



The States' Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results

2018 Annual Performance Assessment (APA) Report

EKITI STATE

By:

**The Office of the Auditor-General for the Federation as the SFTAS Independent Verification Agent
with support from JK Consulting Co. Ltd**



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1. Executive Summary

This Report details the outcome of the Annual Performance Assessment (APA) conducted on Ekiti State for the 2018 year of the four-year SFTAS Program. In conducting the APA, the verification Team assessed how the State performed against the Disbursement Linked Results (DLRs) listed within the SFTAS DLI Matrix, guidelines and verification protocol.

Table 1 (below) reflects the outcome of the 2018 APA for Ekiti State and shows areas where the State was able to achieve results. In total, Ekiti achieved **five (5)** DLRs out of 14 DLRs.

We further identified several areas where the State can improve its performance for the next APA, and these are set out in detail in Section 3 of this Report. In summary, the State should ensure the following:

1. DLR 2.1: Minutes of the public consultations are jointly prepared with CSO representatives (shown by their signature to the minutes) and it should be published online.
2. DLR 3: That the State TSA covers all of the State government finances and is based on a formally approved cash management strategy. Note a minimum required coverage of 70% of State government finances for 2020 and 80% for the year thereafter.
3. DLR 4.1: Consolidated State revenue code covers all States and LGA IGR sources and stipulates that the State Bureau of Internal Revenue is the sole agency responsible for the revenue collection. Also, the revenue Law and codes should be published online.
4. DLR 4.2: Improve on its annual nominal IGR growth rate to at least meet the basic target of 20%.
5. DLR 5.2: BVN data is linked to the Payroll of all civil servants and pensioners to minimize payroll fraud. Note a minimum required coverage of 75% of the payroll for 2019 and 90% for the years thereafter.
6. DLR 6.1: Review the Procurement Law to provide for the composition of the Procurement Board. The State should also consider repealing the principal law and the three amendment laws and re-enacting a single procurement law with all necessary amendments.
7. DLR 7.1 Review the Debt Management Law to provide for fiscal and debt rules/limits for the State.
8. DLR 8: Establish an Arrears Clearance Framework and report the relevant aspects of its domestic arrears in an online publicly accessible format.
9. DLR 9: Improve its ratio of debt stock to revenue to be within the limits set for the achievement of this result.

Table 1: Assessment Results

Key:	Achieved	Not Achieved			
Disbursement Linked Indicators	Disbursement Linked Results (2018)			Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY18 quarterly budget implementation reports published on average within 6 weeks of quarter-end to enable timely budget management				The reports were published within 6 weeks of quarter end.
	DLR 1.2: FY18 deviation for total budget expenditure is < 30%				The deviation was: 27.7%
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2: Citizens' inputs from formal public consultations are published online, along with the proposed FY19 budget				The minutes were not signed by CSO representatives.
DLI 3: Improved cash management and reduced revenue leakages through implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 50 percent of State government finances implementation of State TSA				Treasury Single Account was not implemented in the year 2018.
DLI 4: Strengthened Internally Generated Revenue (IGR) collection	DLR 4.1: Consolidated State revenue code covering all State IGR sources and stipulating that the State bureau of internal revenue is the sole agency responsible for State revenue collection and accounting approved by the State legislature and published.				The law was signed in October 2019.
	DLR 4.2: 2018-2017 annual nominal IGR growth rate meets target: Basic target: 20%-39%, Stretch target: 40% or more				Annual nominal IGR growth rate was: 0.40%.
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 60 percent of current civil servants completed and linked to payroll, and identified ghost workers taken off the payroll				71% of Civil Servants were captured on biometrics and linked to payroll.
	DLR 5.2: Link BVN data to at least 60 percent of current civil servants on the payroll and payroll fraud addressed				No evidence to show linkage of BVN to payroll.
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) E-Procurement; 2) Establishment of an independent procurement board; and 3) Cover all MDAs receiving funds from the State budget.				The law does not conform with the UNCITRAL Model Law.
	DLR 6.2: Publish contract award information above a threshold set out in the Operations Manual for 2018 on a monthly basis in OCDS format on the State website				Bureau of Public Procurement publishes all contracts awarded.
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: Approval of State-level legislation, which stipulates: 1) responsibilities for contracting State debt; 2) responsibilities for recording/reporting State debt; and 3) fiscal and debt rules/limits				The Law does not provide for fiscal and debt limits.
	DLR 7.2: Quarterly State debt reports accepted by the DMO on average two months or less after the end of the quarter in 2018				Submission of SDDRs was within the average of 2 months.
DLI 8: Improved clearance/reduction of stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2018 reported in an online publicly accessible database, with a verification process in place and an Arrears Clearance Framework (ACF) established.				No Arrears Clearance Framework as at 31 st December 2018.
DLI 9: Improved debt sustainability	DLR 9: Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2018 and Total debt stock at end of December 2018 as a share of total revenue for FY2018 meets target: -Basic target: < 150%, Stretch target: < 125%				Average monthly debt service deduction was 20.6% of gross FAAC allocation and debt stock to revenue ratio was 245%

The Office of the Auditor-General for the Federation as Independent Verification Agent and JK Consulting agree on all the results shown in this report.

2. Introduction

2.1 Overview

The Federal Government of Nigeria is implementing a four-year Program to support Nigerian States to strengthen fiscal performance and sustainability: The State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (“The Program”). In each of the four years, the Program will finance activities under two components: (i) a Program for Results (PforR) component in the amount of US\$700 million and (ii) a Technical Assistance (TA) component in the amount of US\$50 million. All States are able to participate in the Program in each of the four years and benefit from the PforR funds by meeting the Eligibility Criteria and any or all of the Disbursement Linked Indicators (DLIs).

The Auditor-General for the Federation was appointed as the Independent Verification Agent (IVA) for the SFTAS Programme and JK Consulting Limited was subsequently engaged to support the IVA. Both parties have worked together to assess the performance of States against the Disbursement Linked Results (DLRs) for 2018. To ensure a high-quality assessment, the IVA engaged the services of experts in Taxation, Procurement and Debt Management laws to review the legislation in place at each State.

2.2 Scope and APA Process

This Annual Performance Assessment (APA) Report covers the State’s performance in 2018 against the Disbursement Linked Result (DLRs) listed within the SFTAS DLI Matrix, guidelines and verification protocol. Each State was earlier assessed against the Eligibility Criteria set in the protocol, to determine the state’s eligibility for grants under the 2018 APA. The results of the eligibility assessment were reported previously to each State and are included in Appendix B.

The verification protocol was set early in the preparation of the Program and all States, implementing agencies and other key stakeholders have been continuously sensitised on the requirements of the program and on the protocol from 2018. The assessment results are binary (Pass or Fail), as that is how the Program for Results component was designed.

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessment, a proposed itinerary for the assessment visit and a template with which to report the results achieved. The assessments were conducted between 2/12/2019 and 6/12/2019 with Teams of five persons, starting with an opening meeting where all information requested were handed over. The visits were concluded with an exit meeting where initial findings were discussed, and the State was given a further opportunity to provide clarifications and/ additional information.

The draft conclusions from the work done were reported to the State and this final report takes account of the State’s comments on the draft results, as shown in Section 4.

The Office of the Auditor-General for the Federation and JK Consulting Co. Ltd are grateful to the State for the cooperation enjoyed during the assessment and hope the recommendations within this Report are found valuable towards achieving the DLRs in the remaining years of the Program.

3. Assessment Results

3.1 Findings

Table 2: Findings

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	Financial Year [2018] quarterly budget implementation reports published on average within [6 weeks] of each quarter-end to enable timely budget management		Achieved	
1	Has the state published its quarterly budget implementation report to the state official website within six weeks of the end of each quarter?	<p>This DLR was assessed based on the last two quarters of 2018, as per the verification protocol.</p> <p>From our findings, the date the reports were posted online (www.ekitistate.gov.ng) were as follows: Q1: 11th of October 2018 (27 Weeks) Q2: 11th of October 2018 (15 Weeks) Q3: 7th of November 2018 (5 Weeks) Q4: 15th February 2019 (6 Weeks)</p> <p>Average of 5.5weeks</p>	Satisfactory	
2	Does the reports include, at a minimum, the approved budget appropriation for the year for each organizational unit (MDAs), and for each of the core economic classifications of expenditure (Personnel, Overheads, Capital, and Other expenditures)?	The report included the core economic classifications of expenditure (Personnel, Overheads, Capital, and Other expenditures) and the approved budget appropriation for each of the MDA's,	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
3	Does the report state the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for year to date?	The report stated the actual expenditure for each of the quarters attributed to each MDAs and each expenditure classification as well as the cumulative expenditures for year to date.	Satisfactory	
4	Does the report state balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?	The reports stated the balances against each of the revenue and expenditures appropriations of Personnel, Overheads, Capital and others including debt servicing and transfers on a consolidated basis.	Satisfactory	
DLR 1.2	FY [2018] deviation from total budget expenditure is less than 30%		Achieved	
	Has the State Computed the difference between the original approved total budgeted expenditure for the fiscal/calendar year and the actual total budgeted expenditure in the fiscal/calendar year, divided by the original approved total budgeted expenditure, and expressed in positive percentage terms? Is the expenditure outturn deviation computed less than 30%?	The computed budget performance deviation is: Initial Budget: 20.4% <u>N 98,611,545,040.22 – N78,458,322,162.88</u> N98, 611,545,040.22 Final Budget: 27.7% <u>N 108,538,072,813.43 – N78,458,322,162.88</u> N 108,538,072,813.43 Either way it's less than the 30% benchmark. Source: See page 17 of financial statement 2018.	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	DLI 2: Increased Openness and Citizens' Engagement in The Budget Process			
DLR 2.1	Citizens' inputs from formal public consultations are published online, along with the proposed FY [2019] budget		Not Achieved	
1	Did the state conduct at least one "town-hall" consultation before the proposed budget is drafted with participation of local government authorities and state-based CSOs?	The state conducted a town hall consultation meeting on 23rd November 2018 which was before the proposed budget was passed on 21st December 2018 and with participation of 16 local government authorities and participation of state based CSOs. The minutes of meeting was published online (www.ekitistate.gov.ng) however, the proposed budget was not published online.	Satisfactory	
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and signposted on the home page of the website to enable citizens to find the inputs easily?	There is no evidence to show that the minutes of public consultation was jointly prepared with CSO representatives (shown by their signature to the minutes) however, the minutes was signposted on the home page of the state website.	Unsatisfactory	The State should ensure the minutes of the 'town hall' meetings is jointly prepared with the CSOs representatives signing the minutes and be signposted on the State's website to enable citizens to find the inputs easily.
	DLI 3: Improved Cash Management and Reduced Revenue Leakages Through Implementation of State TSA			
DLR 3.0	Improved cash management and reduced revenue leakages through implementation of State TSA		Not Achieved	
1	Has the state established a functional state-level TSA?	The Ekiti state TSA was implemented in March 2019, which is not within the 2018 assessment year.	Unsatisfactory	The State should establish a functional state-level TSA
2	Is there a formally approved cash management strategy in place?	The Cash Management Strategy provided to the IVA team was produced in August 2019 which is after the 2018 year of assessment.	Unsatisfactory	The State should implement a formally

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning is able to forecast cash commitments and requirements and provide reliable information on the availability of funds.			approved cash management strategy.
3	Does the TSA have a system of cash management that allows for a central view of cash balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?	TSA was not implemented in the year 2018.	Unsatisfactory	See above
4	Does the TSA have one consolidated revenue treasury account for state revenues? Revenues collected by MDAs such as service fees no longer sit in individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA.	There was no TSA implemented in the year 2018 to confirm if the state revenues are brought into the consolidated revenue account.	Unsatisfactory	See above
5	Does the TSA cover a minimum of 50% of the State Government's finances?	There was no TSA implemented in the year 2018 to confirm if it covers a minimum of 50% of the State Government's finances.	Unsatisfactory	See above
DLI 4: Strengthened Internally Generated Revenue (IGR) Collection				
DLR 4.1	Consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state		Not Achieved	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	revenue collection and accounting approved by the state legislature and published			
1	Does the state have up-to-date consolidated revenue code which includes all the state's IGR sources and all the local governments (falling under that state) IGR sources? IGR sources include presumptive tax, indirect taxes and levies (roads, hotels), fines, fees and charges. Personal income tax, including PAYE, which is collected by the State and covered by the federal tax code.	The State Board of Internal Revenue Law does not qualify for DLI 4.1 2018 APA because it was signed into law in October 2019.	Unsatisfactory	We note the State has a law as of 2019 and that will be covered in the next APA.
2	Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) as the sole agency responsible for state revenue (tax and non-tax) collection and accounting in the state?	The State had no consolidated revenue code as at 2018 that stipulates that the State Bureau of Internal Revenues (SBIR) as the sole agency responsible for state revenue (tax and non-tax) collection and accounting in the state.	Unsatisfactory	The State should ensure that the revenue law stipulates the State Bureau of Internal Revenues (SBIR) as the sole agency responsible for state revenue (tax and non-tax) collection and accounting.
3	Is Collection of revenues made into accounts nominated by the SBIR for the SBIR to be deemed responsible for collection?	There was no consolidated revenue code for Ekiti state as at 2018 that mandates the SBIR to be deemed responsible for revenue collection.	Unsatisfactory	The law should also require the collection of revenues made into accounts nominated by the SBIR.
4	Is the code approved by the state legislature to have a legal basis, either as a law or a resolution? It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to	Ekiti State had no consolidated revenue code as at 2018.	Unsatisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	count for that year, up to 31 December 2020.			
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	Ekiti State had no consolidated revenue code as at 2018.	Unsatisfactory	
DLR 4.2	Annual nominal IGR growth rate meets target		Not Achieved	
1	Has the 2018-2017 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: 20%-39% Stretch Target: 40% or more	Based on IGR Report from Ekiti State IRS: 7.66% <u>N5,347,767,587.07 – N4,967,499,815.79</u> N4,967,499,815.79 Based on Financial Statement: 0.40% <u>N11,901,854,044.31 – N11,949,154,857.67</u> N11,901,854,044.31	Unsatisfactory	Ekiti State should improve on its IGR growth in order to achieve DLI 4.2 in subsequent APAs and the Ekiti State IRS IGR report should reflect what is reported on the Financial Statement.
	DLI 5: Biometric registration and bank verification number (BVN) used to reduce payroll fraud			
DLR 5.1	Biometric capture of at least [60] percent of current civil servants completed and linked to payroll, and identified ghost workers taken off the payroll		Achieved	
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 60% of the current civil servants on the state payroll?	We visited the payroll ICT centres and we were showed the old biometric system implemented as at 2011 and the new biometric implemented as at 2018. Reviewed the Nominal Roll of Staff to validate the State's claim of 100% (total of 19,303 civil servants) biometrics data capture including political appointees as at December 2018.	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
		A report was obtained by the IVA.		
2	Has the State linked the biometrics data to the state payroll to identify ghost workers?	<p>Yes, the state as at 31st December 2018 had linked biometric data of state civil servants to payroll.</p> <p>Selection of 10 random staff with their unique ID were copied from the nominal roll and pasted to the payroll software to confirm evidence of linkage.</p> <p>Reviewed summary data on Biometrics data capture. Calls were put across to them and confirmation was made that they are genuine Staff of the State Government.</p> <p>Reviewed the state Biometric payroll system and confirmed that the state has an auto retirement module on the biometric payroll system which ensures every worker does not receive salary beyond retirement/ resignation date. A report was obtained by the IVA in this regard.</p>	Satisfactory	
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	The state informed IVA that they did not identify ghost workers in 2018, due to the fact that they have been using the Biometrics since 2011.	Satisfactory	
DLR 5.2	Link BVN data to at least [60] percent of current civil servants on the payroll and payroll fraud addressed.		Not Achieved	
1	Has the State linked the Bank Verification Number data to 60% of its current Civil Servants on the state payroll?	No, as at 31 st December 2018, the state had not linked BVN data of state civil servant.	Unsatisfactory	The State should link the Bank Verification Number data to its Civil Servants and Pensioners on the state payroll.
2	Has the State taken steps to identify payroll fraud?	<p>IVA requested for evidence of payroll reports obtained which stated that:</p> <ol style="list-style-type: none"> 1. Employees to be paid through the iHRMS must be physically present during biometric data capture 	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
		<p>thereby making it impossible for ghost workers to be on the electronic payment voucher.</p> <p>2. Staff records cannot be duplicated on the system because incoming fingerprints are matched with existing ones through (automated fingerprint identification system) AFIS and only unique fingerprints are imported to the system. Also, Last Pay Certificate will be issued once paid.</p>		
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) eProcurement; 2) establishment of an independent procurement board and 3) cover all MDAs receiving funds from the state budget		Not Achieved	
1	<p>Does the State have a public procurement legal framework which must be approved by the state legislature to have a legal basis, either as a law or a resolution?</p> <p>It cannot be an executive order with no legal basis. The approval of the public procurement legal framework shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.</p>	<ul style="list-style-type: none"> ▪ Ekiti State Public Procurement Law, No 2, 2010. (The Principal Law) Effective 12th day of May, 2010; ▪ Ekiti State Public Procurement (Amendment) Law, 2015; ▪ Ekiti State Public Procurement (First Amendment) Law, 2016; ▪ Ekiti State Public Procurement (Third Amendment) Law, 2017 	Satisfactory	The laws and amendments are convoluted. We suggest that all existing laws are repealed, and a new Public Procurement Law be re-enacted.

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations												
2	Does the law conform with the UNCITRAL Model Law which should provide for: 1) eProcurement; 2) establishment of an independent procurement board; and 3) cover all MDAs receiving funds from the state budget.	<p>The Principal law was structured according to the UNCITRAL Law. The state procurement law provided for:</p> <p>1) E-Procurement; (Compliant) S. 2(e); The Council is empowered to approve changes in procurement Process to adapt to improvements in modern Technology.</p> <p>2) Establishment of an independent procurement board; Section 5(q) and (r) of the Ekiti State Public Procurement Law. (Non-Compliant). The results of our assessment of the legislation for independence are on the table below:</p> <table border="1" data-bbox="642 565 1285 1352"> <thead> <tr> <th data-bbox="642 565 947 605">Required provisions*</th> <th data-bbox="947 565 1285 605">Result</th> </tr> </thead> <tbody> <tr> <td data-bbox="642 605 947 670">The Functions and Powers of the Agency*</td> <td data-bbox="947 605 1285 670">Complies; see section 5 and 6</td> </tr> <tr> <td data-bbox="642 670 947 914">The composition of the Board</td> <td data-bbox="947 670 1285 914">Non-Compliant; see section 1(2) of the principal law as amended by Section 5 of the Ekiti State third Amendment Law of 2017. The extant body is the States Tenders Board whose composition is not stated in the law.</td> </tr> <tr> <td data-bbox="642 914 947 1068">Membership of the Board/Council includes representatives from Professional Bodies /Associations.</td> <td data-bbox="947 914 1285 1068">Compliant; see section 1(2) (a) of the 2010 Law.</td> </tr> <tr> <td data-bbox="642 1068 947 1198">The grounds for removal of the Chief Executive of the agency.</td> <td data-bbox="947 1068 1285 1198">Compliant; see Section 7(4) of the principal law which was amended by section 5 of the third Amendment law 2017.</td> </tr> <tr> <td data-bbox="642 1198 947 1352">Regarding the decisions of the agency; any other review after the Board's decision should be by judicial review</td> <td data-bbox="947 1198 1285 1352">Compliant; See Section 54(7) of the Principal Law.</td> </tr> </tbody> </table> <p>*Provided by the World Bank</p>	Required provisions*	Result	The Functions and Powers of the Agency*	Complies; see section 5 and 6	The composition of the Board	Non-Compliant; see section 1(2) of the principal law as amended by Section 5 of the Ekiti State third Amendment Law of 2017. The extant body is the States Tenders Board whose composition is not stated in the law.	Membership of the Board/Council includes representatives from Professional Bodies /Associations.	Compliant; see section 1(2) (a) of the 2010 Law.	The grounds for removal of the Chief Executive of the agency.	Compliant; see Section 7(4) of the principal law which was amended by section 5 of the third Amendment law 2017.	Regarding the decisions of the agency; any other review after the Board's decision should be by judicial review	Compliant; See Section 54(7) of the Principal Law.	Unsatisfactory	The law should be amended to provide for the composition of the Board
Required provisions*	Result															
The Functions and Powers of the Agency*	Complies; see section 5 and 6															
The composition of the Board	Non-Compliant; see section 1(2) of the principal law as amended by Section 5 of the Ekiti State third Amendment Law of 2017. The extant body is the States Tenders Board whose composition is not stated in the law.															
Membership of the Board/Council includes representatives from Professional Bodies /Associations.	Compliant; see section 1(2) (a) of the 2010 Law.															
The grounds for removal of the Chief Executive of the agency.	Compliant; see Section 7(4) of the principal law which was amended by section 5 of the third Amendment law 2017.															
Regarding the decisions of the agency; any other review after the Board's decision should be by judicial review	Compliant; See Section 54(7) of the Principal Law.															

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
		3) Cover all MDAs receiving funds from the state budget: (Compliant) . S.15(1) Principal Law; Applies to all procurement of goods, works and services including consultancies carried out by the State, Local Governments and all procuring entities in the State.		
3	Has the state instituted an independent procurement regulatory function, which may be performed through one or a combination of the following: board, bureau, commission, council, agency or any other type of entity set up for the statutory purpose?	Ekiti State has instituted an independent procurement regulatory function, which is performed by the Ekiti State Bureau of Public Procurement. The IVA Team visited the Ekiti State Bureau of Public Procurement and confirmed its existence through the review of few selected case files as well as the data base.	Satisfactory	
DLR 6.2	Publish contract award information above a threshold set out in the Operations Manual on a monthly basis in OCDS format on [the state website/ on the online portal]		Achieved	
1	Has the State achieved open contracting component of the DLI by publishing online, contract award information for all contracts awarded during the fiscal year that are above the threshold (as defined in the state procurement law or in the state procurement regulation(s)), in line with the Open Contracting Data Standards (OCDS). For 2018, states can publish the information on the state official website or online portal if already established.	The State Bureau of Public Procurement has an open contracting portal as well as a contract award information published on the official website (www.bpp.ekitistate.gov.ng/downloadable/list-of-contacts-awarded-in-2018) of Ekiti State Bureau of Public procurement.	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	DLI 7: Strengthened public debt management and fiscal responsibility framework			
DLR 7.1	Approval of state-level public debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits		Not Achieved	
1	Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act (FRA) in the organic PFM Law?	Ekiti state Bonds, Notes and Other Securities Issuance Law “BNOSIL”, 2011 was assented to by the State Governor on 4 th day of July 2011.	Satisfactory	
2	Does the legislation include provisions which establish the following: 1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state?	1. Responsibilities for contracting state debt - The BNOSIL in s.1(1) references the Ekiti State Debt Management Office (DMO) as the vehicle for raising loans and borrowing by the State. This meets the requirement for the law to establish the responsibility for contracting State debt. At the time the law as passed, the Ekiti DMO was not in existence. The DMO was subsequently created by Regulation made by the Commissioner for Finance (Regulation to provide for the Establishment of the State Debt Management Office and for Connected Purposes) deriving authority from the BNOSIL. The Regulation was gazetted as Law 001 of 2011 for Ekiti State. We are satisfied that although the DMO was created after the law was effective, it does not mean the law failed to provide for the responsibilities for contracting state debt	Unsatisfactory	The legislation should be amended to establish fiscal and debt rules/limits for the state if not already done.

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
		<p>2. Responsibilities for recording/reporting state debt – Section 18 of the above gazetted Regulation provides for the responsibility of the State DMO to maintain records of debts, loans, guarantees etc of the State.</p> <p>3. Fiscal and debt rules/limits for the state - Section 18(1) (e) of the Regulation, provides: “<i>..the Office shall review and advise on the maintenance of statutory limits for all categories of loans or debt instrument at levels compatible with economic activities required for sustainable growth and development in collaboration with the Accountant-General of the State.</i>” This is possibly adequate to fulfil the requirements but is contained with a Regulation and not within the law.</p> <p>Ekiti State has addressed this gap though not admissible for the performance period under review, the Ekiti State Fiscal Responsibility Law, 2019, offers a more explicit quantitative limit on state debt in section 34(1)(b): “<i>The State Government shall ensure that the level of public or internal debt as a proportion of the State income is held at a sustainable level as prescribed by the House of Assembly from time to time on the advice of the Fiscal Responsibility Commission, but not more than 25% of the estimated total revenue of the State for the year or shall not at any time exceed 50% of the total revenue for the previous year, provided that the total amount committed to loan repayment shall not exceed 30% of the total expenditure for the year.</i>”</p>		
DLR 7.2	Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2018		Achieved	
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by	This DLI was assessed based on Q4 only, as the revised report template and DMO verification protocols were only implemented in Q4 2018.	Satisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	the DMO on average of two months after the end of the quarter in 2018?	<p>The states SDDR were submitted and received by the DMO as follows:</p> <p>Q1: 3rd May 2018 Q2: 1st August 2018 Q3: 7th Nov. 2018 Q4: 23rd January 2019</p> <p>Q4 and all the four quarters were within the average of two months.</p>		
2	<p>Note: Have you reviewed for accuracy and completeness from the DMO:</p> <p>The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.</p>	<p>The State Domestic and External Debt Report (SDEDR) were reviewed and all the documents submitted to us by the State DMO.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p>	n/a	
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	Domestic arrears as of end 2018 reported in an online publicly accessible database, with a verification process in place and an arrears clearance framework established.		Not Achieved	
1	Has the State established an Arrears Clearance Framework (ACF)?	The state as at 31 st December 2018 had not established an Arrears Clearance Framework.	Unsatisfactory	The State should establish an Arrears Clearance Framework.
2	Does the ACF contain:	The State as at 31 st December 2018 had not established an Arrears Clearance Framework that contains the planned	Unsatisfactory	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.	actions to settle arrears and an explicit prioritization of expenditure arrears to be settled.		
3	Has the ACF been published on a state official website?	The state did not publish its ACF on the State Official website.	Unsatisfactory	
4	Has the State established an Internal Domestic Arrears Database?	There was no established an Internal Domestic Arrears Database as at 31 st December 2018.	Unsatisfactory	
5	Has the State published online elements of the internal domestic arrears database on a state official website, which constitutes the online publicly accessible arrears database?	The State published online elements of the internal domestic arrears database on the state official website, but this was done on 20 th November 2019.	Unsatisfactory	
DLI 9: Improved Debt Sustainability				
DLR 9.0	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY [2018] AND Total debt stock at end Dec [2018] as a share of total revenue for FY [2018] meets target: -Basic target: < [150%] -Stretch target: < [125%]		Not Achieved	

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations																														
	<p>Has the State met:</p> <p>(i) the ratio of total debt stock at end-of-year (31st December 2018) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2018)?</p> <p>-Basic target:< [150%] -Stretch target: < [125%]</p>	<table border="1" data-bbox="642 209 1331 1114"> <thead> <tr> <th colspan="2" data-bbox="642 209 1331 282">Computation based on DMO Figure</th> </tr> </thead> <tbody> <tr> <td data-bbox="642 282 1026 358">Total Revenue (Pg. 9 of the FS) -</td> <td data-bbox="1026 282 1331 358">₦66,719,055,756.21</td> </tr> <tr> <td data-bbox="642 358 1026 396">Less</td> <td data-bbox="1026 358 1331 396"></td> </tr> <tr> <td data-bbox="642 396 1026 472">Paris (NGF) Refund (Pg. 20, Note 3, of the FS) -</td> <td data-bbox="1026 396 1331 472">(₦ 400,000,746.00)</td> </tr> <tr> <td data-bbox="642 472 1026 548">Paris Club Refund (Pg. 20, Note 3, of the FS)-</td> <td data-bbox="1026 472 1331 548">(₦3,934,272,411.44)</td> </tr> <tr> <td data-bbox="642 548 1026 625">Investment income/Interest earned (Pg. 31, note 6)-</td> <td data-bbox="1026 548 1331 625">(₦246,722,381.81)</td> </tr> <tr> <td data-bbox="642 625 1026 662">Revenue after adjustment -</td> <td data-bbox="1026 625 1331 662">₦ 62,138,060,216.96</td> </tr> <tr> <td data-bbox="642 662 1026 699"></td> <td data-bbox="1026 662 1331 699"></td> </tr> <tr> <td data-bbox="642 699 1026 737">Total Debt (DMO data) -</td> <td data-bbox="1026 699 1331 737">₦152,208,861,266.33*</td> </tr> <tr> <td data-bbox="642 737 1026 813">*Table 3 below holds a breakdown of the Total Debt.</td> <td data-bbox="1026 737 1331 813"></td> </tr> <tr> <td data-bbox="642 813 1026 850">₦152,208,861,266.33 X 100</td> <td data-bbox="1026 813 1331 850"></td> </tr> <tr> <td data-bbox="642 850 1026 888">=</td> <td data-bbox="1026 850 1331 888"></td> </tr> <tr> <td data-bbox="642 888 1026 925">₦ 62,138,060,216.96</td> <td data-bbox="1026 888 1331 925">245%</td> </tr> <tr> <td colspan="2" data-bbox="642 925 1331 963">Total Debt/Revenue = 245%</td> </tr> <tr> <td colspan="2" data-bbox="642 963 1331 1114">Source: Total Public Debt from DMO as at December 31, 2018 and Audited Financial Statement 2018</td> </tr> </tbody> </table>	Computation based on DMO Figure		Total Revenue (Pg. 9 of the FS) -	₦66,719,055,756.21	Less		Paris (NGF) Refund (Pg. 20, Note 3, of the FS) -	(₦ 400,000,746.00)	Paris Club Refund (Pg. 20, Note 3, of the FS)-	(₦3,934,272,411.44)	Investment income/Interest earned (Pg. 31, note 6)-	(₦246,722,381.81)	Revenue after adjustment -	₦ 62,138,060,216.96			Total Debt (DMO data) -	₦152,208,861,266.33*	*Table 3 below holds a breakdown of the Total Debt.		₦152,208,861,266.33 X 100		=		₦ 62,138,060,216.96	245%	Total Debt/Revenue = 245%		Source: Total Public Debt from DMO as at December 31, 2018 and Audited Financial Statement 2018		Unsatisfactory	The State should reduce its debt to revenue ratio to levels that will enable the achievement of the DLR.
Computation based on DMO Figure																																		
Total Revenue (Pg. 9 of the FS) -	₦66,719,055,756.21																																	
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Source: Total Public Debt from DMO as at December 31, 2018 and Audited Financial Statement 2018																																		

	Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusions	Recommendations
	<p>Has the State met:</p> <p>(ii) the ratio of total monthly debt service (principal and interest) deductions from FAAC allocation during the calendar year of the year of assessment (1st January to 31st December 2018) to the gross FAAC allocation for the same calendar year.</p> <p>Less than :< [40%]</p>	<p>The Ekiti State deductions at source, in comparison to the Gross Allocation were 20.6%, which is less than the 2018 APA benchmark of 40%.</p> <p>Computation in percentage:</p> <p>Deduction at Source $\frac{\text{₦}10,288,530,606.06 \times 100}{\text{₦} 50,034,123,493.92} = 20.6\%$</p> <p>Gross Receipts</p> <p>The data was sourced from Federal Ministry of Finance, Home Finance. The computation of 20.6% is < 40%.</p>	Satisfactory	

TABLE 3: DLI 9 31 DECEMBER 2018 STATE DEBT STOCK TABLE FOR EKITI STATE

NAIRA	EKITI
1. BUDGET SUPPORT LOAN (SOURCE FMOF)	16,869,000,000
2. BAIL OUT (SALARIES) (SOURCE CBN)	9,006,890,698
3. RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	18,109,324,098
4. EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,441,747,655
5. STATE BONDS	1,990,746,143
6. COMMERCIAL BANK LOANS	1,987,788,065
7. CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	-
8. BAIL-OUT (INFRASTRUCTURE)	82,225,000
9. MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF) (SOURCE CBN)	1,500,000,000
10. JUDGEMENT DEBTS	914,853,746
11. GOVT - GOVT DEBTS	-
12. CONTRACTORS' ARREARS	28,575,946,572
13. PENSION AND GRATUITY ARREARS	24,786,949,522
14. SALARY ARREARS AND OTHER CLAIMS	6,337,350,122
15. OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	119,602,821,622
TOTAL EXTERNAL DEBT (TED)	32,606,039,644
TOTAL PUBLIC DEBT (TED+TDD)	152,208,861,266

Table Notes**FOR STATES WITH Q4 2018 FIGURES**

1. Domestic debt stock figures (except for categories 1,2,4,7 and 9) are the figures as at 31 December 2018 reported by states to the DMO.
2. Domestic debt stock categories 1,2,4,7 and 9 figures are the figures of outstanding loans as at 31 December 2018 reported by Federal Ministry of Finance and Central Bank of Nigeria to the DMO as part of the DMO Q4 2018 verification exercise.
3. External debt stock as at 31 December 2018 reported by the DMO.

4. Response from the State

Response for Further Consideration	IVA Response
<p>DLI 6.1: The findings are true but did not speak to the test question. The test question is to know whether the State has a legal framework approved by the state legislature. In answering the Test question, the state has a legal framework which is approved by the state legislature. Every other amendment is also approved by the state legislature which made it a legal framework and a law. That it was amended does not change the truth that it is a law passed by the recognized state House of Assembly.</p>	<p>Noted. Please see the findings section for areas where the legislative framework was found not to meet the requirements for this result.</p>
<p>DLI6: Test question is addressing the establishment of an independent regulatory function like Bureau. The state has a functional Bureau and its independent. The amended law which vested the power to decide whether procurement is emergency or not on the Chief Executive does not alter the independent function of the bureau because the emergency procurement is a method of procurement and it is decided by the Procuring entity and not the regulating body.</p> <p>On the replacement of the Council with the State Tenders Board, neither the council nor the STB has effect by the provision of the subsisting law on the independent functions of the bureau in the performance of its duties as a regulating body for procurement because the council was established mainly for the purpose of approving thresholds and policies on public procurement. The bureau independently regulates the procurement of the procuring entities by ensuring that it complies with the provisions of the Law and issue a no objection to that effect.</p>	<p>Noted. Upon further review, this has been marked as satisfactory as tests were conducted to verify the existence of the bureau.</p>

DLI 9. The total debts reported in the 2018 Financial Statement was N112,419,154,119.88 not N88,101,923,330.15 pin-pointed in your 2018 Annual Performance Assessment (APA).

The sum of N88,101,923,330.15 queried by you was exclusive of other reported payables to the tune of N24,317,230,789.73.

The discrepancy between N112,419,154,119.88 in the Audited Financial Statements and N152,208,861,266.00 reported by DMO on page 17 of APA was N39,789,707,145.12 not N62,515,531,128.52 pin-pointed by the Independent Verification Agent (IVA).

The reasons for the discrepancy are stated in the "Remark" column of the table below.

Noted. We obtained and relied on the revised data from FMOF, CBN and the Federal DMO for the computation on this DLR. Please see details in the Findings Section.

RE: CLARIFICATION OF INFORMATION ON THE STATE DEE

AS REPORTED IN THE 2018 FINANCIAL STATEMENT

**EKITI STATE DEBT STOCKS AS AT 31ST
DECEMBER, 2018**

S/N	DETAILS	AUDITED FS	SFTAS FIG/Federal DMO	DMO EKITI	DIFERENCE	REMARKS
1	BUDGET SUPPORT LOAN (SOURCE FMOF)	16,869,000,000.00	16,869,000,000.00	16,869,000,000.00	-	
2	BAIL OUT (SALARIES) SOURCE CBN)	8,919,634,767.01	9,006,890,698.00	8,919,634,767.01	(87,255,930.99)	Debt overstated by Fed. DMO
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	18,109,324,098.32	18,109,324,098.00	18,109,324,098.32	0.32	
4	EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,350,431,657.38	9,441,747,655.00	9,437,596,777.79	(91,315,997.62)	Debt overstated by Fed. DMO
5	STATE BONDS	2,458,989,888.57	1,990,746,143.00	1,990,746,143.00	468,243,745.57	Debt understated by Fed. DMO
6	COMMERCIAL BANK LOANS	1,987,788,065.28	1,987,788,065.00	1,987,788,065.28	0.28	
7	BAIL-OUT (INFRASTRUCTURE)	82,225,000.00	82,225,000.00	82,225,000.00	-	
8	SME LOAN (SOURCE CBN)	-	1,500,000,000.00	-	(1,500,000,000.00)	Omission due to info gap

9	SKYE (SCOA)	110,000,000.00	-	-	110,000,000.00	Omission by Fed. DMO
10	JAAC	180,000,000.00	-	-	180,000,000.00	Omission by Fed. DMO
11	EXTERNAL DEBTS	30,034,529,853.59	32,606,039,644.00	30,034,529,853.59	(2,571,509,790.41)	Debt overstated by Fed. DMO
	TOTAL DEBT STOCKS	88,101,923,330.15	91,593,761,303.00	87,430,844,704.99	(3,491,837,972.85)	Debt Stocks Variation
12	JUDGEMENT DEBTS	-	914,853,746.00	914,853,746.00	(914,853,746.00)	Omission due to info gap
13	CONTRACTORS' ARREARS	-	28,575,946,572.00	28,575,946,572.00	(28,575,946,572.00)	Omission due to info gap
14	PENSION & GRATUITY ARREARS	14,253,549,208.14	24,786,949,522.00	24,786,949,522.00	(10,533,400,313.86)	
15	SALARY ARREARS & OTHER CLAIMS	5,872,603,922.23	6,337,350,122.00	6,337,350,122.00	(464,746,199.77)	
16	OTHER DEBTS	4,191,077,659.36	-	-	4,191,077,659.36	
	TOTAL DEBTS	112,419,154,119.88	152,208,861,265.00	148,045,944,666.99	(39,789,707,145.12)	

5. Appendix A

ISSUE REPORTING TEMPLATE FOR THE SFTAS ANNUAL PERFORMANCE ASSESSMENT

Introduction:

This form is to be used by all the assessment teams to submit any issue encountered during the Annual Performance Assessment (APA) at the state. **Note:** All issues raised must be sent by email to the state focal officer and a copy to sftas@oaugf.ng , sftas.iva@gmail.com and sftas@jkconsulting-ng.com

RESPONSES ARE REQUIRED WITHIN TWO WORKING DAYS PLEASE.

ISSUE 1

State:	EKITI
DLI affected:	DLI 9
Prepared by:	Yusuf Agyo
Date:	24/1/2020

1. APA Issue [DEBT STOCK]

2. Description of finding/issue:

The DLI provides that:

Total debt stock at end Dec 2018 as a share of total revenue for 2018 financial year meets target.

Recall that the IVA observed a discrepancy between the ₦150,617,454,458.67 reported as Domestic debt stock to DMO and ₦88,101,923,330.15 reported in the 2018 financial statements (page 12) with a difference of ₦62,515,531,128.52. Though the DMO figure was used in the calculation of the debt ratio. (see “**Summary of work done, and evidence obtained on DLR 9**”)

This was reinforced by the Quality Assurance unit of the IVA review of your state.

3. Effects

Non satisfactory explanation will influence the reliability on the 2018 financial statement based on the materiality of the omission of over ₦62,515,531,128.52 debt stock from the financial statement.

Clarification or information requested from the state

Kindly explain why the domestic debt of ₦150,617,454,458.67 from DMO did not reflect in the 2018 financial statements, and the rationale for reflecting the amount of ₦88,101,923,330.15

4. State to insert response below

See response above.

.....
Submitted by Yusuf Agyo

Appendix B

Report on the achievement of the Eligibility Criteria for the 2018 performance year

Ekiti State

YOUR STATE HAS BEEN ASSESSED AS HAVING MET THE ELIGIBILITY CRITERIA FOR THE 2018 PERFORMANCE YEAR.

This report sets out the assessed performance of the State against the set eligibility criteria for the States' Fiscal Transparency, Accountability and Sustainability Programme (SFTAS). It contains feedback and clarifications to enable the State prepare better for the next assessment. Note that the eligibility assessment will be conducted afresh on an annual basis and being deemed eligible in one year does not guarantee eligibility in subsequent years. Please visit the SFTAS guidelines for more detail on eligibility.

Any enquiries on the contents of this report should be routed through the State Focal persons to the following email address – sftas@oaugf.ng

Eligibility Criteria 2018 Part I - The online publication of Approved Budgets for 2019 by 28 February 2019

Overview				
Information Source(s)	Initial checks	Initial Comments / Observations	Follow up	Final Assessment
https://ekitistate.gov.ng/financebudget/ekiti-budget-appraisals/ https://ekitistate.gov.ng/wp-content/uploads/downloads/2019/Appropriation%20law.pdf	A search was done on Ekiti State website	The 2019 Budgets were published on the State Official website, a copy was downloaded. There's no evidence as yet of the 2019 Budget being signed by the governor.	A request was made on 12/03/2019 to the focal persons to provide evidence of the governor's assent	EC was met The State focal persons responded on 21/03/19 providing a link (https://ekitistate.gov.ng/wp-content/uploads/downloads/2019/Appropriation%20law.pdf) to the state 2019 appropriation bill. A copy was downloaded.

Tests/checks performed	Results	Areas for improvement
Is the approved budget for 2019 available on any of the State Government Websites?	Yes	

Was the approved budget published online before 28 February 2019?	Yes	
Is the published budget clear and legible?	Yes	
Can the budget be downloaded?	Yes	
Do we have evidence of assent by the Governor?	Yes	

Eligibility Criteria 2018 Part 2 - The online publication of Audited Financial Statements for 2017 by 31 December 2018

Source(s)	Initial Work Done	Initial Comments / Observation	Follow up	Final Assessment
https://ekitistate.gov.ng/ https://ekitistate.gov.ng/financebudget/account-generals-financial-reports/ https://www.slideshare.net/EkitiStateDigitalMedia/ekiti-state-of-nigeria-statement-of-financial-position-as-at-31st-of-december-2017-123081481 https://ekitistate.gov.ng/ekiti-state-auditor-generals-report/	<p>A search was done on the Accountant General Financial Report page of the Ekiti State Website and their Audited Financial Statements was downloaded from Slide Share through a LinkedIn Account</p> <p>Also, the State Auditor General's comment page was screen shot and saved.</p>	<p>The Audited Financial Statements were uploaded to Slide Share and required the user to have a LinkedIn Account in order to access their Financial Statements. This limits the level of access and transparency.</p>	N/A	<p>EC met</p> <p>Will give feedback to Ekiti to remove restrictions, and then confirm these are removed.</p>

Tests/checks performed	Results	Areas for improvement
Were the Financial Statements (FS) for 2017 available on any of the State Government Websites? (and were the FS straightforward or difficult to find?)	Yes	None
Were the Financial Statement for 2017 available published online before 31 December 2018?	Yes	None
Are the published financial statements clear and legible?	Yes	None
Can the Financial Statements be downloaded?	Yes	Can only be viewed and downloaded via a social media App (Via LinkedIn). To improve visibility the State should publish a downloadable pdf version of their FS on the State Official Website

Do we have evidence of audit by the State Auditor-General?	Yes	None
Are the financial statements complete, including primary statements and disclosure notes?	No	No Cashflow Statement. The full set of primary financial statements and notes should be published
Are there any indications that balances within the financial statements are not credible	Partly	<ul style="list-style-type: none"> i. Statutory allocation for 2017 in FS does not match NBS data. ii. 2017 VAT in FS does not match corresponding NBS. iii. Information on allowances for 2016 not provided iv. Public debt charges value for 2016 not reported.