PILLARS OF THE ADMINISTRATION

ROADMAP TO KEEP EKITI WORKING

- GOVERNANCE
- YOUTH DEVELOPMENT AND JOB CREATION
- HUMAN CAPITAL DEVELOPMENT
- AGRICULTURE AND RURAL DEVELOPMENT
- INFRASTRUCTURE AND INDUSTRIALIZATION
- ARTS, CULTURE AND TOURISM

OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENT • EKITI STATE •

GOVERNMENT OF EKITI STATE NIGERIA
LAND OF HONOUR

OFFICE OF

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS, EKITI STATE

2025

REPORT OF ACTIVITIES

OFFICE OF

AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS, EKITI STATE

2025
REPORT OF ACTIVITIES



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 a ti gbominira
Okan la wan see
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
GOVERNOR OF EKITI STATE, NIGERIA



HER EXCELLENCY
CHIEF (MRS.) CHRISTIANAH MONISADE AFUYE
DEPUTY GOVERNOR OF EKITI STATE, NIGERIA

Office of **Auditor-General** for **Local Governments**, Ekiti State



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



DR. (MRS.) FOLAKEMI OLOMOJOBI

EKITI STATE HEAD OF SERVICE

Office of **Auditor-General** for **Local Governments**, Ekiti State



DR. (MRS.) IYADUNNI VICTORIA OKE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

EDITORIAL TEAM/BOARD



DR. (MRS.) IYADUNI VICTORIA OKE
Editor-in-Chief/Auditor-General



MR. ADEOLU CLEMENT ADEMOLA
Chairman, Editorial Board



MR. FAMUYIDE KOLADE AYOOLA
Editor/Head of Media and Content



MRS. OGUNJOBI OLUWATOYIN JULIET
Editorial Member



MR. OJO ABIODUN
Photography



EDITORIAL COMMENT

It is with outmost pleasure that I present the Report of Activities undertaken by the Office of the Auditor-General for Local Governments, Ekiti State for the year 2025. The report focuses on a comprehensive account of activities, initiatives, programmes and statutory responsibilities carried out by the Office during the year under review.

The year 2025 was identified with continuous efforts toward strengthening transparency, promoting accountability and financial discipline at the Local Government levels of Ekiti State. Through constructive engagements and diligent audit exercises with continuous capacity development of staff, the Office remained dedicated to ensuring that public funds are managed in line with the provisions of financial memoranda and other extant regulations.

This edition highlights various activities including the conduct of statutory audits, post-audit engagements with Local Government officials, Staff training and capacity development occasions targeted at improving the effectiveness of our oversight functions which reflects the office commitments to sustaining professional standards by improving the reporting process and promoting compliance with financial regulations at the grassroots level.

The preparation of this report is a collective effort of the dedicated staff under the leadership of the Auditor-General, whose commitment and professionalism have contributed immensely to the execution of the Office's mandate.

It is our expectations that the insights, write ups and information contained therein will not only provide a clear understanding of the activities for the period but also contribute to strengthening accountability and good governance at the Local Government Councils and Ekiti State in general.
I therefore present this report to all stakeholders and appreciate you all, do have an exciting ride through the report.

Adeolu C. Ademola
Chairman, Editorial Board

ACKNOWLEDGMENT

I extend my deepest gratitude to Almighty God, the Sovereign Owner of the office of the Auditor-General for Local Governments, whose wisdom and providence have been our guiding light. His blessings and direction have continually strengthened the endeavors of the Office of the Auditor-General for Local Governments (OAGLGs), Ekiti State.

The achievements of our office stand as a testament both to divine grace and to the collaborative efforts of dedicated individuals and partner organizations.

I wish to formally acknowledge His Excellency, Governor Biodun Abayomi Oyebanji, whose visionary leadership and resolute commitment to excellence have been instrumental in advancing the mandate of our office towards strengthening transparency, accountability and sound governance in Ekiti State. His steadfast support remains a foundational pillar upon which our accomplishments are built.

Gratitude is duly extended to the distinguished officials whose expertise and unwavering support have greatly contributed to our progress: Mr. Oyeniyi Adebayo, Chief of staff, Ekiti State; Mr. Akin Oyebode, Honorable Commissioner for Finance; Mr. Folorunso Olabode, Honorable Commissioner, Ministry of Local Government Affairs; Rt. Hon. Aribasoye Stephen Adeoye, Speaker of the Ekiti State House of Assembly; Hon. Lateef Oluwole Akanle, Chairman, Public Accounts Committee (PAC). And members of the Legislature and State Executive Council; Dr. (Mrs.) Olomojobi, Head of Service. Their partnership has been valuable in advancing our mission.

I also wish to express my deepest appreciation to my husband, Professor Michael Ojo Oke, whose unwavering support, encouragement and steadfast presence have been a constant source of strength and inspiration throughout my journey. His steadfast belief in me and his role as a pillar of support have been instrumental in my accomplishments, and I am profoundly grateful for his enduring partnership and love.

I acknowledge with appreciation the strategic collaboration with the World Bank Group, particularly the State Fiscal, Transparency, Accountability and Sustainability (SFTAS) program, whose contributions have significantly augmented our capacity to enhance the public financial management framework in Ekiti State. Their technical and financial support has been pivotal in executing critical initiatives.

Tribute is paid to the predecessors in the Office of the Auditor-General whose foundational works have proved to be the groundwork for ongoing progress.

Lastly, I recognize the vital role played by Civil Society Organizations (CSOs), the media, and other stakeholders in championing transparency and accountability in Ekiti State. Their advocacy and engagement have amplified awareness and underscored the imperative of prudent public financial management, contributing meaningfully to our collective pursuits



Iyadunni Victoria Oke (Ph.D, FCNA, CFIP)

Office of Auditor-General for Local Governments, Ekiti State

TABLE OF CONTENTS

S/N	DETAILS	PAGE
1	Cover Page	
2	National Anthem	1
3	Picture of His Excellency	2
4	Picture of Deputy Governor	3
5	Picture of the Speaker	4
6	Picture of the Head of Service	5
7	Picture of Auditor-General	6
8	Editorial Team/Board	7
9	Editorial Comment	8
10	Acknowledgement	9
11	Table of Contents	10
12	Ekiti in View	11
13	Ekiti State and it's Senatorial District at a Glance	12
14	From the Auditor-General's Desk	13-14
15	Our Vision and Mission	15
16	Who We Are	16
17	What We do	17
18	Our Independence	18
19	Operational Framework of the of Auditor-General for Local Governments	19
20	How We report on our Work	20
21	Our Core Values	21
22	Operational Department/Units and Area of Coverage	22-25
23	Operational Department/Units and Area of Coverage at a Glance	26
24	Our Leadership	27
25	Auditor-General's Office	28
26	Deputy Auditors-General and their Staff	29
27	Aramoko Zone	30
28	Ido Zone	31
29	Ikole Zone	32
30	Administration & Special Accounts	33
31	Ikere Zone	34
32	Evaluation of the Effectiveness of Internal Control Over Revenue and Expenditure Management as a Foundation for Policy Implementation, Service Delivery and Public Trust.	35
33	Activities/Achievements	36
34	2025 Photo Album	37-39
35	Enhancing Transparency and Accountability: The Role of Digitalization in Public Sector Auditing in Ekiti State.	40-42
36	Presentation of Auditor-General's Report	43-44
37	Post Audit Meeting with Stakeholders of the LGs and LCDAS	45-49
38	Stakeholders	50
39	Curbing Financial Mismanagement at the Local Governments Level in Ekiti State Through Enhanced Monitoring and Evaluation.	51-54
40	OAGLGs Audit Service and Progress	55-56
41	Challenges	57-59

EKITI IN VIEW

Ekiti State is a geopolitical entity situated in the southwestern region of Nigeria. It shares boundaries with Kwara State to the north (61km), Kogi State to the northeast (92km), Ondo State to the south and southeast, and Osun State to the west (84km). The State derives its name from the Ekiti people, a subgroup of the Yoruba ethnic group predominantly inhabiting the area. Established in 1996 following the creation from the former Ondo State, Ekiti State has Ado-Ekiti as its administrative and political capital.

Ekiti State is administratively composed of sixteen (16) Local Government councils and twenty-two (22) Local Council Development Areas (LCDAs). Historical demographic data indicate that the 1991 National Population Census recorded a total population of 1,647,822. Upon the formal creation of the state on October 1,1996, the population was projected at approximately 1,750,000. Subsequently, the 2006 National Population Census conducted by the National Population Commission (NPC) enumerated a population of 2,384,212 inhabitants, reflecting a significant increase over the preceding years.

The State topography is characterized as an upland zone, with elevations exceeding 250 meters above sea level, underlain by metamorphic rock formations. The landscape is typically undulating, featuring plains interspersed with singular or grouped step-sided outcrops and ridges, notably present in locations such as Aramoko, Efon-Alaaye, Ikere-Ekiti, Igbara-Odo-Ekiti, and Okemesi-Ekiti. Ekiti State is distinguished by its rugged hills, including the Ikere-Ekiti hills in the south, Efon-Alaaye hills along the western boundary, and Ado-Ekiti hills centrally located.

Ekiti State experiences a tropical climate characterized by two distinct seasons; the rainy season, spans from April to October, and the dry seasons, extending from November to March. Average temperatures range between 21`c and 28`c. accompanied by consistently high humidity levels. The State climatic conditions are influenced by the south-westerly winds prevailing during the rainy seasons and the north-easterly trade winds that dominate the dry (Harmattan) period. Vegetation across the state varies according to these climate patterns, with dense tropical forest prevalent in the southern areas and Guinea savannah vegetation predominant in the northern peripheries.

Ekiti State's economy is significantly supported by its agricultural sector, which produces a wide range of cash crops such as cocoa, oil palm, kola nut, plantain, banana, cashew, citrus, and timber. In addition, the State cultivates various arable and food crops, including rice, yam, cassava, maize, and cowpea.

The State is also endowed with notable deposits of natural mineral resources, many of which remain largely untapped. These includes cassiterites, columbites and tantalite's deposit located at Ijero-Ekiti, as well as ceramic (ball) clays and kaolinitic clays found in Isan-Ekiti within Oye Local Government Area. These natural endowments represent significant potential industrial economic development within the State.

EKITI STATE AND IT'S SENATORIAL DISTRICTS AT A GLANCE

SENATORIAL DISTRICT	FEDERAL CONSTITUENCIES	LOCAL GOVERNMENT AREA	LOCAL GOVERNMENT HEADQUARTERS
EKITI CENTRAL	EKITI CENTRAL I	ADO IREPODUN/IFELODUN	ADO-EKITI IGEDE-EKITI
	EKITI CENTRAL II	EFON WEST IJERO	EFON-ALAAYE- EKITI ARAMOKO-EKITI IJERO-EKITI
EKITI NORTH	EKITI NORTH I	IKOLE OYE	IKOLE-EKITI OYE-EKITI
	EKITI NORTH II	IDO-OSI ILEJEMEJE MOBA	IDO-EKITI EDA-ONIYO EKITI OTUN-EKITI
EKITI SOUTH	EKITI SOUTH I	EKITI SOUTH WEST IKERE ISE/ORUN	ILAWE-EKITI IKERE-EKITI ISE-EKITI
	EKITI SOUTH II	EKITI EAST EMURE AIYEKIRE	OMUO-EKITI EMURE-EKITI ODE-EKITI

Office of Auditor-General for Local Governments, Ekiti State



FROM THE AUDITOR-GENERAL'S DESK

I have the honor to present the Annual Report of my Office for the 2025 fiscal year, delineating the activities undertaken in the performance of my statutory responsibilities as the Auditor-General for Local Government in Ekiti State. In the period under review, extensive audit examinations were conducted across all Local Governments, their subsidiary institutions, and the twenty-two (22) Local Council Development Areas within the State. These audits were executed with the objective of providing reasonable assurance that public funds were administered in strict compliance with extant legislative instruments, regulatory provisions, and internationally recognized standards of financial probity and good governance. The overarching objectives of these audits include the assessment of compliance with established financial control frameworks, the evaluation of value-for-money outcomes in public expenditure, and the promotion of sound principles of fiscal discipline and prudent financial management. It is gratifying to report that notable progress has been achieved in consolidating financial oversight and governance structures within the Local Government system. The audit teams identified key operational areas requiring improvement and have accordingly issued comprehensive recommendations to the relevant authorities. Furthermore, the Office has strengthened collaborative engagement with Local Governments and Local Council Development Areas to ensure the effective implementation of these recommendations, thereby reinforcing the foundations of transparency, accountability, and fiscal responsibility across all levels of local Government administration. Our operations are driven by a unified purpose and guided by shared institutional values, with an unwavering commitment.

Specific recommendations aimed at rectifying irregularities identified in IGR remittances and mitigating resultant revenue shortfalls have been meticulously developed and communicated to the relevant stakeholders for implementation. The adoption of several of these recommendations has yielded notable improvements in revenue mobilization and management processes within the LGs and LCDAs, thereby demonstrating the efficacy of targeted audit interventions in strengthening financial administration and accountability frameworks. Under the distinguished leadership of His Excellency, Governor Biodun Abayomi Oyebanji, Ekiti State attained a remarkable milestone by emerging as the top-ranked State on the Subnational Audit Efficacy (SAE) index 2025. This prestigious recognition affirms Ekiti State's outstanding performance in upholding integrity, efficiency, and probity in the auditing of public institutions. This pioneering achievement underscores the transformative impact of the Governor's steadfast support, visionary leadership, and unwavering commitment to institutional excellence and fiscal transparency in recognition of the dynamic and the multifaceted political, social, and economic environment influencing the operations of Local Government Auditors

In the year under review, the office procured a set of computers for each and every audit staff. This strategic investment was aimed at improving operational efficiency, advancing service delivery, and enabling our auditors to remain competitive and effective in the global audit environment. In line with this provision, the office of the Auditor-General for Local Government also invested in the professional development of its auditors through specialized training initiatives; focusing on Performance Audit of Local Governments policies, projects and programs; Group/Team training on e-audit report, to ensuring excellence in audit delivery and adherence to best practices.

Building on our success, we remain committed to upholding high standards of audit practice and governance, ensuring transparency and accountability in public financial management.
We strive to understand the operational context of our clients, by focusing on areas of potential risks. This collaborative approach and comprehensive understanding have enabled us to deliver clear and impactive audit findings, as well as making pertinent recommendations for enhancing financial management practices.

I extend my appreciation to the Local Governments, Local Council Development Areas, Local Government Agencies and the State Government for their cooperation and support. The absence of undue interference has been crucial to our success. I also acknowledge the State House of Assembly and the Public Accounts Committee for their oversight role in promoting accountability. My team and I remain committed to delivering high-quality audits, and I commend their dedication and efforts. This annual report informs stakeholders to persist in promoting transparency and accountability in public financial management, ensuring resources are harnessed for the betterment of Ekiti State citizenry.

Iyadunni Victoria Oke, Ph.D, FCNA,CFIP
Auditor-General for Local Governments. Ekiti State.

OUR VISION AND MISSION

VISION

To offer a dynamic audit institution that supports accountability, openness, and responsible use of public resources, with a staff of highly motivated, ethical, competent and efficient individuals whose actions and results are in line with international best practices for good governance.

MISSION

To offer top-notch auditing services to our stakeholders so as to engender confidence that public funds are being utilized for the welfare and advancement of the populace.

WHO WE ARE

ESTABLISHMENT AND MANDATE OF THE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS IN NIGERIA

The Office of the Auditor-General for Local Governments was established in every state of the Nigerian federation in 1989, entrusted with the critical responsibility of auditing the accounts of Local Governments. This institutional creation stemmed from the recommendations of a technical committee constituted by the Federal Military Government, tasked with examining avenues for enhancing financial administration within Local Governments across the country. The committee's findings highlighted a notable gap: whereas the Auditor-General for the Federation oversaw audits of federal government accounts and a State Auditor-General was responsible for state government accounts, a corresponding position for the third tier of government, namely Local Governments, was conspicuously absent.

LEGAL FRAMEWORK UNDERPINNING THE ESTABLISHMENT OF THE OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENTS IN NIGERIA.

The creation and operational mandate of the Office of the Auditor-General for Local Governments in each state of the federation derive legal backing from the following instruments:

i. **The Constitution of the Federal Republic of Nigeria Promulgation Decree if (1989) Section 123:** This provision formally institutionalized the Auditor-Generals roles across all State, ensuring independent audits of Local Government Accounts.

ii. **Implementation Guidelines on the Application of the Civil Service Reforms (1989), Section 13:** These reforms strengthened governance mechanisms within Local Government services, emphasizing robust financial oversight.

iii. **Local Government (Basic Constitutional and Transitional Provisions) Decree 7 of 1997, Part III:** This decree outline transitional measures of Local Government operations, reinforcing the necessity of financial accountability.

iv. **Section 74 (3) of the Federal Government (Basic Constitutional and Transitional Provision Decree):** Published in the Federal Gazette No 1 Vol. 86 of 6th January, 1999, this section provided additional legal backing for the Auditor-General's oversight functions.

v. **Section 316 of the 1999 Constitutional of the Federal Republic of Nigeria:** This reaffirms the constitutional status of the Auditor-General's Office, ensuring its independence and operational mandate.

vi. **Ekiti State Audit Service Commission Law, 2021:** This State specific legislation further strengthens the institutional framework for auditing Local Government entities within Ekiti State.

Role and Objectives

The Office of the Auditor-General for Local Governments is tasked with ensuring transparency and accountability in the utilization of public funds by Local Government entities. It core responsibilities includes:

i. Conducting financial audit and reviews of Local Governments and Local Council Development Areas to ensure compliance with financial regulations and laws
ii. Evaluating the accuracy and fairness of financial statements while verifying adherence to established rules.
iii. Performing performance audit to assess the efficiency, effectiveness, and economy of Local Governments operations.

The overarching goal is to promote good governance, foster public trust, and ensure taxpayers funds are managed responsibly and transparently.

WHAT WE DO

CORE FUNCTIONS OF OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, EKITI STATE.

The Office of the Auditor-General for Local Governments, as mandated by Sections 123 and 316(1) of the Constitution of the Federal Republic of Nigeria (1989 and 1999, as amended), is entrusted with the following critical responsibilities:

1. Audit of Public Accounts: This involves conducting audits of the financial accounts of the sixteen (16) Local Government Councils, their parastatals, Local Government Education Authorities, Traditional Councils, and Local Council Development Areas (LCDAs). These audits ensure adherence to proper accounting practices and compliance with financial regulations;

2. Audit of Local Government Funds: Auditing Local Government funds held in government establishments to form an opinion on the accuracy and fairness status of submitted financial statements and its compliance with existing rules.

3. Performance Audits: These audits assess the operational economy, efficiency and effectiveness of Local Government activities, ensuring that public resources are utilized optimally.

4. Revenue Accountability: The Office ensures that all revenues accruing to Local Governments and their parastatals are properly accounted for and judiciously expended, in line with legal and regulatory framework.

5. Project & Programme Evaluation: Evaluating government programmes and services to determine their achievement of intended objectives and cost effectiveness.

6. Account Maintenance: Ensuring the proper keeping and maintenance of necessary books of accounts.

7. Reporting to State House of Assembly: Submitting timely audit reports to the State House of Assembly for consideration by the Public Accounts Committee (PAC).

8. Investigation of Irregularities: Investigating allegations of fraud, waste, and abuse in Local Governments/LCDAs and recommending preventive measures.

9. Recommendations for Improvement: Providing recommendations to enhance government operations, policies, and procedures.

OBJECTIVE

The overarching objective of the activities of the Office of the Auditor-General for Local Governments is to provide independent and objective assurances to Local Government officials, taxpayers, and other stakeholders that Local Governments (LGs) and Local Council Development Areas (LCDAs) operate with transparency, accountability, and ethical standards.

GUIDING PRINCIPLES

The office operates and is guided by core values such as integrity, independence, objectivity, impartiality, confidentiality, professional development, transparency, and accountability, in with International Organization of Supreme Audit Institutions (INTOSAI) standards.

OUR INDEPENDENCE

INDEPENDENCE OF THE OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

The Office of the Auditor-General for Local Governments maintains independence from the Local Governments (LGs). This independence is robustly underpinned by two key factors.

CONFIRMATION OF APPOINTMENT:

The appointment of the Auditor-General is confirmed by the Ekiti State House of Assembly, establishing a foundation for autonomy and accountability.

Legislative Framework: The enactment of the Ekiti State Audit Law No. 3 of 2021 as amended provides statutory guarantees for both operational and financial autonomy of the Office of the Auditor-General for Local Governments.

Significance of Independence

Independence is a cornerstone of the Auditor-General's role, critical to ensuring audits are conducted without undue influence, thereby promoting transparency, accountability, and good governance in Local Government operations.

Key Aspects of Autonomy

Operational Autonomy: Enables the office to conduct audits freely, adhering to professional standards and international best practices.

Financial Autonomy: Ensures the office has the necessary financial resources to effectively discharge its mandate without external interference.

Alignment with International Standards

The independence and autonomy of the Office of the Auditor-General for Local Governments align with International Organization of Supreme Audit Institutions (INTOSAI) standards, underscoring Ekiti State's commitment to transparency and accountability in public financial management.

OPERATIONAL FRAMEWORK OF THE OFFICE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

The Office of Auditor-General for Local Governments conducts its mandate in a structured and methodical manner to ensure comprehensive, accurate, and professional audits. The audit process is governed by International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAIs), and is executed through the following key phases:

1. Planning: The audit process begins with a meticulously organized planning phase. During this stage, the scope and objectives of the audit are clearly defined, required resources are identified, and a timeline for completion is established. The phase ensures that the audit is conducted in a focused and efficient manner.

2. Fieldwork: In this phase, data collection and evidence gathering are undertaking through interviews, document reviews, and other evaluative techniques. These activities are aimed at assessing the financial management and operational practices of Local Governments, their parastatals and Local Council Development Areas (LCDAs).

3. Analysis: Once the necessary information has been collected, a comprehensive analysis is performed to identify potential risk, issues and area of concern. This phase ensures that findings are evidenced based and grounded in objective evaluation.

4. Reporting: The results of the audits are compiled into detailed reports that present findings, conclusions and actionable recommendations. These reports are disseminated to the audited entities, Local Government officials, and other relevant stakeholders to promote transparency and accountability.

5. Follow-up: The final phase involves follow-up actions to verify that Local Governments, their parastatals and LCDAs have implemented the recommendations provided in the audit report. This phase ensures that corrective measures are effectively instituted to address identified issues.

Throughout the audit practices, the Office operates in close collaboration with governance bodies and the audited entities to ensure access to all requisite information. The Office strictly adheres to code of ethics, maintaining objectivity, impartiality, and non-partisanship in all its operations. This rigorous and professional approach underscores the commitment of the Auditor-General's Office to fostering transparency, accountability and good governance in the management of public resources at the Local Government Level.



HOW WE REPORT ON OUR WORK

Reporting on Audit Activities
Reporting is a critical component of the mandate of the Office of the Auditor-General for Local Governments. The reporting process is structured to promote transparency, accountability, and informed decision-making within Local Governments operations. Key aspects of the reporting framework includes:

Audit Report Issuance
The Office of the Auditor-General issues comprehensive audit reports summarizing findings, conclusions, and actionable recommendations derived from audit exercises. These reports are formally directed to the Ekiti State House of Assembly for Legislative oversight. Prior to this, inspection reports are shared with relevant stakeholders, including Chairmen, Heads of Local Government Administration, and other officials responsible for addressing audit-identified issues.

Report Dissemination and Accessibility

- **Formal Written Reports:** Audit reports are formally communicated in written form to Local Government Officials and other stakeholders tasked with implementing the recommendation.
- **Public Availability:** To foster openness, audit reports are made publicly accessible through the official website of Ekiti State Government and other designated public information platform.
- **Annual Reporting:** The Auditor-General prepares and disseminates annual reports summarizing audit outcomes, significant findings, and progress in addressing identified issues.

Communication of Audit Outcomes:

i. **Structured Presentations:**
Audit findings are presented to Local Governments Officials, including accounting officers of Local Governments (LG), their parastatals and Local Council Development Areas.

ii. **Presentation Essentials**:
These presentations include an outline of the audit's objectives and scope, a summary of key findings and recommendations and a discussion of management responses to the issues raised.

Objectives of Reporting

i. **Enhancing Transparency and Accountability:** Audit reporting serves as a mechanism to promote transparency and accountability in the management of Local Government resources.

ii. **Informed Stakeholders:** Reporting ensures that stakeholders, including the public are adequately informed about the utilization of taxpayer's funds, the effectiveness of Local Government programmers, and the overall management of public resources.

iii. Impact Reporting
Effective audit reporting strengthens governance frameworks, optimizes resource management, and reinforces public confidence in Local Government Institutions. By providing rigorous oversight and clear communication of audit outcomes, the Office of the Auditor-General contributes to improved accountability, efficiency, and

OUR CORE VALUES

Core Values of the Office of the Auditor-General for Local Governments

The operations of the Office of the Auditor-General for Local Governments are underpinned by a set of core values that are fully aligned with the principles espoused by the International Organization of Supreme Audit Institution (INTOSAI). These values are mandatory for all members of staff in the discharge of their duties.

KEY CORE VALUES

1. **Integrity:**
   Integrity denotes adherence to ethical codes of conduct and standards, measured by what is right and just. Staff are required to uphold both the spirit and the letter of auditing and ethical norms, placing the obligations of the office of the Auditor-General for Local Governments (OAGLGs) above personal interests and conducting themselves beyond reproach.

2. **Independence:**
   Independence signifies freedom from influence by audited entities and external interest groups. Staff must comport themselves in a manner that preserves independence, avoiding any actions that could compromise their tenet.

3. **Objectivity and Impartiality:**
   Objectivity and impartiality require truthfulness untainted by personal bias, interpretation, feeling or thought. Audit report must be accurate and objective, staff shall act impartially and without bias, grounding opinions, conclusions and reports on evidence gathered in accordance with auditing standards and regulations.

4. **Confidentiality and Transparency:**
   Confidentiality and transparency involve protecting information while balancing the need for openness and accountability, constituting an explicit auditor-client contract. Auditors are under no legal obligations to disclose faults or unlawful acts beyond client management; disclosures are made only pursuant to public duty or professional obligation where applicable.

5. **Professional Behaviour:**
   Staff of the Office of Auditor-General for Local Governments are duty bound to exhibit the highest standards of ethical behaviour and integrity, exercising due professional care in audit conduct, supervision, and report preparation. This encompasses demonstrating competence, skill, sound judgement, and appropriate conduct at all times.

6. **Professional Development:**
   The Office of the Auditor-General for Local Governments is responsible for empowering staff and fostering their development to their full potential, irrespective of rank or expertise. Staff have an ongoing obligation to update and enhance the skills requisite for their professional responsibilities

Office of Auditor-General for Local Governments, Ekiti State

OPERATIONAL DEPARTMENTS / UNITS AND AREAS OF COVERAGE

Structure and Responsibilities of the Office of the Auditor-General for Local Governments.

The office of the Auditor-General for Local Governments is tasked with auditing the accounts and operations of all Local Governments (LGs), their parastatals and Local Council Development Areas (LCDAs) within its jurisdiction. To ensure effective execution of this mandate, the office is organized into five specialized directorates, each led by a director.

KEY FUNCTION OF THE DIRECTORATE

The directorate undertake the Consolidation of the General-Purpose Financial Statements of all the sixteen (16) Local Governments in the state as prepared by each entity.

OVERVIEW OPERATIONAL SCOPE

The Directorates of Local Government Accounts are responsible for conducting financial and compliance audits of the Local Governments, their Agencies, Local Council Development Areas, Local Government Education Authorities, and Local Government Traditional Councils, contributing to enhanced financial accountability and governance within the entities under their jurisdictions.

The operational role of these directorates is to promote accountability, transparency, and effective financial management within their respective areas of coverage.

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS (IKERE)

The directorate of Local government accounts (Ikere) is responsible for auditing the accounts of Local Governments (LGs), Local Council Development Areas (LCDAs), Local Government Education Authorities and Traditional Councils within its jurisdiction, covering; Ado Local Government, Ikere Local Government, Ise/Orun Local Government, Emure Local Government, Ado Central Local Council Development Area, Ado North Local Council Development Area, Ado West Local Council Development Area and Ikere West Local Council Development Area.

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS (ARAMOKO)

The directorate of Local government accounts (Aramoko) is tasked with auditing the accounts of Local Governments (LGs), Local Council Development Areas (LCDAs), Local Government Education Authorities and Traditional Councils falling within its designated jurisdiction, comprising: Efon Local Government, Ekiti South West Local Government, Irepodun/Ifelodun Local Government, Ekiti West Local Government, Araromi Local Council Development Area, Ekameta Local Council Development Area, Ifedara Local Council Development Area, Igbara-Odo/Ogotun Local Council Development Area and Okemesi/Ido-Ile Local Council Development Area.

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS (IDO)

The Ido Zone department is responsible for conducting audits of the accounts of Local Governments (LGs), Local Council Development Areas (LCDAs), Local Government Education Authorities and Traditional Councils within its designated area of coverage, specifically: Ido/Osi

Local Government, Ijero Local Government, Ilejemeje Local Government, Moba Local Government, Ero Local Council Development Area, Eso-Obe Local Council Development Area, Irede Local Council Development Area, Irewolede Local Council Development Area, and Isokan Local Council Development Area.

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS (IKOLE)

The Ikole Zone is tasked with auditing the accounts of Local Governments (LGs), Local Council Development Areas (LCDAs), Local Government Education Authorities and Traditional Councils within its designated jurisdiction, covering:- Aiyekire Local Government, Ekiti East Local Government, Ikole Local Government, Oye Local Government, Ajoni Local Council Development Area, Ayede Local Council Development Area, Ekiti South East Local Council Development Area, Gbonyin Local Council Development Area, Ifeloju Local Council Development Area, Ifesowapo Local Council Development Area Ikole West Local Council Development Area and, Kajola Local Council Development Area.

DIRECTORATE OF ADMINISTRATION AND SPECIAL ACCOUNTS

The Directorate of Administration and Special Accounts is responsible for overseeing the headquarters and overall administration of the Office of the Auditor-General for Local Governments, including coordination of field operations.

KEY RESPONSIBILITIES

a. ***Personnel Management:*** The department coordinates personnel matters, encompassing promotion, advancement, disciplinary actions, industrial relations, and human resource development.

b. ***Audit of Government Agencies:*** It ensures comprehensive auditing of the accounts of various government entities and parastatals, including:
Local Government Service Commission;
Local Government Loans Board;
Local Government Pension Transitional Arrangement Directorate (LG PTAD);
Institute of Local Government Studies;
Joint Accounts Allocation Committee (JAAC) Accounts.

OPERATIONAL FOCUS

Through these responsibilities, the department supports effective governance, administrative coherence, and financial accountability within the Office of the Auditor-General for Local Governments and associated agencies.

NOTE

Directorate Responsibilities and Audit Focus
Each of the aforementioned Directorate of Local Government Accounts is mandated to monitor and evaluate government projects, contracts, and investments within its jurisdictions. Their core activities include:

a. Performance Audit: Conducting performance audits of projects, policies, and programmes implemented by Local Governments, their parastatals and Local Council Development Areas. This centers on value for money audits, assessing economy, efficiency, and

effectiveness in the use of Government resources.

b. Assigned Duties: Undertaking any additional tasks delegated by the Auditor-General.

c. Revenue Record Verification: Confirming the accuracy and completeness of revenue entries.

d. Audit Commentary and Reporting: Preparing audit commentaries on the annual financial statements of all Local Governments (LGs), their parastatals and Local Council Development Areas (LCDAs), and issuing the accompanying Auditor's Reports in accordance with applicable laws, regulations, and auditing standards.

e. Statutory Audit Reports: Preparing and producing the formal reports required by law.

f. Post-Audit Follow-Up: Initiating and pursuing corrective actions arising from audit findings.

OPERATIONAL OBJECTIVES

Through these activities, the departments contribute to enhanced accountability, transparency, and prudent management of public resources by Local Governments, their parastatals and Local Council Development Areas.

OTHER UNITS WITHIN THE OFFICE

The Office of the Auditor-General for Local Governments comprises other key units, including the Finance and Accounts Unit.

FINANCE AND ACCOUNTS UNIT RESPONSIBILITIES

a. Accounting and Record Keeping: The unit maintains and keeps books of accounts for the Office of the Auditor-General for Local Governments.

b. Liaison with Government Entities: It interacts with the State Treasury Office and other relevant government Ministries, Departments, and Agencies (MDAs) on matters pertaining to finance and accounts.

c. Financial Transactions: The unit handles receipts and disbursements of funds on behalf of the office.

d. Salary Processing and Accounts Preparation: Responsibilities include preparation of staff salaries and formulation of annual appropriation accounts.

OPERATIONAL ROLE

The Finance and Accounts Unit plays a critical role in ensuring effective financial management and accountability within the Office.

REGISTRY UNIT FUNCTIONS AND RESPONSIBILITIES

The Registry Unit performs critical administrative and coordinating roles within the office. Key responsibilities of the unit include:

- **Correspondence Management:** Receiving, recording, and dispatching correspondences and documents related to the audit of Local Governments and interactions with Ministries, Departments, and Agencies (MDAs) in the state.
- **Document Handling:** Sorting, filing, and maintaining documents in an organized manner to facilitate easy retrieval and reference.
- Tracking and Status Management: Maintaining a registry system to track the status of documents and correspondences.
- **Document Distribution:** Distributing documents to appropriate staff members for

review and action.

- **Support for Audit Processes:** Assisting in the preparation of audit reports and other official documents.
- **Stakeholder Inquiries:** Responding to inquiries from internal and external stakeholders regarding document and report status.
- Compliance and Procedures: Ensuring adherence to record-keeping and filing procedures.
- **Interdepartmental Collaboration:** Collaborating with other departments and agencies to coordinate information and document flow among staff.
- **Administrative Support:** Providing administrative support to Auditors and other staff as required.
- **Professional Development:** Participating in training and professional development activities to enhance registry management skills and knowledge.

Operational Contribution

The Registry Unit contributes to the efficient operation of the Office, through effective document management and administrative support.

PENSION UNIT

Responsibilities and Functions

The pension unit is responsible for the administration of pension and gratuity matters foe retirees from primary schools and local governments. Its core activities includes;

a. Vetting and Approval:
Reviewing and approving pension and gratuity files prepared by the Local Government Pension Transitional Arrangement Directorate (PTAD) to facilitate timely payments to pensioners.

b. Record Maintenance:
Maintaining accurate and up-to-date records of retirees from primary schools and Local Governments in the state.

c. Eligibility Verification:
Verifying the eligibility of pensioners and ensuring compliance with applicable pension regulations.

d. Audit and Accountability:
Conducting audits of pension and gratuity funds to promote transparency and accountability.

e. Discrepancy Investigation:
Investigating discrepancies or irregularities in pension payments.

f. Pensioner Support:
Providing assistance and support to pensioners regarding inquiries or concerns about their pension benefits.

g. Collaboration with PTAD:
Collaborating with the Local Government PTAD for coordinated and effective communication on pension matters.

h. Policy Implementation:
Implementing policies and procedures aimed at safeguarding pension funds and preventing fraud or misuse.

OPERATIONAL FOCUS

Through these activities, the Pension Unit contributes to ensuring proper management of pension processes and protection of pensioners' interests within the ambit of the Office.

OPERATION DEPARTMENTS/UNITS AND AREAS OF COVERAGE AT A GLANCE

S/N	DIRECTORATE	AREA OF COVERAGE	HEADQUARTERS LOCATION
1	IKERE ZONE	1. Ado LG, Ado 2. Ikere LG 3. Ise/Orun LG 4. Emure LG 5. Ado Central LCDA 6. Ado West LCDA 7. Ikere West LCDA	Odo-Ado, Ado-Ekiti Ikere Ekiti Ise-Ekiti Emure Ekiti Oke-Oniyo, Ado-Ekiti Basiri, Ado-Ekiti Anaye, Ikere-Ekiti
2.	ARAMOKO ZONE	1. Efon LG 2. Ekiti West LG 3. Ekiti South West LG 4. Irepodun/Ifelodun LG 5. Ekameta LCDA 6. Ifedara LCDA 7. Igbara-Odo/Ogotun LCDA 8. Okemesi/Ido-Ile LCDA	Efon Alaaye Aramoko Ekiti Ilawe- Ekiti Igede Ekiti Erinjiyan-Ekiti Igbemo-Ekiti Igbara-Odo-Ekiti Okemesi-Ekiti
3.	IDO ZONE	1. Ido/Osi LG 2. Ijero LG 3. Ilejemeje LG 4. Moba LG 5. Ero LCDA 6. Eso-Obe LCDA 7. Irede LCDA 8. Irewolede LCDA	Ido-Ekiti Ijero Ekiti Eda-Oniyo-Ekiti Otun- Ekiti Igogo-Ekiti Ikoro-Ekiti Ipoti-Ekiti Iloro-Ekiti
4.	IKOLE ZONE	1. Aiyekire LG 2. Ekiti East LG 3. Ikole LG 4. Ajoni LCDA 5. Ayede LCDA 6. Ekiti South East LCDA 7. Gbonyin LCDA 8. Ifeloju LCDA 9. Ifesowapo LCDA 10. Ikole West LCDA 11. Kajola LCDA	Ode-Ekiti Omuo-Ekiti Ikole-Ekiti Ayedun-Oke- Ekiti Ayede-Ekiti Ilasa-Ekiti Aisegba-Ekiti Ilupeju-Ekiti Isan-Ekiti Usin-Ekiti Ijesa-Isu-Ekiti
5.	ADMINISTRATION & SPECIAL ACCOUNTS	1. Administration Matters 2. LG Service Commission 3. LG Loans Board 4. LG PTAD 5. JAAC Accounts 6. Institute of Local Govt. Studies 7. Ado North LCDA 8. Araromi LCDA 9. Isokan LCDA 10. Oye LG	Office Headquarters, Ado-Ekiti Ado-Ekiti Ado-Ekiti Ado-Ekiti Ado-Ekiti Ilawe-Ekiti Oke-Ila Ado Ekiti Iyin-Ekiti Ifaki-Ekit Oye-Ekiti

OUR LEADERSHIP

The Office of the Auditor-General for Local Governments is led by a senior management team responsible for the both strategic direction and day-to-day operations. The leadership team comprises:

1. **AUDITOR-GENERAL:** The head of the Office.
2. **DEPUTY AUDITORS-GENERAL:** Supporting the Auditor-General in leadership roles.
3. **DIRECTORS (FIVE):** Responsible for contributing to strategic and operational management of the Office.



DR. (MRS.) IYADUNNI VICTORIA OKE
Auditor-General



MR. ADEMOLA CLEMENT ADEOLU
Deputy Auditor-General
(Administration)



MR. FASAKIN AKINOLA JULIUS
Deputy Auditor-General
(Operations)



MR. ADEDARA OLUGBENGA S.
Director, Araroko Zone



MR. DUDUYEGBE SIMEON S.
Director, Ido Zone



MR. ATURAMU RUFUS I.
Director, Ikole Zone



MR. FAWEYA OLUYEMI B.
Director, Admin. & Special Accounts



MR. OSASONA IDOWU A.
Director, Ikere Zone

Office of Auditor-General for Local Governments, Ekiti State

AUDITOR-GENERAL'S OFFICE





MRS. AKINYEMI GRACE O.
Chief Confidential Secretary



MISS. AFOLABI OLUBUNMI G.



MRS. OMONIYI DEBORAH M.



MR. AJIBADE ADEOLA A.



MR. OJO SAMUEL AYOMIDE

DEPUTY AUDITORS-GENERAL & THEIR STAFF



MR. ADEMOLA CLEMENT A.
Deputy Auditor-General (Administration)



MR. FASAKIN AKINOLA J.
Deputy Auditor-General (Operation)



MRS. OGUNDIRAN FEYISIKE E.
Assist. Confidential Secretary



MISS FASE MORENIKE O.



MR. ADEMUAGUN BAMIDELE J.



MISS. OLOKO TAIWO F.

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS, ARAMOKO



MR. ADEDARA OLUGBENGA S.
Director



MR. JIMOH MUSA
Deputy Director



MRS. OGUNJOBI OLUWATOYIN J.
Team Leader



MRS. AYODEJI OLUWAYEMI
Team Member



M RS. ADEDIPE BUSOLA CAROLINE
Team Member



MRS. ADETEMI FOLUKE C.
Team Member



MISS. OGUNYEMI VICTORIA E.
Team Member



MRS. OLUWATAYO ESTHER T.
Team Member



MISS. ADENIRAN BOLANLE S.
Team Member



MRS. OWOEYE OLUWATOYIN E.
Team Member

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS, IDO



MR. DUDUYEGBE SIMEON S.
Director



MRS. GABSON FUNMILAYO F.
Deputy Director



MISS. OGUNKORODE OPEYEMI J.
Team Leader



MR. OLAYEMI OLUSOLA C.
Team Member



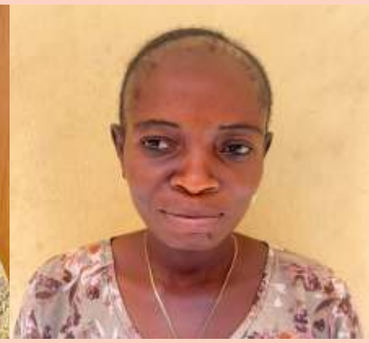
MRS. OLAOYE TOYIN M.
Team Member



MRS. JAMES ADESOLA M.
Team Member



MR. OLAGBEGI ADEWALE A.
Team Member



MRS. FASOJAYE BOSEDE
Team Member



MRS. OLAMIJU OLUWATOSIN T.
Team Member

DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS, IKOLE



MR. ATURAMU RUFUS I.
Director



MRS. AWOLUSI ADEKEMI E,
Deputy Director



R. SIYANBOLA OLALEYE
Team Leader



MR. OMODARA CHARLES O.
Team Member



MRS. FADAHUNSI MARY B.
Team Member



MR. AROBALO OJO S.
Team Member



MRS. OWOLABI BUSA YO G.
Team Member



MR. OJO ABIODUN
Team Member



MR. AFENIFORO OLUWASEUN J.
Team Member



MRS. FASUAN TAIWO A.
Team Member

DIRECTORATE OF ADMINISTRATION & SPECIAL ACCOUNTS



MR. FAWEYA OLUYEMI B.
Director



MR. FAMUYIDE KOLADE A.
Deputy Director



MISS. OROLU OLUWAKEMI B.
Team Leader



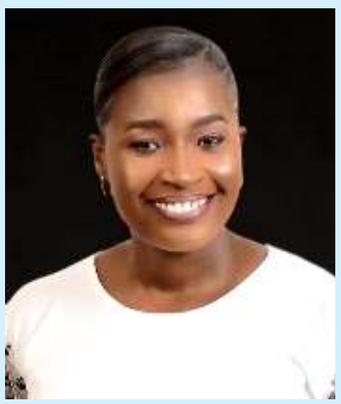
MRS. ADEBIYI GRACE
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MR. FATOGUN DADA O.
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MRS. BABALOLA RACHAEL A.
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MRS. AFOLABI OLUWATOSIN A.
Team Member



MISS. OGIDIOLU OLUWAKEMISOLA J.
Team Member



MISS. ONI OPEYEMI F.
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DIRECTORATE OF LOCAL GOVERNMENT ACCOUNTS, IKERE



MR. OSASONA IDOWU A,
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MR. ONILEOWO AYODEJI K.
Deputy Director



MR. OGIDIOLU JOHNSON A.
Team Leader



MRS. ADEYANJU HANNAH M.
Team Member



MISS. AJAYI ANGELA K.
Team Member



MRS. ABU YETUNDE A.
Team Member



MISS. ISAAC CAROLINE A.
Team Member



MISS. ABODUNRIN TOSIN V.
Team Member



MRS. OMOLADE FUNMIOLA
Team Member

EVALUATION OF THE EFFECTIVENESS OF INTERNAL CONTROLS OVER REVENUE AND EXPENDITURE MANAGEMENT AS A FOUNDATION FOR POLICY IMPLEMENTATION, SERVICE DELIVERY, AND PUBLIC TRUST.

The statutory audit responsibility of the Office of the Auditor General for Local Governments affirms that sound financial controls are not merely procedural requirements, but vital instruments through which government policies translate into tangible outcomes in the lives of citizens at the grassroots. Financial controls give substance to budgets and plans by ensuring that public resources are translated into visible services and lasting outcomes. Where these controls are weak or applied inconsistently, even well-conceived policies struggle to gain traction, and the gap between budgetary provisions and realities experienced by citizens widens.

From a policy standpoint, the audit process evaluates the level of compliance by Local Governments with established financial regulations and control procedures designed to safeguard public funds. Attention is given to the reliability of revenue collection systems, the propriety of expenditure authorization and documentation, the timely retirement of advances, and the regular reconciliation of financial records. Recurring weaknesses observed during audit inspections often point to systemic risks that weaken fiscal discipline and expose public resources to avoidable misuse. Addressing these gaps strengthens institutional capacity and enhances the credibility of Local Government administration within the wider public finance system.

Beyond policy and procedure, auditing also carries a clear stewardship responsibility. Effective internal controls protect not only public funds, but also the officers entrusted with their management. By limiting undue discretion and promoting transparency, these controls foster an environment where ethical conduct is supported by clear structures rather than personal resolve alone. In this way, auditing quietly reinforces integrity and professionalism, while discouraging practices that gradually erode confidence in public institutions.

Experience shows that improvements in internal control systems are often reflected in better service delivery and growing public confidence. When funds are properly accounted for and applied to their intended purposes, communities feel the presence of government more directly and meaningfully. Conversely, persistent audit queries and unresolved control weaknesses signal deeper governance challenges that ultimately diminish citizens' trust in the Local Governments.

In fulfilling its mandate, the Office of the Auditor General for Local Governments operates both as a watchdog and as a partner in strengthening local governance. The audit process goes beyond identifying departures from financial regulations. It also provides constructive guidance aimed at improving systems, promoting accountability, and ensuring that public resources are managed in line with policy objectives and the legitimate expectations of the citizens they are meant to serve.

Fasakin Akinola J.
Deputy Auditor-General (Operations),
Office of the Auditor-General for Local Governments, Ekiti State.

ACTIVITIES/ACHIEVEMENTS

Training and Capacity Building Initiatives: Office of the Auditor-General for Local Governments
The Office of the Auditor-General for Local Governments (OAGLG) has implemented various training programmes for audit staff, both prior to 2025 and during the year, underscoring a commitment to professional development and alignment with evolving public sector accounting and auditing standards.

Pre-2025 Training Initiatives
Prior to 2024, staff of the OAGLG participated in foundational training programmes covering key areas such as:
a. First Time Adoption of International Public Sector Accounting Standards (IPSAS);
b. Risk Based Audit methodologies;
c. Value Added Audit techniques; and
d. Audit Technique Procedures.
These capacity-building efforts, supported through IPSAS programmes and internal initiatives of the OAGLG, facilitated staff transition to accrual basis accounting and enhanced audit competencies.

Training Programmes During the Year
During the year, audit staff of the OAGLG engaged in significant developmental trainings including:
a. Continuous Intra directorate computer training
b. Performance audit training of Local governments policies, programmes and projects.
c. Training on E-audit.

Other Activities:
a. **Health talk/training**: A discourse session on the importance of prioritizing and maintaining wellness to enhance quality of life and boosting overall productivity.

Outcomes
These training initiatives have bolstered the professional capabilities of OAGLG staff, contributing to the Office's effectiveness in delivering audit services and promoting accountability in Local Government operations in Ekiti State.

Other benefits accrued from the training included:
Improved Financial Reporting:
This Training equips staff with knowledge on how to implement IPSAS in financial reporting. This leads to more accurate and transparent financial statements, which can help to build trust and credibility with stakeholders.

Enhanced Compliance
Staff are now well grounded in understanding the compliance requirement for financial reporting in the Public Sector accordingly.

Conclusion
My profound appreciation goes to the Governor of Ekiti State, Mr. Biodun Abayomi Oyebanji for his support and making allowance for the enabling environment for the Office to operate effectively.

2025 PHOTO ALBUM




First General Meeting with the Auditor -General in the year 2025




A cross-section of staff members attended the first General Meeting with the Auditor-General




A cross-section of staff attended the first General Meeting with the Auditor-General




Group picture section on the opening of In-house Training of Member of StaffIn-house Training of Member of Staff





In-house Training of Member of Staff




Member of staff along with Auditor-General.




Welcoming Address of the Auditor-General on the Reception of Health Talk and Cross-section of staff members




A cross-section of staff members attended the health talk/decision



A Group Photograph featuring the staff and management at the closing of the health talk,



A Group Photograph of the Pubic Accounts Committee of EKSHA & Audit Team during along with Auditor-General and the Facilitator the Consideration of 2024 Audit Inspection Reports on the Accounts of the LGs & LCDAs



A Group Photograph of Management staff along with AG on Retirement of Mrs. Adebiyi M. G.



A Group Photograph of Management staff along with AG on Retirement of Mr. Siyanbola O.



A Group Photograph of Management staff along with AG on Retirement of Mr. Fatoba S. D.



A Group photograph of members of staff during the year 2025 Christmas Carol at EKTV

ENHANCING TRANSPARENCY AND ACCOUNTABILITY: THE ROLE OF DIGITALIZATION IN PUBLIC SECTOR AUDITING IN EKITI STATE.

Abstract

The increasing adoption of digital technologies in public sector governance has significantly transformed auditing practices, particularly in developing economies. In Ekiti State, Nigeria, digitalization has emerged as a critical tool for strengthening transparency, accountability, and citizen engagement in public financial management. This paper examines the role of digitalization in public sector auditing, highlighting its contributions to improved fiscal transparency, real-time monitoring, and efficient audit processes. It also explores the challenges associated with digital transformation and the implications for governance and institutional accountability.

Introduction

The pursuit of transparency and accountability remains a central objective of public sector governance. In Nigeria, concerns about corruption, inefficiency, and weak institutional controls have historically undermined public trust. Consequently, governments at various levels have increasingly turned to digital solutions to improve financial oversight and audit effectiveness.

Ekiti State has been recognized for its commitment to fiscal transparency and the adoption of digital governance tools, positioning it as a relevant case for examining the impact of digitalization on public sector auditing. The integration of digital tools into auditing processes represents a shift from traditional, manual audit practices toward more dynamic, data-driven approaches.

CONCEPT OF DIGITALIZATION IN PUBLIC SECTOR AUDITING

Digitalization in public sector auditing refers to the use of information and communication technologies (ICT), data analytics systems, and automated platforms to enhance audit processes. These technologies facilitate real-time access to financial data, improve audit accuracy, and enable continuous monitoring of government activities.

Digital auditing systems often include:

* Integrated financial management systems.
* E-procurement platforms.
* Digital dashboards and reporting tools.
* Automated audit trails.

Such systems enable auditors to move beyond periodic reviews to continuous oversight, thereby improving the detection of irregularities and ensuring compliance with established standards.

PUBLIC SECTOR AUDITING AND ACCOUNTABILITY IN EKITI STATE

Public sector auditing plays a fundamental role in promoting accountability by ensuring that government resources are used efficiently and in accordance with established regulations. In Ekiti State, institutional frameworks such as the Ekiti State Audit Service Commission have been established to strengthen audit practices and promote transparency. The Ekiti State Audit Service Commission Law further strengthen the power and independence of the Auditor-General.

The Auditor-General is tasked with ensuring professionalism, independence, and adherence to global best practices in auditing, while fostering public trust through reliable financial reporting.

Empirical evidence also shows that auditing and internal control mechanisms significantly enhance accountability and transparency in the public sector in Ekiti State.

DIGITALIZATION AS A DRIVER OF TRANSPARENCY AND ACCOUNTABILITY

1. Improved Fiscal Transparency

Digitalization has enabled Ekiti State to achieve remarkable progress in fiscal transparency. The state consistently ranks among the top performers in transparency indices, maintaining high scores due to open access to budgetary and financial information.
Digital platforms provide citizens and stakeholders with access to financial data, enabling greater scrutiny of government spending and decision-making processes.

2. Real-Time Monitoring and Reporting

One of the most significant contributions of digitalization is the ability to monitor government activities in real time. The introduction of digital tools such as public dashboards allows citizens to track projects and expenditures as they occur.
For instance, the Ekiti Dashboard enables real-time tracking of government projects, enhancing citizen engagement and strengthening accountability mechanisms.

3. Strengthening Audit Efficiency

Digital tools enhance the efficiency of audit processes by automating data collection, analysis, and reporting. This reduces reliance on manual processes, minimizes errors, and allows auditors to focus on high-risk areas.
Automation also ensures that large volumes of financial data can be analyzed quickly, improving the scope and depth of audits.

4. Enhancing Citizen Engagement

Digitalization bridges the gap between government and citizens by making information more accessible. When citizens have access to audit reports and financial data, they are better positioned to demand accountability and participate in governance.
Transparency initiatives in Ekiti State have emphasized citizen participation as a key component of accountability, reinforcing democratic governance.

5. Supporting Evidence-Based Decision Making

Digital systems provide accurate and timely data that support informed decision-making. Policymakers and auditors can rely on real-time insights to identify inefficiencies, detect fraud, and implement corrective measures.

Challenges of Digitalization in Public Sector Auditing

Despite its benefits, digitalization in public sector auditing faces several challenges:

1. Infrastructure Limitations

Inadequate technological infrastructure can hinder the effective implementation of digital audit systems, particularly in developing regions.

2. Data Security and Privacy Risks

The increased use of digital platforms raises concerns about data breaches and unauthorized access to sensitive government information.

3. Capacity and Skill Gaps

The successful adoption of digital auditing tools requires skilled personnel, which may be lacking in some public institutions.

4. Resistance to Change

Institutional resistance to new technologies can slow down the adoption of digital audit systems.

5. Cost of Implementation

The initial cost of deploying digital infrastructure and training personnel can be significant.

Implications for Governance

The integration of digital technologies into public sector auditing has far-reaching implications for governance in Ekiti State:

Improved accountability:
Enhanced audit systems ensure responsible management of public funds

Increased public trust:
Transparency initiatives foster confidence in government institutions

Reduced corruption:
Real-time monitoring limits opportunities for financial misconduct

Better policy outcomes:
Data-driven insights improve decision-making processes

The consistent high rankings of Ekiti State in transparency and accountability indices demonstrate the effectiveness of these reforms in strengthening governance.

Future Outlook

The future of public sector auditing in Ekiti State lies in the continued integration of advanced digital technologies such as artificial intelligence, big data analytics, and blockchain systems. These innovations have the potential to further enhance audit efficiency, predictive risk analysis, and fraud detection.
As digital transformation progresses, there will be a need for stronger regulatory frameworks, continuous capacity building, and investment in secure digital infrastructure.

Conclusion

Digitalization has become a powerful tool for enhancing transparency and accountability in public sector auditing. In Ekiti State, the adoption of digital platforms and reforms has significantly improved fiscal transparency, audit efficiency, and citizen engagement.
While challenges remain, the benefits of digitalization far outweigh its limitations. A sustained commitment to technological innovation, institutional strengthening, and capacity development will be essential for consolidating these gains and ensuring effective governance in the public sector.

Famuyide Kolade A.

PRESENTATION OF AUDITOR-GENERAL'S REPORT

ACTIVITIES OF THE FINAL ACCOUNTS DEPARTMENT & OVERSIGHT OF AUDIT QUERIES

The office of the Auditor-General for Local Governments (OAGLG) submits its report to the Ekiti State House of Assembly, detailing the activities of the Final Accounts Department and the oversight exercised in respect of audit queries.

ACTIVITIES OF THE FINAL ACCOUNTS DEPARTMENT

The Final Account Department performs the following core functions in relation to the financial reporting of Local Governments (LGs) and their affiliated entities.

AUDIT EXAMINATION OF QUARTERLY FINANCIAL REPORTS

The Department conducts a detailed audit of quarterly financial statements, extending to the trial balance level, as submitted by the Directors of Finance of each Local Government Council.
Consultation with officers of the Institute of Public Administration (IPA) and with the Directors of Finance is undertaken as necessary.

AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS

Audit procedures are applied to the forty-two (42) General Purpose Financial Statements prepared by the Directors of Finance across all Local Governments (LGs) including their parastatals and Local Council Development Areas (LCDAs).

COMPLIANCE AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS

The Department verifies the consolidated Financial Statements of the sixteen (16) Local Governments to ensure conformity with International Public Sector Accounting Standards (IPSAS).

AGGREGATION AND REPORTING

The Consolidated General Purpose Financial Statements (GPFS) for all Local Governments (LGs) are aggregated. On the basis of this aggregation, the Auditor-General's report is prepared and transmitted to Ekiti State House of Assembly.

CONTRIBUTION TO ACCOUNTABILITY

Through the forgoing activities, the Final Account Department promote financial accountability, enhances transparency, and ensures adherence to accounting standards within the Local Governments (LGs) and related entities of Ekiti State.

OVERSIGTH OF AUDIT QUERIES

In the period under review, the OAGLG exercised diligent oversight of audit queries as follows;

Tracking of Outstanding Queries: - All previously raised audit queries were subject to continuous monitoring and follow-up to ascertain their resolution status.

Progress Updates: **-** Periodic updates summarizing the status of audit queries were compiled and forwarded to the Public Account Committee of the Ekiti State House of Assembly for consideration and appropriate action.

ANNUAL REPORT ON AUDIT ACTIVITIES

Traditional Councils and Local Government Education Authorities (LGEAs), 2025

The Office of the Auditor-General for Local Governments (OAGLG) conducted audits of the financial statements of all sixteen (16) Traditional Councils and the Local Government Education Authorities (LGEAs) during the period. Corresponding audits reports were issued for each entity.
Key aspects of the audit coverage include:

Scope of Audit

All the sixteen (16) Traditional Councils and the LGEAs were subjected to audit, with individual audit reports issued.

IPSAS Compliance

The Audit prescribed the specific ledgers that Traditional Councils must maintain in other to achieve compliance with International Public Sector Accounting Standards (IPSAS).

Recommendation for Capacity Enhancement

It was recommended that qualified accounting personnel be seconded from the respective Local Governments to oversee the account of Traditional Councils and LGEAs, thereby strengthening financial management capacity.

Objectives

These audit activities are intended to:

Promote accountability, transparency and adherence to accounting standards in the financial operations of Traditional Councils and LGEAs.

Support accountability and address audit findings, facilitating review and action by legislative oversight bodies such as the Public Account Committee.

POST AUDIT MEETING WITH THE STAKEHOLDERS OF THE LGS AND LCDAS



ADO LOCAL GOVERNMENT



AIYEKIRE LOCAL GOVERNMENT



EFON LOCAL GOVERNMENT



EKITI EAST LOCAL GOVERNMENT



EKITI SOUTH WEST LOCAL GOVERNMENT



EKITI WEST LOCAL GOVERNMENT



EMURE LOCAL GOVERNMENT



IDO/OSI LOCAL GOVERNMENT



IJERE LOCAL GOVERNMENT



IKERE LOCAL GOVERNMENT



IKOLE LOCAL GOVERNMENT



ILEJEMEJE LOCAL GOVERNMENT



IREPODUN/IFELODUN LOCAL GOVERNMENT



ISE/ORUN LOCAL GOVERNMENT



MOBA LOCAL GOVERNMENT



OYE LOCAL GOVERNMENT



ADO NORTH LOCAL DEVELOPMENT COUNCIL AREA



ADO WEST LOCAL DEVELOPMENT COUNCIL AREA



ADO CENTRAL LOCAL COUNCIL DEVELOPMENT AREA



GBONYIN LOCAL COUNCIL DEVELOPMENT AREA



ARAROMI LOCAL COUNCIL DEVEOPMENT AREA



IFEDARA LOCAL COUNCIL DEVELOPMENT AREA



EKAMETE LOCAL COUNCIL DEVELOPMENT AREA



EKITI SOUTH EAST LOCAL COUNCIL DEVELOPMENT AREA



ESO OBE LOCAL COUNCIL DEVELOPMENT AREA



IREDE LOCAL COUNCIL DEVELOPMENT AREA



IREWOLEDE LOCAL COUNCIL DEVELOPMENT AREA



AJONI LOCAL COUNCIL DEVELOPEMNT AREA



ERO LOCAL COUNCIL DEVELOPMENT AREA



IGBARA-ODO/OGOTUN LOCAL COUNCIL DEVELOPMENT AREA



IKERE WEST LOCAL COUNCIL DEVELOPMENT AREA



KOJOLA LOCAL COUNCIL DEVELOPMENT AREA



OKEMESI/IDO-ILE LOCAL COUNCIL DEVELOPMENT AREA



AYEDE LOCAL COUNCIL DEVELOPMENT AREA



IFELOJU LOCAL COUNCIL DEVELOPMENT AREA



IKOLE WEST LOCAL COUNCIL DEVELOPMENT AREA



ISOKON LOCAL COUNCIL DEVELOPMENT AREA



LOCAL GOVERNMENT SERVICE COMMISSION



LOCAL GOVERNMENT PTAD



LOCAL GOVERNMENT STAFF LOANS BOARD



INSTITUTE OF LOCAL GOVERNMENT STUDIES

STAKEHOLDERS

The stakeholders of the office of Auditor-General for Local Governments are the individual or organizations that have one benefit or obligation to derive or give to the office.

Ekiti State Government,
Ekiti State House of Assembly,
Ekiti State Audit Service Commission,
Local Governments and Local Council Development Areas,
Local Government Service Commission,
Local Government Staff Loans Board,
Local Government PTAD,
Institute of Local Government Studies,
Ekiti State Ministry of Local Government Affairs,
Auditor-General for the Federation and other Local Governments' Auditor-General,
Members of Staff of Auditor-General for Local Governments,
Ekiti State Accountant-General,
Ekiti State Traditional Councils,
Professional Institutions and Regulatory Bodies,
Banks and other Financial Institutions,
Media, Civil Society Organization and General Public,
Federal and State Libraries, among others.

CURBING FINANCIAL MISMANAGEMENT AT THE LOCAL GOVERNMENTS LEVEL IN EKITI STATE THROUGH ENHANCED MONITORING AND EVALUATION.

Introduction

The Local governments is key to grassroots development in areas of poverty alleviation, gainful employment, and provision of basic amenities and infrastructures. Local governments are creation of the constitution and they exist through the process of democratization and participation of citizens at the grassroots level. They are created purposely for two reasons firstly, to serve as an administrative body for providing basic services for the need of the citizens at the locality, and secondly, they are established to serve as a democratic set-up for engaging people at the local level and full representation of community members in decision making. Local government plays a cogent role in socio-economic progress at the grassroots, either rural or urban setting (s.7 CFRN 1999). Local councils are the third-tier government, which are not sovereign unlike independence federating States; they are subordinate government of the sub-nationals which derives its creation and power from the Nation's constitution.

There are series of reforms since 1976 put in place to strengthen the local system in Nigeria to mitigating the numerous challenges facing and causing impediments to the performance of local government authority to carrying out their constitutional responsibility in which financial mismanagement remains a major challenge. Weak monitoring and evaluation systems often lead to poor accountability, corruption and inefficient use of resources.

The local councils as the closest to the citizen in Nigeria's governance architecture are essential in providing basic infrastructures. However, non-compliance with procurement process, weak internal controls, fragmented reporting, and inadequate oversight mechanisms enable financial leakages and poor value for money.

Therefore, there is need to identify how an enhanced monitoring and evaluation system at the local council level of government can prevent financial mismanagement, promote accountability and transparency thereby improving the citizen's standard of living.

In Nigeria, local governments are saddle with many functions including building projects which are cogent to creation of the local councils. They are mandated to providing and maintaining cemeteries in the interest of the public, homes for the destitutes, construction and maintenance of local roads, erection of market stalls, health facilities, basic educations and garages. All these responsibilities are well stated and promoted by the Nigeria constitution. (fourth Schedule CFRN 1999).

What seems most important to the citizens at local council level are substantial results from the taxes paid to the government, contributions made, and the judicious use of the funds that comes from monthly allocation to the various local governments councils through the federation account and they are mostly interested in projects being executed.

As a result of poor execution of projects, scares resources being wasted, substandard and abandoned projects littering the local community due to lack of efficient monitoring and evaluation Governance and political accountability have become extremely

important at the local council levels as most project carried out by donor agencies both at the state and local government level required the installation of project monitoring and evaluation systems. The local councils have witnessed many reforms, despite these reforms many councils in Nigeria still face weak budgetary control and implementation, weak internal control systems from internal audit and inconsistence follow-up on audit findings, lack of transparency in project payments and procurements, delay or incomplete/low-quality financial reports, lack of adequate oversight from citizens and engagements from local Civil Society Organisations (CSOs). All these challenges in Local government administration of public financial management have great impact on efficient service delivery.

Enhance Monitoring and Evaluation framework

The Local governments roles in Nigeria cannot be overemphasized, which is pivotal to grassroots participation and development, yet continuous financial indiscipline and mismanagement undermine service delivery, trust, and value for money at this level of governance. Therefore, the need to advancing an enhanced Monitoring & Evaluation (M&E) framework that is aligned with international best practices, (IPSAS, ISSAI/INTOSAI), National public financial management (PFM, TSA, & PEFA) reforms, and procurement law operating at the State and local levels to reduce leakages, improve budget discipline, and enhance transparency. The intervention integrates digital tools (transaction dashboards, open reporting), risk-based internal audit, and participatory oversight. Expected results include lower variance between budget and actuals, higher compliance with procurement and financial reporting standards, and faster resolution of audit queries, ultimately improving services at the grassroots level.

The recent reforms in Nigeria to strengthened financial autonomy and discipline through direct federal allocations to Local Governments Areas (LGAs) affirmed by the Supreme Court judgement on the 11th July, 2024, adoption of International Standards on Public Sector Accounting at the State level, intensified anti-corruption crusade and adoption of Treasury Single Account (TSA) guidelines at the federal level and State levels create a steady and an enabling environment for stronger accountability at the local level. The setting up of a strong mechanism that monitors and evaluate projects at the Local Government level will strengthening and promote strong financial management and enhance efficient service delivery.

National and Global Best Practices

There are various interventions at the National and Global to promoting public finance management at the local government level in Nigeria, recently one of the anti-corruption agency in Nigeria, the Independent Corrupt Practices and Other Related Offences Commission (ICPC), in conjunction with the Centre for Fiscal Transparency and Policy Initiative (CeFTPI), and the Nigeria Bar Association (NBA) following the landmark judgement delivered by the Supreme Court on 11th July, 2024 lunched a strategic intervention programme known as Accountability and Corruption Prevention Programme for Local Governments (ACPP-LG) in Nigeria to enable the Local government Councils with the capacity to curtail corrupt practices, promote accountability and financial discipline. This focuses on fiscal transparency, open procurement, and citizens engagement which aligns with the framework and compliments enforcement or oversight.

State Procurement Law

In Ekiti State, the State procurement law operate to regulates public procurements both at the state and local government level. The law establishes the Bureau of Public Procurement

and the State Council on Public Procurement, they are responsible for monitoring, enforcing procurement standards, due process; and for policy oversight respectively which are central to curbing procurement related leakages and enhancing public financial discipline.

In promoting public financial management discipline, the law provides for key principles guiding accountability, transparency and competitiveness with considerations for environmental, value for money and social impact in bid evaluation. The law provides for open competitive bidding, restricted tendering, direct procurement and two-stage tendering for special cases as procurement methods. The consultancy's service is hinged on clear procedures based on technical and financial criteria, preference for proposal that promote local participation and economic development. The law also, provides for defined roles for approving procurement plans and awards, code of conduct for procurement officers, penalties for violations, guidelines for planning and executing disposals of public assets. In overall, the law aligns with global standards of Open Contracting Data Standard (OCDS) for transparency and e-procurement platform for result-oriented programmes.

Public Expenditure and Financial Accountability (PEFA) Framework

This framework creates a model in Public Financial Management (PFM) for evaluating and reporting showing weakness and strength in performance measurement, using quantitative indicators as KPIs. This framework provides a basis for discourse on strategy and policy priorities, reform planning, monitoring progress and assessment of overall performance desirable for outcome of PFM.

A good Public financial Management (PFM) will ensure timely implementation of government policies as intended and achieve the stated objectives.

A transparent and systematic public financial management (PFM) framework is essential for favourable fiscal and budgetary results, including comprehensive fiscal discipline that necessitates stringent oversight of the overall budget control and management, strategic resource allocation that entails drafting and implementing the budget in alignment with policy objectives of the government, programmes priorities, and efficient service delivery that involves utilizing allocated revenues to provide public services within limited resources.

There are performance pillars of the PFM system that are essential for attaining the specified objectives and that represent what is both desirable and measurable.

Reliable Budget, which signifies that the government budget is realistic, implementable and achieve the intended objectives. This is measured by comparing the actual budget both expenditure and revenue (result of the PFM) with the approved estimate.

Making information on public finances transparent, comprehensive, consistence, available and assessable to the stakeholders through the right information platforms/channels is another performance pillar. Ensuring that the strategic objectives, and sufficient macroeconomic and fiscal projections of the government are taken into consideration while preparing the budget and fiscal strategy are part of the performance pillars of PFM system.

Another pillar is the effective management of assets and liabilities by ensuring that assets are safeguarded by recording them, liabilities are well identified, planned and monitored while there is return on investment.

Other pillars include ensuring that the budget is executed within an efficient framework of

procedures, standards and internal controls using resources as planned, accounting records are kept, information created and report are disseminated appropriately to meet management needs and, making sure that there is external scrutiny of public finances by an independent body and implementation of recommendations for improvements. (PEFA's Document, 2016).

It is well noted that Public Financial management is mostly possible when there is permanent monitoring of programmes implemented with periodical evaluations. Therefore, it is crucial to regularly monitor the progress of projects and conduct an evaluation periodically to determine it impacts.

ISSAI/INTOSAI Standards

This is another global best practice provision with standards that embraces performance auditing with evidence quality, reporting, and follow-up which are critical for enhanced Evaluation and monitoring of government activities to promoting effective public fiscal management and discipline. ISSAIs are the standards set out by the International Standards of Supreme Audit Institutions on public sector auditing to promoting accountability and transparency of the project audit process. This is to ensuring the quality of audits undertaking by Supreme Audit Institutions (SAIs) are reliable with credible audit reports for users and stakeholders. Where performance audit principles of economy, efficiency and effectiveness is adopted it must be stated and comply with wholesomely by the Supreme Audit Institution.

Performance Auditing promotes independence, objective and reliable examination of undertakings and activities of the government to know whether their operations align with the principles of economy, efficiency and effectiveness and at the same time, emphasizing on improvement.

In performance auditing, the principle of economy entails getting resources at the minimizing costs, at the right time, without compromising the quality and quantity and the principle of efficiency entails making the most and optimal use of available, using the least resources to achieve the most possible output. While, effectiveness concerns with achieving the stipulated aims and objective of the activity by comparing effects with goals and related to the resources used to achieving the goals i.e. output outcome. Output result in desired goal and having the expected impact on the citizen.

Also, the integration of performance evaluation and cost systems by providing an extensive information on decision making can improve public financial management. This will empower the respective government to discover areas for improvement, allocate scarce resources more efficiently, thereby enhancing accountability and transparency in public funds management.

Conclusion

Developing and transitional countries of which a number are significantly focusing their attention and effort on their national monitoring and evaluation systems, often referred to as evidence-based policymaking or results-based management, are example of public sector system with financial management that is based on the continuous collection of data for monitoring and evaluations on regular basis.

Application of these performance audit principles and other frameworks to government policies, programmes and projects as an enhanced evaluation and monitoring tool, will prevent financial mismanagement at the Local government level of Ekiti State.

Adeolu Clement Ademola
Deputy Auditor-General,
Office of the Auditor-General for Local Governments, Ekiti State.

OAGLGs AUDIT SERVICES AND PROCESS

Audit Services	Performance Standards
Financial Audit	**INITIATION OF THE AUDIT CYCLE;** The annual audit commences at the start of each fiscal year. **NOTIFICATION;** Local Governments (LGs), their Agencies and Local Council Development Areas (LCDAs) are formally notified at least one week prior to the commencement of audit field work. **COLLECTION OF FINANCIAL STATEMENTS;** General-Purpose Financial Statements are obtained from the Directors of finance not later than the end of the first quarter as prescribed. **ENTRY MEETING;** An opening meeting is held with the management of audited entity before audit procedures begin. **ISSUE COMMUNICATION;** All audit findings are communicated to the auditee promptly upon identification. **EXIT MEETING;** A closing meeting is convened to discuss and confirm the findings. **REPORT ISSUANCE;** The audit inspection report is issued within two weeks of the exit meeting. **AUDIT OPINION AND REPORTING;** The audit opinion is rendered within ninety days of receipt of the complete financial statements, and the Auditor-Generals report is transmitted to the Ekiti State House of Assembly.
Issuance of Annual Statutory Reports and issuance of Periodic reports on parastatals	In preparing for each audit engagement concerning LGs or LCDAs, the office of the Auditor-General for Local Governments (OAGLG) adheres to the following practices; **Client Understanding-**The OAGLG acquires a comprehensive understanding of the entity under audit. **Compliance with Standards-** Audit is performed in accordance with Generally Accepted Auditing Standards (GAAS) and all relevant statutory provisions. **Communication of Audit Approach-** The audit strategy and methodology are shared with the audited entity prior to finalization of the report. **Draft Reporting and Feedback-** Draft report are issued to the LG/LCDA for comment and factual verification.
Conduct of special investigation	Investigative activities are undertaken pursuant to the following structured steps: **DEFINITION OF SCOPE AND PLANNING;** Terms of reference are obtained from the requesting authority, and a detailed work plan is developed, often prompted by whistle-blower reports or other alerts. **FIELD INVESTIGATION AND FACT- FINDING**; On-site examinations are conducted to ascertain the facts surrounding the allegation. **INTERVIEW AND INFORMATION GATHERING;** Interviews are held with key officers of the audited entity under investigation, and relevant documentation is obtained. **DATA ANALYSIS AND DISCUSSION;** Collected evidence is analyzed, and preliminary findings are discussed with management. **REPORTING;** A comprehensive report is prepared and submitted to the authority that initiated the investigation. **FOLLOW-UP ACTIONS;** Subsequent monitoring is performed to ensure the implementation of recommended corrective measures. These restated standards and procedures reflect the office commitment to transparency, accountability, and good governance in the administration of local government finances and operations.
Certification of pension and Gratuity for payments	The administration of retirement benefits follows a prescribed sequence to ensure accuracy, compliance and timeliness: **RECEIPT OF RETIREE DOCUMENTATION-** Individual retiree files, together with the computation of gratuity, are received from the Pension Transitional Arrangements Department (PTAD) for certification. **PROCESSING OF PAYMENT DOCUMENTATION-** Retirees files accompany by payment vouchers and schedules are received for further processing. **VERIFICATION AND CERTIFICATION-** Payments are vouched against payment certificates, and the schedules are duly certified. **COMPLIANCE ASSURANCE-** The office confirms that all actions conform to the provisions of the Pension Reform Act (as applicable, and referencing the relevant legislative years, e.g., 2004/2007).

	· The objective of this procedures is to facilitate the accurate and compliant processing of retirement benefits, thereby supporting retirees and upholding pension legislation.
Performance audit	Performance audit constitutes a contemporary methodology aimed at evaluating the economy, efficiency, and effectiveness of project and programme s administered by LGs and LCDAs. Key elements of the approach include; **Project Monitoring and Evaluation-** Systematic tracking of project from inception to completion. **Quality Assessment-** Determination of work quality and identification of sub-standards outputs. **Compliance with Specifications**- Verification that executed work conform to approved designs and standards. **Status Determination-** Classification of projects as work-in-progress, completed or abandoned. Through these assessments, performance audits provide insight into resource utilization and outcome achievement, thereby promoting accountability, economy, efficiency, and effectiveness in the public sector.

CHALLENGES

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS: OPERATIONAL CONTEXT AND INFRASTRUCTURE REQUIREMENTS

The Office of the Auditor-General for Local Governments (OAGLG) has benefited from the attentive engagement of His Excellency, Governor Biodun Abayomi Oyebanji, since his assumption of office. His Excellency has extended exceptional support and attention to the OAGLG, fostering an environment conducive to the discharge of its mandate.

CURRENT INFRASTRUCTURE AND CHALLENGES

The OAGLG is presently housed in a block comprising eight (8) rooms and a self-contained office for the Auditor-General, located in Phase V, Secretariat Complex, Ado-Ekiti. This existing facility is deemed grossly inadequate to accommodate the requirements of the two Deputy Auditor-Generals and other staff members.

REQUEST FOR INFRASTRUCTURE DEVELOPMENT

In the light of the current space constraints, the OAGLG respectfully requests that the Government initiate development of the plot of land allocated for Office Accommodation, situated behind the Office of Establishments & Service Matters. Such development would address pressing accommodation needs, supporting the effective functioning of the OAGLG and its staff.

OBJECTIVES

Addressing the infrastructure needs of the OAGLG is anticipated to enhance operational efficiency, support staff welfare, and contribute to the discharge of the Office's audit and oversight responsibilities in Ekiti State.

ENHANCEMENT OF OPERATIONAL CAPABILITIES: OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

The Office of the Auditor-General for Local Governments (OAGLG) respectfully stresses the critical importance of acquiring appropriate working tools and office materials to effectively discharge its responsibilities, aligning with broader strategic directions. Notably, the OAGLG, in consonance with Federal Civil Service initiatives, is actively proposing and transitioning towards a paperless operational

Office of Auditor-General for Local Governments, Ekiti State

CHALLENGES

model. This strategic shift underscores the imperative for robust Information and Communication Technology (ICT) infrastructure to support and enhance the efficacy and efficiency of staff service delivery in this digital paradigm.

REQUIREMENTS FOR ICT AND INFRASTRUCTURE

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

AUTOMATION OF AUDIT PROCESSES

Furthermore, automation of audit processes is deemed essential to facilitate wider audit coverage, enhance operational efficiency, and support the paperless office initiative. Such advancements would position the OAGLG to more effectively fulfill its mandate, contributing to strengthened accountability and transparency in Local Government operations in Ekiti State, whilst aligning with Federal objectives of modernizing public service delivery through digital means.

REQUEST

In view of the foregoing, the OAGLG humbly requests consideration for the provision of necessary ICT resources and the development of a dedicated office facility equipped to support paperless operations. Such support would significantly bolster the Office's capacity to deliver high-quality audit services, adapt to evolving public sector accounting and reporting standards, and contribute to the International Civil Service's goals of enhancing efficiency and embracing digital transformation in pursuit of improved governance outcomes.

CHALLENGES

APPRECIATION AND FURTHER REQUIREMENTS: OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

The Office of the Auditor-General for Local Governments (OAGLG) wishes to express sincere appreciation to His Excellency, Governor Biodun Abayomi Oyebanji, for the initiatives undertaken towards enhancing the office's infrastructure through the Office of the Head of Service. These efforts are acknowledged as valuable contributions towards strengthening the operational capabilities of the OAGLG.

ONGOING NEEDS

Notwithstanding the progress made, the OAGLG respectfully highlights persisting requirements for further infrastructural development and resource provision to optimally support the discharge of its audit mandate. Key among these are the needs for adequate office accommodation, robust Information and Communication Technology (ICT) equipment, automation of audit processes, provisions addressing occupational risks faced by auditors such as consideration for hazard allowance, transitioning to paperless operations in line with national civil service initiatives, and implementation of measures aligned with the International Public Sector Accounting Standard (IPSAS) on Accrual Basis.

OBJECTIVES

The OAGLG is committed to fulfilling its role in promoting accountability and transparency in Local Government operations in Ekiti State, with the following key priorities actively pursued:

a. Ensuring effective audit coverage of Local Governments and parastatals;
b. Enhancing financial reporting and compliance with IPSAS;
c. Strengthening internal controls and risk management;
d. Fostering transparency and accountability in public resource management;
e. Supporting good governance through quality audit outcomes; and
f. Advancing digital transformation and paperless operations in audit processes.

ALIGNMENT

Pursuing these priorities is anticipated to contribute to improved governance, accountability, and efficiency in the management of public resources in Ekiti State, aligning with the broader objectives of His Excellency's administration.

Office of Auditor-General for Local Governments, Ekiti State

NOTE