

OFFICE OF THE AUDITOR-GENERAL, KADUNA STATE
2024 ANNUAL OPERATIONAL PLAN

OUTPUT	ACTIVITIES	SUB ACTIVITIES	TIMELINE				STATUS	REMARKS/CHALLENGES
			Q1	Q2	Q3	Q4		
Collection of payment vouchers and Revenue Receipts	•Checking/Examination of payment Vouchers/Revenue for compliance with relevant financial Regulation	Routine Audit	▲	▲	▲	▲		
Verification of Government Stores	•Store Ledger, •RVs •SIVs etc	Stores Counting and Reconciliation/Physical verification	▲	▲	▲	▲	ongoing	
Verification of Capital Projects	• Checking of Contract Agreement • Bill of quantities/Bills of Engineering Measurement •Payment Vouchers •Certificates of valuation •Certificate of payment	File review Checking /Casting of Bills of Quantity/Bills of Engineering Measurement etc	▲	▲	▲	▲	ongoing	
Compilation of Returns from Resident Audit offices	•Posting of payment vouchers into Cashbooks and votebook •Extracts/Cashbook Analysis of Payment Vouchers •Preparation of Monthly Returns •Tripartite Reconciliation of final account	Casting and Totalling of payment Figures etc	▲	▲	▲	▲	Routine	

Reconciliation of Financial Returns Between OSAG and MoF	<ul style="list-style-type: none"> • Bank Reconciliation • Audit Querries • Audit Issues 	Casting and Totaling of collection and payment Checking Cashbook and Bank Statement	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲		
Quarterly routine verification of projects	<ul style="list-style-type: none"> • 15- Days Quarterly visitation to site for the compilation of Capital project across the 3 Senatorial Zone By `15-persons 	5- days visitation to site for the compilation of Capital project in Northern Senatorial Zone By 3- persons •5- days visitation to site for the compilation of Capital project in Central Senatorial Zone By 3- persons •5-days visitation to site for the compilation of Capital project in Southern Senatorial Zone By 3- persons			▲		▲		▲			▲			
Review Departmental workplan	<ul style="list-style-type: none"> • Produce Proposed Departmental workplan 	<ul style="list-style-type: none"> • Ensure annual workplans are executed • Conduct meeting to Validate departmental workplan 				▲									
Reviews audit work for accuracy and completeness	<ul style="list-style-type: none"> • Quarterly Review of reports submitted by Residents Auditors 	<ul style="list-style-type: none"> • Reconciliation activities • Drafting of Audit Issues • Submission of reconciled reports to Annual accounts Department 		▲		▲			▲				▲		
Implement quality assurance measures	<ul style="list-style-type: none"> • Ensure compliance with existing Laws, standard and procedures 	<ul style="list-style-type: none"> • Inspection • Evaluation • Monitoring • Reporting 		▲		▲			▲				▲		

Maintains register of all disposed	• Colaboration with KADPPA and	• Resident due process	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲		
Prepare schedule for periodic management staff visitation for inspection	• planning to identify Activities, date and time of visitation to Residents Audit Offices	• Execution of plans		▲		▲				▲				▲		
Review of Departmental workplan	• Produce proposed Departmental Workplan •Conduct Meeting to Validate departmental Workplan • Produce for submission incorporation to organisational Workplan	• Collection of work plan from Resident Audit Offices		▲		▲				▲				▲		
Review of Accountant General's Draft Annual Account		Casting and Totaling of figures														
	•Receipt of Accountant General Annual Financial Report •Review of Financial Statement			▲											ongoing	correction and adjustment of figures
Reconciliation of Annual Report between this office and Office of the Accountant General	•Discussion on observation arising from the Draft Accounts report	Forwarding of Observation to the Auditor General before commencing discussion				▲				▲				▲	ongoing	
Processing of Retirement/ Death benefits under the define benefit scheme	•Checking, processing and approval of Benefits	Checking the file documentation	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	in progress	lack of supporting document of retirees
Compile return receipt from MDAs through Resident Auditors	Undertake spreadsheet analysis for revenue collection and payment	Extraction of collection of revenue and payment for the cashbook				▲				▲				▲	in progress	

Collate audit queries from other Departments for incorporation into Auditor General's Annual Report	<ul style="list-style-type: none"> •forwarding of observations to MDAs Accounting Officers •Issuance of queries (if need arise) 	Discussion of observation with MDAs Accounting Officers base on their submission/Finding				▲					▲							in progress	minimal queries are issues apart from revenue shortfall/surplus from the accountant General submit
Prepare Draft Auditor Generals Report	•Submission of Monthly Returns	Casting and Totaling of figures				▲												in progress	Account General Subcommitt ee draft report in the 1st of every year
Cordinate submission of copies of Auditor General Annual Report to the state House of Assembly (KASHoA)	• Forwarding of copies of annual Reports to State House of Assembly (KASHoA)	• Discussions between Public Accounts Committee (PAC), Office of the Auditor General and affected MDAs									▲							not yet started	
Production & distribution of Annual Audited report of the Auditor General.	• Processing of Draft Report	•Printing Reports				▲												ongoing	
Review Departmental workplan	•Produce Proposed Departmental workplan	<ul style="list-style-type: none"> • Ensure annual workplans are executed •Conduct meeting to Validate departmental workplan 				▲													
Supervision of Draft Audited Accounts	<ul style="list-style-type: none"> •Receipt of Draft from External Auditors (Consultants) •Review of the prepared Draft •Review of Management Report and Financial 	Casting and Totaling of figures	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	Routine		

Registration of New Consultant and New established Agencies	<ul style="list-style-type: none"> • Collation of prospective Consultants' profile • Review of Laws of newly Established Agencies 	<ul style="list-style-type: none"> • Create Files for new consultants for documentation • Create Files for newly established Agencies 	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲		
Distribution of Demand notices for Reconciliation of Revenue figures with KADIRS	<ul style="list-style-type: none"> • Issuance of Demand Notice for • Issuance of Receipt/Reconciliation 	<ul style="list-style-type: none"> • Follow up • Preparation of Monthly Revenue Returns 	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲		
Submission of draft Accounts by the Consultants	<ul style="list-style-type: none"> • Review of Draft Audited Accounts 	Observation are sorted out from the Draft Accounts/Reports	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲		
Organise Tripartite meeting to discuss Accounts of Agencies	<ul style="list-style-type: none"> • Discussion of Report Content 	<ul style="list-style-type: none"> • Observations sorted out are discussed for necessary correction/actions 	▲										▲			
Appointment of External Auditors	<ul style="list-style-type: none"> • Issuance of letter of Engagement 	<ul style="list-style-type: none"> • Create File for Documentation of Consultants records 	▲										▲			
Intervene in arriving at Audited fee when need arises	<ul style="list-style-type: none"> • Agreement between the two parties on the payment of Audit fees 	<ul style="list-style-type: none"> • Processing of Payment 	▲										▲			
Review Departmental workplan	<ul style="list-style-type: none"> • Produce Proposed Departmental workplan 	<ul style="list-style-type: none"> • Ensure annual workplans are executed • Conduct meeting to Validate departmental workplan 				▲										
Review of Final copies of Audited Accounts of Agencies	<ul style="list-style-type: none"> • Checking and correction of observation to Ensure that it is reflected on the final copies 	<ul style="list-style-type: none"> • Confirmation of words and figures of the final copy 	▲										▲			

[illegible]