YOBE STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR-GENERAL

ON NON-COMPLIANCE/INTERNAL CONTROL WEAKNESSES BY MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) FOR THE YEAR ENDED 31ST DECEMBER, 2025

Prepared for submission to the Yobe State House of Assembly and publication in the public interest

Publication Statement

This report consolidates the non-compliance and internal control weaknesses contained in the domestic audit report supplied for the financial year ended 31st December 2025. It is intended to support legislative oversight, management corrective action and public accountability. The detailed domestic reports and underlying audit working papers remain the primary evidential record for each matter.

Reporting basis: Compliance and internal-control reporting under the statutory mandate of the Auditor-General, applicable Yobe State financial and procurement requirements, and the INTOSAI compliance-audit framework.

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YOBE STATE GOVERNMENT OF NIGERIA

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19th May, 2026

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REPORT OF THE AUDITOR-GENERAL ON NON COMPLIANCE/INTERNAL CONTROL WEAKNESSES IN MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) FOR THE YEAR ENDED 31ST DECEMBER 2025:

I am pleased to present the Auditor-General's Report on Non-Compliance and Internal Control Weaknesses by Ministries, Departments and Agencies (MDAs) of the Government of Yobe State for the year ended 31st December, 2025.

The report is issued pursuant to the statutory mandate of the Office of the Auditor-General to examine the stewardship of public resources and to report material instances of non-compliance, weaknesses in internal control and matters requiring corrective or legislative action. It is designed to complement the audited financial statements and the separate domestic reports communicated to individual MDAs.

The audit work was undertaken using a risk-based and evidence-based approach. The report focuses on matters where the audit established non-compliance or where inadequate records and controls prevented the Office from obtaining sufficient evidence to confirm compliance. The objective is not only to identify exceptions but also to promote prevention, recovery where appropriate, stronger controls and improved accountability.

The Office expects Accounting Officers and other responsible officials to treat the recommendations in this report as management actions requiring timely implementation. Where recovery, surcharge, disciplinary action or referral is recommended, such action should be undertaken in accordance with applicable law and due process, after responsibility has been established.

I acknowledge the cooperation of audit teams, Accounting Officers, management of audited entities and other stakeholders who contributed to the audit process. I also encourage the Yobe State House of Assembly and its Public Accounts Committee to give appropriate consideration to the matters raised and to monitor implementation of agreed corrective actions.

Gulani 05/01/26

Mai Aliyu Umar Gulani FCNA, FCCFI, CCrFA,
Auditor-General, Yobe State.

Executive Summary

The report covers 25 separately identified audit findings across 25 MDAs/entities for the year ended 31st December 2025. The matters comprise revenue accountability, contract and retention-payment controls, statutory tax deductions, budgetary and inter-account controls, unsupported expenditure, cash accountability and statutory submission of financial statements.

The audit evidence supplied for the report identifies material weaknesses in compliance with financial controls and statutory accountability requirements. The most recurrent systemic matter is failure by government-owned entities to submit draft financial statements for statutory audit, thereby limiting the Auditor-General's ability to examine their transactions and stewardship.

The quantified matters in the source report include delayed/non-remitted revenue, retention payments without mandatory audit clearance, unsupported expenditure, an unexplained revenue-remittance variance, an unaccounted opening cash balance, statutory tax deductions without evidence of remittance, an unauthorized inter-account transfer and unbudgeted expenditure. The individual amounts cited in these matters total approximately ₦470.733 million when the duplicate components of the Yobe Transport Corporation reconciliation are counted only as the unexplained variance rather than the gross amount reported as remitted.

Overall assessment: The findings demonstrate recurring weaknesses in preventive controls, documentary evidence, reconciliation, statutory reporting and accountability. Corrective action should therefore combine recovery/accountability for individual cases with systemic control improvements across MDAs.

Key Quantified Matters

Area	Amount	Primary concern
Delayed IGR remittance	₦177,499,352.90	Revenue retained beyond prescribed period
Retention payments without audit clearance	₦192,916,651.00	Three/four? ministries/agencies; see detailed findings
Statutory tax deductions without evidence of remittance	₦10,460,400.00	Remittance not evidenced
Unauthorized inter-account transfer	₦20,000,000.00	Approval/legislative authority not evidenced
Unbudgeted expenditure	₦13,265,559.00	Legislative approval not evidenced
Final payment with retention provision not evidenced	₦34,788,845.00	Contractual retention compliance not evidenced
Unaccounted opening cash balance	₦3,588,270.00	No evidence supporting liability/remittance
Unreconciled revenue variance	₦3,716,500.00	Reported remittance differed from confirmed receipt
Unsupported expenditure	₦14,496,924.00	Requisite supporting records unavailable

1. Audit Mandate and Legal Framework

The report is prepared within the statutory mandate of the Auditor-General for Yobe State and the applicable public financial management framework. The principal criteria referenced in the source material include the Constitution of the Federal Republic of Nigeria, the Yobe State Public Finance Management Law, 2020, the Yobe State Public Sector Audit & Other Related Matters Law, 2021, applicable public procurement requirements, Financial Regulations, tax laws, approved budgets and extant Government directives.

The Office of the Auditor-General for Yobe State publicly identifies the Yobe State Public Sector Audit Law, 2021 as part of its statutory reporting framework. The law provides the legal foundation for the Office's audit and reporting functions.

International Standards and Professional Framework

The audit approach is aligned with the INTOSAI Framework of Professional Pronouncements. ISSAI 100 sets fundamental principles applicable to public-sector auditing, including planning, risk, materiality, documentation, communication, reporting and follow-up.

ISSAI 400 establishes the principles for compliance auditing, including authorities and criteria, audit evidence, evaluation of evidence, reporting and follow-up. ISSAI 4000 is the Compliance Audit Standard and provides requirements for the main stages of compliance audits.

The report also reflects INTOSAI-P 20 principles on transparency and accountability, including public reporting of audit results and conclusions.

2. Audit Objectives

a) Determine whether selected financial transactions and administrative actions complied with applicable laws, regulations, approved budgets and Government directives.
b) Assess the adequacy and effectiveness of internal controls over revenue, expenditure, procurement, contract payments, cash, statutory deductions and financial reporting.
c) Identify material instances of non-compliance and control weaknesses requiring corrective, recovery, disciplinary or legislative action.
d) Promote transparency, accountability, prevention of recurrence and improved stewardship of public resources.

3. Scope and Audit Approach

The report covers 25 findings arising from the supplied domestic audit publication for the year ended 31st December 2025. Audit procedures included examination of financial statements and accounting records where available, review of payment and contract documentation, verification of revenue and remittance information, assessment of compliance with statutory requirements, and evaluation of internal controls.

The audit adopted a risk-based approach. Findings were evaluated using the sequence: applicable criteria → observed condition → audit evidence → evaluation of compliance/control risk → recommendation → follow-up. Where records were not supplied, the report treats the matter as a limitation on audit verification rather than assuming facts that were not evidenced.

4. Cross-Cutting Issues

Revenue collection, custody and remittance

Delayed remittance and unreconciled revenue differences indicate weaknesses in revenue custody, reconciliation and timely transfer to Government accounts.

Contract and retention-payment controls

Multiple entities released retention fees without the mandatory audit-clearance evidence, indicating weaknesses in pre-payment control and contract administration.

Statutory deductions and remittances

The absence of evidence supporting tax remittance demonstrates a need for stronger deduction registers, reconciliation and remittance controls.

Budgetary and appropriation control

Unbudgeted expenditure and an inter-account transfer without evidenced approval indicate weaknesses in expenditure authorization and legislative control.

Supporting documentation

Unsupported expenditure and incomplete contractual evidence prevent the audit from confirming regularity, propriety and compliance.

Cash and bank reconciliation

Unaccounted opening balances and revenue variances show the need for regular reconciliation and independent review.

Statutory financial reporting

Failure by multiple entities to submit draft financial statements materially limits statutory audit coverage and weakens public accountability.

Management oversight and internal audit

The recurring nature of these issues indicates a need for stronger supervisory review, internal audit follow-up and accountability for unresolved exceptions.

5. Overall Audit Evaluation

Taken together, the findings indicate that internal controls across the affected MDAs require strengthening, particularly controls designed to prevent unauthorized expenditure, ensure timely revenue remittance, document transactions, reconcile accounts and facilitate statutory audit. The matters do not, by themselves, establish fraud or personal culpability; where misconduct or loss is suspected, the appropriate competent process should be used to establish responsibility.

6. Detailed Audit Findings by MDA

The following findings reproduce and professionally structure the matters contained in the attached domestic report. For consistency, each matter is presented under Audit Observation, Audit Evaluation, Audit Recommendation and Recommended Sanction/Legislative Action.

6.1 Ministry of Agriculture and Natural Resources

Delayed Remittance of Internally Generated Revenue

Audit Observation: Audit examination revealed that the Ministry retained Internally Generated Revenue amounting to ₦177,499,352.90 beyond the statutory remittance period of twenty-one (21) days without remitting the outstanding balance to the appropriate Government account, contrary to the applicable financial regulations.

Audit Evaluation: Revenue was retained beyond the prescribed remittance period. The delay weakens cash and revenue controls and may expose public funds to the risk of unauthorized retention or misuse until remitted.

Audit Recommendation: The Accounting Officer and officials responsible for the retention and non-remittance of the ₦177,499,352.90 Internally Generated Revenue should be required to remit the entire outstanding amount immediately into the appropriate Government account and provide evidence of remittance to the Office of the Auditor-General. Any applicable statutory surcharge, interest or penalty arising from the delayed remittance should be recovered in accordance with the relevant Financial Regulations and extant Government directives. The officials responsible for the unauthorized retention of Government revenue beyond the prescribed remittance period should be identified and subjected to appropriate disciplinary action. Where investigation establishes that any part of the revenue was diverted, misappropriated or otherwise improperly applied, the amount involved should be recovered from the persons responsible and the matter referred to the appropriate competent authority for investigation and prosecution, where warranted by law.

Recommended Sanction/Legislative Action: Require immediate recovery/remittance of the outstanding revenue and any applicable lawful surcharge, interest or penalty. Responsible officials should be subjected to appropriate disciplinary action where responsibility is established. Any evidence of diversion or misappropriation should be referred to the competent authority in accordance with law.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial *statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.2 Ministry of Works

Release of retention fees without Mandatory Audit Clearance

Audit Observation: Audit review revealed that retention fees amounting to ₦96,795,064, relating to contracts for the construction of roads and steel pedestrian crossings, were released to three (3) contractors without obtaining the mandatory clearance certificate from the Office of the State Auditor-General, contrary to the applicable laws and Government directives governing contract administration and payment procedures.

Audit Evaluation: The payment was processed without the mandatory audit-clearance evidence identified by the audit. This weakens the prescribed control over final/retention payments and exposes the Government to the risk of releasing funds before the required independent audit verification.

Audit Recommendation: The Accounting Officer and officials responsible for authorizing and processing the payment of ₦96,795,064 retention fees without the mandatory clearance of the Office of the State Auditor-General should be identified and subjected to appropriate administrative/disciplinary action in accordance with the applicable laws. The Public Accounts Committee should direct strict compliance with the mandatory audit-clearance requirement for all future retention-fee payments. Any officer who authorizes or processes such payments without the required clearance should be held personally accountable and sanctioned in accordance with the law, without prejudice to recovery or other lawful action where financial loss is established.

Recommended Sanction/Legislative Action: Identify the officers responsible for authorizing or processing the payment and, subject to due process, apply appropriate administrative/disciplinary measures under the applicable law. Any financial loss established through further verification should be recovered in accordance with law.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.3 Ministry of Higher Education, Science and Technology

Payment of retention fees without Mandatory Audit Clearance

Audit Observation: Audit review revealed that retention fees amounting to ₦22,702,909, relating to renovation projects in some higher institutions, were paid without obtaining the mandatory clearance certificate from the Office of the State Auditor-General, contrary to the Yobe State Public Finance Management Law, 2020, the Yobe State Public Sector Audit Law, Public Procurement Regulations and other extant Government directives.

Audit Evaluation: The payment was processed without the mandatory audit-clearance evidence identified by the audit. This weakens the prescribed control over final/retention payments and exposes the Government to the risk of releasing funds before the required independent audit verification.

Audit Recommendation: The Accounting Officer and officials responsible for authorizing and processing the payment of ₦22,702,909 retention fees without the mandatory clearance of the Office of the State Auditor-General should be identified and subjected to appropriate administrative/disciplinary action in accordance with the applicable laws. The Public Accounts Committee should direct strict compliance with the mandatory audit-clearance requirement for all future retention-fee payments. Any officer who authorizes or processes such payments without the required clearance should be held personally accountable and sanctioned in accordance with the law, without prejudice to recovery or other lawful action where financial loss is established.

Recommended Sanction/Legislative Action: Identify the officers responsible for authorizing or processing the payment and, subject to due process, apply appropriate administrative/disciplinary measures under the applicable law. Any financial loss established through further verification should be recovered in accordance with law.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.4 Ministry of Youths and Sports

Release of retention fees without Mandatory Audit Clearance

Audit Observation: Audit review disclosed that retention fees amounting to ₦9,654,929, relating to the procurement of furniture for the newly constructed VIP Lodge at the 27th August Stadium, were released without obtaining the mandatory clearance certificate from the Office of the State Auditor-General, contrary to the applicable legal and regulatory requirements.

Audit Evaluation: The payment was processed without the mandatory audit-clearance evidence identified by the audit. This weakens the prescribed control over final/retention payments and exposes the Government to the risk of releasing funds before the required independent audit verification.

Audit Recommendation: The Accounting Officer and officials responsible for authorizing and processing the payment of ₦9,654,929 retention fees without the mandatory clearance of the Office of the State Auditor-General should be identified and subjected to appropriate administrative/disciplinary action in accordance with the applicable laws. The Public Accounts Committee should direct strict compliance with the mandatory audit-clearance requirement for all future retention-fee payments. Any officer who authorizes or processes such payments without the required clearance should be held personally accountable and sanctioned in accordance with the law, without prejudice to recovery or other lawful action where financial loss is established.

Recommended Sanction/Legislative Action: Identify the officers responsible for authorizing or processing the payment and, subject to due process, apply appropriate administrative/disciplinary measures under the applicable law. Any financial loss established through further verification should be recovered in accordance with law.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.5 Ministry of Water Resources

Non-Evidence of Remittance of Statutory Tax Deductions

Audit Observation: Audit examination revealed that statutory tax deductions amounting to ₦10,460,400, withheld from payments made to Wahabu Habli for the supply of various types of submersible pumps, were not supported with evidence of remittance to the appropriate tax authorities.

Audit Evaluation: The absence of evidence of remittance prevents the audit from confirming that amounts deducted from a contractor's payment were actually paid to the appropriate tax authority. Until evidence is produced, the amount remains an accountability and statutory-compliance matter requiring resolution.

Audit Recommendation: The Accounting Officer and officials responsible for the deduction and remittance of the ₦10,460,400 statutory taxes should be identified and held accountable for the failure to provide evidence of remittance, in accordance with the applicable tax laws. The Ministry should produce evidence of remittance to the appropriate tax authorities. Any amount found to have been deducted but not remitted should be recovered and remitted promptly, together with any applicable statutory interest or penalties. Responsible officials should be subjected to appropriate administrative/disciplinary action to prevent recurrence.

Recommended Sanction/Legislative Action: Require production of evidence of remittance and immediate remittance/recovery of any deducted amount not actually remitted, together with applicable lawful interest or penalties. Responsible officials should be considered for appropriate administrative/disciplinary action where responsibility is established.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.6 Min. of Wealth Creation, Empowerment and Employment Gen.

Unauthorized Inter-Account Transfer

Audit Observation: Audit verification revealed that ₦20,000,000 was transferred from one Government office account to the Ministry's capital account without evidence of the required approval or legislative authorization.

Audit Evaluation: The transfer lacked evidence of the required approval or legislative authority. This weakens budgetary and cash controls and creates a risk that public funds may be moved or applied outside the authority granted for their use.

Audit Recommendation: The Accounting Officer and officials responsible for the transfer of ₦20,000,000 without evidence of the required approval or legislative authorization should be identified and subjected to appropriate administrative/disciplinary action in accordance with the laws. The Ministry should provide evidence of the legal authority and approval for the transaction; otherwise, the amount should be reversed or accounted for in accordance with the law. All future inter-account transfers should be supported by the requisite approvals and proper documentation, and any officer authorizing an unauthorized transfer should be held personally accountable.

Recommended Sanction/Legislative Action: Require evidence of lawful approval or reversal/accounting for the transfer. Responsible officials should be identified and considered for appropriate administrative/disciplinary action, subject to applicable law and due process.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.7 Yobe State Emergency Medical Ambulance Service

Unbudgeted Expenditure without Legislative Approval

Audit Observation: Audit examination of the Audited Financial Statements for the year ended 31st December 2025 revealed that expenditure amounting to ₦13,265,559, charged to recurrent expenditure subheads, was not provided for in the approved budget and was not supported by evidence of the required legislative approval.

Audit Evaluation: The expenditure was reported outside the approved budget without evidence of the required legislative approval. This is a budgetary-control weakness and undermines legislative control over public expenditure.

Audit Recommendation: The Accounting Officer and officials responsible for authorizing and processing the ₦13,265,559 unbudgeted expenditure should be identified and subjected to appropriate administrative/disciplinary action in accordance with the laws. The Agency should provide evidence of the requisite legislative approval or otherwise refund the amount to the appropriate Government account where the expenditure is found to be unauthorized. The Public Accounts Committee should direct strict compliance with approved budgets and require that no unbudgeted expenditure is incurred without prior legislative approval, to prevent recurrence.

Recommended Sanction/Legislative Action: Require evidence of legislative approval or refund/accounting for the expenditure where it is established to be unauthorized. Responsible officials should be identified and considered for appropriate administrative/disciplinary action.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.8 Yobe State University Teaching Hospital (YSUTH)

Non-Evidence of Retention Provision on Final Contract Payment

Audit Observation: Audit observed that a final payment of ₦34,788,845 was made to Blue Sky Synergy for the renovation of suspended ceilings (POP), external works at the Maternity and Child Complex, and maintenance of POP at the Clinical Unit. However, no documentary evidence was provided to confirm whether the contractual retention requirement had been established, withheld, or otherwise complied with before the final payment was released.

Audit Evaluation: The absence of documentary evidence on the contractual retention provision prevented confirmation that the final payment complied with the contract terms. This weakens contract-payment controls and creates a risk that amounts due to be retained may not have been protected.

Audit Recommendation: The Accounting Officer and officials responsible for certifying and approving the final payment of ₦34,788,845 should be identified and subjected to appropriate administrative/disciplinary action in accordance with the applicable laws. The Management should verify the contract terms and provide evidence of the applicable retention provision and its treatment. Any retention amount due but not withheld should be recovered and accounted for in accordance with the contract and applicable regulations. Future final payments should not be authorized without verification of all contractual obligations, including retention requirements, to prevent recurrence.

Recommended Sanction/Legislative Action: Require verification of the contract retention clause and recovery/accounting for any retention amount due but not withheld. Officers responsible for certifying and approving the payment should be identified and considered for appropriate administrative/disciplinary action subject to due process.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.9 College of Education, Gashua

Unaccounted Opening Cash Balance

Audit Observation: Audit examination revealed that the College's Operational and Internally Generated Revenue (IGR) Accounts reflected an opening cash balance of ₦3,588,270 as at 1st January, 2025. However, no documentary evidence was presented to justify the balance as an outstanding liability or to confirm that it had been remitted to the appropriate Government Treasury.

Audit Evaluation: The opening cash balance was not supported by documentary evidence establishing its status or remittance to the Treasury. The absence of adequate evidence prevents confirmation of the validity and accountability of the balance.

Audit Recommendation: The Accounting Officer and officials responsible for the custody and management of the ₦3,588,270 opening cash balance should be identified and held accountable in accordance with the laws. The College should provide satisfactory documentary evidence supporting the balance as a legitimate outstanding liability or remit the unaccounted amount to the appropriate Government Treasury. Any amount not satisfactorily accounted for should be recovered from the officials and/or persons responsible, with appropriate disciplinary action taken to prevent recurrence.

Recommended Sanction/Legislative Action: Require documentary substantiation or remittance of the ₦3,588,270. Any amount not satisfactorily accounted for should be recovered from the responsible persons in accordance with law, with appropriate disciplinary action where responsibility is established.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.10 Rural Water Supply and Sanitation Agency (RUWASA)

Payment of Retention Fee without Mandatory Audit Clearance

Audit Observation: Audit examination revealed that retention fees amounting to ₦63,763,749 were paid to Elegance Construction Ltd. in respect of the conversion of 107 rural boreholes to solar hybrid systems across the seventeen (17) Local Government Areas without obtaining the mandatory clearance certificate from the Office of the State Auditor-General.

Audit Evaluation: The payment was processed without the mandatory audit-clearance evidence identified by the audit. This weakens the prescribed control over final/retention payments and exposes the Government to the risk of releasing funds before the required independent audit verification.

Audit Recommendation: The Accounting Officer and officials responsible for authorizing and processing the ₦63,763,749 retention-fee payment without the mandatory audit clearance should be identified and subjected to appropriate administrative/disciplinary action in accordance with the laws. The Public Accounts Committee should direct strict compliance with the mandatory audit-clearance requirement for all future retention-fee payments. Any officer who authorizes or processes retention payments without the required clearance should be held personally accountable and sanctioned in accordance with the law, without prejudice to recovery or other lawful action where financial loss is established.

Recommended Sanction/Legislative Action: Identify the officers responsible for authorizing or processing the payment and, subject to due process, apply appropriate administrative/disciplinary measures under the applicable law. Any financial loss established through further verification should be recovered in accordance with law.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.11 Yobe Transport Corporation

Unreconciled Revenue Remittance

Audit Observation: Audit examination of the Corporation's audited financial statements revealed that revenue amounting to ₦45,361,500 was reported as remitted to the Yobe State Internal Revenue Service. However, verification with the State Annual Financial Statements confirmed receipt of only ₦41,645,000, leaving an unexplained variance of ₦3,716,500.

Audit Evaluation: The difference between the amount reported as remitted and the amount confirmed as received was not satisfactorily reconciled. This creates a risk of incomplete revenue accountability and requires immediate reconciliation and substantiation.

Audit Recommendation: The Accounting Officer and officials responsible for the collection and remittance of the ₦45,361,500 revenue should be identified and subjected to appropriate administrative/disciplinary action in accordance with the laws. The unexplained variance of ₦3,716,500 should be reconciled and accounted for, and any amount not satisfactorily substantiated should be recovered from the officials and/or persons responsible and remitted to the appropriate Government account. Strict reconciliation of revenue collections and remittances should be enforced to prevent recurrence.

Recommended Sanction/Legislative Action: Require reconciliation and substantiation of the ₦3,716,500 variance. Any amount not satisfactorily accounted for should be recovered and remitted to the appropriate Government account, and responsible officials considered for appropriate administrative/disciplinary action.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.12 Healthcare and Health Related Facilities Insp. and Mon. Agency Unsupported Expenditure

Audit Observation: Audit examination disclosed that payment vouchers amounting to ₦14,496,924, paid to various officials and service providers for services rendered, were not supported with the requisite payment records and other relevant documentation. Consequently, the audit was unable to verify the legitimacy of the expenditure.

Audit Evaluation: The absence of requisite supporting documentation prevented verification of the regularity, validity and legitimacy of the expenditure. This represents a significant expenditure-control weakness and creates a risk of unsupported or irregular use of public funds.

Audit Recommendation: The Accounting Officer and officials responsible for initiating, certifying and approving the ₦14,496,924 expenditure should be identified and subjected to appropriate administrative/disciplinary action in accordance with the laws. The requisite payment records and supporting documents should be produced for audit verification. Any expenditure that remains unsupported, unauthorized or irregular should be recovered from the officials and/or beneficiaries responsible, and strict compliance with payment documentation requirements should be enforced to prevent recurrence.

Recommended Sanction / Legislative Action: Require production and verification of supporting documents. Any expenditure remaining unsupported, unauthorized or irregular after verification should be recovered in accordance with law, with appropriate administrative/disciplinary action against responsible officials where established.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.13 Local Government Staff Pensions Board

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Board should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.14 Yobe State Hisbah Commission

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Commission should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction/Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.15 Agricultural Development Programme (YOSADP)

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.16 Yobe Geographic Information Service (YOGIS)

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Service should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.17 Cargo Airport Agency

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Agency should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.18 Yobe Mining Development Company ltd.

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.19 Yobe State Commission for Persons with Disability

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Commission should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.20 Agency for Public-Private Partnership and Investment Promotion

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.21 NEAZDP

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.22 Pre-Stress Concrete Pole Industry

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.23 Yobe Flour and Feed Mills, Potiskum

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction/Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.24 Yobe Sahel Aluminum, Potiskum

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction / Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Evidence of corrective action, recovery/remittance where applicable, supporting records, approvals, reconciliations or statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

6.25 Modern Abattoir

Failure to Submit Draft Financial Statements for Statutory Audit

Audit Observation: Audit observed that, in accordance with the applicable statutory provisions and extant Government directives, all

Boards, Corporations, Commissions, Agencies, and other Government-owned entities are required to prepare and submit their draft annual financial statements to the Office of the State Auditor-General not later than 31st March following the end of each financial year for statutory audit. Contrary to this requirement, the Organization failed to submit its draft financial statements for the year under review, despite having undertaken financial transactions and managed public resources during the reporting period. Consequently, the required accounting records and financial statements were not available for audit examination, thereby preventing the Office of the State Auditor-General from carrying out its statutory audit responsibilities.

Audit Evaluation: The failure prevented the Office from obtaining the accounting records and financial statements necessary to perform the statutory audit. This constitutes non-compliance with the stated submission requirement and creates an audit-access limitation, weakening accountability over public resources managed by the entity.

Audit Recommendation: The Accounting Officer and officials responsible for preparing and submitting the financial statements should be identified and subjected to appropriate administrative/disciplinary sanctions for failure to comply with the statutory audit requirement, in accordance with the laws. The Management should be directed to submit the outstanding draft financial statements and relevant accounting records immediately for statutory audit. The Public Accounts Committee should require evidence of compliance and ensure that continued failure to submit statutory financial statements attracts appropriate legislative and/or legal action to prevent recurrence.

Recommended Sanction/Legislative Action: The Accounting Officer and responsible officials should be identified and, subject to applicable law and due process, be considered for appropriate administrative/disciplinary action for failure to comply with the statutory audit-submission requirement. The Public Accounts Committee should require evidence of submission and may recommend further lawful action for continued non-compliance.

Follow-up Evidence Required: Statutory financial statements should be submitted to the Office of the Auditor-General for verification and follow-up.

7. Consolidated Recommendations

i. Enforce timely remittance of all Government revenue and require periodic reconciliation between collecting entities and the State's central financial records.

ii. Strengthen pre-payment controls so that retention payments and other contract-related payments are not processed without all mandatory certifications and clearances.

iii. Maintain complete payment vouchers, contracts, certificates, approvals, tax evidence and other supporting documentation before expenditure is authorized.

iv. Ensure all statutory deductions are promptly remitted and supported by verifiable evidence.

v. Prohibit transfers between Government accounts without documented legal authority, approved budgetary basis and the required authorization.

vi. Ensure that all expenditure is within approved appropriations or supported by prior lawful legislative approval where required.

vii. Require all Boards, Corporations, Commissions, Agencies and other Government-owned entities to prepare and submit annual draft financial statements within the prescribed statutory timeframe.

viii. Strengthen internal audit units and require documented follow-up of internal control exceptions and external audit recommendations.

ix. Establish management accountability registers for audit findings, showing responsible officers, agreed actions, deadlines and evidence of implementation.

x. Use repeat non-compliance as a basis for escalated management and legislative action, subject to applicable law and due process.

8. Recommended Public Accounts Committee Actions

The Public Accounts Committee may, within its statutory mandate, require Accounting Officers and responsible officials to appear before it on material findings; require production of supporting evidence; direct reconciliation and recovery where established; set deadlines for corrective action; and monitor implementation through formal follow-up.

Where matters indicate possible misconduct or loss requiring investigation, the Committee may refer them to the competent authority in accordance with law.

9. Sanction and Accountability Protocol

Sanctions recommended in this report are subject to the applicable legal framework, evidence and due process. An audit observation is not, by itself, a final determination of personal guilt. Recovery, surcharge, disciplinary action or referral should follow identification of responsible officers, confirmation of the underlying facts and application of the appropriate statutory or administrative process.

Nature of matter	Primary corrective action	Possible accountability action
Unremitted/unsupported revenue	Reconcile and remit/recover	Administrative/disciplinary action; lawful recovery
Unsupported expenditure	Produce evidence or recover if irregular	Accountability/recovery; disciplinary action where established
Unauthorized transfer/expenditure	Provide approval or reverse/account	Administrative/legislative action; recovery where required
Payment without mandatory clearance	Obtain required clearance and strengthen controls	Identify responsible officers; disciplinary action subject to due process
Failure to submit financial statements	Immediate submission and audit	Administrative/legislative action for continued non-compliance

10. Conclusion

The 2025 audit identified recurring non-compliance and internal control weaknesses that require prompt corrective action. The most important systemic priorities are timely revenue remittance and reconciliation, compliance with mandatory audit-clearance procedures, complete transaction documentation, adherence to approved budgets, proper statutory deductions and timely submission of financial statements.

Effective implementation of the recommendations in this report will strengthen the control environment, improve the audit trail, protect public resources and reinforce transparency and accountability in Yobe State. The Office of the Auditor-General will use subsequent audits and follow-up procedures to assess the extent to which corrective actions have been implemented.

11. Acknowledgement

The Auditor-General acknowledges the cooperation of management and staff of the audited entities, the audit teams and other stakeholders who contributed records and information to the audit process. The Office remains committed to professional, independent and evidence-based reporting in the public interest.

12. Auditor-General's Certification

I certify that this consolidated report has been prepared from the audit findings contained in the domestic non-compliance audit publication supplied for the year ended 31st December 2025 and that the matters reported are presented for the purposes of statutory accountability, corrective action and legislative oversight.

Mai Aliyu Umar Gulani **FCNA, FCCFI, CCrFA,**
Auditor-General, Yobe State

Appendix I — Schedule of Findings

S/N	MDA	Finding	Amount(s)
1	Ministry of Agriculture and Natural Resources	Delayed Remittance of Internally Generated Revenue	₦177,499,352.90
2	Ministry of Works	Release of retention fees without Mandatory Audit Clearance	₦96,795,064.00
3	Ministry of Higher Education, Science and Technology	Payment of retention fees without Mandatory Audit Clearance	₦22,702,909.00
4	Ministry of Youths and Sports	Release of retention fees without Mandatory Audit Clearance	₦9,654,929.00
5	Ministry of Water Resources	Non-Evidence of Remittance of Statutory Tax Deductions	₦10,460,400.00
6	Min. of Wealth Creation, Empowerment and Employment Gen.	Unauthorized Inter-Account Transfer	₦20,000,000.00
7	Yobe State Emergency Medical Ambulance Service	Unbudgeted Expenditure without Legislative Approval	₦13,265,559.00
8	Yobe State University Teaching Hospital (YSUTH)	Non-Evidence of Retention Provision on Final Contract Payment	₦34,788,845.00
9	College of Education, Gashua	Unaccounted Opening Cash Balance	₦3,588,270.00
10	Rural Water Supply and Sanitation Agency (RUWASA)	Payment of Retention Fee without Mandatory Audit Clearance	₦63,763,749.00
11	Yobe Transport Corporation	Unreconciled Revenue Remittance	₦3,716,500.00 variance
12	Healthcare and Health Related Facilities Insp. and Mon. Agency	Unsupported Expenditure	₦14,496,924.00
13	Local Government Staff Pensions Board	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
14	Yobe State Hisbah Commission	Failure to Submit Draft Financial Statements for	Not quantified in source

		Statutory Audit	
15	Agricultural Development Programme (YOSADP)	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
16	Yobe Geographic Information Service (YOGIS)	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
17	Cargo Airport Agency	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
18	Yobe Mining Development Company ltd.	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
19	Yobe State Commission for Persons with Disability	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
20	Agency for Public-Private Partnership and Investment Promotion	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
21	NEAZDP	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
22	Pre-Stress Concrete Pole Industry	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
23	Yobe Flour and Feed Mills, Potiskum	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
24	Yobe Sahel Aluminum, Potiskum	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source
25	Modern Abattoir	Failure to Submit Draft Financial Statements for Statutory Audit	Not quantified in source