

**REPORT OF THE  
AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS**

**ON THE  
“GENERAL PURPOSE FINANCIAL  
STATEMENT OF SEVENTEEN LOCAL  
GOVERNMENTS OF YOBE STATE FOR  
THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023”**

**(MANAGEMENT REPORT)**

**AUGUST, 2024**



**YOBE STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

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Date 24<sup>th</sup> August, 2024

**AUDIT CERTIFICATE**

I have examined the General Purpose Financial Statements of all the seventeen (17) Local Government Councils of Yobe State as at 31<sup>st</sup> December, 2023 in accordance with section 123(3) and 316(1) of the constitution of Federal Republic of Nigeria 1989 and relevant Local Government Administration Laws. I have obtained information and explanation that, were available for this audit and the reports. In my opinion, the General Purpose Financial Statements, the available supporting records and statement present a fair view of the State affairs of the seventeen (17) Local Government of Yobe State as at 31<sup>st</sup> December, 2023 subject to observations as could appear in this report.

## **REPORTS OF THE AUDITOR-GENERAL LOCAL GOVERNMENT ON THE ACCOUNTS OF THE 17 LOCAL GOVERNMENT COUNCIL OF YOBE STATE FOR YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

The accounts of the seventeen (17) Local Government Council of Yobe State for the year ended 31<sup>st</sup> December, 2023 have been Audited under my direction in accordance with the provision of the constitution of the Federal Republic of Nigeria, 1999 and the Local Government Law. I have, as result, certified the individual accounts as it appears appropriate. The domestic report of the Auditor-General on the accounts of the seventeen (17) Local Government Councils have been sent to respective Council Chairmen for their attention.

### **RESPONSIBILITIES OF THE TREASURERS ON THE FINANCIAL STATEMENTS**

It is the responsibilities of the Local Government Treasurers of the Seventeen (17) Local Governments to prepare and submit Financial Statements for the year of accounts to the Auditor-General in accordance within the constitution of the Federal Republic of Nigeria within 90 days after the expiration of the financial Year. The submitted financial statements was subjected to Audit in accordance with accepted reporting formats and Auditing standards.

### **RESPONSIBILITIES OF THE AUDITOR-GENERAL**

It is my responsibility to form an independent opinion based on the Financial Statements and accompanying accounts so prepared submitted to me by the Councils Treasurers of the seventeen (17) Local Government of Yobe State and to report thereupon in accordance with the constitution of the Federal Republic of Nigeria, 1999 as amended.

## **LOCAL GOVERNMENT JOINT ACCOUNT (LGJAC) TRANSACTION**

That the State for the Year ended 31<sup>st</sup> December, 2023 was observed to have maintained the disbursement protocols of funds accrued to the Joint Accounts from the Federation accounts for which Salaries and Pension as 1<sup>st</sup> line charge and all other disbursement thereafter.

This was to ensure Public Servants do not suffer the settlement of due wages as a priority for industrial harmony and peaceful co-existence in the State.

These is also the observed non-compliance by the State Government for the remittance of 10% of Internally Generated Revenue of the State to the Local Governments which is stipulated in the Revenue Allocation formula.

## **THE YOBE STATE HOUSE OF ASSEMBLY (PUBLIC ACCOUNTS COMMITTEE)**

The Public Accounts Committee of the State House of Assembly that is saddled with the responsibilities of legislative scrutiny on matters related to public accounts is worthy of commendation despite numerous schedules and duties was able to present to the plenary observations and recommendations as it affects the finances of Local Governments for the previous years to 2022. The committee attends to special reports on issues where public resources are observed in Jeopardy and:-

- i) The Auditor-General's reports for year 2022 was subjected to legislative scrutiny by the Public Accounts Committee and recommendations arising from the committee was adopted in plenary seating of 19<sup>th</sup> March, 2024 and conveyed for executive action vide correspondence No. YBHA/S/GEN/10/Vol.V of 25<sup>th</sup> March, 2024.

Major extract from the reports was:

- i) Non documentation of public expenditure
- ii) Weakness of internal control
- iii) Poor generation and accounting of internal revenues
- iv) Poor documentation of public assets
- v) Provision of Contract Register

### **GENERAL ASSESSMENT OF PERFORMANCE IN TRANSPARENT FINANCIAL ADMINISTRATION**

The accounts of the seventeen (17) Local Government have been Audited and reported there upon. The domestic reports of the Audit to 31<sup>st</sup> December, 2023 have been issued to each Local Government in accordance with the provision with particular emphasis on the followings:

- i) Inadequacies of financial records.
- ii) Bank reconciliation for un-accounted drawing.
- iii) Un-accounted collection and non-observance of discipline in remittances.

- iv) Irregular drawings from non-documentation of expenditure.
- v) Non response to Audit queries as at when due.
- vi) Non-Observance of store regulations and assets registers.
- vii) Weakness in Internal Audit Function.

### **FINANCIAL POSITIONS AS AT 31<sup>ST</sup> DECEMBER 2023**

Arising from the Local Governments financial statements below presents the closing balances and financial position.

| <b>S/N</b> | <b>LOCAL GOVERNMENT</b> | <b>CASH<br/>BALANCE</b> | <b>BANK<br/>BALANCE<br/>₦</b> | <b>TOTAL<br/>₦</b>    |
|------------|-------------------------|-------------------------|-------------------------------|-----------------------|
| <b>1</b>   | <b>BADE</b>             |                         |                               |                       |
|            | First Bank Nig. Plc     | -                       | 5,004,690.17                  |                       |
|            | First Bank Nig. Plc     | -                       | 132,316.18                    |                       |
|            | Joint Project Account   | -                       | 96,222,362.76                 |                       |
|            | Micro Finance           |                         | 1,085,601.31                  |                       |
|            |                         |                         |                               | <b>102,444,970.42</b> |
| <b>2</b>   | <b>BURSARI</b>          |                         |                               |                       |
|            | Keystone Bank Plc I     | -                       | 106,279,674.35                |                       |
|            | First Bank Nig. Plc     | -                       | 919,819.97                    |                       |
|            | Zenith Bank             | -                       | 4,499.58                      |                       |
|            | Joint Project Account   | -                       | 101,710,217.85                |                       |
|            |                         |                         |                               | <b>208,813,211.75</b> |
| <b>3</b>   | <b>DAMATURU</b>         |                         |                               |                       |
|            | Keystone Bank Plc       | -                       | 53,088,230.68                 |                       |
|            | Zenith Bank I           | -                       | 1,300,157.30                  |                       |
|            | Zenith Bank II          | -                       | 2,100,000.00                  |                       |
|            | Joint Project Account   |                         | 88,007,367.87                 |                       |
|            |                         |                         |                               | <b>144,495,755.85</b> |
| <b>4</b>   | <b>FIKA</b>             |                         |                               |                       |
|            | Keystone Bank Plc I     | -                       | 1,343,000.93                  |                       |
|            | Keystone Bank Plc II    | -                       | 9,678.13                      |                       |
|            | Keystone Bank Plc III   | -                       | 18,065.68                     |                       |
|            | Joint Project Account   |                         | 98,625,750.64                 |                       |
|            |                         |                         |                               | <b>99,996,525.38</b>  |
| <b>5</b>   | <b>FUNE</b>             |                         |                               |                       |
|            | Zenith Bank             | -                       | 1,493,094.79                  |                       |
|            | Keystone Bank Plc       | -                       | 13,920,096.97                 |                       |
|            | Polaris Bank Plc        |                         | 97.99                         |                       |
|            | Joint Project Account   |                         | 137,397,149.51                |                       |

|    |                                    |   |                |                       |
|----|------------------------------------|---|----------------|-----------------------|
|    |                                    |   |                | <b>152,810,439.26</b> |
| 6  | <b>GEIDAM</b>                      |   |                |                       |
|    | Keystone Bank Plc                  | - | 94,482,097.33  |                       |
|    | First Bank Nig. Plc                | - | -              |                       |
|    | Micro Finance                      | - | 1,136,728.86   |                       |
|    | Joint Project Account              |   | 111,484,633.21 |                       |
|    |                                    |   |                | <b>207,103,459.40</b> |
| 7  | <b>GUJBA</b>                       |   |                |                       |
|    | First Bank Nig. Plc                | - | 39,302,549.14  |                       |
|    | Keystone Bank Plc                  | - | 958,078.75     |                       |
|    | Heritage Bank Plc                  | - | -              |                       |
|    | Joint Project Account              |   | 103,232,044.94 |                       |
|    |                                    |   |                | <b>143,492,672.83</b> |
| 8  | <b>GULANI</b>                      |   |                |                       |
|    | Keystone Bank Plc I                | - | 293.64         |                       |
|    | Keystone Bank Plc II               | - | 11,788.75      |                       |
|    | Zenith Bank                        | - | 279,374.33     |                       |
|    | Joint Project Account              |   | 91,563.923.78  |                       |
|    |                                    |   |                | <b>91,860,380.00</b>  |
| 9  | <b>JAKUSKO</b>                     |   |                |                       |
|    | Keystone Bank Plc (Main Acct.)     | - | 313,653.53     |                       |
|    | First Bank Nig. Plc (Project Acct) | - | 423,605.13     |                       |
|    | Keystone Bank Plc (Project Acct)   | - | 50,464,570.31  |                       |
|    | Joint Project Account              |   | 120,417,260.44 |                       |
|    |                                    |   |                | <b>171,619,089.41</b> |
| 10 | <b>KARASUWA</b>                    |   |                |                       |
|    | First Bank Nig. Plc I              | - | 20,039,571.85  |                       |
|    | First Bank Nig. Plc II             | - | 22,985.98      |                       |
|    | Micro Finance Gashua               | - | 1,782,393.30   |                       |
|    | Joint Project Account              |   | 87,131,771.50  |                       |
|    |                                    |   |                | <b>108,976,722.63</b> |
| 11 | <b>MACHINA</b>                     |   |                |                       |
|    | First Bank Nig. Plc I              | - | 17,241.00      |                       |
|    | First Bank Nig. Plc II             | - | 618,585.93     |                       |
|    | Unity Bank                         | - | 9,731,034.20   |                       |
|    | Joint Project Account              |   | 81,762,732.60  |                       |
|    |                                    |   |                | <b>92,129,593.73</b>  |
| 12 | <b>NANGERE</b>                     |   |                |                       |
|    | Unity Bank                         | - | 1,678,291.02   |                       |
|    | Keystone Bank Plc I                | - | 106,771,007.88 |                       |
|    | Keystone Bank Plc II               | - | 40,735.55      |                       |
|    | Joint Project Account              |   | 87,633,603.27  |                       |

|    |                             |   |                |                       |
|----|-----------------------------|---|----------------|-----------------------|
|    |                             |   |                | <b>196,123,637.69</b> |
| 13 | <b>NGURU</b>                |   |                |                       |
|    | First Bank Nig. Plc Main    | - | 68,885.05      |                       |
|    | First Bank Nig. Plc Capital | - | 18,901,809.81  |                       |
|    | First Bank Nig. Plc Revenue | - | 151,408.25     |                       |
|    | Joint Project Account       | - | 97,021,293.50  |                       |
|    |                             |   |                | <b>116,143,396.61</b> |
| 14 | <b>POTISKUM</b>             |   |                |                       |
|    | Zenith Bank I               | - | 9,797,194.17   |                       |
|    | Zenith Bank II              | - | 55,964.34      |                       |
|    | Keystone Bank Plc           | - | 48,601,512.61  |                       |
|    | Joint Project Account       |   | 107,319,120.84 |                       |
|    |                             |   |                | <b>165,743,791.98</b> |
| 15 | <b>TARMUWA</b>              |   |                |                       |
|    | First Bank Nig. Plc I       | - | 216,935.69     |                       |
|    | First Bank Nig. Plc II      | - | 25.77          |                       |
|    | First Bank Nig. Plc III     | - | -              |                       |
|    | Keystone Bank Plc I         | - | 133,521,378.42 |                       |
|    | Keystone Bank Plc II        |   | -              |                       |
|    | Polaris Bank                |   | 19,042.46      |                       |
|    | Joint Project Account       |   | 93,978,891.13  |                       |
|    |                             |   |                | <b>227,736,273.47</b> |
| 16 | <b>YUNUSARI</b>             |   |                |                       |
|    | First Bank Nig. Plc I       |   | 117,204.38     |                       |
|    | First bank Nig. Plc II      |   | 7,287,389.87   |                       |
|    | Union Bank                  |   | 1,390,384.22   |                       |
|    | Joint Project Account       |   | 99,910,303.84  |                       |
|    |                             |   |                | <b>108,705,282.31</b> |
| 17 | <b>YUSUFARI</b>             |   |                |                       |
|    | Micro Finance               | - | 695,487.58     |                       |
|    | First bank Nig. Plc         | - | 23,878,267.33  |                       |
|    | Joint Project Account       |   | 98,835,800.10  |                       |
|    |                             |   |                | <b>123,409,555.01</b> |

No Local Government Account that could be observed to have overdrawn account.

This is commendable and Councils should always be encouraged to be responsible in management of its resources.



## **WEAKNESS OF THE INTERNAL AUDIT FUNCTION**

The State House of Assembly on its resolution on the financial operation of the Council for the year ended 31/12/2022 observed with concern the weakness of the Internal Audit Functions there by Council Chairman direct drawings from public funds without subjecting it to prepayment Internal Audit certification.

This was observed responsible for the poor performances of the Local Government in control of irregular drawings and missing payment vouchers. The attention of the State Government is further drawn to prevail over the supervisory Agencies to improve upon the internal control functions for improved efficiency.

## **ADEQUACY OF FINANCIAL RECORDS**

Reports from the inspection of the 17 Local Governments of the State observed the inadequacy of maintenance of below listed financial records which are paramount to transparent financial management.

The absence of the records presented challenges to the completeness of Audit inspection.

- i) Departmental expenditure control ledger (DVEA)
- ii) Store records for the Administration of procurements
- iii) Subsidiary store records of requisition and issuance
- iv) Inventory and assets registers
- v) Subsidiary Treasury records of Advances/Deposit ledgers
- vi) Subsidiary Treasury records of abstracts of Revenue/Expenditure
- vii) Council diary for Council resolution
- viii) Personnel emolument register
- ix) Investment and security ledgers

## **FINANCIAL AUDIT STATUS:**

### **1) MISSING PAYMENT VOUCHERS**

Drawings from accounts of bellow Councils without certified payment vouchers were observed to which the cashiers claimed the vouchers were missing.

This was observed direct pilferage into public resources.

| <b>S/N</b>   | <b>LOCAL GOVERNMENT</b> | <b>AMOUNT<br/>₦</b>  |
|--------------|-------------------------|----------------------|
| 1            | BURSARI                 | 2,428,500.00         |
| 2            | GEIDAM                  | 1,850,000.00         |
| 3            | GUJBA                   | 69,850,404.40        |
| 4            | JAKUSKO                 | 11,983,396.25        |
| 5            | MACHINA                 | 1,178,500.00         |
| 6            | NGURU                   | 220,000.00           |
| 7            | TARMUWA                 | 491,000.00           |
| <b>Total</b> |                         | <b>88,001,800.65</b> |

The Audit function could not examined the drawings to deterring services or assets achieved from the expenditure.

## 2) IRREGULAR DRAWINGS

Drawings from bellow listed Councils were observed not supported with relevant expenditure details despite repeated requested for explanation.

Details provided in the Auditor-General reports for the corresponding Local Governments.

| S/N          | LOCAL GOVERNMENT | NO OF DEPARTMENTS REPORTED | TOTAL DRAWINGS ₦      |
|--------------|------------------|----------------------------|-----------------------|
| 1            | BADE             | 4 Departments              | 7,426,000.00          |
| 2            | BURSARI          | 5 Departments              | 26,900,000.00         |
| 3            | DAMATURU         | 4 Departments              | 38,540,672.94         |
| 4            | FIKA             | 5 Departments              | 7,543,850.00          |
| 5            | FUNE             | 3 Departments              | 359,500.00            |
| 6            | GEIDAM           | 3 Departments              | 3,410,233.75          |
| 7            | GUJBA            | 6 Departments              | 37,742,591.08         |
| 8            | GULANI           | 3 Departments              | 1,622,000.00          |
| 9            | JAKUSKO          | 4 Departments              | 5,903,362.00          |
| 10           | KARASUWA         | 3 Departments              | 1,920,000.00          |
| 11           | MACHINA          | 4 Departments              | 2,853,000.00          |
| 12           | NANGERE          | 4 Departments              | 2,618,000.00          |
| 13           | NGURU            | 3 Departments              | 2,367,500.00          |
| 14           | POTISKUM         | 5 Departments              | 3,150,000.00          |
| 15           | TARMUWA          | 4 Departments              | 39,013,000.00         |
| 16           | YUNUSARI         | 4 Departments              | 21,526,250.00         |
| 17           | YUSUFARI         | 2 Departments              | 1,410,000.00          |
| <b>Total</b> |                  |                            | <b>204,305,959.77</b> |

These explain the failure of the Council to the observance of the provisions that sanction drawings to be made only on a well documented payment voucher in full satisfaction of the provision.

### **EXPENDITURE NOT POSTED TO THE CASH BOOK**

It was observed that transaction worth ~~₦~~4,568,860.00 were not posted to the cashbook.

1. Gujba            ~~₦~~353,225.00
2. Jakusko        ~~₦~~4,215,635.00

No convincing explanation with material evidence was advance to warrant Audit certification.

### **OVERDRAWING WITHOUT VIREMENT/SUPPLEMENTARY APPROPRIATION**

Bellow council carried out details expenditure above the appropriation for which no virements or supplementary provisions were legislated and approved.

| S/N | LOCAL GOVT. | EXP. DETAIL   | HEAD/S    | APPROPRIATIO ₦ | EXPENDITURE    | OVER EXP              |
|-----|-------------|---------------|-----------|----------------|----------------|-----------------------|
| 5   | DAMATURU    | Various Works | Composite |                | 117,597,098.46 | <b>117,597,098.46</b> |

Details contained in respective Local Governments reports and Councils should be discouraged from abuse of appropriation Law and be encouraged to bring to Legislation where the needs are necessary for supplementation or virement in accordance with the provisions.

## **VALUE FOR MONEY AUDIT TEST**

Inspection into drawings on settlement of contracts and procurements for which required values could not be certified.

| <b>S/N</b> | <b>LOCAL GOVT</b> | <b>DETAILS OF REHABILITATION EXPENDITURE</b>   | <b>UNREALISED VALUES (₦)</b> |
|------------|-------------------|--|------------------------------|
| 1          | BURSARI           |  |                              |
|            | i                 | Repairs of Boreholes across the Local Govt   | 8,000,000.00                 |
|            | ii                | Construction of Embankment and Trench at 18 communities  | 20,000,000.00                |
|            | iii               | Construction of 2 Nos of 5,000 gallons Overhead tank, Pipeline water reticulation of 1KM using PB pipeline                   | 9,975,000.00                 |
|            | iv                | Procurement of submersible pump  | 21,000,000.00                |
|            | v                 | Renovation, Interlocking, Furniture and Landscaping of Government Lodge  | 60,312,161.80                |
|            | vi                | Contraction of parameter wall fencing and drilling of hand pump at Grave-yard  | 13,587,137.00                |
| 2          | GEIDAM            |  |                              |
|            | i                 | Conversion of Borehole for motorized to solar  | 58,869,156.00                |
|            | ii                | Renovation of Chairman Residence   | 7,558,657.00                 |
|            | iii               | Building of 10 Nos shopping complex  | 22,523,641.00                |
|            | iv                | Procurement of 3 Hilux   | 96,000,000.00                |
| 3          | GUJBA             |  |                              |
|            | i                 | Construction of wall fencing of Grave yard   | 96,619,127.59                |
|            | ii                | Drilling of solar Borehole with complete accessories and construction of one (1) block of two (2) classroom office and store | 44,887,199.04                |
|            | iii               | Conversion of 12 motorised Borehole to solar borehole  | 166,005,080.61               |

|              |          |  |                       |
|--------------|----------|--|-----------------------|
| 4            | KARASUWA |  |                       |
|              | i        | Conversion of motorised Borehole to solar system   | 96,000,000.00         |
|              | ii       | Fencing of Grave yard  | 5,000,000.00          |
|              | iii      | Connection of Karasuwa Galu with National Grid   | 22,000,000.00         |
|              | iv       | Drilling and installation of two (2) Borehole with complete accessories                      | 23,331,676.00         |
|              | v        | Conversion of motorised Boreholes to solar system  | 217,950,000.00        |
| 5            | NANGERE  |  |                       |
|              | i        | Construction of two (2) Nos blocks of classroom, office and store at Jakadi and Garin Gabako | 1,440,000.0           |
| <b>TOTAL</b> |          |  | <b>991,058,836.04</b> |

## **OUTSTANDING REVENUE COLLECTION**

Because of poor coordination of revenue collection and accounting, some collected revenues were directly misappropriated and revenue receipts upon which collections were duly collected were not returned for validation of correct collection.

| <b>S/N</b> | <b>LOCAL GOVERNMENT</b> | <b>CASH REVENUE (₦)</b> | <b>REVENUE RECEIPTS</b>  |
|------------|-------------------------|-------------------------|--|
| 1          | GUJBA                   | 37,200.00               | Various receipts   |
|            |                         | 800,000.00              | T.H.U Proceeds   |
|            |                         | <b>837,200.00</b>       |  |
| 2          | NANGERE                 | <b>120,000.00</b>       | Various receipts   |
| 3          | NGURU                   | <b>70,000.00</b>        | Various receipts   |
| 4          | JAKUSKO                 | <b>32,500.00</b>        | 6 Nos Departmental, 3 Nos cattle receipt and 9 Nos receipt     |
| 5          | YUSUFARI                | <b>85,000.00</b>        | Various receipt and 5 Nos Departmental receipt                 |
| 6          | YUNUSARI                | <b>215,600.00</b>       | Various receipts   |
| 7          | TARMUWA                 | <b>125,000.00</b>       | Various receipts   |
| 8          | KARASUWA                | 432,700.00              | Various receipts   |
|            |                         |                         | 9 Nos Departmental receipt                                     |
|            |                         | 464,000.00              | Mass transit proceed   |
|            |                         | 896,700.00              | 9 Nos Departmental receipt                                     |
|            |                         | <b>1,793,400.00</b>     |  |
| 9          | GULANI                  | 713,000.00              | Tractor Hiring Unit Proceed                                    |
|            |                         | 522,400.00              | 58 Nos, side printed receipts                                  |
|            |                         | 199,800.00              | 3 Nos unreturned Departmental receipt                          |
|            |                         | 697,500.00              | 21 Nos various receipt proceeds and 5 Nos Departmental receipt |
|            |                         | <b>2,132,700.00</b>     |  |
| 10         | BURSARI                 |                         | 13 Nos cattle tax receipts                                     |

|    |          |                     |                                      |
|----|----------|---------------------|--------------------------------------|
|    |          |                     | 42 Nos departmental receipts         |
|    |          | 117,500.47          | Market and motor parks receipts      |
|    |          | 117,500.00          | 102 Nos Booklets                     |
|    |          | <b>235,000.47</b>   |                                      |
| 11 | MACHINA  | -                   | 2 Nos Departmental receipt           |
| 12 | GEIDAM   | -                   | 6 Nos Departmental receipt           |
|    |          | 22,500.00           | Market fees and others 4 Nos receipt |
|    |          | 8,960,000.00        | T.H.U Proceeds                       |
|    |          | <b>8,982,500.00</b> |                                      |
| 13 | POTISKUM | <b>12,500.00</b>    | 7 Nos Various receipt                |
| 14 | BADE     | 505,000.00          | 14 Nos Various receipt               |
|    |          | 300,000.00          | 5 Nos Departmental receipt           |
|    |          | <b>805,000.00</b>   |                                      |
| 15 | DAMATURU |                     | 22 Nos Various receipt               |
|    |          | <b>263,200.00</b>   |                                      |
| 16 | FUNE     | 20,000.00           | Market receipt                       |
|    |          | <b>20,000.00</b>    | And 3 Nos Departmental receipt       |
| 17 | FIKA     | -                   | -                                    |

The Councils were advised to strengthen the administration of revenue collections and accounting hence it should be observed.



### **DWINDLING CAPACITY IN THE LOCAL GOVERNMENT**

From inspections and qualities of records maintained at the Local Government, professionalism and efficiency has reduced to the bearest minimum. The system is being hampered by political tune for placement of personnel's on schedule ignoring efficiency and professionalisms.

The negative implications of these can affect service delivery and translate into wide gap between planned and achievements.

Setting of targets and strategies to achievements could not be observed because of non observances of stating with the required capacity hence to be addressed by the executive.



**IBRAHIM MALLAM ALIYU CNA, ACTIN.  
AUDITOR-GENERAL (LOCAL GOVTS.)  
YOBE STATE**