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OF ACT

THE OFFICE
AUDITOR

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GOVERNMENT OF EKITI STATE NIGERIA

LAND OF HONOUR

...Ile Iyi, Ile Eye

REPORT OF ACTIVITIES

of

THE OFFICE OF EKITI STATE

AUDITOR-GENERAL



2025



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REPORT OF ACTIVITIES

of

THE OFFICE OF EKITI STATE AUDITOR-GENERAL

2025

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
A banner without stain.

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
Nigeria may be blessed.

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 OYEBANJI
EXECUTIVE GOVERNOR,
EKITI STATE



HER EXCELLENCY
CHIEF MRS FUNMILAYO AFUYE
DEPUTY GOVERNOR,
EKITI STATE



RT. HON.
ADEOYE ARIBASOYE
SPEAKER, HOUSE OF ASSEMBLY
EKITI STATE



MR. OJO IDOWU OLUBOLAJI
AUDITOR-GENERAL
EKITI STATE

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0.1 ACKNOWLEDGMENT

First and foremost, my deepest appreciation goes to the Almighty God for His overwhelming love and showers of blessings over me and the entire members of staff of the office of State Auditor-General (OSAG), Ado-Ekiti. The success recorded so far could not have been possible, but for God and the support and assistance we received from certain people and organizations.

I would like to start by thanking His Excellency, Governor Biodun Abayomi Oyebanji, whose visionary leadership and resolute commitment to excellence have been instrumental to the progress of the Office of State Auditor- General and for creating enable environment for the operational and financial independence of the Office of State Auditor General in Ekiti State.I also appreciate His Excellency for finding me worthy of being appointed the Auditor General for Ekiti State. His steadfast support remains a foundational pillar upon which our accomplishments are built.

Gratitude is duly extended to Dr. John KayodeFayemi (CON) (former Governor of Ekiti State) for his unwavering support and impeccable commitment to the progress of the Office of State Auditor- General by signing into Law the Ekiti State Audit Service Law No 3 of 2021 as amended

I would also like to acknowledge the contributions of the Honourable Commissioner of Finance, Mr. Akin Oyebode; the Speaker of Ekiti State House of Assembly, Rt. Hon. Aribasoye Stephen Adeoye; Hon. Lateef Oluwole Akanle, Chairman, Public Account Committee (PAC). And members of the Legislature and State Executive Council; Dr. (Mrs.) Olomojobi, Head of Service. Their support and cooperation have been invaluable in our efforts to promote accountability and transparency in the State.

I would like to also acknowledge the support of the World Bank Group, especially the State Fiscal, Transparency, Accountability and Sustainability (SFTAS) for result programme which has been a major partner in our efforts to improve public financial management in the State. Your financial and technical support have enable us to carry out various capacity building and technical assistance programmes.

It is equally of utmost importance to acknowledge and appreciate the erstwhile Auditors-General namely; Deacon J. A. Oke, Mr. A. G. Ajayi, Mr. D. A. Kayode and Mr. V.O Adeuya for laying solid foundation which we are continuously building upon.

I also want to thank all management team and all members of staff of my office for their dedication and hardwork towards the achievement of our mandate. Your commitment to professionalism and excellence has been critical to our success.

Finally, I would like to acknowledge the contributions of Civil Society Organizations (CSO) and other stakeholders including the media for their role in promoting transparency and accountability in the State. Your support and advocacy have been instrumental in raising public awareness on the importance of accountability and transparency in the public financial management in Ekiti State.

Ojo Idowu Olubolaji (FCNA)
Auditor-General,
Ekiti State.

MESSAGE FROM THE EKITI STATE AUDITOR-GENERAL

Ojo Idowu Olubolaji , *FCNA*



The Office of the Auditor-General occupies a critical position in the public financial management system. Through our audit activities, we provide independent assurance on the proper use and management of public resources and draw attention to areas where improvements are required. Our work is therefore guided by the principles of independence, professionalism, integrity, objectivity and accountability.

It is with a great pleasure I present the Report of Activities of the Office of the State Auditor-General (OSAG) for the year 2025. 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.

The Office remained committed to the discharge of its constitutional and statutory responsibilities. Our activities covered financial audits, compliance audits, performance-related reviews, investigation of petitions and allegations, follow-up of previous audit findings, and other assignments within our mandate. This report provides an overview of the major activities undertaken, the achievements recorded, the challenges encountered, and the measures adopted to strengthen the effectiveness and efficiency of the Office. It also highlights areas requiring further attention and improvement in the management of public resources.

I wish to acknowledge the commitment and dedication of the management and staff of the Office, whose professionalism and hard work contributed significantly to the achievements recorded during the period under review. I also appreciate the cooperation and support received from Ministries, Departments and Agencies and other stakeholders in the course of our work. As we move forward, the Office will continue to strengthen its audit processes, embrace appropriate technology, enhance the capacity of its personnel, and promote timely and effective implementation of audit recommendations. Our ultimate objective remains to contribute to a public financial management system that promotes value for money, fiscal responsibility, transparency and improved service delivery to the people. On behalf of the entire management and staff of the Office, I sincerely appreciate His Excellency, the Governor of Ekiti State, Mr. BiodunAbayomiOyebanji, the speaker of Ekiti State House of Assembly, Rt. Hon. Adeoye Stephen Aribasoye, the Public Account Committee Chairman, Hon. LateefAkanle, the Audit Service Commission Chairman, Mr. Adebayo Richard Adeojo 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

0.3 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 the 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 25(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.

0.4 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:

- Conducting financial audits to ensure that Ekiti State government MDAs are following proper accounting practices and financial requirements.
- Reviewing government contracts and procurement processes to ensure that they are fair, transparent and competitive.

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

0.5 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. 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.

0.6 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 states and evidence through interviews, document review; and other methods to assess the MDAs financial management and operation.
- **Analysis:** Once we have collected all necessary formation, we analyse the data to identify any issues, risks or areas of concern.

❖ **Reporting**: We then prepares a written audit report that summarises our findings, conclusion and recommendation based on our analysis.

The reporting 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. IPSAS) and code of ethics to ensure that our work is conducted in an objective, impartial and non-partisan manner.

0.7 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, and 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.

0.8 OUR LEADERSHIP VISION AND MISSION STATEMENT

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:

- Audit with integrity, the Public Accounts of Ekiti state for transparency and accountability
- Develop comprehensive training and development programme for staff
- Enhance the office Quality control processes through regular review of audit reports and procedures, peer review and training of staff on quality control
- Foster a culture of professionalism and ethics by creating a culture that promotes professionalism and ethical behavior among staff.
- Collaboration with other Audit offices, Professional Bodies e.g. ICAN, ANAN, e.t.c, and other Development Partners (World Bank)
- Implementation of Performance Management System that sets clear performance objectives and provides regular feedback on progress towards those objectives.

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..

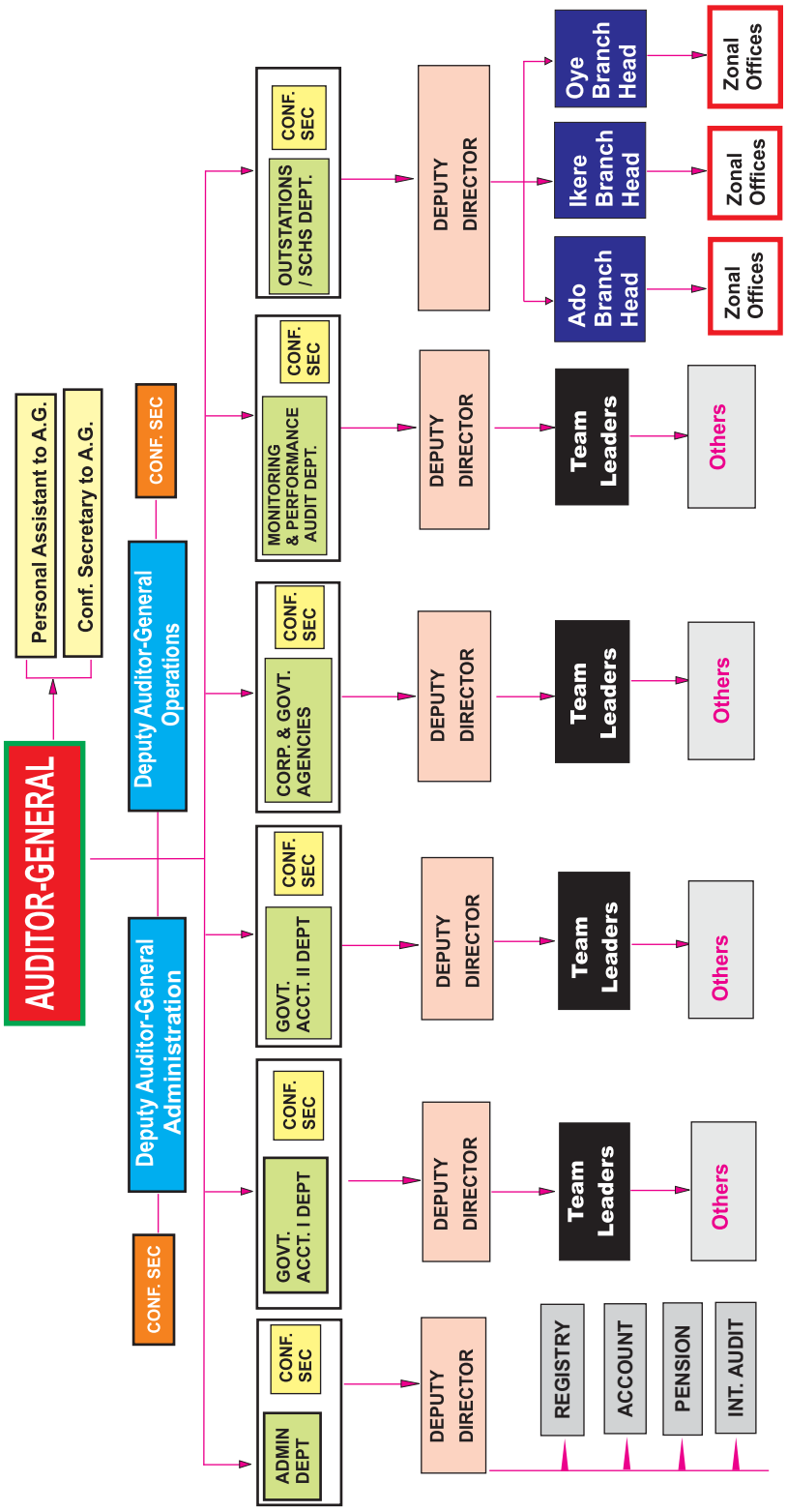
Confidentiality and transparency: To appropriately protect information, balancing this with the need for transparency and accountability. This is an implied form of the contract between the auditor and client. Auditors are under no legal obligation to disclose faults or unlawful acts to anyone other 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 instuitional 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. Ahallmark 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 coordinate 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 Government Account Department 1 & 11 includes:
  - ✓ Introduction of Statutory Audit Reports
  - ✓ Post-audit follow-up actions
  - ✓ Verify accuracy of revenue records
  - ✓ Review revenue collection process
  - ✓ 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:
  - ✓ A list of auditors qualified to be appointed as external auditors from which such bodies shall appoint their external auditors.
  - ✓ A guideline on the level of fees to be paid to external auditors.
  - ✓ Comment on the annual accounts and auditors report thereon.
  - ✓ Conduct periodic checks of all government statutory Corporations, Commissions, Authorities, Agencies e.t.c.,

❖ **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.

❖ **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.

❖ **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.

❖ **FINANCE AND ACCOUNTS UNIT**

- This department keeps and maintains 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 roles.
- Preparation of staff salary and annual appropriation accounts

✞ **THE INTERNAL AUDIT**

- Financial and operational auditing to ensure accuracy and compliance with accounting standards and legal requirements
- Quality assurance and continuous monitoring to proactively identify risk and areas for improvements and cost savings.

❖ THE PENSION UNIT

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

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

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:





Ojo Idowu Olubolaji (B.Sc, FCNA)
Auditor-General



Ifelola Oluwatayo Olugbenga (CNA, ACTI)
Deputy Auditor-General
Administration



Oke Akudo Clara (MBA, M.Sc, FCNA)
Deputy Auditor-General
Operation



Adubina Olusegun (CNA, ACrFA)
Corporation and Government Agencies Department



Olaiya Felix Ojo (M.Sc, ACMA, CNA)
Government Acct. 1 Department



Ajayi Boladale (M.sc, CNA)
Government Acct. 2 Department



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



Olubodun O.O. (B.Sc, CNA)
Outstations Department



AG AND HIS DEPUTIES



THE MANAGEMENT TEAM



DAG ADMIN & HQ STAFF



AG AND HIS STAFF



DAG ADMIN. WITH GOVT.ACC. 1 & MONITORING DEPT.



OUTSTATIONS DEPT. STAFF



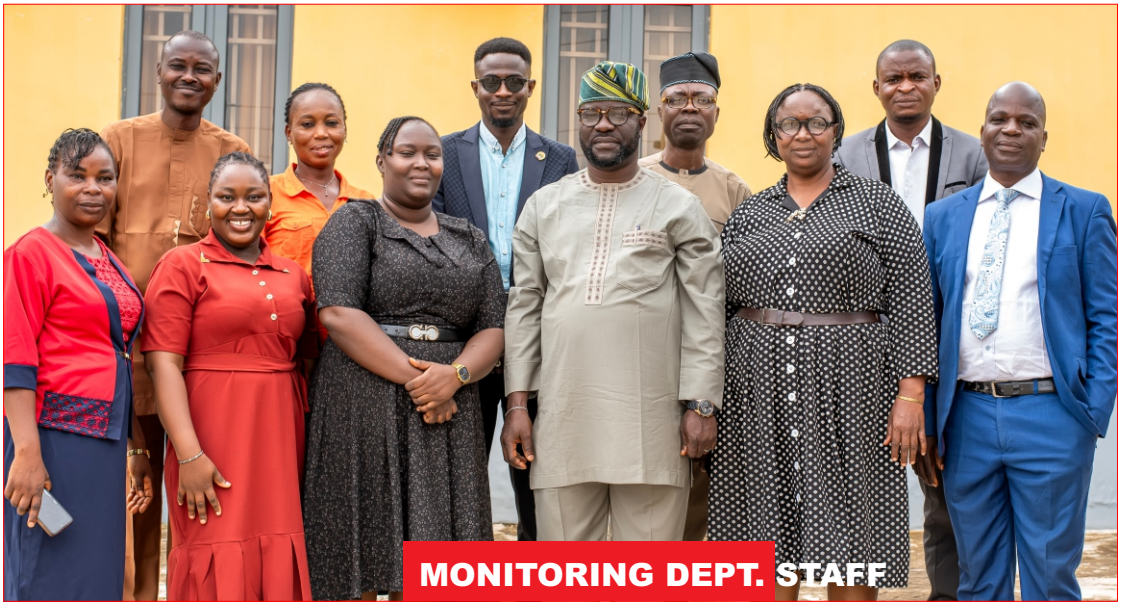
C&GA DEPT. STAFF



GOVT. ACC I DEPT. STAFF



GOVT. ACC II DEPT. STAFF



MONITORING DEPT. STAFF



DAG OPERATION WITH GOVT. ACC. II & C&GA DEPT.

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

List of Registered Auditing Firms 2020-2025

1. A. Oluwasanmi & Co
2. Abdul Rauf Jimoh & Co
3. Abiola & Co
4. Abmot Associates
5. Adedayo Olowuro & Co
6. Adedayo Olowuro & Co
7. Adelusi Ojo & Co
8. Adeniyi Christopher & Co
9. Adeosun Chartered Accountant
10. Adeyemi Olowolaju & Co
11. Adu Emmanuel & Co
12. Aiyelabola Associate & Co
13. Ajayi Olusola & Co
14. AkadiriJ imoh & Co
15. Akeredolu Emmanuel & Co
16. Akin Akingbade & Associate
17. Akinwale Beka & Co
18. Akinyemi Olusegun & Co
19. Akinyemi Olusegun & Co
20. Alabi Adebayo & Co
21. Atacoff Service HP
22. Awe Agboluga & Co
23. Awe Ibijoju & Co
24. Axion Professional Chartered Accountant
25. Ayodeji Iyunade & Co
26. Ayodele Akande & Co
27. Ayodele Dada & Co
28. Ayodele Ilesanmi & Co.
29. Babalola Akinsegun & Co
30. Bakare Amodu Adeyemo
31. Baker Tilly Nig
32. Balogun Badejo & Co
33. Bamidele Ojo & Co

34. BDO Oyediran Oke& Co
35. BDO Professional Service
36. Cherith Chris & Associate
37. City Corp Consultants
38. Dare Omosebi & Co
39. Dataphyte Limited
40. Dayo Oloje & Co
41. Doyin Owolabi & Co
42. Elizir Asset Management
43. Emilagba & Co
44. Emmanuel Olusuyi Ajayi & Co
45. Farinde Olateju & Co
46. Femi Olatilu & Co.
47. Fewadel Consultant
48. Fola Adeshoba & Co
49. Folorunso Oladipo & Co
50. Funmi Alaka& Co
51. Gbadebo Rufus & Co
52. Gbenga Adeyeye & Co.
53. Gbenga Olaleye & Co
54. Hamzat Subair & Co
55. HMBS Professional Service
56. Idowu Ibijoju & Co
57. Idowu Oluyomi & Co
58. Ijewere & Co
59. Isaac O. Makinde & Co
60. J.A Adejuwon & Co
61. J.A. Oguntulu & Co
62. James Amana & Co
63. Joseph Akande & Co
64. Kamarudeen K. Aremu
65. Kayode A. Awotile
66. Kayode Adeosun & Co
67. Kayode Adesanmi & Co
68. Kayode Durotifa & Co

69. KLT Partners charter
70. Kunle Ladejobi & Co
71. Lafenwa Osiberu & Co
72. Lanre Abidakun & Co
73. Lawrence O. Olaleye & Co
74. Maaji & Co
75. Mairasera Oludare & Co
76. Manchester Consulting
77. Marinlo & Partners
78. Mother Gold Ltd
79. Multigate Associates
80. Obayemi Adeyeye & Co
81. Oduwole Odole & Co
82. Okunoye Adeniyi & Co
83. Olabanji Ojo & Co
84. Oladele Rotimi & Co
85. Olaoluwa & Co
86. Olasope Dada & Co
87. Olatunji Asekun & Co
88. Olatunji Omoyeni & Co
89. Olawole Akinbobola & Co
90. Olayemi Kayode & Co
91. Olayiwola Adesina & Co
92. Olayiwola Dada & Co
93. Olorunfemi Ologun & Co
94. Olu Daramola & Co.
95. Olu Ladejobi & Co
96. Olufemi Adekoya & Co
97. Olugbenga Adekanmbi & Co
98. Olugbenga J. Ayanbanji & Co
99. Olusola Ajayi & Co
100. Olusuyi Jegede & Co
101. Oluwafemi Fadipe
102. Oluwole Oyewole M. S. @ Associate
103. Omoare Ogunsusi & Co

104. Omokanye & Co
105. Omoniyi Aluko& Co
106. Oyemakunle Ogunsanya & Co
107. Pelemo Pelemo& Co
108. Peter Aseweje& Co,
109. Peter Kayode
110. Philip Olaleye B. & Co Nig. Ltd
111. Price Water House Coopers
112. Rasaq kande& Co
113. Remi Oladeji& Co
114. Riverdale Professional & Co
115. Rosaline Balogun& Co
116. S.G. Gbadamosi & Co
117. Segun Adeniyi Fabikun& Co
118. Segun Oyeyemi& Co
119. SIAO Partner
120. Skills Domain Ltd
121. SWH Consulting Service
122. Taye Adeyanju& Co
123. Taye Adeyanju& Co
124. Temidayo Adebayo & Associate
125. Thompson Aiyegule& Co
126. Toyin Ojo& Co
127. Toyo Philip & Co
128. Tunde Olatunji& Co
129. Tunji Labode & Co
130. Victor Owonifari & Co
131. Voki Associate

OFFICE OF THE STATE AUDITOR - GENERAL, ADO – EKITI

BREAKDOWN OF YEAR 2025 CAPITAL BUDGET ESTIMATES

IPSAS CODE: **014000100101** **APPROVED EXTIMATE:238,000,000.00**

S/NO	ECONOMIC CODE	Details of Capital Expenditure	APPROVED ESTIMATE 2024	ACTUAL CAPITAL EXPENDITURE (JAN.-DEC. 2024)	APPROVED ESTIMATE 2025	ACTUAL CAPITAL EXPENDITURE (JAN.-DEC. 2025)
2	13100124005900	Purchase of 25 desks chairs , 5fiing cabinets, 5book shelves,3conference tables and 12 chairs Computers	-	-	25,000,000.00	-
3	11100124003300	Purchase of 40HP high grade Laptops and desktop Computers	20,000,000.00	-	28,000,000.00	-
4	13100124005800	Purchase of 2 Corolla Vehicles for DAG Admin. &DAG Operation.		-	30,000,000.00	-
5	1310012400600	Construction of additional space perimeter fencing and landscaping of Office of State Auditor General (OSAG).	150,000,000.00	-	100,000,000.00	-
	1310012400600	Production of annual Auditor General and Domestic Reports, and annual Reports of activities of Auditor General's Office.	10,000,000.00	-		-
6	11100124003200	Purchase of 5 HP Scanners, 5 Printers, 2 projectors and screens, networking equipment, servers, 10 external storage dives, 5 firewalls,cables and connectors.		-	55,000,000.00	-
7		Capacity Building on ICT (Audit Library)	20,000,000.00	-		-
		GRAND TOTAL	**200,000,000.00**	-	**238,000,000.00**	-

OFFICE OF THE STATE AUDITOR - GENERAL, ADO - EKITI

BREAKDOWN OF YEAR 2025 BUDGET ESTIMATE OF MAIN AGENCY

IPSAS CODE: **014000100100** **REVISED BUDGET ESTIMATES:100,023,084.45**

S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	REVISED BUDGET 2024	ACTUAL EXPENDITURE (JAN.-DEC. 2024)	REVISED BUDGET 2025	ACTUAL EXPENDITURE (JAN.-DEC. 2025)
1	22020101	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	22,350,000.00	14,050,000.00
2	22020622	SENSITIZATION AND IMPLEMENTATION OF PROGRAMMES & PLANS			19,500,000.00	17,750,000.00
3	22020301	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	6,519,253.35	6,250,000.00
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,523,774.45	2,411,961.57	5,000,000.00	4,672,008.69
5	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	4,880,821.94	3,400,000.00	3,392,816.08
6	222020312	PREPARATION, PRINTING AND CIRCULATION OF AUDITOR GENERAL REPORT'S	15,000,000.00	15,000,000.00	20,053,831.10	19,626,959.67
7	22020501	LOCAL TRAINING COSTS	5,000,000.00	4,920,000.00	6,500,000.00	6,410,000.00
8	220201007	MISCELLANEOUS: WELFARE PACKAGES/REFRESHMENT & MEAL	5,000,000.00	5,000,000.00	9,200,000.00	9,050,000.00
9	22020503	CONFERENCES/SEMINAR& WORKSHOP	15,000,000.00	14,920,967.32	7,500,000.00	7,422,000.00
		GRAND TOTAL	**67,523,774.45**	**67,133,750.83**	**100,023,084.45**	**88,623,784.44**

OFFICE OF THE STATE AUDITOR - GENERAL, ADO - EKITI
BREAKDOWN OF YEAR 2025 BUDGET ESTIMATES
AUDITING OF ALL SECONDARY SCHOOL IN EKITI STATE

(OTHER CHARGES)

IPSAS CODE: 14000100400 APPROVED ESTIMATES:4,100,000.00

S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	REVISED BUDGET 2024	ACTUAL EXPENDITURE (JAN.-DEC. 2024)	APPROVED BUDGET 2025	ACTUAL EXPENDITURE (JAN.-DEC. 2025)
1	22020101	TRAVEL & TRANSPORT-GENERAL	1,300,000.00	1,120,000.00	1,300,000.00	1,210,000.00
2	22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	600,000.00	600,000.00	600,000.00	720,000.00
3	22020402	MAINTENANCE OF OFFICE FURNITURE	532,818.02	530,000.00	550,000.00	605,000.00
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	531,647.54	531,647.54	550,000.00	615,000.03
5	22020501	LOCAL TRAINING COSTS	1,098,352.46	940,549.18	1,100,000.00	950,000.00
		GRAND TOTAL	**4,062,818.02**	**3,722,196.72**	**4,100,000.00**	**4,100,000.03**

OFFICE OF THE STATE AUDITOR - GENERAL, ADO - EKITI.
BREAKDOWN OF YEAR 2025 BUDGET ESTIMATES

(OTHER CHARGES) PENSION AND GRATUITY

IPSAS CODE: 14000100200 APPROVED ESTIMATES:670,000.00

S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	REVISED BUDGET 2024	ACTUAL EXPENDITURE (JAN.-DEC. 2024)	APPROVED BUDGET 2025	ACTUAL EXPENDITURE (JAN.-DEC. 2025)
1	22020101	TRAVEL & TRANSPORT-GENERAL	215,000.00	200,000.00	**204,000.00**	235,000.00
2	22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	150,000.00	150,000.00	**152,000.00**	118,999.97
3	22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	65,000.00	**81,000.00**	98,000.00
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	80,469.67	65,366.16	**81,000.00**	98,000.00
5	22020501	LOCAL TRAINING COSTS	150,000.00	140,000.00	**152,000.00**	120,000.00
		GRAND TOTAL	**675,469.67**	**620,366.16**	**670,000.00**	669,999.97

OFFICE OF THE STATE AUDITOR - GENERAL, ADO – EKITI
YEAR 2025 REVENUE BUDGET ESTIMATES
REVISED BUDGE T 350000

IPSAS CODE:			014000100101			
S/NO	**ECONOMIC CODE**	**REVENUE DETAILS**	APPROVED BUDGET 2024	ACTUAL REVENUE (JAN.-DEC. 2024)	REVISED BUDGET 2025	ACTUAL REVENUE (JAN.-DEC. 2025)
1	12020430	PROFESSIONAL REGISTRATION FEES	1,000,000.00	75,000.00	350,000.00	320,000.00
		GRAND TOTAL	**1,000,000.00**	**75,000.00**	**350,000.00**	**320,000.00**

OFFICE OF THE STATE AUDITOR - GENERAL, ADO – EKITI
BREAKDOWN OF YEAR 2025 BUDGET ESTIMATES

(OTHER CHARGES) **MONITORING AND SPECIAL AUDIT DEPARTMENT**

IPSAS CODE: 014000100500 APPROVED ESTIMATES:1,400,000.00

S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	REVISED BUDGET 2024	ACTUAL EXPENDITURE (JAN.-DEC. 2024)	APPROVED BUDGET 2025	ACTUAL EXPENDITURE (JAN.-DEC. 2025)
1	22020101	TRAVEL & TRANSPORT-GENERAL	430,000.00	400,000.00	450,000.00	360,000.00
2	22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	300,000.00	240,732.24	300,000.00	300,000.00
3	22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	240,000.00	250,000.00	240,000.00
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	250,000.00	240,000.00	250,000.00	295,000.00
5	22020501	WELFARE PACKAGE: MEAL	120,939.34	120,000.00	150,000.00	205,000.03
		GRAND TOTAL	**1,350,939.34**	**1,240,732.24**	**1,400,000.00**	**1,400,000.03**

OFFICE OF THE STATE AUDITOR - GENERAL, ADO – EKITI

BREAKDOWN OF YEAR 2025 BUDGET ESTIMATES

(OTHER CHARGES) **GOVT. ACCOUNT MANAGEMENT UNITS**

0 **APPROVED ESTIMATES:670,000.00**

S/NO	ECONOMIC CODE	Details of Expenditure(Other Charges)	REVISED BUDGET 2024	ACTUAL EXPENDITURE (JAN.-DEC. 2024)	APPROVED BUDGET 2025	ACTUAL EXPENDITURE (JAN.-DEC. 2025)
1	22020101	TRAVEL & TRANSPORT - GENERAL	215,000.00	200,000.00	220,000.00	235,000.00
2	22020301	OFFICE STATIONERIES & COMPUTER CONSUMABLE ITEMS	150,000.00	150,000.00	150,000.00	118,999.97
3	22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	65,000.00	80,000.00	98,000.00
4	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	80,469.67	65,366.16	80,000.00	98,000.00
5	22020501	LOCAL TRAINING COSTS	150,000.00	140,000.00	140,000.00	120,000.00
		GRAND TOTAL	**675,469.67**	**620,366.16**	**670,000.00**	**669,999.97**

OFFICE OF THE STATE AUDITOR - GENERAL, ADO – EKITI

YEAR 2025 PERSONNEL COST BUDGET ESTIMATES

(OTHER CHARGES) **PERSONNEL COSTS**

IPSAS CODE:		014000100100		APPROVED ESTIMATES: 130,575,143.06		
S/NO	ECONOMIC CODE	Details of personnel costs	APPROVED BUDGET 2024	ACTUAL PERSONNEL COST (JAN.-DEC. 2024)	APPROVED BUDGET 2025	ACTUAL PERSONNEL COST (JAN.-DEC. 2025)
1	21010101	SALARY	**130,575,143.06**	**128,001,556.39**	**130,575,143.06**	**216,973,236.87**

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	Forward the list of recommended External Auditors to the Parastatals within 3 days of the

Auditors and issuance of guidelines on the levels of fees paid	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 PENCOM for certification. 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

STATE OF 2025 ACCOUNTS

The appropriation accounts of all Ministries, Departments and Agencies (MDAs) for the year 2025 were examined and reconciled with the Accountant-General's figures. Detailed observations in respect of each MDA had been forwarded to the respective Accounting officers in form of Inspection Reports for appropriate actions as required.

The accounts of the State Government for year 2025 was submitted by the State Accountant General. Audit action had been concluded and the Statutory Report of the State Auditor-General were forwarded to the House of Assembly in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 as amended.

AUDIT OBSERVATION: Observations in the course of the audit exercise were communicated to the appropriate quarters for their attention and necessary action. The observations related to issues identified during examination of financial records, transactions, and other relevant documents. The ministries concerned were advised to address the observations and take necessary corrective measures to ensure compliance with applicable financial regulations, improve internal control systems, and enhance accountability and transparency in management of public funds.

The office of the State Auditor - General will continue to discharge its statutory responsibility in identifying control weaknesses and making appropriate recommendations to promote sound financial administration and accountability in the public service.

EKITI STATE AUDITORS-GENERAL IN HISTORY



MR. J. A. OKE
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)



Adeuya Victor Oluwole (Msc.,FCA)
Appointed the State Auditor-General by His Excll. Dr. Kayode Fayemi (2020 - 2026)

THE ENTITIES (MDAs) WE AUDIT
LIST OF MDAs

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. Office of Transformation and Strategic Service Delivery
12. Ministry of Wealth Creation & Employment
13. Bureau of Information, Communication and Technology
14. Governor's Office
15. Cabinet and Special Services Department
16. Social Investment Programme
17. Auditor-General's Office
18. Office of the Surveyor-General
19. Ministry of Local Government Affairs
20. Ministry of Chieftaincy Affairs
21. Ministry of Physical and Urban Development
22. Ministry of Investment, Trade & Industry
23. Teaching Service Commission
24. Western Security Network (Amotekun)
25. Ministry of Special duties
26. Bureau of Local Content
27. Training School

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 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
23. House of Assembly Loans Board
24. Bureau of Tourism
25. Law Reforms Commission
26. Audit Service Commission
27. Ministry of Innovation, Science and Digital Economy

CORPORATIONS AND GOVERNMENT AGENCIES DEPT.

1. Ekiti State University, Ado-Ekiti
2. Ekiti State Drugs & Health Supplies Management Agency
3. SUBEB HousingLoans Board
4. State Independent Electoral Commission,
5. Fountain Agric Marketing Agency (FAMA)
6. State Emergency Management Agency (SEMA)
7. Water Corporation
8. School of AgricEnterprises
9. College of Education, Ikere Ekiti
10. Ekiti State University Teaching Hospital
11. Muslim Pilgrim Welfare Board
12. Waste Management Board
13. Micro Finance and Enterprise Development Agency
14. State Action Committee on Aids – SACA
15. Housing Corporation
16. Ekiti State Fiscal Responsibility Commission
17. Ekiti State Scholarship Board
18. Ekiti State Job Creation
19. BSES
20. Pension Transitional arrangement Department
21. Urban Renewal Agency
22. Ekiti Internal Revenue Services
23. Primary Health Care
24. Agricultural Development Agency
25. Ekiti State Library Board
26. Ekiti State Sport Council
27. College of Health Science and Technology, Ijero Ekiti
28. Education Endowment Fund
29. Housing Loans Board
30. Ekiti State Signage and Advertisement Agency

31. Christian Pilgrim Welfare Board
32. Board for Technical and Vocational Agency
33. Agency for Adult and Non-Formal Education
34. Pencom
35. College of Agric. Isan
36. Directorate of Farm Settlement
37. Ekiti State Traffic Mgt. Agency
38. Lottery Commission
39. Ekiti State Mineral Resources Agency

DEPARTMENT OF MONITORING AND PERFORMANCE AUDIT

1. Ministry of Works and Transportations
2. Bureau of Special Project
3. Bureau of Public Procurement
4. Ministry of Environment
5. Forestry Commission
6. State Environment Protection&Water shed Management Agency
7. Ministry of Infrastructural & Public Utility
8. Public Works Corporation
9. Agro-Allied Cargo International Airport
10. State Road Fund
11. Ministry of Transportation
12. Sustainable Development Goals
13. Rural Access and Agricultural Marketing Project.
14. Ekiti State Bureau of Assets Management
15. Ministry of Rural and Community Development
16. Airport Office
17. Rural Assess Road Authority
18. Ekiti State Electricity Board
19. Bureau of Electricity Regulatory Commission
20. Others.

DIRECTORATE OF OUTSTATION AND EDUCATIONAL INSITUTIONS

LIST OF SCHOOLS

	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	AayeOja Community High Schl; AayeOja-Ekiti	OTUN ZONAL OFFICE
7	AdetunjiAjayi 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; IgbaraOdo-Ekiti	ILAWE ZONAL OFFFICE
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; EfonAlaaye	ARAMOKO ZONAL OFFICE
24	Anglican High Schl; Ado-Ekiti	ADO BRANCH
25	Annunciation School, Ikere-Ekiti	IKERE BRANCH
26	Apostle Babalola High School, EfonAlaaye	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	BabalolaAborisadeUsi 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, EfonAlaaye	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 GrammerSchl. 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; IgbaraOdo	ILAWE ZONAL OFFFICE
50	Community High Schl; Irele-Ekiti	IKOLE ZONAL OFFICE
51	Community High Schl; Itapaji-Ekiti	IKOLE ZONAL OFFICE
52	Community High Schl; OkeAko	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 OFFFICE
56	David oke Model Sec.Schl. Ado	ADO BRANCH
57	DejiFasuan 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, EfonAlaaye	ARAMOKO ZONAL OFFICE
62	Egbe Methodist High Schl. Egbe	OMUO ZONAL OFFICE
63	Egbeoba High Schl; Ikole-Ekiti	IKOLE ZONAL OFFICE
64	EgiriOke 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-Ekit	IJERO ZONAL OFFICE
82	Epe Community High Schl; Epe-Ekiti (MOBA)	OTUN ZONAL OFFICE
83	Epe High Schl; EpeIjero –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	EsoObe Comp. High Schl; Ikoro-Ekiti	IJERO ZONAL OFFICE
88	Esunkancommuinity 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, IgbaraOdo-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	IfisinCommunity 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	IjeshaIsu Comp. High Schl,IjesaIsu-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 SchlIlawe-Ekiti	ILAWE ZONAL OFFFICE
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	IludunGrammerSchl. Iludun	OTUN ZONAL OFFICE
128	Ilukuno Comm. High School,Ilukuno	IJERO ZONAL OFFICE
129	Ilumoba High School, Ilumoba.	OMUO ZONAL OFFICE
130	Ilupeju High Schl; Ilupeju-Ekiti	OYE BRANCH
131	Ipere Comprehensive H/S Ipere Ekiti	OTUN ZONAL OFFICE
132	IpoleIloro Community High Schl; IpoleIloro-Ekiti	ARAMOKO ZONAL OFFICE

133	Ipoti Comm. High Schl, Ipoti	IJERO ZONAL OFFICE
134	Ipoti High Schl. Ipoti-Ekiiti	IJERO ZONAL OFFICE
135	Irepodun Community High Schl,Ikere-Ekiti	IKERE BRANCH
136	Irepodun High School, Ipao	IKOLE ZONAL OFFICE
137	IroAyeteju 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	ObeducomminityGrammerSchl. 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	OdoOwa Comp. High Schl; OdoOwa 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	ILAWE ZONAL OFFFICE
165	Ogotun Unity Secondary Schl; Ogotun-Ekiti	ILAWE ZONAL OFFFICE

166	Ogunnire Comp. High Schl; Ire-Ekiti	OYE BRANCH
167	OjoUgbole High Schl; Ugbole-Ekiti	IDO ZONAL OFFICE
168	Ojorube Grammar Schl; Ogotun-Ekiti	ILAWE ZONAL OFFFICE
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	OkunsusiJemiriye 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, IgbaraOdo	ILAWE ZONAL OFFFICE
176	OmuIjelu High Schl; OmuIjelu Ekiti	OYE BRANCH
177	Omuo Comp. High Schl; Omuo-Ekiti	OMUO ZONAL OFFICE
178	OmuoOke Grammar Schl; OmuoOke	OMUO ZONAL OFFICE
179	Omuo-Ore Secondary Schl; Omuo	OMUO ZONAL OFFICE
180	Oniwe Comp. High Schl; Ilawe-Ekiti	ILAWE ZONAL OFFFICE
181	Oniyo Community High Schl; EdaOniyo-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 GrammerSchl. 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	OyeEgbo High Schl; Oye-Ekiti	OYE BRANCH
192	Prof. BanjiAkintoye Model Sec.Schl. Ado	ADO BRANCH
193	SaliuAdeoti 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 GrammerSchl. Ikole	IKOLE ZONAL OFFICE
202	St. Michael Catholic Grammar Schl; EfonAlaaye	ARAMOKO ZONAL OFFICE
203	Ujiloogun Comp. High Schl; IlupejuIjan	OMUO ZONAL OFFICE
204	United Comp. High Schl; Ise-Ekiti	IKERE BRANCH
205	United High Schl; Ilawe-Ekiti	ILAWE ZONAL OFFFICE

2025 ACTIVITIES PICTURES

Project Monitoring and Performance Audit Activities





Iworoko- Igbemo-Ekiti Road, Are, Ekiti
GPS Map Cameral



Oluyemi Kayode Stadium
New spectator seat



Oluyemi Kayode Stadium
Marked football pitch





@ Okemesi General Hospital

Audit Training/Workshop Programme organized by Ekiti State Audit Service Commission













Sendforth ceremony organised for Retired Staff










CHALLENGES

1. ***Inadequate Office Furniture and Equipment:***

   There is a shortage of essential office furniture, such as tables, chairs, cabinets, and other necessary equipment. This affect staff comfort, proper storage of official documents, and smooth running of daily activities.

2. ***Hazard and wordrobe 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. **Requirements for ICT and Infrastructure**

   The adoption of the International Public Sector Accounting Standard (IPSAS) on Accrual Basis, initiated in 2016, coupled with the State and the Federal Civil Service's drive towards paperless operations, highlights the pressing requirement for advanced ICT facilities. These facilities would enable the OSAG to efficiently track Governments' transactions online, process audit data electronically, manage documentation digitally, and ensure seamless collaboration, necessitating a permanent, suitably equipped office ICT systems.

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,

   Procurements of office furniture and equipment.

   Automation of the Audit Process to engender wider audit coverage

   Capacity Building of staff to ensure more professionals with special skill.

THE LIFE OF AN AUDITOR: A PROFESSIONAL PERSPECTIVE: WITH EMPHASIS ON PUBLIC SECTOR ENGAGEMENTS

Ifelola Oluwatayo Olugbenga (CNA, ACTI)
Deputy Auditor-General (Administrations)



1.0 Introduction

The role of the auditor is one of the most critical, yet often misunderstood, functions in both private and public sectors; however, the principles of auditing remain consistent. The auditor serves as an independent guardian of financial integrity, regulatory compliance, and organizational accountability. The life of a public sector auditor presents a unique set of complexities, responsibilities, and significance at the National and Sub-national level. He is not merely examining books; he is safeguarding public funds. Public sector auditing is governed by the International Standards of Supreme Audit Institutions (ISSAI), the Financial Regulations, the Public Procurement Act, and the Constitution of the Federal Republic of Nigeria and other statutory laws. The mandate extends beyond true and fair view to include compliance audit, performance audit (value-for-money), and propriety audit. The question is no longer just "Are the books correct?" but "Was public money spent lawfully, efficiently, and for the purpose intended by the National Assembly in the budget?"

A Typical Engagement Cycle

The life of an auditor is structured around the audit cycle as stated below:

- **Planning Phase**: This involves understanding the client's business, assessing risks, evaluating internal controls, and designing audit procedures. This phase demands extensive research and strategic thinking.
- **Fieldwork Phase**: This is the most intensive period. Auditors are deployed to client locations to conduct substantive testing, verification of assets and liabilities, stock observations, bank confirmations, and review of supporting documentation. It requires long hours, meticulous documentation, and continuous engagement with client personnel
- **Reporting Phase**: Upon completion of fieldwork, findings are compiled, reviewed, and communicated to management and those charged with governance. The auditor issues the audit report, management letter, and recommendations for improvement of internal controls.

What a Good Auditor Possesses

The modern auditor must possess a diverse skill set:

- **Technical Expertise**: Technical expertise is the foundation of an auditor's credibility. An auditor must be able to defend his findings with laws, standards, and evidence. Proficiency in audit standards, accounting standards, tax laws, and regulatory frameworks, including the Nigeria Tax Administration Act, 2025, cannot be overemphasized. Technical expertise is not static; laws change. For example, Nigerian tax laws have been reviewed and updated; therefore, an auditor still using old WHT rates or old personal income tax tables is already obsolete, thus posing a green washing and compliance risk to his client. Continuous Professional Development is not optional; it is survival.
- **Investigative Skills**: Ability to identify anomalies, detect fraud, and trace financial irregularities. Public sector auditing is not routine checking. It is investigation. While a private sector auditor asks "Is this true and fair?", a public auditor asks "Is this true, fair, lawful, and was public interest protected?" Every public fund has a trail, and every trail can be hidden. Investigative skill is what finds it. He is not looking for faults to punish, but is obliged to protect the public purse. That is why investigative skill is not optional for a public auditor but rather his constitutional duty under Sections 85 and 125 of the Constitution of the Federal Republic of Nigeria.
- **Interpersonal Skills**: The need to maintain independence while fostering a professional working relationship with clients is very important for an Auditor in the Public sector. Technical skills get you the job as an auditor. Interpersonal skills determine how far you will go and how much impact your audit report will have. A good auditor is not the one who finds the most fraud, but the one who finds fraud and communicates it in such a way that it is corrected, funds are recovered, and systems are improved without destroying the professional relationship.
- **Resilience**: The ability to work under pressure, manage multiple stakeholders, and uphold integrity even when faced with resistance.

The Public Expectation and Challenge:
The citizens expect the auditor to be the last line of defense against corruption. However, the principal challenge remains balancing professional independence with client expectations. An average Auditor faces challenges of access to records through deliberate delay or denial of access to documents; pressure to influence audit findings or suppress reports; and physical risk during inspection of projects in remote locations. Despite these challenges, public sector auditing is the highest form of public service in the financial profession. The Auditor-General's report remains the most important accountability document in any democracy. Every kobo recovered, every ghost worker eliminated, and every abandoned project exposed directly serves the citizen.

Conclusion
The life of a public sector auditor is demanding. It takes place on project sites under the sun, in dusty file rooms, and in intense entry-and-exit meetings with accounting officers. He is not loved when he arrives, but his work determines whether public policy translates into public benefit. He ensures that budgets are not just figures on paper, but roads, schools, and hospitals that citizens can see and use. It is a life of integrity, courage, and national duty.



DIGITAL TAXATION AND SUSTAINABLE REVENUE GENERATION IN EKITI STATE, NIGERIA

A.C. OKE, (FCNA, CFIP)
Deputy Auditor-General (Operations)

Digital taxation can be examined through the use of digital platforms and digital infrastructure to understand how technology can improve the state's Internally Generated Revenue (IGR).

Digital taxation refers to the application of digital technologies to tax administration, including taxpayer registration, tax assessment, payment, monitoring, and enforcement.

CAN DIGITAL TAXATION SUSTAINEKITI STATE IGR?

Digital taxation can sustain Ekiti State's revenue in the following ways:
Reduction of Revenue Leakages, Expansion of the Tax Base, Improved Tax Compliance, Increased Revenue Collection, Improved Transparency and Accountability, Reduced Cost of Tax Administration, Improved Revenue Forecasting.

With a digital tax system, business in Ekiti State could be registered electronically, receive an assessment through an approved platform, make payment through an authorised electronic channel, and obtain a verifiable digital receipt. The government could then compare the amount assessed with the amount collected and investigate discrepancies.

How Digital Platforms Can Sustain Revenue in Ekiti State
Digital platforms are electronic systems or applications that enable taxpayers and government agencies to exchange information, assess tax liabilities, make payments, and monitor revenue transactions. Digital platforms help digital taxation by streamlining compliance, automating collections, and giving tax authorities real-time visibility into transactions.

Digital platform application: Online tax registration, Electronic tax assessment, Online tax payment, Digital payment receipts, Revenue monitoring dashboards, Taxpayer information databases, Automated payment reminders and, Electronic audit trails.

What are the benefits: Better records, improved monitoring, reduced opportunities for revenue diversion, and potentially more sustainable revenue generation.

However, these benefits depend on effective implementation, reliable technology, taxpayer awareness, and appropriate internal controls.

Practical Examples of what integrated digital platform could enable us to achieve as a State if enabled for eligible business-related taxes, property-related charges, and other lawful state revenue sources.

The platform could enable the relevant revenue authorities to:

- Register eligible taxpayers across the state.
- Maintain updated taxpayer records.
- Issue assessments electronically.
- Receive payments through approved channels.
- Generate electronic receipts.
- Compare assessments with actual collections.
- Identify outstanding liabilities.
- Produce periodic revenue reports.

This could improve the state's ability to collect revenue consistently and monitor the performance of its revenue-generating agencies.

Digital Infrastructure Enables Digital Taxation

Digital infrastructure enables digital taxation by providing the technological foundation required for tax authorities to identify taxpayers, assess tax liabilities, process electronic payments, monitor revenue collections, and maintain accurate tax records.

Digital infrastructure provides the systems and facilities that enable the government to administer taxes electronically, improve tax compliance, reduce revenue leakages, and promote sustainable revenue generation. Digital infrastructure refers to the technological facilities and systems that support digital operations, such as internet connectivity, computer systems, servers, databases, cyber security systems, and electronic payment infrastructure.

Digital Infrastructure application: Internet Connectivity and Network Infrastructure, Computer Systems and Servers, Taxpayer Databases and Data Management Systems, Electronic Payment Infrastructure, Data Analytics and Revenue Monitoring Infrastructure.

Contribution to sustainable revenue generation:

- Makes tax services more accessible.
- Reduces the time and cost associated with tax administration.
- Encourages compliance by making tax services easier to access.
- Expands the potential reach of the state's revenue administration.
- Reduces errors associated with manual record-keeping.
- Facilitates the preparation of revenue reports.
- Helps revenue officials monitor outstanding liabilities.

What the Auditor-General Should Examine

There should be an examination whether the infrastructure is available, functional, secure, properly used, and producing measurable benefits, whether digital tax systems are operational and accessible. whether electronic payments are credited to the appropriate government accounts, whether taxpayer databases are accurate and regularly updated, whether digital revenue records agree with bank and treasury records, whether system access is adequately controlled, whether cyber security and data backup arrangements are effective, whether the cost of acquiring and maintaining the infrastructure is justified by its benefits whether digitalisation has improved revenue collection efficiency over time.

These examinations would help determine whether digital infrastructure is actually supporting revenue administration and whether improvements are required.

Conclusion

Digital infrastructure and digital platform enable digital taxation by supplying the internet connectivity, computer systems, databases, electronic payment facilities, cyber security controls, and analytical tools required to administer taxes electronically.

ROLE OF THE OFFICE OF EKITI STATE AUDITOR GENERAL IN ENSURING TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF PUBLIC FUNDS

Adubina Olusegun Sunday (CNA, AcrFA)
Director C&GA



The office of the Ekiti State Auditor-General is the Supreme Audit Institution at the sub-national level and the constitutional watchdog for public funds in Ekiti State.

Its entire role in transparency and accountability is clearly spelt out in section 125 of the 1999 constitution and domesticated by Ekiti State Audit Law No. 3 of 2021, were it is clearly stated that "The public accounts of a state and of all offices and court of the state shall be audited by the State Auditor-General for the State which shall submit his reports to the House of Assembly" it is noteworthy that the Auditor-General of the State shall not be subject to the direction or control of any other authority or person. This ensures the independence of the office in decision making.

To ensure transparency and accountability in the management of public fund, office of the Ekiti State Auditor-General apply the best professional practices and its mission is to audit with integrity to ensure probity, accountability, value for money and good governance for the benefit of the people. In ascertaining the transparency and accountability in the management of public fund, Ekiti State Office of the Auditor-General performs the following core roles.

- The financial watchdog: this is to audit all MDAs, all courts all persons entrusted with public money. In this regards, it verifies if the accounts have been properly kept, the public moneys have been fully accounted for and the extent of compliance with the extant financial rules and regulations.
- Compliance and regularity Audit: Ekiti State Auditor-General's Office checks whether money release by the Accountant-General was spent exactly as appropriate by the State House of Assembly in the Appropriation law. Spending outside appropriation is flagged as unconstitutional under section 120 of the Constitution.
- Control of Parastatals and Corporations: this is clearly defined in section 125(3)(4). The Office of Ekiti State Auditor-General provides the list of qualified external auditors and fee guidelines, comment on annual account of all corporations, commissions and authority. And the conduct periodic checks on all the accounts.
- Performance/Value for Money audit: Ekiti State Auditor-General's Office is mandated to determine 3Es that is Economy, Efficiency and Effectiveness of any capital project being executed by the State Government.
- Revenue Audit: this is to ensure that all revenue accruing to the State Government from Federal Allocation, IGR from Ekiti Inland Revenue Services, fines, and grants- are assessed, collected, and paid into the Consolidated Revenue Fund. Without any diversion to private accounts.
- Reporting to Legislature- the Accountability Link: by law, within ninety days of receiving financial statements from the Accountant-General, Auditor-General must submit report to House of Assembly. The Public Account Committee (PAC) in the House of Assembly will hold public hearing were any indicted officers must defend themselves.
- Deterrence and Surcharge Power: the Auditor-General can surcharge officers for loss of public funds and recommend sanctions for the erring officers.
- Advisory Role for Good Governance: through Management Letter and Audit Query, Ekiti State Auditor-General's Office advises MDAs on weak internal controls before they become fraud.

It can be concluded that roles of Ekiti State Auditor-General's Office in ensuring transparency and accountability in the management of public funds cannot be underestimated.

DIGITAL TRANSFORMATION AND THE AUDIT PROCESS IN THE PUBLIC SECTOR



Ajayi Boladale Bunnmi, (CNA)
Director Government Account II

INTRODUCTION

Digital transformation has become an essential component of modern public sector administration, auditing and financial management. It involves the adoption and effective use of digital technologies to improve audit processes, records management, financial reporting, communication, accountability and service delivery.

In the public sector, digital transformation supports the transition from predominantly manual procedures to more efficient, integrated and technology-driven systems. It enables audit institutions and public organisations to process information more quickly, analyse large volumes of data, improve documentation and strengthen transparency in the management of public resources. However, the achievement of full digital transformation requires adequate infrastructure, skilled personnel, effective policies, sustainable funding and strong information security measures.

Digital Transformation and the Audit Process

The audit process in the public sector involves planning, risk assessment, examination of financial and operational records, collection of audit evidence, analysis of information, communication of findings and preparation of audit reports. Digital technologies can improve each of these stages and enhance the quality, timeliness and reliability of audit work.

Review of Existing Audit Processes

Existing audit procedures should be reviewed to identify areas where digital tools can improve efficiency and effectiveness. Audit planning, documentation, working papers, evidence gathering and report preparation can be supported through electronic systems. Although many public sector organisations have introduced some digital tools, several audit activities may still depend on manual documentation, physical files and conventional methods of communication and reporting.

Electronic Records and Document Management

An effective electronic document management system is necessary for the storage, retrieval, tracking and preservation of audit working papers, correspondence, financial records and other relevant documents. A centralised digital records management system can reduce the risk of loss or damage to documents, improve access to information and support the continuity of audit activities.

Adoption of Computer-Assisted Audit Tools

Computer-assisted audit tools and data analytics software can improve the examination of financial transactions, analysis of large datasets and identification of unusual or high-risk transactions. These tools can assist auditors in detecting errors, irregularities and possible instances of fraud more efficiently than traditional manual methods. Their effective use requires appropriate software, reliable data and adequate staff training.

ICT Infrastructure and Internet Connectivity

Adequate computer systems, reliable internet connectivity, secure servers, appropriate software and other ICT facilities are essential for successful digital transformation. Public sector organisations require dependable infrastructure to support electronic audit procedures, communication, data storage and information sharing. The availability, maintenance and effective utilisation of these facilities remain important considerations in the transition towards a fully digital audit environment.

Staff Training and Capacity Development

Staff capacity development is necessary to equip auditors and administrative personnel with the digital skills required for electronic auditing, data analysis, digital documentation and information security. Continuous training, practical workshops and on-the-job orientation can strengthen the effective use of existing and future digital systems. Staff should also be encouraged to adapt to changing technologies and emerging audit practices.

Electronic Communication and Reporting

Digital communication platforms can facilitate the timely transmission of audit queries, collection of information from public entities and submission of audit reports.

Electronic workflows can also improve communication between audit teams and audited organisations, reduce delays and provide a clear record of correspondence. The integration of these processes into a standardised electronic workflow is therefore important for improving the audit process.

Challenges Identified

The major challenges affecting digital transformation and the audit process in the public sector include:

1. Inadequate or uneven availability of ICT infrastructure.
2. Limited deployment of specialised audit software and data analytics tools.
3. Continued dependence on paper-based records and manual procedures.
4. Insufficient digital skills among some staff.
5. Inadequate integration of existing digital tools and audit processes.
6. Limited funding for the acquisition, maintenance and upgrading of digital systems.
7. Technical support and system maintenance challenges.
8. Information security, data protection and backup requirements.
9. Resistance to change and difficulties in adapting to new technologies.
10. Poor quality, incomplete or inaccessible data from some public sector entities.

Recommendations and Proposed Actions

To strengthen digital transformation and improve the public sector audit process, the following actions are recommended:

1. Provision of ICT infrastructure: Provide adequate computers, reliable internet connectivity, secure servers and other essential digital facilities.
2. Adoption of digital audit tools: Introduce computer-assisted audit tools and data analytics software suitable for public sector auditing.
3. Electronic document management: Establish a secure centralised system for storing, retrieving and preserving audit records, working papers and correspondence.
4. Staff development: Organise regular ICT training, practical workshops and on-the-job training for auditors and administrative personnel.
5. Electronic audit workflow: Gradually introduce electronic audit planning, documentation, review, query management and report tracking.
6. Data quality improvement: Establish procedures for ensuring that financial and operational data are accurate, complete, timely and accessible.
7. Data security: Implement appropriate access controls, backup procedures, cyber security measures and data protection policies.
8. Change management: Create awareness among staff and stakeholders on the benefits of digital transformation and provide support during implementation.
9. Implementation plan: Develop a phased digital transformation plan with clear responsibilities, timelines, budgetary provisions and performance indicators.
10. Monitoring and evaluation: Periodically assess progress, identify implementation gaps and take corrective action where necessary.
11. Inter-agency collaboration: Encourage the sharing of knowledge, standards and best practices among public sector organisations involved in auditing, financial management and information technology.

Conclusion

Digital transformation provides a significant opportunity to strengthen public sector auditing, improve financial management and promote accountability in the use of public resources. The application of digital technologies can enhance audit planning, evidence gathering, data analysis, records management, communication and reporting.

Although the transition from manual to digital processes may involve financial, technical and organisational challenges, a phased and well-coordinated approach can support sustainable progress. Public sector organisations should therefore prioritise ICT infrastructure, staff capacity development, electronic records management, data security and the adoption of computer-assisted audit techniques. These measures will contribute to a more efficient, transparent, reliable and technology-driven audit process.

AUDITOR-GENERAL ANNUAL REPORTS AND PREVENTING OF FINANCIAL MISMANAGEMENT IN EKITI STATE

Olaiya Felix Ojo (M.Sc., CNA)
Director Government Account I



INTRODUCTION

Public funds are held in trust for the benefit of citizens and must be managed in accordance with the principles of accountability, transparency, economy, efficiency and effectiveness. A sound public financial management system requires proper accounting records and an independent mechanism for examining whether public resources are managed in accordance with applicable laws, regulations, approved budgets and established financial procedures.

The Office of the Auditor-General for the State plays a critical role in this process through the audit of public accounts and persons entrusted with public funds, reporting audit findings to the State House of Assembly, conducting performance audits and promoting proper accountability for government revenue and expenditure. Auditor-General reports provide independent assessments of government financial activities and draw attention to irregularities, non-compliance, weaknesses in internal controls and deficiencies in financial reporting.

The effectiveness of an audit report should not be measured merely by the number of irregularities detected. Its greater value lies in whether findings result in corrective action, strengthened internal controls, improved compliance and prevention of recurrence.

General

Financial mismanagement may arise from non-compliance with financial regulations, weak internal controls, inadequate documentation, poor reconciliation, inappropriate expenditure, revenue leakages and ineffective supervision. It may manifest in unsupported expenditure, unauthorised payments, unretired advances, procurement irregularities, incomplete accounting records, weak asset controls and failure to properly account for government revenue.

The Auditor-General contributes to addressing these risks by examining financial records, payment vouchers, bank statements, revenue records, contracts, payroll information and other relevant documents. The audit process also assesses internal controls relating to authorisation, segregation of duties, record keeping, reconciliation and supervision.

Audit reports strengthen compliance with applicable laws, regulations and financial procedures by identifying and reporting instances of non-compliance and recommending corrective measures. Performance auditing also assists in assessing whether government programmes are implemented economically, efficiently and effectively, thereby promoting value for money.

Furthermore, audit reports provide an important basis for legislative oversight. Their consideration by the State House of Assembly and Public Accounts Committee provides an avenue for accounting officers and relevant institutions to explain audit findings and take appropriate corrective action.

Effectiveness of Auditor-General Reports

The preventive value of an audit report is strengthened when there is a clear chain from:

Audit Finding → Management Response → Corrective Action → Follow-Up → Sustainable Improvement.

Audit findings can expose weaknesses in internal control systems and encourage improvements in authorisation, segregation of duties, documentation, reconciliation and supervision. They can also improve financial reporting by encouraging MDAs to maintain complete and accurate records and reconcile their accounts regularly.

Independent audit can contribute to the deterrence of financial irregularities because accounting officers are aware that government transactions are subject to

examination and reporting. However, deterrence is strongest where findings receive timely management attention and effective oversight.

Recurring audit findings may indicate systemic weaknesses rather than isolated errors. Their analysis can help government identify areas requiring improvement in procedures, training, supervision, information systems and financial controls.

Challenges Affecting Audit Effectiveness

The preventive impact of Auditor-General reports may be limited by several factors, including:

- Delayed implementation of audit recommendations, allowing identified weaknesses to persist.
- Recurring audit findings, indicating that underlying causes have not been adequately addressed.
- Weak internal controls, which may permit errors and irregularities to continue.
- Inadequate documentation, making it difficult to establish the validity and authority of transactions.
- Inadequate follow-up, resulting in poor monitoring of management responses.
- Capacity and technological challenges, particularly in digital auditing, data analytics and information systems.

These challenges demonstrate that effective auditing requires not only quality audit work but also timely management responses and sustained follow-up.

Strategies for Improving Audit Effectiveness in Ekiti State

The following measures are recommended:

1. Strengthen audit follow-up: Establish a structured mechanism for monitoring implementation of audit recommendations, with responsible officers, timelines and status reports.
2. Track recurring findings: Maintain a central database of audit observations to identify MDAs and control areas with persistent weaknesses and address their root causes.
3. Strengthen internal audit: Internal audit units should provide early warnings on financial and operational risks and complement the work of the Auditor-General.
4. Improve reconciliation: Regular reconciliation of bank accounts, treasury records, revenue and expenditure records should be enforced, with prompt resolution of outstanding items.
5. Enhance professional capacity: Auditors and accounting personnel should receive continuous training in IPSAS, public-sector auditing, financial regulations, procurement, information technology and data analytics.
6. Strengthen management accountability: Accounting officers and heads of MDAs should take responsibility for effective internal controls and timely implementation of audit recommendations.
7. Promote collaboration: Greater cooperation among the Office of the Auditor-General, Accountant-General's Office, MDAs, internal audit units and Public Accounts Committee should be encouraged.
8. Increase the use of technology: Data analytics should be used to identify unusual transactions, duplicate payments, abnormal expenditure patterns, unreconciled balances and other financial risks.

Conclusion

Auditor-General reports are important instruments for promoting accountability, transparency and sound financial management in Ekiti State. Their effectiveness, however, extends beyond detecting and reporting financial irregularities. Their ultimate value is realised when findings result in corrective action, stronger internal controls, improved compliance and prevention of recurrence.

Greater emphasis should therefore be placed on timely management responses, effective audit follow-up, monitoring of recurring findings, professional capacity development, strengthened internal controls and the use of technology. Audit findings should be analysed not only to determine what went wrong, but also why it happened and what controls should be introduced to prevent recurrence.

Ultimately, an effective audit system should help government move from detecting financial weaknesses to preventing and mitigating their recurrence. Strengthening these mechanisms will enhance accountability and contribute to the responsible management of public resources and good governance in Ekiti State.



IMPORTANCE OF AUDITING PUBLIC SECONDARY SCHOOLS AND OUTSTATION OFFICES IN EKITI STATE.

Olubodun O.O
Director, Outstation.

Auditing plays a pivotal role in ensuring transparency, accountability, and efficiency within public institutions, particularly in public secondary schools and outstation offices. These entities are essential to the functioning of society, as they manage significant public resources, implement policies, and provide essential services to the community. This article explores the significance of auditing in these sectors, the common challenges faced, and the potential benefits that can arise from effective audit practices.

Understanding Auditing in Public Secondary Schools and Outstation Offices.

Auditing in public secondary schools and Outstation offices involves a systematic evaluation of financial records, compliance with regulations, and operational efficiency. It serves several purposes:

- **Financial Accountability:** Audits help ensure that funds are utilized appropriately, preventing mismanagement and fraud. They verify that expenditures align with budgetary allocations and policies.
- **Compliance with Regulations:** Public secondary schools must adhere to various laws and regulations. Auditing assesses compliance with these laws, ensuring that schools and Outstation offices operate within the legal framework.
- **Operational Efficiency:** Audits evaluate the effectiveness of programs and initiatives. They identify areas for improvement, helping schools enhance their operations and service delivery.
- **Public Trust:** Regular auditing fosters transparency, which is crucial for building public trust. When citizens see that their taxes are being managed responsibly, it enhances confidence in schools and offices.

Challenges in Auditing Public Schools and Outstation Offices.

Despite its importance, auditing in public schools and outstation government offices faces several challenges:

- Resource Constraints: Many public institutions operate with limited resources, which can hinder their ability to conduct comprehensive audits. This lack of funding may lead to inadequate staffing and insufficient training for auditors.
- Resistance to Change: There can be resistance from staff and management when it comes to implementing audit recommendations. Changes to established processes may be met with skepticism, impeding improvements.
- Data Management Issues: Many public schools and outstation government offices struggle with data management, including maintaining accurate records and utilizing technology effectively. Poor data management can undermine the audit process and lead to inaccurate findings.

Benefits of Effective Auditing

When conducted effectively, audits can yield numerous benefits for public schools and outstation government offices:

- **Enhanced Financial Management:** Effective audits can lead to better budgeting and financial planning, allowing institutions to allocate resources more efficiently and effectively.
- **Improved Service Delivery:** By identifying inefficiencies, audits can help schools and government offices streamline their operations, leading to improved service delivery for the communities they serve.
- **Informed Decision-Making:** Audit findings provide valuable insights that can inform policy decisions and strategic planning, ensuring that institutions are responsive to the needs of their stakeholders.
- Strengthened Accountability: Regular audits reinforce accountability at all levels of public institutions, ensuring that employees and management are responsible for their actions and decisions.
- Increased Community Engagement: When citizens are aware of the auditing process and its outcomes, they are more likely to engage with their local schools and government offices, fostering a sense of community ownership and involvement.

Conclusion:

Auditing of public schools and outstation government offices is essential for fostering transparency, accountability, and operational efficiency. While challenges may exist, the benefits of effective auditing far outweigh the drawbacks. By investing in robust auditing practices, these schools and offices can not only improve their financial management and service delivery but also enhance public trust and engagement. Ultimately, a commitment to thorough auditing reflects a dedication to serving the community and upholding the principles of good governance.

PERFORMANCE AUDIT AS A TOOL FOR MEASURING THE EFFECTIVENESS OF GOVERNMENT EDUCATION POLICY

JAYEOBA ABAYOMI AYODEJI
Director Monitoring and Performance Audit



INTRODUCTION

Education is a vital instrument for human capital development, economic growth, poverty reduction and social transformation. Governments invest substantial public resources in school infrastructure, teacher recruitment and training, instructional materials and other educational programmes. However, the allocation and expenditure of public funds do not automatically guarantee the achievement of educational objectives. It is therefore necessary to assess whether government education policies are achieving their intended results and delivering value for money hence there is need for Performance audit.

Meaning and Importance of Performance Audit

Performance audit is an independent examination of government policies, programmes and projects to assess their performance against the principles of economy, efficiency and effectiveness.

Economy examines whether educational resources are acquired at reasonable cost and appropriate quality. Efficiency assesses the relationship between resources utilised and outputs achieved, such as classrooms constructed and teachers trained. Effectiveness determines whether programmes achieve their intended objectives, including increased school enrolment, reduced dropout rates and improved learning outcomes.

Performance audit therefore measures the gap between government education policy objectives and actual achievements. It examines the relationship between budgetary allocations, programme activities, outputs and outcomes to determine whether public expenditure has produced the expected benefits.

Application in the Education Sector

Performance audit covers primary and secondary education, teacher development, school infrastructure, scholarship programmes, school feeding, digital education and other government educational interventions.

Key performance indicators include school enrolment and attendance rates, dropout and completion rates, teacher-pupil ratios, availability of qualified teachers, classroom conditions, examination results, literacy and numeracy levels, budget implementation rates and the percentage of completed projects.

For example, where government appropriates ₦5 billion for school construction and rehabilitation, the auditor should determine the amount released and spent, the number of schools completed, the quality of the projects and whether the facilities are being utilised. The audit should also assess whether the intervention has improved access to quality education.

Relevant evidence includes approved budgets, procurement records, contracts, payment vouchers, implementation reports, school registers, examination results, physical inspections and interviews with education officials, teachers, parents and pupils.

Challenges and Recommendations

Performance auditing of education policies may be hindered by inadequate data, poorly defined objectives, weak monitoring systems, incomplete records, delayed funding and poor implementation of audit recommendations.

To address these challenges, government should establish clear and measurable policy objectives, develop appropriate performance indicators, strengthen monitoring and evaluation, improve education data management and link budgetary allocations to expected results. Regular performance audits should be conducted, while effective mechanisms should be established to ensure the implementation of audit recommendations. Stakeholder participation should also be encouraged to improve transparency and accountability.

Conclusion

Performance audit is an essential tool for determining whether government education policies achieve their intended objectives and deliver value for money. It enables the Office of the State Auditor-General to move beyond determining whether public funds were properly spent to assessing what was achieved, whether policy objectives were met and whether citizens benefited from the expenditure.

Ultimately, the success of government education policy should be measured not merely by the amount of money appropriated or spent, but by improvements in access to education, teaching quality, learning outcomes and human capital development. Performance audit therefore promotes accountability, transparency, efficient resource utilisation and continuous improvement in the delivery of government education policies.

PROMOTING ETHICAL CONDUCT AMONG PUBLIC SECTOR AUDITORS



by 'Yemisi Olaoye
Member Editorial team.

Introduction

Ethical conduct is essential to effective public sector auditing and the promotion of accountability, transparency and good governance. Public sector auditors are entrusted with the responsibility of examining government financial transactions, assessing compliance with established regulations and ensuring the proper utilization of public resources. Their commitment to professional ethics is therefore critical to maintaining public confidence in government institutions.

Ethical Conduct in Public Sector Auditing

Ethical conduct involves adherence to established professional principles, including integrity, objectivity, independence, confidentiality and professional competence. Auditors are expected to discharge their duties honestly, exercise sound professional judgment and report audit findings without fear, favor or undue influence. They must also avoid conflicts of interest and ensure that their decisions are based on sufficient and reliable evidence.

In the public service, ethical conduct goes beyond compliance with professional standards. It requires a strong sense of responsibility, impartiality and commitment to the public interest. Auditors must demonstrate courage and professionalism in identifying financial irregularities and recommending appropriate corrective measures.

Challenges to Ethical Conduct

Promoting ethical behavior among public sector auditors may be hindered by

- management pressure,
- political interference,
- conflicts of interest,
- inadequate professional training and
- Weak enforcement of disciplinary measures.

In some instances, delays in implementing audit recommendations may also undermine the effectiveness of the audit function. Such challenges can compromise auditors' independence and weaken accountability mechanisms.

Strategies for Promoting Ethical Conduct

Public institutions should strengthen continuous professional development and ethical training to ensure that auditors understand and apply relevant professional standards. Adequate institutional safeguards should be established to protect auditors from undue influence and enable them to report findings objectively. Furthermore, management should promote a culture of transparency, enforce codes of professional conduct and establish clear procedures for reporting and addressing ethical violations. Regular performance reviews, effective internal controls and timely implementation of audit recommendations are also necessary. Senior officials should lead by example by demonstrating integrity and respect for established financial regulations.

Conclusion

Promoting ethical conduct among public sector auditors is essential to safeguarding public resources and strengthening public accountability. Through continuous training, institutional independence, effective oversight and consistent enforcement of professional standards, government institutions can foster a culture of integrity and responsibility. A strong commitment to ethical auditing will contribute to improved financial management, transparency and public confidence in the public service.

CONTRIBUTORY PENSION SCHEME (CPS) AS AN ANTIDOTE TO DEFINED BENEFITS SCHEME (DBS)



Akinola James Ayodele
Head, Pension Unit.

As a pension desk officer, I have personally come across and enlightened several participants and non-participants of the new Contributory Pension Scheme (CPS) who have expressed their reservations about the workability and the expected effectiveness of the system. While their pessimism is understandable considering the obvious challenges that plague the old scheme (DBS), the administrative system put in place concerning the new pension scheme makes it unnecessary.

It is in lieu of this that I want to use this medium to sensitize all government employees and others who may be having the same opinion as to what the CPS is set to address and achieve for the benefits of every employee. However, before I explain my points, I think it is necessary to briefly discuss first a few notable challenges associated with the old scheme which is still being operated concurrently with the new system for proper understanding.

DEFINED BENEFITS SCHEME (DBS) AND ITS INHERENT CHALLENGES

In Nigeria, Defined Benefits Scheme (DBS) was a British-oriented system, but was re-enactedvia the Pension Act, 1990, known as Pay-As-You-Go (PAYG). The system operates mostly in the public sector and provides retirees with pension and gratuity for life, provided they have served for statutory qualifying years or upon attainment of mandatory retirement age. Few of the challenges associated with the scheme are as follows:

- Lack of Political Will to adequately fund the scheme.
- Irregular payment of retirement benefits which resulted in backlog of arrears of entitlements and hardship for retirees.
- The system lacks enough transparency which paved way for fraudulent and corrupt practices by officers responsible for payment of retirement benefits.
- Increasing burden of retirement benefits is exclusively borne by the employer.

To curb the foregoing challenges and others associated with the DBS necessitated the adoption of the Contributory Pension Scheme (CPS) to replace the DBS by the government of former President OlusegunObasanjo.

Contributory Pension Scheme (CPS)

The Contributory Pension Scheme (CPS) was established following the enactment of Pension Reform Act 2004 (as amended in 2014). The scheme is applicable to pensionable public workers employed by Ekiti State Government with effect from 1st January 2010, by virtue of the Ekiti State Pension Reform Law, 2022. The scheme is called contributory because it is jointly funded by both the employer and the employee. The employer and the employee are expected to make a monthly minimum contribution of 10% and 8% of Basic, Rent and Transport (BRT) allowances respectively into the Retirement Savings Accounts (RSA) of the employee.

The new scheme is deemed to be an antidote to the Defined Benefits Scheme (DBS) in view of but not limited to the reasons given below:

- The fund is managed by a designated Pension Fund Administrator (PFA) and Pension Fund Custodian (PFC) under the regulation of the Pension Commission. This makes the funds secure and readily available to retirees after retirement.
- Participants would receive their retirement benefits as and when due.

- It is well funded, regulated and legally guided.
- Operation of the scheme does not give room for fraud and sharp practices as employees have up-to-date information on their Retirement Savings Accounts (RSA).
- Huge pension funds are available for investment purposes, thereby boosting the country's economy. Participants equally enjoy investment income on their Retirement Savings Accounts (RSA).
- Separation of responsibility among the key managers of the pension fund makes the funds and assets secure.
- Mismanagement of the funds by the managers attracts heavy legal penalties.
- Pensioners would have the benefits of enjoying current value for their entitlements which is not so under the DBS due to much backlog of unpaid arrears.

In conclusion, I am of the opinion that if the laws and regulations guiding the CPS are sincerely adhered to by all the relevant stakeholders, better life awaits every retiree after retirement. However, participants under the scheme who do not receive monthly alert on their contributions as they are entitled to should contact the Pension Commission to address the matter without delay in order to avoid future disappointment.

SKILL UP BEFORE YOU RETIRE

Olumide Adekunle Olabode
Chief Executive Officer I



An Encouragement to Every Civil Servant

Retirement is not the end, but for many civil servants, it feels like it. After 35 years of meritorious service, the monthly salary stops, and what remains is a pension that is often delayed and never enough. The truth we must accept in 2026 is this: Government will pay your pension, but it will not pay your bills.

That is why skill acquisition is no longer optional. It is a necessity.

Why You Must Start Now

Your skill is the only asset that cannot be taken from you. Money can finish, houses can be sold, but what your hands can do will follow you into retirement. While you are still in service, you have two things retirees do not have: time and a steady income. Use this period to learn.

Do not wait until your retirement notice arrives. That is too late. The best time to learn tailoring, farming, catering, ICT, plumbing, interior decoration, baking, printing, painting or digital skills like graphic design and data entry was five years ago. The second best time is now.

Start Small, Start Now

You do not need millions to start. You need one hour every day. After work, on weekends, during holidays, annual leave, use that time wisely. Enroll in a vocational centre. Learn from a trusted artisan. Watch and practice. Many civil servants who started small with baking, fish farming, or POS business are now employers of labour after retirement.

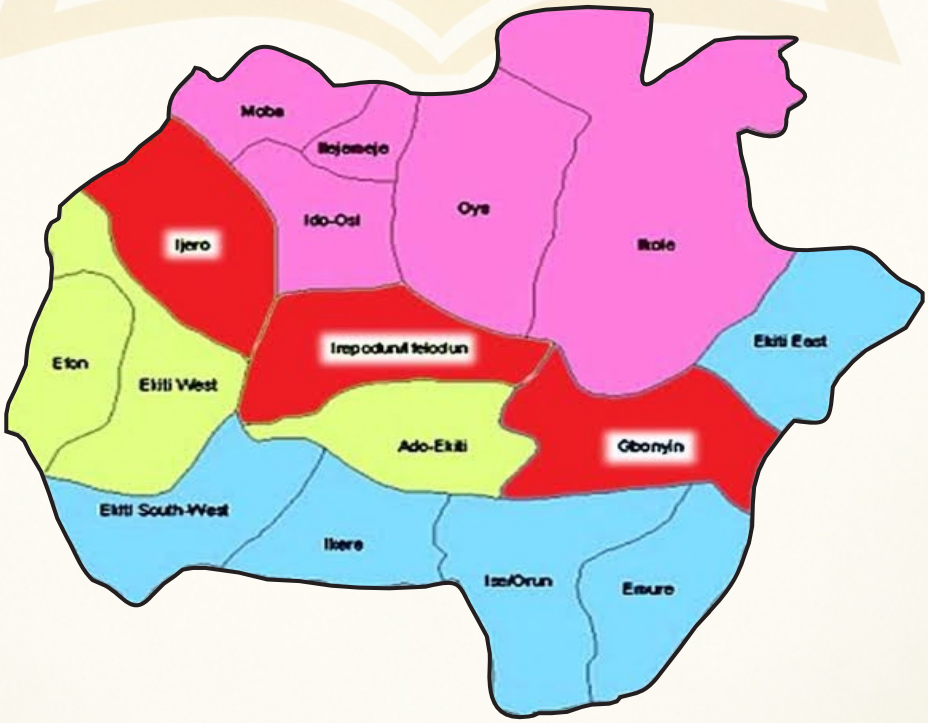
Remember, your salary can be your seed capital. Do not consume everything. Save part of it monthly to fund your skill and buy your first tools today. A civil servant who learns a skill while in service retires into business. A civil servant who does not retires into poverty and idleness.

A Call to Action

This is a call to every officer, from GL 03 to GL 17: Do not let your file be your only achievement. Let your skill be your second salary. Encourage your colleagues. Organize group training in your office. Invite experts. Use your staff welfare association to bring in trainers.

Skill up before you retire, so that when you retire, you do not expire.

Your future self will thank you for what you start .


Moba
Ijero
Ido-Osi
Oye
Ikole
Ekiti East
Irepodun/Ifelodun
Efon
Ekiti West
Ado-Ekiti
Gbonyin
Ekiti South-West
Ilejemeje
Ikere
Ise/Orun
Emure