



5 PILLARS OF THE ADMINISTRATION

ROADMAP TO RESTORE EKITI VALUES



GOVERNANCE



**AGRICULTURE AND
RURAL DEVELOPMENT**



SOCIAL INVESTMENTS



KNOWLEDGE ECONOMY



**INFRASTRUCTURE AND
INDUSTRIAL DEVELOPMENT**

www.ekitistate.gov.ng



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

2021/2022 REPORT OF ACTIVITIES

Note:

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •

• _____

_____ •



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

2021/2022 Report of Activities

Note:



National Anthem

Arise O Compatriots,
Nigeria's call obey,
To serve our fatherland,
With love and strength and faith,
The labour of our heroes past
Shall never be in vain
To serve with heart and might
One nation bound in freedom
Peace and Unity.

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.



...Ilẹ̀ Iyì, Ilẹ̀ Èyẹ̀

Ekiti Anthem

O God of creation,
Direct our noble cause
Guide our leaders' right,
Help our youth the truth to know
In love and honesty to grow
And living in just and true
Great lofty height attain
To build a nation where peace and
Justice shall reign.

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



ACKNOWLEDGEMENT

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

I would like to start by thanking His Excellency, Dr. John Kayode Fayemi (CON) (former Governor of Ekiti State) for his unwavering support and impeccable commitment to the progress of the Office of State Auditor- General by signing into Law the Ekiti State Audit Service Law No 3 of 2021 as amended and for finding me worthy of being appointed the Auditor General for Ekiti State. His continued commitment to the promotion of accountability, transparency and good governance has been instrumental in the success of the activities of the office.

I also want to express my sincere appreciation to His Excellency, Mr. Biodun Abayomi Oyebo, the Governor of Ekiti

State for creating enable environment for the operational and financial independence of the Office of State Auditor General in Ekiti State.

I would also like to acknowledge the contributions of the Honourable Commissioner of Finance, Mr. Akin Oyebo, the Speaker of Ekiti State House of Assembly, Late Rt. Hon. Funminiyi Afuye, the Chairman, Public Account Committee (PAC) Hon. Akin Oso and other members of the legislatures and State Executive Council members. Your support and cooperation have been invaluable in our efforts to promote accountability and transparency in the State.

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

various capacity building and technical assistance programmes.

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

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

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

Adeuya Victor Oluwole,
Auditor-General,
Ekiti State.



ACTIVITIES PICTURES



TABLE OF CONTENTS

EKITI IN VIEW	10 - 11
FROM AUDITOR-GENERAL'S DESK	12 - 13
VISION AND MISSION STATEMENT	14
WHO WE ARE	15
WHAT WE DO	16
OUR INDEPENDENCE	17
HOW WE WORK	17 - 18
HOW WE REPORT ON OUR WORK	18
OUR CORE VALUES	19 - 20
ORGANOGRAM	21
OPERATIONAL DEPARTMENTS/UNITS	22 - 23
EKITI STATE AUDITORS-GENERA IN HISTORY	24
OUR LEADERSHIP	25
STAFF PICTURES	26 - 31
STAKEHOLDERS	32
OSAG AUDIT SERVICES AND PROCESS	33 - 34
LIST OF REGISTERED AUDITING FIRMS (2020-2022)	35
IPSAS ACCRUAL TRANING SESSION	36
THE ENTITIES (MDAS) WE AUDIT	
Government Account I	37
Government Account I	37 - 38
Corporations and Government Agencies Dept.	38 - 39
Monitoring and Performance Audit Dept.	39
Directorate of Outstations and Schools Dept.	40 - 45
BUDGET ESTIMATES FOR 2021 AND 2022	46 - 47
CHALLENGES	48
ACTIVITIES PICTURES	49 - 52



HIS EXCELLENCY
DR. JOHN KAYODE FAYEMI CON
GOVERNOR

ACTIVITIES PICTURES



CHALLENGES

1. **Office Accommodation:**

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

2. **Hazard Allowance:**

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

3. **Staffing:**

The staff strength of the office remained grossly inadequate. Therefore, the government of Ekiti State should employ junior officers and fill the existing vacant positions in the State Audit.

4. **Plan for the Future:**

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

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



HIS EXCELLENCY
OTUNBA BISI EGBEYEMI
Deputy Governor



RT. HON. FUNMINIYI AFUYE
Speaker, House of Assembly

3	CAPITAL EXPENDITURE DETAILS		Actual 2021	Approved 2022	Actual
1.	Acquisition of Software and Hardware	8,467,376.30	NIL	5,000,000.00	NIL
2.	ICT Training, Audit Library/Forensic	5,000,000.00	NIL	3,000,000.00	NIL
3.	Revenue of Internal Control Measure to block loopholes for wastages	3,000,000.00	NIL	2,000,000.00	NIL
		-		2,000,000.00	NIL
4.	Purchase of Office furniture	4,000,000.00	NIL	2,556,026.99	NIL
5.	Procurement of Solar energy				
	TOTAL	20,467,376.30	NIL	14,556,026.99	NIL
4.	Personnel Costs	Budget 2021	Actual 2021	Budget 2022	Actual 2022
		84,687,857.61	83,724,848.68	79,979,967.84	80,093,957.80

OFFICE OF THE STATE AUDITOR-GENERAL

BUDGET ESTIMATES FOR THE YEARS ENDED DECEMBER 31ST, 2021 AND 2022.

1	Revenue	Budget 2021	Actual 2021	Budget 2022	Actual 2022
	Professional Registration fees	445,170.18	1,795,000	500,000	2,254,000.00
OVERHEAD COST					
	Main Agency	Revised Budget 2022	Actual 2022	2021 Budget Estimate	Actual 2021
	T & T	13,000,000	17,023,100	8,286,150	8,286,150
	Stationery	2,000,000	868,595.00	2,000,000	2,000,000
	MOV	1,500,000	492,920.00	2,000,000	2,000,000
	MOF	3,000,000	895,000.00	2,000,000	2,000,000
	Local Training	1,500,000	1,299,900.00	3,000,000	3,000,000
	Staff Welfare Package	3,000,000	3,231,985.00	3,000,000	1,613,850
	Printing of AG's Report	4,000,000	3,000,000.00	3,000,000	2,000,000
	Seminars and Workmanship	2,000,000	3,000,000.00	30,000,000	1,186,500
	TOTAL	30,000,000	28,402,500	26,286,150	22,086,500



Adeuya Victor Oluwole,
Auditor-General, Ekiti State.

Ekiti in view

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

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

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

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

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

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

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

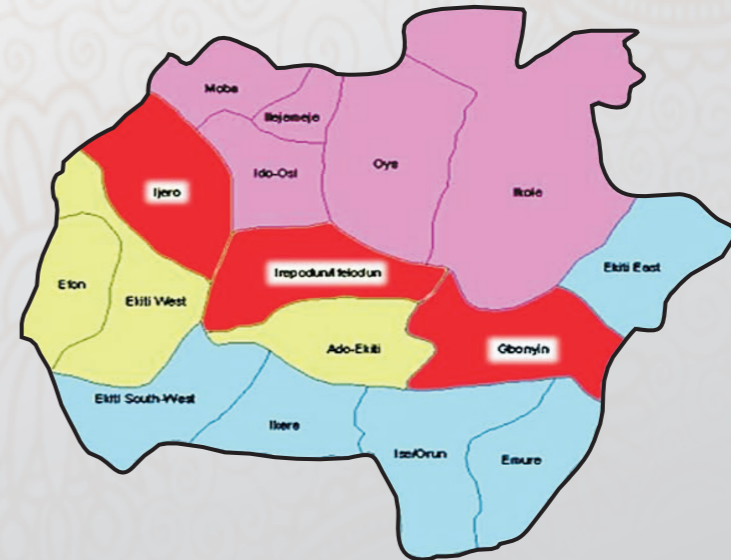
Ekiti is rich in natural mineral resources, with several of these yet to be tapped. They include casserrite. columbite, and tantalite which are in Ijero-Ekiti, ceramic (ball) clays, and kaolinitic clays which are available in Isan-Ekiti and Oye Local Government Area.

10.	Ministry of Information and Value Orientation	Expenditure not supported by proper Records	2022	51,030,000.00	closed
11.	Ministry of Youth and Sport Development	Unreceipted Expenditure	2021	618,250.00	closed
		Expenditure not supported by proper Records	2021	185,000.00	closed
		Expenditure not taken on Ledger charge	2021	5,075,000.00	closed
12.	Cabinet and Special Service Department	Expenditure not supported by proper Records	2021	312,466,666.67	closed
13.	Political and Economic Department	Expenditure not supported by proper Records	2021	10,000,000.00	closed
		Unreceipted Expenditure	2021	5,000,000.00	closed
		Expenditure not supported by proper Records	2021	5,200,000.00	closed
		Expenditure not supported by proper Records	2022	3,234,375.00	closed
		Items not taken on Ledger Charge	2021	3,000,000.00	closed
14.	Government House and Protocol (Governor's Office)	Items not taken on Ledger Charge	2021	590,000.00	closed
	Government House and Protocol (Governor's Office)	Expenditure not supported by proper Records	2021	107,000.00	closed
	Government House and Protocol (Governor's Office)	Unretired Expenditure	2021	150,000.00	closed
	Government House and Protocol (Governor's Office)	Expenditure not supported by proper Records	2022	70,000,000.00	closed
		TOTAL		<u>1,209,211,838.35</u>	

LIST OF AUDIT QUERIES TO MDAS FOR 2021 AND 2022 ACCOUNTS

S/N	MDAS	SUBJECT	YEAR	AMOUNT	REMARKS
1.	Ministry of Budget and Economic Planning Ekiti State Security Trust Fund	Unreceipted Expenditure	2021	13,200,000.00	closed
2.	Ministry of Art, Culture and Tourism	Items not taken on Ledger Charge	2021	5,746,000.00	closed
	Ministry of Art, Culture and Tourism	Expenditure not supported by proper Records			
3.	Ministry of Art, Culture and Tourism	Unreceipted/unretired Expenditure	2021	30,812,500.00	closed
	Ministry of Agriculture and Food Security	Items not taken on Ledger Charge	2021	23,815,300.00	closed
	Ministry of Agriculture and Food Security	Unreceipted/unretired Expenditure	2021	95,500.00	closed
	Ministry of Agriculture and Food Security	Unreceipted/unretired Expenditure	2021	225,500.00	closed
4.	Office of Deputy Governor	Unreceipted/unretired Expenditure	2021	70,000.00	closed
	Office of Deputy Governor	Unreceipted/unretired Expenditure	2021	200,000.00	closed
5.	Ministry of Health and Human Services	Items not taken on Ledger Charge	2021	182,000.00	closed
	Ministry of Health and Human Services	Expenditure not supported by proper Records			
	Ministry of Health and Human Services	Expenditure not supported by proper Records	2021	550,500.00	closed
6.	Ministry of Justice	Records	2021	58,252,500.00	closed
	Ministry of Justice	Expenditure not supported by proper Records			
7.	Ministry of Justice	Items not taken on Ledger Charge	2021	5,389,150.00	closed
	Ministry of Education	Items not taken on Ledger Charge	2021	2,258,150.00	closed
	Ministry of Education	Expenditure not supported by proper Records			
	Ministry of Education	Expenditure not supported by proper Records	2021	626,900.00	closed
8.	General Administration Department	Records	2021	1,256,980.00	closed
	General Administration Department	Expenditure not supported by proper Records			
	General Administration Department	Unretired Expenditure/ Items not taken on Ledger Charge	2021	160,000.00	closed
	General Administration Department	Expenditure not supported by proper Records	2021	50,000,000.00	closed
9.	High Court of Justice	Records	2021	4,500,000.00	closed
	High Court of Justice	Items not taken on Ledger Charge	2021	1,456,900.00	closed
	High Court of Justice	Expenditure not taken on Ledger charge	2022	900,000.00	closed
	High Court of Justice	Expenditure not taken on Ledger charge	2022	332,000.00	closed

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



From The State Auditor-General's Desk



Adeuya Victor Oluwole,
*Auditor-General,
Ekiti State.*

It is with great pleasure that I present the report of activities of my office for the past two years. As the Auditor-General of this Ekiti State, I am committed to ensuring transparency and accountability in the management of public funds.

Over the past two years, my office has carried out several audits on various government Ministries, Departments

and Agencies (MDAs) in Ekiti State. These audits were aimed at ensuring that public funds were utilized in accordance with applicable laws, regulation and best practices. I am very pleased to report that we have made significant progress in this regard. We have identified areas where improvements were necessary and have made recommendations to the relevant authorities. We have also worked with MDAs to develop better systems and controls to ensure that public funds are utilized more effectively. At the Office of Ekiti State Auditor-General, we have a common goal and shared value and work to ensure that integrity is at the heart of everything we do.

Our work as state auditors is evolving in a changing and complex political, social and economic environments. Therefore, we ensure that our staff are prepared and have the necessary skills

IPSAS ACCRUAL TRAINING SESSION



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

to thrive and succeed in their audit assignments.

Furthermore, while we strive to preserve our independence, we work effectively with our clients 'MDAs' and continued to show our understanding of their operations and focus our audit work on areas of risk. The effective working relationship and solid understating of our clients 'MDAs' working environment helped us, as an office to clearly communicate our findings and present meaningful recommendations for improvement in their financial management practices.

I would like to thank all our accounting officers and the State Government for their cooperation and support during our audits. We have been able to carry out our work without interference, and this has been crucial to the success of our efforts.

I also want to thank the State House of Assembly and the Public Account Committee for their continued oversight

role in ensuring that public funds are utilized in a responsible and accountable manner. We value the support and guidance provided by the House any time our audit reports were being reviewed.

I commend efforts of my directors and the entire members of staff for being instrumental to the actualization of the core mandate of the Office of the State Auditor General. With the production of this maiden report of activities for OSAG, we usher in a new era of keeping our numerous stakeholders abreast of changes and development in Audit office in Ekiti State on an annual basis.

In conclusion, I urge all stakeholders in Ekiti financial management project to continue to work together towards promoting transparency and accountability in the management of public funds. Together, we can ensure that the resources of Ekiti State are utilized for the betterment of all Ekiti citizens.

Vision And Mission Statements

OUR VISION:

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

OUR MISSION:

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

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

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

Who We Are

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

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

The powers and responsibilities of the State Auditor-General as

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

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

What We Do

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

- i. Conducting financial audits to ensure that Ekiti State government MDAs are following proper accounting practices and financial requirements.
- ii. Reviewing government contracts and procurement processes to ensure that they are fair, transparent and competitive.
- iii. Evaluating government programmes and services to determine whether they are achieving their intended objectives and whether they are being provided in the most cost effective manner possible.
- iv. Investigating allegations of fraud, waste and abuse in government MDAs and programmes and recommend actions to prevent future occurrences.
- v. Providing recommendations for improvements in government operations, policies and procedures.

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

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

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

Our Independence

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

to Office of the State Auditor General.

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

How We Work

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

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

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

financial management and operation.

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

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

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

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

audit reports.

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

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

How We Report On Our Work

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

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

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

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

DIRECTORATE OF OUTSTATIONS AND SCHOOLS DEPARTMENT

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

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

MONITORING AND PERFORMANCE AUDIT DEPARTMENT

1. Ministry of Works and Transportation
2. Bureau of Special Duties
3. Bureau of Public Procurement
4. Ministry of Environment
5. Forestry Commission
6. State Environment Protection Agenc
7. Ministry of Infrastructural & Public Utility
8. Public Works Corporation

Our Core Values

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

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

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

Objectivity and impartiality: Audit reports should be accurate and objective. Conclusions in opinions and reports should be based on

evidence obtained and assembled in accordance with auditing standards and other regulations.

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

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

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

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

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

CORPORATIONS AND GOVERNMENT AGENCIES DEPT.

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

OPERATIONAL DEPARTMENTS/UNITS.

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

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

Government Account 1 & 11 Departments: The Auditing of the accounts of all Ministries, Extra-Ministerial departments and

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

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

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

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

LIST OF REGISTERED AUDITING FIRMS 2020-2022

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

Recommendation of External Auditors and issuance of guidelines on the levels of fees paid	<ul style="list-style-type: none"> • Forward the list of recommended External Auditors to the Parastatals within 3 days of the receipt of the request from Parastatals. • Review Auditors resume a week after the receipt of their proposal
Conduct Special investigation	<ul style="list-style-type: none"> • Obtain terms of reference from authority requesting for investigation and draw up appropriate work plan for the investigation after receiving whistle blowing or an alert • Field work and ascertain facts and circumstances surrounding allegations in question. • Conduct interviews with the key officers in the MDAs under investigation. • Collate and analyse data and discuss findings with the management. • Prepare and submit report to the authority that initiated the investigation. • Make follow-up as and when required
Certification of Pension and Gratuity for payments	<ul style="list-style-type: none"> • Receive individual retiree files plus computation sheets from Pension Transition..... (PTAD) and PENCOM for certification. • Receive individual retiree files plus payment voucher along with schedule for payments. • Vouching of payment made with payment certificate and certify that schedule for payment • Determine and ensure compliance with retirement procedure in accordance with Pension Reform Act 2004/2007.
Performance Audit	<ul style="list-style-type: none"> • Performance Audit is the recently adopted audit approach aimed at assessing Ekiti State Government performance in terms of the economy, efficiency and effectiveness of projects and programmes. It entails: <ul style="list-style-type: none"> ✓ Project monitoring and evaluation from inception to completion ✓ Determining quality of job and detect substandard output or performance ✓ Ensuring that job done is in line with specification ✓ Establishing stage of work-in-progress (WIP) abandoned or completed projects

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

Outstations and Schools Department

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

Monitoring and Performance Audit Department:

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

Finance and Accounts Unit.

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

Registry Unit

Pension Audit Unit

EKITI STATE AUDITORS-GENERAL IN HISTORY



Mr. J. A. OKE - The pioneer Auditor-General for Ekiti State appointed by the government of Otunba Adeniyi Adebayo (1997 – 2003).



Mr. A. G. Ajayi - Was appointed the State Auditor-General by the Administration of Mr. Ayodele Fayose (2003 - 2014)



Mr. D. A. Kayode - He was appointed State Auditor-General by the government of Mr. Ayodele Fayose (2014 - 2020)

OSAG AUDIT SERVICES AND PROCESS

Service	Standards of Performance
Financial Audit	<ul style="list-style-type: none"> • Each audit cycle begins with the conduct of the year's audit • Notify MDAs a week prior to the commencement of their respective audit engagement • Collection of financial statements from the State Treasury Office (the Accountant General's office) on or before the end of the first quarter of the year as stipulated by law • Hold entry meeting with Accounting officers before the commencement of the Audit exercise • Communicate issues which arise out of the audit promptly • Audit teams hold close-out or Exit meetings with management of MDAs to resolve issues or the observed weakness during the audit exercise • Issue audit inspection report within two-weeks after the exit meeting to the client MDAs • Conclusion of audit process and issuance of an audit opinion within 90 days of the receipt of the Annual Financial Statements from the Accountant-General of the State and the submission of Auditor-General's report to Ekiti State House of Assembly
Issuance of Annual Statutory Audit Reports and issuance of periodic reports on Parastatals	<p>In Preparing our overall audit programme, we set an initial target of issuing not less than 90% of audit opinions within the target timeframe. However, for each examination of the clients records or Accounts, the OSAF will:</p> <ul style="list-style-type: none"> ➤ Take all necessary steps to understand the client MDA being evaluated ➤ Conduct the examination in a way which complies with Generally Accepted Auditing Standards (GAAS) and relevant regulations and legislation ➤ Share and discuss the evaluation approach and strategy with audited MDAs prior to finalizing the audit report ➤ Provide draft reports for comments and verification of factual accuracy by MDAs

STAKEHOLDERS

- The Ekiti State Executive Council
- The Ekiti State House of Assembly
- The Ekiti State Judiciary
- Auditor-General for the Federation and other States’ Auditors-General
- Ekiti State Ministries, Departments and Agencies (MDAs)
- Ekiti State Statutory Corporations
- Accounting/Auditing Firms
- Professional Institutions and Regulatory Bodies
- International Donor Agencies
- Banks and other Financial Institutions
- Members of staff of Office of the State Auditor-General
- Media, Civic Society Organizations and General Public

OUR LEADERSHIP

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



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



Oke Victoria Iyadunni (Ph.D, FCNA)
General Headquarters Department



Ojo Idowu Olubolaji (Bsc., FCNA)
Government Account Department



Agboola Catherine Abimbola (Msc., ACA)
Corporation and Government Agencies Department



Ademola C. Adeolu (Bsc., Lib, CNA)
Monitoring and Performance Audit Department



Ifelola Oluwatayo Olugbenga (Bsc., CNA)
Government Account II Department



Oke Akudo Clara (MBA, CNA)
Outstations Department



**GENERAL HEADQUARTERS AND FIELD
ORGANISATION DEPARTMENT STAFF**



OUTSTATIONS AND SCHOOLS DEPARTMENT STAFF



MONITORING AND PERFORMANCE AUDIT DEPARTMENT STAFF



GOVERNMENT ACCOUNT 1 DEPARTMENT STAFF



GOVERNMENT ACCOUNT II DEPARTMENT STAFF



**CORPORATION AND GOVERNMENT
AGENCIES DEPARTMENT STAFF**