

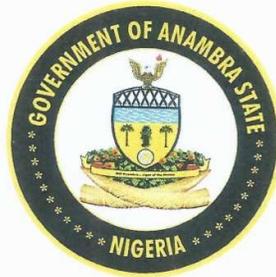
**GENERAL FOR LOCAL GOVERNMENTS ANAMBRA STATE.**



*Report of*  
**AUDITOR GENERAL**  
**FOR LOCAL GOVERNMENTS**  
**ON THE**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**OF THE**

**21st**

**GOVERNMENTS**



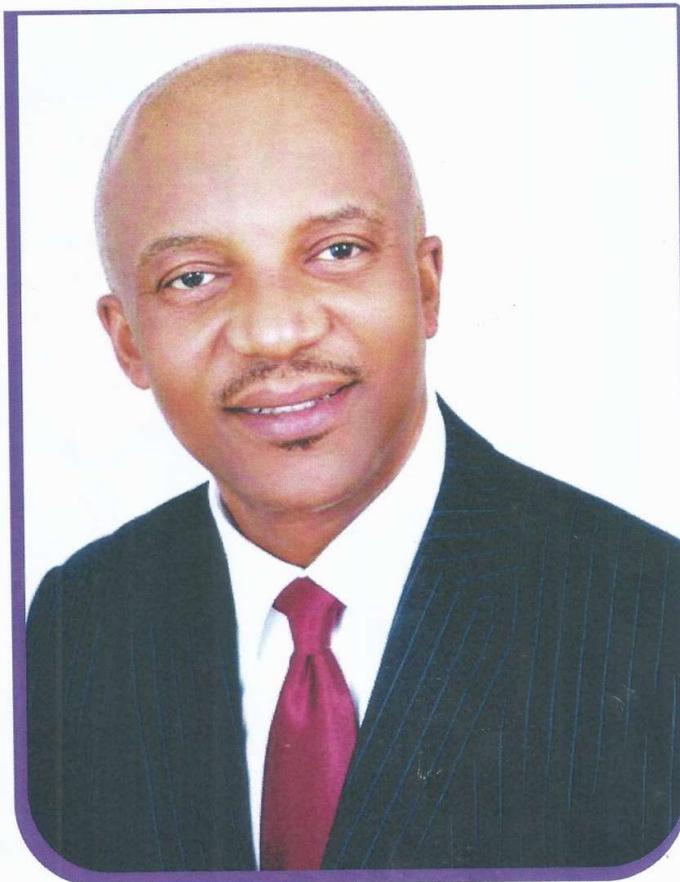
*Report of the*  
**AUDITOR GENERAL  
FOR LOCAL GOVERNMENTS**  
**ON THE**  
**CONSOLIDATED**  
**ACCOUNTS OF THE**  
**21 LOCAL**  
**GOVERNMENT COUNCILS**  
**OF ANAMBRA STATE**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2021**





His Excellency  
**CHIEF (DR.) WILLIE M. OBIANO**  
(Akpokuedike Aguleri)  
Executive Governor, Anambra State



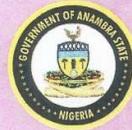


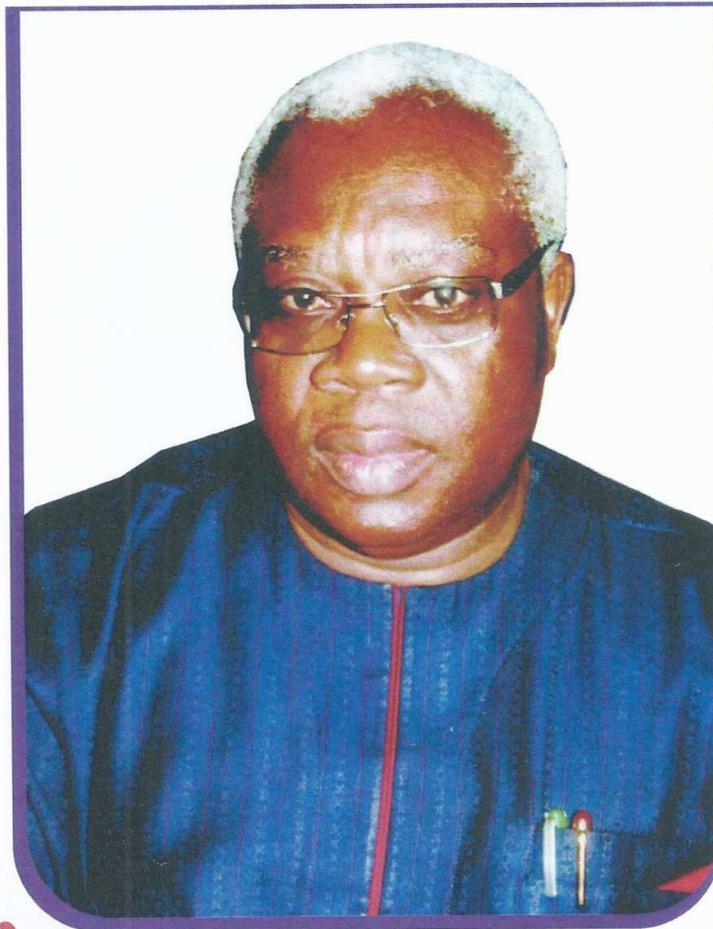
His Excellency  
**DR. NKEM OKEKE**  
Deputy Governor, Anambra State





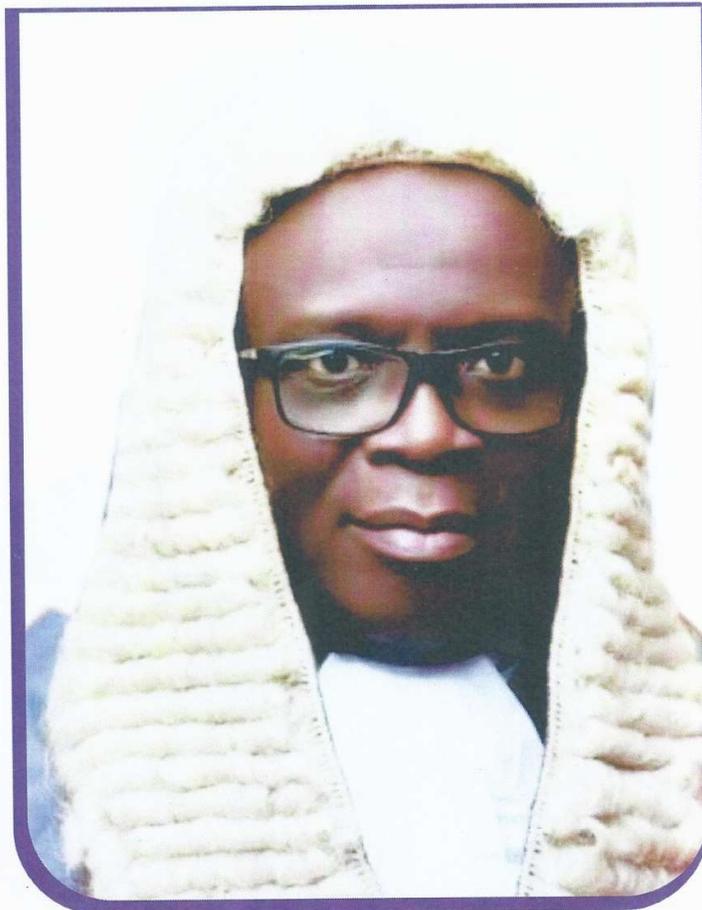
**RT. HON. UCHE VICTOR OKAFOR**  
Speaker,  
Member Representing Ayamelum Constituency





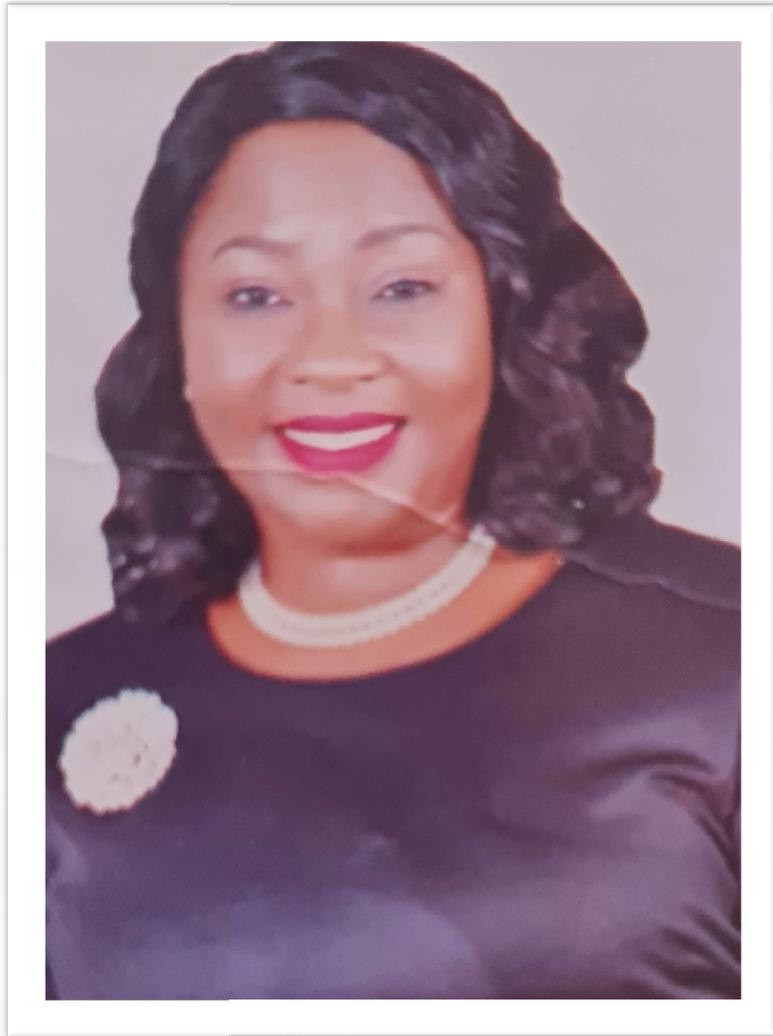
His Honour  
**PROF. SOLO CHUKWUBELU**  
Secretary to the State Government  
Anambra State





Hon. Justice  
**MIKE ANYACHEBELU**  
Chief Judge, Anambra State



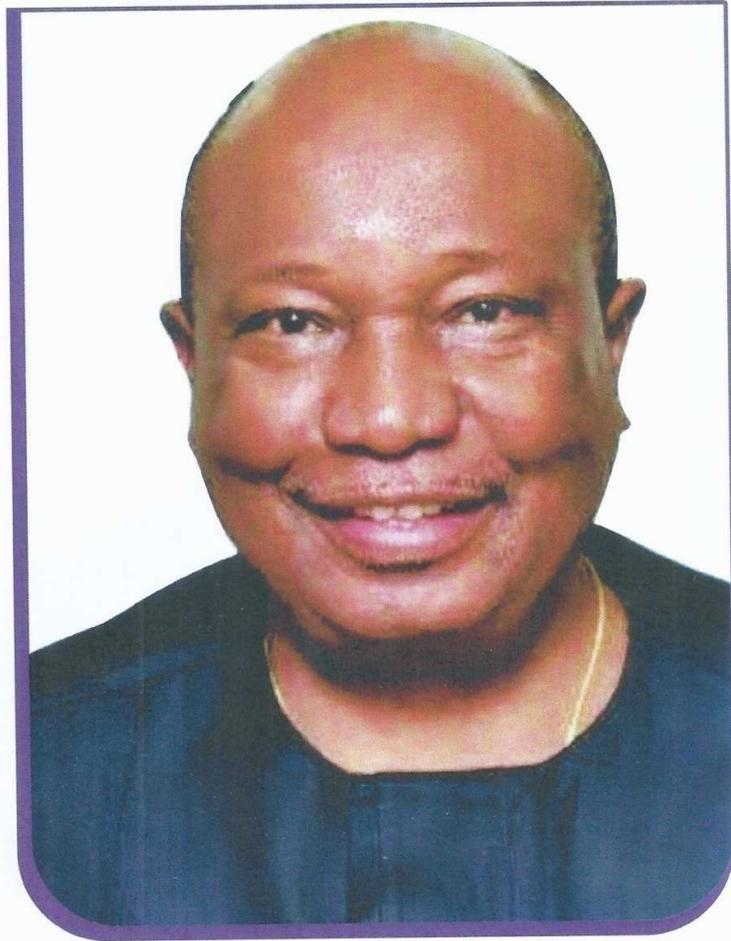


His Honour

**BARR. LADY THEODORA OKWY IGWEGBE**

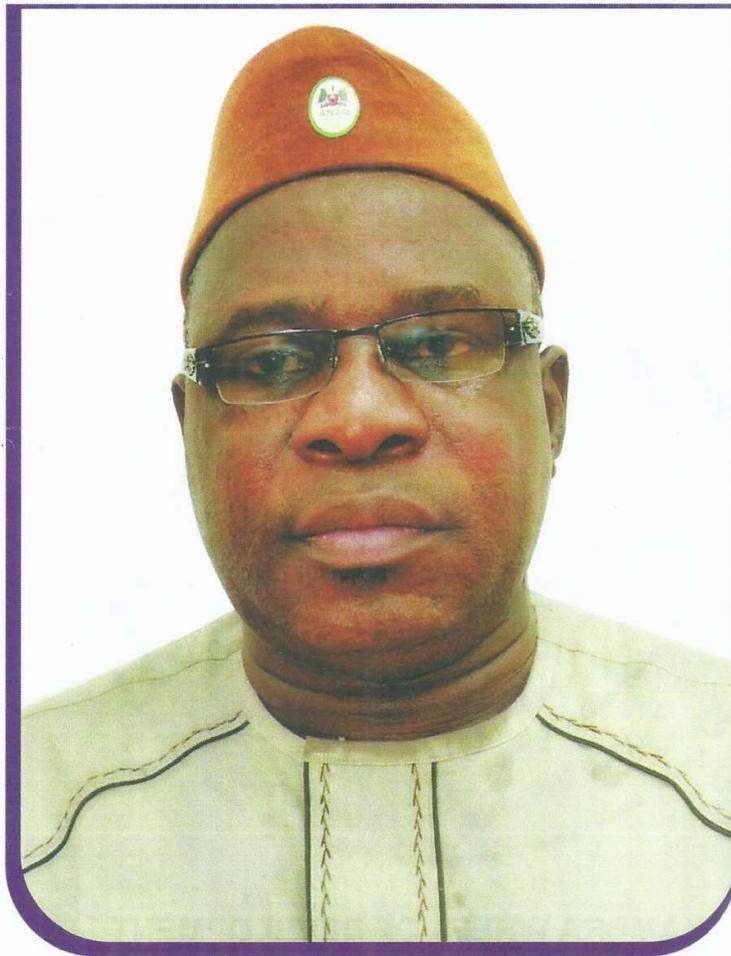
Head of Service, Anambra State





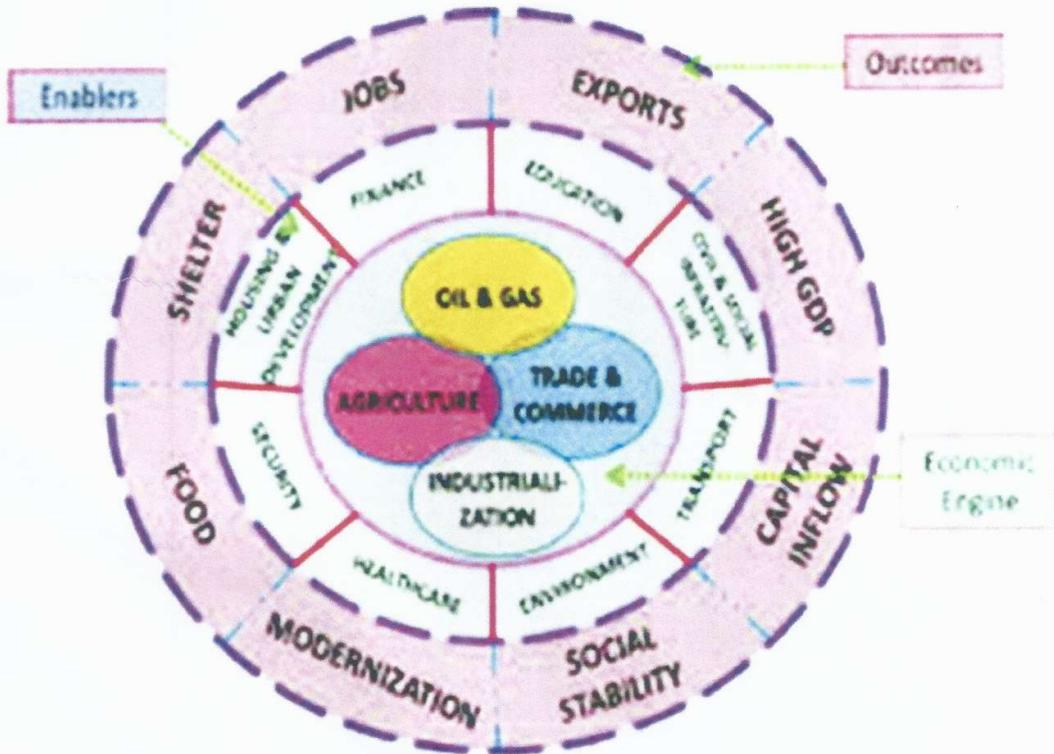
**HON. GREG .I. OBI**  
Hon. Commissioner  
Ministry of Local Government and Chieftaincy Matters  
Anambra State





**MR. J. C. UNACHUKWU**  
Auditor-General For Local Governments  
Anambra State





ANAMBRA WHEEL OF DEVELOPMENT





# GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Telegram:

Telephone:

Your Ref: .....

Our Ref: .....

(In your reply quote Ref. No. and Date)



OFFICE OF THE AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS

P.M.B. 5062

AWKA

Date: .....

## AUDIT CERTIFICATE ON THE GENERAL PURPOSE FINANCIAL STATEMENT OF THE 21 LOCAL GOVERNMENTS OF ANAMBRA STATE FOR THE PERIOD ENDED 31<sup>st</sup> DECEMBER, 2021.

### AUDIT CERTIFICATE

In Compliance with the provisions of Sections 123(2) of the Constitution of the Federal Republic of Nigeria 1989; 316(1) of the Constitution of the Federal Republic of Nigeria 1999 and Section 28(2) of the Anambra State Local Government Law No.5 of 2000, the accounts of the twenty-one (21) Local Governments in Anambra State for the year ended 31<sup>st</sup> December, 2021 have been audited. All accounting standards and additions to projects and programmes were verified in line with the Concept of Performance Audit.

I have received all necessary information and explanations required in the discharge of my responsibility. I certify as a result of my audit, that in my opinion, the Statements of Financial Positions as well as supporting documents and statements exhibit a true and fair view of the State of Affairs of the 21 Local Governments of Anambra State as at 31<sup>st</sup> December, 2021 as contained in the body of this reports and subject to observations contained there-in.

A handwritten signature in green ink, appearing to read 'J.C. Unachukwu'.

**J.C. Unachukwu,**

*The Auditor General for Local Governments,  
Anambra State.*

# GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Telegram:

Telephone:

Your Ref: .....

Our Ref: .....

*(In your reply quote Ref. No. and Date)*



OFFICE OF THE AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS  
P.M.B. 5062  
AWKA

Date: .....

## **REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE TWENTY-ONE (21) LOCAL GOVERNMENTS OF ANAMBRA STATE FOR THE PERIOD ENDED 31<sup>st</sup> DECEMBER, 2021.**

The accounts of the 21 Local Government Councils of Anambra State for the year ended 31<sup>st</sup> December, 2021 have been audited under my directive in compliance with the Constitution of the Federal Republic of Nigeria and the Anambra State Local Government Law. The individual accounts of the Local Governments have also been certified as correct, where appropriate.

### **2. STATEMENTS OF FINANCIAL RESPONSIBILITY**

It is the responsibility of Chairmen and Treasurers to the Local Governments to prepare and transmit the General Purpose Financial Statements of the Local Governments to the Auditor General for Local Government in compliance with the provisions of the Constitution and Section 28(2) of the Anambra State Local Government Law, for the year ended 31<sup>st</sup> December, 2021.

They are equally responsible for establishing and maintaining a system of Internal Control that provides reasonable assurance on all transactions presented for Audit.

It is also our responsibility to Audit and form an Independent Opinion on the General Purpose Financial Statement Audited.

- 3. PAYROLL:** Relevant documents (Payment Vouchers, sub receipts, check stubs, etc) were not submitted to enable Audit confirm the

payroll figures and personnel status of staff of the Twenty One (21) Local Government Councils.

**4. CASH WITHDRAWALS FROM BANKS NOT RECORDED IN THE CASHBOOK**

Examination of Bank statements for accounts maintained by some Local Governments revealed that cash drawn from various accounts by some Local Government Officials were not recorded in the cashbooks.

**5. BANK RECONCILIATION**

Bank Reconciliation Statements were not prepared by some Local Governments for accounts maintained by them in Banks.

- 6. INTERNAL AUDIT UNIT:** The Performance of the internal Audit unit of the twenty One (21) Local Government of Anambra State for 2021 financial year were poor and generally ineffective. In breach of Financial Memoranda 40.9, none of the internal Audit Unit sent quarterly reports to the Auditor-General for Local Governments.

**7. MANAGEMENT REPORT**

**QUERRIES BASED ON OBSERVATIONS**

Other observations as contained in the Audit Inspection Reports accompanying the report with its attendant queries, have been communicated to the Local governments.

The Local Government's Managements are yet to fully respond to these observations.

**III. FIXED ASSETS / DEPRECIATION**

None Current Assets of Property, Plant and Equipment were recognized, Less accumulated depreciation and impairment.

**2. BUDGET INFORMATION**

The annual budget was prepared on accrual basis

### **3. FIANACIAL INSTRUMENT**

Financial Assets within the scope of IPSAS-29 Financial Instruments recognition and measurement are classified assets at fair value through Surplus/deficit.

A rectangular box containing a handwritten signature in green ink, which appears to be 'J.C. Unachukwu'.

**J.C. Unachukwu,**

*The Auditor General for Local Governments,  
Anambra State.*

# GOVERNMENT OF ANAMBRA STATE OF NIGERIA

Telegram:

Telephone:

Your Ref:.....

Our Ref: **IG/AUD/CON.12/130**

(In your reply quote Ref. No. and Date)



OFFICE OF THE AUDITOR-GENERAL  
FOR LOCAL GOVERNMENTS  
P.M.B. 5062

AWKA

08/03/2022

Date:.....

The Clerk,  
Anambra State House of Assembly,  
Awka.

**SUBMISSION OF YEAR 2021 REPORT OF THE AUDITOR GENERAL FOR  
LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE  
TWENTY ONE (21) LOCAL GOVERNMENT**

I forward herewith fifteen (15) copies of the 2021 Report of the Auditor-General for Local Governments on the Accounts of the Twenty One (21) Local Governments in accordance with Anambra State Law No 5 of 2000.

Please accept the assurances of my highest esteem for the House.

**J.C. Unachukwu**

Auditor General for Local Governments

CLERK OF THE HOUSE  
OF ASSEMBLY, AWKA.  
RECEIVED  
Sign. *MS*  
Date *8/03/2022*