “All receipts and payments must be entered individually in the cash book as they occur.

RISK:

This could lead to conceal of fraud, errors perpetrated in the Cash book and inability to prepare up to date Bank Reconciliation and make Financial Account to be full or errors.

MANAGEMENT RESPONSE:

The Director of Finance would be instructed to make available the Main Cash book for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that the Main Cash and other records of Account are made available for Audit Scrutiny in the future.

2. UNCLAIMED ALLOWANCE/EXPENDITURE AMOUNTING TO ₦40,000.00: It was observed that the sum of forty thousand naira only (₦40,000.00) was not acknowledged as recorded by the beneficiary/recipient, an indication that the amount involved was neither paid to the beneficiary nor remitted to the Government coffers contrary to Financial Memoranda No 14:13 which states that, “Payment shall as far as possible be made to the person to whom it is due, payment for a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS ₦1,545,000.00: It was observed that total sum of ₦200,000:00 paid for the repair of Motorcycle used for generating Revenue and Payment for collation, Typesetting, Photocopying, Binding and Entertainments of Assets Verification Committee were not supported with the required official receipts and invoices to authenticate the genuineness of the expenditure during the months of July to December, 2022. This is contrary to Financial Memoranda 14:17 which states that “An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of Payment Voucher to which the receipt is attached shall be entered on the other vouchers”.

This had been a subject of Audit Query No LQ/AUD/IWO/06/2022.

Earlier on, another sum of ₦1,345,000:00 was also queried as Expenditure not supported with proper records or account vide Audit Query No. LQ/AUD/IWO/02/2022 issued with Audit Inspection Report for the period of 1st January to 30th June, 2022.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

4. UNRETIRED IMPREST ₦125,000:00- It was observed that the total sum of ₦40,000:00 paid as monthly Imprest to the Procurement Officer, Mr Chukudi was not supported with necessary receipts to authenticate the genuineness of the expenditure during the half year ended 31st December, 2022. Another sum of ₦85,000:00 was queried vide query number LQ/AUD/IW/04/2022, also for not supporting payment with required documents during the reporting period of January to June, 2022, contrary to the Financial Memoranda 14:27 which states that, “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the Imprest is approved. However, all imprest shall automatically be retired at the end of each Financial year”.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

5. EXPENDITURE NOT CHECKED AND PASSED ₦17,000:00:-. It was observed that the sum of Seventeen thousand naira only used for the payment for drainage leading to main building of Town Planning office of the Local Government did not follow due process and prepayment auditing because Payment Voucher used to effect the payment was not audited by the Internal Auditor or controlled by the officer that has authority to incur expenditure before payment was made to the recipient, contrary to Financial Memoranda 40:10 which states that, "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all Payment Vouchers to verify that the provisions of these Financial Memoranda have been followed in all respect, the payment is one properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it."

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed as he was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

MANAGEMENT LETTER
IWO EAST LCDA, OLOMOWEWE
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦414,450.00: It was observed that the sum of ₦414,450.00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and preset them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in the future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS/ACCOUNTS AMOUNTING TO ₦552,400:00: It was observed that the total sum of (₦552,400:00) was expended for the printing and production of the Identification Certificate and Perimeter survey of proposed Oluwo Gbagida Scheme along Iwo Osogbo road during the period under review. The payment was not supported with the required official receipts, invoices and proper records to authenticate the genuineness of the expenditure.

This is contrary to Financial Memoranda 14:17 which states that “An Official printed receipt must be obtained and attached to the payment vouchers in respect of payments to Government or another local government or a commercial firm. If it covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers”.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

3. UNRETIRED IMPREST AMOUNTING TO ₦75,000.00:- Payment vouchers for imprest totaling Seventy five thousand naira only were not supported with necessary receipts to authenticate the genuineness of the expenditure contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall be automatically retired at the end of each financial year".

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

4. EXPENDITURE NOT CHECKED AND PASSED TOTALLING ₦200,000:00:-. It was observed that Payment Voucher raised for duty tour allowance and year 2022 Annual General Meeting did not follow due process and prepayment auditing because the Payment Voucher used to effect the payment was not Audited by the Internal Auditor or controlled by the officer that has authority to incur expenditure before payment was made to the recipient, contrary to Financial Memoranda 40:10 which states that, "Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all Payment Vouchers to verify that the provisions of these Financial Memoranda have been followed in all respect, the payment is one properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it."

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was an admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

5. UNCLAIMED ALLOWANCE ₦60,000.00:- It was observed that the sum of Sixty thousand naira only paid to Batch A&B Corps members was not acknowledged by the beneficiary or recipient, an indication that the amount was neither paid to the beneficiary / recipient nor remitted into the Government Coffers contrary to Financial Memoranda No 14:13 which states that "Payment shall as far as possible be made to the person to whom is due, payment to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the Payment Voucher after payment".

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

6. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statements were not presented for Audit scrutiny which is an indication that it might not have been prepared. Please, let the Director of Finance and Supplies forward an up to date Bank Reconciliation Statement of the Local Government to office of Auditor-General for Local Governments without further delay in compliance with the provision of Financial Memoranda 22:7 (5) which states that "Following the examination of monthly reconciliation of accounts by the executive committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor General for Local

Governments, the original copy filled and carefully preserved in the finance Department”.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. But however, they have been prepared and submitted to the Office of the Auditor General for audit verification.

RECOMMENDATION:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
IWO WEST LCDA, AGBERIRE
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦37,400:00: It was observed that the sum of ₦37,400:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main cashbook and preset them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in the future.

2 STORE ITEMS NOT TAKEN ON CHARGE AMOUNTING TO ₦76,000:00: It was observed that store items as Identity cards and memo pads purchased for the use of the Local Council Development Area, Agberire were not taken on charge and could not be verified to the store, contrary to the provision of Financial Memoranda 34:17 (1-2) which states that “All stores should be –examined immediately they are received by the store keeper or other official responsible for the stores. The stores must be checked for quantities, weights, etc against the Local purchase order, invoices and store issue voucher, if the store delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate stores ledger”.

RISK:

This is an indication that purported items might not have been purchased/printed thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and items procured/printed had been taken to the store for record purpose and the store receipts vouchers had been issued and attached to the payment vouchers and would be presented for further Audit scrutiny.

RECOMMENDATION:

Necessary supporting document such as store receipt vouchers and store issued vouchers should be attached to the payment voucher before put into use.

3. NON PRODUCTION OF OBSOLETE PARTS AMOUNTING TO ₦100,000:00: It was observed that repair, purchase and servicing of official car claimed to have been done by the LCDA during the period under review could not be verified as obsolete parts replaced could neither be produced nor checked or traced to any place or store.

RISK:

Non-production of obsolete parts could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

As at the time of Audit Inspection, the obsolete Parts were not on ground, they were kept at works department store. However, the Audit Inspection team had been notified to come for re-inspection.

RECOMMENDATION:

The Director of works should ensure proper safe keeping of obsolete parts in works store with proper recording in the Store Ledger to avoid pilfering.

4. IMPROPERLY VOUCHERED PAYMENT VOUCHER AMOUNTING TO ₦1,550,000:00: The sum of One Million five hundred and fifty thousand naira only (₦1,550,000:00) representing payments for financial assistance and distribution of food items to the community of Iwo west LCDA Agberire, observed to have occurred during the period of Audit Inspection did not follow due process of payment auditing because payment vouchers used to effect the payment were not audited before payments were made to various recipients, contrary to Financial Memoranda 40:10 which states that, " Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor of all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respect, the payment is one properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it " and the payment was not supported with required official receipts and invoices to authenticate the genuineness of the expenditure which was against the provision of financial memoranda No 14:17 which states that, " Payment vouchers shall be receipted by the payee or his authorized agent and the official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which result to misappropriation of public funds.

MANAGEMENT RESPONSE:

The voucher was not checked and passed by the Internal Auditor due to exigence of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the Payment Voucher had now been processed with necessary attachment and would be submitted to the Office of the Auditor General for Local Government for further Audit Scrutiny.

RECOMMENDATION:

The Internal Auditor should ensure that prepayment and post audit are carried out on all transactions of the Local Government.

5. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS ₦100,000.00: It was observed that the sum of One hundred thousand naira paid for servicing and repair of official vehicle is not supported with the required official receipts, Invoices and other proper records to authenticate the genuineness of the expenditure. This is contrary to Financial Memoranda No. 14:17 which states that "An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one Payment Voucher, reference to the number of the Payment Voucher to which the receipt is attached shall be entered on the other Vouchers".

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

6. UNRETIRED IMPREST TOTALLY ₦95,000.00:- Payment Voucher for Imprest amounting to Ninety five thousand naira only were observed not supported with necessary documents to authenticate the genuineness of the expenditure, contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the Imprest was granted is

completed or at such intervals as are prescribed when the Imprest is approved. However, all Imprest shall be automatically retired at the end of each Financial year”.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

7. BANK RECONCILIATION STATEMENTS:- The Bank Reconciliation Statements were not presented for Audit Scrutiny which is an indication that it might not have been prepared. Please, let the Director of Finance and Supplies forward an up to date Bank Reconciliation Statements of the Local Government to this office without further delay in compliance with the provision of Financial Memoranda 22:7 (5) which states that “Following the examination of monthly reconciliation of accounts by the executive committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor-General for Local Governments, the original copy filled and carefully preserved in the Finance Department”.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the Office of the Auditor General for audit verification.

RECOMMENDATION:

The Head of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
OBOKUN LOCAL GOVERNMENT, IBOKUN
OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK ₦486,200.00 It was observed that the sum of ₦486,200.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which states that “All Revenue officers in the Local Government are under the treasury” They shall ensure the collection of revenues to local government treasury in accordance with financial memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of finance had been instructed to ensure that all efforts are taken to trace all the affected treasury receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of finance should ensure that, this action does not repeat itself in the future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALING ₦730,000:00: Audit scrutiny of records revealed that some payment vouchers were not supported with relevant documents such as official receipts, invoices, store receipt vouchers and store issue vouchers contrary to Financial Memoranda No. 14:17 which states that, “An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a commercial firm”.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient / authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

3. DOUBTFUL EXPENDITURE ₦1,250,000.00: Audit scrutiny of records revealed that a sum of One Million, Two Hundred and Fifty Thousand Naira only (₦1,250,000.00) purportedly expended on purchase of essential drugs, dressing and disinfectant for all health facilities and alert on Terrorist incursion in south West Region. The expenditure appeared to be spurious, vague and fictitious in nature as no relevant or documentary evidence showing the proof of performance are attached or produced for audit authentication.

RISK:

The implication of this expenditure was that the services might not have been performed, thus, public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes had been obtained and would be presented for further Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. However, such occurrences should be guided against in the future by notifying Audit Team at the instance of the exercise.

4. EXPENDITURE NOT TAKEN ON CHARGE TOTALING ₦200,000:00: Audit scrutiny of records revealed that a sum of ₦100,000:00 was released to an Officer of the Council vide Payment Voucher No 46/Oct/2022 for the printing of Local Government identification certificate. Audit query No. LQ/AUD/OBK/03/2022 on the same irregularities had been issued in my Internal weakness Report for the period of January to June, 2022 as enclosed. The purported printed documents could not be traced or verified into store as there was no store record such as Store Receipt Voucher (SRV) attached to the payment voucher, contrary to the Financial Memoranda 34:17(1-2) which states that, "All stores should be examined immediately they are received by the store keeper or other official responsible for the stores. The Stores must be checked for quantities, weights etc. against the Local Purchase Order, invoice or Government Store Issue Voucher; if the stores delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate store ledger".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store ledger has not been updated as at the time of Audit Inspection. However, they had been updated retrospectively and available for Audit Scrutiny. The lateness was highly regretted.

RECOMMENDATION:

All necessary supporting documents such as Store receipt vouchers and Store issued vouchers should be attached to the payment vouchers before part into use.

5. UNRETIRED MONTHLY IMPREST AMOUNTING TO ₦250,000.00: It was observed that some holders of monthly imprest failed to retire the imprest received before collecting the subsequent ones which is contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is

approved. However, all imprests shall automatically be retired at the end of each financial year”.

The Director of Finance is therefore advised to comply with the Financial Memoranda quoted above and inform the affected officers to retire imprest at hand before collecting the subsequent ones.

RISK:

Government Fund might have been used for official purpose

MANAGEMENT RESPONSE:

It was an oversight and all the receipts and invoices had been attached to the reply to audit query submitted to the office of the Auditor General for further audit verification.

RECOMMENDATION:

The Head of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

6. **UNPRODUCED REVENUE EARNING RECEIPTS ₦185,000:00:** In spite of the frantic efforts made by the Audit Inspection team in ensuring that all receipt booklets were checked up to the end of the period under review, it was observed that some receipt booklets for a total sum of One hundred and eighty five thousand Naira (#185,000) were not produced for checking, contrary to Financial Memorandum 6:3-7.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

MANAGEMENT RESPONSE:

The concerned Revenue Collector had been called upon to immediately produce all the receipt booklets under their coffers and duly accounted for them to be presented for further audit verification.

RECOMMENDATION:

All the receipt booklets should be produced for audit check and verification.

7. **BANK RECONCILIATION STATEMENT (DEBIT IN BANK NOT IN CASHBOOK ₦5,329,500:77):** The Bank Reconciliation Statement prepared up to 31st December 2022 showed the outstanding DEBIT IN BANK NOT IN CASHBOOK amounting to ₦5,329,500:77. This apparently implies the practice of non-preparing of payment Vouchers before payments were effected.

8. **INDEPENDENT REVENUE #:4,799,904:00:** A sum of ₦4,799,904:00 was actually generated as Internally Generated Revenue (IGR) by the Council in the year under review on the explored heads or revenue points as against the budgeted amount of #101,200,000:00 in 2022 budgetary estimates, leaving a short-fall of ₦ 5,320,096:00. Audit further observation showed that six out of nine revenue points performed below the average. See appendix ‘B’ attached. The management is advised to overhaul its revenue machinery for effective revenue performance.

MANAGEMENT LETTER

OBOKUN EAST LOCAL COUNCIL DEVELOPMENT AREA, ILARE-IJESA OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK ₦99,850.00 It was observed that the sum of ₦99,850.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which state that "All Revenue officers in the Local Government are under the treasury" They shall ensure the collection of revenues to local government treasury in accordance with Financial Memoranda and other existing Financial Regulations

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of finance had been instructed to ensure that all efforts are taken to trace all the affected treasury receipt to the main cashbook and present it for Audit verificatoion.

RECOMMENDATION:

The Director of finance should ensure that, this action does not repeat itself in the fuure.

2. MAIN CASHBOOK NOT PRESENTED: The main cashbook was not presented for audit scrutiny which made it impossible to trace Revenue collected. This is contrary to Financial Memoranda 19(1) which states that "All receipts and payments should be entered individually in the cashbook as they occur

RISK:

This could lead to conceal of fraud, errors in the cashbook and inability to prepare up to date Bank Reconciliation and make Financial Account to be full of errors.

MANAGEMENT RESPONSE:

The Director of Financial would be instructed to make available the main cashbook for Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that the main cashbook and other records of Account are readily available for Audit Scrutiny in the future

3. DOUBTFUL EXPENDITURE #3,312,500:00 Audit examination of the payment vouchers revealed that the Local council defrayed expenditure totaling One million, Seven hundred and fifty thousand naira only (#1,750,000:00) for various sensitization programmes during the year under review without any relevant document or credible evidence showing the expenditure was actually incurred or actual performance of the

event.. Earlier included in the Audit Inspection Report for the period of 1st January--30th June, 2022 was the doubtful expenditure amounting to #1,562,500:00.

RISK:

The implication of this expenditure is that the services might not have been performed, thus, public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes had been obtained and would be presented for further Audit Scrutiny.

RECOMMENDATION:

The recipients should attach all necessary supporting evidence such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. However, such occurrences should be guided against in the future by notifying Audit Team at the instance of the exercise.

4. UNRETIRED MONTHLY IMPREST TOTALING TO ₦375,000.00: It was observed that some monthly imprest holders for the sum of Two hundred and twenty five thousand naira (#225,000:00) failed to retire the imprest received before collecting the subsequent ones which is contrary to the Financial Memoranda 14:27 which states that, "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year". Also, the sum of ₦150,000.00 was queried on the same subject matter in the half-year Audit Report covering 1st January to 31st June, 2022.

The Director of Finance is therefore advised to comply with the Financial Memoranda quoted above and inform the affected officers to retire the imprest before collecting subsequent ones.

RISK:

Government fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers and would be presented for further audit verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected responsible for all expenditure incurred for proper accountability. Imprest should not be released without the retirement of previous ones.

5. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALING ₦3,000,000:00: Audit scrutiny of records revealed that the Payment Voucher for the sum of One million naira (#1,000,000) was not supported with relevant documents such as official receipts, invoice, Store Receipt Voucher and Store Issue

Vouchers contrary to Financial Memoranda No. 14:17 which states that, "An official printed receipt must be obtained and attached to the Payment Voucher in respect of a payment to Government, another Local Government or a commercial firm". In the same vein, the sum of **₱2,000,000:00** has been Queried in my mid-year Audit Inspection Report earlier issued. Please attend to all Audit Queries appropriately.

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases and therefore constitute to loss of Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient / authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

MANAGEMENT LETTER
ODO-OTIN LOCAL GOVERNMENT
OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. REVENUE COLLECTOR'S CASHBOOK NOT PRESENTED:- Audit checking of Revenue Collectors showed that Revenue Collector's Cashbook for years 2018 to 2021 were not produced, thus hindering the Post-Audit review of Revenue Lodgement and Internally-Generated Revenue Trend analysis of your Government. This is contrary to the Financial Memoranda 39:1(i) which states that "the Auditor-General has power to carry out, on regular basis, the auditing of Local Governments account".

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

MANAGEMENT RESPONSE:

The Revenue Collectors concerned has been mandated to make their Revenue Collectors cashbook available for Audit Scrutiny.

RECOMMENDATION:

All Revenue Collectors Cashbook should be presented for Audit check and verification.

2. UNRETIRED IMPREST AMOUNTING TO #370,000.00:- Recent Audit Inspection of Odo-Otin Local Government revealed that some payments of the sum of One Hundred and Ninety Thousand only (#190,000.00) as Imprest for the months of May and June, 2022 were not supported with necessary documents to authenticate the genuineness of the Imprest, contrary to the provision of Financial Memoranda. This has been made the subject of Audit Query No. LQ/AUD/ODTLG/04/2022. Please, also note that the sum of One Hundred and Eighty Thousand Naira (#180,000.00) an Audit Query No. LQ/AUD/ODTLG/03/2022 had earlier been issued on a similar subject as above.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

3. UNRECIPTED EXPENDITURE AMOUNTING TO #1,350,000.00:- During Audit Inspection of the Odo-Otin Local Government, it was revealed that payment of the sum of Nine Hundred and Fifty Thousand Naira for entertainment and other Logistic during the Joint Peace and Security meetings was not supported with necessary documents such as receipts, bills, etc to prove the genuineness of the Expenditure.

Also the sum of Four Hundred Thousand Naira for hosting of drivers and transport superintendent in the state made in the months of August and October, 2022 were not supported with relevant document to authenticate the genuineness of the expenditures contrary to the provision of Financial Memoranda 14:17.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

MANAGEMENT LETTER
ODO-OTIN NORTH LCDA, OYAN
OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022

1. REVENUE COLLECTOR'S CASHBOOK NOT PRESENTED:- Audit checking of Revenue Collectors showed that Revenue Collector's Cashbook for years 2018 to 2021 were not produced, thus hindering the Post-Audit review of Revenue Lodgement and Internally-Generated Revenue Trend analysis of the Government.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

MANAGEMENT RESPONSE:

The Revenue Collectors concerned had been mandated to make their Revenue Collectors cashbook available for Audit Scrutiny.

RECOMMENDATION:

All Revenue Collectors Cashbook should be presented for Audit check and verification.

2. UNRECEIPTED VOUCHER AMOUNTING TO #302,500.00:- Recent Audit Inspection of Odo-Otin North Local Council Development Area, Oyan revealed that a payment of the sum of Two Hundred Thousand Naira (#200,000.00) for re-establishment of Pillars on Oyan Planning Scheme (140 plots) made in the month of November, 2022 was not supported with necessary document to authenticate the genuineness of the expenditure, contrary to Financial Memoranda 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government or another Local Government or a commercial firm, if the printed receipt covers more than one payment vouchers, reference to the number of the Payment Voucher to which the receipt is attached, shall be entered on the other Voucher".

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

3. UNRETIRED IMPREST AMOUNTING TO N627,000.00:- It was observed that the payment vouchers raised in respect of Imprest during the period of 1st July to 31st December, 2022, to the tune of Three Hundred Thousand Naira (#300,000.00) as Imprest for PHC department and Social Development and Information made in the months of

October and December, 2022 were not supported with necessary documents such as receipt and sub-receipts, contrary to Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall automatically be retired at the end of each financial year". This had been made the subject of Audit Query no. LQ/AUD/ODTNLCDA/05/2022.

Additionally, the sum of Three Hundred and Twenty-Seven Naira (#327,500.00) on Audit Query No. LQ/AUD/ODTNLCDA/03/2022 had been earlier issued on a similar subject.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER

ODO-OTIN SOUTH LCDA, INISA

OBSERVATION AND INTERNAL CONTROL REVIEW FOR FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. UNRECEIPTED EXPENDITURE AMOUNTING TO ₦1,080,000.00:

Examination revealed that the sum of One Million and Forty Thousand Naira (#1,040,000.00) for Monthly Imprest of O'clean Technical Committee, Enlightenment Programme on the need for security consciousness to secure life and properties of the people made in the months of September and October, 2022 were not supported with necessary documents to authenticate the genuineness of the expenditures, contrary to the provision of Financial Memoranda 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached, shall be entered on the other vouchers". This had been made the subject of Audit Query No. LQ/AUD/ODTS/LCDA/04/2022. Please, also note that the sum of Forty Thousand Naira only (#40,000.00) on Audit Query No. LQ/AUD/ODTS/LCDA/02/2022 had been issued on a similar subject.

RISK:

This was an indication that the purported items might not have been purchased thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

It was an oversight, the receipts had been obtained and re-attached to the Payment Vouchers for further audit verification.

RECOMMENDATION:

All necessary documents such as store receipt voucher and store issue vouchers should be attached to the payment voucher before filling.

2. UNRETIRED IMPREST AMOUNTING TO ₦155,000.00: Examination of payment vouchers revealed that the sum of One Hundred and Ten Thousand Naira (#110,000.00) as Imprest of some Officers in the Local Government was observed not to have been retired during the period of 1st July to 31st December, 2022. This had been made the subject of Audit Query No. LQ/AUD/ODTS/05/2022. Earlier on, another sum of Forty-Five Thousand Naira (#45,000.00) was also observed and was queried vide Audit Query No. LQ/AUD/ODTS/LCDA/03/2022 issued with Audit Inspection report for the period of 1st January, 2022 to 30th June, 2022.

RISK:

Government fund might not have been used for Official purpose

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER
OLA-OLUWA LOCAL GOVERNMENT, BODE-OSI
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦123,550:00: It was observed that the sum of ₦123,550:00 was not traceable to the main cash book which is contrary to Financial Memorandum 1 (21) which states that “All Revenue officers in the Local Government are under the Treasurer. They shall ensure the collection of revenues to Local Government Treasurer in accordance with this Financial Memoranda and other existing Financial Regulations. This had been made a subject of Audit Query No LQ/AUD/OLLG/01/2022 already issued.

RISK:

This would result to loss of Local Government Fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the Main Cashbook and preset them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that, this action does not repeat itself in the future.

2. STORE ITEMS NOT TAKEN ON CHARGE TO THE TUNE OF ₦300,000:00: It was observed that the purchase of office materials needed in the Local Government were not taken on charge and could not be verified in the store contrary to Financial Memoranda 34:17 (2) which states that, “If the stores delivered are found to be correct and in good condition they will be taken on charge and entered as a receipt in the appropriate store ledger”.

RISK:

This is an indication that purported items might not have been purchased/printed thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and items procured/printed had been taken to the store for record purpose and the store receipts vouchers had been issued and attached to the payment vouchers and would be presented for further Audit scrutiny.

RECOMMENDATION:

Necessary supporting documents such as store receipt vouchers and store issued vouchers should be attached to the payment voucher before put into use.

3. UNCLAIMED ALLOWANCE/EXPENDITURE AMOUNTING TO ₦225,000.00: It was observed that the sum of Two hundred and twenty five thousand naira stood as unclaimed allowance because it was not acknowledged by the beneficiary that she received the sum as an indication that the amount involved was neither paid to the beneficiary nor remitted into Government coffers, contrary to Financial Memoranda No 14:13 which states that “Payment shall as far as possible be made to the person to whom it is due; payment to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

4. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS ₦700,000.00: It was observed that the sum of ₦300,000:00 paid to organize a 3-day workshop for 50 farmers and for preparation of Plan Design for the Local Government Secretariat were not supported with the required official receipts and invoice to authenticate the genuineness of the expenditure during the period of 1st July to 31st December, 2022 contrary to Financial Memoranda 14:17 which states that “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of payment voucher to which the receipt is attached, shall be entered on the other vouchers”. This had been made the subject of Audit Query No LQ/AUD/OLLG/06/2022.

Earlier on, another sum of ₦400,000:00 was also queried as Expenditure not supported with proper records or account.

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

5. UNRETIRED IMPREST ₦525,000:00- It was observed that the sum of ₦300,000:00 paid for monthly Imprest was not supported with necessary receipts to authenticate the genuineness of the expenditure during the period of 1st July to 31st December, 2022 contrary to the Financial Memoranda 14:27 which states that, “Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprest shall be automatically retired at the end of each financial year”.

Earlier on, another sum of ₦225,000:00 was Queried on the Audit Report for January to June, 2022.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for Audit Scrutiny.

RECOMMENDATION:

The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for proper accountability for all expenditure incurred. New imprest should not be released without the retirement of previous ones.

MANAGEMENT LETTER
OLA-OLUWA SOUTH EAST LCDA, ILEMOWU.
OBSERVATIONS AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS WORTH ₦1,221,000.00: The sum of one million, two hundred and twenty-one thousand naira only (₦1,221,000.00) representing payments made for the repair of sign post, interactive session programme, purchase of New Service Generator at Onilapa village and office imprest for primary Health care department was observed to have occurred during the reporting period.

The payments were not supported with required official receipts, invoice, Bills etc to authenticate the genuineness of the expenditure which was against the provision of Financial Memoranda 14:17 which states that “An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of payment voucher to which the receipt is attached, shall be entered on the other vouchers”.

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and re-attached to the Payment Vouchers to be presented for audit verification.

RECOMMENDATION:

The recipient/authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

2. EXPENDITURE NOT CHECKED AND PASSED AMOUNTING TO ₦266,000.00: It was observed that payment of the sum of two hundred and sixty six thousand naira only (₦266,000.00) to some officers of Ola-Oluwa South East LCDA, Ilemowu, for deduction of salary of member, payment for clearing of Ten acres of land for crop production at the LCDA did not follow due process and prepayment auditing because payment vouchers used to effect the payments were not audited by the Internal Auditor nor controlled by the officer that has authority to incur expenditure before payments were made to various recipients contrary to Financial Memoranda 40:10 which states that, “Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respects, the payment is one

properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment is an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was an admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor's involvement.

3. STORE ITEMS NOT TAKEN ON CHARGE ₦200,000:00: The purchase of (2HP) Computer Laptop (Tokunbo) and Printing of office documents for the use of the Local Council Development Area, Ilemowu were observed not taken on charge and could not be verified to the Store, which is contrary to the provision of Financial Memoranda 34:17 (1-2) which states that “All Stores should be examined immediately they are received by the Store keeper or other official responsible for the Stores. The Stores must be checked for quantities, weights, etc against the Local purchase order, Invoices and Store issue voucher, if the store delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate stores ledger”.

RISK:

This is an indication that purported items might not have been purchased/printed thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

It was an oversight, and items procured/printed had been taken to the store for record purpose and the store receipts vouchers had been issued and attached to the payment vouchers and would be presented for further Audit scrutiny.

RECOMMENDATION:

Necessary supporting document such as store receipt vouchers and store issue vouchers should be attached to the payment vouchers before put into use.

4. PAYMENT VOUCHER NOT CHECKED AND PASSED BY INTERNAL AUDITOR / IMPROPERLY VOUCHERED EXPENDITURE ₦136,000:00: The total sum of ₦70,000:00 represented transport allowance claimed during presentation of year 2023 Draft Estimate in Ola-Oluwa South LCDA Ilemowu. It was observed that the Payment Voucher was neither controlled by the officer that has authority to incur

expenditure nor checked and passed by the Internal Auditor before the payment was effected during the period of 1st July to 31st December, 2022 contrary to Financial Memoranda 40:10 which states that, “ Before any payment is made, a prepayment audit of Vouchers and supporting documents shall be made by the Internal Auditor, on all payment vouchers to verify that the provisions of these Financial Memoranda have been followed in all respect, the payment is one properly authorized and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it”.

Earlier on, another sum of ₦66,000:00 was also queried on the Audit Report of 1st January to 30th June, 2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

MANAGEMENT RESPONSE:

The Internal Auditor was indisposed and was on admission in hospital when the payment was made. However, the vouchers had been audited and attached to the reply to audit query.

RECOMMENDATION:

The signatories to the cheque should explain the rationale behind making payment without Internal Auditor’s involvement.

5. UNCLAIMED ALLOWANCE TALLING ₦240,000.00:- Payment Voucher for Unclaimed Allowance amounting to ₦105,000:00 paid to O’Clean Technical Committee and monthly Allowance of Corps members were observed not acknowledged by the beneficiary, which is an indication that the amount involved was neither paid to the beneficiary nor remitted back into Government Coffers, during the period of 1st July to 31st December, 2022 contrary to Financial Memoranda No 14:13 which states that “Payment shall as far as possible be made to the person to whom is due, payment to a third party shall only be made on production of a written authority from the person to whom the payment is due, such authority being attached to the payment voucher after payment”.

Earlier on, another sum of ₦135,000:00 was also queried as Unclaimed Allowance for the period of 1st January to 30th June, 2022.

RISK:

This is an indication that purported recipient might not have been paid thereby resulting to loss of Local Government Fund.

MANAGEMENT RESPONSE:

Action had been taken, the sub-receipt attached to the payment voucher had been signed by the recipients and would be presented for further audit verification.

RECOMMENDATION:

The sub-receipt must be obtained and attached to the payment voucher as this proved the authenticity that the expenditure was carried out.

6. BANK RECONCILIATION STATEMENT:- The Bank Reconciliation Statement was not presented for Audit scrutiny; an indication that it might not have been prepared. Please, let the Director of Finance and Supplies forward an up to date Bank Reconciliation Statement of the LCDA to this office without further delay in compliance with the provision of Financial Memoranda 22:7 (5) which states that “Following the examination of monthly reconciliation of accounts by the Executive Committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor- General for Local Governments, the original copy filled and carefully preserved in the Finance Department”.

The Director of Finance and Supplies must prepare and forward the Bank Reconciliation Statement to this office without any further delay.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

MANAGEMENT RESPONSE:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. But however, they have been prepared and submitted to the Office of the Auditor General for audit verification.

RECOMMENDATION:

The Head of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER
OLORUNDA LOCAL GOVERNMENT, IGBONA
OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. DOUBTFUL EXPENDITURE #450,000.00:- The payment of Four Hundred and Fifty Thousand Naira (#450,000.00) was made to two staffers of the Local Government for a day sensitization, classification and clarification of Revenue with stakeholders, IGR Committee and enlightenment Campaign for road users as the Christmas festive period was getting near. It was revealed that the payment vouchers used to effect these payments were not supported with enough Documentary evidence to buttress the genuineness of the Expenditure; this made the Expenditure appeared to be doubtful.

RISK:

The implication of this expenditure was that the services might not have been performed, thus, public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not really available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, evidences such as sub-receipts, photographs, video tapes had been obtained and would be presented for further Audit Scrutiny.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS #300,000.00:- Payment voucher amounting to Two Hundred Thousand Naira (#200,000.00) for sponsorship to annual National Scientific Conference at Abuja purportedly paid to Ajibola C.T was not supported with Official documents like receipts, sub-receipt etc to authenticate that the expenditure was actually incurred by the recipients on behalf of the Local Government. The sum of #100,000.00 was also observed not to have been supported with proper records or accounts and queried vide Query No. LQ/AUD/OLD/02/2022 earlier issued in the Audit Inspection report for the period 1/1/2022 to 31/6/2022.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

3. UNRETIRED IMPREST #500,000.00:- Audit Inspection revealed that some of the Imprest holders of the Local Government did not attach much importance to Voucher retirement before another one is given them. The Head of Finance is hereby mandated to ensure that a new Imprest should not be given to any Officer who fails to retire the one already given with relevant Official receipts to justify authenticity of the expenses in line with the provision of Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the Imprest shall automatically be retired at the end of each financial year”.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

MANAGEMENT LETTER

OLORUNDA NORTH LOCAL COUNCIL DEVELOPMENT AREA, OTA-EFUN OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) was not traceable to the Main Cash Book which is contrary to Financial Memoranda 1(21) which states that "All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government Treasury in accordance with the Financial Memoranda and other existing Financial Regulation.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. UNPRODUCED REVENUE EARNING RECEIPT BOOKLETS AMOUNTING TO ₦1,400,000.00: It was observed during the Audit Inspection that some Revenue Collectors did not produce the Revenue Earning Receipts in their possession for Audit checking, an indication that fraudulent act might have taken place, contrary to FM 6:7 which states that "When making payment to the Treasury or presenting to the Treasury, a paying-in-slip in respect of cash paid direct to a bank, the Revenue Collector shall produce all receipt books, his revenue collector cash book and revenue collector's summary cashbook".

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

Management Response:

The concerned Revenue Collectors had been called upon to immediately produce all the receipt booklets under their coffers and duly accounted for them to be presented for further audit verification.

Recommendation:

All the receipt booklets should be produced for audit check and verification.

3. EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS TALLING ₦355,000.00:- It was observed that the sum of Two Hundred and Thirty-Five Thousand Naira (₦235,000.00) purportedly expended on purchase of a New Battery (Stamina) for vehicle Tacma Pick-up and production of Bill Board on Tax Sensitization for

the Improvement of the Local Government I.G.R was not supported with any records or Accounts such as Invoice, quotation, receipt etc to confirm the authenticity of the expenditure. This had been made the subject of Audit Query No. LQ/AUD/OLNLCDA/05/2022. The sum of #120,000.00 was also observed not to have been checked and passed vide Audit Query No. LQ/AUD/OLNLCDA/02/2022 earlier issued in the Audit Inspection Report for the period 1/1/2022 to 30/6/22.

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. EXPENDITURE NOT CHECKED NOR PASSED BY THE INTERNAL AUDITOR #1,181,500.00:- Audit observation revealed that the sum of One Million One Hundred and Eighty-One Thousand, Five Hundred Naira (#1,181,500.00) was paid for a proposal on the sensitization of Grass root people that comprised of Iyalaje, Babalojas, Market Women and servicing of a Computer set and replacement of the faulty keyboard. Audit observed that the payment vouchers were not checked and passed by the Internal Auditor before payments were made, contrary to Financial Memoranda 40:10 which states that "Before any payment is made, a prepayment Audit of Vouchers and supporting document shall be made by the Internal Auditor on all payment vouchers to verify that the provision of this Financial Memoranda have been followed in all respects, the payment is properly authorized and correctly charged to the stated sub-Head or accounts and that sufficient funds are available to meet it".

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigence of the expenditure as at the time of the Payment Voucher was raised. The approval for the expenditure was sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

5. NON PREPARATION OF BANK RECONCILIATION STATEMENT: - The Monthly Bank Reconciliation Statements were not prepared as at when due, contrary to the provision of Financial Memoranda 19:23

The Director of Finance and Supplies had been instructed to prepare the arrears of the Bank Reconciliation Statements and submit to the office of the Auditor-General for Local Governments within 21days of the receipt of this query.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER

OLORUNDA SOUTH AREA COUNCIL, ILLIE

OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) revenue was not traceable to the Main Cash Book, contrary to Financial Memoranda 1(21) which states that "All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government Treasury in accordance with the Financial Memoranda and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in the future.

2. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR ₦770,000.00: It was observed that the sum of One Hundred and Twenty Thousand Naira (₦120,000.00) was paid for the remuneration of Chairman and ten other technical committee members. It was observed that the payment voucher was not checked and passed by the Internal Auditor consequently, Audit Query No. LQ/AUD/OLSAC/03/2022 has been issued for your necessary action. The Payment totalling #650,000.00 was also observed not to have been checked and passed by the Internal Auditor and was made to be queried, having Audit Query No. LQ/AUD/OLSAC/02/2022 earlier issued with Audit Report for the period 1/1/2022 to 30/6/2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS
#400,000.00:- It was observed that the sum of Four Hundred Thousand Naira (#400,000.00) purportedly expended on deworming of small ruminant both sheep and goat, Training and Workshop for Okada riders and Motorists in the area Council was not supported with records or Accounts such as Invoice, quotation, receipts etc to confirm the authenticity of the expenditure, contrary to the provision of Financial memoranda No. 14:17 which states that “An Official Printed receipt must be obtained and attached to the payment vouchers in respect of a payment to Government, Local Government or Commercial Firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other vouchers”.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

MANAGEMENT LETTER

ORIADE LOCAL GOVERNMENT, IJEBU--JESA

OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK ₦7,650.00

It was observed that the sum of ₦7,650.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which state that "All Revenue officers in the Local Government are under the treasury" They shall ensure the collection of revenues to local government treasury in accordance with Financial Memoranda and other existing Financial Regulations.

RISK: This would result to loss of Local Government fund.

MANAGEMENT RESPONSE: The Director of finance had been instructed to ensure that all efforts are taken to trace all the affected treasury receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION: The Director of finance should ensure that this action does not repeat itself in the future.

2. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALING ₦2,478,336:00:

Audit scrutiny of records revealed that some Payment Vouchers which amounted to ₦1,200,000:00 were not supported with relevant documents such as official receipts, invoices, store receipt vouchers and store issue vouchers Contrary to Financial Memoranda No. 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm".

Also, included is the amount of ₦1,278,366:00 on the same irregularities during the period of 1st January-30th June, 2022.

RISK: Payments made without supporting documents could imply non-execution and therefore constitute a loss of Local Government fund.

MANAGEMENT RESPONSE: It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for further audit verification.

RECOMMENDATION: The recipient / authorizing officer should ensure that all supporting documents are collected while incurring the expenditure.

3. UNCLAIMED ALLOWANCE ₦1,140,000.00:

It was observed that the sum of Five Hundred and Seventy Thousand Naira (570,00:00) only for O'clean technical committee allowance was not acknowledged as being received by the beneficiaries/recipients. An indication that the amount involved was neither paid

to the beneficiaries nor remitted to the government coffers, contrary to the provision of Financial Memorandum No 14:13 which states that “Payment made to a third party shall only be made on production of written authority from the person to whom payment is due, such authority being attached to the Payment Voucher after payment”

Also included is the sum of Five Hundred and Seventy Thousand Naira Only (~~₦570,000:00~~) earlier queried vide Audit Query No. LQ/AUD/ORD/03/2022 on the same subject matter during the period of 1st January-30th June, 2022 of Audit Inspection Report.

RISK: *The purported recipients might not have been paid which means Government fund might not have been used for Official purpose or for the purpose meant for.*

MANAGEMENT RESPONSE: *The expenditure was made with respect to a recipient bank accounts who were at outstation. They had however been called upon to sign the sub-receipt which had been attached to the vouchers.*

RECOMMENDATION: *The Head of Finance should ensure that all sub-receipts are signed on time and attached to the payments vouchers.*

4. DOUBTFUL EXPENDITURE ₦1,389,000:00: Audit Inspection exercise revealed that a sum of One Million, Three Hundred and Eighty Nine Thousand Naira only(₦1,389,000:00) was purportedly expended for mass education on Environmental Management to forestall flooding and free distribution of Agricultural input to 100 selected youths farmers in 6 wards in Oriade Local Government without tangible evidence to substantiate and authenticate the expenditure.

RISK: *The implication of this expenditure is that the services might not have been performed, thus, public fund might have been diverted for personal purposes.*

MANAGEMENT RESPONSE: *Receipts, Sub-receipts, list of beneficiaries and photographs were not available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes had been obtained and would be presented for further Audit Scrutiny.*

RECOMMENDATION: *The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure However, such occurrences should be guided against in the future by notifying Audit Team at the instance of the exercise.*

5. UNRETIRED MONTHLY IMPREST AMOUNTING TO ₦300,000.00: It was observed that some monthly imprest holders failed to retire the imprest received before collecting the subsequent ones which is contrary to the Financial Memoranda 14:27 which states that, “Imprest shall be retired when the purpose for which the imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all imprests shall be automatically retired at the end of each financial year”.

The Director of Finance is therefore advised to comply with the Financial Memorandum quoted above and inform the affected officer to retire the imprest before collecting the subsequent ones.

RISK: *Government Fund might have not been used for official purpose stated in the payment voucher.*

MANAGEMENT RESPONSE: *It was an oversight and all the receipts and invoices had been attached to the reply to audit query submitted to the office of the Auditor General for further audit verification.*

RECOMMENDATION: *The Director of Finance and the Internal Auditor should ensure proper recording of petty cash and also hold the affected officers responsible for all expenditure incurred for proper accountability. New imprest should not be released without the retirement of previous ones.*

6. INDEPENDENT REVENUE OF #12,040,700:00: During the year under review a sum of Twelve Million and Forty Thousand and Seven Hundred Naira only (12,040,700:00) was actually generated as a tax and non-tax under the explored revenue heads/points as against the target or estimated amount of #17,060,000:00 in year 2022 budgetary estimates, resulting to a short-fall of #5,019,300:00 on fourteen heads during the period. The management is advised to ensure the blockage of revenue leakages and proper monitoring of revenue collectors on community taxes, hackney permit, operational fees, registration of voluntarily organizations, fines and fees to meet the budgetary provision. See the Appendix 'B'.

7.I. BANK RECONCILIATION STATEMENT: The Bank Reconciliation Statements of Oriade Local Government Ijebu-Jesa were prepared up to 31st December 2022. However, Bank statement Certificates as at 31st December 2022 were not made available for Audit authentication.

II. DEBIT IN BANK STATEMENT NOT IN CASH BOOK AMOUNTING TO N577,764:54: It was also observed that the sum of Five Hundred and Seventy-Seven Thousand, Seven Hundred and Sixty-Four Naira Fifty-Four Kobo appeared as Debit in Bank not in Cash Book. This apparently implies the practice of not preparing payment Vouchers before payments were effected.

MANAGEMENT LETTER

ORIADE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, IPETU-IJESA OBSERVATION AND INTERNAL CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASHBOOK ₦850,692.00 It was observed that the sum of ₦850,692.00 was not traceable to the main cashbook which is contrary to Financial Memoranda 1(21) which state that "All Revenue officers in the Local Government are under the treasury" They shall ensure the collection of revenues to Local Government Treasury in accordance with financial memorandum and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of finance had been instructed to ensure that all efforts are taken to trace all the affected treasury receipt to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of finance should ensure that, this action does not repeat itself in the future.

2. DOUBTFUL EXPENDITURE ₦2,300,000.00: Audit examination of Payment Vouchers revealed that payments totaling One Million, Five Hundred Thousand Naira (#1,500,000:00) only expended on various programs within the Local Council Development Area were characterized by anomalies. It was observed that the expenditure was unverifiable, vague and there was no convincing proof of actual performance of the exercise during the period of 1st July-31st December, 2022.

Earlier Queried was the sum of Eight Hundred Thousand Naira Only (**₦800,000.00**) as a doubtful expenditure during the period of 1st January--30th June, 2022

RISK:

The implication of this expenditure was that the services might not have been performed, thus, public fund might have been diverted for personal purposes.

MANAGEMENT RESPONSE:

Receipts, Sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team. However, supporting evidences such as sub-receipts, photographs, video tapes had been obtained and would be presented for further Audit Scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidence such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure

However, such occurrences should be guided against in the future by notifying Audit Team at the instance of the exercise.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TOTALING ₦225,000:00: Audit scrutiny of records revealed that some payment vouchers totaling Two Hundred and Twenty Five Thousand Naira only were not supported with relevant documents such as official Receipts, invoice, Store Receipt Voucher and Store Issue Vouchers Contrary to Financial Memoranda No. 14:17 which states that, "An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a commercial firm".

RISK:

Payment made without supporting documents could imply non-execution of all or part of the services/purchases.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers to be presented for further audit verification.

RECOMMENDATION:

The recipient / authorizing officer should ensure that all supporting documents were collected while incurring the expenditure.

4. UNRETIRED MONTHLY IMPREST TOTALING ₦665,000.00: Payment Vouchers on imprest for the sum of Three Hundred Thousand Naira (**₦300,000:00**) only was observed to have not been supported with necessary documents during the period of 1st July--31st December, 2022.

Furthermore, another sum of Three Hundred and Sixty-Five Thousand Naira (₦365,000:00) only was also observed not retired and queried earlier issued with Audit Inspection Report for the period of 1st January-30th June, 2022

The Director of Finance is therefore advised to inform and ensure the affected Officers retire imprest before collecting subsequent ones.

RISK:

Government fund might not have been used for official purpose.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the Payment Vouchers and would be presented for further audit verification.

RECOMMENDATION:

The Director of Finance and Internal Auditor should ensure proper recording of petty cash and also hold the affected responsible for proper accountability for all expenditure incurred. Imprest should not be released without the retirement of previous ones.

5. UNCLAIMED ALLOWANCE / EXPENDITURE ₦380,000.00: It was observed that the sum of three hundred and eighty thousand naira only (₦380,000.00) for O'Clean Technical Committee was not acknowledged as being received by the beneficiaries/recipients, an indication that the amount involved was neither paid to the beneficiaries nor remitted to the Government covers which was against the provision of Financial Memoranda No 14:13 which states that "Payment made to a third party shall only be made on production of written authority from the person to whom payment is due, such authority being attached to the payment voucher after payment" This had been made the allowance stood as unclaimed.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was followed and necessary documents were later attached for further Audit Verification.

RECOMMENDATION:

The Director of Finance should ensure that all sub-receipts are signed on time and attached to the payment vouchers.

MANAGEMENT LETTER
OROLU LOCAL GOVERNMENT, IFON-OSUN
OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) was not traceable to the Main Cash Book, contrary to Financial Memoranda 1(21) which states that "All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collector of Revenue to Local Government are under the Treasurer. They shall ensure the collection of Revenue to Local Government Treasury in accordance with the Financial Memoranda and other existing Financial Regulations.

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. UNCLAIMED ALLOWANCE #100,000.00:- It was observed that the sum of One Hundred Thousand Naira (#100.000.00) paid as monthly stipends and Transport allowances for the O'clean Marshal Corps Members, were not supported with receipts while others were attached with unsigned sub-receipt by the recipients to affirm the genuineness of the disbursement of the expenditure which made it stand as unclaimed, contrary to Financial Memoranda No. 14:13 which states that "Payment made to a third party shall only be made on production of a written authority from the person to whom payment is due, such authority being attached to the payment vouchers after payment.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The sub-receipt for the payment had not been signed by all recipients as at the time of Audit exercise, upon which Auditor issued a query and due process was duly followed appropriately & necessary documents had been attached to be presented for further Audit Scrutiny.

RECOMMENDATION:

An Official printed sub-receipt must be obtained and attached to the payment voucher as this proves the authenticity that the payment made.

3. UNRETIRED IMPREST #400,000.00:- Audit Inspection revealed that some of the Imprest holders of the Local Government did not attach importance to voucher

retirement before another one is given them. The Director of Finance is hereby directed to ensure that a new Imprest is not to be given to any Officer who fails to retire the current one with relevant Official receipts to justify authenticity of the expenses in line with Financial Memoranda 14:27 which states that “Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the Imprest shall automatically be retired at the end of each financial year”.

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

4. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR #100,000.00:- It was observed that the sum of One Hundred Thousand Naira (#100,000.00) was paid for the cost of Energy consumed at Olufon Palace at Ifon-Osun in Orolu Local Government.

It was further observed that the payment voucher was not checked and passed by the Internal Auditor, contrary to Financial Memoranda No 40:10 which states that “Before any payment is made, a prepayment audit of vouchers and supporting documents shall be made by the Internal Auditor on all payment vouchers to verify that the provision of these financial memoranda have been followed in all respects, the payment is properly authorised and correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time of Payment Voucher was raised. The approval for the expenditure had been sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

5. UNPRODUCED REVENUE EARNING RECEIPT BOOKLETS AMOUNTING TO ₦1,400,000.00: It was observed during the Audit Inspection that some Revenue Collectors did not produce the Revenue Earning Receipts in their possession for Audit

checking; an indication that fraudulent act might have taken place, contrary to FM 6:7 which states that “When making payment to the Treasury or presenting to the Treasury a paying-in-slip in respect of cash paid direct to a bank, the Revenue Collector shall produce all receipt books, his revenue collector cash book and revenue collector’s summary cashbook”. This had been made the subject of Audit Query No. LQ/AUD/ORLG/06/2022.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

Management Response:

The concerned Revenue Collectors had been called upon to immediately produce all the receipt booklets under their coffers and duly accounted for them to be presented for further audit verification.

Recommendation:

All the receipt booklets should be produced for audit check and verification.

6. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS #1,000,000.00:- It was observed that a total sum of Three Hundred and Thirty Thousand Naira (#330,000.00) was spent on cutting of roads verges and overhanging Along Ekor road in the Local Government. Further observation revealed that the payment voucher used to effect the payment was not supported with different receipts, Invoices, sub-receipts etc as evidence that the expenditure was actually incurred contrary to the provision of Financial Memoranda No 14:17 which states that “An Official printed receipt must be obtained and attached to the payment vouchers in respect of a payment to Government, Local Government or Commercial firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other vouchers. This had consequently been subjected to Audit Query No. LQ/AUD/ORLG/07/2022. The sum of Six Hundred and Seventy Thousand Naira (~~N~~670,000.00) was also observed not to have been supported with proper records during the Audit of the Local Government’s Account for the period January to June, 2022 and therefore made the subject of Audit Query No. LQ/AUD/ORLG/05/2022 previously issued.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

7. DOUBTFUL EXPENDITURE #790,000.00:- It was observed that a total sum of Seven Hundred and Ninety Thousand Naira (#790,000.00) was spent on a Two-day

Training and Sensitization on NIPD and Documentation of programme and projects implemented between 2018 and 2020 by the Local Government and survey on the relevance of National Youth Service Corps. It was revealed that the payment voucher used to effect these payments were not supported with enough documentary evidence to buttress the genuineness of the expenditure.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal use.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team, however, supporting evidences such as sub-receipts, photographs, video tapes had been obtained which would be presented for further Audit scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidences such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. Also, such occurrences should be guided against in the future by notifying Audit at the instance of the exercise.

8. EXPROPRIATION OF PLANT WORTH N15,600,000.00 BY FORMER CHAIRMAN OF THE COUNCIL:- Asset Verification/Revaluation exercise conducted in the Council revealed that Plant and Equipment worth Fifteen Million, Six Hundred Thousand Naira (N15,600,000.00) were appropriated by Hon. Adekunle Benson (Former Council Chairman) in the year 2019.

RISK:

It could lead to loss of Asset of the Local Government.

MANAGEMENT RESPONSE:

The Former Council Chairman has been mandated to return all the Asset of the Local Government in his cover to the Local Government and inform the Auditor General to conduct the Asset verification and Revaluation.

RECOMMENDATION:

The Internal Control of the Local Governments must be effective in assessing the Asset of the Local Government.

MANAGEMENT LETTER
OROLU SOUTH AREA COUNCIL, DIISU-AYEKALE
OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. UNRETIRED IMPREST #62,500.00:- It was observed that the Monthly imprest to the tune of Sixty-Two Thousand, Five Hundred Naira only (#62,500.00) payments were not attached with Official document like receipts, Invoices, sub-receipts etc to authenticate the expenditure, contrary to Financial Memoranda No. 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved. However, all the Imprest shall automatically be retired at the end of each financial year".

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The Director of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

2. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR (#230,200.00):- It was observed that payment vouchers amounting to One Hundred and Fifty-Five Thousand, Two Hundred Naira only (#155,200.00) used to effect payment for monthly Entertainment for the Community Development Council, repair and servicing of Toyota Camry attached to the HLGA in the month of November, 2022 were neither checked nor passed by the Internal Auditor. This had therefore been subjected to Audit Query with Number LQ/AUD/OSSAC/06/2022. Furthermore, another sum of #75,000.00 was also observed not checked and passed and queried vide Audit Query No. LQ/AUD/OSSAC/02/2022 earlier with Audit Inspection Report for 1/1/2022 to 30/06/2022.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure was sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS

#20,000.00:- It was observed that a total sum of Twenty Thousand Naira (#20,000.00) was incurred on procurement of materials needed for the salary Desk Officer in the Local Government. Further observation revealed that the payment voucher used to effect the payment was not supported with Official documents such as Official receipts, Invoices, Sub-receipts etc as evidence that the expenditure was actually incurred, contrary to the provision of Financial Memoranda No. 14:17 which states that "An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, Local Government or Commercial Firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipt is attached shall be entered on the other vouchers".

RISK:

Payments made without supporting documents could imply non-execution of all or part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

The said voucher was retired as at the time of payment but the receipts might have been detached during filling and sorting of the vouchers, however the receipts had been found and re-attached to the payment voucher to be submitted to the Office of the Auditor General for further verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. STORE ITEMS NOT TAKEN ON CHARGE #600,000.00:- Audit Investigation showed that the sum of Six Hundred Thousand Naira (#600,000.00) was released to Mrs. Adeyemi Nike for the purchase of Rapid diagnostic test kits for Primary Health Care Centres in the Local Government. It was observed that the store items were not taken on Charge; Store receipt voucher was not issued and the materials were neither produced nor traced to the store; while its distribution list could not be presented to the Audit Inspecting Team.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny.

RECOMMENDATION:

A necessary supporting documents such as store receipt voucher and store issue vouchers should be attached to the payment vouchers before being put into use.

5. MONTHLY BANK RECONCILIATION STATEMENT:- The Monthly Bank Reconciliation Statement was not presented for audit scrutiny which was an indication that it might not have been prepared, contrary to the provision of Financial Memoranda

22:7(5) which states that “Following the examination of Monthly Reconciliation of account by the Executive Committee, the duplicate copy together with a copy of Bank Reconciliation Statement shall be sent to the Auditor-General for Local Governments; the original copy filled and carefully preserved in the Finance Department”.

RISK:

Non-preparation of Bank Reconciliation Statement by the Head of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

8. UNPRODUCED REVENUE EARNING RECEIPT BOOKLETS AMOUNTING TO ₦45,000.00: It was observed during the Audit Inspection that some Revenue Collectors did not produce the Revenue Earning Receipts in their possession for Audit checking; an indication that fraudulent act might have taken place, contrary to FM 6:7. This had been made the subject of Audit Query No. LQ/AUD/OSSLCD/04/2022.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

Management Response:

The concerned Revenue Collectors had been called upon to immediately produce all the receipt booklets under their coffers and duly accounted for them to be presented for further audit verification.

Recommendation:

All the receipt booklets should be produced for audit check and verification.

MANAGEMENT LETTER
OSOGBO LOCAL GOVERNMENT, OSOGBO
OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL
YEAR ENDED 31ST DECEMBER, 2022.

1. DOUBTFUL EXPENDITURE #1,565,000.00:- The sum of Eight Hundred and Fifteen Thousand Naira (#815,000.00) was released to the Staffers of the Local Government for the Treatment/Vaccination of Goats and Sheep against infection in the Ten wards in Osogbo Local Government and two-days Public Enlightenment Campaign against violence during the election appeared doubtful. It was revealed that the payment vouchers used to effect the payments were not supported with enough Documentary evidence to buttress the genuineness of the expenditure, this made the Expenditure appeared to be doubtful. This had been made the subject of Audit Query No. LQ/AUD/Oso/05/2022. The sum of ₦750,000.00 was also observed not to have been supported with documentary evidence and queried vide Query No. LQ/AUD/OSO/02/2022 earlier issued in the Audit Inspection report for the period 1st January to 31st June, 2022.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal use.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team, however, supporting evidences such as sub-receipts, photographs, video tapes had been obtained which would be presented for further Audit scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidences such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. However, such occurrences should be guarded against in the future by notifying Audit of the exercise.

2. STORE ITEMS NOT TAKEN ON CHARGE #50,000.00:- Audit Investigation showed that the sum of Fifty Thousand Naira (#50,000.00) was released to Agboola Kayode A. for the purchase of Stationeries to prepare the Annual Staff Nominal Roll in the Local Government. It was observed that the store items were not taken on charge, Store receipt voucher was not issued and materials could neither be produced nor traced to the store; which is contrary to Financial Memoranda No. 34(2) which states that "the Stores Ledger shall have an index showing the page number in Government use to each stores item and this index shall be amended when a new page commenced.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny.

RECOMMENDATION:

An necessary supporting documents such as store receipt voucher and store issue vouchers should be attached to the payment vouchers before being put into use.

3. UNRETIRED IMPREST #100,000.00:- Audit Inspection revealed that some of the Imprest holders of the Local Government did not attach importance to voucher retirement before another one is given them. The Director of Finance is hereby mandated to stop giving new Imprest to any Officer who fails to retire the previous one with relevant Official receipts to justify authenticity of the expenses incurred, according to Financial Memoranda 14:27 which states that "Imprest shall be retired when the purpose for which the Imprest was granted is completed or at such intervals as are prescribed when the imprest is approved".

RISK:

Government fund might not have been used for Official purpose.

MANAGEMENT RESPONSE:

The head of finance and the Internal Auditor should ensure proper recording of petty cash book and also hold the affected officers responsible for proper accountability for all expenditure incurred. New Imprest should not be released without the retirement of previous ones.

RECOMMENDATION:

Proper recording of petty cash should be done and all payments must be retired immediately and presented for audit verification.

4. NON-PRODUCTION OF CERTIFICATE OF ATTENDANCE #145,000.00:- It was observed that a total sum of One Hundred and Forty Five thousand Naira only (#145,000.00) was spent on D.T.A/Transport on a Two-day public Hearing on the Establishment of Federal Medical Centre Osogbo, Osun-State. Further Audit Investigation revealed that the payment was not attached with the certificate of attendance to buttress the genuineness of attending the seminars.

7. MONTHLY BANK RECONCILIATION STATEMENT:- The Monthly Bank Reconciliation Statements were not prepared as at when due, contrary to the provision of Financial Memoranda 19.23.

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statements were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

MANAGEMENT LETTER

OSOGBO SOUTH LOCAL COUNCIL DEVELOPMENT AREA, OJA-OBA, OSOGBO. OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNT
₦150,000.00:- It was observed that total a sum of One Hundred and Fifty Thousand Naira (₦150,000.00) was spent on Entertainment of guest and printing of certain documents in the Local Government. Further observation revealed that the payment vouchers used to effect the payments were not supported with official documents such as official receipts, invoices, sub-receipts etc as evidence that the expenditure was actually incurred, contrary to the provision of Financial Memoranda No. 14:17 which states that “An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, another Local Government or a Commercial Firm. If the printed receipt covers more than one payment voucher, reference to the number of the payment voucher to which the receipts is attached, shall be entered on the other Vouchers”.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the payment vouchers which would be presented for Audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

2. MONTHLY BANK RECONCILIATION STATEMENT: - The Monthly Bank Reconciliation Statements were not prepared as at when due, contrary to the provision of Financial Memoranda 19:23-27

RISK:

Non-preparation of Bank Reconciliation Statement by the Director of Finance could conceal fraud, errors perpetrated in the Bank transactions through extraneous debits in the bank statements and Cashbook or collusion between the signatories.

Management Response:

The Bank Reconciliation Statement were not prepared as at the time of Audit Inspection, because Bank Statements were not available due to network outage. However, they have been prepared and submitted to the office of Auditor-General for audit verification.

Recommendation:

The Director of Finance should be alive to his responsibilities and prepare the Bank Reconciliation Statements and forward same with all details to the Auditor-General without further delay.

3. UNPRODUCED REVENUE EARNING RECEIPT BOOKLETS AMOUNTING TO
₦2,000,000.00: It was observed during the Audit Inspection that some Revenue Collectors did not produce the Revenue Earning Receipts in their possession for Audit

checking; an indication that fraudulent act might have taken place, contrary to FM 6:7 which states that “When making payment to the Treasury or presenting to the Treasury a paying-in-slip in respect of cash paid direct to a bank, the Revenue Collector shall produce all receipt books, his revenue collector cash book and revenue collector’s summary cashbook”. This had been made the subject of Audit Query No. LQ/AUD/OSSLCD/03/2022.

RISK:

It can lead to loss in the Internally Generated Revenue of the Local Government and opportunity for perpetration of fraud by the concerned Revenue Collectors.

Management Response:

The concerned Revenue Collectors had been called upon to immediately produce all the receipt booklets under their coffers and duly accounted for them to be presented for further audit verification.

Recommendation:

All the receipt booklets should be produced for audit check and verification.

4. DOUBTFUL EXPENDITURE #400,000.00:- The Payment of Four Hundred Thousand Naira (#400,000.00) was released to two Staffers of Osogbo South Local Council Development Area for Programme tagged “CAMPAIGN AGAINST LIVESTOCK DISEASE IN OSOGBO LCDA” and removal of refuse from an unauthorized dumpsite during the period of this account, was doubtful. It was revealed that the payment vouchers used to effect these payments were not supported with enough documentary evidence to buttress the genuineness of the Expenditure. This made the Expenditure appeared to be doubtful.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal use.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team, however, supporting evidences such as sub-receipts, photographs, video tapes had been obtained which would be presented for further Audit scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidences such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. Furthermore such occurrences should be guided against in the future by notifying Audit of the exercise.

5. EXPENDITURE NOT CHECKED AND PASSED BY THE INTERNAL AUDITOR (#30,000.00):- Audit Observation revealed that the sum of Thirty Thousand Naira only (#30,000.00) was paid for Logistics and Entertainment for hosting of Monthly meeting and prayer of General Staff in the month of September, 2022. It was revealed that payment voucher was not checked and passed by the Internal Auditor before Payment was effected, which in essence, meant that payment was made without following due process contrary to Financial Memoranda 40:10 which states “Before any payment is made a prepayment Audit of vouchers and supporting document shall be made by the Internal Auditor on all payment vouchers to verify that the provision of these financial memoranda have been followed in all respects, the payment is properly authorized and

correctly charged to the stated sub-head or accounts and that sufficient funds are available to meet it”.

RISK:

Not subjecting payment vouchers to Internal Audit check before payment was an indication of weak Internal Control System which could result to misappropriation of public fund.

Management Response:

The voucher was not checked and passed by the Internal Auditor due to exigency of the expenditure as at the time the Payment Voucher was raised. The approval for the expenditure was sought in file before payment was effected. However, the payment voucher had now been processed with necessary attachment and submitted to the Office of the Auditor General for Local Government for further Scrutiny.

Recommendation:

The Internal Auditor should ensure that prepayment and post payment audit were carried out on all transactions of the Local Government.

MANAGEMENT LETTER

OSOGBO WEST LOCAL COUNCIL DEVELOPMENT AREA, OKE-ARUNGBO OBSERVATION AND INTERNAL AUDIT CONTROL REVIEW FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2022.

1. TREASURY RECEIPT NOT TRACEABLE TO MAIN CASH BOOK AMOUNTING TO ₦1,718,535.00:- It was observed that the sum of One Million Seven Hundred and Eighteen Thousand, Five Hundred and Thirty-five Naira (₦1,718,535.00) was not traceable to the Main Cash Book, contrary to Financial Memoranda 1(21) which states that "All Revenue Officers in the Local Government are under the Treasurer. They shall ensure the collection of Revenue and shall continue to account for them and render returns to Local Government Treasurer in accordance with the Financial Memoranda and other existing Financial Regulations".

RISK:

This would result to loss of Local Government fund.

MANAGEMENT RESPONSE:

The Director of Finance had been instructed to ensure that, all efforts are taken to trace all the affected Treasury Receipts to the main cashbook and present them for Audit verification.

RECOMMENDATION:

The Director of Finance should ensure that this action does not repeat itself in future.

2. DOUBTFUL EXPENDITURE #275,000.00:- It was observed that a total sum of Two Hundred and Seventy-Five Thousand Naira (#275,000.00) was spent for the maintenance of the Public toilets within the LCDA Area. It was revealed that the payment voucher used to effect this payment was not supported with enough documentary evidence to buttress the genuineness of the expenditure, this made the Expenditure appeared doubtful.

RISK:

The implication of this expenditure was that the services might not have been performed, thus the public fund might have been diverted for personal use.

MANAGEMENT RESPONSE:

Receipts, sub-receipts, list of beneficiaries and photographs were not readily available before the arrival of the Audit team, however, supporting evidences such as sub-receipts, photographs, video tapes had been obtained which would be presented for further Audit scrutiny.

RECOMMENDATION:

The recipients must attach all necessary supporting evidences such as sub-receipts, evidence of participation, or video coverage to prove genuineness of the expenditure. Furthermore,, such occurrences should be guided against in the future by notifying Audit of the exercise.

3. EXPENDITURE NOT SUPPORTED WITH PROPER RECORDS OR ACCOUNTS TALLING #205,000.00:- Payment Vouchers amounting to Two Hundred and Five Thousand Naira (#205,000.00) for the repair and overhauling of Official Vehicles on

behalf of Osogbo West LCDA were not supported with Invoices, receipts and Store Receipt Voucher to authenticate the payment, contrary to the provision of Financial Memoranda 14:17 which states that “An Official printed receipt must be obtained and attached to the payment voucher in respect of a payment to Government, Local Government or Commercial Firm. If the printed receipt covers more than One payment voucher the number of the payment voucher to which the receipt is attached shall be entered on the other voucher”.

RISK:

Payments made without supporting documents could imply non-execution of all part of the services/purchases, or conceal inflation of prices.

MANAGEMENT RESPONSE:

It was an oversight, and the receipts had been obtained and attached to the payment vouchers which would be presented for Audit verification.

RECOMMENDATION:

The recipient/authorizing Officers should present Official and verifiable receipts and other necessary documents to prove the authenticity of the expenditure, or should make a refund.

4. STORE ITEMS NOT TAKEN ON CHARGE (#360,000.00):- It was observed that a Generator purchased was not taken on charge and could not be verified to authenticate the genuineness of the purchase made, contrary to the Financial Memoranda 34:17 (1&2) which state that “All store should be examined immediately they are received by the store keeper or other official responsible for the Stores. The store must be checked for quantities, weights etc against the Local Purchase Order, Invoice of Government Store Issue Voucher; if the stores delivered are found to be correct and in good condition, they will be taken on charge and entered as a receipt in the appropriate Store Ledger”.

RISK:

This was an indication that purported recipient might not have been paid thereby resulting to loss of Local Government fund.

MANAGEMENT RESPONSE:

The store ledgers had not been updated as at the time of audit inspection. However, they had been updated retrospectively and available for audit scrutiny.

RECOMMENDATION:

All necessary supporting documents such as store receipt voucher and Store Issue vouchers should be attached to the payment vouchers before being put into use.

APPENDIX A
ATAKUNMOSA EAST LOCAL GOVERNMENT, IPERINDO

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Oladosu R. O. & Co.	Revenue Collector	Recipient	15,000		LQ/AUD/ATE/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	Unresolved
1b	Mrs Ojekemi Mary	HOF	Authorizing Officer	15,000		LQ/AUD/ATE/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	
2a	NUT Atakunmosa East	NUT	Recipient	250,000	05/Jan/2022	LQ/AUD/ATE/02/2022	Expenditure not supported by proper records or accounts	Unresolved
2b	Komolafe Stanley	Senior Admin Officer	Authorizing Officer	250,000	05/Jan/2022	LQ/AUD/ATE/02/2022	Expenditure not supported by proper records or accounts	
3a	SP Oladapo Oluwole	DPO	Recipient	300,000	15/Jan/2022	LQ/AUD/ATE/02/2022	Expenditure not supported by proper records or accounts	Unresolved
3b	Komolafe Stanley	Senior Admin Officer	Authorizing Officer	300,000	15/Jan/2022	LQ/AUD/ATE/02/2022	Expenditure not supported by proper records or accounts	
4a	Mrs. Ojekemi Mary	Director of Finance	Authorizing Officer	-	-	LQ/AUD/ATE/03/2022	Non-Preparation of Bank Reconciliation Statement	Unresolved
5a	Mr. Yusuff A.R	Senior Executive Officer	Recipient	355,000	35/July/2022	LQ/AUD/ATE/04/2022	Doubtful Expenditure	Unresolved
5b	Mrs Oyeniye Oluseye	HOD ADM	Authorizing Officer	355,000	35/July/2022	LQ/AUD/ATE/04/2022	Doubtful Expenditure	
6a	Ademilokun T. Taiwo	Higher Executive Officer	Recipient	190,000	80/Aug/2022	LQ/AUD/ATE/04/2022	Doubtful Expenditure	Unresolved
6b	Ademilokun T. Taiwo	Higher Executive Officer	Authorizing Officer	190,000	80/Aug/2022	LQ/AUD/ATE/04/2022	Doubtful Expenditure	
7a	Miss Durodoye Latifat & Co		Recipient	50,000	88/Aug/2022	LQ/AUD/ATE/05/2022	Unclaimed Allowance	Resolved
7b	Mrs Oyeniye Oluseye	Accountant	Authorizing Officer	50,000	88/Aug/2022	LQ/AUD/ATE/05/2022	Unclaimed Allowance	

8a	Mr. Folaranmi O.		Recipient	50,000	89/Aug/2022	LQ/AUD/ATE/05/2022	Doubtful Expenditure	Unresolved
8b	Mrs Oyeniyi Oluseye	Senior Admin Officer	Authorizing Officer	50,000	89/Aug/2022	LQ/AUD/ATE/05/2022	Doubtful Expenditure	
9a	Mrs. Ojekanmi Mary	Director of Finance	Recipient	-	-	LQ/AUD/ATE/06/2022	Non-Preparation of Bank Reconciliation Statement	Unresolved
9b	Mrs. Ojekanmi Mary	Director of Finance	Authorizing Officer	-	-	LQ/AUD/ATE/06/2022	Non-Preparation of Bank Reconciliation Statement	

APPENDIX A
ATAKUNMOSA EAST CENTRAL, LCDA, IWARA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Amos Oluwaseyi & CO.	Rate Officer	Recipient	277,790		LQ/AUD/ATEC/LCDA/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	Unresolved
1b	Mrs Ogungbangbe Risikat	HOF	Authorizing Officer	277,790		LQ/AUD/ATEC/LCDA/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	
2a	Adefioye Adegoke	WES officer	Recipient	80,000	11/Jan/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	Resolved
2b	Mr Awotorebo M.A	HOD WES	Authorizing Officer	80,000	11/Jan/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	
3a	Adebay Ajao	NOA	Recipient	15,000	50/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	Resolved
3b	Mrs Aina B.O	HOD Admin	Authorizing Officer	15,000	50/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	
4a	Adesola Adelere	CDC	Recipient	15,000	45/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	Resolved
4b	Mrs Aina B.O	HOD Admin	Authorizing Officer	15,000	45/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	
5a	Awopeju Jeremiah	Amotekun Coops	Recipient	15,000	51/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	Resolved
5b	Mrs Aina B.O	D Admin	Authorizing Officer	15,000	51/Feb/2022	LQ/AUD/ATEC/LCDA/02/2022	Unretired Imprest	
6a	Abdalmajeed Awotorebo	Revenue Collector	Recipient	100,000		LQ/AUD/ATEC/LCDA/03/2022	Unproduced Revenue Earning Receipt	Unresolved
6b	Mrs Ogungbangbe Risikat	HOF	Authorizing Officer	100,000		LQ/AUD/ATEC/LCDA/03/2022	Unproduced Revenue Earning Receipt	
7a	Amos Oluwaseyi	Revenue Collector	Recipient	160,000		LQ/AUD/ATEC/LCDA/03/2022	Unproduced Revenue Earning Receipt	Unresolved
7b	Mrs Ogungbangbe Risikat	HOF	Authorizing Officer	160,000		LQ/AUD/ATEC/LCDA/03/2022	Unproduced Revenue Earning Receipt	
8	Mrs. Ogungbabe Risikat	HOF	Authorizing Officer	-	-	-	Non-preparation of Bank Reconciliation Statement	Unresolved
9	Mrs. Ogungbangbe Risikat	HOD Finance	Authorizing Officer	-	-	LQ/AUD/ATEC/LCDA/04/2022	Non-Preparation of Bank	Unresolved

							Reconciliation Statement	
10a	Aliyu Jimoh A.	D. SOCIAL	Recipient	100,000	38/Nov/2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	Unresolved
10b	Aliyu Jimoh A.	D. SOCIAL	Authorizing Officer	100,000	38/Nov/2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	
11a	Awotorebo M.A	HOD WES	Recipient	100,000	39/Nov 2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	Unresolved
11b	Awotorebo M.A	HOD WES	Authorizing Officer	100,000	39/Nov 2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	
12a	Adesomi Adeola	HOD AGRIC	Recipient	100,000	40/Nov 2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	Unresolved
12b	Adesomi Adeola	HOD AGRIC	Authorizing Officer	100,000	40/Nov 2022	LQ/AUD/ATEC/LCDA/05/2022	Doubtful Expenditure	
13a	Mr. Gbenga Agboola	H.T.S	Recipient	35,000	89/Sept 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	Resolved
13b	Oladipo T.F	S.A.O	Authorizing Officer	35,000	89/Sept 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	
14a	Awoterobo M.A	HOD WES	Recipient	190,000	42/Nov 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	Resolved
14b	Awoterobo M.A	HOD WES	Authorizing Officer	190,000	42/Nov 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	
15a	Awoterobo M.A	HOD WES	Recipient	190,000	47/Nov 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	Resolved
15b	Awoterobo M.A	HOD WES	Authorizing Officer	190,000	47/Nov 2022	LQ/AUD/ATEC/LCDA/06/2022	Unclaimed Allowance	
16a	Olawole Oladapo	Police Officer	Recipient	25,000	28/Nov 2022	LQ/AUD/ATEC/LCDA/07/2022	Unretired Imprest	Resolved
16b	Mr. Babatunde Aina	HOD ADM	Authorizing Officer	25,000	28/Nov 2022	LQ/AUD/ATEC/LCDA/07/2022	Unretired Imprest	
17a	Awolumate Kayode	Civil Defense Officer	Recipient	25,000	29/Nov 2022	LQ/AUD/ATEC/LCDA/07/2022	Unretired Imprest	Resolved
17b	Mr. Babatunde Aina	HOD ADM	Authorizing Officer	25,000	29/Nov 2022	LQ/AUD/ATEC/LCDA/07/2022	Unretired Imprest	

APPENDIX A

ATAKUNMOSA WEST LOCAL GOVERNMENT, OSU

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mrs. Idowu Hannah & CO.	Cashier	Recipient	107,400		LQ/AUD/ATW/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	Unresolved
1b	Mrs Bankole E.O	HOF	Authorizing Officer	107,400		LQ/AUD/ATW/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	
2a	Hon Awoyela Akin	Secretary	Recipient	112,000	4/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	Resolved
2b	Mr Owueye David	HOD Admin	Authorizing Officer	112,000	4/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	
3a	Hon Folorunso Tajudeen	Caretaker member	Recipient	90,000	6/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	Resolved
3b	Mr Owueye David	HOD Admin	Authorizing Officer	90,000	6/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	
4a	Mr Fadehan Mayowa	Procurement officer	Recipient	30,000	24/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	Resolved
4b	Mr Fadehan Mayowa	Procurement officer	Authorizing Officer	30,000	24/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	
5a	Mr Ogunyemi Mathew O	Nulge Treasurer	Recipient	20,000	41/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	Resolved
5b	Mr Owueye David	HOD Admin	Authorizing Officer	20,000	41/June/2022	LQ/AUD/ATW/02/2022	Unretired imprest	
6a	Arowolo Rotimi		Recipient	10,000	42/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	Resolved
6b	Mr Owueye David		Authorizing Officer	10,000	42/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	
7a	Olayinka Olarewaju		Recipient	10,000	49/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	Resolved
7b	Mr Owueye David		Authorizing Officer	10,000	49/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	
8a	Idowu Olawole		Recipient	10,000	52/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	Resolved
8b	Mr Owueye David		Authorizing Officer	10,000	52/June/2022	LQ/AUD/ATW/03/2022	Unclaimed Allowance	
9a	Owueye David O		Recipient	150,000	01/Feb/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper	

							records or accounts	Response under Consideration
9b	Mr Owoeye David		Authorizing Officer	150,000	01/Feb/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	
10a	Mr Ogunyemi Mathew		Recipient	100,000	10/April/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
10b			Authorizing Officer	100,000	10/April/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	
11a	Fadehan Mayowa		Recipient	300,000	43/April/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
11b			Authorizing Officer	30,000	43/April/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
12a	Ogunyemi Mathew		Recipient	220,000	60/May/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	Resolved
12b			Authorizing Officer	220,000	60/May/2022	LQ/AUD/ATW/04/2022	Expenditure not supported with proper records or accounts	
13a	Mr Olalere Fela	Rate Officer	Recipient	10,000		LQ/AUD/ATW/05/2022	Unproduced Revenue Earning Receipt	Resolved
13b	Mrs Bankole E.O	HOF	Authorizing Officer	10,000		LQ/AUD/ATW/05/2022	Unproduced Revenue Earning Receipt	
14	Mrs. Bankole	HOD	Authorizing Officer	-	-	LQ/AUD/ATW/06/2022	Non-Preparation of Bank Reconciliation Statement	Unresolved
15a	Owoeye D.O	Principal Admin officer	Recipient	170,000.00	67/Oct 2022	LQ/AUD/ATW/07/2022	Expenditure not supported by proper records or accounts	Response under Consideration

15b	Owoeye D.O	Principal Accounting Officer	Authorizing Officer	170,000.00	67/Oct 2022	LQ/AUD/ATW/07/2022	Expenditure not supported by proper records or accounts	
16a	Olatunbosun O.L	Senior Admin officer	Recipient	35,000.00	98/Nov 2022	LQ/AUD/ATW/07/2022	Expenditure not supported by proper records or accounts	Resolved
16b	Owoeye D.O	Principal Executive Officer	Authorizing Officer	35,000.00	98/Nov 2022	LQ/AUD/ATW/07/2022	Expenditure not supported by proper records or accounts	
17a	Adegbekun Iyabo	Iyalaja	Recipient	10,000.00	119/Sept 2022	LQ/AUD/ATW/08/2022	Expenditure not supported by proper records or accounts	Resolved
17b	Owoeye D.O	Principal Admin Officer	Authorizing Officer	10,000.00	119/Sept 2022	LQ/AUD/ATW/08/2022	Expenditure not supported by proper records or accounts	
18a	Adegbekun Iyabo	Iyalaja	Recipient	10,000.00	51/Oct 2022	LQ/AUD/ATW/08/2022	Expenditure not supported by proper records or accounts	Resolved
18b	Owoeye D.O	Principal Admin Officer	Authorizing Officer	10,000.00	51/Oct 2022	LQ/AUD/ATW/08/2022	Expenditure not supported by proper records or accounts	
19a	Babatunde Kolawole	Principal Admin Officer	Recipient	10,000.00	54/Nov 2022	LQ/AUD/ATW/08/2022	Unretired Imprest	Resolved
19b	Owoeye D.O	Principal Executive Officer	Authorizing Officer	10,000.00	54/Nov 2022	LQ/AUD/ATW/08/2022	Unretired Imprest	Resolved
20a	Fadehan Mayowa	Procurement Officer	Recipient	40,000.00	74/Nov 2022	LQ/AUD/ATW/08/2022	Unretired Imprest	Resolved
20b	Fadehan Mayowa	Procurement Officer	Authorizing Officer	40,000.00	74/Nov 2022	LQ/AUD/ATW/08/2022	Unretired Imprest	
21a	Hon. Olasunkanmi Moses	Vice Chairman	Recipient	250,000.00	21/Nov/2022	LQ/AUD/ATW/08/2022	Unretired Imprest	Resolved
21b	Owoeye D.O	Principal Admin Officer	Authorizing Officer	250,000.00	21/Nov/2022	LQ/AUD/ATW/08/2022	Unretired Imprest	
22a	Mrs. Olalere Fela	Rate Officer	Recipient	295,000.00	-	LQ/AUD/ATW/09/2022	unproduced Revenue Earning Receipt	Resolved
22b	Mrs Bankole	Director of Finance	Authorizing Officer	295,000.00	-	LQ/AUD/ATW/09/2022	unproduced Revenue	

							Earning Receipt	
23a	Mrs. Bankole	Director Finance	Recipient	50,000.00	-	LQ/AUD/ATW/10/2022	Non-Preparation of Bank Reconciliation Statement	Resolved
23b	Mrs. Bankole	Director Finance	Authorizing Officer	50,000.00	-	LQ/AUD/ATW/10/2022	Non-Preparation of Bank Reconciliation Statement	

APPENDIX A
ATAKUNMOSA WEST CENTRAL, LCDA, IFEWARA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mrs Adetipe F.O	Rate Officer	Recipient	36,400		LQ/AUD/ATWLCDA/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	Unresolved
1b	Mr Ibrahim M.A	HOF	Authorizing Officer	36,400		LQ/AUD/ATWLCDA/01/2022	Treasury Receipt Not Traceable To The Main Cashbook	Unresolved
2a	Mrs Omole Adeniyi	Chief Clerical Officer	Recipient	80,000	50/Jan/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Resolved
2b	Ogedengbe Idowu	Senior Admin Officer	Authorizing Officer	80,000	50/Jan/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Resolved
3a	Alokan Mary	Chief Clerical Officer	Recipient	40,000	62/Jan/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Response under consideration
3b	Ogedengbe Idowu	Senior Admin Officer	Authorizing Officer	40,000	62/Jan/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Response under consideration
4a	Adelola Mary	ACEO	Recipient	30,000	58/Mar/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Resolved
4b	Ogedengbe Idowu	Senior Admin Officer	Authorizing Officer	30,000	58/Mar/2022	LQ/AUD/ATWLCDA/02/2022	Expenditure not supported by proper records or accounts	Resolved
5a	Ayoko Sunday	Police	Recipient	25,000	35/Jan/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved
5b	Mr Adeyemi	HOD Admin	Authorizing Officer	25,000	35/Jan/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved
6a	Mrs Adeboye Aderonke	Women Development	Recipient	80,000	28/Feb/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved
6b	Ogedengbe Idowu	Senior Admin Officer	Authorizing Officer	80,000	28/Feb/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved

7a	Abe Fisayo	Police	Recipient	10,000	33/Mar/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved
7b	Mr Adeyemi	HOD Admin	Authorizing Officer	10,000	33/Mar/2022	LQ/AUD/ATWLCDA/03/2022	unretired imprest	Resolved
8a	Ayoko Sunday	Police Officer	Recipient	12,500	28/July 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
8b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	12,500	28/July 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
9a	Abe Fisayo	Divisional Intelligence Officer	Recipient	20,000	34/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
9b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	20,000	34/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
10a	Ayedu David	NYSC	Recipient	20,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
10b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	20,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
11a	Mr. Abideen Adeleke	HOD AGRIC	Recipient	150,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Response under Consideration
11b	Mr. Abideen Adeleke	HOD AGRIC	Authorizing Officer	150,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Response under Consideration
12a	Adeyemo Adeyinka	HOD ADMIN	Recipient	25,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
12b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	25,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
13a	Adeyemi Adebowale	NOA	Recipient	25,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
13b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	25,000	35/Sept 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Resolved
14a	Funmilayo Adewumi	W.D.U	Recipient	100,000	40/Nov 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Response under Consideration
14b	Mr. Adeyemi	HOD ADMIN	Authorizing Officer	100,000	40/Nov 2022	LQ/AUD/ATWLCDA/04/2022	unretired imprest	Response under Consideration
15a	Miss Adedeji Omolara	H.E.O	Recipient	300,000	84/Oct 2022	LQ/AUD/ATWLCDA/05/2022	Unauthorized Expenditure	Response under Consideration
15b	Ogendegbe I.O	P.A.O	Authorizing Officer	300,000	84/Oct 2022	LQ/AUD/ATWLCDA/05/2022	Unauthorized Expenditure	Response under Consideration
16a	Ogendegbe I.O	P.A.O	Recipient	486,000	85/Oct 2022	LQ/AUD/ATWLCDA/05/2022	Unauthorized Expenditure	Unresolved
16b	Ogendegbe I.O	P.A.O	Authorizing Officer	486,000	85/Oct 2022	LQ/AUD/ATWLCDA/05/2022	Unauthorized Expenditure	Unresolved
17	Mr. Ibraheem	HOD FINANCE	Authorizing Officer	-	-	LQ/AUD/ATWLCDA/06/2022	Non-Preparation of Bank Reconciliation Statement	Unresolved

APPENDIX A

AYEDAADE LOCAL GOVERNMENT, GBONGAN

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mrs Ayoola B.M	Procurement Officer	Recipient	20,000.00	18/Feb/2022	LQ/AUD/AYEDA/01B/2022	Unretired Imprest	Resolved
1b	Mrs Ayoola B.M	Procurement Officer	Authorizing Officer				Unretired Imprest	Resolved
2a	Mrs. Adeniregun Nurat	HOD PHC	Recipient	75,000.00	02/March/2022	LQ/AUD/AYEDA/01B/2022	Unretired Imprest	Unresolved
2b	Mrs. Adeniregun Nurat	HOD PHC	Authorizing Officer				Unretired Imprest	Unresolved
3a	Mrs. Adeniregun Nurat	HOD PHC	Recipient	150,000.0	03/May/2022	LQ/AUD/AYEDA/01C/2022	Unretired Imprest	Unresolved
3b	Mrs. Adeniregun Nurat	HOD PHC	Authorizing Officer				Unretired Imprest	Unresolved
4a	Mr. Adekunle Tajudeen	E.O	Recipient	200,000.00	18/August/2022	LQ/AUD/AYEDA/02A/2022	Un Receipted	Response under Consideration
4b			Authorizing Officer	200,000.00	18/August/2022	LQ/AUD/AYEDA/02B/2022	Un Receipted	Response under Consideration
5a	Akintunde Taiwo		Recipient	400,000.00	92B/Sept/2022	LQ/AUD/AYEDA/02C/2022	Un Receipted	Response under Consideration
		Nil	Authorizing Officer	400,000.00	92B/Sept/2022	LQ/AUD/AYEDA/02D/2022	Un Receipted	Response under Consideration

APPENDIX A
AYEDAADE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, ORILE-OWU

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Fawsiyya Akinfalabi	Casual Worker	Recipient	15,000.00	37/June/2022	LQ/AUD/AYESLC DA/02A/2022	Unretired imprest	Resolved
1b	Olawore Yussuf	HOD ADMIN	Authorizing Officer	15,000.00	37/June/2022	LQ/AUD/AYESLC DA/02A/2022	Unretired imprest	Resolved
2a	Akinfalabi Kehinde	Driver	Recipient	15,000.00	39/Feb 2022	LQ/AUD/AYESLC DA/02B/2022	Unretired imprest	Resolved
2b	Olawore Yusuf	HOD ADMIN	Authorizing Officer	15,000.00	39/Feb 2022	LQ/AUD/AYESLC DA/02B/2022	Unretired imprest	Resolved
3a	Mr. Ajao Akaani	PCDO	Recipient	25,000.00	52/Oct/2022	LQ/AUD/AYESLC DA/03A/2022	Expenditure not Supported with Proper Records	Response under Consideration
3b			Authorizing Officer	25,000.00	52/Oct/2022	LQ/AUD/AYESLC DA/03A/2022	Expenditure not Supported with Proper Records	Response under Consideration
4a	Mr. Idowu Akinloye	Town Planner	Recipient	150,000.00	24/Oct/2022	LQ/AUD/AYESLC DA/04A/2022	Unretired imprest	Response under Consideration
4b		Ass. Chief Land Offi.	Authorizing Officer	150,000.00	24/Oct/2022	LQ/AUD/AYESLC DA/04A/2022	Unretired imprest	Response under Consideration
5a	Mr. Olaleke Olusoji	Head wes	Recipient	10,000.00	83/Sept/2022	LQ/AUD/AYESLC DA/05A/2022	Unclaimed Allowance	Resolved
5b			Authorizing Officer	10,000.00	83/Sept/2022	LQ/AUD/AYESLC DA/05B/2022	Unclaimed Allowance	Resolved

APPENDIX “A”
AYEDIRE LOCAL GOVERNMENT, ILE-OGBO

	RECIPIENTS	DESIGNATION	INVOLVE MENT	AMOUNT	PV NOS&DATE	QUERY NO/ SUBJECT	STATUS
1a	Kelulere Najeem	Dir. Agric	Recipient	75,000:00	18/Jan/2022	LQ/AUD/AYE/01/2022 Unretired Imprest	Response under Consideration
1b	Kelulere Najeem	Dir. Agric	Authorising Officer				
2a	Mr. Akibu Abibu	P.T.O	Recipient	75,000:00	18/Feb/2022	LQ/AUD/AYE/01/2022 Unretired Imprest	Response under Consideration
2b	Engr. Adekunle A.	Dir. of Works	Authorising Officer				
3a	Adeyeye Ayobami A.	P.T.O	Recipient	75,000:00	19/Feb/2022	LQ/AUD/AYE//01/2022 Unretired Imprest	Response under Consideration
3b	Mr Adeyinka Kayode	Dir. TPL	Authorizing Officer				
4a	Jinadu Babatunde	-	Recipient	90,000:00	8/Feb/2022	LQ/AUD/AYE/02/2022 Improperly Vouched payment Voucher	Unresolved
4b	-	-	Authorizing Officer				
5a	Mrs Shitu Kazeem	-	Recipient	75,000:00	40/Feb/2022	LQ/AUD/AYE/02/2022 Improperly Vouched payment Voucher	Unresolved
5b	-	-	Authorizing Officer				
6a	Mr Akibu Abibu	P.T.O	Recipient	775,000:00	03/June/20/22	LQ/AUD/AYE/03/2022 Exp. Not Supported with proper records or account	Response under Consideration
6b	Engr. Adekunle Adeolu	Dir. of Works	Authorizing Officer				
7	Mr. Akintunde .A.	Dir. of Finance	Authorizing Officer	Nil	Nil	LQ/AUD/AYE/04/2022 Non Preparation of Bank Reconciliation Statement	Unresolved
8a	Kehulere Najeem .O.	Dir. Agric	Recipient	625,000:00	54/Nov/22	LQ/AUD/AYE/05/2022 Exp. Not Supported with proper records or account	Unresolved
b.	Kehulere Najeem .O.	Dir. Agric	Authorizing Officer				
9a	Mrs Onatoyinbo Fatai	S.E.O	Recipient	150,000:00	68/Sept/22	LQ/AUD/AYE/06/2022 Unretired Imprest	Resolved
b.	Mr. Bello Tayo	Dir. Admin.	Authorizing Officer				
10a	Mrs Olawumi Sarah .O.	Dir. PHCA	Recipient	150,000:00	72/Sept/22	LQ/AUD/AYE/06/2022 Unretired Imprest	Resolved
b.	Mrs Olawumi Sarah .O.	Dir. PHCA	Authorizing Officer				
11a	Mr Akibu Abibu	PTO	Recipient	150,000:00	17/Oct/22	LQ/AUD/AYE/06/2022 Unretired Imprest	Response under Consideration
b.	Mr. Ajibade Taofeek		Authorizing Officer				
12	Mr. Akintunde .A.	Dir. of Finance & Supplies	Authorizing Officer	26,856,994:96		LQ/AUD/AYE/07/2022 Debit in Bank not in Cash Book	Unresolved

APPENDIX 'A'
AYEDIRE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, OLUPONNA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT ₦	PV NOS / DATE	QUERY NO /SUBJECT	STATUS
1a			Recipient	32,600.00		LQ/AUD/AYS/LCDA/01/2022 Failure to attach original copies of Treasury Receipt. Issued.	Unresolved
1b			Authorizing Officer				
2a	Mr Ogundiran Daisi	ACEO	Recipient	900,000.00	02/April/2022	LQ/AUD/AYS/LCDA/02/2021 Store items not taken on charge	Unresolved
2b.	Mr Akinola R.	SAO	Authorizing Officer				
3a	Mr Lasisi Mubasiru	AEO	Recipient	75,000.00	21/Jan/2022	LQ/AUD/AYS/LCDA/03/2022 Unretired Imprest	Resolved
3b.	Mrs Akinbiola F	Dir. Admin	Authorizing Officer				
4a	Mr Omoyale Afeez	SDPA	Recipient	75,000.00	25/Jan/2022	LQ/AUD/AYS/LCDA/03/2022 Unretired Imprest	Resolved
4b	Mrs Akanni Olusola T.	Dir. Budget	Authorizing Officer				
5a	Mr Lasisi Mudasiru	AEO	Recipient	50,000.00	51/Jan/2022	LQ/AUD/AYS/LCDA/04/2022 Expenditure not supported with proper records or Accounts	Resolved
5b	Mrs Akinbiola F.	Dir. Admin	Authorizing Officer				
6a.	Mr Olasomi Kayode	ASLCDA	Recipient	240,000.00	37/March/2022	LQ/AUD/AYS/LCDA/04/2022 Expenditure not supported with proper records or Accounts	Unresolved
6b	Mr Akinola R.	SAO	Authorizing Officer				
7a	Mr Isiaka Muili	HTS	Recipient	76,000.00	02/May/2022	LQ/AUD/AYS/LCDA/05/2022 Non Production of Obsolete	Unresolved
7b	Mr Akinola R.	SAO	Authorizing Officer				
8a	Mr. Lasisi Mubasiru	AEO	Recipient	150,000.00	13/Aug/2022	LQ/AUD/AYS/LCDA/06/2022 Unretired Imprest	Response under Consideration
b.	Mr. Akinola Rasheed S.	PAO	Authorizing Officer				

9a	Mr. Omoyale Afeez .O.	SDPA	Recipient	150,000:00	21/Aug/2022	LQ/AUD/AYS/LCDA/06/2022 Unretired Imprest	Response under Consideration
b.	Mrs Akanni Olusola .T.	Dir. Budget	Authorizing Officer				
10a	Mr. Kareem Owolabi	ACEO	Recipient	150,000:00	46/Nov/2022	LQ/AUD/AYS/LCDA/07/2022 Exp. Not Supported with proper records or accounts	Response under Consideration
b.	Mr. Akinola Rasheed S.	PAO	Authorizing Officer				
11a	Mrs. Adigun O. Folasade	S.E.O.	Recipient	250,000:00	39/Oct/2022	LQ/AUD/AYS/LCDA/08/2022 Payment Voucher Not Checked and Passed by the I. A. / Improperly Vouched Exp.	Response under Consideration
b.	Mr. Akinola Rasheed S.	PAO	Authorizing Officer				
12a	Mrs. Adigun O. Folasade	S.E.O.	Recipient	310,000:00	21/Dec/2022	LQ/AUD/AYS/LCDA/08/2022 Payment Voucher Not Checked and Passed by the I. A. / Improperly Vouched Exp.	Response under Consideration
b.	Mr. Akinola Rasheed S.	PAO	Authorizing Officer				

BOLUWADURO LOCAL GOVERNMENT, OTAN-AYEGBAJU

APPENDIX 'A'

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV. NOS	QUERY NO	SUBJECT	STATUS
1.	Hon. Adejumo Jamiu O.	Political Functionary	Recipient	60,000.00	03/May 2022	LQ/AUD/BOL/01/2022	Unretired Imprest	Resolved
1b	Akintayo Yomi	HOD Administration	Authorizing	60,000.00	03/May 2022	LQ/AUD/BOL/01/2022		
2a	Hon. Lawal Lukman	Political Functionary	Recipient	75,000.00	09/May 2022	LQ/AUD/BOL/01/2022	Unretired Imprest	Resolved
2b	Akintayo Yomi	HOD Administration	Authorizing	75,000.00	09/May 2022	LQ/AUD/BOL/01/2022		
3a	Adeniran Gbenga	Accounting Officer	Recipient	5,000.00	05/Jan 2022	LQ/AUD/BOL/02/2022	Expenditure not checked and passed	Response under Consideration
3b	Mr. Afolabi	HOD Finance	Authorizing	5,000.00	05/Jan 2022	LQ/AUD/BOL/02/2022		
4a	Adeniran Gbenga	Accounting Officer	Recipient	5,000.00	10/Feb 2022	LQ/AUD/BOL/02/2022	Expenditure not checked and passed	Response under Consideration
4b	Mr. Afolabi	HOD Finance	Authorizing	5,000.00	10/Feb 2022	LQ/AUD/BOL/02/2022		
5a	Hon. Lawal Lukman	Political Functionary	Recipient	75,000.00	09/April 2022	LQ/AUD/BOL/02/2022	Expenditure not checked and passed	Unresolved
5b	Akintayo Yomi	HOD Administration	Authorizing	75,000.00	09/April 2022	LQ/AUD/BOL/02/2022		
6a.	Oyedokun Ismail	HOD Finance & Supplies	Recipient	250,000.00	37/Aug/2022	LQ/AUD/BOL/03/2022	Unreceipted Expenditure	Response under Consideration
b.	Afolabi S. K.	HOD Finance & Supplies	Authorizing Officer	250,000.00	37/Aug/2022	LQ/AUD/BOL/03/2022	Unreceipted Expenditure	
7a	Olusola Akinbolaye	Director, ADMIN	Recipient	50,000.00	48/Aug/2022	LQ/AUD/BOL/04/2022	Unclaimed Allowance	Response under Consideration
b.	Director, ADMIN.	Director, ADMIN	Authorizing Officer	50,000.00	48/Aug/2022	LQ/AUD/BOL/04/2022	Unclaimed Allowance	

BOLUWADURO EAST LOCAL COUNCIL DEVELOPMENT AREA, AJODA

APPENDIX 'A'

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (N)	PV. NOS.	QUERY NO.	SUBJECT	STATUS
1.	Mrs. Awodiji	Political Functionary	Recipient	50,000.00	31/April 2022	LQ/AUD/BOLELCDA/01/2022	Unretired Imprest	Resolved
1b	Joseph Ikotun	HOD Administration	Authorizing	50,000.00	31/April 2022	LQ/AUD/BOLELCDA/01/2022	Unretired Imprest	Resolved
2a	Mrs. Awodiji	Political Functionary	Recipient	50,000.00	32/June 2022	LQ/AUD/BOLELCDA/01/2022	Unretired Imprest	Resolved
2b	Joseph Ikotun	HOD Administration	Authorizing	50,000.00	32/June 2022	LQ/AUD/BOLELCDA/01/2022	Unretired Imprest	Resolved
3a	Mrs. Awodiji	Political Functionary	Recipient	50,000.00	29/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration
b.	Mr. Joseph Ikotun	HOD Administration	Authorizing Officer	50,000.00	29/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration
4a.	Adegbaye Peace	CHAMS OFFICER	Recipient	10,000.00	35/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration
b.	Joseph Ikotun	HOD Administration	Authorizing officer	10,000.00	35/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration
5a.	Aina Gideon	PENSION OFFICER	Recipient	5,000.00	36/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration
b.	Joseph Ikotun	HOD Administration	Authorizing officer	5,000.00	36/July/2022	LQ/AUD/BOLELCDA/03/2022	Unretired Imprest	Response under Consideration

BORIPE LOCAL GOVERNMENT, IRAGBIJI

APPENDIX 'A'

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PVS NO	QUERY NO	SUBJECT	STATUS
1a.	Mrs. Fadele M.A	HPD PHC	Recipient	53,700.00	52/March 2022	LQ/AUD/BOR/02/2022	Expenditure not supported by proper records	Response under Consideration
B	Mrs. Fadele M.A	HOD	Authorizing Officer	53,000.00	52/March 2022	LQ/AUD/BOR/02/2022		
2a	Mrs. Olabisi Olamide	ADMIN OFFICER	Recipient	500,000.00	59/March 2022	LQ/AUD/BOR/02/2022	Expenditure not supported by proper records	Response under Consideration
B	Okandeyi A.M	HOD ADMINISTRATION	Authorizing Officer	500,000.00	59/March 2022	LQ/AUD/BOR/02/2022		
3a	Mr. Akomolafe S.T	BUDGET OFFICER	Recipient	15,000.00	30/April 2022	LQ/AUD/BOR/03/2022	Unretired Imprest	Response under Consideration
B	Mrs. Adewumi C.	HOD BUDGET	Authorizing Officer			LQ/AUD/BOR/03/2022	Unretired Imprest	
4a.	Mrs. Oyedele Isiaka	ADMIN OFFICER	Recipient	40,000.00	69/May 2022	LQ/AUD/BOR/03/2022	Unretired Imprest	Response under Consideration
B	Oyedeji A.M	HOD ADMINISTRATION	Authorizing Officer	40,000.00	69/May 2022	LQ/AUD/BOR/03/2022	Unretired Imprest	
5a	Babatunde Tajudeen	HOD F & S	Recipient	150,000.00	116/Sep/22	LQ/AUD/BOR/04/2022	Expenditure not Supported with Proper Records or Accounts	Unresolved
b	Mrs. Kolapo Ganiyat	HOD F & S	Authorizing Officer	150,000.00	116/Sep/22	LQ/AUD/BOR/04/2022		

BORIPE NORTH LOCAL COUNCIL DEVELOPMENT AREA, IREE

APPENDIX 'A'

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (₦)	PV. NOS.	QUERY NO.	SUBJECT	STATUS
1a	Ganiyu Lasisi	Driver	Recipient	55,000.00	24/April/2022	LQ/AUD/BORN/LCDA/01/2022	Non Production of Obsolete Spare Parts	Response under Consideration
b.	Abimbola	HOD WES	Authorizing Officer	55,000.00	24/April/2022	LQ/AUD/BORN/LCDA/01/2022	Non Production of Obsolete Spare Parts	Response under Consideration
2a.	Lateef Sadiat	Admin. Officer	Recipient	1,112,500.00	29/May/2022	LQ/AUD/BORN/LCDA/02/2022	Unretired Imprest	Unresolved
b.	Alhaji Sodiq	Admin Officer	Authorizing officer	1,112,500.00	29/May/2022	LQ/AUD/BORN/LCDA/02/2022	Unretired Imprest	Unresolved
3a.	Ojo Adeola	Information Officer	Recipient	172,000.00	41/Nov/2022	LQ/AUD/BORN/LCDA/03/2022	Unclaimed Allowance	Unresolved
b	Abioye Samuel	HOD SD&I	Recipient	172,000.00	41/Nov/2022	LQ/AUD/BORN/LCDA/03/2022	Unclaimed Allowance	Unresolved
4a.	Lateef Sadiat	Admin. Officer	Recipient	50,000.00	59/July/2022	LQ/AUD/BORN/LCDA/04/2022	Improperly Vouched Payment Vouchers	Unresolved
b.	Lateef Sadeet	HOD Admin.	Authorizing officer	50,000.00	59/July/2022	LQ/AUD/BORN/LCDA/04/2022	Improperly Vouched	Unresolved

							Payment Vouchers	
5a	Engr. Fayem Zacchaeus	Director of Works	Recipient	50,000.00	60/July/2022	LQ/AUD/BORN/LCDA/04/2002	Improperly Vouched Payment Vouchers	Unresolved
B	-	-	Recipient	50,000.00	60/July/2022	LQ/AUD/BORN/LCDA/04/2002	Improperly Vouched Payment Vouchers	Unresolved

APPENDIX 'A'
EDE NORTH LOCAL GOVERNMENT, OJA-TIMI, EDE

S/ N	NAMES	DESIGNATIO N	QUERY INVOLVEM ENT	AMOUNT(#)	PV NOS	QUERY NO /SUBJECT	STATUS
1a	Mrs. Aminu Kafilat & others	Revenue Collectors	Recipient	27,450:00		LQ/AUD/EDN/01/2022 Treasury Receipt not traceable to main cash book. Issued.	Unresolved
b.	Mrs. Toyin Ogundeji	H O Finance	Authorizing Officer				
2a	Mr. Salami Ademola	Information Officer	Recipient	250,000.00	19/Feb./2022	LQ/AUD/EDN/02/2022 Expenditure Not Supported by Proper Records or Accounts. Issued	Response under Consideration
b.	Akanbi Ademola	HOD SDI	Authorizing Officer				
3a	Muraina Taofik	Executive officer	Recipient	114,100.00	73/May/2022	LQ/AUD/EDN/03/2022 Unauthorized payment Voucher. Issued.	Unresolved
b.	Mrs Toyin Ogundeji	H O Finance	Not Authorized				
4a	Olagoke Dauda	NULGE Chairman	Recipient	500,000:00	66/Sept./2022	LQ/AUD/EDN/04/2022 Expenditure Not Supported with proper Records or Accounts.	Response under Consideration
b.			Authorizing Officer				
5a	Engr. Ganiyu A.	Dir. of Works	Recipient	4,000,000:00	82/Nov./2022	LQ/AUD/EDN/04/2022 Expenditure Not Supported with proper Records or Accounts.	Unresolved
b.	Engr. Ganiyu A.	Dir. of Works	Authorizing Officer				
6a.	Olagoke Dauda	NULGE Chairman	Recipient	500,000:00	66/Sept./2022	LQ/AUD/EDN/05/2022 Unauthorized Payment Voucher.	Unresolved
b.			Authorizing Officer				
7a	Engr. Ganiyu A.	Dir of Works	Recipient	250,000:00	85 ^c /Oct./2022	LQ/AUD/EDN/06/2022 Irregular Payment	Unresolved
b.	Engr. Ganiyu A.	Dir of Works	Authorizing Officer				
8	Mrs Toyin Ogundeji	Dir. of Finance	Authorizing Officer	16,906.638:21	Not applicable	LQ/AUD/EDN/07/2022 Debit in Bank Not in Cash book	Unresolved

APPENDIX 'A'
EDE NORTH AREA COUNCIL, OWODE-EDE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO /SUBJECT	STATUS
1a	Mr. Adegoke Sulaimo & others	Revenue Collectors	Recipient	1,240,000:00		LQ/AUD/EDNAC/01/2022 Treasury Receipt not traceable to main Cash book. Issued.	Unresolved
b.	Mr. Adeoye	HO Finance	Authorizing Officer				
2a	Engr. Atoyebi Tope A.	HOD Works	Recipient	75,000.00	12/May/2022	LQ/AUD/EDNAC/02/2022 Unretired Imprest. Issued.	Resolved
b.	Engr. Atoyebi Tope A.	HOD Works	Authorizing Officer				
3a	Adebayo B.F	Admin.	Recipient	100,000.00	40/April/2022	LQ/AUD/EDNAC/03/2022 Expenditure Not-Taken-On-Charge. Issued.	Response under Consideration
b.	Mrs. Awopetu A.O.	Snr. Adm. Officer	Authorizing Officer				
4a	Mrs. Olapade Adenike	Store keeper	Recipient	100,000.00	29/April/2022	LQ/AUD/EDNAC/04/2022 Expenditure Not Supported by Proper Records or Accounts. Issued.	Response under Consideration
b.	Mr. Adeoye	HO Finance	Authorizing Officer				
5a	Mrs Adetunji Iyabo O.	Chief Ass. Secretary	Recipient	30,000:00	56/Aug./2022	LQ/AUD/EDNAC/05/2022 Expenditure Not-Taken-On-Charge	Response under Consideration
b.			Authorizing Officer				
6a	Engr. Atoyebi Tope A.	Dir. of Works	Recipient	1,104,000:00	34/Aug./2022	LQ/AUD/EDNAC/06/2022 Expenditure Not Supported by Proper Records or Accounts	Unresolved
b.	Engr. Atoyebi Tope A.	Dir. of Works	Authorizing Officer				

APPENDIX 'A'

EDE SOUTH LOCAL GOVERNMENT, OKE-IRESI

S/ N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT (₦)	PV NOS.	QUERY NO/SUBJECT	STATUS
1a	Tijani Morufu	Revenue Collector	Recipient	176,760:00		LQ/AUD/EDS/01/2022 Treasury Receipt not traceable to main cash book. Issued.	Unresolved
b.	Mr. Salako Nathaniel	H O Finance	Authorizing Officer				
2a	Mrs.Adegoke W.O	PEO II Admin.	Recipient	55,000.00	03/April/2022	LQ/AUD/EDS/02/2022 Expenditure Not-Taken-On-Charge. Issued.	Resolved
b.	Ayansola Olusesan	H A G S	Authorizing Officer				
3a	Engr. Opatola M.	HOD Works & Transpot	Recipient	25,000.00	44/Apr./2022	LQ/AUD/EDS/03/2022 Unretired Expenditure. Issued.	Resolved
b.	Engr. Opatola M.	H W T	Authorizing Officer				
4a	Mrs. Oyelakin Iyabo	P T O II Works & T	Recipient	50,000.00	43/April/2022	LQ/AUD/EDS/04/2022 Expenditure Not Supported by Proper Records or Accounts. Issued	Response under Consideration
b.	Engr. Opatola M.	H W T	Authorizing Officer				
5a	Mrs. Akinwumi T.A	HOD PHC	Recipient	50,000.00	58/April/2022	LQ/AUD/EDS/04/2022 Expenditure Not Supported by Proper Records or Accounts. Issued.	Response under Consideration
b.	Mrs T.A. Akinwumi	HOD PHC	Authorizing Officer				
6a	Babatunde Adisa	Dir. Agric	Recipient	100,000:00	71/Aug/2022	LQ/AUD/EDS/05/2022 Unauthorized Payment Voucher	Unresolved
b.	Babatunde Adisa	Dir. Agric	Authorizing Officer				
7a	Mr. Tiamiyu A. Kazeem	Information officer	Recipient	500,000:00	24/Sept/2022	LQ/AUD/EDS/06/2022 Expenditure Neither Controlled Nor Checked and Passed by Internal Auditor	Response under Consideration
b.		Director SDI	Authorizing Officer				
8a	Mr. Ayansola Olusesan	Director Admin.	Recipient			LQ/AUD/EDS/06/2022	Response under

b.	Mr. Ayansola Olusesan	Director Admin.	Authorizing Officer	50,000:00	52/Sept/2022	Expenditure Neither Controlled Nor Checked and Passed by Internal Auditor	Consideration
9	Mr Salako Nathaniel	Dir. of Finance	Authorizing Officer	1,936,751:00	Not applicable	LQ/AUD/EDS/07/2022 Debit in Bank Not in Cash book	Unresolved

APPENDIX 'A'
EDE EAST LOCAL COUNCIL DEVELOPMENT AREA, SEKONA

S/ N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS.	QUERY NO/SUBJECT	STATUS
1a.	Olaobi Risikat Abimbola	Audit Unit	Recipient	125,000.00	35/May/2022	LQ/AUD/EDEE/01/2022 Unretired Imprest. Issued.	Response under Consideration
b.	Mrs. Adewale	Dir. Finance	Authorizing Officer				
2a	Mrs. Oladejo Oluwatoyin Anike	CDO	Recipient	100,000:00	56/May/2022	LQ/AUD/EDEE/02/2022 Expenditure Not Supported with Proper Records or Accounts. Issued.	Response under Consideration
B	Mrs. Ajetunmobi	(Dir. CDI)	Authorizing Officer				
3a	Fashina O.A.	Clerk of the House	Recipient	20,000:00	57/Nov./2022	LQ/AUD/EDEE/03/2022 Unretired Imprest	Resolved
b.	Salami Tajudeen	Dir. Admin.	Authorizing Officer				
4a	Oseni Sulaiman .O.	Rate officer	Recipient	7,000:00	39/Oct/2022	LQ/AUD/EDEE/04/2022 Unauthorized Payment Voucher.	Response under Consideration
b.	Mrs. Adewale	Dir. of Finance	Authorizing Officer				
5a	Olaobi Risikat Abimbola	Audit Unit	Recipient	125,000:00	16/Nov/2022	LQ/AUD/EDEE/04/2022 Unauthorized Payment Voucher.	Response under Consideration
b.	Mrs. Adewale	Dir. of Finance	Authorizing Officer				

APPENDIX 'A'
EGBEDORE LOCAL GOVERNMENT, AWO

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS.	QUERY NO/SUBJECT	STATUS
1a	Omolaoye R.T. & others	Revenue Collectors	Recipient	1,335,517:21	Nil	LQ/AUD/EGB/01/2022 Treasury Receipt not traceable to main cash book. Issued.	Unresolved
b.	Mr. Salimon	H O Finance	Authorizing Officer				
2a	Mr. Adeoye R.A	HOD Agric	Recipient	30,000:00	98/Mar./2022	LQ/AUD/EGB/02/2022 Unclaimed Allowance. Issued.	Resolved
b.	Mr. Adeoye R.A	HOD Agric	Authorizing Officer				
3a	Mr. Alex Usideme	Police	Recipient	18,750:00	42/June/2022	LQ/AUD/EGB/02/2022 Unclaimed Allowance. Issued.	Resolved
b.	Mrs. Akinade	Snr. Adm. Officer	Authorizing Officer				
4a	Adesanya Folake.	Procurement Officer	Recipient	13,333:33	47/Mar./2022	LQ/AUD/EGB/03/2022 Unretired Imprest. Issued.	Resolved
b.	Mr. Salimon	H O Finance	Authorizing Officer				
5a	Mrs. Akande Victoria M.	Pnn. Data Officer	Recipient	100,000:00	32/May/2022	LQ/AUD/EGB/03/2022 Unretired Imprest. Issued.	Resolved
b.	Mr. Adelakun Emmanuel	H Plann. & Budget	Authorizing Officer				
6a	Mrs. Adelu Aina .A.	Prin. Admin. Officer	Recipient	570,000:00	10/Nov/2022	LQ/AUD/EGB/04/2022 Expenditure Not Taken on charge.	Unresolved
b.	Mrs. Adelu Aina .A.	PAO	Authorizing Officer				

APPENDIX 'A'

EGBEDORE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, IDO-OSUN

S/ N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS.	QUERY NO/SUBJECT	STATUS
1a	Oloyede Iyabo	Revenue Collector	Recipient	26,500.00	NIL	LQ/AUD/EGBS/LCDA/01/2022 Treasury Receipt not traceable to main cash book. Issued.	Unresolved
B	Mrs. Adebayo Cecilia	H O Finance	Authorizing Officer				
2a	Oladeji K.A.	Senior Ex. Officer	Recipient	300,000.00	47/Mar./2022	LQ/AUD/EGBS/LCDA/02/2022 Unreasonable Expenditure. Issued.	Unresolved
b.	Mrs. Fasakin Funke E.	HOD Admin.	Authorizing Officer				
3a	Mrs. Fawole Kuburat .O. & Others	HOD WES	Recipient	190,000.00	51/June/2022	LQ/AUD/EGBS/LCDA/03/2022 Unretired Expenditure. Issued.	Unresolved
b.	Mrs. Fawole Kuburat .O.	HOD WES	Authorizing Officer				
4a	Mr. Ayoola J. Tunde	MSLT	Recipient	500,000.00	99/Sept./2022	LQ/AUD/EGBS/LCDA/04/2022 Unretired Expenditure.	Unresolved
b.		HOD PHC	Authorizing Officer				

APPENDIX 'A'
EGBEDORE ADMINISTRATIVE OFFICE, OKINNI

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT (₦)	PV NOS	QUERY NO /SUBJECT	STATUS
1a	Mrs. Omoowo O.M.	P.C.D.I	Recipient	400,000.00	54/Apr./2022	LQ/AUD/EGBAO/01/2022 Expenditure Not Taken On Charge. Issued.	Unresolved
b.	Mrs Adeniran	Dir. CDI	Authorizing Officer				
2a	Mrs. Oludiran Aminat Adewumi	WES Dept.	Recipient	120,000.00	44/May/2022	LQ/AUD/EGBAO/02/2022 Allowance Neither Controlled Nor Checked and Passed by Internal Auditor. Issued.	Unresolved
b.	Mrs. Oludiran	Dir. WES	Authorizing Officer				
3a	Mrs. Oludiran Aminat Adewumi	WES Dept.	Recipient	120,000.00	10/July/2022	LQ/AUD/EGBAO/03/2022 Expenditure Neither Controlled Nor Checked and Passed by Internal Auditor.	Unresolved
b.		Dir. WES	Authorizing Officer				
4a	Oyedele Paul	Chief Ex. Officer	Recipient	544,000.00	10/Aug./2022	LQ/AUD/EGBAO/03/2022 Expenditure Neither Controlled Nor Checked and Passed by Internal Auditor.	Unresolved
b.		Dir. Admin.	Authorizing Officer				

APPENDIX 'A'
EJIGBO LOCAL GOVERNMENT, EJIGBO

S/ N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS.	QUERY NO/SUBJECT	STATUS
1a	Abiodun Gideon	Casual Worker	Recipient	70,000.00	09/Feb./2022	LQ/AUD/EJG/01/2022 Unclaimed Imprest. Issued	Resolved
b.	Mr. Zubair	HOD Admin	Authorizing Officer				
2a	CSP Awodi Taye	DPO	Recipient	12,500.00	31/May/2022	LQ/AUD/EJG/01/2022 Unclaimed Imprest. Issued	Resolved
b.	Mr. Zubair	HOD Admin	Authorizing Officer				
3a	Mr Salami K. A.	SAO	Recipient	200,000.00	02/June/2022	LQ/AUD/EJG/02/2022 Unreceipted Expenditure. Issued.	Unresolved
b.	Mr. Zubair	Dir. Admin	Authorizing Officer				
4a	Kareem Rasheed	T.O. Civil	Recipient	150,000.00	19/Sep./2022	LQ/AUD/EJG/03/2022 Unclaimed Imprest.	Unresolved
b.		Dir. of Works	Authorizing Officer				
5a	Mr. Adebayo Waliu Aremu	Deputy Sec. PHCA	Recipient	150,000.00	16/Nov./2022	LQ/AUD/EJG/04/2022 Improper Vouched Expenditure.	Unresolved
b.			Authorizing Officer				
6a	Mrs Durojaye B.D.	Snr. Admin. Officer	Recipient	350,000.00	50/Nov./2022	LQ/AUD/EJG/04/2022 Improper Vouched Expenditure.	Unresolved
b.	Mr. Zubair	Dir. Admin.	Authorizing Officer				
7.	Mr. Ajala	Dir. Finance	Authorizing Officer	Not Applicable	Not Applicable	LQ/AUD/EJG/05/2022 Non-Preparation of Bank Reconciliation Statements.	Unresolved

APPENDIX 'A'

EJIGBO WEST LOCAL COUNCIL DEVELOPMENT AREA, OGURO

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT (₦)	PV NOS.	QUERY NO/SUBJECT	STATUS
1a	Oyewole J.A. & others		Recipient	521,200:00	Nil	LQ/AUD/EJGW/LCDA/02/2022 Treasury Receipt not traceable to main cash book. Issued.	Unresolved
b.	Mr. Sanusi	HO Finance	Authorizing Officer				
2a	Ogunwole Peter	Finance	Recipient	120,000.00	08/Feb./2022	LQ/AUD/EJGW/LCDA/02/2022 Missing Payment Vouchers. Issued.	Unresolved
b.	Mr. Sanusi	HO Finance	Authorizing Officer				
3a	Ogunwole Peter	Finance	Recipient	100,000.00	09/Feb./2022	LQ/AUD/EJGW/LCDA/02/2022 Missing Payment Vouchers. Issued.	Unresolved
b.	Mr. Sanusi	HO Finance	Authorizing Officer				
4a	Olayanju Mary	PEO (Fin.&Supp.)	Recipient	100,000.00	11/Mar./2022	LQ/AUD/EJGW/LCDA/02/2022 Missing Payment Vouchers. Issued.	Unresolved
b.	Mr. Sanusi	HO Finance	Authorizing Officer				
5a	T.O. Abiona	HOD WES	Recipient	190,000.00	12/Mar./2022	LQ/AUD/EJGW/LCDA/03/2022 Unclaimed Expenditure. Issued.	Unresolved
b.	T.O. Abiona	HOD WES	Authorizing Officer				
6a	Mr. Adegbite Saheed	Sal. Desk Officer	Recipient	10,000.00	24/Mar./2022	LQ/AUD/EJGW/LCDA/03/2022 Unclaimed Expenditure. Issued.	Resolved
b.	Mr. Sanusi	HO Finance	Authorizing Officer				
7a	Mrs. Alade C.A.	Pension Desk Officer	Recipient	5,000.00	25/Mar./2022	LQ/AUD/EJGW/LCDA/03/2022 Unclaimed Expenditure. Issued.	Resolved
b.	Mr. Sanusi	Dir. of Finance	Authorizing Officer				
8a	Oladosu Muideen A.	Higher Env. Health Officer	Recipient	1,305,000:00	29/Aug./2022	LQ/AUD/EJGW/LCDA/04/2022 Doubtful Expenditure	Unresolved
b.		Dir. of WES	Authorizing Officer				
9a	Oladosu Muideen A.	Higher Env. Health Officer	Recipient	150,000:00	26/Nov./2022	LQ/AUD/EJGW/LCDA/05/2022 Imprest Not Checked & Passed by Internal Auditor	Resolve under Consideration
b.		Dir. of WES	Authorizing Officer				
10	Mr. Sanusi	Dir. of Finance	Authorizing Officer	3,507,456:58	Not applicable	LQ/AUD/EJGW/LCDA/06/2022 Debit in Bank Not in Cash book	Unresolved

APPENDIX 'A'

EJIGBO SOUTH LOCAL COUNCIL DEVELOPMENT AREA, ILAWO

S/ N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT (₦)	PV. NOS	QUERY NO / SUBJECT	STATUS
1 a	Mr. Badmus Hassan A.	Revenue Collector	Recipient	2,000:00		LQ/AUD/EJGS/LCDA/01/2022 Treasury Receipt not traceable to the main cash book. Issued.	Unresolved
B	Adebayo S.A.	H O Finance	Authorizing Officer				
2 a	Mr Gbenro O. Stephen	Snr. Information Officer	Recipient	211,000.00	13/Feb/2022	LQ/AUD/EJGS/LCDA/02/2022 Unclaimed Expenditure. Issued.	Response under Consideration
b.	Mrs. Alao Victoria	HOD CDI	Authorizing Officer				
3 a.	Mr Adefisan & Others	Immigration & Others	Recipient	55,000.00	30/April/2022	LQ/UD/EJGS/LCDA/02/2022 Unclaimed Expenditure. issued	Response under Consideration
b.	Mr. Jimoh Yekinni	HOD Admin	Authorizing Officer				
4 a.	Com. Adedapo Waheed A	NULGE REP.	Recipient	181,800.00	50/51/May/2022	LQ/AUD/EJGS/LCDA/02/2022 Unclaimed Expenditure. Issued.	Unresolved
b.	Mr. Jimoh Yekinni	HOD Admin	Authorizing Officer				
5 a.	Mr Olayide Raji	S.A.O	Recipient	241,000.00	55/May/2022	LQ/AUD/EJGS/LCDA/02/2022 Unclaimed Expenditure. Issued.	Unresolved
b.	Mr. Jimoh Yekinni	HOD Admin	Authorizing Officer				
6 a	Engr. M.A. Bello	Dir. of Work	Recipient	1,250,000:00	39/Oct./2022	LQ/AUD/EJGS/LCDA/03/2022 Unreceipted Expenditure.	Unresolved
B	Engr. M.A. Bello	Dir. of Work	Authorizing Officer				
7.	Mr. Adebayo S.A.	Dir. Finance	Authorizing Officer	50,700:00	Not Applicable	LQ/AUD/EJGS/LCDA/04/2022 Debit in bank Not in Cash book.	Unresolved

APPENDIX 'A'
IFE CENTRAL LOCAL GOVERNMENT, AJEBAMIDELE, ILE-IFE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Afolabi Oluranti	PCDO	Recipient	50,000	33/March/2022	LQ/AUD/IFE/01/2022	Unretired imprest	Resolved
1b	Mrs Adeyemo O.S	Director Social	Authorizing Officer	50,000	33/March/2022	LQ/AUD/IFE/01/2022	Unretired imprest	
2a	Adeyemi Olusola S		Recipient	150,000	32/May/2022	LQ/AUD/IFE/01/2022	Unretired imprest	Response under Consideration
2b	Mr Oyinlola O	Director Budget	Authorizing Officer	150,000	32/May/2022	LQ/AUD/IFE/01/2022	Unretired imprest	
3a	Mr Adeyemi Ebenezer and others	OClean Marshal	Recipient	100,000	49/June/2022	LQ/AUD/IFE/02/2022	Unclaimed allowance	Response under Consideration
3b	Mr Idowu K	Director WES	Authorizing Officer	100,000	49/June/2022	LQ/AUD/IFE/02/2022	Unclaimed allowance	
4a	Mr. Adekunle, Adesanmi & Others		Recipient	185,000.00	20/Oct 2022	LQ/AUD/IFE/03/2022	Unclaimed Allowance	Response under Consideration
4b	Mr. Oyebamiji S.	Director Adm	Authorizing Officer	185,000.00	20/Oct 2022	LQ/AUD/IFE/03/2022	Unclaimed Allowance	
5a	Oyinlola Dele	Director of Budget	Recipient	100,000.00	83/Nov 2022	LQ/AUD/IFE/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
5b	Oyinlola Dele	Director of Budget	Authorizing Officer	100,000.00	83/Nov 2022	LQ/AUD/IFE/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration

IFE CENTRAL WEST LOCAL COUNCIL DEVELOPMENT AREA, OAU, ILARE ILE-IFE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mr Adefisoye Kunle	Despatch Clerk	Recipient	50,000	36/Feb/2022	LQ/AUD/IFCWLCDA/01/2022	Non production of obsolete parts	Unresolved
1b	Awoyemi Taiwo	Director Admin	Authorizing Officer	50,000	36/Feb/2022	LQ/AUD/IFCWLCDA/01/2022	Non production of obsolete parts	Unresolved
2a	Adesogbon Adeyinka		Recipient	134,000	50/March/2022	LQ/AUD/IFCWLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
2b	Adeyemi Taiwo	Director Admin	Authorizing Officer	134,000	50/March/2022	LQ/AUD/IFCWLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
3a	Olawoye Olakunle S	Director TPL & S	Recipient	631,000	43/June/2022	LQ/AUD/IFCWLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
3b	TPL Olawoye Olakunle	TPL & S	Authorizing Officer	631,000	43/June/2022	LQ/AUD/IFCWLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
4a	Mrs Oni T.T.O	SCDO	Recipient	150,000	14/May/2022	LQ/AUD/IFCWLCDA/03/2022	Unretired imprest	Unresolved
4b	Mr Ojutalayo	Director Social	Authorizing Officer	150,000	14/May/2022	LQ/AUD/IFCWLCDA/03/2022	Unretired imprest	Unresolved
5a	Mrs Folorunsho Romoke	Principal Technical Officer	Recipient	60,000	52/June/2022	LQ/AUD/IFCWLCDA/04/2022	Expenditure not accounted for	Response under Consideration
5b	Olawoye K	Director TPL	Authorizing Officer	60,000	52/June/2022	LQ/AUD/IFCWLCDA/04/2022	Expenditure not accounted for	Response under Consideration
6a	Folorunso Romoke		Recipient	150,000.00	15/Oct 2022	LQ/AUD/IFWLCDA/05/2022	unretired Imprest	Response under Consideration

6b	Olawoye S.O	Director, TPL	Authorizing Officer	150,000.00	15/Oct 2022	LQ/AUD/IFWLCDA/05/2022	Unretired Imprest	Response under Consideration
7a	Adesanmi Taiwo T,		Recipient	325,000.00	01/July 2022	LQ/AUD/IFWLCDA/06/2022	Expenditure not supported by proper records or accounts	Unresolved
7b	Mr. Awoyemi Taiwo	Director, ADM	Authorizing Officer	325,000.00	01/July 2022	LQ/AUD/IFWLCDA/06/2022	Expenditure not supported by proper records or accounts	Unresolved
8a	Mr. Giwa Abiodun	ACCO	Recipient	320,000.00	52/July 2022	LQ/AUD/IFWLCDA/07/2022	Doubtful Expenditure	Unresolved
8b	Mr. Awoyemi Taiwo	Director, ADM	Authorizing Officer	320,000.00	52/July 2022	LQ/AUD/IFWLCDA/07/2022	Doubtful Expenditure	Unresolved
9a	Mr. Akande J.T	HOD FINANCE	Recipient	136,075,957.83		LQ/AUD/IFWLCDA/08/2022	Debit in Bank not in Cashbook	Unresolved
9b	Mr. Akande J.T	HOD FINANCE	Authorizing Officer	136,075,957.83		LQ/AUD/IFWLCDA/08/2022	Debit in Bank not in Cashbook	Unresolved

“APPENDIX A”
IFE EAST LOCAL GOVERNMENT, OKE-OGBO, ILE-IFE

S/N	NAMES	DESIGNATONS	QUERY INVOLVMENT	AMOUNT	PV NOS	QUERY NOS	SUBJECT	STATUS
1a	Mr Ajayi Nurudeen.O	Medical Report Officer	Recipient	20,000	14/Jan/2022	LQ/AUD/FEE/01/2022	Non production of obsolete parts	Resolved
1b	Mrs.Fatunase .B	Director PHC	Authorizing Officer	20,000	14/Jan/2022	LQ/AUD/FEE/01/2022	Non production of obsolete parts	Resolved
2a	Com Adeyera Hammed	Secretary Nulge	Recipient	12,500	38/Feb/2022	LQ/AUD/FEE/02/2022	Improper vouched expenditure payment voucher not checked and passed by Internal Auditor	Response under Consideration
2b	Odebode A.O	Director Admin	Authorizing Officer	12,500	38/Feb/2022	LQ/AUD/FEE/02/2022	Improper vouched expenditure payment voucher not checked and passed by Internal Auditor	Response under Consideration
3a	Babatunde Akintobi	SCDO	Recipient	37,500	23/April/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Resolved
3b	Mr Adesoyin	Director Social	Authorizing Officer	37,500	23/April/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Resolved
4a	Mrs Ayedunmola Deborah	Budget, Planning, Research, Statistics	Recipient	37,500	28/April/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Resolved
4b	Mr Adeleke	Director Budget	Authorizing Officer	37,500	28/April/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Resolved
5a	Egbaaibon Omolara	Social Dev.Information	Recipient	100,000	20/May/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Response under Consideration
5b	Mr Adesoyin	Director Social	Authorizing Officer	100,000	20/May/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Response under Consideration
6a	Mr Adesakin Adekunle	P.T.O Civil	Recipient	150,000	21/May/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Unresolved
6b	Mr Odebowale Y	Director Works	Authorizing Officer	150,000	21/May/2022	LQ/AUD/FEE/03/2022	Unretired imprest	Unresolved
7a	Aderinlokun Noah		Recipient	55,000	48/May/2022	LQ/AUD/FEE/04/2022	Expenditure not supported with proper records or accounts	Unresolved
7b	Mr Odebode A.O	Director Admin	Authorizing Officer	55,000	48/May/2022	LQ/AUD/FEE/04/2022	Expenditure not supported	Unresolved

							with proper records or accounts	
8a	Aderinlokun Noah		Recipient	135,000	47/June/2022	LQ/AUD/FEE/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
8b	Mr Odebode A.O	Director Admin	Authorizing Officer	135,000	47/June/2022	LQ/AUD/FEE/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
9a	Mr Adeleke Tairu & others	Casual Workers	Recipient	20,000	55/April/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Response under Consideration
9b	Odebode A.O	Director Admin.	Authorizing Officer	20,000	55/April/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Response under Consideration
10a	Mrs Adetomiwa Nusirat F	Director Wes	Recipient	190,000	44/June/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Unresolved
10b	Adetomiwa N	Director WES	Authorizing Officer	190,000	44/June/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Unresolved
11a	Mrs Adetomiwa Nusirat F	Director WES	Recipient	100,000	45/June/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Response under Consideration
11b	Adetomiwa N	Director WES	Authorizing Officer	100,000	45/June/2022	LQ/AUD/FEE/05/2022	Unclaimed allowance	Response under Consideration
12a	Eng. Y.A Adebawale	Director of Works	Recipient	1,580,000.00	44/Aug 2022	LQ/AUD/FEE/06/2022	Expenditure not supported by proper records or accounts	Response under Consideration
12b	Eng. Y.A Adebawale	Director of Works	Authorizing Officer	1,580,000.00	44/Aug 2022	LQ/AUD/FEE/06/2022	Expenditure not supported by proper records or accounts	Response under Consideration
13a	Com. Adeyemi Hammed	Nulge Secretary	Recipient	500,000.00	87/Sept 2022	LQ/AUD/FEE/06/2022	Expenditure not supported by proper records or accounts	Unresolved
13b	Odebode A.O	Director, ADM	Authorizing Officer	500,000.00	87/Sept 2022	LQ/AUD/FEE/06/2022	Expenditure not supported by proper records or accounts	Unresolved

APPENDIX 'A'
IFE EAST CENTRAL LOCAL COUNCIL DEVELOPMENT AREA, MODAKEKE, IFE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Oladipupo Taiwo	Technical Officer	Recipient	48,000	90/March/2022	LQ/AUD/IFECLCDA/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
1b	Engr. Bamidele S.	Director Works	Authorizing Officer	48,000	90/March/2022	LQ/AUD/IFECLCDA/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
2a	Mr. Adetoro Edward O.	Technical Officer	Recipient	200,000	68/May 2022	LQ/AUD/IFECLCDA/02/2022	Expenditure not taken on charge	Unresolved
2b	Ekundayo T	Director TPL & S	Authorizing Officer	200,000	68/May 2022	LQ/AUD/IFECLCDA/02/2022	Expenditure not taken on charge	Unresolved
3a	Olasupo E.B		Recipient	75,000	31/June/2022	LQ/AUD/IFECLCDA/03/2022	Unretired imprest	Unresolved
3b	Olasupo E.B	Director WES	Authorizing Officer	75,000	31/June/2022	LQ/AUD/IFECLCDA/03/2022	Unretired imprest	Unresolved
4a	Engr Bamidele O.S	Director Works	Recipient	75,000	62/June/2022	LQ/AUD/IFECLCDA/04/2022	Unretired imprest	Unresolved
4b	Engr Bamidele O.S	Director Works	Authorizing Officer	75,000	62/June/2022	LQ/AUD/IFECLCDA/04/2022	Unretired imprest	Unresolved
5a	Mrs. Olaniyan Lydia	PAAEO	Recipient	160,000.00	47/Aug 2022	LQ/AUD/IFECLCDA/04/2022	Unclaimed Allowance	Response under Consideration
5b	Mr. Bello Surajudeen	Director, Social	Authorizing Officer	160,000.00	47/Aug 2022	LQ/AUD/IFECLCDA/04/2022	Unclaimed Allowance	Response under Consideration
6a	Olaniyan Lydia	PAAEO	Recipient	160,000.00	53/Sept 2022	LQ/AUD/IFECLCDA/04/2022	Unclaimed Allowance	Response under Consideration
6b	Mr. Bello Surajudeen	Director, Social	Authorizing Officer	160,000.00	53/Sept 2022	LQ/AUD/IFECLCDA/04/2022	Unclaimed Allowance	Response under Consideration
7a	Oyetunde Bosede F.	PAAEO	Recipient	100,000.00	14/Oct 2022	LQ/AUD/IFECLCDA/05/2022	Expenditure not supported by proper records or accounts	Unresolved
3b	Bello S	Director, Social	Authorizing Officer	100,000.00	14/Oct 2022	LQ/AUD/IFECLCDA/05/2022	Expenditure not supported by proper records or accounts	Unresolved

4a	Mrs. Oyetunde Bosede	PAAEO	Recipient	350,000.00	53/Nov 2022	LQ/AUD/IFECLCDA/05/2022	Expenditure not supported by proper records or accounts	Unresolved
4b	Bello S	Director, Social	Authorizing Officer	350,000.00	53/Nov 2022	LQ/AUD/IFECLCDA/05/2022	Expenditure not supported by proper records or accounts	Unresolved
5a	Mr. Fatai	Director, Finance	Recipient	3,671,712.28		LQ/AUD/IFECLCDA/06/2022	Debit in bank not in cashbook	Unresolved
5b	Mr. Fatai	Director, Finance	Authorizing Officer	3,671,712.28		LQ/AUD/IFECLCDA/06/2022	Debit in bank not in cashbook	Unresolved

APPENDIX 'A'
IFE OOYE LOCAL COUNCIL DEVELOPMENT AREA, ITA-OSA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Adedire A.E		Recipient	75,000	11/Feb/2022	LQ/AUD/IFOLCDA/01/2022	Unretired imprest	Response under Consideration
1b	Mrs Badejoko Eunice O	Director Admin	Authorizing Officer	75,000	11/Feb/2022	LQ/AUD/IFOLCDA/01/2022	Unretired imprest	Response under Consideration
2a	Mrs Olaniyi A.M		Recipient	50,000	15/Feb/2022	LQ/AUD/IFOLCDA/01/2022	Unretired imprest	Unresolved
2b	Subaru Boladale	Director Social	Authorizing Officer	50,000	15/Feb/2022	LQ/AUD/IFOLCDA/01/2022	Unretired imprest	Unresolved
3a	Mrs Hammed Yetunde		Recipient	75,000	17/Feb/2022	LQ/AUD/IFOLCDA/02/2022	Unretired imprest	Unresolved
3b	Subaru Boladale	Director Social	Authorizing Officer	75,000	17/Feb/2022	LQ/AUD/IFOLCDA/02/2022	Unretired imprest	Unresolved
4a	Adeleye Deborah		Recipient	13,500	18/May/2022	LQ/AUD/IFOLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
4b	Subaru Boladale	Director Social	Authorizing Officer	13,500	18/May/2022	LQ/AUD/IFOLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
5a	Akinwosan A Kazeem		Recipient	4,500	38/June/2022	LQ/AUD/IFOLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Resolved
5b	Subaru Boladale	Director Social	Authorizing Officer	4,500	38/June/2022	LQ/AUD/IFOLCDA/02/2022	Payment voucher not checked and passed by the Internal Auditor	Resolved
6a	Mr. Fatai	Director Finance	Recipient	-	-	LQ/AUD/IFOLCDA/03/2022	Non-preparation of Bank Reconciliation	Unresolved
6b	Mr. Fatai	Director Finance	Authorizing Officer	-	-	LQ/AUD/IFOLCDA/03/2022	Non-preparation of Bank Reconciliation	Unresolved
7a	Adesina O.O	SAO	Recipient	250,000.00	38/August 2022	LQ/AUD/IFEOLCDA/04/2022	Expenditure not supported with proper records or accounts	Unresolved
7b	Mrs. Badejoko Eunice O.	Director, ADM	Authorizing Officer	250,000.00	38/August 2022	LQ/AUD/IFEOLCDA/04/2022	Expenditure not supported with proper records or accounts	Unresolved

8a	Mrs. Olaniyi A.M		Recipient	100,000.00	45/Sept 2022	LQ/AUD/IFEOLCDA/04/2022	Expenditure not supported with proper records or accounts	Unresolved
8b	Boladele Suberu	Director, Social	Authorizing Officer	100,000.00	45/Sept 2022	LQ/AUD/IFEOLCDA/04/2022	Expenditure not supported with proper records or accounts	Unresolved
9a	Mrs. Atewogbola O.	Director, PHC	Recipient	200,000.00	06/Oct 2022	LQ/AUD/IFEOLCDA/05/2022	Doubtful Expenditure	Unresolved
9b	Mrs. Atewogbola O.	Director, PHC	Authorizing Officer	200,000.00	06/Oct 2022	LQ/AUD/IFEOLCDA/05/2022	Doubtful Expenditure	Unresolved
10a	Mrs. Ishola Kudirat	E.O (GD)	Recipient	853,000.00	36/Oct 2022	LQ/AUD/IFEOLCDA/05/2022	Doubtful Expenditure	Unresolved
10b	Mrs. Badejoko Eunice O.	Director ADM	Authorizing Officer	853,000.00	36/Oct 2022	LQ/AUD/IFEOLCDA/05/2022	Doubtful Expenditure	Unresolved
11a	Mr. Salawu fatai	Director Finance & Supplies	Recipient	530,618.22		LQ/AUD/IFEOLCDA/06/2022	Debits in Bank not in Cash Book	Unresolved
11b	Mr. Salawu fatai		Authorizing Officer	530,618.22		LQ/AUD/IFEOLCDA/06/2022		Unresolved

APPENDIX 'A'
IFE NORTH LOCAL GOVERNMENT, IPETUMODU.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Adeoye Timothy	Nulge Chairman	Recipient	100,000	01/Jan/2022	LQ/AUD/IFN/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
1b	Mrs Onaleye	Director Admin	Authorizing Officer	100,000	01/Jan/2022	LQ/AUD/IFN/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
2a	Adeoye Timothy	Nulge Chairman	Recipient	15,000	23/March/2022	LQ/AUD/IFN/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
2b	Mrs Onaleye	Director Admin	Authorizing Officer	15,000	23/March/2022	LQ/AUD/IFN/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
3a	Babatunde H.A		Recipient	37,500	20/April 2019	LQ/AUD/IFN/02/2022	Unretired imprest	Resolved
3b	Tijani Sheriff O.	Director Budget	Authorizing Officer	37,500	20/April 2019	LQ/AUD/IFN/02/2022	Unretired imprest	Resolved
4a	Com Adeoye Timothy	Nulge Chairman	Recipient	30,000	36/May/2022	LQ/AUD/IFN/02/2022	Unretired imprest	Resolved
4b	Mrs Onaleye	Director Admin	Authorizing Officer	30,000	36/May/2022	LQ/AUD/IFN/02/2022	Unretired imprest	Resolved
5a	Mr Adisa M.O	Director Wes	Recipient	40,000	44/June/2022	LQ/AUD/IFN/03/2022	Expenditure not supported with proper records or accounts	Response under Consideration
5b	Mr Adisa M.O	Director Wes	Authorizing Officer	40,000	44/June/2022	LQ/AUD/IFN/03/2022	Expenditure not supported with proper records or accounts	Response under Consideration
6a	Mrs. Adesiyan R.O	CEO (GD)	Recipient	250,000.00	118B/August 2022	LQ/AUD/IFN/04/2022	Expenditure not supported with proper records or accounts	Unresolved

6b	Mrs. Onaleye	Director, ADM	Authorizing Officer	250,000.00	118B/August 2022	LQ/AUD/IFN/04/2022	Expenditure not supported with proper records or accounts	Unresolved
7a	ESV Omidiora Samsondeen	Director, TPL	Recipient	850,000.00	81/September, 2022	LQ/AUD/IFN/04/2022	Expenditure not supported with proper records or accounts	Unresolved
7b	ESV Omidiora Samsondeen	Director, TPL	Authorizing Officer	850,000.00	81/September, 2022	LQ/AUD/IFN/04/2022	Expenditure not supported with proper records or accounts	Unresolved

APPENDIX 'A'
IFE NORTH WEST LOCAL COUNCIL DEVELOPMENT AREA, EDUNABON.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Adekinlekun F.O	C.D.O	Recipient	100,000	17/Jan/2022	LQ/AUD/IFNWLCDA/01/2022	Store items not taken on charge	Unresolved
1b	Mr Aminu A.T	Director Social	Authorizing Officer	100,000	17/Jan/2022	LQ/AUD/IFNWLCDA/01/2022	Store items not taken on charge	Unresolved
2a	Lawal Gbadebo Surajudeen		Recipient	300,000	91/Feb/2022	LQ/AUD/IFNWLCDA/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
2b	Mr Akinlolu F.M	Director Admin	Authorizing Officer	300,000	91/Feb/2022	LQ/AUD/IFNWLCDA/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
3a	Mrs Oginni Jumoke	P.E.O	Recipient	500,000	06/March/2022	LQ/AUD/IFNWLCDA/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
3b	Mr.Akinlolu F.M	Director Admin	Authorizing Officer	500,000	06/March/2022	LQ/AUD/Lfnwlcda/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
4a	Mr Tihamiyu Kamorudeen		Recipient	100,000	16/May/2022	LQ/AUD/IFNWLCDA/03/2022	Unretired imprest	Response under Consideration
4b	Mrs Olaoye M.A	Director Budget	Authorizing Officer	100,000	16/May/2022	LQ/AUD/IFNWLCDA/03/2022	Unretired imprest	Response under Consideration
5a	Awe Temitope	PCDO	Recipient	325,000.00	78/October, 2022	LQ/AUD/IFNWLCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
5b	Mr. Aminu A.T	Director Social	Authorizing Officer	325,000.00	78/October, 2022	LQ/AUD/IFNWLCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
6a	Abidoye Janet	PCDO	Recipient	500,000.00	45/November 2022	LQ/AUD/IFNWLCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
6b	Mr. Aminu A.T	Director Social	Authorizing Officer	500,000.00	45/November 2022	LQ/AUD/IFNWLCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration

APPENDIX 'A'
IFE NORTH AREA COUNCIL, OYERE-ABORISADE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Adeleke M.O	Director Town planning	Recipient	37,500	15/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
1b	Adeleke M.O	Director Town planning	Authorizing Officer	37,500	15/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
2a	Mr Oladokun R.A	Director Wes	Recipient	37,500	17/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
2b	Mr Oladokun R.A	Director Wes	Authorizing Officer	37,500	17/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
3a	Mr Olasoji Basirat	Acting Director PHC	Recipient	37,500	18/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
3b	Mr Olasoji Basirat	Acting Director PHC	Authorizing Officer	37,500	18/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
4a	Oyediran M.O	Director Agric.	Recipient	37,500	19/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
4b	Oyediran M.O	Director Agric.	Authorizing Officer	37,500	19/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
5a	Adebisi Zacchaeus	Director Budget	Recipient	75,000	23/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
5b	Adebisi Zacchaeus	Director Budget	Authorizing Officer	75,000	23/Jan/2022	LQ/AUD/IFNAC/01/2022	Unretired imprest	Response under Consideration
6a	Mrs Adeniyi O.R	Director WES	Recipient	120,000	12/March/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
6b	Mrs Adeniyi O.R	Director WES	Authorizing Officer	120,000	12/March/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
7a	Mrs Adeniyi O.R	Director WES	Recipient	120,000	6/May/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
7b	Mrs Adeniyi O.R	Director WES	Authorizing Officer	120,000	6/May/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
8a	Mrs Adeniyi Olutayo R	Director WES	Recipient	120,000	09/June/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
8b	Mrs Adeniyi Olutayo R	Director WES	Authorizing Officer	120,000	09/June/2022	LQ/AUD/IFNAC/02/2022	Unclaimed allowance	Resolved
9a	Mr. Olaniyan Dauda	Director Finance and Supplies	Recipient	-	-	LQ/AUD/IFNAC/03/2022	Non-preparation of Bank	Unresolved

							Reconciliation Statement	
9b	Mr. Olaniyan Dauda	Director Finance and Supplies	Authorizing Officer	-	-	LQ/AUD/IFNAC/03/2022	Non-preparation of Bank Reconciliation Statement	Unresolved
10b	Mr. Adegbesan M.O	Director ADM	Authorizing Officer	150,000.00	10/August 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
11a	Mrs. Olasoji Baisrat	Director PHC	Recipient	150,000.00	12/August 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
11b	Mrs. Olasoji Baisrat	Director PHC	Authorizing Officer	150,000.00	12/August 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
12a	Mr. Adesiyun L.A	Director TPL	Recipient	150,000.00	13/August 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
12b	Mr. Adesiyun L.A	Director TPL	Authorizing Officer	150,000.00	13/August 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
13a	Mrs. Adeniyi Olutayo R.	Director, WES	Recipient	75,000.00	7/November 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
13b	Mrs. Adeniyi Olutayo R.	Director, WES	Authorizing Officer	75,000.00	7/November 2022	LQ/AUD/IFNAC/04/2022	Unretired Imprest	Response under Consideration
14a	Mrs. Aderinwale Iyabo	Nulge Treasurer	Recipient	200,000.00	36/September 2022	LQ/AUD/IFNAC/05/2022	Expenditure not supported with proper records or accounts	Unresolved
14b	Adegbesan M.O	Director ADM	Authorizing Officer	200,000.00	36/September 2022	LQ/AUD/IFNAC/05/2022	Expenditure not supported with proper records or accounts	Unresolved
15a	Mr. Olabode Oluefmi	Information Officer	Recipient	600,000.00	30/November 2022	LQ/AUD/IFNAC/06/2022	Doubtful Expenditure	Unresolved
15b	Omodara Moses	Director, Social	Authorizing Officer	600,000.00	30/November 2022	LQ/AUD/IFNAC/06/2022	Doubtful Expenditure	Unresolved

APPENDIX 'A'
IFE SOUTH LOCAL GOVERNMENT, IFETEDO

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Timothy Raphael		Recipient	55,000	46/Mar/2022	LQ/AUD/IFS/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
1b	Opatunji K	Director Social	Authorizing Officer	55,000	46/Mar/2022	LQ/AUD/IFS/01/2022	Payment voucher not checked and passed by the Internal Auditor	Unresolved
2a	Owolade Maria	Senior Community Inspector (Director)	Recipient	75,000	20/Feb/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
2b	Mr Opatunji K	Director Social	Authorizing Officer	75,000	20/Feb/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
3a	Owolade Maria	Senior Community Inspector (Director)	Recipient	75,000	16/April2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
3b	Mr Opatunji K	Director Social	Authorizing Officer	75,000	16/April2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
4a	Oyedele Olusegun Oyebowale	Director Agric.	Recipient	150,000	14/May/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
4b	Lasisi Dele K	Director Agric.	Authorizing Officer	150,000	14/May/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
5a	Ajao Victoria Oluwafunmike	Director PHC	Recipient	150,000	20/May/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
5b	Mrs Ajao V	Director PHC	Authorizing Officer	150,000	20/May/2022	LQ/AUD/IFS/02/2022	Unretired imprest	Response under Consideration
6a	Mr. Omoyemi Julius		Recipient	75,000.00	21/July 2022	LQ/AUD/IFS/03/2022	unretired Imprest	Response under Consideration
6b	Mr. Adeyinka I.	Director TPL	Authorizing Officer	75,000.00	21/July 2022	LQ/AUD/IFS/03/2022	unretired Imprest	Response under Consideration
7a	Adepoju Micheal Adeloje	PEO	Recipient	150,000.00	37/Sept 2022	LQ/AUD/IFS/03/2022	unretired Imprest	Response under Consideration
7b	Mr.Badejoko	Director, Admin	Authorizing Officer	150,000.00	37/Sept 2022	LQ/AUD/IFS/03/2022	unretired Imprest	Response under Consideration
8a	Adegbesan Moshood		Recipient	2,000,000.00	001/Dec 2022	LQ/AUD/IFS/04/2022	Payment Voucher not checked and passed by Internal Auditor	Response under Consideration
8b		Director, Social	Authorizing Officer	2,000,000.00	001/Dec 2022	LQ/AUD/IFS/04/2022	Payment Voucher not checked and passed by Internal Auditor	Response under Consideration

“APPENDIX A”
IFE SOUTH WEST LOCAL COUNCIL DEVELOPMENT AREA, AWOLowo TOWN,
OLODE.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Ajadi Joshua	Director PHC	Recipient	75,000	41/Feb/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
1b	Ajadi Joshua	Director PHC	Authorizing Officer	75,000	41/Feb/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
2a	Mrs Fayemi Christiana	SCD & I	Recipient	75,000	42/Feb/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
2b	Binuyo A	Director Social	Authorizing Officer	75,000	42/Feb/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
3a	Adewunmi Bamidele	SD & I	Recipient	50,000	32/Mar/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
3b	Binuyo A	Director Social	Authorizing Officer	50,000	32/Mar/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
4a	Fayemi C.M	SCD & I	Recipient	75,000	38/Mar/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
4b	Binuyo A	Director Social	Authorizing Officer	75,000	38/Mar/2022	LQ/AUD/IFSW/LCDA/01/2022	Unretired imprest	Response under Consideration
5a	Sulaiman Mukaila	Senior Computer Analyst	Recipient	96,000	60/Feb/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper records or accounts	Unresolved
5b	Sulaiman Mukaila	Senior Computer Analyst	Authorizing Officer	96,000	60/Mar/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper records or accounts	Unresolved
6a	Mr. Ajadi J. A.	Director PHC	Recipient	1,500,000	005/March/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper records or accounts	Unresolved
6b	Mr. Ajadi J. A.	Director PHC	Authorizing Officer	1,500,000	005/March/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper records or accounts	Unresolved
7a	Mr. Arowobusaye Davide		Recipient	120,000	44/June/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper records or accounts	Unresolved
7b	Adeoti J.	Director PHC	Authorizing Officer	120,000	44/June/2022	LQ/AUD/IFSW/LCDA/02/2022	Expenditure not supported with proper	Unresolved

							records or accounts	
8a	Fayemi C.M	PCD I	Recipient	40,000.00	82/August 2022	LQ/AUD/IFSWLCDA/03/2022	Expenditure not supported with proper records or accounts	Resolved
8b		Director, Social	Authorizing Officer	40,000.00	82/August 2022	LQ/AUD/IFSWLCDA/03/2022	Expenditure not supported with proper records or accounts	Resolved
9a	Com. Oyetunji Racheal	Nulge Auditor	Recipient	500,000.00	86/August 2022	LQ/AUD/IFSWLCDA/03/2022	Expenditure not supported with proper records or accounts	Resolved
9b		Director, ADM	Authorizing Officer	500,000.00	86/August 2022	LQ/AUD/IFSWLCDA/03/2022	Expenditure not supported with proper records or accounts	Resolved
10a	ESU Amunsan Tajudeen Oyejide	Director, TPL	Recipient	150,000.00	21/Nov. 2022	LQ/AUD/IFSWLCDA/04/2022	Payment vouchers not checked and passed by Internal Auditor	Unresolved
10b	ESU Amunsan Tajudeen Oyejide	Director, TPL	Authorizing Officer	150,000.00	21/Nov. 2022	LQ/AUD/IFSWLCDA/04/2022	Payment vouchers not checked and passed by Internal Auditor	Unresolved
11a	Bamidele Adewumi	SD & I	Recipient	100,000.00	30/Nov. 2022	LQ/AUD/IFSWLCDA/04/2022	Payment vouchers not checked and passed by Internal Auditor	Unresolved
11b		Director Social	Authorizing Officer	100,000.00	30/Nov. 2022	LQ/AUD/IFSWLCDA/04/2022	Payment vouchers not checked and passed by Internal Auditor	Unresolved

APPENDIX "A"
IFEDAYO LOCAL GOVERNMENT, OKE-ILA

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO./ SUBJECT	STATUS
1a	Taiwo Aboyeji	NULGE Chairman	Recipient	100,000.00	58/Feb/2022	LQ/AUD/IFD/02/2022 Unreceipted Exp.	Response under Consideration
b.	Mr. Ajakaye A.	HOD Admin	Authorizing officer			-do-	Response under Consideration
2a	Ojo Joshua	SEO	Recipient	210,000.00	39/Mar/2022	-do-	Response under Consideration
b.	Mr. Ajakaye A.	HOD Admin	Authorizing Officer			-do-	Response under Consideration
3a.	Mrs. Ajayi Toyin	SAO	Recipient	500,000.00	37/May/2022	-do-	Response under Consideration
b.	Mrs. Ajayi Toyin	SAO	Authorizing officer			-do-	Response under Consideration
4a	Taiwo Aboyeji	NULGE Chairman	Recipient	100,000.00	44/ June/2022	-do-	Response under Consideration
	b.	Mr. Ajakaye A.	Authorizing officer			-do-	Response under Consideration
5a	Taiwo Aboyeji	NULGE Chairman	Recipient	30,000.00	52/June/2022	-do-	Response under Consideration
b.	Mr. Ajakaye A.	HOD Admin	Authorizing officer			-do-	Response under Consideration
6a	Taiwo Aboyeji	NULGE Chairman	Recipient	200,000.00	35/April/2022	LQ/AUD/IFD/03/2021 Exp. Not checked and passed	Unresolved
b	Mr. Ajakaye A.	HOD Admin	Authorizing officer			-do-	Unresolved
7a	Taiwo Aboyeji	NULGE Chairman	Recipient	25,000.00	59/May/2022	-do-	Unresolved
b	Mr. Ajakaye A.	HOD Admin	Authorizing officer			-do-	Unresolved
8a	Mr. A.A Adegun	Social	Recipient	2,200,000.00	45/June/2022	-do-	Unresolved
b	Mr. A.A Adegun	HOD Social/Information	Authorizing officer			-do-	Unresolved
9a	Mr. A.A Adegun	HOD SDI	Recipient	1,500,000.00	14/Sept 2022	LQ/AUD/IFDY/04/2022	Response under Consideration

						Unreceipted Expenditure	
9b	Mr. A.A Adegun	HOD Social/Information	Authorizing officer	1,500,000.00		-do-	Response under Consideration
10a	Adeniran Rotimi	PEO	Recipient	100,000.00	38/Oct 2022	-do-	Response under Consideration
10b	Ajakaye Adedapo	HOD Admin	Authorizing officer	100,000.00		-do-	Response under Consideration
11a	Olukemi Lucas Pelumi	Corpers Liason Officers	Recipient	32,000.00	63/Nov 2022	-do-	Response under Consideration
11b	A.A Adegun	Social	Authorizing officer	32,000.00		-do-	Response under Consideration

APPENDIX "A"
IFEDAYO AREA COUNCIL, IDI-ODAN

S/ N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO.	SUBJECT	STATUS
1 a	Adebisi Ademola Adedayo	Councilor	Recipient	60,000.00	04/Mar/2022	LQ/AUD/IFDAC/02/2022	Unretired Imprest	Resolved
b.	Mr. Salami T.A.	HOD Admin	Authorizing officer				-do-	
2a.	Ogundipe Olusegun Elijah	Councilor	Recipient	60,000.00	27/Mar/2022	LQ/AUD/IFDAC/02/2022	-do-	Resolved
b.	Mr. Salami T.A.	HOD Admin	Authorizing officer				-do-	
3a	Mr. A.O. Olawoyin	HOD WES	Recipient	150,000.00	09/Aug 2022	LQ/AUD/IFDAC/3/2022	-do-	Response under Consideration
3b	Mr. A.O. Olawoyin	HOD WES	Authorizing officer				-do-	
4a	Popoola Titilope	HOD AGRIC	Recipient	150,000.00	13/Aug 2022	LQ/AUD/IFDAC/3/2022	-do-	Response under Consideration
4b	Popoola Titilope	HOD AGRIC	Authorizing officer				-do-	
5a	Raji Ajigbola G.	DIRECTOR (BPR&S)	Recipient	75,000.00	10/Oct 2022	LQ/AUD/IFDAC/3/2022	-do-	Response under Consideration
5b	Raji Ajigbola G.	DIRECTOR BUDGETS	Authorizing officer					

IFELODUN LOCAL GOVERNMENT, IKIRUN

APPENDIX 'A'

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV. NOS	QUERY NO	SUBJECT	STATUS
1a	Folarin M.O. % Co		Recipient	50,000.00	44/Jan 2022	LQ/AUD/IFL/03/2022	Expenditure not supported with proper records	Resolved
1b	Mr. Benson Oluyemi		Authorizing Officer	50,000.00	44/Jan 2022	LQ/AUD/IFL/03/2022		
2a	Olayiwola Saliu		Recipient	150,000.00	29/May 2022	LQ/AUD/IFL/04/2022	Unretired Imprest	Response under Consideration
2b	Mr. Benson Oluyemi		Authorizing Officer	150,000.00	29/May 2022	LQ/AUD/IFL/04/2022		
3a	Stephen Gbenga	-	Recipient	10,000.00	102/Sept/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
3b	Solagbade K.	HOD SDI	Authorizing Officer	10,000.00	102/Sept/2022	LQ/AUD/IFL/05/2022		
4a	Oduoye Ramon A.	-	Recipient	100,000.00	16/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
B	Amusan B.	HOD Agric.	Authorizing Officer	100,000.00	16/Nov/2022	LQ/AUD/IFL/05/2022		
5a	Adekunle A. A.	-	Recipient	50,000.00	17/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
b	Adekunle A.	HOD WES	Authorizing Officer	50,000.00	17/Nov/2022	LQ/AUD/IFL/05/2022		
6a	Adewuyi Simeon A.	-	Recipient	100,000.00	18/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
b	Adekunle A.	HOD WES	Authorizing Officer	100,000.00	18/Nov/2022	LQ/AUD/IFL/05/2022		
7a	Lawal Grace Odunola	-	Recipient	100,000.00	22/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
b	N/A	HOD SDI	Authorizing Officer	100,000.00	22/Nov/2022	LQ/AUD/IFL/05/2022		
8a	Akanni Folasade	-	Recipient	100,000.00	24/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
b	N/A	-	Authorizing Officer	100,000.00	24/Nov/2022	LQ/AUD/IFL/05/2022		
9a	Stephen Gbenga	-	Recipient	10,000.00	38/Nov/2022	LQ/AUD/IFL/05/2022	Unretired Imprest	Response under Consideration
b	Akanni	Admin. Officer	Authorizing Officer	10,000.00	38/Nov/2022	LQ/AUD/IFL/05/2022		
10a	Sulaiman N. L.	-	Recipient	200,000.00	51/Nov/2022	LQ/AUD/IFL/06/2022	Unreceipted Expenditure	Response under Consideration
b	N. L. Sulaiman	HOD Town Planning	Authorizing Officer	200,000.00	51/Nov/2022	LQ/AUD/IFL/06/2022		
11a	Amusan Beatrice T.	-	Recipient	200,000.00	53/Nov/2022	LQ/AUD/IFL/06/2022	Unreceipted Expenditure	Response under Consideration
b	Amusan B.	HOD Agric	Authorizing Officer	200,000.00	53/Nov/2022	LQ/AUD/IFL/06/2022		

APPENDIX A
IFELODUN AREA COUNCIL, IBA

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV. NOS	QUERY NO	SUBJECT	STATUS
1.	Okunlola J. Kayode	Cham Officer	Recipient	10,000.00	02/Jan 2022	LQ/AUD/IFAC/LCDA/02/22	Unretired Imprest	Response under Consideration
	Ayokanmi Folorunsho	HOD Finance and Supplies	Authorizing					
2.	Raji T.F	Store Officer	Recipient	45,000.00	38/Feb 2022	LQ/AUD/IFAC/LCDA/02/22	Unretired Imprest	Resolved
	Ayokanmi	HOD Finance	Authorizing					
3.	Afolabi Femi E.	DD Social	Recipient	60,000.00	16/Mar 2022	LQ/AUD/IFAC/LCDA/03/22	Unreceipted Expenditure	Resolved
	Rasaq Olasunkanmi	HOD Social	Authorizing					
4.	Popoola Micheal	Store Keeper	Recipient	80,000.00	15/Mar 2022	LQ/AUD/IFAC/LCDA/04/22	Unreceipted Expenditure	Response under Consideration
	Oyekanmi Ayoadé	HOD Finance and Supplies	Authorizing					
5	Mr. Salami Akeem	Director	Recipient	120,000.00	19/Mar 2022	LQ/AUD/IFAC/LCDA/04/22	Unreceipted Expenditure	Response under Consideration
	Adejoko E.	HOD Admin	Authorizing					
6	Adeyemi Sunday	-	Recipient	5,000.00	05/July/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Resolved
	Olatunbosun Olubunmi	HOD Admin	Authorizing Officer					
7	Okunlola Joshua	-	Recipient	10,000.00	06/July/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Resolved
	Olatunbosun Olubunmi	HOD Admin	Authorizing Officer					
8	Adeyemi Sunday	-	Recipient	25,000.00	29/Aug/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Resolved
	Olatunbosun Olubunmi	HOD Admin	Authorizing Officer					
9	Adesina Kazeem	-	Recipient	40,000.00	30/Aug/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Response under Consideration
	Olatunbosun Olubunmi	HOD Admin	Authorizing Officer					
10	Oriyomi Ige	-	Recipient	50,000.00	16/Nov/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Response under Consideration
	-	PAO	Authorizing Officer					

11	Adebiyi Olusola	-	Recipient	10,000.00	31/Nov/2022	LQ/AUD/IFAC/05/2022	Unretired Imprest	Response under Consideration
	-	SAO	Authorizing Officer					
12	Adenuga M.	-	Recipient	352,500.00	75/Sept/2022	LQ/AUD/IFAC/06/2022	Expenditure not Checked and Passed	Response under Consideration
	N/A	-	Authorizing Officer					
8	Mr. Adebiyi	-	Recipient	200,000.00	16/July/2022	LQ/AUD/IFAC/07/2022	Unreceipted Expenditure	Response under Consideration
			Authorizing Officer					
9	Akande	NIL	Recipient	15,000.00	32/Aug/2022	LQ/AUD/IFAC/07/2022	Unreceipted Expenditure	Resolved
			Authorizing Officer					

APPENDIX A

IFELODUN NORTH LOCAL COUNCIL DEVELOPMENT ARA, EWETA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT ₦	PV NOS	QUERY NO	SUBJECT	STATUS
1.	Hon. Onikola Sikiru	Political functionaries	Recipient	30,000.00	35/April 2022	LQ/AUD/IFNLCD/01/2022	Unretired Imprest	Resolved
1b	Mr. Abolade A.	Admin officer	Authorizing	30,000.00	35/April 2022	LQ/AUD/IFNLCD/01/2022		Resolved
2a	Hon. Agboola Kazeem	Political functionaries	Recipient	30,000.00	36/April 2022	LQ/AUD/IFNLCD/01/2022	Unretired Imprest	Resolved
2b	Mr. Abolade A.	Admin officer	Authorizing	30,000.00	36/April 2022	LQ/AUD/IFNLCD/01/2022		Resolved
3a	Olayiwola Saliu	Agric Officer	Recipient	60,000.00	38/June 2022	LQ/AUD/IFNLCD/01/2022	Unretired Imprest	Response under Consideration
3b	Aremo M.K	HOD Agric	Authorizing	60,000.00	38/June 2022	LQ/AUD/IFNLCD/01/2022		Response under Consideration
4a	Abowale Kazeem	Director, Town Planning	Recipient	37,500.00	54/Jul/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
b.	Oladimeji Kofoworaola	Director, Town Planning	Authorizing Officer	37,500.00	54/Jul/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
5a.	Oyedele Eniola	-	Recipient	150,000.00	37/Aug/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Response under Consideration
b.	Rasaki Bola Adenike	HOD PHC	Authorizing Officer	150,000.00	37/Aug/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Response under Consideration
6a	Olayiwola Saliu A.	-	Recipient	150,000.00	47/Aug/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Response under Consideration
B	Aremu Moses	HOD Agric	Authorizing Officer	150,000.00	47/Aug/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Response under Consideration
7a	Adeyemi Bilikisu O.	-	Recipient	5,000.00	08/Sept/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
B	Adekunle	Admin. Officer	Authorizing Officer	5,000.00	08/Sept/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
8a	Oladapo Gbenga D.	Dispatch Clerk	Recipient	5,000.00	09/Sept/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
B	Adekunle	Admin Officer	Authorizing Officer	5000.00	09/Sept/22	LQ/AUD/IFNLCD/02/2022	Unretired Imprest	Resolved
9a	Sulaiman Sarafa	HOD F/S	Recipient	550,000.00	11/July/22	LQ/AUD/IFNLCD/03/2022	Unreceipted Expenditure	Unresolved
b.	Oyeleke Modupe	Accountant	Authorizing Officer	550,000.00	11/July/22	LQ/AUD/IFNLCD/03/2022	Unreceipted Expenditure	Unresolved

10a	Olawoore S. Kehinde	HOD ADMIN.	Recipient	500,000.00	95/Sept/22	LQ/AUD/IFNLCDA/03/2022	Unreceipted Expenditure	Unresolved
B	Olawoore Kehinde	HOD ADMIN	Authorizing Officer	500,000.00	95/Sept/22	LQ/AUD/IFNLCDA/03/2022	Unreceipted Expenditure	Unresolved
11a	Badmus Eniola	A. O.	Recipient	10,,000.00	92/Sept/22	LQ/AUD/IFNLCDA/04/2022	Unclaimed Allowance	Resolved
B	Badmus Eniola	A. O.	Authorizing Officer	10,000.00	92/Sept/22	LQ/AUD/IFNLCDA/04/2022	Unclaimed Allowance	Resolved
12a	Badmus Eniola	A. O.	Recipient	10,000.00	93/Sept/22	LQ/AUD/IFNLCDA/04/2022	Unclaimed Allowance	Resolved
B	Badmus Eniola	A. O.	Authorizing Officer	10,000.00	93/Sept/22	LQ/AUD/IFNLCDA/04/2022	Unclaimed Allowance	Resolved

APPENDIX "A"

ILA LOCAL GOVERNMENT, ILA-ORANGUN

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO	SUBJECT	STATUS
1a.	Mr. Tihamiyu Abdullahi	Nulge Chairman	Recipient	10,000.00	22/Jan/22	LQ/AUD/ILLG/02/2022	Unretired Imprest	Resolved
b.	Mr. Odeyinka S. A	HOD Admin	Authorizing officer				-do-	
2a.	Mr. Tihamiyu Abdullahi	Nulge Chairman	Recipient	10,000.00	23/Feb/2022	LQ/AUD/ILLG/02/2022	-do-	Resolved
b.	Mr. Odeyinka S. A	HOD Admin	Authorizing officer				-do-	
3a.	Mr. Popoola M. D	Officer in Charge	Recipient	9,000.00	28/Apr/2022	LQ/AUD/ILLG/02/2022	-do-	Resolved
b.	Mosobolaje K.	Secretary	Authorizing officer				-do-	
4a.	Oyadiji E. O.	HOD PHC	Recipient	75,000.00	14/Jun/2022	LQ/AUD/ILLG/02/2022	-do-	Response under Consideration
b.	Oyadiji E. O.	HOD PHC	Authorizing officer				-do-	
5a	Mr. Popoola M.D	Officer in Charge	Recipient	9,000.00	29/July 2022	LQ/AUD/ILLG/03/2022	Unreceipted Expenditure	Resolved
5b	Mosobalaje kehinde (Mrs)	Secretary	Authorizing officer				-do-	

6a	Miss Dada Victoria Monuola	Cash Float Officer	Recipient	50,000.00	11/Nov 2022	LQ/AUD/ILLG/03/2022	-do-	Response under Consideration
6b	Odeyinka S.A	HOD ADM	Authorizing officer				-do-	
7a	Olaiya Ayobami	PCD I	Recipient	52,000.00	54/Oct 2022	LQ/AUD/ILLG/04/2022	Unclaimed Allowance	Response under Consideration
7b	Mrs. Esan Alabi	HOD ADM	Authorizing officer				-do-	

APPENDIX "A"

ILA CENTRAL LOCAL COUNCIL DEVELOPMENT AREA MAGBO, ILA - ORANGUN

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO	SUBJECT	STATUS
1a.	Pharm. Ajibola Ismail	HOD PHC	Recipient	150,000.00	15/May/22	LQ/AUD/ILALCDA/02/22	Unretired Imprest	Response under Consideration
b.	Pharm. Ajibola Ismail	HOD PHC	Authorizing Officer				-do-	
2a.	Com. Sremu Segun	NULGE Chairman	Recipient	200,000.00	55/may/22	LQ/AUD/ILALCDA/03/22	Unreceipted Voucher	Unresolved
b.	Mr. Adekoyejo Lukman	HOD (Admin)	Authorizing Officer				-do-	
3a.	Miss. Adewoye F. A.	Executive Officer	Recipient	20,000.00	66/My/2022	LQ/AUD/ILALCDA/03/2022	-do-	Resolved
b.	Pharm. Ajibola Ismail	HOD PHC	Authorizing Officer				-do-	
4a.	Mr. Famakinwa	Security Guard	Recipient	110,000.00	47/Apr/2022	LQ/AUD/ILALCDA/04/2022	Unclaimed Allowance	Response under Consideration
b.	Mr. Adekoyejo Lukman	HOD (Admin)	Authorizing Officer				-do-	
5a.	Mr. Ajiasafe Lasisi and & Others	Casual Worker	Recipient	40,000.00	50/June/2022	LQ/AUD/ILALCDA/04/2022	-d0-	Resolved
b.	Mr. Adekoyejo Lukman	HOD (Admin)	Authorizing Officer				-do-	
6a.	Mr. Agboola fatai	Town Planning	Recipient	150,000.00	13/Aug 2022	LQ/AUD/ILALCDA/05/2022	Unretired Imprest	Response under Consideration
6b.	TPL Osunwusi O.A	HCTP & LS	Authorizing Officer				-do-	
7a.	Mrs. Adabanija I.I	PA.O	Recipient	150,000.00	13/Nov 2o22	LQ/AUD/ILALCDA/05/2022	-do-	Unrsolved
7b.	Mr. Adekoyejo	HOD ADMIN	Authorizing Officer				-do-	

APPENDIX A
ILESA EAST LOCAL GOVERNMENT, IYEMOGUN ROAD, ILESA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Wale Olowu & Co.	Rate Officer	Recipient	794,640		LQ/AUD/ILES/01/2022	Treasury Receipts Not Traced To Main Cashbook	Unresolved
1b	Alh Romoye	HOF	Authorizing Officer	794,640		LQ/AUD/ILES/01/2022	Treasury Receipts Not Traced To Main Cashbook	Unresolved
2a	Mrs. Adigun A.O	Accountant	Recipient	15,000	41/Feb/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Resolved
2b	Mrs. Adigun A.O	Accountant	Authorizing Officer	15,000	41/Feb/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Resolved
3a	Mrs Adewumi Ranti	Amotekun Corps	Recipient	25,000	52/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Response under Consideration
3b	Mr Adebisi Oluwaseyi	HOD Admin	Authorizing Officer	25,000	52/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Response under Consideration
4a	Mr Tijani Abdulgafor	NCSDC	Recipient	25,000	53/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Response under Consideration
4b	Mr Adebisi Oluwaseyi	HOD Admin	Authorizing Officer	25,000	53/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Response under Consideration
5a	MKA Muraina	NIS	Recipient	25,000	55/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Resolved
5b	Mr Adebisi Oluwaseyi	HOD Admin	Authorizing Officer	25,000	55/May/2022	LQ/AUD/ILES/02/2022	Unretired Imprest	Resolved
6a	Mrs. Olarenwaju O.F	PCDO	Recipient	500,000.00	99 ^A /Oct 2022	LQ/AUD/ILES/03/2022	Old Payment Voucher not revalidated	Unresolved
6b	Odugbemi Amidu	HOD SOCIAL	Authorizing Officer	500,000.00	99 ^A /Oct 2022	LQ/AUD/ILES/03/2022	Old Payment Voucher not revalidated	Unresolved
7a	Mrs. Olarenwaju O.F	PCDO	Recipient	40,000.00	99 ^B /Oct 2022	LQ/AUD/ILES/03/2022	Old Payment Voucher not revalidated	Unresolved
7b	Odugbemi Amidu	HOD SOCIAL	Authorizing Officer	40,000.00	99 ^B /Oct 2022	LQ/AUD/ILES/03/2022	Old Payment Voucher not revalidated	Unresolved
8a	Hon. Oluwadare Olosore	Councilor	Recipient	60,000.00	67/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
8b	Adebisi Oluwaseyi	HOD ADM	Authorizing Officer	60,000.00	67/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
9a	Mrs. Ojuolapoe Yusuf	HOD Medical	Recipient	25,000.00	89/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Resolved
9b	Adedeji Olaronke B.	HOD Medical	Authorizing Officer	25,000.00	89/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Resolved
10a	Hon. Toluwani Ayoola	Councillor	Recipient	60,000.00	71/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
10b	Adebisi Oluwaseyi	HOD ADMIN	Authorizing Officer	60,000.00	71/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
11a	Mrs. Ojuolapoe Yusuf	HOD ADM	Recipient	50,000.00	90/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration

11b	Adebisi Oluwaseyi	HOD Medical	Authorizing Officer	50,000.00	90/Sept 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
12a	Mrs Okere	INEC	Recipient	25,000.00	50/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Resolved
12b	Adebisi Oluwaseyi	HOD ADMIN	Authorizing Officer	25,000.00	50/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Resolved
13a	Mr. Adewumi Ranti	Amotekun Corps	Recipient	25,000.00	52/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
13b	Adebisi Oluwaseyi	HOD ADM	Authorizing Officer	25,000.00	52/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Response under Consideration
14a	Mr. Akinola M.S	S.S.S	Recipient	25,000.00	54/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	
14b	Adebisi Oluwaseyi	HOD ADM	Authorizing Officer	25,000.00	54/Oct 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Resolved
15a	Hon. Adejuwon Ismail	Leader	Recipient	220,000.00	9/Nov 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Unresolved
15b		HOD ADM	Authorizing Officer	220,000.00	9/Nov 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Unresolved
16a	Hon. Olatunde Sunday	Councilor	Recipient	150,000.00	11/Nov 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Unresolved
16b		HOD ADM	Authorizing Officer	150,000.00	11/Nov 2022	LQ/AUD/ILES/04/2022	Unretired Imprest	Unresolved
17a	Mrs. Olarenwaju O.F	PCDO	Recipient	125,000.00	96/Oct 2022	LQ/AUD/ILES/05/2022	Un-claimed Allowance/Expenditure	Response under Consideration
17b	Adebisi Oluwaseyi	HOD SOCIAL	Authorizing Officer	125,000.00	96/Oct 2022	LQ/AUD/ILES/05/2022	Un-claimed Allowance/Expenditure	Response under Consideration
18a	Mrs. Olarenwaju O.F	PCDO	Recipient	131,000.00	79/Nov 2022	LQ/AUD/ILES/05/2022	Un-claimed Allowance/Expenditure	Response under Consideration
18b	Odugbemi E.o	HOD SOCIAL	Authorizing Officer	131,000.00	79/Nov 2022	LQ/AUD/ILES/05/2022	Un-claimed Allowance/Expenditure	Response under Consideration

APPENDIX A
ILESA NORTH EAST, LCDA, IMO, IIESA.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Sogo Iwa & Co.	Revenue Collector	Recipient	439,600		LQ/AUD/ILNE/LCDA/01/2022	Treasury Receipts Not Traced To Main Cashbook	Unresolved
1b	Mr Hammed Nasiru	HOF	Authorizing Officer	439,600		LQ/AUD/ILNE/LCDA/01/2022	Treasury Receipts Not Traced To Main Cashbook	Unresolved
2a	Olakungboye O.S	HOD Admin	Recipient	250,000	36/May/2022	LQ/AUD/ILNE/LCDA/02/2022	Unreceipted voucher	Unresolved
2b	Olakungboye O.S	HOD Admin	Authorizing Officer	250,000	36/May/2022	LQ/AUD/ILNE/LCDA/02/2022	Unreceipted voucher	Unresolved
3a	Ogunsuyi Taye	Electrician	Recipient	40,000	48/April/2022	LQ/AUD/ILNE/LCDA/03/2022	Expenditure not supported by proper records or accounts	Resolved
3b	Mr Ajetomobi Taiwo	HOD Admin	Authorizing Officer	40,000	48/April/2022	LQ/AUD/ILNE/LCDA/03/2022	Expenditure not supported by proper records or accounts	Resolved
4a	Oyekunle A.A	Assistant Clerical Official	Recipient	44,500.00	01/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Resolved
4b	Mr. Ajetomobi G.T	HOD ADM	Authorizing Officer	44,500.00	01/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Resolved
5a	Oyekanmi Abeeb	ADM Officer I	Recipient	43,500.00	15/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Resolved
5b	Mr. Ajetomobi G.T	HOD ADM	Authorizing Officer	43,500.00	15/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Resolved

6a	Oyekunle A.A	C.O	Recipient	120,000.00	73/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
6b	Mr. Ajetomobi G.T	HOD ADM	Authorizing Officer	120,000.00	73/Aug 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
7a	Okotore A.O	ACHP	Recipient	200,000.00	45/Oct 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
7b	Mrs. Abiodun A	HOD WES	Authorizing Officer	200,000.00	45/Oct 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
8a	Mr. O.A Ojo	ACHD	Recipient	200,000.00	44/Nov 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
8b	Mrs. Abiodun A	HOD WES	Authorizing Officer	200,000.00	44/Nov 2022	LQ/AUD/ILNE/LCDA/04/2022	Expenditure not supported by proper records or accounts	Response under Consideration
9a	Hon. Bayo Olowookere	Councilor	Recipient	50,000.00	62/Sept 2022	LQ/AUD/ILNE/LCDA/05/2022	Doubtful Expenditure	Unresolved
9b	Mr. Hammed Nasiru	HOF	Authorizing Officer	50,000.00	62/Sept 2022	LQ/AUD/ILNE/LCDA/05/2022	Doubtful Expenditure	Unresolved
10a	Hon. Omoniyi Gbenga	Councilor	Recipient	500,000.00	01/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
10b	Mr. Ajetomobi G.T	HOD ADM	Authorizing Officer	500,000.00	01/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
11a	Hon. Komolafe Johnson		Recipient	250,000.00	03/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
11b	Olakungboye O.S	HOD Admin	Authorizing Officer	250,000.00	03/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
12a	Hon. Coker Repo	Councilor	Recipient	175,000.00	04/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
12b	Olokungboye O. S.	HOD Admin	Authorizing Officer	175,000.00	04/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved

13a	Hon. Ariyibi Olalekan	Councilor	Recipient	50,000.00	05/Nov 2022	LQ/AUD/IFNE/LCDA/06/2022	Unretired Imprest	Resolved
13b	Olokungboye O. S	HOD Admin	Authorizing Officer	50,000.00	05/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Resolved
14a	Hon. Hastrup Adeyemi I.S	Councilor	Recipient	150,000.00	06/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Unresolved
14b	Olokungboye O. S	HOD Admin	Authorizing Officer	150,000.00	06/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Unresolved
15a	Hon. Abidoye Oyewumi	Councilor	Recipient	150,000.00	08/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration
15b	Olokungboye O. S	HOD ADM	Authorizing Officer	150,000.00	08/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration
16a	Hon. Olowookere Adebayo J.	Councilor	Recipient	150,000.00	07/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration
16b	Olokungboye O. S	HOD ADM	Authorizing Officer	150,000.00	07/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration
17a	Hon Alaaka Bode O.	Councilor	Recipient	150,000.00	09/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration
17b	Olokungboye O. S.	HOD ADM	Authorizing Officer	150,000.00	09/Nov 2022	LQ/AUD/ILNE/LCDA/06/2022	Unretired Imprest	Response under Consideration

APPENDIX A
ILESA WEST LOCAL GOVERNMENT, OMI – ALADIYE.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Olowokere Seun	Revenue Collectors	Recipient	10,000:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Unresolved
1b	Ogedengbe F.O.	Director of Finance	Authorizing Officer	10,000:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Unresolved
2a	Olowokere Seun	Revenue Collectors	Recipient	50,000:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Response under Consideration
2b	Ogedengbe F.O.	Director of Finance	Authorizing Officer	50,000:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Response under Consideration
3a	Adedigba Omolade	Revenue Collectors	Recipient	2,500:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Resolved
3b	Ogedengbe F.O.	Director of Finance	Authorizing Officer	2,500:00	Nil	LQ/AUD/ILW/REV/01/2022	Treasury Receipt not traceable to main cashbook	Resolved
4a	Mrs. Fakowajo Aderonke	Chief principal Sec	Recipient	21,000:00	47/April/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Resolved
4b	Mr. Bada T. A	Director of Admin	Authorizing Officer	21,000:00	47/April/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Resolved
5a	Com Akilapa Yemisi	PEO	Recipient	150,000:00	52/May/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Response under Consideration
5b	Mr. Bada T.A.	Director of Adm	Authorizing Officer	150,000:00	52/May/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Response under Consideration
6a	Mrs. Adebayo T.D.	SCDO	Recipient	784,000:00	42/April/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Response under Consideration
6b	Mr. Adeleke K.A.	Director of Social	Authorizing Officer	784,000:00	42/April/2022	LQ/AUD/ILW/02/2022	Expenditure not supported with proper records	Response under Consideration
7a	Ayeni Goke	Casual worker	Recipient	20,000:00	44/April/2022	LQ/AUD/ILW/03/2022	Unclaimed Expenditure	Resolved
7b	Mr. Bada T. A	Director of Adm	Authorizing Officer	20,000:00	44/April/2022	LQ/AUD/ILW/03/2022	Unclaimed Expenditure	Resolved

8a	Mrs. Agbadaoje Mary & others	Board member	Recipient	1,340,000:00	60/June/2022	LQ/AUD/ILW/03/2022	Unclaimed Expenditure	Response under Consideration
8b	Mr. Bada T. A	Director of Adm	Authorizing Officer	1,340,000:00	60/June/2022	LQ/AUD/ILW/03/2022	Unclaimed Expenditure	Response under Consideration
9a	Mrs. Monisola Animasahun	Director	Recipient	150,000:00	19/June/2022	LQ/AUD/ILW/04/2022	Unretired monthly imprest	Response under Consideration
9b	Mrs. Monisola Animasahun	Director PHC	Authorizing Officer	150,000:00	19/June/2022	LQ/AUD/ILW/04/2022	Unretired monthly imprest	Response under Consideration
10a	Babalola Timothy	PEO	Recipient	150,000:00	63/Aug/2022	LQ/AUD/ILW/05/2022	Expenditure not supported with proper records or accounts	Response under Consideration
10b	Mr. Bada T.A.	Director of Admin	Authorizing Officer	150,000:00	63/Aug/2022	LQ/AUD/ILW/05/2022	Expenditure not supported with proper records or accounts	Response under Consideration
11a	Mr. Omotosho A.O.	CEO	Recipient	75,000:00	137/Sept/2022	LQ/AUD/ILW/05/2022	Expenditure not supported with proper records or accounts	Resolved
11b	Mr. Bada T.A.	Director of Admin	Authorizing Officer	75,000:00	137/Sept/2022	LQ/AUD/ILW/05/2022	Expenditure not supported with proper records or accounts	Resolved
12a	Famoyegun Ademola	Councilor	Recipient	100,000:00	129/Sept/2022	LQ/AUD/ILW/06/2022	Unreasonable Expenditure	Unresolved
12b	Adeleke K.A.	Director of Social	Authorizing Officer	100,000:00	129/Sept/2022	LQ/AUD/ILW/06/2022	Unreasonable Expenditure	Unresolved
13a	Fasoro Olabode	Councilor	Recipient	100,000:00	130/Sept/2022	LQ/AUD/ILW/06/2022	Unreasonable Expenditure	Unresolved
13b	Adeleke K.A.	Director of Social	Authorizing Officer	100,000:00	130/Sept/2022	LQ/AUD/ILW/06/2022	Unreasonable expenditure	Unresolved

APPENDIX A

ILESA WEST CENTRAL LOCAL COUNCIL DEVELOPMENT AREA, EREJA SQUARE, ILESA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO/SUBJECT	Remark
1	Adesina E.O & Others	Revenue Collectors	Recipient	2,654,968.00	Nil	LQ/AUD/ILW/LCDA/REV/01/2022 Treasury Receipt not traceable to main cashbook	Response under Consideration
b	Obasa	Director of finance	Authorizing Officer	2,654,968.00	Nil	LQ/AUD/ILW/LCDA/REV/01/2022 Treasury Receipt not traceable to main cashbook	Response under Consideration
2a	Adebayo Adeniji	Driver Mechanic	Recipient	50,000:00	55/April/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Unresolved
B	Beekolari Musa T	Admin Officer	Authorizing Officer	50,000:00	55/April/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Unresolved
3a	Adebayo Adeniji	Driver Mechanic	Recipient	66,100:00	65/April/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Unresolved
3b	Beekolari Musa T	Admin Officer	Authorizing Officer	66,100:00	65/April/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Unresolved
4a	Beekolari Musa T	Admin Officer	Recipient	7,000:00	53/June/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Resolved
4b	Beekolari Musa T	Admin Officer	Authorizing Officer	7,000:00	53/June/2022	LQ/AUD/ILW/LCDA/02/2022 Expenditure not supported with proper records or Account	Resolved
5a	Beekolari Musa T	Admin Officer	Recipient	25,000:00	01/Jan/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
5b	Beekolari Musa T	Admin Officer	Authorizing Officer	25,000:00	01/Jan/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
6a	Beekolari Musa T	Admin Officer	Recipient	96,000:00	09/Feb/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
6b	Beekolari Musa T	Admin Officer	Authorizing Officer	96,000:00	09/Feb/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
7a	Beekolari Musa T	Admin Officer	Recipient	96,000:00	19/Feb/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
7b	Beekolari Musa T	Admin Officer	Authorizing Officer	96,000:00	19/Feb/2022	LQ/AUD/ILW/LCDA/03/2022 Unretired imprest	Resolved
8a	Beekolari Musa T	Admin Officer	Recipient	50,000:00	65/July/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under Consideration

8b	Beekolar i Musa T	Admin Officer	Authorizing Officer	50,000.00	65/July/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under Consideration
9a	Fadare M.O.	Senior Admin Officer	Recipient	210,000.00	109/Aug/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under Consideration
9b	Beekolar i Musa T	Admin Officer	Authorizing Officer	210,000.00	109/Aug/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under Consideration
10a	Beekolar i Musa T	Admin Officer	Recipient	50,000.00	137/Sept/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Resolved
10 b	Beekolar i Musa T	Admin Officer	Authorizing Officer	50,000.00	137/Sept/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Resolved
11a	Mrs Ayoola S.O.	Planning Officer	Recipient	65,000.00	170/Sept/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Resolved
11 b	Olaiya David	Director of Budget	Authorizing Officer	65,000.00	170/Sept/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Resolved
12a	Fatai Salawu	Senior works superintenden t	Recipient	107,000.00	158/Sept/2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under consideration
12 b	Fadare M.O.	PAO	Authorizing Officer	107,000.00	158/Sept/ 2022	LQ/AUD/ILW/LCDA/04/2022 Expenditure not supported with proper records	Response under consideration

APPENDIX 'A'
IREPODUN LOCAL GOVERNMENT, ILOBU
[JANUARY – DECEMBER 2022]

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT (₦)	PVS Nos.	QUERY No.	Subject	STATUS
1	Mr. Roji J. O.	Director WES	Recipient/Authorizing Officer	190,000.00	7/April/2022	LQ/AUD/IRP/02/2022	Unclaimed Allowance	Resolved
2	Alh. Adedokun N. Idris	-	Recipient	1,432,000.00	07/Oct/2022	LQ/AUD/IRP/03/2022	Doubtful Expenditure	Response under consideration
3	-	-	Authorizing Officer					
4	Oyeleke Jamiu	-	Recipient	200,000.00	55/Nov/2022	LQ/AUD/IRP/04/2022	Expenditure Not Supported by Proper Records or Account	Response under consideration
5	-	-	Authorizing Officer	200,000.00	57/Nov/2022			
6	Raji Rasaki	-	Recipient					
7	-	-	Authorizing Officer					
8	Mr. Kareem	-	Recipient	900,000.00	01/Nov/2022	LQ/AUD/IRP/05/2022	Expenditure Not Taken on Charge	Response under consideration
10	-	-	Authorizing					

APPENDIX A

IREPODUN SOUTH, LCDA, ERIN OSUN

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT ₦	PV NOS	QUERY NO	SUBJECT	STATUS
1	Mrs. Ayanbisi Barakat A.	Wife of CTC member (Ward 7)	Recipient	250,000.00	028/April/22	LQ/AUD/OS/IRSLCDA/01/22	Expenditure not Checked & Passed by the Internal Auditor	Response under consideration
2a	Mr Aderinola A. O.	PEO II (GD)	Recipient	220,000.00	71/June/22	LQ/AUD/OS/IRSLCDA/01/22	Expenditure not Checked & Passed by the Internal Auditor	Response under consideration
2b	Mrs. A. B. Adegoke	Director Admin	Authorizing Officer	220,000.00	71/June/22	LQ/AUD/OS/IRSLCDA/01/22	Expenditure not Checked & Passed by the Internal Auditor	Response under consideration
3a	Oparinde Abubakar	-	Recipient	1,874,000.00	096/Sept/22	LQ/AUD/IRSLCDA/04/22	Expenditure Not Checked and Passed	Unresolved
b.	-	-	Authorizing Officer					Unresolved
4a	K. M. Omidele	-	Recipient	190,000.00	048/Oct/22	LQ/AUD/IRSLCDA/05	Expenditure Not Supported with Proper Records or Accounts	Unresolved
	-	-	Authorizing Officer					
5a	Engr. Adeyemi Taofik	HOD Works	Recipient	200,000.00	002/Nov/22	LQ/AUD/IRSLCDA/05	Expenditure Not Supported with Proper Records or Accounts	Unresolved
b	Engr. Adeyemi Taofik	HOD Works	Authorizing Officer					

APPENDIX A
IREWOLE LOCAL GOVERNMENT, IKIRE.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mrs, Ramon T.F	SCDO	Recipient	25,000.00	13/March/2022	LQ/AUD/IRE/03 A/2022	Unreceipted Expenditure	Resolved
1b	Mr. Tihamiyu Adewusi	HOD Social	Authorizing Officer				Unreceipted Expenditure	Resolved
2a	Ogunsola Tajudeen	NSCDC	Recipient	25,000.00	41/June/2022	LQ/AUD/IRE/04 A/2022	Unretired Imprest	Resolved
2b	Adedokun Sulaiman	HOD Admin	Authorizing Officer				Unretired Imprest	Resolved
3a	Miss Lawal R.A		Recipient	250,000.00	133/Sept/2022	LQ/AUD/IRE/05 A/2022	Unreceipted Expenditure	Response under Consideration
3b			Authorizing Officer	250,000.00	133/Sept/2022	LQ/AUD/IRE/05 A/2022	Unreceipted Expenditure	Response under Consideration
4a	Tiamiyu Adewusi	Director Social	Recipient	335,000.00	06/Nov/2022	LQ/AUD/IRE/05 A/2022	Unreceipted Expenditure	Response under Consideration
4b	Tiamiyu Adewusi	Director Social	Authorizing Officer	335,000.00	06/Nov/2022	LQ/AUD/IRE/05 A/2022	Unreceipted Expenditure	Response under Consideration
5a	Mrs Odeyemi Abioye	Admin Dept	Recipient	150,000.00	04/Oct/2022	LQ/AUD/IRE/06 A/2022	Unretired Imprest	Response under Consideration
5b	Adedokun Sulaiman	SAO	Authorizing Officer	150,000.00	04/Oct/2022	LQ/AUD/IRE/06 B/2022	Unretired Imprest	Response under Consideration

APPENDIX 'A'
IREWOLE NORTH EAST LOCAL COUNCIL DEVELOPMENT AREA, WASINMI

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mrs, Shitu Adedayo	S.I.O	Recipient	23,000.00	19/Feb/2022	LQ/AUD/IRE-NE/02A/2022	Unreceipted Expenditure	Resolved
1b	Mrs. Adebajo Oluwayemisi	HOD Social	Authorizing Officer				Unreceipted Expenditure	Resolved
2a.	Ojediran Oluwatosin	N.O,A	Recipient	12,500.00	31/April/2022	LQ/AUD/IRNE/LCDA /03A/2022	Unretired Imprest	Resolved
2b	Omoniyi Kayode	Senior Accountant	Authorizing Officer				Unretired Imprest	Resolved
3a	Mr. Aderonbi Tajudeen	Admin Dept	Recipient	135,000.00	78/Sept/2022	LQ/AUD/IRNE/LCDA /04A/2022	Unreceipted Expenditure	Unresolved
3b			Authorizing Officer	135,000.00	78/Sept/2022	LQ/AUD/IRNE/LCDA /04B/2022	Unreceipted Expenditure	Unresolved
4a	Mr Omoleke Nurudeen		Recipient	100,000.00	81/Sept/2022	LQ/AUD/IRNE/LCDA /05A/2022	Unreceipted Expenditure	Response under Consideration
4b		Senior Accountant	Authorizing Officer	100,000.00	81/Sept/2022	LQ/AUD/IRNE/LCDA /05B/2022	Unreceipted Expenditure	Response under Consideration
5	Mr. Amos Ajayi.O.	S.S.S	Recipient	25,000.00	36/Oct/2022	LQ/AUD/IRNE/LCDA /06A/2022	Unretired Imprest	Resolved
		Senior Accountant	Authorizing Officer	25,000.00	36/Oct/2022	LQ/AUD/IRNE/LCDA /06B/2022	Unretired Imprest	Resolved

APPENDIX A
ISOKAN LOCAL GOVERNMENT, APOMU

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mr. Aniwura S.A	Agric Officer	Recipient	50,000.00	22/Feb/2022	LQ/AUD/ISOK/02 A /2022	Unretired Imprest	Resolved
1b	Mr. Aniwura S.A	HOD AGRIC	Authorizing Officer				Unretired Imprest	Resolved
2a	Mr. Fakayode. O.	Agric Officer	Recipient	100,000.00	27/May/2022	LQ/AUD/ISOK/02 B/2022	Unretired Imprest	Unresolved
2b	Mr. Aniwura S.A	HOD AGRIC	Authorizing Officer				Unretired Imprest	Unresolved
3a	Eng. R.A Adegboye	HOD WORS	Recipient	550,000.00	32/Oct/2022	LQ/AUD/ISOK/03 A/2022	Expenditure Not Supported with proper records	Response under Consideration
3b	Eng. R.A Adegboye	HOD WORS	Authorizing Officer	550,000.00	32/Oct/2022	LQ/AUD/ISOK/03 A/2022	Expenditure Not Supported with proper records	Response under Consideration
4a	Pham. Ogunlumade Peter	HOD PHC	Recipient	50,000.00	32/Aug/2022	LQ/AUD/ISOK/04 A/2022	Unretired Imprest	Resolved
4b	Nil		Authorizing Officer	50,000.00	32/Aug/2022	LQ/AUD/ISOK/04 A/2022	Unretired Imprest	Resolved
5a	Odunlade P.P	CDI	Recipient	100,000.00	38/Nov/2022	LQ/AUD/ISOK/04 B/2022	Unretired Imprest	Unresolved
5b	Nil		Authorizing Officer	100,000.00	38/Nov/2022	LQ/AUD/ISOK/04 B/2022	Unretired Imprest	Unresolved
6a	Mr Olawumi Akinlolu	HOD WES	Recipient	180,000.00	59/Sept/2022	LQ/AUD/ISOK/05 A/2022	Un receipted Expenditure	Response under Consideration
6b	Mr Olawumi Akinlolu	HOD WES	Authorizing Officer	180,000.00	59/Sept/2022	LQ/AUD/ISOK/05 A/2022	Un receipted Expenditure	Response under Consideration
7a	TPL Adebayo J.A	TPL	Recipient	420,000.00	33/Oct/2022	LQ/AUD/ISOK/05 B/2022	Un receipted Expenditure	Response under Consideration
7b	TPL Adebayo J.A	TPL	Authorizing Officer	420,000.00	33/Oct/2022	LQ/AUD/ISOK/05 B/2022	Un receipted Expenditure	Response under Consideration

APPENDIX A

ISOKAN SOUTH LOCAL COUNCIL DEVELOPMENT AREA, IKOYI

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Otito Oluwagbemi	SEHO	Recipient	140,000.00	72/May/2022	LQ/AUD/ISOKS/LCDA/01A/2022	Unrecipted Expenditure	Response under consideration
1b	Adedeji Eunice	DIR.WES	Authorizing Officer				Unrecipted Expenditure	Response under consideration
2a	Adedeji Eunice	DIR.WES	Recipient	200,000.00	47/Nov/2022	LQ/AUD/ISOKS/LCDA/02A/2022	Store Items Not Taken In Charge	Response under consideration
2b	Adedeji Eunice	DIR.WES	Authorizing Officer	200,000.00	47/Nov/2022	LQ/AUD/ISOKS/LCDA/02A/2022	Store Items Not Taken In Charge	Response under consideration
3a	Olugbenro Samuel	CHO	Recipient	200,000.00	48/Oct/2022	LQ/AUD/ISOKS/LCDA/03B/2022	Expenditure Not Checked and Passed by the Internal auditor	Response under consideration
3b	Olugbenro Samuel	CHO	Authorizing Officer	200,000.00	48/Oct/2022	LQ/AUD/ISOKS/LCDA/03B/2022	Expenditure Not Checked and Passed by the Internal auditor	Response under consideration

APPENDIX "A"
IWO LOCAL GOVERNMENT, IWO.

	RECIPIENT	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PU NOS & DATE	QUERY NO/ SUBJECT	STATUS
1a			Recipient	232,100:00	Nil	LQ/AUD/IWO/01/2022 Main Cash book not presented	Unresolved
1b			Authorizing Officer				
2a	Mr. Lateef Idris. A.	SEO	Recipient	145,000:00	15/Feb/22	LQ/AUD/IWO/02/2022 Exp. Not Supported with proper records or Accounts	Response under Consideration
2b	Mr. Yakubu Rasheed	SAO	Authorizing Officer				
3a	Engr. Salawu A.A	HOD Works	Recipient	1,000,000:00	52/April/22	LQ/AUD/IWO/02/2022 Exp. Not supported with proper records Account	Unresolved
3b	Engr. Salawu A.A	HOD Works	Authorizing Officer				
4a	Engr. Salawu A.A	HOD Works	Recipient	200,000:00	53/April/22	LQ/AUD/IWO/02/2022 Exp. Not Supported with proper records Accounts	Unresolved
4b	Engr. Salawu A.A	HOD Works	Authorizing Officer				
5a	Abudullah Risikat .S.	CDI	Recipient	40,000:00	16/Feb./2022	LQ/AUD/IWO/03/2022 Unclaimed Allowance	Resolved
5b	Mrs Omotara	HOD Social	Authorizing Officer				
6a	Pharm Oyetunji	HOD PHC	Recipient	75,000:00	65/Feb/2022	LQ/AUD/IWO/04/2022 Unretired Imprest	Resolved
6b	Pharm Oyetunji	HOD PHC	Authorizing Officer				
7a	Mr. Chukwudu .A.	Procurement Officer	Recipient	10,000:00	26/June/22	LQ/AUD/IWO/04/2022 Unretired Imprest	Resolved
7b	Mr. Yakubu Raseed	SAO	Authorizing Officer				
8	Mr. Ologunde	Head of Finance	Authorizing Officer	Nil	Nil	LQ/AUD/IWO/05/2022 Non Preparation of Bank Reconciliation Statement	Response under Consideration
9a	Mr. Hassan Akeem	HTF	Recipient	50,000:00	54/Nov/22	LQ/AUD/IWO/06/2022 Exp. Not Supported with proper records Accounts	Resolved
b.	Mr. Yakub Rasheed	SAO	Authorizing Officer				
10a	Mrs Kolawole S.O.	C.E.O	Recipient	150,000:00	62/Nov/22	LQ/AUD/IWO/06/2022 Exp. Not Supported with proper records Accounts	Response under Consideration
b.	Mrs. Adegboyega Bunmi	Accountant	Authorizing Officer				
11a	Mr. Afolabi Chukudi	Procurement Officer	Recipient	40,000:00	41/Oct/22	LQ/AUD/IWO/07/2022 Unretired Imprest	Resolved
b.	Mrs. Adegboyega Bunmi	PAO	Authorizing Officer				
12a	Amusa Sikiru	TPL	Recipient	17,000:00	63/July/22	LQ/AUD/IWO/08/2022 Exp. Not checked and passed	Resolved
b.	Mr. Nasiru Kamorudeen	Director TPL	Authorizing Officer				

APPENDIX "A"
IWO EAST LOCAL COUNCIL DEVELOPMENT AREA OLOMOWEWE

	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERYNO/ SUBJECT	STATUS
1a			Recipient	414,450:00	Nil	LQ/AUD/Iwo East/LCDA/01/2022 Treasury Receipt not traceable to main Cash book	Response under Consideration
1b			Authorizing Officer				
2a	Mr. Aborisade Ezekeil	SAO	Recipient	100,000:00	64/Feb/2022	LQ/AUD/Iwo East/LCDA/02/22 Exp.Not Supported with proper records or Account	Response under Consideration
2b	Mr. Adeyemi J.A.	Dir. of Admin	Authorizing Officer				
3a	Mrs Anjorin Temitope	Dir. of TPL	Recipient	452,400:00	55/April/2022	LQ/AUD/Iwo/East/LCDA/02/22 Exp. Not Supported with proper records or Account	Response under Consideration
3b	Mrs Anjorin Temitope	Dir. of TPL	Authorizing Officer				
4a	Mrs Anjorin Temitope	Dir. of TPL	Recipient	75,000:00	21/Feb/2022	LQ/AUD/Iwo/East/LCDA/03/22 / Unretired Imprest	Unresolved
4b	Mrs Anjorin Temitope	Dir. of TPL	Authorizing Officer				
5	Mrs Davies	Dir. Of Finance	Authorizing Officer	Nil	Nil	LQ/AUD/Iwo/East/LCDA/04/22 Non Preparation of Bank Reconciliation Statement	Response under Consideration
6a	TPL Anjorin T.D.	Dir. TPL	Recipient	200,000:00	46/Nov/22	LQ/AUD/Iwo East/LCDA/05/22 Exp.Not Supported with proper records or Accounts	Response under Consideration
b.	TPL Anjorin T.D.	Dir. TPL	Authorizing Officer				
7a	Isola Iyabo .B.	CDI	Recipient	60,000:00	46/Oct/22	LQ/AUD/Iwo East/LCDA/06/22 Unclaimed Allowance	Resolved
b.	Mr. Adebisi S.A.	Dir. Social	Authorizing Officer				
8	Mrs. Davies	Dir. Finance & Supplies	Authorizing Officer	Nil	Nil	LQ/AUD/IWO/LCDA/07/22 Non Preparation of Bank Reconciliation Statement	Response under Consideration

APPENDIX “A”
IWO WEST LOCAL COUNCIL DEVELOPMENT AREA AGBERIRE

	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS & DATE	QUERYNO/ SUBJECT	STATUS
1a			Recipient	37,400:00	Not applicable	LQ/AUD/IWW/LCDA/01/2022 Treasury Receipt not traceable to the main Cash book	Unresolved
1b			Authorizing Officer				
2a	Mrs Ibrahim I. Kemi	CDI	Recipient	76,000:00	27/Feb/2022	LQ/AUD/IWW/LCDA/02/2022 Store Items not taken on charge	Unresolved
2b	Mr. Muiyiwa A.	Dir. Social	Authorizing Officer				
3a	Mrs Kamoru Ramoni	Dir. Chief Driver	Recipient	120,000:00	48/March/22	LQ/AUD/IWW/LCDA/03/22 Non Production of Obsolete parts	Response under Consideration
3b	Elder Fabowale Oluremi O	Dir. Works	Authorizing officer				
4a	Mr Yusuf Lukman	STO	Recipient	100,000:00	51/March/22	LQ/AUD/IWW/LCDA/03/22 Non Production of Obsolete parts	Response under Consideration
4b	Elder Fabowale Oluremi O	Dir. Works	Authorizing Officer				
5a	Mr Taofeeq Mustapha Odubola	Dir. Admin	Recipient	50,000:00	35/May/22	LQ/AUD/IWW/LCDA/04/22 Improperly Vouched payment Voucher	Unresolved
5b	Mrs Adekanmi Omolara	SAO	Authorizing Officer				
6a	Mrs Ibrahim I. Kemi	Dir. Finance	Recipient	1,550,000:00	37/June/22	LQ/AUD/IWW/LCDA/04/22 Improperly Vouched payment Voucher	Response under Consideration
6b	Mr. Muiyiwa A.	Dir. Social	Authorizing Officer				
7	Mr. Adekomi J.T.	Dir. Finance	Authorizing Officer	Nil	Nil	LQ/AUD/IWW/LCDA/05/2022 Non Preparation of Bank Reconciliation Statement	Response under Consideration
8a	Mr. Ramoni Kamoru	Chief diver	Recipient	100,000:00	37/Sept/22	LQ/AUD/IWW/LCDA/06/2022 Exp. not supported with proper records or account	Response under Consideration
b.	Mr. Adekomi Jelili	Dir. Finance&SSupplies	Authorizing Officer				
9a	Mr. Akindeji Oluwaseun	Dir. Procurement	Recipient	20,000:00	32/Oct/22	LQ/AUD/IWW/LCDA/07/2022 Unretired Imprest	Resolved
b.	Mr. Akindeji Oluwaseun	Dir. Procurement	Authorizing Officer				
10a	Mr. Rasheed Adesina .N.	TPL	Recipient	75,000:00	10/Nov/22	LQ/AUD/IWW/LCDA/07/2022 Unretired Imprest	Resolved
b.	Mrs Adefaye .R.	Dir. TPL	Authorizing Officer				
11.	Mr. Kosiru Mutiu .A.	Dir. Finance & Supplies	Authorizing Officer	Nil	Nil	LQ/AUD/IWW/LCDA/08/2022 Non Preparation of Bank Reconciliation Statement	Response under Consideration

APPENDIX A
OBOKUN LOCAL GOVERNMENT, IBOKUN

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT #	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Bakare Musibau & others	Revenue Collectors	Recipient	486,200:00	Nil	LQ/AUD/OBK/REV/01/2022	Treasury Receipt not traceable into cashbook	Response under Consideration
1b	Mr. M.Y, Odedare	Director of Finance	Authorizing Officer	486,200:00	Nil	LQ/AUD/OBK/REV/01/2022	Treasury Receipt not traceable into cashbook	Response under Consideration
2a	Orabiyi Stephen	Admin Officer	Recipient	60,000:00	23/May/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
2b	Adeleke Adekunle	Senior Admin Officer	Authorizing Officer	60,000:00	23/May/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
3a	Adeleke Adekunle	Senior Admin Officer	Recipient	40,000:00	31/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Resolved
3b	Adeleke Adekunle	Senior Admin Officer	Authorizing Officer	40,000:00	31/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Resolved
4a	Adeboyejo Sunday & others	Health officer	Recipient	75,000:00	38/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
4b	MrsOwomoyela	Director	Authorizing Officer	75,000:00	38/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
5a	Oke Esther & others	Admin Officer	Recipient	75,000:00	39/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
5b	Adeleke Adekunle	Senior Admin Officer	Authorizing Officer	75,000:00	39/June/2022	LQ/AUD/OBK/02/2022	Unretired monthly imprest	Unresolved
6a	AjiloreOlariike	Confidential Secretary	Recipient	100,000:00	16/June/2022	LQ/AUD/OBK/03/2022	Expenditure not taken on charge	Response under Consideration
6b	Adeleke Adekunle	Senior Admin Officer	Authorizing Officer	100,000:00	16/June/2022	LQ/AUD/OBK/03/2022	Expenditure not taken on charge	Response under Consideration
7a	Mahmud Quadri	CEO	Recipient	230,000:00	08/Oct/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
7b	Adeleke Adekunle	Principal Admin Officer	Authorizing Officer	230,000:00	08/Oct/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
8a	Bankefa Emmanuel	Technical Officer	Recipient	300,000:00	03/Nov/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
8b	Mr. Bello	Director TP&LS	Authorizing Officer	300,000:00	03/Nov/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
9a	Owolabi Funmilayo D	PCA	Recipient	200,000:00	18/Nov/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper	Response under Consideration

							records or accounts	
9b	Olaogun Tunde	Director of Budget	Authorizing Officer	200,000:00	18/Nov/2022	LQ/AUD/OBK/04/2022	Expenditure not supported with proper records or accounts	Response under Consideration
10a	Akinleye Adejoke	CDI Officer	Recipient	500,000:00	70/Sept/2022	LQ/AUD/OB/05/2022	Doubtful Expenditure	Response under Consideration
10b	T. T Ajayi	Director SCDI	Authorizing Officer	500,000:00	70/Sept/2022	LQ/AUD/OB/05/2022	Doubtful Expenditure	Response under Consideration
11a	Adenle M.O.	Chief Pham	Recipient	750,000:00	89/sept/2022	LQ/AUD/OBK/05/2022	Doubtful expenditure	Response under Consideration
11b	Mrs Owomoyela	Director PHC	Authorizing Officer	750,000:00	89/sept/2022	LQ/AUD/OBK/05/2022	Doubtful expenditure	Response under Consideration
12a	Oke Oluranti Esther	Admin Officer	Recipient	100,000:00	46/Oct/2022	LG/AUD/OBK/06/2022	Expenditure not taken on charge	Unresolved
12b	Adeleke Adekunle	Principal Admin Officer	Authorizing Officer	100,000:00	46/Oct/2022	LG/AUD/OBK/OBK/06/2022	Expenditure not taken on charge	Unresolved
13a	Oladigbo Kunle	SAO	Revenue Collector	5,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Resolved
13b	Mr M.Y. Odedare	Director of Finance	Authorizing Officer	5,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Resolved
14a	Ajala Azeez	CEO Account	Revenue Collector	5,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Resolved
14b	Mr M.Y. Odedare	Director of Finance	Authorizing Officer	5,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Resolved
15a	Ramat Hope Venture	Consultant	Revenue Officer	175,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Response under Consideration
15b	Mr M.Y. Odedare	Director of Finance	Authorizing Officer	175,000:00	Market	LQ/AUD/OBK/07/2022	Unproduced revenue earning receipt	Response under Consideration
16	Mr M.Y. Odedare	Director of Finance	Officer in Charge	₦5,329,550:77		LQ/AUD/OBK/08/2022	Debit in bank not in Cashbook	Unresolved

APPENDIX A
OBOKUN EAST LOCAL COUNCIL DEVELOPMENT AREA, ILARE

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Adeniran Adesoga	Revenue Collectors	Recipient	99,850:00	—	LQ/AUD/OBK/LCDA/REV/01/2022	Treasury Receipt not traceable to main cashbook	Unresolved
1b	Oyetunde Omoyeni Esther	Director of Finance	Authorizing Officer	99,850:00	—	LQ/AUD/OBK/LCDA/REV/01/2022	Treasury Receipt not traceable to main cashbook	Unresolved
2a	Oyetunde Omoyeni Esther	Director of Finance	Recipient	—	—	LQ/AUD/OBK/LCDA/REV/02/2022	Main cashbook not presented	Unresolved
2b	Oyetunde Omoyeni Esther	Director of Finance	Authorizing Officer	—	—	LQ/AUD/OBK/LCDA/REV/02/2022	Main cashbook not presented	Unresolved
3a	Mr TPL Fawole A,A	Director of Town Planning and Land Services	Recipient	1,000,000:00	01/Feb/2022	LQ/AUD/OBK/LCDA/03/2022	Expenditure not supported with proper records	Response under Consideration
3b	Mr TPL Fawole A,A	Director of Town Planning and Land Services	Authorizing Officer	1,000,000:00	01/Feb/2022	LQ/AUD/OBK/LCDA/03/2022	Expenditure not supported with proper records	Response under Consideration
4a	Mr TPL Fawole A,A	Director of Town Planning and Services Department	Recipient	1,000,000:00	02/Feb/2022	LQ/AUD/OBK/LCDA/03/2022	Expenditure not supported with proper records	Response under Consideration
4b	Mr TPL Fawole A,A	Director of Town Planning and Land Service	Authorizing Officer	1,000,000:00	02/Feb/2022	LQ/AUD/OBK/LCDA/03/2022	Expenditure not supported with proper records	Response under Consideration
5a	Oyetunbi Moruf K	Director of SCDI	Recipient	1,562,500:00	39/May/2022	LQ/AUD/OBK/LCDA/04/2022	Doubtful Expenditure	Response under Consideration
5b	Oyetunbi Moruf K	Director of SCDI	Authorizing Officer	1,562,500:00	39/May/2022	LQ/AUD/OBK/LCDA/04/2022	Doubtful Expenditure	Response under Consideration
6a	Olofintuyi Debo T	Executive Officer	Recipient	150,000:00	18/April/2022	LQ/AUD/OBK/LCDA/05/2022	Unretired monthly imprest	Response under Consideration
6b	Owokade Adefunke	Director of budget	Authorizing Officer	150,000:00	18/April/2022	LQ/AUD/OBK/LCDA/05/2022	Unretired monthly imprest	Response under Consideration
7a	Adesoro Victoria	Data processing officer	Recipient	1,000,000:00	84/Sept/2022	LQ/AUD/OBK/LCDA/06/2022	Doubtful Expenditure	Response under Consideration
7b	Owokade Adefunke	Director of budget	Authorizing Officer	1,000,000:00	84/Sept/2022	LQ/AUD/OBK/LCDA/06/2022	Doubtful Expenditure	Response under Consideration

8a	Olusanya A.A.	ACCDO	Recipient	750,000:00	89/Sept/2022	LQ/AUD/OBK/LCDA/06/2022	Doubtful Expenditure	Unresolved
8b	Oyetunbi Moruf K	Director of SCDI	Authorizing Officer	750,000:00	89/Sept/2022	LQ/AUD/OBK/LCDA/06/2022	Doubtful Expenditure	Unresolved
9a	Olofintuyi Debo T	Data processing officer	Recipient	150,000:00	25/Sept/2022	LQ/AUD/OBK/LCDA/07/2022	Unretired monthly imprest	Response under Consideration
9b	Owokade Adefunke	Director of budget	Authorizing Officer	150,000:00	25/Sept/2022	LQ/AUD/OBK/LCDA/07/2022	Unretired monthly imprest	Response under Consideration
10a	Mrs Olatunji Tunrayo	Director PHC	Recipient	75,000:00	15/Nov/2022	LQ/AUD/OBK/LCDA/07/2022	Unretired monthly imprest	Unresolved
10b	Mrs Olatunji Tunrayo	Director PHC	Authorizing Officer	75,000:00	15/Nov/2022	LQ/AUD/OBK/LCDA/07/2022	Unretired monthly imprest	Unresolved
11a	TPL Fawole Abimbola	Director TP&LS	Recipient	1,000,000:00	44/Nov/2022	LQ/AUD/OBK/LCDA/08/2022	Expenditure not supported with proper records	Response under Consideration
11b	TPL Fawole Abimbola	Director T&PLS	Authorizing Officer	1,000,000:00	44/Nov/2022	LQ/AUD/OBK/LCDA/08/2022	Expenditure not supported with proper records	Response under Consideration

APPENDIX "A"

ODO OTIN LOCAL GOVERNMENT, OKUKU

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT N	PV. NOS.	QUERY NO.	SUBJECT	STATUS
1a	Mr. Oyewo Z. A	ACCDO	Recipient	900,000.00	20/Apr/21	LQ/AUD/ODTLG/02/2022	Unreceipted Exp.	Response under Consideration
b.	Mr. Aroyegun Samuel	HOD SDI	Authorizing Officer				-do-	Response under Consideration
2a.	Com. Oke Taofiq	NULGE Chairman	Recipient	250,000.00	09/May/22	LQ/AUD/ODTLG/02/2022	-do-	Response under Consideration
b.	Odetayo A. O	H O D (Admin)	Authorizing officer				-do-	Response under Consideration
3a.	Com. Oke Taofiq	NULGE Chairman	Recipient	350,000.00	18/June/22	LQ/AUD/ODTLG/02/2022	Unreceipted Expenditure	Response under Consideration
b.	Odetayo A. O	H O D (Admin)	Authorizing officer				-do-	Response under Consideration
4a	Comr. Oke Taofik	NULGE	Recipient	20,000.00	13/March/22	LQ/AUD/ODTLG/03/2022	Unretired Imprest	Resolved
b.	Odetayo A. O.	HOD (Admin)	Authorizing officer				-do-	Resolved
5a.	Com. Oke Taofiq	NULGE Chairman	Recipient	75,000.00	20/May/22	LQ/AUD/ODTLG/03/2022	-do-	Resolved
b.	Odetayo A. O	H O D (Admin)	Authorizing Officer				-do-	Resolved
6a	Mr. Rafiu Kazeem A.	S DE &I	Recipient	75,000.00	26/May/22	LQ/AUD/ODTLG/03/2022	-do-	Resolved
B	Aroyegun	HOD S DE&I	Authorizing Officer				-do-	Resolved
7a	Com. Oke Taofiq	NULGE Chairman	Recipient	10,000.00	38/May/22	LQ/AUD/ODTLG/03/2022	-do-	Resolved
B	Odetayo A. O	H O D (Admin)	Authorizing Officer				-do-	Resolved
8a	Mrs Afolabi Elizabeth I	Procurement Officer	Recipient	40,000.00	23/Aug 2022	LQ/AUD/ODTLG/04/2022	-do-	Resolved
8b	Afolabi Elizabeth	Procurement Officer	Authorizing Officer				-do-	Resolved

9a	Kazeem Ademola Rafiu	Information officer	Recipient	150,000.00	16/Sept 2022	LQ/AUD/ODTLG/04/2022	-do-	Response under Consideration
9b	Aroyehun Samuel	HOD SDI	Authorizing Officer				-do-	Response under Consideration
10a	Mrs. Oguntoye Winfred	SAO	Recipient	950,000.00	65/Aug 2022	LQ/AUD/ODTLG/05/2022	Unreceipted Expenditure	Response under Consideration
10b	Mrs. A.O Odetayo	HOD ADMIN	Authorizing Officer				-do-	Response under Consideration
11a	Mr. Yusuf Olasunkanmi	Chief Transportation Superintendent	Recipient	400,000.00	01/Oct 2022	LQ/AUD/ODTLG/05/2022	-do-	Response under Consideration
11b	Mrs. A.O Odetayo	HOD ADMIN	Authorizing Officer				-do-	Response under Consideration

APPENDIX "A"
ODO-OTIN NORTH LOCAL COUNCIL DEVELOPMENT AREA, OYAN

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO.	SUBJECT	STATUS
1a.	Adewuyi Comfort	C. C. O Admin	Recipients	35,000.00	04/Jan/22	LA/AUD/ODTNLCDA/02/22	Unreceipted Voucher	Resolved
b.	Mr. Adesujo A.	HOD Admin	Authorizing officer				-do-	Resolved
2a.	Oyewole O. Mohammed	H E O	Recipients	25,000.00	06/Jan/22	LA/AUD/ODTNLCDA/02/22	-do-	Resolved
b.	Olusola Adekunle	HOD Town Planning	Authorizing officer				-do-	Resolved
3a.	Mr. Oyewole O. M.	Admin/ Revenue	Recipients	7,000.00	48/Mar/22	LA/AUD/ODTNLCDA/02/22	-do-	Resolved
b.	Olusola Adekunle	HOD Town Planning	Authorizing officer				-do-	Resolved
4a.	Ajibade D. S.	Procurement Officer	Recipients	10,000.00	08/Apr/22	LA/AUD/ODTNLCDA/02/2022	-do-	Resolved
b.	Ajibade D. S.	HOD Procurement	Authorizing officer				-do-	Resolved
5a.	Adekunle Olusola	HOD Town Planning	Recipients	25,000.00	11/Apr/22	LA/AUD/ODTNLCDA/02/2022	-do-	Resolved
b.	Adekunle Olusola	HOD Town Planning	Authorizing officer				-do-	Resolved
6a.	Hon. Idris Kehinde	Councillor	Recipients	120,000.00	10/May/22	LA/AUD/ODTNLCDA/03/2022	Unretired Imprest	Response under Consideration
b.	Adesujo M. A	HOD Admin	Authorizing officer				-do-	Response under Consideration
7a.	Hon. Fadahunsi Funminiyi	Councillor	Recipients	12,000.00	11/May/2022	LA/AUD/ODTNLCDA/03/2022	-do-	Response under Consideration
b.	Adesujo M. A	HOD Admin	Authorizing officer				-do-	Response under Consideration
8a.		Councillor	Authorizing officer	120,000.00	14/May/2022	LA/AUD/ODTNLCDA/03/2022	-do-	Response under Consideration
b.	Adesujo M. A	HOD Admin	Authorizing officer				-do-	Response under Consideration
9a.	Pharm. Salawu Tajudeen	HOD PHC	Authorizing officer	75,000.00	28/May/2022	LA/AUD/ODTNLCDA/03/2022	-do-	Response under Consideration

b.	Pharm. Salawu Tajudeen	HOD PHC	Authorizing officer					Response under Consideration
10a	Adekunle Olusola	HOD Town Planning	Recipients	200,000.00	36/Nov 2022	LA/AUD/ODTNLCDA/04/2022	Unreceipted Payment voucher	Response under Consideration
10b	Adekunle Olusola	HOD Town Planning	Authorizing officer					Response under Consideration
11a	Salawu Tajudeen	HOD PHC	Recipients	150,000.00	27/Sept 2022	LA/AUD/ODTNLCDA/05/2022	unretired Imprest	Response under Consideration
11b	Salawu Tajudeen	HOD PHC	Authorizing officer					Response under Consideration
12a	Adewuyi John A.	HOD SDI	Recipients	150,000.00	20/Nov 2022	LA/AUD/ODTNLCDA/05/2022	-do-	Response under Consideration
12b	Adewuyi John A.	HOD SDI	Authorizing officer					Response under Consideration
13a	Mr. Olajide	Dr. Finance	Authorizing officer			LA/AUD/ODTNLCDA/06/2022	Debit in Cashbook not in Cashbook	Unresolved
13b	Mr. Olajide	Dr. Finance	Authorizing officer			LA/AUD/ODTNLCDA/07/2022	Debit in Cashbook not in Cashbook	Unresolved

ODO-OTIN SOUTH LOCAL COUNCIL DEVELOPMENT AREA, INISA

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT ₦	PV. NOS.	QUERY NO. SUBJECT	SUBJECT	STATUS
1a.	Mr. Ikeola Isaac K.	HEO	Recipient	25,000.00	11/Mar/22	LQ/AUD/ODOSLCDA/02/22	Unreceipted Expenditure	Resolved
b.	Mr. Bakare Rasag A.	HOD Admin	Authorizing Officer				-do-	Resolved
2a.	Oladimeji Mary	SAO	Recipient	15,000.00	50/May/22	LQ/AUD/ODOSLCDA/02/22	-do-	Resolved
b.	Mr. Bakare Rasag A.	HOD (Agric)	Authorizing Officer				-do-	Resolved
3a.	Mr. Ikeola Isaac Kayode	HEO	Recipient	5,000.00	10/April/22	LQ/AUD/ODOSLCDA/03/22	Unretired Imprest	Resolved
b.	Mr. Bakare Rasag A.	HOD Admin	Authorizing Officer				-do-	Resolved
4a.	Mustapha Tajudeen	HOD works	Recipient	20,000.00	21/June/2022	LQ/AUD/ODOSLCDA/03/22	-do-	Resolved
b.	Mustapha Tajudeen	HOD works	Authorizing Officer				-do-	Resolved
5a.	Adebimpe Fausat	HOD Agric	Recipient	20,000.00	25/June/2022	LQ/AUD/ODOSLCDA/03/22	-do-	Resolved
b.	Adebimpe Fausat	HOD Agric	Authorizing Officer				-do-	Resolved
6a	Oladimeji Mary	[AO	Recipient	850,000.00	41/Sept 2022	LQ/AUD/ODOSLCDA/04/22	Unreceipted Expenditure	Response under Consideration
6b	Bakare Adekunle	HOD ADMIN	Authorizing Officer				-do-	Response under Consideration
7a	Adebayo Dolapo	HOD WES	Recipient	190,000.00	54/Nov 2022	LQ/AUD/ODOSLCDA/04/22	-do-	Response under Consideration
7b	Adebayo Dolapo	HOD WES	Authorizing Officer				-do-	Response under Consideration
8a	Adedokun I.O	CDO	Recipient	100,000.00	29/Aug 2022	LQ/AUD/ODOSLCDA/05/22	Unretired Imprest	Response under Consideration
8b	Mrs. Makanjuola O.A	HOD SDI	Authorizing Officer				-do-	Response under Consideration
9a	Ikeola Isaac	HEO	Recipient	10,000.00	40/Nov 2022	LQ/AUD/ODOSLCDA/05/22	-do-	Response under Consideration
9b	Bakare Adekunle	HOD ADMIN	Authorizing Officer				-do-	Response under Consideration
10a	Mr. Oyeniya	HOD FINANCE	Recipient	15,000.00		LQ/AUD/ODOSLCDA/06/22	Debit not in Bank Cash book	Response under Consideration
10b	Mr. Oyeniya		Authorizing officer					Response under Consideration

APPENDIX "A"
OLA-OLUWA LOCAL GOVERNMENT, BODE-OSI

	RECIPIENT	DESIGNATION	INVOLVEMENT	AMOUNT	PV NOS&DATE	QUEER NO/ SUBJECT	STATUS
1a			Recipient	123,500:00	Not applicable	LQ/AUD/OLLG/01/2022 Treasury Receipt not traceable to main Cash book	Unresolved
b			Authorizing Officer	123,500:00	Not applicable		
2a	Mr. Rasheed Mutiu	Assit Chief Agric Officer	Recipient	400,000:00	07/March/22	LQ/AUD/OLLG/02/2022 Exp. Not Supported with proper records or Accounts	Unresolved
b	Mr. Akande Semiu	Dir. of Agric	Authorizing Officer	400,000:00	07/March/22		
3a	Mrs Ogunneye Iyabo A.	Dir. of TPL	Recipient	75,000:00	08/April/22	LQ/AUD/OLLG/03/2022 Unretired Imprest	Response under Consideration
b	Mrs Ogunneye Iyabo A.	Dir. of TPL	Authorizing Officer	75,000:00	20/May/22		
4a	Mrs Ogunriade A.S	PAO	Recipient	150,000:00	20/May/22	LQ/AUD/OLLG/03/2022 Unretired Imprest	Response under Consideration
b	Mr. Akande Semiu	Dir. of Agric	Authorizing Officer	150,000:00	20/May/22		
5a	Mrs Ogunneye Iyabo A.	Dir. of TPL	Recipient	300,000:00	38/Feb/2022	LQ/AUD/OLLG/04/2022 Store Items not taken on charge	Response under Consideration
b	Mrs Ogunneye Iyabo A.	Dir. of TPL	Authorizing Officer	300,000:00	38/Feb/2022		
6a	Mrs Ogunneye Iyabo A.	Dir. of TPL	Recipient	75,000:00	48/Feb/2022	LQ/AUD/OLLG/05/2022 Unclaimed Allowance	Response under Consideration
b	Mrs Ogunneye Iyabo A.	Dir. of TPL	Authorizing Officer	75,000:00	48/Feb/2022		
7a	Amidu Salawu	PHCA	Recipient	75,000:00	25/April/22	LQ/AUD/OLLG/05/2022 Unclaimed Allowance	Response under Consideration
b	Dr. Adeboye	Dir. of PHC	Authorizing Officer	75,000:00	25/April/22		
8a	Amidu Salawu	PHCA	Recipient	75,000:00	09/June/22	LQ/AUD/OLLG/05/2022 Unclaimed Allowance	Response under Consideration
b	Dr. Adeboye	Dir. of PHCA	Authorizing Officer	75,000:00	09/June/22		
9a	Mr, Rasheed Mutiu	ACAO	Recipient	200,000:00	37/Oct./22	LQ/AUD/OLLG/06/2022 Exp. Not Supported with proper records or Accounts	Unresolved
b	Mr. Akande Semiu	Dir. Agric	Authorizing Officer	200,000:00	37/Oct./22		
10a	Mrs Joke Ogunneye	Dir. TPL	Recipient	100,000:00	54/Nov./22	LQ/AUD/OLLG/06/2022 Exp. Not Supported with proper records or Accounts	Response under Consideration
b	Mrs Joke Ogunneye	Dir. T P L	Authorizing Officer	100,000:00	54/Nov./22		
11a	Mr. Amidu Salawu	PHCA	Recipient	75,000:00	16/Aug./22		

b	Dr. Adebayo	Dir. of PHCA	Authorizing Officer	75,000:00	16/Aug./22	LQ/AUD/OLLG/07/2022 Unretired Imprest	Response under Consideration
12a	Mr. Raheem O. Najeem	BPRS	Recipient	150,000:00	23/Oct/22	LQ/AUD/OLLG/07/2022 Unretired Imprest	Response under Consideration
b	Mr. Adeyemi K.	Dir. of Budget	Authorizing Officer	150,000:00	23/Oct/22		
13a	Mr. Osunrinade Adeniyi S.	ACAO	Recipient	75,000:00	28/Nov/2022	LQ/AUD/OLLG/07/2022 Unretired Imprest	Response under Consideration
b	Mr. Akande Semiu	Dir. of Agric	Authorizing Officer	75,000:00	28/Nov/2022		
14	Alh. Adesina B.G	Dir. of Finance	Authorizing Officer	83,487,911:78	Nil	LQ/AUD/OLLG/08/2022 Debit in Cashbook Not in Bank	Response under Consideration

APPENDIX "A"

OLA-OLUWA SOUTH EAST LOCAL COUNCIL DEVELOPMENT AREA, ILEMOWU.

S/N	NAMES	DESIGNATION	INVOLVEMENT	AMOUNT	PV NOS & DATE	QUERY NO./ SUBJECT	STATUS
1a	Adesina Lydia Omolara	PTO II	Recipient	80,000.00	02/Feb/2022	LQ/AUD/OLSE/LCDA/01/2022 Expenditure Not supported with proper Records or Account	Response under Consideration
1b	Alimi Liadi	Dir. of Works	Authorizing Officer				
2a	Tella M. Afolabi	Principal Executive Officer	Recipient	750,000.00	46/Feb./2022	LQ/AUD/OLSE/LCDA/01/2022 Expenditure Not supported with proper Records or Account	Response under Consideration
2b	Alabi Emmanuel	SAO	Authorizing Officer				
3a	Mr Oyediran Musa	Works Superintendent Officer	Recipient	196,000.00	54/April/2022	LQ/AUD/OLSE/LCDA/01/2022 Expenditure Not supported with proper Records or Account	Response under Consideration
3b	Alimi Liade	Dir. of Works	Authorizing Officer				
4a	Mrs Adewale Aliyat	ACNO	Recipient	150,000.00	27/May/2022	LQ/AUD/OLSE/LCDA/01/2022 Expenditure Not supported with proper Records or Account	Response under Consideration
4b	Adewale Aliyat	Dir. of PHC	Authorizing Officer				
5a	Akanni Bolatito A.	Internal Auditor	Recipient	45,000.00	28/May/2022	LQ/AUD/OLSE/LCDA/01/2022 Expenditure Not supported with proper Records or Account	Response under Consideration
5b	Akanni Bolatito A	Internal Auditor	Authorizing Officer				
6a	Mr Oyediran Musa	Works superintendent officer	Recipient	16,000.00	68/Feb/2022	LQ/AUD/OLSE/LCDA/02/2022 Expenditure Not Checked and Passed.	Unresolved
6b	Alimi Liadi	Dir. of Works	Authorizing Officer				
7a	Mr Alabi Taofeek O.	-----	Recipient	50,000.00	59/April/2022	LQ/AUD/OLSE/LCDA/02/2022 Expenditure Not Checked and Passed.	Unresolved
7b	Mr Awoyemi Morufu	Dir.	Authorizing Officer				
8a	Adebayo Grace Funmi	Principal Executive Officer	Recipient	135,000.00	47/June/2022	LQ/AUD/OLSE/LCDA/03/2022 Unclaimed Allowance	Response under Consideration
8b	Mr Alabi Emmanuel	SAO	Authorizing Officer				
9	Mr. Oyinlola	Head of Finance	Authorizing Officer	Nil	Nil	LQ/AUD/OLSE/LCDA/04/2022 Non Production of Bank Reconciliation Statement	Unresolved
10a	Mr. Adeboye Israel A.	SCA	Recipient				Unresolved

b.	Mr. Tijani Mutiu	Dir. Budget	Authorizing Officer	150,000:00	49/July/22	LQ/AUD/OLSE/LCDA/05/2022 Store Item not taken on charge	
11a	Mrs Amoo M.O	CEO	Recipient	50,000:00	129/Sept/22	LQ/AUD/OLSE/LCDA/05/2022 Store Item not taken on charge	Unresolved
b.	Mrs Amoo M.O		Authorizing Officer				
12a	Mr. Adeboye Israel .A.	PCA	Recipient	70,000:00	72/Oct/22	LQ/AUD/OLSE/LCDA/06/2022 Improperly Vouched Expenditure	Resolved
b.	Mr. Tijani Mutiu	Dir. Budget	Authorizing Officer				
13a	Mrs Olapade Esther	-	Recipient	60,000:00	01/Aug/22	LQ/AUD/OLSE/LCDA/07/2022 Unclaimed Allowance	Un
b.	Mr. Kareem Mutiu	Dir. WES	Authorizing Officer				
14a	Mrs. Aderibigbe T.A.	-	Recipient	45,000:00	122/Sept/22	LQ/AUD/OLSE/LCDA/07/2022 Unclaimed Allowance	Resolved
b.	Mr. Oyewumi .S.	Dir. Social	Authorizing Officer				

APPENDIX "A"

OLORUNDA LOCAL GOVERNMENT, IGBONA

S/N	RECIPIENTS	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV NOS	QUERY NO	SUBJECT	STATUS
1.	Barr. Adesina Gbadebo A.	Admin	Recipient	100,000.00	34/Feb 2022	LQ/AUD/OLG/02/2022	Expenditure not supported with proper records	Response under Consideration
	Mr. Ladepo	DD Admin	Authorizing Officer	100,000.00				
2.	Hon. Abdulmajeed Kunle Daisu	Admin	Recipient	250,000.00	37/April 2022	LQ/AUD/OLG/01/2022	Unretired Imprest	Response under Consideration
	Mrs. Ladepo	SAO Admin	Authorizing Officer	250,000.00				
3.	Barr. Ajayi Joseph Olusola	Admin	Recipient	75,000.00s	40/April 2022	LQ/AUD/OLG/01/2022	Unretired Imprest	Response under Consideration
	Mrs. Ladepo	SAO Admin	Authorizing Officer	75,000.00				
4.	Mrs. Oyetunji Wunmi E.	Social	Recipient	100,000.00	35/May 2022	LQ/AUD/OLG/01/2022	Unretired Imprest	Response under Consideration
	Mr. Elufadeju	Director Social	Authorizing Officer	100,000.00				
5.	Ibitoye T.T	Budget	Recipient	75,000.00	46 June 2022	LQ/AUD/OLG/01/2022	Unretired Imprest	Response under Consideration
	Falowo Clement	Director Budget	Authorizing Officer	75,000.00				
6	Ajibola C. T.	Deputy PHC	Recipient	200,000.00	122/Oct/2022	LQ/AUD/OLG/04/2022	Expenditure not Supported with Proper Records or Accounts	Response under Consideration
	Ajibola C. T.	Deputy PHC	Authorizing Officer					
7	Mr. Agboola Mutiu	-	Recipient	200,000.00	26/July/2022	LQ/AUD/OLG/03/2022	Doubtful Expenditure	Response under Consideration
	Mr. Agboola Mutiu	-	Authorizing Officer					
8	Olapoju	-	Recipient	250,000.00	69/July/2022	LQ/AUD/OLG/03/2022	Doubtful Expenditure	Response under Consideration
	Agboola Mutiu	-	Authorizing Officer					
9	Mr. Adele	Director of Finance	Authorizing Officer	13,081,754.43		LQ/AUD/OLG/05/2022	Debit in Bank Statement not in Cashbook	Unresolved

APPENDIX A
Olorunda North Local Council Development Area, Ota-Efun
JANUARY – DECEMBER, 2022

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT ₦	PV NOS	QUERY NO	SUBJECT	STATUS			
1	Lukuman A. Rafiu	Admin Officer	Recipient	40,000.00	54/Feb/2022	LQ/AUD/OLNLCDA/01/2022	Expenditure not Supported with Proper Records or Account	Resolved			
	Mrs. Ogunwale Toyin	Director Admin	Authorizing Officer								
2	Lawal Jimoh Anifowose	HTS Works	Recipient	80,000.00	13/April/2022	LQ/AUD/OLNLCDA/01/2022	Expenditure not Supported with Proper Records or Account	Resolved			
	Mrs. Ogunwale Toyin	Director Admin	Authorizing Officer								
3	HOD T/P	HOD T/P	Recipient	35,000.00	14/April/2022	LQ/AUD/OLNLCDA/05/2022	Expenditure Not Supported with Proper Records or Accounts	Response under Consideration			
	Akintoye Jelili	-	Authorizing Officer	200,000.00	18/Nov/2022						
4	HOD D.D.I	-	Recipient								
	Akinwola Sogo	-	Authorizing Officer								
5	HOD CDI	-	Recipient	1,161,500.00	8/July/2022						
	Akinolasogo	-	Authorizing Officer								
6	Lukman Rafiu	HOD Admin.	Recipient	20,000.00	16/Aug/2022	LQ/AUD/OLNLCDA/06/2022	Expenditure Not Checked and Passed				
	Lukman Rafiu	HOD Admin	Authorizing Officer								

APPENDIX A

OLORUNDA SOUTH AREA COUNCIL, ILIE.

S/N	NAMES	DESIGNATION	INVOLVE- MENT	AMOUNT₦	PV NOS	QUERY NO	SUBJECT	STATUS
1	Mr. Adeyemo Oyeyemi	Director Social	Recipient & Authorizing Officer	605,000.00	10/Jan/2022	LQ/AUD/OLSAC/01/2022	Expenditure Not Checked and Passed by the Internal Auditor	Unresolved
2.	Ogunsesan Azeez	Director Admin	Recipient & Authorizing Officer	45,000.00	10/May/2022			
3	Alabi A. O.	HOD WES	Recipient	120,000.00	81/Sept/2022	LQ/AUD/OLSAC/03/2022	Expenditure not Checked and Passed by the Internal Auditor	Unresolved
4	Alabi A. O.	HOD WES	Authorizing Officer					
5	Obembe Isaac	-	Recipient	200,000.00	05/Oct/2022	LQ/AUD/OLSAC/04/2022	Expenditure not Supported with Proper Records/Amount or Accounts	Response under Consideration
6	Obembe Isaac	-	Authorizing Officer					
7	Abegunde Bose	-	Recipient	200,000.00	39/Oct/2022	LQ/AUD/OLSAC/04/2022	Expenditure not Supported with Proper Records/Amount or Accounts	Response under Consideration
8	-	-	Authorizing Officer					

APPENDIX A
ORIADE LOCAL GOVERNMENT, IJEBU JESA.

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Mr. Omole Olubunmi	Revenue collectors	Recipient	7,650:00	Nil	LQ/AUD/ORD/REV/01/2022	Treasury Receipts not traceable to main cashbook	Unresolved
1b	Mr. Oladipo Tajudeen	Director of finance	Authorizing Officer	7,650:00	Nil	LQ/AUD/ORD/REV/01/2022	Treasury Receipts not traceable to main cashbook	
2a	Mr. Abe Peter	Revenue collectors	Recipient	11,250:00	Nil	LQ/AUD/ORD/REV/01/2022	Treasury Receipts not traceable to main cashbook	Unresolved
2b	Mr. Oladipo Tajudeen	Director of finance	Authorizing Officer	11,250:00	Nil	LQ/AUD/ORD/REV/01/2022	Treasury Receipts not traceable to main cashbook	
3a	Lawal Ismail	Senior Tractor Operator	Recipient	620,000:00	52/Feb/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
3b	Mrishola	Assistant Chief Agric Extension Officer	Authorizing Officer	620,000:00	52/Feb/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	
4a	MrsAkinniyi Adesola	ACCO	Recipient	50,000:00	62/Feb/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
4b	G.O Oni	Director of SCDIs	Authorizing Officer	50,000:00	62/Feb/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	
5a	San OlosundeR.A	Director WES	Recipient	608,336:00	72/June/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	Response under Consideration
5b	San OlosundeR.A	Director WES	Authorizing Officer	608,336:00	72/June/2022	LQ/AUD/ORD/02/2022	Expenditure not supported with proper records or accounts	

6a	Adeyera B.C	Principal Executive Officer	Recipient	50,000:00	14/Feb/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	Resolved
6b	MrsAdejuwon Toyin	Principal Admin Officer	Authorizing Officer	50,000:00	14/Feb/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	
7a	San OlosundeR.A	Director of WES	Recipient	50,000:00	22/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	Response under Consideration
7b	San OlosundeR.A	Directorof WES	Authorizing Officer	50,000:00	22/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	
8a	Mrs. OyeniranA.A	Directorof PHC	Recipient	100,000:00	23/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	Response under Consideration
8b	Mrs. OyeniranA.,A.	Director of PHC	Authorizing Officer	100,000:00	23/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	
9a	Adetayo Bosede B	SCDI Officer	Recipient	100,000:00	31/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	Response under Consideration
9b	G.O Oni	Director SCDI	Authorizing Officer	100,000:00	31/June/2022	LQ/AUD/ORD/03/2022	Unretired monthly imprest	
10a	San OlosundeR.A	Directorof WES	Recipient	190,000:00	22/Jan/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	Resolved
10b	San OlosundeR.A	DirectorWES	Authorizing Officer	190,000:00	22/Jan/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	
11a	San OlosundeR.A	Director WES	Recipient	190,000:00	35/April/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	Resolved
11b	San OlosundeR.A	Director WES	Authorizing Officer	190,000:00	35/April/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	
12a	San OlosundeR.A	Director WES	Recipient	190,000:00	02/June/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	Resolved
12b	San OlosundeR.A	Director WES	Authorizing Officer	190,000:00	02/June/2022	LQ/AUD/ORD/04/2022	Unclaimed allowance / expenditure	
13a	Ojokuku Olusola	Procurement officer	Recipient	250,000:00	127/Sept/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper records or accounts	Response under Consideration
13b	Ojokuku Olusola	Director procurement.	Authorizing Officer	250,000:00	127/Sept/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper records or accounts	
14a	Lawal Ismail	Chief Tractor Operator	Recipient	200,000:00	54/Nov/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper	

							records or accounts	Response under Consideration
14b	Adedayo Tajudeen	Director of Agric& food security.	Authorizing Officer	200,000:00	54/Nov/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper records or accounts	
15a	Salawudeen O.O.	Sanitation officer	Recipient	750,000:00	61/Nov/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper records or accounts	Response under Consideration
15b	Mr Olosunde R.A.	Director of WES	Authorizing Officer	750,000:00	61/Nov/2022	LQ/AUD/ORD/05/2022	Expenditure not supported with proper records or accounts	
16a	San Olosunde R.A.	Director of WES	Recipient	190,000:00	152/Sept/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	Response under Consideration
16b	San OlosundeR.A	Director of WES	Authorizing Officer	190,000:00	152/Sept/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	
17a	San OlosundeR.A	Director of WES	Recipient	190,000:00	86/Oct/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	Response under Consideration
17b	San Olosunde R.A	Director of WES	Authorizing Officer	190,000:00	86/Oct/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	
18a	San Olosunde R.A	Director of WES	Recipient	190,000:00	81/Nov/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	Response under Consideration
18b	San Olosunde R.A	Director of WES	Authorizing Officer	190,000:00	81/Nov/2022	LQ/AUD/ORD/06/2022	Unclaimed allowance / expenditure	
19a	San Olosunde R.A	Director of WES	Recipient	989,000.00	26/July/2022	LQ/AUD/ORD/07/2022	Doubtful Expenditure	Unresolved
19b	San Olosunde R.A	Director of WES	Authorizing Officer	989,000:00	26/July/2022	LQ/AUD/ORD/07/2022	Doubtful Expenditure	
20a	Alatise M Olusade	ACAO	Recipient	400,000:00	16/Aug/2022	LQ/AUD/ORD/07/2022	Doubtful Expenditure	Unresolved
20b	Adedayo Tajudeen	Director of Agric	Authorizing Officer	400,000:00	16/Aug/2022	LQ/AUD/ORD/07/2022	Doubtful Expenditure	
21a	Mr. Oladapo T.A.	Director of Finance	Authorizing Officer	577,764.54	39/Sept/2022	LQ/AUD/ORD/08/2022	Debit in Bank not in Cashbook	Unresolved

APPENDIX A
ORIADE SOUTH LOCAL COUNCIL DEVELOPMENT AREA, IPETU - IJESA

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT #	PV NOS	QUERY NO	SUBJECT	STATUS
1a	Omilana Janet and others	Revenue Collectors	Recipient	850,692:00		LQ/AUD/ORD/LCDA/RE V/01/2022	Treasury Receipt not traceable to main cashbook	Unresolved
1b	Mr. Fabuyosin E.O.	Director of Finance	Authorizing Officer	850,692:00		LQ/AUD/ORD/LCDA/RE V/01/2022	Treasury Receipt not traceable to main cashbook	
2a	Owolabi Isaac	Environmental Officer	Recipient	190,000:00	19/Jan/2022	LQ/AUD/ORD/LCDA/02/2022	Unclaimed Expenditure	Resolved
2b	Williams Oyerinde	Director of WES	Authorizing Officer	190,000:00	19/Jan/2022	LQ/AUD/ORD/LCDA/02/2022	Unclaimed Expenditure	
3a	Owolabi Isaac	Environmental Officer	Recipient	190,000:00	10/Mar/2022	LQ/AUD/ORD/LCDA/02/2022	Unclaimed Expenditure	Resolved
3b	Williams Oyerinde	Director of WES	Authorizing Officer	190,000:00	10/Mar/2022	LQ/AUD/ORD/LCDA/02/2022	Unclaimed Expenditure	
4a	Hon Adesina Toyese	Caretaker member	Recipient	120,000:00	27/May/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	Response under Consideration
4b	Salako Williams	Chief Executive Officer	Authorizing Officer	120,000:00	27/May/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	
5a	Mr Idowu Segun Olawale	Agric Superintendent	Recipient	50,000:00	12/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	Response under Consideration
5b	Mr Akinola Samuel Oluwasegun	Director of Agric & food security	Authorizing Officer	50,000:00	12/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	
6a	Hon Olaniyan Akinola	Caretaker member	Recipient	60,000:00	42/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	Response under Consideration
6b	Salako Adewale	Chief Executive Officer	Authorizing Officer	60,000:00	42/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	
7a	Hon Tijani Sikiru	Secretary	Recipient	75,000:00	43/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	Response under Consideration
7b	Salako Adewale	Chief Executive Officer	Authorizing Officer	75,000:00	43/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	
8a	Hon Sarumi Azeez	Caretaker member	Recipient	60,000:00	44/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	Response under Consideration
8b	Salako Adewale	Chief Executive Officer	Authorizing Officer	60,000:00	44/June/2022	LQ/AUD/ORD/LCDA/03/2022	Unretired Monthly Imprest	
9a	Isaac Owolabi	Environmental Officer	Recipient	800,000:00	20/Jan/2022	LQ/AUD/ORD/LCDA/04/2022	Doubtful Expenditure	Unresolved
9b	William Olarinde	Director of WES	Authorizing Officer	800,000:00	20/Jan/2022	LQ/AUD/ORD/LCDA/04/2022	Doubtful Expenditure	
10a	Kolawole Adebisi D	Senior Computer Assistance	Recipient	600,000:00	14/Aug/2022	LQ/AUD/ORD/LCDA/05/2022	Doubtful Expenditure	Unresolved
10b	Alimi Adegboyega	Director of Budget	Authorizing Officer	600,000:00	14/Aug/2022	LQ/AUD/ORD/LCDA/05/2022	Doubtful Expenditure	
12a	Adeleke Taiwo Moruf	Chief Agric Officer	Recipient	900,000:00	33/Oct/2022	LQ/AUD/ORD/LCDA/05/2022	Doubtful Expenditure	Unresolved

12b	Samuel Akinola	Director of Agric & Food security	Authorizing Officer	900,000:00	33/Oct/2022	LQ/AUD/ORD/LCDA/05/2022	Doubtful Expenditure	
13a	Olohunsola Olabode	PEO	Recipient	100,000:00	032/July/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records	Response under Consideration
13b	Salako Adewale	Admin Officer	Authorizing officer	100,000:00	032/July/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records	
14a	Adeseewo Yisau	Town Planning Officer	Recipient	75,000:00	39/July/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records or accounts	Response under Consideration
14b	Olaniyi Olufemi	Director (TP&LS)	Authorizing Officer	75,000:00	39/July/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records or accounts	
15a	Mr. Adebayo Johnson	SCA	Recipient	50,000:00	72/Aug/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records or accounts	Response under Consideration
15b	Alimi Adegboyega	Director of Budget	Authorizing Officer	50,000:00	72/Aug/2022	LQ/AUD/ORD/LCDA/06/2022	Expenditure not supported with proper records or accounts	
16a	Mr Adebayo Johnson	SCA	Recipient	100,000:00	26/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	Response under Consideration
16b	Alimi Adegboyega	Director of Budget	Authorizing Officer	100,000:00	26/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	
17a	Mrs Olaogun Grace	Deputy Director Officer	Recipient	100,000:00	43/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	Response under Consideration
17b	Mrs. Olaogun Grace	Deputy Director PHC	Authorizing Officer	100,000:00	43/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	Response under Consideration
18a	Akibu A.Y.	Admin Officer	Recipient	100,000:00	48/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	Response under Consideration
18b	Ogunrotimi Mathew	CAO	Authorizing Officer	100,000:00	48/Aug/2022	LQ/AUD/ORD/LCDA/07/2022	Unretired Monthly Imprest	
19a	Suliaman Gboyelade	Principal Accountant	Officer in-Charge	-	-	LQ/AUD/ORD/LCDA/08/2022	Non preparation of BRS.	Unresolved
19b	Fabuyosin E.O.	Director of Finance	Authorizing Officer	-	-	LQ/AUD/ORD/LCDA/08/2022	Non preparation of BRS	

OROLU LOCAL GOVERNMENT

S/N	RECIPIENTS	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV NOS	QUERY NO	SUBJECT	STATUS
1.	Mr. Adegbemile Sunday & Co	Director WES	Recipient and Authorizing Officer	100,000.00	03/Jan 2022	LQ/AUD/ORLG/01/2022	Unclaimed Allowance	Resolved
2.	Oparinde Tajudeen	Works Dept	Recipient	100,000.00	03/May 2022	LQ/AUD/ORLG/02/2022	Unretired Imprest	Response under Consideration
	Engr. Seun Omotara	Director Works	Authorising Officer	100,000.00				
	Mrs. Monsurat Mustapha	Director WES	Recipient and Authorizing Officer	100,000.00	05/May 2022			Response under Consideration
	Alhaja Safiriyu Kazeem	Admin Dept	Recipient	100,000.00	15/May 2022			Response under Consideration
	Mr. Oyekunle	SAO Admin	Authorising Officer					
	Mr. Muhammed Morooof	Social Dev. Dept	Recipient	100,000.00	18/May 2022			Response under Consideration
	Joseph Oyewole	Director Social	Authorising Officer					
	Hassan Jelili A.	PTO Works	Recipient	100,000.00	11/Feb 2022	LQ/AUD/ORLG/03/2022	Expenditure not checked and passed by the Internal Auditor	Response under Consideration
	Seun Omotara	Director Works	Authorising Officer					
	Oyegbemi Mutiu	Admin Dept	Recipient	120,000.00	33/April 2022	LQ/AUD/ORLG/04/2022	Expenditure not supported with proper Records or Accounts	Unresolved
	Olaitan Mujirat T.	PHC Dept	Recipient	550,000.00	38/April 2022			
	Engr. Omotara Seun	HOD Works	Recipient	330,000.00	68/Nov/2022	LQ/AUD/ORLG/07/2022	Expenditure Not Supported with Proper Records or Accounts	Response under Consideration
	Engr. Omotara Seun	HOD Works	Authorizing Officer					
	Olaoye A. P.		Recipient	400,000.00	35/July/2022	LQ/AUD/ORLG/08/2022	Doubtful Expenditure	Response under Consideration
	HOD PHC	HOD PHC	Authorizing Officer					Response under Consideration
	Oyewole Femi		Recipient	290,000.00	430/August/2022			
	HOD CDI	HOD CDI	Authorizing Officer					
	Aderibigbe Theresa		Recipient	100,000.00	136/Sept/2022			
	-	-	Authorizing Officer					

OROLU SOUTH AREA COUNCIL, DIISU-AYEKALE

S/N	RECIPIENTS	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV NOS	QUERY NO	SUBJECT	STATUS
1.	Hon. Oladepo kazeem	Agric	Recipient	25,000.00	20/April 2022	LQ/AUD/OSSAC/01/2022	Unretired Imprest	Response under Consideration
2.	Oyedeji Tunde	Agric	Recipient	37,500.00	09/April 2022	LQ/AUD/OSSAC/01/2022	Unretired Imprest	Response under Consideration
	Oyedeji Tunde	Director Agric	Authorizing Officer					
3.	Mr. Salam Azeez O.	-	Recipient	25,000.00	22/June/2022	LQ/AUD/OSSAC/02/2022	Expenditure not Checked and Passed by the Internal Auditor	Unresolved
4.	Mr. Olasupo Morufu A.	-	Recipient	50,000.00	35/June/2022	LQ/AUD/OSSAC/02/2022	Expenditure not Checked and Passed by the Internal Auditor	Unresolved
5.	Adeyemi Nike	-	Recipient	600,000.00	30/Oct/2022	LQ/AUD/OSSAC/05/2022	Store Items Not Take on Charge	Unresolved
6.	Mr. Oyerinmade	HOD Finance	Authorizing Officer					
7.	Olatunji Tajudeen	-	Recipient	155,200.00	155/Nov/2022	LQ/AUD/OSSAC/06/2022	Expenditure Not Checked and Passed	Unresolved
8	Mrs. Olaniyi	-	Authorizing Officer					
9	Olanipekun Bosede F.	-	Recipient	20,000.00	50/Sept/2022	LQ/AUD/OSSAC/07/2022	Expenditure Not Support with Proper Records or Accounts	Response under Consideration
10	Mr. Oyerinmade	HOD Finance	Authorizing Officer					
11	Mr. Oyerinmade	HOD Finance	Authorizing Officer	1,688,896.10		LQ/AUD/OSSAC/08/2022	Debit in Bank not in Cashbook	Unresolved

OSOGBO LOCAL GOVERNMENT, OSOGBO

S/N	RECIPIENTS	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV NOS	QUERY NO	SUBJECT	STATUS	
1.	Mrs. Owoporiola	ADMIN Dept	Recipient	750,000.00	23 ^A /Feb 2022	LQ/AUD/OSO/02/2022	Doubtful Expenditure	Unresolved	
	Ganiyu Taiwo		Authorizing Officer	750000.00					
2.	Adebayo Jemilat	-	Recipient	100,000.00	24/June/2022	LQ/AUD/OSO/01/2022	Unretired Imprest	Response under Consideration	
	Arogundade Waheed Kunle	-	Authorizing Officer	100,000.00					
3.	Hon. Onibonoukta Saheed	-	Recipient	145,000.00	2/April/2022	LQ/AUD/OSO/03/2022	Non-Production of Certificate of Attendance	Unresolved	
	Mr. Ganiyu Taiwo	-	Authorizing Officer	145,000.00					
4	Mrs. Oguntayo S.A.	-	Recipient	165,000.00	147/Aug/2022	LQ/AUD/OSO/05/2022	Doubtful Expenditure	Unresolved	
	-	-	Authorizing Officer						
5	Mr. Otemuyiwa A.	-	Recipient	650,000.00	50/Oct/2022				Unresolved
	-	-	Authorizing Officer						
6	Agboola Kayode A.	-	Recipient	50,000.00	85/Aug/2022	LQ/AUD/OSO/06/2022	Store Items Not Take on Charge	Unresolved	
	-	-	Authorizing Officer						
7.	Mr. Ayandeyi	HOD Finance	Authorizing Officer			LQ/AUD/OSO/07/2022	Non Preparation of Bank Reconciliation Statement	Unresolved	

APPENDIX A
OSOGBO SOUTH LCDA, OJA-OBA, OSOGBO
January-December, 2022

S/N	NAMES	DESIGNATION	QUERY INVOLVEMENT	AMOUNT ₦	PV NOS	QUERY NO	SUBJECT	STATUS
1	Hon. Raheem Gbadebo	(Admin.)	Recipient	50,000.00	67/Feb/2022	LQ/AUD/OSSLCDA/01/22	Expenditure not supported with proper records	Response under Consideration
b.	Alh. Koledowo Remi		Authorizing Officer	50,000.00	67/Feb/2022	LQ/AUD/OSSLCDA/01/22	Expenditure not supported with proper records	
2	Tpl. Monilola Olowe	Town Planning	Recipient & Authorizing Officer	100,000.00	58/May/2022	LQ/AUD/OSSLCDA/01/22	Expenditure not supported with proper records	Response under Consideration
3	Olabisi S. A.	HOD Agric	Recipient	200,000.00	51/Oct/2022	LQ/AUD/OSSLCDA/04/2022	Doubtful Expenditure	Unresolved
b.	Olabisi S. A.	HOD Agric	Authorizing Officer					Unresolved
4	Helen O. Tominiyi	-	Recipient	200,000.00	48/Nov/2022			
b	HOD WES	HOD WES	Authorizing Officer					
5	Olajide Nafisa	-	Recipient	30,000.00	61/Sept/2022	LQ/AUD/OSSLCDA/05/2022	Expenditure Not Checked and Passed	Unresolved
b	HOD ADMIN	HOD ADMIN	Authorizing Officer					

OSOGBOWEST LOCAL COUNCIL DEVELOPMENT AREA, OKE-ARUNGBOW

S/N	RECIPIENTS	DESIGNATION	INVOLVEMENT	AMOUNT (#)	PV NOS	QUERY NO	SUBJECT	STATIS	
1.	Mrs. Sanusi Saheed		Recipient	50,000.00	36/Jan 2022	LQ/AUD/OSWLCDA/01/2022	Expenditure not supported by proper records	Resolved	
	Mr. Lawal	Director TPL/S	Authorizing Officer	50,000.00					
2	Hammed Kehinde	ADMIN DEPT	Recipient	125,000.00	17/April 2022			Resolved	
	Mrs. Adeiji Patrician		Authorizing Officer	125,000.00					
3	Okunade 3	ADMIN DEPT	Recipient	30,000.00	29/April 2022			Resolved	
	Mrs. Adeiji Patrician	ADMIN	Authorizing Officer	30,000.00					
4	Okunade Mojeed	-	Recipient	25,000.00	93/Sept/2022	LQ/AUD/OSWLCDA/03/2022	Expenditure Not Supported with Proper Records or Accounts	Response under Consideration	
	Mr.	HOD ADMIN	Authorizing Officer						
5	Musifaf O. Awoniyi	-	Recipient	100,000.00	99/Sept/2022				Response under Consideration
	Mr.	HOD ADMIN	Authorizing Officer						
6	Ajayi Abimbola A.	-	Recipient	275,000.00	75/Nov.2022	LQ/AUD/OSWLCDA/04/2022	Doubtful Expenditure	Unresolved	
	Mr.	HOD ADMIN	Authorizing Officer						

