



...Ilẹ̀ Iyì, Ilẹ̀ Èyẹ

REPORT OF ACTIVITIES

of

**THE OFFICE OF EKITI STATE
AUDITOR-GENERAL**

2024



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National Anthem

Nigeria we hail thee,
Our own dear native land,
Though tribe and tongue may differ,
In brotherhood, we stand,
Nigerians all, and proud to serve
Our sovereign Motherland.
Our flag shall be a symbol
That truth and justice reign,
In peace or battle honour'd,
And this we count as gain,
To hand on to our children
O God of all creation,
Grant this our one request,
Help us to build a nation
Where no man is oppressed,
And so with peace and plenty

National Pledge

I pledge to Nigeria my country,
To be faithful, loyal and honest
To serve Nigeria with all my strength
To defend her unity,
And uphold her honour and glory
So help me God.

Ekiti Anthem

Oun a ba jo ro kiipe gun.
Oun asepo ni le'ye
Ehin ola wa ti dara o
Awa Ekiti ati parapo
Ka parapo ka tun pa 'nu po
Awa Ekiti ati gbominira
Okan la wa nsee
Ekiti, Ekiti ti gbominira (2ce)
Awa Ekiti iwaju la o ma lo l'agbara Olorun
Awa Ekiti okan soso ma ni'wa o lailai



HIS EXCELLENCY
MR. BIODUN ABAYOMI OYEBANJO
GOVERNOR



HER EXCELLENCY
CHIEF MRS. FUNMILAYO AFUYE
Deputy Governor



RT. HON. ADEOYE ARIBASOYE
Speaker, House of Assembly



ADEUYA VICTOR OLUWOLE
Auditor-General, Ekiti State.

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Ekiti **in view**

Ekiti State is within the tropics. It lies south of Kwara and Kogi State. East of Osun State. and bounded by Ondo State in the East and the South; with a total land area of 5887.895q. km.

Ekiti State has 16 Local Government Councils. By the 1991 Census. the population of Ekiti State was 1,647,822 while the estimated population upon its creation on October 1st. 1996 was at 1,750,000 with the capital at AdoEkiti. The 2006 population census by the National Population Commission put the population of Ekiti State at 2,384,212 people.

Mainly an upland zone rising over 250 metres above sea level, Ekiti has a rhythmically undulating surface. The landscape comprises ancient plains broken by steep-sided outcropping dome rocks. These rocks may occur singularly or in groups or ridges, and the most notable of these are found in Efon-Alaaye, Ikere-Ekiti, and OkemesiEkiti.

An important feature of the state is many hills it possesses, that are often the site of towns in which much of the

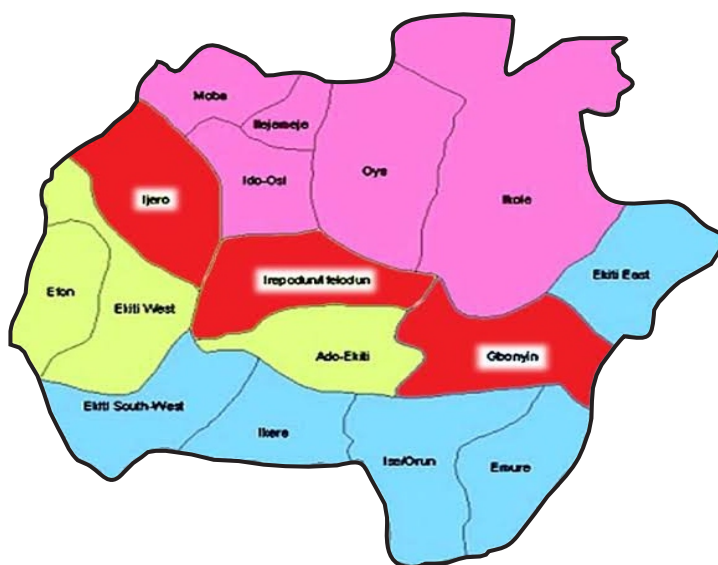
population lives. The word 'Ekiti' is from the local term for a hill.

The State enjoys a tropical climate with two distinct seasons. These are the rainy season (April-October) and the dry season (November-March). Temperature ranges between 21°C and 28°C with high humidity. The south-westerly winds and the North East Trade winds blow in the rainy and dry (Harmattan) seasons, respectively. Tropical Forest exists in the south, while guinea savannah predominates in the northern peripheries.

Some of Ekiti's agricultural produce are Cash crops such as Cocoa, Oil Palm. Kolanut. Plantain, Bananas, Cashew. Citrus, and Timber, Arable/Food Crops such as Rice, Yam, Cassava, Maize, and cowpea.

Ekiti is rich in natural mineral resources, with several of these yet to be tapped. They include casserrite. columbite, and tantalite which are in Ijero-Ekiti, ceramic (ball) clays, and kaolinitic clays which are available in Isan-Ekiti and Oye Local Government Area.

SENATORIAL DISTRICT	FEDERAL CONSTITUENCIES	LOCAL GOVT. AREA	LOCAL GOVT. HEADQUARTERS
EKITI CENTRAL	Ekiti Central I	Ado	Ado-Ekiti
		Irepodun/Ifelodun	Igede-Ekiti
	Ekiti Central II	Efon	Efon-Alaaye-Ekiti
		Ekiti West	Aramoko-Ekiti
		Ijero	Ijero-Ekiti
EKITI NORTH	Ekiti North I	Ikole	Ikole-Ekiti
		Oye	Oye-Ekiti
	Ekiti North II	Ido-Osi	Ido-Ekiti
		Ilejemeje	Iye-Ekiti
		Moba	Otun-Ekiti
EKITI SOUTH	Ekiti South I	Ekiti SouthWest	Ilawe-Ekiti
		Ikere	Ikere-Ekiti
	Ekiti South II	Ise/Orun	Ise-Ekiti
		Ekiti East	Omuo-Ekiti
		Emure	Emure-Ekiti
		Gbonyin	Ode-Ekiti



MESSAGE FROM THE EKITI STATE AUDITOR-GENERAL

Adeuya Victor Oluwole, **FCA**

Distinguished Stakeholders, I am pleased to present to you the Report of Activities of the Office of the State Auditor-General (OSAG) for the year 2024. This annual report provides a transparent account of the statutory responsibilities, achievements, challenges, and contributions of the Office toward ensuring accountability, transparency, and prudent management of public resources in Ekiti State.

In line with the provisions of the Ekiti State Audit Law No. 3 of 2021, particularly Sections 12(2), 20, and 37(1), the Office diligently carried out its mandate of auditing all accounts of Ministries, Departments, and Agencies (MDAs), monitoring procurement processes, conducting performance and compliance audits, and providing timely professional advice on public financial management.

Key highlights of the 2024 activities include:

- **Audit of Accounts:** The Office successfully reviewed and reported on the financial statements of all Ministries Departments and Agencies (MDAs), ensuring compliance with extant financial regulations and IPSAS accrual standards.



- **Performance Audits:** Selected audits were conducted to evaluate the efficiency, effectiveness, and economy of government programmes, aligning with Ekiti State's development agenda.

- **Capacity Building:** The Office of the State Auditor General (OSAG) organized and participated in local training aimed at strengthening staff competence in digitization, forensic auditing, and performance audit methodology.

- **Infrastructure and Modernization:** Notable progress was made in office renovation, Landscaping and office expansion initiative.

- **Stakeholder Engagements:** Continuous collaboration with the Executive, Legislature, Audit Service Commission, Bureau of Public Procurement, and Civil Society Organizations strengthened oversight and public trust.

Despite funding and capacity constraints, the Office recorded substantial progress in advancing the culture of accountability and good governance in Ekiti State. Going forward, our priorities will focus on deepening audit digitization, enhancing staff welfare, completion of office renovation and Information Communication and Technology (ICT) upgrade and scaling up performance audits to directly measure outcomes of government projects and programmes.

On behalf of the entire management and staff of the Office, I sincerely appreciate His Excellency, the Governor of Ekiti State, Mr. Biodun Abayomi Oyebanji, the speaker of Ekiti State House of Assembly, Rt. Hon. Adeoye Stephen Aribasoye, the Public Account Committee Chairman, Hon. Lateef Akanle, the Audit Service Commission Chairman, Mr. Adebayo Richard Adejo and his commissioners, Ministries Departments and Agencies(MDAs), and our Development Partners for their unflinching support throughout the year.

Together, let us remain committed to promoting value for money, transparency, and sustainable development in Ekiti State.

Thank you.

Adeuya Victor Oluwole,
Auditor-General,
Ekiti State

VISION & MISSION STATEMENTS

OUR VISION:

We seek to grow a reputable audit office that is professionally and technically structured with highly motivated staff whose conduct and output meet international best practices.

OUR MISSION:

- | | |
|--|--|
| i. Audit with integrity, the Public Accounts of Ekiti state for transparency and accountability | iv. Foster a culture of professionalism and ethics by creating a culture that promotes professionalism and ethical behavior among staff. |
| ii. Develop comprehensive training and development programme for staff | v. Collaboration with other Audit offices, Professional Bodies e.g. ICAN, ANAN, e.t.c, and other Development Partners (World Bank) |
| iii. Enhance the office Quality control processes through regular review of audit reports and procedures, peer review and training of staff on quality control and regular feedback. | |

WHO WE ARE

The Office of the State Auditor-General is the Supreme Audit Institution, and a statutory and independent body which derives its original powers from Audit Ordinance of 1956, and the Constitution of Federal Republic of Nigeria 1999 (as amended).

Section 125 (2) authorises the Auditor-General for the state as follows: *“The public accounts of a state and all offices and courts of the state shall be audited by the Auditor-General for the state who shall submit his reports to the House of Assembly of the state concerned, and for that purpose the Auditor-General or any person authorised by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts”*

The powers and responsibilities of the State Auditor-General as

stipulated in Sec 125(2) of the 1999 Constitution of Federal Republic of Nigeria were subsequently domesticated in Ekiti State Audit Service Law No 3 of 2021, Section 27(1-6) section 27, 28, 29, 30, 31, 32, 33 and 34 to further strengthen the office. By virtue of the provisions of these Laws, the Auditor-General for Ekiti State is seen to be independent and can exercise his powers and authority without fear or favour.

The Auditor-General is responsible for conducting financial audits, and review of the accounts of government agencies, at the state level. The primary objective is to ensure that Ekiti State government entities (MDAs) are following applicable laws and regulations while using taxpayers funds efficiently and effectively.

WHAT WE DO

As statutory auditors for Ekiti State, our primary role is to examine and evaluate financial records, systems and operations of the MDAs to ensure that they are accurate, reliable and in compliance with applicable State Laws, regulations and standards. We have a wide range of responsibilities which include:

- i Conducting financial audits to ensure that Ekiti State government MDAs are following proper accounting practices and financial requirements.
- ii Reviewing government contracts and procurement processes to ensure that they are fair, transparent and competitive.
- iii Evaluating government programmes and services to determine whether they are achieving their intended objectives and whether they are being

provided in the most cost effective manner possible.

- iv Investigating allegations of fraud, waste and abuse in government MDAs and programmes and recommend actions to prevent future occurrences.

- v Providing recommendations for improvements in government operations, policies and procedures.

Our ultimate goal as State auditors is to provide independent and objective assurances to State officials, taxpayers, other stakeholders that the Ekiti State MDAs are operating in a transparent, accountable and ethical manner.

OUR INDEPENDENCE

Independence is a critical aspect of the role of the State Auditor-General. Our independence from the MDAs we audit ensures that our work is objective – based on facts, not preconceived, symbolized through confirmation of the appointment of the Auditor-General by the State House of Assembly and the enactment of Ekiti State Audit Law No 3 of 2021 to guarantee both operational and financial autonomy

to Office of the State Auditor General

The Auditor General shall not be subject to the direction of any persons or authority as to how he carries out his audit.

As independent auditors, we are responsible for conducting audits in an objective and unbiased manner, free from any influence that could compromise or impair the integrity of our work as state auditors.

HOW WE WORK

As Ekiti State Government auditors, we work in teams to conduct audits of various state government MDAs. Our work typically involves the following key steps.

Planning: We begin by planning the audit, which involves identifying the scope and objectives of the audit as well as determining the resources and timeline required to complete the audit.

Fieldwork: We conduct Fieldwork, which typically involves gathering data and evidence through interviews, document review; and other methods to assess the MDAs

financial management and operation.

Analysis: Once we have collected all necessary information, we analyse the data to identify any issues, risks or areas of concern.

Reporting: We then prepare a written audit report that summarizes our findings, conclusion and recommendations based on our analysis.

The reports being distributed to the audited MDAs including state officials and other stakeholders.

Follow-up: Finally we may follow up with the MDAs to ensure that they have taken appropriate action to address the issues identified in the

audit reports.

Throughout this process, we work closely with each other and with the MDAs being audited to ensure that we have all the needed information to conduct a thorough and accurate audit.

We also follow strict Professional Standards (i. e. ISSAIs, IPSAS etc.) and code of ethics to ensure that our work is conducted in an objective, impartial and non-partisan manner.

HOW WE REPORT ON OUR WORK

As State government auditors, reporting on our work is an important part of our responsibilities. We normally issue audit reports that document the findings, conclusion and recommendations resulting from our audit to Ekiti State House of Assembly and the inspection reports to the Accounting officers in the State, such as the Permanent Secretaries, General Managers, Director-Generals, Executive Secretaries among others.

These reports are typically issued in writing and distributed to the state officials (Accounting officers) and other stakeholders who are responsible for addressing the issues identified in the audit. The reports are equally made available to the public through the Ekiti State governments Website or other public information channels.

In addition to issuing Auditor General Annual Reports, we also present our findings to the State officials (i.e Accounting officers) through formal presentation or meetings. These presentations may include an overview of the audits purpose and scope, a summary of our findings and recommendations and a discussion on any management responses or a follow-up actions.

By reporting on our work, we help to promote transparency and accountability in State government operations and ensure that all stakeholders are duly informed about the proper use of state resources and taxpayer's funds and the effectiveness of Ekiti State Government Programmes and Services.

OUR CORE VALUES

Our Core Values were adopted from the valued enunciated as standard of best practices by the umbrella Professional Body-International Organization of Supreme Audit Institution (INTOSAI). These include:

Integrity: implies consistent adherence to an ethical Code. Integrity can be measured in terms of what is right and just. It requires staff to observe the form, the spirit of auditing and ethical standards.

Independence and Objectivity: This means freedom from bias and independence from the audited entity and other outside interest group. This implies that staff should behave in a way that increases or in no way diminishes their independence and to act in an impartial and unbiased manner. Also, opinions, conclusions and reports should be based on evidence obtained and assembled in accordance with auditing standards and other regulations..

Confidentiality and transparency:

To appropriately protect information, balancing this with the need for transparency and accountability. This is an implied form of the contract between the auditor and client. Auditors are under no legal obligation to disclose faults or unlawful acts to anyone other than clients' management. Where there is a right to disclose, disclosure should be made in pursuit of a public duty or professional obligation.

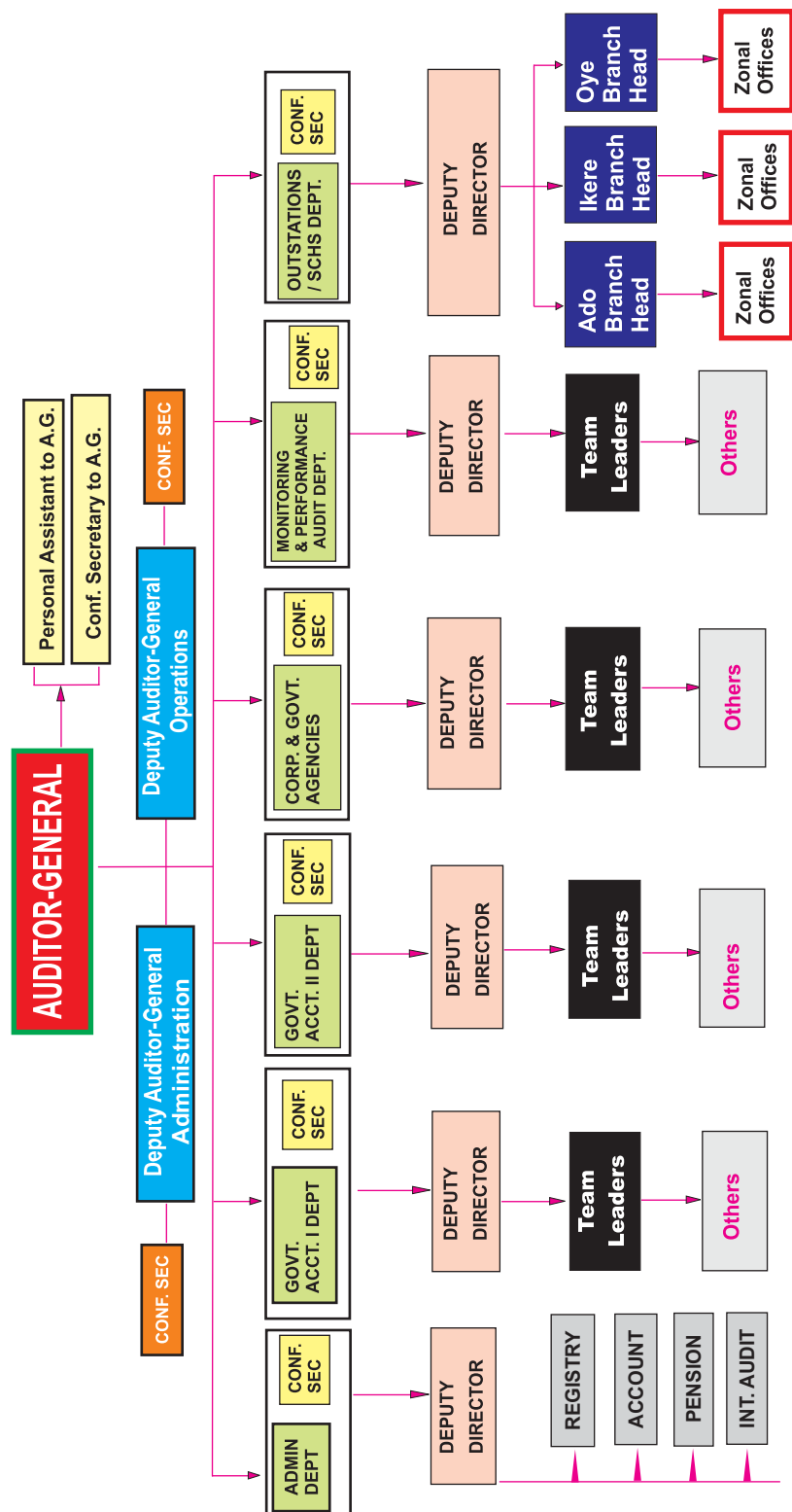
Competence:

To acquire and maintain knowledge and skills appropriate for the role and act in accordance with the applicable standards and with due care. This is a function of qualifications of an auditor. Auditor must not undertake work they are not competent to perform. Auditors should know and follow applicable Auditing Accounting Standards, policies, procedures and practices. Likewise they must possess a good understanding of the Constitutional, legal and institutional principles governing the operations of the audited entities.

Professional Behaviour: To comply with applicable laws, regulations and conventions and to avoid any conduct that may discredit the SAI. This implies that all staff of the Office of the State Auditor-General (OSAG) have a duty to conduct themselves in a professional manner and strive to achieve the highest standards of behavior and integrity in their work. A hallmark of professionalism are competence and expertise. As auditors, we must exercise due Professional Care in conducting and supervising the audit and in preparing related reports.

Professional development: It is the responsibility of the Office of State Auditor-General (OSAG) to ensure that all staff regardless of their levels and expertise are empowered to do their work and are developed to their full potential. Staff have a continuous obligation to update and improve the skills required for the discharge of their professional responsibilities.

ORGANOGRAM OFFICE OF THE STATE AUDITOR-GENERAL ADO - EKITI



OPERATIONAL DEPARTMENTS/UNITS

It is clearly evident that the duties and responsibilities of the State Auditor-General span all organs of government which collect and/or spend public funds. The Office of the State Auditor-General (OSAG) is therefore structured to operate six specialized departments and each department is headed by a Director. These departments are:

General Headquarters Department and Field Organisations

Departments: This department takes charge of the headquarters and general administration of the office including field organisations. It coordinates personnel matters including promotion, advancement, discipline, industrial relations and man power development.

Government Account 1 & 11

Departments: The Auditing of the accounts of all Ministries, Extra-Ministerial departments and

commissions including the Ekiti State Annual Financial Statements as prepared by the Accountant-General of the State. Other functions of the Departments include:

- a. Production of Statutory Audit Reports
- b. Post-audit follow-up actions
- c. Verify accuracy of revenue records
- d. Review revenue collection process
- e. Further investigate areas of “red flag”

Corporations and Government Agencies Department:

This Department ensures proper auditing of the accounts of Government Parastatals such as Corporations, Boards and Tertiary institutions. The Auditor-General shall provide such bodies with:

1. A list of auditors qualified to be appointed as external auditors from which such bodies shall appoint their external auditors.
2. A guideline on the level of fees to be paid to external auditors.

3. Comment on the annual accounts and auditors report thereon.
4. Conduct periodic checks of all government statutory Corporations, Commissions, Authorities, Agencies e.t.c.,
5. Issuance of Audit Certificate.

Outstations and Schools Department

This department is fully in charge of the auditing of all outstation Ministries, Departments and the two hundred and five (205) Public Secondary Schools in all town and villages in Ekiti State.

Monitoring and Performance Audit Department:

This department monitors and evaluate government projects, contracts and investments. It conducts performance audit on projects, policies and programmes of government executed by Ministries, Departments and Agencies (MDAs) in the State and carry out any other duty as may be assigned by the Auditor-General. The activities of this department are centered on value for money audit.

Finance and Accounts Unit.

This department keeps and maintain books of accounts of the Office of the State Auditor-General. It relates with the State Treasury office and other relevant government MDAs on finance and accounts matters. Also, the receipt and disbursement of funds on behalf of the office is one of its role. Preparation of staff salary and annual appropriation accounts

Registry unit

The Registry is responsible for maintaining and managing records related to Auditor-General's office. This includes receiving, organizing and storing documents such as audit reports, correspondence and other relevant records.

Information dissemination and admin support task such as managing office supplies, handling incoming mails, maintain a directory of contacts and assisting with general office procedures.

Pension unit

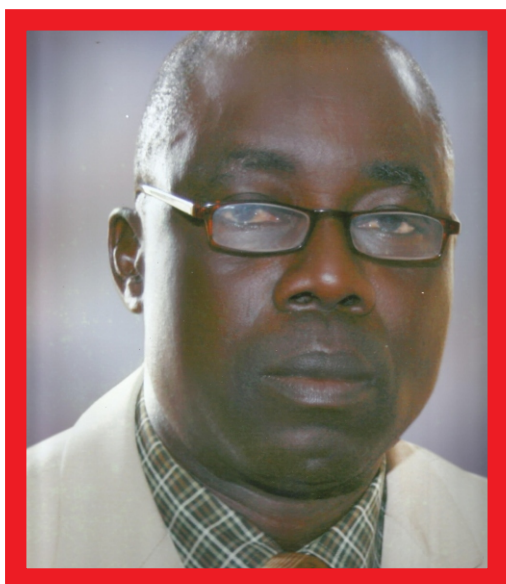
The Pension unit of the office of the Ekiti State Auditor-General performs functions related to pension administration and oversight

1. Ensure compliance with applicable laws, regulations and accounting standards and check the arithmetical accuracy of pension figures.
2. Advisory services on pension matters
3. Investigate allegations of fraud or irregularities in pension plans, identify potential fraudulent activities and recommend measures to strengthen, control and prevent future fraud occurrences.

EKITI STATE AUDITORS-GENERAL IN HISTORY



**The Pioneer Auditor-General
for Ekiti State.**
Appointed by Governor Otunba Adeniyi Adebayo
(1997 - 2003)



MR. A.G. AJAYI
Appointed the State Auditor-General
by His Excll. Mr. Ayodele Fayose
(2003 - 2014)



MR. D.A. KAYODE
Appointed the State Auditor-General
by His Excll. Mr. Ayodele Fayose
(2014 - 2020)

OUR LEADERSHIP

Our leadership team includes the Auditor-General, two Deputy Auditor-Generals and five directors who responsible for strategic and day-to-day management of the office.
The members of the office leadership team are:



Adeuya Victor Oluwole (Msc., FCA)
Auditor-General



Ojo Idowu Olubolaji (B.Sc, FCCA)
*Deputy Auditor-General
Administration*



Ifelola Oluwatayo Olugbenga (MBA, M.Sc, CCA)
*Deputy Auditor-General
Operation*



Oke Akudo Clara (MBA, M.Sc, CCA)
*Government Acct. 2
Department*



Adubina Olusegun (CCA, ACrFA)
*Corporation and Government
Agencies Department*



Olaiya Felix Ojo (B.Sc, ACMA, CCA)
*Government Acct. 1
Department*



Ajayi Boladale (Msc, CCA)
Outstations Department



Jayeoba Abayomi (B.Sc, CCA)
*Monitoring and Performance Audit
Department*



STAKEHOLDERS

The Ekiti State Executive Council

The Ekiti State House of Assembly

The Ekiti State Judiciary

The Ekiti State Audit Service Commission.

Auditor - General for the Federation and other States' Auditors-General

Ekiti State Ministries, Departments and Agencies (MDAs)

Ekiti State Statutory Corporations

Accounting/Auditing Firms

Professional Institutions and Regulatory Bodies

International Donor Agencies

Banks and other Financial Institutions

Members of staff of the Office of State Auditor-General

Media, Civic Society Organizations and General Public

OSAG AUDIT SERVICES AND PROCESS

Service	Standards of Performance
Financial Audit	• Each audit cycle begins with the conduct of the year's audit • Notify MDAs a week prior to the commencement of their respective audit engagement • Collection of financial statements from the State Treasury Office (the Accountant General's office) on or before the end of the first quarter of the year as stipulated by law • Hold entry meeting with Accounting officers before the commencement of the Audit exercise • Communicate issues which arise out of the audit promptly • Audit teams hold close-out or Exit meetings with management of MDAs to resolve issues or the observed weakness during the audit exercise • Issue audit inspection report within two-weeks after the exit meeting to the client MDAs • Conclusion of audit process and issuance of an audit opinion within 90 days of the receipt of the Annual Financial Statements from the Accountant-General of the State and the submission of Auditor-General's report to Ekiti State House of Assembly
Issuance of Annual Statutory Audit Reports and issuance of periodic reports on Parastatals	In Preparing our overall audit programme, we set an initial target of issuing not less than 90% of audit opinions within the target timeframe. However, for each examination of the clients records or Accounts, the OSAF will: ➤ Take all necessary steps to understand the client MDA being evaluated ➤ Conduct the examination in a way which complies with Generally Accepted Auditing Standards (GAAS) and relevant regulations and legislation ➤ Share and discuss the evaluation approach and strategy with audited MDAs prior to finalizing the audit report ➤ Provide draft reports for comments and verification of factual accuracy by MDAs

Recommendation of External Auditors and issuance of guidelines on the levels of fees paid	• Forward the list of recommended External Auditors to the Parastatals within 3 days of the receipt of the request from Parastatals. • Review Auditors resume a week after the receipt of their proposal
Conduct Special investigation	• Obtain terms of reference from authority requesting for investigation and draw up appropriate work plan for the investigation after receiving whistle blowing or an alert • Field work and ascertain facts and circumstances surrounding allegations in question. • Conduct interviews with the key officers in the MDAs under investigation. • Collate and analyse data and discuss findings with the management. • Prepare and submit report to the authority that initiated the investigation. • Make follow-up as and when required
Certification of Pension and Gratuity for payments	• Receive individual retiree files plus computation sheets from Pension Transition..... (PTAD) and <u>PENCOM for certification.</u> • Receive individual retiree files plus payment voucher along with schedule for payments. • Vouching of payment made with payment certificate and certify that schedule for payment • Determine and ensure compliance with retirement procedure in accordance with Pension Reform Act 2004/2007.
Performance Audit	• Performance Audit is the recently adopted audit approach aimed at assessing Ekiti State Government performance in terms of the economy, efficiency and effectiveness of projects and programmes. It entails: ✓ Project monitoring and evaluation from inception to completion ✓ Determining quality of job and detect substandard output or performance ✓ Ensuring that job done is in line with specification ✓ Establishing stage of work-in-progress (WIP) abandoned or completed projects

LIST OF REGISTERED AUDITING FIRMS 2024

- | | |
|--------------------------------|---------------------------------|
| 1. Mother Gold Ltd | 22. Funmi Alaka & Co |
| 2. SIAO Partner | 23. Riverdale Professional & Co |
| 3. Gbenga Adeyeye & Co. | 24. Axion Professional |
| 4. Datophyte Limited | Chartered Accountant |
| 5. Victor Owonifari & Co | 25. Ayodele Ilesanmi & Co. |
| 6. Voki Associate | 26. BDO Professional Service |
| 7. HMBS Professional Service | 27. Elizir Asset Management |
| 8. City Corp Consultants | 28. Cherith Chris & Associate |
| 9. Peter Aseweje & Co, | 29. SWH Consulting Service |
| 10. Olu Daramola & Co. | 30. Hamzat Subair & Co |
| 11. Oluwafemi Fadipe | 31. Price Water House |
| 12. Femi Olatilu & Co. | 32. Adeosun Chartered |
| 13. BakerTilly Nig | Accountant |
| 14. Dare Omosebi & Co | 33. Ajayi Olusola &Co |
| 15. Alabi Adebayo & Co | 34. Adeniyi Christopher & Co |
| 16. Awe Agboluga & Co | 35. Olugbenga Adekanmbi & Co |
| 17. Atacoff Service HP | 36. Lanre Abidakun & Co |
| 18. Segun Adeniyi Fabikun & Co | 37. Manchester Consultin |
| 19. KLT Partners | 38. Ayodeji Iyunade & co |
| 20. Oluwole Oyewole M. S. @ | 39. Adeyemi Olowolaju & co |
| Associate | |
| 21. Toyin Ojo & Co | |

THE ENTITIES (MDAs) WE AUDIT

GOVERNMENT ACCOUNT I

1. Office of Capacity Development and Reforms
2. Bureau of Lands Service
3. General Administration Department
4. Political and Economic Affairs Department
5. High Court of Justice
6. Judicial Service Commission
7. Ministry of Regional Development and Special Duties
8. Office of Establishment and Service Matters
9. Ministry of Youths and Sports
10. Ministry of Information and Values Orientation
11. Bureau of Transformation, Service Delivery and Strategy
12. Bureau of Employment, Labor and Productivity
13. Bureau of Information, Communication and Technology
14. Governor's Office
15. Cabinet and Special Services Department
16. Social Investment Coordinating Agency
17. Auditor-General's Office
18. Office of the Surveyor-General
19. Ministry of Local Government Affairs
20. Ministry of Chieftaincy and Home Affairs
21. Ministry of Housing and Urban Development
22. Ministry of Investment, Trade & Industry
23. Security Trust Fund

GOVERNMENT ACCOUNT II

1. Ministry of Education, Science and Technology
2. Ministry of Justice
3. Ekiti State Public Defender
4. Ministry of Finance and Economic Development
5. Ekiti State Mortgage Board
6. Ministry of Agriculture and Food Security

7. Ministry of Budget and Economic Planning
8. Bureau of Central Internal Audit
9. Office of the Deputy Governor
10. Office of Auditor-General for Local Governments
11. Ministry of Arts, Culture and Tourism
12. Bureau of Statistics
13. Ekiti State House of Assembly Service Commission
14. Ekiti State Hospital Management Board
15. Ministry of Women Affairs and Gender Equality
16. Ekiti State Office of Disability
17. Ekiti State House of Assembly
18. Ministry of Health and Human Services
19. Ekiti State Health Insurance Scheme
20. Ekiti State Civil Service Commission
21. Ekiti State Boundary Commission
22. Office of the Accountant General

CORPORATIONS AND GOVERNMENT AGENCIES DEPT.

1. Ekiti State University, Ado-Ekiti
2. Ekiti State Central Medical Stores
3. State Universal Basic Education Board
4. State Independent Electoral Commission
5. Fountain Agric Marketing Agency (FAMA)
6. State Emergency Management Agency (SEMA)
7. Water Corporation
8. Schools Enterprises
9. Ekiti State Rural Water Supply Agency
10. College of Education, Ikere Ekiti
11. Teaching Hospital
12. Muslim Pilgrim Welfare Board
13. Waste Management Board
14. Micro Finance and Enterprise Development Agency
15. State Action Committee on Aids – SACA
16. Housing Corporation
17. Ekiti State Fiscal Responsibility Commission
18. Ekiti State Scholarship Board
19. Ekiti State Job Creation
20. Broadcasting Service of Ekiti State (BSES)
21. Pension Commission

22. Urban Rural Agency
23. Ekiti Internal Revenue Services
24. Public Water Corporation
25. Primary Health Care
26. Agricultural Development Agency
27. Ekiti State Community and Social Development Agency
28. Ekiti State Electricity Board
29. Ekiti State Library Board
30. Ekiti State Sport Council
31. College of Health Science and Technology
32. Education Endowment Fund
33. Housing Loans Board
34. Ekiti State Signage and Advertisement Agency
35. Christian Pilgrim Welfare Board
36. State Education Programme Investment
37. FADAMA
38. Rural Access & Agric Management Project
39. Board for Technical and Vocational Agency
40. Agency for Adult and Non-Formal Education
41. Ekiti State Pension Transition Arrangement Department
42. College of Agric. Isan
43. Directorate of Farm Settlement
44. Ekiti State Traffic Mgt. Agency
45. Lottery Commission

MONITORING AND PERFORMANCE AUDIT DEPARTMENT

1. Ministry of Works and Transportation
2. Bureau of Special Duties
3. Bureau of Public Procurement
4. Ministry of Environment
5. Forestry Commission
6. State Environment Protection Agenc
7. Ministry of Infrastructural & Public Utility
8. Public Works Corporation
9. Sustainable Development Goal's Office
10. NEW M.A.P
11. Ministry of Rural and Community Development and Others

DIRECTORATE OF OUTSTATIONS AND SCHOOLS DEPARTMENT

	Names of School	Office
1	A.U.D Comp. High Schl; Ado-Ekiti	ADO BRANCH
2	A.U.D Comp. High Schl; Ikere-Ekiti	IKERE BRANCH
3	A.U.D High Schl. Ikole	IKOLE ZONAL OFFICE
4	A.U.D. Comp. High Schl; Ire-Ekiti	OYE BRANCH
5	Aaye Methodist Comp. High Schl; Aaye-Ekiti	IDO ZONAL OFFICE
6	Aaye Oja Community High Schl; Aaye Oja-Ekiti	OTUN ZONAL OFFICE
7	Adetunji Ajayi Secondary Schl; Ise-Ekiti	IKERE BRANCH
8	Ado Comm. High Schl; Ado-Ekiti	ADO BRANCH
9	Ado Grammar Schl; Ado-Ekiti	ADO BRANCH
10	African Church Comp. High Schl; Ikere-Ekiti	IKERE BRANCH
11	Aisegba Community Grammar Schl; Aisegba-Ekiti	OMUO ZONAL OFFICE
12	Aisegba Comprehensive High Schl; Aisegba-Ekiti	OMUO ZONAL OFFICE
13	Ajebamidele Comm. High Schl. Ise	IKERE BRANCH
14	Ajinare Grammar School, Ido Ile-Ekiti	ARAMOKO ZONAL OFFICE
15	Ajolagun High Schl; Ikere-Ekiti	IKERE BRANCH
16	Akinluse Comp. High Schl; Ise-Ekiti	IKERE BRANCH
17	Alamoye Community High School, Aramoko-Ekiti	ARAMOKO ZONAL OFFICE
18	Alarelu Comp. High Schl; Igbara Odo-Ekiti	ILAWE ZONAL OFFICE
19	All Souls Anglican Grammar Schl; Ado-Ekiti	ADO BRANCH
20	Amoye Grammar Schl; Ikere-Ekiti	IKERE BRANCH
21	Amunu Comprehensive High Schl.	OMUO ZONAL OFFICE
22	Amure Comp. High Schl; Ikun-Ekiti	OTUN ZONAL OFFICE
23	Anglican Grammar Schl; Efon Alaaye	ARAMOKO ZONAL OFFICE
24	Anglican High Schl; Ado-Ekiti	ADO BRANCH
25	Annunciation School, Ikere-Ekiti	IKERE BRANCH
26	Apostle Babalola High School, Efon Alaaye	ARAMOKO ZONAL OFFICE
27	Ara Comm. High Schl. Ara	IJERO ZONAL OFFICE
28	Aramoko District Comm. High Schl; Aramoko-Ekiti	ARAMOKO ZONAL OFFICE
29	Are/Afao Comp. High Schl; Are Afao-Ekiti	ADO BRANCH
30	Arinjale Comp. High Schl; Ise-Ekiti	IKERE BRANCH

31	Awo Comm. Comp. High Schl; Awo-Ekiti	ADO BRANCH
32	Ayebode High Schl; Ayebode-Ekiti	IKOLE ZONAL OFFICE
33	Ayede Grammar Schl; Ayede-Ekiti	OYE BRANCH
34	Ayegunle/Temidire Comp. High Schl; Ayegunle-Ekiti	IJERO ZONAL OFFICE
35	Ayetoro/Iloro Community High Schl; Iloro-Ekiti	IJERO ZONAL OFFICE
36	Ayo Daramola Memorial Grammar Schl; Ijan-Ekiti	OMUO ZONAL OFFICE
37	Babalola Aborisade Usi High Schl; Usi-Ekiti	IDO ZONAL OFFICE
38	Babatope Memorial Grammar Schl; Ikoro-Ekiti	IJERO ZONAL OFFICE
39	Baptist Comp. High Schl; Ado-Ekiti	ADO BRANCH
40	C.A.C. Comp. High Schl; Ado-Ekiti	ADO BRANCH
41	C.A.C. Grammar School, Efon Alaaye	ARAMOKO ZONAL OFFICE
42	C.A.C. Secondary Schl. Ijero	IJERO ZONAL OFFICE
43	Christ Girls Schl; Ado-Ekiti	ADO BRANCH
44	Christ School, Ado-Ekiti	ADO BRANCH
45	Community Grammar School, Aramoko-Ekiti	ARAMOKO ZONAL OFFICE
46	Community Grammar Schl. Ikota	OMUO ZONAL OFFICE
47	Community High Schl. Ayegbaju	OYE BRANCH
48	Community High Schl; Ara/Ikole-Ekiti	IKOLE ZONAL OFFICE
49	Community High Schl; Igbara Odo	ILAWE ZONAL OFFICE
50	Community High Schl; Irele-Ekiti	IKOLE ZONAL OFFICE
51	Community High Schl; Itapaji-Ekiti	IKOLE ZONAL OFFICE
52	Community High Schl; Oke Ako	IKOLE ZONAL OFFICE
53	Community High School, Erinjiyan-Ekiti	ARAMOKO ZONAL OFFICE
54	Community High School, Okemesi-Ekiti	ARAMOKO ZONAL OFFICE
55	Corpus Christi College; Ilawe-Ekiti	ILAWE ZONAL OFFICE
56	David oke Model Sec.Schl. Ado	ADO BRANCH
57	Deji Fasuan Model Sec.Schl. Ado	ADO BRANCH
58	Doherty Memorial Gramm. School, Ijero.	IJERO ZONAL OFFICE
59	Eda-Ile Community High Schl. Eda-ile	OMUO ZONAL OFFICE
60	Edu High School, Erio-Ekiti	ARAMOKO ZONAL OFFICE
61	Efon High School, Efon Alaaye	ARAMOKO ZONAL OFFICE
62	Egbe Methodist High Schl. Egbe	OMUO ZONAL OFFICE
63	Egbeoba High Schl; Ikole-Ekiti	IKOLE ZONAL OFFICE
64	Egiri Oke High Schl; Iyin-Ekiti	ADO BRANCH

65	Ekamefa Community Grammar Schl; Ilasa-Ekiti	OMUO ZONAL OFFICE
67	Ekameta Comp. High Schl; Epe-Ekiti	IJERO ZONAL OFFICE
68	Ekiti Baptist High Schl; Igede-Ekiti	ADO BRANCH
69	Ekiti Parapo College, Ido-Ekiti	IDO ZONAL OFFICE
70	Ekiti State Government College, Ado-Ekiti	SPECIAL SCHOOLS
71	Ekiti State Government College, Usi-Ekiti	SPECIAL SCHOOLS
72	Ekiti State Government College, Efon-Ekiti	SPECIAL SCHOOLS
73	Ekiti State Government College, Ikere-Ekiti	SPECIAL SCHOOLS
74	Ekiti State Government College, Oye-Ekiti	SPECIAL SCHOOLS
75	Ekiti State Government Science College, Emure-Ekiti	SPECIAL SCHOOLS
76	Ekiti State Government Science College, Iyin-Ekiti	SPECIAL SCHOOLS
77	Ekiti State Government Science College, Ayede-Ekiti	SPECIAL SCHOOLS
78	Eleyo High Schl; Ikere-Ekiti	IKERE BRANCH
79	Elo High Schl; Ayetoro-Ekiti	IDO ZONAL OFFICE
80	Emure Model High Schl; Emure-Ekiti	IKERE BRANCH
81	Epe Comm. High Schl; Epe-Ekiti	IJERO ZONAL OFFICE
82	Epe Community High Schl; Epe-Ekiti (MOBA)	OTUN ZONAL OFFICE
83	Epe High Schl; Epe Ijero –Ekiti	IJERO ZONAL OFFICE
84	Eporo High Schl; Emure-Ekiti	IKERE BRANCH
85	Erinayonigba High Schl; Erinjiyan-Ekiti	ARAMOKO ZONAL OFFICE
86	Erinmope High Schl; Erinmope-Ekiti	OTUN ZONAL OFFICE
87	Eso Obe Comp. High Schl; Ikoro-Ekiti	IJERO ZONAL OFFICE
88	Esunkan community High schl, Esun.	IKOLE ZONAL OFFICE
89	Esure Community High Schl; Esure-Ekiti	ADO BRANCH
90	Ewu Comprehensive High Schl; Ewu-Ekiti	OTUN ZONAL OFFICE
91	Eyemojo Comp. High Schl; Osan-Ekiti	OTUN ZONAL OFFICE
92	Eyemote Comp. High Schl; Iyin-Ekiti	ADO BRANCH
93	Eyio Comm. High Schl; Eyio-Ekiti	ADO BRANCH
94	Fabunmi Memorial High School, Okemesi-Ekiti	ARAMOKO ZONAL OFFICE
95	Fiyinfolu High Schl. Ayedun	IKOLE ZONAL OFFICE
96	Government Technical College, Ado-Ekiti	SPECIAL SCHOOLS
97	Government Technical College, Igbara Odo-Ekiti	SPECIAL SCHOOLS
98	Government Technical College, Ijero-Ekiti	SPECIAL SCHOOLS
99	Government Technical College, Ikole-Ekiti	SPECIAL SCHOOLS
100	Government Technical College, Otun-Ekiti	SPECIAL SCHOOLS
101	Harding Memorial School, Ado-Ekiti	ADO BRANCH

102	Holy Apostolic High Schl, Ikole-Ekiti	IKOLE ZONAL OFFICE
103	Ifaki Grammar Schl, Ifaki-Ekiti	IDO ZONAL OFFICE
104	Ifelodun Community High Schl, Ikun/Araromi-Ekiti	OMUO ZONAL OFFICE
105	Ifelodun Comp. High Schl; Igogo Ekiti	OTUN ZONAL OFFICE
106	Ifisin Community High Schl, Ifisin-Ekiti	IDO ZONAL OFFICE
107	Igbemo Community High Schl, Igbemo-Ekiti	ADO BRANCH
108	Igogo Commercial High Schl, Igogo-Ekiti	OTUN ZONAL OFFICE
109	Ijaloke Grammar Schl, Emure-Ekiti	IKERE BRANCH
110	Ijanmodu Comp. High Schl, Ijan-Ekiti	OMUO ZONAL OFFICE
111	Ijero High Schl, Ijero-Ekiti	IJERO ZONAL OFFICE
112	Ijesamodu Community High Schl, Ijesamodu-Ekiti	OTUN ZONAL OFFICE
113	Ijesa Isu Comp. High Schl, Ijesa Isu-Ekiti	IKOLE ZONAL OFFICE
114	Ijurin Comp. High Schl, Ijurin-Ekiti	IJERO ZONAL OFFICE
115	Ikere High Schl, Ikere-Ekiti	IKERE BRANCH
116	Ikingbinsin/Olorunda Comm. High Schl, Ado-Ekiti	ADO BRANCH
117	Ikogosi High School, Ikogosi-Ekiti	ARAMOKO ZONAL OFFICE
118	Ikole City College, Ikole-Ekiti	IKOLE ZONAL OFFICE
119	Ikosun Comp. High Schl, Ikosun-Ekiti	OTUN ZONAL OFFICE
120	Ilawe Grammar Schl Ilawe-Ekiti	ILawe ZONAL OFFICE
121	Ile Ona Community High Schl, Aramoko-Ekiti	ARAMOKO ZONAL OFFICE
122	Ilejemeje Comp. High Schl, Iye-Ekiti	OTUN ZONAL OFFICE
123	Ilemeso Community High Schl, Ilemeso-Ekiti	OYE BRANCH
124	Ileowuro High Schl, Agbado	OMUO ZONAL OFFICE
125	Ilogbo High Schl, Ilogbo-Ekiti	IDO ZONAL OFFICE
126	Iloro Community High Schl, Iloro-Ekiti	IJERO ZONAL OFFICE
127	Iludun Grammer Schl. Iludun	OTUN ZONAL OFFICE
128	Ilukuno Comm. High School, Ilukuno	IJERO ZONAL OFFICE
129	<u>Ilumoba High School, Ilumoba.</u>	OMUO ZONAL OFFICE
130	Ilupeju High Schl; Ilupeju-Ekiti	OYE BRANCH
131	Ipere Comprehensive H/S Ipere Ekiti	OTUN ZONAL OFFICE
132	Ipole Iloro Community High Schl; Ipole Iloro-Ekiti	ARAMOKO ZONAL OFFICE
133	Ipoti Comm. High Schl, Ipoti	IJERO ZONAL OFFICE

134	Ipoti High Schl. Ipoti-Ekiti	IJERO ZONAL OFFICE
135	Irepodun Community High Schl, Ikere-Ekiti	IKERE BRANCH
136	Irepodun High School, Ipao	IKOLE ZONAL OFFICE
137	Iro Ayeteju Comprehensive High Schl. Iro	OMUO ZONAL OFFICE
138	Iroko Comp High Schl; Iroko-Ekiti	IJERO ZONAL OFFICE
139	Iropora Community High Schl, Iropora	ADO BRANCH
140	Isan Secondary Schl, Isan-Ekiti	OYE BRANCH
141	Ise Comprehensive High Schl. Ise	IKERE BRANCH
142	Isedo Comprehensive High Schl. Omuooke	OMUO ZONAL OFFICE
143	Itaji Community Secondary Schl, Itaji-Ekiti	OYE BRANCH
144	Itapa/Osin High Schl; Itapa-Ekiti	OYE BRANCH
145	Iworoko Comm. High Schl, Iworoko-Ekiti	ADO BRANCH
146	Iyemero Community High Schl, Iyemero-Ekiti	IKOLE ZONAL OFFICE
147	Mary Hills Boys High Schl, Ado-Ekiti	ADO BRANCH
148	Mary Immaculate Grammar Schl, Ado-Ekiti	ADO BRANCH
149	Methodist Girls' High Schl, Ifaki-Ekiti	IDO ZONAL OFFICE
150	Methodist High Schl, Isinbode-Ekiti	OMUO ZONAL OFFICE
151	Moba Grammar Schl, Otun-Ekiti	OTUN ZONAL OFFICE
152	Muslim College Grammar Schl; Ado-Ekiti	ADO BRANCH
153	New Era College, Ode	OMUO ZONAL OFFICE
154	Notre Dame High Schl, Usi-Ekiti	IDO ZONAL OFFICE
155	Obada High Schl, Oba-Ekiti	IKERE BRANCH
156	Obalatan Commercial Grammar Schl, Ilupeju-Ekiti	OYE BRANCH
157	Obedu community Grammer Schl. Isinbode	OMUO ZONAL OFFICE
158	Ode High Schl; Ode-Ekiti	OMUO ZONAL OFFICE
159	Odo Oro Community High Schl; Odo Oro-Ekiti	IKOLE ZONAL OFFICE
160	Odo Owa Comp. High Schl; Odo Owa Ekiti	IJERO ZONAL OFFICE
161	Odundun High Schl; Ayedun-Ekiti	IKOLE ZONAL OFFICE
162	Oganganmodu Grammar Schl; Ido-Ekiti	IDO ZONAL OFFICE
163	Ogbese High Schl; Ise-Ekiti	IKERE BRANCH
164	Ogotun High Schl. Ogotun	ILAWÉ ZONAL OFFICE
165	Ogotun Unity Secondary Schl; Ogotun-Ekiti	ILAWÉ ZONAL OFFICE
166	Ogunnire Comp. High Schl; Ire-Ekiti	OYE BRANCH
167	Ojo Ugbole High Schl; Ugbole-Ekiti	IDO ZONAL OFFICE

168	Ojorube Grammar Schl; Ogotun-Ekiti	ILawe ZONAL OFFICE
169	Ojugbaye Comp. High Schl; Imesi-Ekiti	OMUO ZONAL OFFICE
170	Oke Oro Comp. High Schl; Oke Oro-Ekiti	IJERO ZONAL OFFICE
171	Okemesi Grammar Schl; Okemesi-Ekiti	ARAMOKO ZONAL OFFICE
172	Okunsusi Jemiriye High Schl; Igede-Ekiti	ADO BRANCH
173	Olaoluwa Muslim Grammar Schl; Ado-Ekiti	ADO BRANCH
174	Oloketuyi Memorial G/S Igbemo	ADO BRANCH
175	Omoeleye Comp. High School, Igbara Odo	ILawe ZONAL OFFICE
176	Omu Ijelu High Schl; Omu Ijelu Ekiti	OYE BRANCH
177	Omuo Comp. High Schl; Omuo-Ekiti	OMUO ZONAL OFFICE
178	Omuo Oke Grammar Schl; Omuo Oke	OMUO ZONAL OFFICE
179	Omuo-Ore Secondary Schl; Omuo	OMUO ZONAL OFFICE
180	Oniwe Comp. High Schl; Ilawe-Ekiti	ILawe ZONAL OFFICE
181	Oniyo Community High Schl; Eda Oniyo-Ekiti	OTUN ZONAL OFFICE
182	Ora Community High Schl; Ora-Ekiti	IDO ZONAL OFFICE
183	Orija High Schl; Emure-Ekiti	IKERE BRANCH
184	Orin High Schl; Orin-Ekiti	IDO ZONAL OFFICE
185	Orin Odo Community High Schl; Orin Odo-Ekiti	IKOLE ZONAL OFFICE
186	Orisunmibare Community High Schl; Ijero-Ekiti	IJERO ZONAL OFFICE
187	Orun Commercial Grammer Schl. Orun	IKERE BRANCH
188	Osi Community High Schl; Osi-Ekiti	IDO ZONAL OFFICE
189	Osin Community High Schl; Osin-Ekiti	OYE BRANCH
190	Osun Grammar Schl; Osun-Ekiti	OTUN ZONAL OFFICE
191	Oye Egbo High Schl; Oye-Ekiti	OYE BRANCH
192	Prof. Banji Akintoye Model Sec.Schl. Ado	ADO BRANCH
193	Saliu Adeoti Memorial Comp. High Schl; Otun-Ekiti	OTUN ZONAL OFFICE
194	School for Physically Challenged, Ido-Ekiti	SPECIAL SCHOOLS
195	School for the Blind, Ikere-Ekiti	SPECIAL SCHOOLS
196	School for the Deaf, Ikoro-Ekiti	SPECIAL SCHOOLS
197	Senator Ayo Fasanmi Model Sec.Schl. Ado	ADO BRANCH
198	Sola Babalola Memorial High Schl. Iro	OMUO ZONAL OFFICE
199	St. Augustine Comp. High Schl; Oye-Ekiti	OYE BRANCH
200	St. Loius Grammar Schl; Ikere-Ekiti	IKERE BRANCH
201	St. Mary's Grammer Schl. Ikole	IKOLE ZONAL OFFICE
202	St. Michael Catholic Grammar Schl; Efon Alaaye	ARAMOKO ZONAL OFFICE
203	Ujiloogun Comp. High Schl; Ilupeju Ijan	OMUO ZONAL OFFICE
204	United Comp. High Schl; Ise-Ekiti	IKERE BRANCH
205	United High Schl; Ilawe-Ekiti	ILawe ZONAL OFFICE

CAPITAL							
IPSAS CODE:		014000100100					
S/NO.	PROGRAMME CODE	PROJECT DESCRIPTION	2023 REVISED BUDGET ESTIMATES	JANUARY-DECEMBER ,2023 ACTUAL	APPROVED BUDGET ESTIMATES, 2024	JANUARY-DECEMBER ,2024 ACTUAL	REMARK %
1	050000050107	Capacity Building on ICT(Audit Laboratory)	524,004.03	-	20,000,000.00	-	
2	050000051107	Procurement of Solar Energy.	8,000,000.00	7,700,000.00	20,000,000.00	-	
3	110000020110	Purchase of 10HP Laptops and ACL Automation softwares	6,000,000.00	5,973,920.00	-	-	
	13000003117	Purchase of 2 Hillux Project Monitoring Vehicles					
4		Renovation of 10 outstation offices and construction of additional space, perimeter fencing and land scapping of Office of the State Auditor -General (OSAG) .			135,000,000.00	-	
5		Production of Annual Auditor -General and Domestic Reports & Annual reports of activities of Auditor General's Office			-	-	
6		Production of Annual Auditor -General and Domestic Reports and Annual reports of activities of Auditor-General's Office.			15,000,000.00	-	
7		Production of Audit Manuals (Financial and Compliance, and performance audit manuals)			10,000,000.00	-	
		GRAND TOTAL	14,524,004.03	13,673,920.00	200,000,000.00	-	

OFFICE OF THE STATE AUDITOR - GENERAL, ADO - EKITI.

ADMINISTRATIVE CODE:		014000100200 Pension & Gratuities(State Audit)					
S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	2023 REVISED BUDGET ESTIMATES	JANUARY-DECEMBER 2023 ACTUAL	APPROVED BUDGET ESTIMATES, 2024	JANUARY-DECEMBER 2024 ACTUAL	REMARK %
1	22020101	TRAVEL & TRANSPORT	210,000.00	210,000.00	200,000.00	160,000.00	
2	22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	140,000.00	140,000.00	150,000.00	129,267.68	
3	22020402	MAINTENANCE OF OFFICE FURNITURE	75,000.00	75,000.00	80,000.00	75,000.00	
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	75,000.00	75,000.00	80,549.18	76,098.48	
5	22020501	LOCAL TRAINING COSTS	140,000.00	140,000.00	150,000.00	180,000.00	
GRAND TOTAL			640,000.00	640,000.00	660,549.18	620,366.16	

OFFICE OF THE STATE AUDITOR-GENERAL, ADO-EKITI

OVERHEAD COST

IPSAS CODE: 014000100100

ECONOMIC CODE	Details of Expenditure(Other Charges)	2023 REVISED BUDGET ESTIMATES	JANUARY-DECEMBER 2023 ACTUAL	REVISED BUDGET ESTIMATES, 2024	JANUARY-DECEMBER 2024 ACTUAL	REMARK %
21010101	SALARY	87,822,762.23		130,575,143.06	122,046,557.42	
22020101	TRAVEL & TRANSPORT	15,000,000.00	18,423,500.00	15,000,000.00	15,000,000.00	
22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	4,000,000.00	4,229,500.00	5,000,000.00	5,000,000.00	
22020401	MAINTENANCE SERVICES-GENERAL(M/V)	3,000,000.00	3,300,000.00	3,234,666.15	2,411,961.57	
22020501	LOCAL TRAINING	3,000,000.00	2,794,000.00	5,000,000.00	4,920,000.00	
22021007	WELFARE PACKAGES	3,620,000.00	3,408,000.00	5,000,000.00	5,000,000.00	
22020402	MAINTENANCE OF OFFICE FURN. & EQUIPTS.	3,000,000.00		5,000,000.00	4,880,821.94	
22020600	OTHER SERVICE- GENERAL	-		-	-	
22020503	CONFERENCES/SEMINAR& WORKSHOP	4,000,000.00	4,400,000.00	15,000,000.00	14,920,967.32	
222020312	Auditing of Ekiti State Financial Statements.	4,000,000.00	2,805,000.00	15,000,000.00	15,000,000.00	
	GRAND TOTAL	39,620,000.00	39,360,000.00	68,234,666.15	67,133,750.83	

ALIGNING PERFORMANCE AUDIT WITH EKITI STATE DEVELOPMENT PRIORITIES

Introduction

Performance audit is a systematic, objective, and evidence-based examination of government programs, projects, or policies to determine whether they are being implemented with due regard to **economy, efficiency, and effectiveness (3Es)**. In Ekiti State, aligning performance audits with development priorities is critical for ensuring that public resources deliver measurable outcomes in line with the government's agenda. By linking audit processes with strategic goals, the Office of the State Auditor-General (OSAG) can help guarantee accountability, transparency, and sustainable development across the state.

Conceptual Definition

- **Performance Audit:** An independent evaluation that assesses whether government activities achieve intended objectives, while minimizing costs and maximizing public value.
- **Development Priorities:** The strategic goals, programs, and policies designed by government to drive socio-economic growth, poverty reduction, infrastructure improvement, and human capital development.
- **Alignment:** The process of ensuring that audit planning, execution, and reporting are directly linked to the core policy goals of government for maximum impact.

Ekiti State Development Agenda :

Ekiti State development agenda is anchored on **shared prosperity, inclusiveness, and sustainable growth**. Key priorities typically include:

1. **Governance** – ensuring transparent and responsible use of public funds.

2. **Agriculture and Rural Development** – promoting agro-value chains and rural livelihoods.
 3. **Social Investments**
 4. **Knowledge economy** and
 5. **Infrastructure and Industrial Development** – roads, housing, electricity, and ICT, promoting SMEs, entrepreneurship, and innovation.
- Performance audit becomes a tool to assess whether these agenda items translate into tangible outcomes for citizens.

The Role of Performance Audit

Performance audits play the following roles in aligning with Ekiti State Development priorities:

- **Evaluative Role:** Assessing whether government programs are achieving expected outcomes.
- **Advisory Role:** Providing insights and recommendations for better alignment with policy objectives.
- **Preventive Role:** Identifying risks, inefficiencies, and wastages that could derail development plans.
- **Catalytic Role:** Stimulating policy reforms and fostering a culture of results-based management in MDAs.
- **Accountability Role:** Enhancing citizens' trust by ensuring resources are used responsibly.

Prioritisation Framework : Given limited audit resources, audits must focus on high-impact areas. A prioritisation framework may consider:

1. **Relevance** – linkage to Ekiti State strategic development plans.
2. **Materiality** – size of budgetary allocation and expenditure.

- 3. **Risk** – susceptibility of the program/project to waste, fraud, or inefficiency.
- 4. **Impact** – potential effect on citizens’ welfare if program succeeds or fails.
- 5. **Auditability** – availability of records, systems, and indicators for assessment.

Impact-Based Audit Selection Matrix

Criteria	Priority		
	High Priority	Medium Priority	Low Priority
Alignment with Development Agenda	Yes	Partial	No
Budget Allocation	> ₦5 billion	₦1–5 billion	< ₦1 billion
Risk Level	High (critical service delivery)	Moderate	Low
Citizen Impact	Direct (health, education, food security)	Indirect	Minimal
Auditability	High (records/data available)	Medium	Low

This matrix ensures resources are allocated to audits that are **most relevant, impactful, and feasible**.

Stakeholder Mapping: Effective alignment requires engaging stakeholders:

- **Primary Stakeholders:** Governor, State Executive Council, MDAs implementing development projects.
- **Oversight Bodies:** Ekiti State House of Assembly (Public Accounts Committee), Audit Service Commission.

- **Citizens and Civil Society:** Beneficiaries, NGOs, media, and community-based organizations.
- **Development Partners:** International donors and technical support agencies.
- **Internal Stakeholders:** OSAG auditors, performance audit units, and internal audit departments of MDAs.

Mapping clarifies **roles, expectations, and influence** to strengthen accountability and ownership of audit outcomes.

Reporting

Reporting should go beyond compliance to focus on **impact and actionable recommendations**:

1. **Executive Summary** – highlighting alignment with development agenda.
2. **Findings** – economy, efficiency, and effectiveness gaps in programs.
3. **Impact Analysis** – implications for citizens and service delivery.
4. **Recommendations** – practical reforms for improved results.
5. **Follow-Up Mechanism** – timelines and responsible agencies for implementation.

Reports should be written in **clear, concise, and citizen-friendly language**, and disseminated through both formal (House of Assembly) and public channels (media, CSOs).

Conclusions

Aligning performance audit with Ekiti State development priorities ensures that public funds are not only spent but spent wisely to achieve measurable results. It fosters **policy coherence, resource optimization, and citizen trust in governance**. By adopting prioritisation frameworks, impact-based audit matrices, and stakeholder engagement, OSAG can reposition performance auditing as a strategic driver of development in Ekiti State. Ultimately, performance audit becomes a **tool for impact**, not just compliance, ensuring that development priorities are translated into **tangible improvements in the lives of Ekiti citizens**.

Adeuya Victor Oluwole, (FCA)

AUDITING OF CORPORATIONS, AGENCIES AND PARASTATALS

IN ENSURING EFFECTIVENESS OF PUBLIC FINANCIAL MANAGEMENT IN EKITI STATE GOVERNMENT.



The positive influence of the department of Corporations and Government Agencies in auditing Government Corporations, Agencies and Parastatals to ensuring effectiveness of public fund management in Ekiti State Government, cannot be over-emphasized.

Department of Corporations and Government Agencies is the mace bearer of Constitutional operations of the Auditor General.

It is a department that operates within the ambit of the Constitution that created the Office of the Auditor-General itself and superintends over the financial affairs of the parastatals and institutions of Ekiti State Government, such as Ekiti State Teaching Hospital, Ekiti State University, Ekiti State Water Corporations, Ekiti State Housing Corporations, College of Health Sciences and Technology, Ijero-Ekiti, Bamidele Olumilua University of Education, Science and Technology, IKere-Ekiti (BOUESTI), Ekiti State Independent Electoral Commission, Ekiti State Fiscal Responsibility Commission, Primary Health Care, Ekiti State Internal Revenue Services, College of Agriculture Isan-Ekiti, Education Endowment Fund, among others.

It is noteworthy that the department of Corporation and Government Agencies operates in tandem with Section 125 of the Constitution of Federal Republic of Nigeria 1999 (as amended) in performing its responsibility under the aegis of the Auditor-General. These responsibilities include inter-alia;

1999 (as amended) in performing its responsibility under the aegis of the Auditor-General. These responsibilities include inter-alia;

(i) In compliance with the provisions of Section 125(3)(a)(i) of the Constitution of Federal Republic of Nigeria 1999 (as amended), the names of the Chartered Accountants that are qualified to be interviewed for appointment as external Auditors are forwarded on request, to the management of Ekiti State Government Parastatals and Institutions.

(ii) Receipt of a copy of engagement letter written by the firm of chartered Accountant appointed in accordance with the provision of Section 125(i) of the Constitution of Federal Republic of Nigeria 1999 (as amended).

(iii) Fixing of Audit fee of the external auditor so appointed in pursuant to provision of Section 125(3)(a) of the Constitution of Federal Republic of Nigeria 1999 (as amended).

(iv) Review of all the accounts audited by the external auditors in consonance to the provision of Section 125(3)(b) of the Constitution of Federal Republic of Nigeria 1999 (as amended).

It is pertinent to note that the department of Corporations and Government Agencies also lends credence to unambiguous internal control system of all the Parastatals and Government Institutions in ensuring fraud prevention and detection that would subsequently, promote integrity, probity, accountability and transparency. The department also conduct periodic checks on government statutory corporations, commission, agencies and other bodies established by a law of the House of Assembly of the State.

It is important to appraise a vital role play by the department of Corporation and Government Agencies in recommending for improvement, such as urgent steps to revalidate and settle outstanding statutory deductions, which has helped to block loopholes in government expenditure and promote effective financial management of public fund.

Thank you.

Adubina O. S. (CCA,ACrFA)

THE IMPACT OF AUDIT QUALITY ON THE ACCOUNTS OF GOVERNMENT MINISTRIES AND DEPARTMENTS IN EKITI STATE.

Introduction

Audit quality plays a pivotal role in ensuring transparency, accountability, and fiscal discipline within public sector institutions. In Ekiti State, the Auditor-General's office serves as the watchdog of public finance, tasked with examining the accounts of ministries, departments, and agencies (MDAs) to ensure compliance with statutory provisions and prudent financial management.

This article explores how audit quality directly influences the integrity and reliability of government ministries' accounts in Ekiti State.

Understanding Audit Quality

Audit quality refers to the degree to which an audit detects and reports material misstatements, ensures compliance with financial regulations, and provides assurance that financial statements reflect the true financial position of an entity. Key indicators of audit quality include:

- Independence and objectivity of the auditor
- Technical competence and adherence to standards (e.g., IPSAS)
- Robust audit methodology and documentation
- Timeliness and clarity of audit reports

Impact on Government Ministries in Ekiti State

1. Improved Financial Reporting

High-quality audits ensure that ministries prepare financial statements in accordance with the International Public Sector Accounting Standards (IPSAS), enhancing comparability and reliability. This leads to better-informed policy decisions and resource allocation.

2. Detection and Prevention of Financial Irregularities

Audit quality strengthens internal control

mechanisms, helping to uncover misappropriation, unauthorized expenditures, and procedural lapses. Ministries with regular, high-quality audits are more likely to maintain discipline in financial operations.

3. Enhanced Accountability and Transparency

The Auditor-General's reports, when based on rigorous audit procedures, provide the public and oversight bodies with credible information on how public funds are utilized.

This fosters trust in government institutions and deters corruption.

4. Compliance with Statutory Requirements

Audit quality ensures ministries adhere to the Ekiti State Audit Law (2021) and Section 125 of the Nigerian Constitution, which mandate proper accounting and reporting of public funds.

5. Capacity Building and System Strengthening

Through audit recommendations, ministries are guided to improve their financial systems, train personnel, and adopt best practices in record-keeping and reporting.

Challenges to Audit Quality in Ekiti State

Despite progress, certain challenges persist:

- Limited access to timely and complete financial records
- Inadequate funding and staffing of the Auditor-General's office
- Delays in implementing audit recommendations
- Political interference in audit processes

Recommendations

To enhance audit quality and its impact:

- Strengthen the independence and capacity of the Auditor-General's office
- Ensure timely submission of financial statements by ministries
- Adopt technology-driven audit tools for efficiency
- Enforce compliance with audit recommendations through legislative oversight

Conclusion

Audit quality is not merely a technical concern—it is a cornerstone of good governance. In Ekiti State, the Auditor-General's commitment to high-quality audits has significantly improved the financial accountability of government ministries.

Sustained investment in audit processes and institutional reforms will further consolidate these gains and promote a culture of transparency across the public sector.



OLAIYA, FELIX OJO

AUDITING OF PUBLIC SECONDARY SCHOOLS IN EKITI STATE



INTRODUCTION

The audit exercise on public secondary schools in Ekiti State is carried out to evaluate the state of financial management, personnel accountability, infrastructure, and governance structures in the schools. This initiative which aligns with the “six pillars of this administration, is a roadmap to keeping Ekiti State working” and a commitment which seeks to promote transparency, accountability, and effective service delivery within the education sector. The exercise also seeks to strengthen the foundations of quality education by ensuring that resources provided by government and communities are properly utilized and accounted for.

- * Identify irregularities, weaknesses, and risks in school administration and management.
- * Provide actionable recommendations to enhance accountability and improve service delivery.

MEASURES BY THE STATE AUDITOR-GENERAL'S OFFICE TO ACHIEVE THE ABOVE OBJECTIVE

The Office of the Auditor-General has played a central role in advancing accountability and good governance in the school system by:

Regular Audit Exercises – Conducting periodic audits across schools in all Local Government Areas to ensure proper coverage and monitoring.

OBJECTIVES OF AUDIT IN PUBLIC SECONDARY SCHOOLS

The main objectives of the audit exercise are to:

- * Assess the adequacy and accuracy of financial records maintained by schools, and ensures preparation of IPSAS compliance financial statements, specifically on the accrual basis of accounting, also to
- * Verify the existence and presence of teaching and non-teaching staff on the payroll.
- * Examine procurement practices, asset management, and usage of instructional materials.
- * Review the condition of physical infrastructure and learning environment.
- * Evaluate the level of compliance with Ekiti State Ministry of Education policies and guidelines.

Verification of Staff - Carrying out physical headcounts and payroll checks to detect ghost workers and irregularities in personnel records.

Follow-up on Recommendations – Tracking the implementation of previous audit reports and ensuring corrective actions are taken where lapses are identified.

The audit covered all public secondary schools across the all Local Government Areas (LGAs) of Ekiti State.

EFFECT OF AUDIT ON PUBLIC SECONDARY SCHOOLS

An audit is more than just a financial check — its impact spreads across several areas of school management, creating a chain of positive outcomes that go beyond the immediate findings. The following are the multiplier effect of audit:

EFFECT OF AUDIT ON PUBLIC SECONDARY SCHOOLS

An audit is more than just a financial check — its impact spreads across several areas of school management, creating a chain of positive outcomes that go beyond the immediate findings. The following are the multiplier effect of audit:

Improved Financial Discipline

Regular audits compel school managers to maintain accurate records, avoid misuse of funds, and follow financial regulations. This creates a culture of accountability that extends to all aspects of school operations.

Better Resource Utilization

Improved resource use leads to enhanced teaching and learning outcomes.

Strengthened Governance Structures

Audits reinforce the role of School Management Committees (SMCs) and Parent-Teacher Associations (PTAs) in decision-making. Transparency in financial and administrative processes builds trust between schools, parents, and communities.

Compliance and Policy Implementation

Schools become more responsive to Ministry of Education directives, knowing that audits will check compliance. This alignment helps standardize practices across schools and ensures educational policies achieve their intended impact.

Long-Term Educational Outcomes

The ripple effect of financial discipline, better staffing, improved infrastructure, and strengthened governance leads to higher student performance, reduced dropout rates, and greater public confidence in the education system. The audit of public secondary schools generates a multiplier effect — one improvement triggers another, ultimately leading to stronger accountability, better resource management, improved infrastructure, and higher educational outcomes.

CHALLENGES FACED BY STATE AUDIT

Auditing public secondary schools is an essential process for promoting accountability and transparency, but auditors are often faced with major challenges which includes;

Resource Constraints: The Auditor-General's Office often faces shortage of vehicles, ICT tools, and audit staff, it hampers coverage of schools in +all local government areas.

Irregular Record-Keeping – Financial statements not prepared in accordance with IPSAS missing or incomplete document

Weak Internal Controls – Many schools lack strong financial control systems, making fraud and mismanagement harder to detect early.

RECOMMENDATIONS

For the Ministry of Education: A centralized monitoring system should be established for school financial records to ensure timely reconciliation and reporting.

For School Management (Principals & Bursars): Maintain up-to-date cashbooks, ledgers, and bank reconciliations prepared in full compliance with IPSAS accrual basis with supporting documentation.

For School Management Committees (SMC) / PTA:

Monitor levy collection and ensure transparency by banking all contributions.

Conclusion

The audit activity demonstrated that while many public secondary schools in Ekiti State have functioning systems in place, significant gaps remain in financial transparency, personnel management, infrastructure adequacy, and compliance with regulations. Addressing these gaps through the above recommendations will strengthen accountability, improve learning environments, and ensure better educational outcomes for students across the state.

AJAYI BOLADALE (Msc., CCA)

Preparation of Quality Financial Statements by Ministries, Departments, and Agencies (MDAs): The Input of State Audit

INTRODUCTION

The preparation of quality financial statements by MDAs is a critical requirement for transparency, accountability, and good governance in the public sector. However, the effectiveness of these statements depends largely on the oversight and input of the State Auditor-General, who ensures compliance with statutory requirements, financial regulations, and international accounting standards (IPSAS).

WHAT IS QUALITY FINANCIAL STATEMENTS IN MDAs

Quality financial statements in the public sector are those that:

- Are accurate, timely, reliable, and complete.
- Conform to statutory frameworks such as the Financial Administration (FA), Fiscal Responsibility Act, and Public Finance Management Act (where applicable).
- Align with international standards like International Public Sector Accounting Standards (IPSAS).
- Provide stakeholders with relevant information for decision-making, stewardship, and accountability.

THE INPUT OF STATE AUDIT IN ENSURING QUALITY FINANCIAL STATEMENTS Oversight and Compliance Monitoring

The Office of the State Auditor-General ensures that MDAs prepare accounts in line with the legal framework and IPSAS. This oversight role enhances reliability, comparability of reports, transparency, accountability, and proper management of public resources, enabling citizens and other stakeholders to understand financial health and benefits.

Detection and Correction of Errors & Irregularities

Through audit queries and review processes, the state audit identifies misstatements, omissions, and irregular expenditures. Such corrections improve the accuracy and integrity of financial statements.



Capacity Building and Guidance

The Auditor-General issues audit guidelines, organizes training, and provides clarifications to accounting officers of MDAs, thereby strengthening internal controls and accounting quality.

Promotion of Accountability and Transparency

By ensuring proper disclosure of financial activities and reporting on stewardship of public funds, state audit builds trust between government and citizens.

Enforcement of Sanctions

Where infractions occur, the Auditor-General recommends sanctions. This deterrent effect motivates MDAs to prepare quality financial statements to avoid penalties.

Benefits of State Audit Input

Enhances public confidence in government reports.

Improves budget credibility and fiscal discipline.

Provides basis for legislative oversight by Public Accounts Committee (PAC).

Strengthens the State's move towards international best practices in financial reporting (IPSAS).

Conclusion

The preparation of quality financial statements by MDAs cannot be achieved without the active input of state audit. Through oversight, compliance checks, training, and enforcement, the Auditor-General ensures that public sector accounts are reliable, transparent, and aligned with global standards. Thus, state audit serves as a safeguard for accountability and financial governance.

Oke A.C. (CCA)

■ PERFORMANCE AUDIT: ■ DRIVING ACCOUNTABILITY AND VALUE FOR PUBLIC RESOURCES

Introduction

In the current dynamic landscape of governance and business, organizations are more frequently required to show not just financial accountability but also the effectiveness and efficiency of their operations. Good governance thrives on transparency, accountability, and efficiency in the use of public resources. In Ekiti State, as in other parts of Nigeria, citizens expect government spending to translate into improved infrastructure, better services, and higher standards of living i.e Getting Value for Money. One effective mechanism for ensuring this is performance auditing.

What is a Performance Audit?

A performance audit is an independent, objective examination of how resources are managed. Unlike financial audits that focus mainly on compliance and accuracy of records, performance audits go further. They assess whether programs, projects, or institutions are achieving their intended results, using resources economically, and delivering value to stakeholders.

Performance audits are designed to answer three key questions:

1. Economy – Are resources acquired at the lowest possible cost without compromising quality?
2. Efficiency – Are resources being utilized optimally to produce desired outputs?
3. Effectiveness – Are objectives and goals being achieved as planned, and do they deliver meaningful impact?

The Office of the Auditor General Ekiti State is constitutionally saddled with the duties of maximizing all channels in ensuring quality Audit and assurance service to the State in terms of performance audit. Part of the goals achieved through the office includes;

- Detect wasteful spending and highlight areas where costs can be reduced.
- Reveal projects that are poorly planned, delayed, or abandoned.
- Provide evidence-based recommendations for better service delivery.
- Build public trust by showing that government is serious about accountability.
- Upholding of high standards in performance reporting through its domestic report and end of the year Audited report submitted to the Public account Committee (PAC).

The Benefits of Performance Audits in Ekiti State are numerous. Firstly it Promote transparency and accountability. Secondly, it encourages evidence-based decision-making enabling the State to make informed decisions about resources allocation. It also strengthens institutional performance and sustainability and builds stakeholder confidence through improved service delivery.

In Conclusion, Performance auditing is more than an accounting exercise it is a governance strategy. In Ekiti State, it holds the promise of making public institutions more accountable, ensuring resources are well-managed, and delivering real value for the people's money by embracing and strengthening these practices , Ekiti State have built a culture of transparency and service-oriented governance that meets the aspirations of the citizens.



Oluwayemisi OLAOYE (Msc., CCA)
Deputy Director (M&PA)

Essential Requirements for Prospective Retirees in the Mainstream of Ekiti State Civil Service

INTRODUCTION

Retirement from the Ekiti State Civil Service marks the culmination of years of meritorious service to the State. It is both a transition and a statutory disengagement from active service as provided under the Public Service Rules, Ekiti State Pension Law, and the Constitution of the Federal Republic of Nigeria (1999 as amended). To ensure a smooth exit and access to post-service benefits, prospective retirees are expected to meet certain essential requirements prior to and during retirement. The requirements are as follows:

1. **Statutory Eligibility**
 - Retirement shall be upon attainment of 60 years of age or 35 years of pensionable service, whichever comes first.
 - Officers must have been duly confirmed in service.
2. **Documentation**
 - Letter of first appointment and confirmation.
 - Record of service/bio-data form (Form Gen. 69 or equivalent).
 - Promotion and posting letters, including last promotion.
 - Approved age declaration or birth certificate.
 - Pay slips and nominal roll entries.
3. **Financial and Pension Matters**
 - Evidence of enrolment with a Pension Fund Administrator (PFA) and Retirement Savings Account (RSA) (for officers under CPS).
 - Clearance of loans and advances.
 - Verification of pension deductions and employer contributions. (For officers under CPS)
 - Valid bank account with updated KYC records.
4. **Pre-Retirement Screening**
 - Attendance at government - approved pre-retirement seminars/workshops.
 - Biometric capture and verification with Establishments & Pension

Commission.

- Submission of retirement notification at least three (3) months before retirement.
5. **Health and Social Preparedness**
 - Medical fitness screening.
 - Enrolment in health insurance schemes (State or NHIS).
 - Participation in financial literacy and retirement counseling programmes.
 6. **Ethical and Disciplinary Clearance**
 - Officers with pending disciplinary cases will not be cleared for retirement benefits until cases are resolved.
 - Proper handover notes and return of government property are mandatory.

Officers who fail to comply with these requirements risk delays in the processing of their retirement benefits.

Conclusion

For a smooth and dignified transition into retirement, prospective retirees in the mainstream of Ekiti State Civil Service must ensure compliance with statutory, financial, and administrative requirements. Retirement should be embraced not only as the end of active service but as the beginning of a new phase of purposeful living, supported by adequate financial security, good health, and social fulfillment.



Akinola James

CHALLENGES

1. **Office Accommodation:**

The present headquarters of the Office of the State Auditor-General cannot accommodate all members of staff of the office. There is the need for expansion of the existing facilities to accommodate audit staff for optimum performance.

2. **Hazard Allowance:**

Auditors are faced with intimidation and sometimes dangerous threat on the job. As a way of motivating them, the authority should consider the payment of **hazard allowance** to the staff of Auditor-General's office.

3. **Staffing:**

The staff strength of the office remained grossly inadequate. Therefore, the government of Ekiti State should facilitate the filling of the existing vacant positions in the State Audit.

4. **Plan for the Future:**

The future plan of the Office of the State Auditor-General is geared towards getting a conducive environment and facilities that would bring about effectiveness and optimum performance. Thus,

- a. Construction of additional office building that would accommodate all staff, perimeter fence and landscaping of the office premises.
- b. Automation of the Audit Process to engender wider audit coverage
- c. Capacity Building of staff to ensure more professionals with special skill.

