



**ANNUAL ACTIVITY REPORT  
FOR THE FINANCIAL YEAR 2024**

**AND**

**PROPOSED ANNUAL PROGRAMME 2025**

**PUBLISHED BY:**

**OFFICE OF THE STATE AUDITOR-GENERAL  
YODE STATE GOVERNMENT**



YOBE STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE AUDITOR-GENERAL

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Phase I, Secretariat  
Damaturu – Yobe State

26<sup>th</sup> August, 2025

The Clerk of the House,  
Yobe State House of Assembly,  
Bukar Abba Ibrahim Way,  
Damaturu – Yobe State.

Dear Sir,

### SUBMISSION OF 2024 ANNUAL ACTIVITY REPORT AND PROPOSED ANNUAL PROGRAMME FOR THE YEAR 2025

In compliance to the provision under Section 23(1)(a)(i)(ii) of the Yobe State Public Sector Audit and Other Related Matters Law, 2021; and in line with the requirements of the Global Best Practices, I hereby write to formally present the 2024 Annual Activity Report and Proposed Annual Programme for the year 2025 Audit Work Plan for Office of the State Auditor-General, Yobe State, Nigeria in accordance with the applicable laws for your information and further legislative purposes.

This Annual Activity Report is issued by the Office of the State Auditor-General (OSAuG), Yobe State comprises of budgeted and actual performance of revenue and expenditure for the year 2024. It further contains detailed of audit processes adopted to achieve the specific goals during the reporting period including projects/programmes carried-out,

have been reported upon. While Proposed Annual Programme which is based to provide a step-by-step Audit Work Plan for Auditors to follow in completing our statutory tasks which helps in production the Auditor-General's Annual Report within the time frame and avoid any risks, confusion, or inaccuracies.

According to International Organization of Supreme Audit Institution (INTOSAI) Principles, Supreme Audit Institutions (SAIs) should adopt standards and methodologies that comply with INTOSAI fundamental auditing principles. SAIs should also communicate what those standards and methodologies are and how they comply with them.

While appreciating your usual support and cooperation, please accept the best assurances of my high esteem.



Mai Aliyu Umar Gulani FCNA, FCCFI, CCrFA,  
Auditor-General Yobe State, Nigeria  
FRC/2023/PRO/ANAN/004/427269

# **PART A: ANNUAL ACTIVITY REPORT FOR THE YEAR 2024**

**Reporting Period: January 1, 2024 – December 31, 2024**

## **1.0 INTRODUCTION**

This report presents the activities, achievements, challenges, and financial performance of the Office of the State Auditor General, Yobe State for the fiscal year 2024. The Office remains committed to upholding transparency, accountability, and efficient financial management in accordance with the Constitution of the Federal Republic of Nigeria (1999, as amended), Yobe State Public Sector Audit Law, 2021, and other extant rules and regulations, as well as International Public Sector Accounting Standards (IPSAS).

## **2.0 CORE MANDATE**

The Office is responsible for:

- i. Auditing the accounts of Ministries, Departments, and Agencies (MDAs),
- ii. Conducting performance, revenue, and compliance audits,
- iii. Reporting audit findings to the State House of Assembly, and;
- iv. Ensuring proper utilization of public funds in line with applicable laws.

### **3.0 KEY ACTIVITIES IN 2024**

#### **3.1 Statutory Financial Audits**

- a) Number of MDAs Audited: 83
- b) Submission of 2024 Audit Report to the House of Assembly: May, 2025
- c) Qualified Audit Opinions Issued: 62 (60% clean reports; 40% with qualifications)

#### **3.2 Revenue Audit**

Focused audits were carried out on the following:

- i. Yobe State Internal Revenue Service
- ii. Ministry of Finance & Economic Development
- iii. Ministry of Agriculture and Natural Resources
- iv. Ministry of Commerce, Industry & Tourism
- v. Ministry of Justice
- vi. Ministry of Housing & Urban Development
- vii. Ministry of Transport and Energy
- viii. Yobe Geographical Information Service
- ix. Housing and Property Dev. Corporation
- x. State Water Corporation
- xi. Hospital Management Board

Total Assessed Internally Generated Revenue (IGR): ₦14.6 billion

Total Actual Remitted to Treasury: ₦11.08 billion

Variance Detected: ₦3.5 billion

Recovered Amount: ₦146 million (as of Dec 31, 2024)

### **3.3 Performance and Compliance Audits**

Currently conducting 2 system/performance audits in sectors including health and education.

Evaluated 17 capital projects across the state; 2 found to be delayed or not funded in good time.

### **3.4 Capacity Building**

Trained 60 audit staff in:

- i. IPSAS application
- ii. Forensic and IT audit
- iii. Risk-based auditing

2 Senior Staff participated in international conferences funded by State Government.

## **4.0 FINANCIAL SUMMARY – OFFICE OPERATIONS**

Category	Approved Budget (₦)	Actual Exp. (₦)
Personnel Costs	89,012,000	87,339,004
Overhead Costs	231,700,000	215,767,322
Capital Expenditure	<u>16,000,000</u>	<u>12,835,000</u>
<b>Total</b>	<b><u>336,712,000</u></b>	<b><u>317,941,326</u></b>

## 4.1 Capital Projects Undertaken

No physical capital projects were undertaken during the year under review, except for research and development – ₦8.3 million

Purchase of computers in preparation of Audit Automation Project (e-Audit system) – ₦4.5 million

## 5.0 MAJOR FINDINGS AND RECOMMENDATIONS

### 5.1 Key Findings

- i. Internally generated revenue performance shortfall against estimated targets by some MDAs.
- ii. Lack of some relevant supporting documents for expenditures in 4 MDAs totaling ₦198 million.
- iii. Misclassification of expenditure against appropriate votes of charge in 3 MDAs totaling ₦114 million.
- iv. Non remittance of account balance, payment of public funds into personal account, non-submission of Annual financial statements & accounts, and non-maintenance of fixed assets and contract registers in 15 MDAs.

### 5.2 Recommendations

1. Compliance with relevant laws and full enforcement of Treasury Single Account (TSA) across all agencies.
2. Sanctions for MDAs failing to provide records during audits.

3. Greater internal control mechanisms within high-risk revenue agencies.
4. Prompt implementation of e-Audit system for real-time monitoring.

## 6.0 CHALLENGES

- i. Inadequate funding to expand audit coverage statewide.
- ii. Delay in submission of financial statements by some MDAs.
- iii. Shortage of specialized Auditors (professionals in ANAN, ICAN, ACCA, forensic, IT).
- iv. Limited logistics support for audit staff.

## 7.0 OUTLOOK FOR 2025

- i. Complete audit automation system (e-audit).
- ii. Establishment of Forensic Audit & investigation Laboratory
- iii. Increase audit coverage to 100% of MDAs and public institutions.
- iv. Partner with anti-corruption agencies for enforcement of audit recommendations.
- v. Recruit 50-100 additional Auditors with specialized skills in different professions.

## 8.0 CONCLUSION

The Office of the State Auditor General has made significant progress in promoting transparency and financial discipline in Yobe State in 2024. We reaffirm our commitment to public sector accountability and call for continued collaboration with the Legislature, Executive, and relevant stakeholders to strengthen the state's financial governance.

# **PART B: PROPOSED ANNUAL AUDIT PROGRAMME FOR 2025/2026 AUDIT SESSIONS**

## **1. Introduction**

The Annual Audit Programme and Work Plan of the Office of the State Auditor-General, Yobe State, provides a comprehensive framework for audit activities to be undertaken during the period 1<sup>st</sup> January, 2025 to 31<sup>st</sup> March, 2026 fiscal years. The plan is designed to promote accountability, transparency, and efficiency in the management of public funds in line with constitutional provisions, financial regulations, and international auditing standards.

## **2. Objectives of the Audit Programme**

- i. To ensure effective oversight over the collection and utilization of public funds.
- ii. To evaluate the adequacy of internal controls within MDAs (Ministries, Departments, and Agencies).
- iii. To assess compliance with financial regulations and laws of Yobe State and the Federation.
- iv. To promote transparency and accountability in governance.
- v. To provide timely audit reports to the Legislature, and relevant oversight bodies.

### 3. Scope of Audits

The programme shall cover the following key areas:

- i. Revenue Audit: Examination of all revenue-generating agencies and reconciliation with Treasury records.
- ii. Payroll and Personnel Audit: Review of staff payrolls, pensions, and personnel records to eliminate ghost workers.
- iii. Expenditure Audit: Verification of expenditures in all MDAs to ensure conformity with budgetary approvals.
- iv. Accounts Audit: Review of accounting records, cashbooks, ledgers, and financial statements.
- v. Parastatals Audit: Audit of State-owned enterprises, commissions, and boards.
- vi. Special/Investigative Audits: On-the-spot checks and investigations as may be directed by the Auditor-General.
- vii. ICT/Systems Audit: Examination of electronic financial management systems (where applicable).

### 4. Annual Work Plan (Activities & Timeline)

QUARTER	Key Activities	Expected Output
Q1 (Jan – Mar)	Capacity Building & Training of Auditors	Improved technical competence of Auditors in financial, compliance, performance and value-for-money audits. Development of uniform audit working papers, coverage of at least 80-90 percent priority MDAS, etc
	Deployment & Posting of Auditors to MDAs	
	Strengthening Audit Governance & Accountability	

<b>Q2 (Apr – Jun)</b>	Audit planning meetings and risk assessments	Approved annual audit plan, Risk register, Interim revenue audit report.
	Desk review of prior year reports	
	Revenue audit of Board of Internal Revenue and key revenue MDAs.	
<b>Q3 (Jul – Sept)</b>	Payroll and personnel audit across MDAs.	Payroll audit report, Expenditure compliance report, Mid-year audit update
	Expenditure audit of Ministries of Finance, Education, and Health	
	Interim review of parastatals	
<b>Q4 (Oct – Dec)</b>	Audit of MDAs and Public Institutions	MDAs audit report, Parastatal performance report
	Expanded parastatals audit	
	ICT/systems audit (Treasury Single Account & related systems)	
<b>2026 - Q1</b> <b>(Jan – Mar)</b>	Consolidated annual audit of all MDAs	Submission of reports to the State House of Assembly. Auditor-General's Annual Report, Recommendations for reform
	Drafting of Auditor-General's Annual Report	

## 5. Audit Methodology

- i. Risk-based audit approach.
- ii. Review of accounting records and supporting documentation.
- iii. Interviews with key officers.
- iv. Physical verification of assets and projects.
- v. Use of audit software and IT tools where applicable.
- vi. Follow-up on implementation of past audit recommendations.

## 6. Resource Requirements

- i. Human Resources: Deployment of audit staff across functional areas.
- ii. Training: Capacity building workshops on IPSAS, forensic audit, and IT audit.

- iii. Logistics: Vehicles, laptops, audit software, and office equipment.
- iv. Budgetary Support: Adequate funding to execute field audits and produce reports.

## 7. Expected Outputs & Deliverables

- i. Quarterly audit reports.
- ii. Payroll verification and compliance reports.
- iii. Annual audit report of the State Auditor-General to the House of Assembly.
- iv. Recommendations for improving financial management systems.

## 8. Monitoring & Evaluation

- i. Monthly internal review meetings within the Auditor-General's Office.
- ii. Mid-year assessment of the audit work plan.
- iii. End-of-year evaluation of audit impact, including percentage of recommendations implemented by MDAs.

## 9. Conclusion

The successful implementation of this Annual Audit Programme and Work Plan will strengthen accountability, improve service delivery, and safeguard public resources in Yobe State.