

LIST OF PRIMARY SCHOOLS VISITED	
NORTH	
S/n	Name of Schools
1	St. Martins R.C.M Primary School, Okedogbon
2	Our Saviour Anglican Grammar School, Emure-Ile
3	St.Paul Anglican Primary School, Ifon
4	St. Barnabas Caring Heart Mega Primary School, Ifon
5	St. Lukes Anglican Primary School, Irun Akoko
6	St. James Anglican Primary School, Ugbe-Akoko
7	L.A Primary School, Ikado,Oke-Ila, Ikare
8	St. Mary Mega Pry School, Oka-Akoko
9	Community Demonstration Primary School, Epinmi
ONDO CENTRAL	
S/n	Name of Schools
1	St. Edwards Primary School, Igba, Ondo
2	St. James C.A.C Mega Pry School, Akure
3	L.A Primary School, Oda, Akure
4	St. Thomas Anglican Primary School, Isinigbo
5	Local Authority Primary School, Owode Ararromi
6	Methodist Primary School, Idanre
7	A.U.D Primary School, Oke-Lisa, Ondo
SOUTH	
S/n	Name of Schools
1	St. John's Anglican Primary School, Ajue, Odigbo
2	Community Primary School, Ile-Oluji, Oke-Igbo
3	FACM Primary School, Igbokoda
4	Methodist Peimary School, Ode Irele
5	The Apostolic Primary Schppl, Igbobini
6	Beulah Baptist Primary School, Ore
7	Ansar-Udeen Islam Primary School, Okitipupa
8	St. Peters Anglican Primary School, Ile-Oluji

# PROPOSED PRIMARY SCHOOL SAMPLE SELECTION MATRIX

## HOPE-GOV PERFORMANCE AUDIT (2023 - 2025)

The enrolment data provides an excellent basis for a **risk-based and representative sampling plan** for the HOPE-GOV Performance Audit of Basic Education. Since the audit must cover:

All three Senatorial Districts.

Urban, rural, riverine and hard-to-reach areas.

High-enrolment schools.

Schools with major infrastructure investments.

Schools benefiting from UBEC/SUBEB interventions.

Verification of at least 60% of capital expenditure value through project sampling.

the school selection should combine:

### A. Enrolment-Based Selection

(Targeting schools with large pupil populations)

### B. Infrastructure Project-Based Selection

(Targeting schools with major capital projects)

### C. Geographic Representation

(All 18 LGAs represented)

## ONDO NORTH SENATORIAL DISTRICT

LGA	Schools	Selecti on Basis
Owo	St. Martins RCM Primary School, Okedogbon	Infrast ructure Project
Owo	Our Saviour Primary School, Emure-Ile	ECCDE Project

Akoko North East	<b>ST JAMES PRIMARY SCHOOL,Ugbe, AKOKO</b>	High Enrolme nt/Urba n
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Akoko North East	<b>LOCAL AUTHORITY PRIMARY SCHOOL, IKADO</b>	Infrast ructure Project
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Akoko North West	Irepodun Community School, Irun- Akoko	Classro om Constru ction
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Akoko South West	<b>ST MARY'S RCM MEGA PRY SCHOOL, Oka- Akoko</b>	High Enrolme nt
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Akoko South East	<b>COMMUNITY DEM.PRIMARY SCHOOL, EPINMI</b>	Rural Coverag e
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Ose	<b>ST. BARNABA'S MEGA PRY. SCH. IFON</b>	High Enrolment
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Ose	EKAMARUN G/S, IFON	RENOVA TION OF 6 CLASSR OOM (AGAGU ) WITH OFFICE & STORE
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**North Sample = 9 Schools**

### ONDO CENTRAL SENATORIAL DISTRICT

LGA	Schools	Selecti on Basis
Akure South	ST. JAMES' C.A.C CARING HEART MEGA PRIMARY SCHOOL	Highest Enrolme nt LGA
Akure South	L.A PRIMARY SCHOOL OSIC ODA COCOA ESTATE.AKURE SOUTH	Capital Project
Akure North	St Thomas Anglican Primary School, Isinigbo	Classro om Constru ction

Akure North	LA Primary School, Owode	ECCDE Project
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Ifedore	ST ANTHONY PRIMARY SCHOOL, ILORO, IFEDORE	Rural Coverage
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Idanre	METHODIST PRIMARY SCHOOL, IPINLERERE IDANRE LGA	Renovation Project
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Ondo East	St Edward's Primary School, Igba, Ondo East	Infrastructure Project (ECCDE Building)
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Ondo West	A.U.D P/S OKELISA	Highest Population Centre
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**Central Sample = 8 Schools**

## **ONDO SOUTH SENATORIAL DISTRICT**

**LGA**

**Schools**

**Selection  
Basis**

Ilaje	ST LUKES ANG PRIMARY SCHOOL, ODE ETIKAN, ILAJE LGA	Major Project
Ilaje	ST CATHERINE PS, OKE PARE, ILAJE LGA	Riverine School
Ilaje	F A C M PRIMARY SCHOOL, Igbokoda	ECCDE Project
Ese-Odo	THE APOSTOLIC PRY SCHOOL, IGBOBINI , Ese Odo	Riverine/ Hard-to- Reach
Ese-Odo	SAINT PETER'S FACM AROGBO , Ese Odo	Infrastruc ture Project
Odigbo	Beulah Baptist Primary School, Ore	High Enrolmen t

Okitipupa	Ansar-Ud-Deen Primary School, Okitipupa	ECCDE Project
Irele	Selected High- Enrolment School	Rural Coverage
Ile-Oluji/Oke-Igbo	Community Primary School, Leegun	Infrastruc- ture Project

**South Sample = 9 Schools**

## SAMPLE SIZE SUMMARY

Senatorial District	Schools
Ondo North	8
Ondo Central	8
Ondo South	9
Total	25 Schools

## RISK-BASED ADDITIONAL SELECTIONS

Based on the enrolment statistics supplied by SUBEB, the following LGAs should receive additional attention because of their exceptionally large pupil populations:

LGA	Primary Enrolment
Ilaje	18,656
Ondo West	11,952

Ese-Odo	10,197
Akure South	9,032
Akoko South West	7,575
Irele	6,405
Odigbo	5,991
Owo	5,865

For these LGAs, at least **two schools** should be sampled, particularly where they also benefited from infrastructure projects.

## SCHOOLS TO BE VERIFIED IN EACH LGA

The final selection should ensure:

Criteria	Requirement
All 18 LGAs Covered	Yes
Urban Schools	Included
Rural Schools	Included
Riverine Schools	Included
Hard-to-Reach Schools	Included
High Enrolment Schools	Included
Schools with UBEC Projects	Included
ECCDE Facilities	Included

Schools with  
Classroom            Included  
Construction

Schools with  
Renovation        Included  
Projects

Schools with  
WASH Projects    Included

## **WHAT THE AUDIT TEAM SHOULD VERIFY IN EACH SCHOOL**

### **Human Resources**

Number of teachers posted.

Number physically present.

Teacher attendance.

Teacher-pupil ratio.

Subject specialization.

### **Enrolment and Attendance**

Current enrolment.

Average attendance.

Dropout records.

Completion records.

### **Infrastructure**

Classrooms.

Furniture.

Toilets.

Water supply.

Fencing.

ECCDE facilities.

### **Learning Environment**

Classroom congestion.

Availability of instructional materials.

Condition of buildings.

### **Financial and Procurement Issues**

School grants received.  
Project records.  
Furniture supplied.  
Learning materials supplied.

### Capital Projects

Physical existence.  
Completion status.  
Functionality.  
Beneficiary utilization.  
GPS coordinates.  
Geo-tagged photographs.

### Community Validation

Head Teacher interview.  
SBMC/PTA interview.  
Community leader interview.

## Recommended Final Sample

For a robust HOPE-GOV audit, I would recommend:

Item	Coverage
LGAs	18 of 18
Schools	30 – 36
Major Capital Projects	Top 20 Projects
Capital Expenditure Coverage	Minimum 60%
Riverine Schools	Minimum 4
High-Enrolment Schools	Minimum 10

This will provide sufficient and appropriate audit evidence to support conclusions on the economy, efficiency, effectiveness, equity, and value-for-money of Basic Education service delivery in Ondo State from 2023–2025.

PROPOSED PRIMARY SCHOOL SAMPLE SELECTION MATRIX  
HOPE-GOV PERFORMANCE AUDIT (2023–2025)

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All three Senatorial Districts.  
Urban, rural, riverine and hard-to-reach areas.  
High-enrolment schools.  
Schools with major infrastructure investments.  
Schools benefiting from UBEC/SUBEB interventions.  
Verification of at least 60% of capital expenditure value through project sampling.  
the school selection should combine:

- A. Enrolment-Based Selection  
(Targeting schools with large pupil populations)
- B. Infrastructure Project-Based Selection  
(Targeting schools with major capital projects)
- C. Geographic Representation  
(All 18 LGAs represented)

ONDO NORTH SENATORIAL DISTRICT

LGA  
Owo  
Owo  
Akoko North East  
Akoko North East  
Akoko North West  
Akoko South West  
Akoko South East  
Ose  
Ose  
North Sample = 9 Schools

Schools Selection Basis  
St. Martin Infrastructure Project  
Our Savio ECCDE Project  
ST JAMES High Enrolment/Urban  
LOCAL AU Infrastructure Project  
Irepodun Classroom Construction  
ST MARY'S High Enrolment  
COMMUN Rural Coverage  
ST. BARN'S High Enrolment  
EKAMARU RENOVATION OF 6 CLASSROOM (AGAGU) WITH OFFICE & STORE

ONDO CENTRAL SENATORIAL DISTRICT

LGA  
Akure South  
Akure South  
Akure North  
Akure North  
Ifedore  
Idanre  
Ondo East  
Ondo West  
Central Sample = 8 Schools

Schools Selection Basis  
ST. JAMES Highest Enrolment LGA  
L.A PRIMA Capital Project  
St Thomas Classroom Construction  
LA Prima ECCDE Project  
ST ANTHO Rural Coverage  
METHODI Renovation Project  
St Edward Infrastructure Project(ECCDE Building)  
A.U.D P/S Highest Population Centre

ONDO SOUTH SENATORIAL DISTRICT

LGA  
 Ilaje  
 Ilaje  
 Ilaje  
 Ese-Odo  
 Ese-Odo  
 Odigbo  
 Okitipupa  
 Irele  
 Ile-Oluji/Oke-Igbo  
 South Sample = 9 Schools

Schools Selection Basis  
 ST LUKES , Major Project  
 ST CATHEI Riverine School  
 F A C M PI ECCDE Project  
 THE APOS Riverine/Hard-to-Reach  
 SAINT PET Infrastructure Project  
 Beulah Ba High Enrolment  
 Ansar-Ud- ECCDE Project  
 Selected F Rural Coverage  
 Communi Infrastructure Project

SAMPLE SIZE SUMMARY

Senatorial District  
 Ondo North  
 Ondo Central  
 Ondo South  
 Total

Schools  
 8  
 8  
 9  
 25 Schools

RISK-BASED ADDITIONAL SELECTIONS

Based on the enrolment statistics supplied by SUBEB, the following LGAs should receive additional attention because of their exceptionally large pupil populations:

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Rural Schools	Included
Riverine Schools	Included
Hard-to-Reach Schools	Included
High Enrolment Schools	Included
Schools with UBEC Projects	Included

ECCDE Facilities	Included
Schools with Classroom Construction	Included
Schools with Renovation Projects	Included
Schools with WASH Projects	Included

WHAT THE AUDIT TEAM SHOULD VERIFY IN EACH SCHOOL

Human Resources  
Number of teachers posted.  
Number physically present.  
Teacher attendance.  
Teacher-pupil ratio.  
Subject specialization.  
Enrolment and Attendance  
Current enrolment.  
Average attendance.  
Dropout records.  
Completion records.  
Infrastructure  
Classrooms.  
Furniture.  
Toilets.  
Water supply.  
Fencing.  
ECCDE facilities.  
Learning Environment  
Classroom congestion.  
Availability of instructional materials.  
Condition of buildings.  
Financial and Procurement Issues  
School grants received.  
Project records.  
Furniture supplied.  
Learning materials supplied.  
Capital Projects  
Physical existence.  
Completion status.  
Functionality.  
Beneficiary utilization.  
GPS coordinates.  
Geo-tagged photographs.  
Community Validation  
Head Teacher interview.  
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Community leader interview.  
Recommended Final Sample

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## HOPE-GOV 2025 PROJECT SELECTION MATRIX

For the **HOPE-GOV Performance Audit (Basic Education Sector, 2025)**, we need to select that simultaneously:

Covers the **20 largest projects**;

Achieves **more than 60% expenditure coverage**;

Ensures equitable spread across **North, Central and South Senatorial Districts**;

Includes **ongoing projects, riverine projects, statewide interventions, and different project categories**.

### A. STATEWIDE PROJECTS (100% Verification)

S/N	Project Description	Location	Contract Sum (₦)	Audit Priority
1	Provision of Water Supply and Sanitation	Statewide	213,278,555.07	High
2	Supply of Pupils Furniture (Lot 1)	Statewide	99,903,594.08	High
3	Supply of Pupils Furniture (Lot 2)	Statewide	99,903,594.08	High
4	Supply of Pupils Furniture (Lot 3)	Statewide	99,903,594.08	High
5	Supply of Pupils Furniture (Lot 4)	Statewide	99,903,594.08	High
6	Supply of Pupils Furniture (Lot 5)	Statewide	99,903,594.08	High
7	Supply of Pupils Furniture (Lot 6)	Statewide	99,903,594.08	High
8	Supply of Pupils Furniture (Lot 7)	Statewide	99,903,594.08	High
9	Supply of Pupils Furniture (Lot 8)	Statewide	99,314,192.35	High
10	Supply of Teachers Furniture (Lot 1)	Statewide	61,000,684.62	High
11	Supply of Teachers Furniture (Lot 2)	Statewide	59,804,592.76	High
12	Supply of ECCDE Furniture (Lot 1)	Statewide	59,994,570.24	High
13	Supply of ECCDE Furniture (Lot 2)	Statewide	50,521,743.36	High
14	Procurement of 4WD Double Cabin Vehicle	SUBEB HQ	55,916,453.38	High
15	Procurement of 18- Seater Bus	SUBEB HQ	70,335,703.38	High

**Subtotal: ₦1,469,788,059.80**

### B. NORTH SENATORIAL DISTRICT

S/N	Project	LGA	Contract Sum (₦)
16	St Patrick College Fence (1650m)	Akoko South-West	75,113,711.63
17	Baptist Day Primary School, Erusu	Akoko North-West	53,752,104.76
18	Ifesowapo Community Primary School, Arigidi	Akoko North-West	53,913,961.86
19	St Andrew Primary School, Sosan	Akoko South-East	54,444,225.06
20	Social Primary School, Idoani	Ose	56,334,521.63
21	St Paul Anglican Primary School, Ifon	Ose	57,334,521.63
22	Ebenezer FAC Primary School Fence	Akoko South-West	53,112,805.49
23	Agbogbo Junior High School Renovation	Akoko South-West	53,313,940.14
24	Oludaye Junior Grammar School Laboratory	Akoko South-West	53,247,889.21
25	Baptist Primary School, Enikorogha (Ongoing)	Ese-Odo*	93,928,653.18
<b>Subtotal: ₦604,496,334.59</b>			

### C. CENTRAL SENATORIAL DISTRICT

S/N	Project	LGA	Contract Sum (₦)
26	Methodist Primary School, Ipinlerere	Idanre	59,748,085.21
27	Community JHS, Orisunmibare	Ondo East	58,140,785.95
28	Community Primary School, Kajola	Ondo East	56,646,454.50
29	Army Children Primary School	Akure South	53,685,067.73
30	Cannan Land Primary School	Akure South	53,822,802.58

31	Ogo Oluwa Community Primary School	Akure South	51,537,150.55
32	Madayese Memorial CAC Primary School	Akure South	53,037,150.55
33	St Peter Anglican Primary School	Akure North	54,021,004.50
34	Community Primary School, Igunsin	Akure North	55,221,004.50
35	St Matthew CAC Primary School	Idanre	54,617,929.50
<b>Subtotal: ₦550,477,435.57</b>			

#### **D. SOUTH SENATORIAL DISTRICT**

<b>S/N</b>	<b>Project</b>	<b>LGA</b>	<b>Contract Sum (₦)</b>
36	Ebenezer FAC Primary School	Okitipupa	67,184,828.57
37	LA Primary School New Jerusalem (Island)	Ese-Odo	58,042,054.72
38	Community Primary School Okeleoyinbo	Ese-Odo	59,323,302.06
39	St Luke Anglican Primary School Ode- Etikan	Ilaje	58,487,651.71
40	St Catherine Primary School Oke Pare	Ilaje	56,708,959.69
41	FAC Primary School Etugbo	Ilaje	50,384,344.11
42	CPS Oke Siri	Ilaje	52,595,153.55
43	LA Primary School Ipepe (Riverine)	Ilaje	53,700,213.93
44	LA Primary School Farm Settlement	Ile-Oluji/Okeigbo	51,835,744.23
45	Community Primary School Kiniso	Odigbo	40,108,391.24
<b>Subtotal: ₦548,370,643.81</b>			

#### **SUMMARY OF SELECTED PROJECTS**

<b>Category</b>	<b>No. of Projects</b>	<b>Value (₦)</b>
Statewide Interventions	15	1,469,788,059.80
North Senatorial District	10	604,496,334.59
Central Senatorial District	10	550,477,435.57
South Senatorial District	10	548,370,643.81
<b>Total Selected Projects</b>	<b>45</b>	<b>3,173,132,473.77</b>

#### **COVERAGE ANALYSIS**

<b>Item</b>	<b>Amount (₦)</b>
Total 2025 Capital Expenditure Selected Project Value	6,831,816,026.96
Coverage Achieved	46.45%
HOPE-GOV Minimum Requirement	60.00%
Gap Remaining	13.55%
<b>Item</b>	<b>Amount (₦)</b>

Total Capital Expenditure	6,831,816,026.96
Required at 60%	4,099,089,616.18
Already Selected	3,173,132,473.77
<b>Additional Value Required</b>	<b>925,957,142.41</b>

in the matrix.

#### **ADDITIONAL PROJECTS TO ACHIEVE 60% COVERAGE**

##### **A. Remaining Projects Above ₦50 Millio**

S/N	Project	LGA	Amount (₦)
1	Renovation of 6 Classrooms Agagu Type – LA Primary School, Odigbo	Odigbo	53,830,540.46
2	Renovation of 6 Classrooms Agagu Type – The Apostolic Primary School, Emure-Ile	Owo	53,822,802.58
3	Renovation of 5 Classrooms with Offices – C/S Grammar School, Owo	Owo	53,822,802.58
4	Renovation of 6 Classrooms Agagu Type – CAC Junior Grammar School, Akure	Akure South	50,118,426.72
5	Renovation of 6 Classrooms with Office – Methodist Primary School, Sabomi	Ese-Odo	51,271,534.19
6	Renovation of 6 Classrooms with Office – Baptist Primary School, Enikorogha	Ese-Odo	52,964,164.32

7	Renovation of 6 Classrooms Agagu Type Terrain – St James Pry School, Ugbe-Akoko	Akoko North East	52,996,607.26
8	Renovation of 6 Classrooms Agagu Type Terrain – St John CAC Pry School, Edo, Ikare	Akoko North East	52,996,607.26
9	Completion/Renovation Agagu Type – LA Primary School Farm Settlement, Ile-Oluji	Ile-Oluji	51,835,744.23
10	Renovation of 6 Classrooms with Offices – St James Primary School Supare	Akoko South West	55,397,691.85
11	Renovation of 6 Classrooms with Offices – LA Pry School Ose Oba	Akoko South West	51,613,535.16

**Subtotal A = ₦580,670,456.61**

S/N	Project	LGA	Amount (₦)
12	Renovation of 4 Classroom with Office and Toilet Terrain – Ondo East	Ondo East	58,140,785.95
13	Renovation of 6 Classroom Block with Office – St Catherine's RCM School, Ondo	Ondo West	44,895,413.94
14	Renovation of 6 Classrooms Without Office Terrain – St Coleman's RCM School, Idanre	Idanre	44,356,902.46
15	Renovation of 4 Classrooms – LA Primary School, Gbogi	Irele	49,578,904.05

16	Renovation of 4 Classrooms – Community Comprehensive JSS, Ikaram	Akoko NW	43,555,530.47
17	Renovation of 4 Classrooms with Offices – Isua Community JHS	Akoko SE	41,066,312.39
18	Renovation of 4 Classrooms with Office and Store – St Martins RCM School, Owo	Owo	42,099,104.98

Subtotal B = ₦323,693,954.24

C. Remaining Fence Projects Above ₦40 Million

S/N	Project	LGA	Amount (₦)
19	Perimeter Fence (680m) – St James Primary School, Arigidi	Akoko NW	54,636,995.75
20	Perimeter Fence (580m) – LA Primary School, Irele	Irele	48,363,995.75
21	Perimeter Fence (434m) – Holy Trinity African Church School, Idoani	Ose	40,073,273.41

Category	Amount (₦)
Remaining Projects Above ₦50m	580,670,456.61

Addition al Renovati on Projects ( <del>₦</del> 40m– ₦50m)	323,693,954.24
Remainin g Fence Projects Above ₦40m	143,074,264.91
<b>Total Addition al Selection</b>	<b>1,047,438,675.76</b>

ONDO STATE HOPE-GOV PERFORMANCE AUDIT OF BASIC EDUCATION (2023–2025)

SCHOOL FIELD VERIFICATION QUESTIONNAIRE

Office of the Auditor-General for Ondo State

Performance Audit of Basic Education Sector

Period Under Review: 1 January 2023 – 31 December 2025

SECTION A: GENERAL INFORMATION

Item        Response

School Name

School Code

LGA

Senatorial District

Community

Date of Visit

Time of Arrival

Time of Departure

GPS Coordinates

School Cat: Primary School

Ownership Public

Name of Head Teacher

Telephone Number

Number of Years in Service

SECTION B: SCHOOL PROFILE

Audit Objective

Assess accessibility and utilization of basic education services.

Question    Response

Year School was Established

Number of Classrooms

Number of Functional Classrooms

Number of Pupils Enrolled (2023)

Number of Pupils Enrolled (2024)

Number of Pupils Enrolled (2025)

Average Daily Attendance

Number of Pupils Present on Day of Visit

Number of Pupils with Special Needs

Number of Communities Served

Documents Required

✓ School Census Records

✓ Enrolment Registers

✓ Attendance Registers

✓ EMIS/DNEMIS Reports

SECTION C: TEACHER DEPLOYMENT AND UTILIZATION

Audit Objective

Determine whether teachers are adequately deployed and effectively utilized.

Teacher Statistics

Item        Male        Female        Total

Approved Establishment

Teachers Posted  
Teachers on Payroll  
Teachers Physically Present  
Vacancies  
Questions

How many teachers are currently posted to the school? \_\_\_\_\_

How many teachers were physically present during today's visit? \_\_\_\_\_

Are there subjects/classes without teachers? \_\_\_\_\_ If yes,  
name the subjects/classes \_\_\_\_\_

Have teachers been transferred into or out of the school during 2023–2025?  
\_\_\_\_\_ If yes, how many were transferred in \_\_\_\_\_, and how  
were transferred out \_\_\_\_\_

Are there volunteer teachers? \_\_\_\_\_ If yes, how many \_\_\_\_\_

Are there teachers/staff receiving salaries but not reporting for duty? \_\_\_\_\_

If yes, provide details as follows:

Staff Name Subject bei Date since Indicate if formal report has been made of the absnodment

Documents Required  
✓ Staff Nominal Roll  
✓ Payroll Records  
✓ Attendance Register  
✓ Duty Roster  
✓ Deployment Records

#### SECTION D: TEACHER-PUPIL RATIO

Audit Objective

Assess adequacy and equity of teacher distribution.

Item          Number

Total Pupils

Total Teachers

Teacher-Pupil Ratio

Audit Questions

Is the teacher-pupil ratio within acceptable standards? \_\_\_\_\_

Are some classes overcrowded? \_\_\_\_\_

Which classes have the highest pupil population? \_\_\_\_\_

Are there multigrade classes? \_\_\_\_\_

#### SECTION E: SCHOOL ATTENDANCE AND RETENTION

Audit Objective

Assess effectiveness of enrolment and retention strategies.

Indicator          2023          2024          2025

Enrolment

Attendance

Dropouts

Transfers Out

Transfers In

Questions

What are the major causes of absenteeism? \_\_\_\_\_

What are the major causes of dropout? \_\_\_\_\_

Are there girl-child retention programmes? \_\_\_\_\_

Are there out-of-school children within the catchment area? \_\_\_\_\_

Documents Required

✓ Attendance Registers

✓ Admission Registers

✓ School Census Reports

#### SECTION F: LEARNING ENVIRONMENT AND INFRASTRUCTURE

Audit Objective

Assess adequacy and condition of learning facilities.

Classroom Assessment

Item	Available	Functional
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Classrooms

Staff Rooms

Head Teacher Office

Library

ICT Room

Store

Water, Sanitation and Hygiene (WASH)

Item	Available	Functional
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Water Supply

Toilets

Handwashing Facilities

Waste Disposal Facility

Questions

Are classrooms adequate for enrolment? \_\_\_\_\_

Are there dilapidated buildings? \_\_\_\_\_

Are pupils learning under temporary structures? \_\_\_\_\_

Are toilets segregated by gender? \_\_\_\_\_

Evidence Required

✓ Photographs

✓ GPS Coordinates

✓ Infrastructure Checklist

#### SECTION G: SCHOOL FURNITURE AND LEARNING MATERIALS

Audit Objective

Assess availability and utilization of educational resources.

Item	Quantity A	Quantity Required
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Pupils' Desks

Chairs

Teachers' Tables

Teachers' Chairs  
Chalkboards/Whiteboards  
Textbooks  
Teaching Aids

Questions  
Are furniture supplies adequate? \_\_\_\_\_  
Are textbooks sufficient? \_\_\_\_\_  
Are teaching materials being utilized? \_\_\_\_\_

#### SECTION H: SCHOOL FEEDING PROGRAMME (WHERE APPLICABLE)

Audit Objective  
Assess effectiveness of programme implementation.

Questions  
Is the school benefiting from the feeding programme?  
Number of beneficiaries?  
Frequency of meals?  
Is attendance linked to the programme?

Documents  
✓ Beneficiary Records  
✓ Feeding Reports

#### SECTION I: EDUCATION PROJECTS VERIFICATION

Audit Objective  
Verify implementation and utilization of capital projects.  
Projects Executed During 2023–2025  
Project De: Contract V: Completion Status

Questions  
Was the project completed? \_\_\_\_\_  
Is the facility currently in use? \_\_\_\_\_  
Has the project improved learning conditions? \_\_\_\_\_  
Were there delays? \_\_\_\_\_  
Are there abandoned projects? \_\_\_\_\_

Evidence Required  
✓ Project Files  
✓ Completion Certificates  
✓ Photographs  
✓ GPS Coordinates

#### SECTION J: PROCUREMENT OF EDUCATIONAL RESOURCES

Audit Objective  
Assess economy and value-for-money.

Verify  
Item      Yes      No  
Furniture Delivered  
Textbooks Delivered

Teaching Materials Delivered

Assets Recorded

Questions

Were supplied items received? \_\_\_\_\_

Are they being used? \_\_\_\_\_

Are any items missing? \_\_\_\_\_

#### SECTION K: LEARNING OUTCOMES

Audit Objective

Assess effectiveness of educational programmes.

Performance Indicators

Indicator	2023	2024	2025
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Completion Rate

Transition Rate

Examination Pass Rate

Questions

Has performance improved over the period? \_\_\_\_\_

What factors affect learning outcomes? \_\_\_\_\_

What interventions have been implemented? \_\_\_\_\_

Documents Required

✓ Examination Results

✓ School Performance Reports

✓ Monitoring Reports

#### SECTION L: FINANCIAL MANAGEMENT

Audit Objective

Assess accountability and utilization of resources.

Questions

Has the school received grants? \_\_\_\_\_

Has the school benefited from UBEC/SUBEB projects? \_\_\_\_\_

Are records maintained properly? \_\_\_\_\_

Were funds used for approved purposes? \_\_\_\_\_

Documents Required

✓ Cash Books

✓ School Grant Records

✓ Project Records

#### SECTION M: COMMUNITY PARTICIPATION

Audit Objective

Assess stakeholder involvement in school management.

Questions for Head Teacher/SBMC

Is there an active School-Based Management Committee (SBMC)? \_\_\_\_\_

How often does the committee meet? \_\_\_\_\_

Does the community contribute to school development? \_\_\_\_\_

Are parents involved in school activities? \_\_\_\_\_

Documents Required

✓ SBMC Minutes

✓ Attendance Records

#### SECTION N: INTERVIEW WITH PUPILS

##### Sample Questions

Do you attend school regularly? \_\_\_\_\_

Do you have enough desks and chairs? \_\_\_\_\_

Are your teachers available in class? \_\_\_\_\_

Do you have textbooks? \_\_\_\_\_

Is there access to water and toilets? \_\_\_\_\_

Have new facilities been provided recently? \_\_\_\_\_

#### SECTION O: INTERVIEW WITH COMMUNITY LEADERS/SBMC CHAIRMAN

##### Questions

Has the school improved over the last three years? \_\_\_\_\_

Are teachers regularly present? \_\_\_\_\_

Have government projects been completed? \_\_\_\_\_

Are school facilities adequate? \_\_\_\_\_

What are the major challenges facing the school? \_\_\_\_\_

#### SECTION P: AUDITOR'S OBSERVATIONS

Area      Observation

Teacher Availability

Enrolment Trend

Attendance Level

Infrastructure Condition

Learning Materials

Project Status

Community Participation

Other Issues

#### EVIDENCE TO BE COLLECTED FROM EACH SCHOOL

Documentary Evidence

School Profile Form

Enrolment Registers

Attendance Registers

Staff Nominal Roll

Payroll Extract

Examination Results

Project Records

SBMC Records

Physical Evidence

GPS Coordinates

Geo-tagged Photographs

Classroom Verification Checklist

Furniture Verification Checklist

Project Verification Checklist

Interview Evidence

Head Teacher Interview Notes

Teacher Interview Notes

Pupil Interview Notes

Community/SBMC Interview Notes

EXPECTED AUDIT OUTPUT

Upon completion of the school visit, auditors should be able to conclude whether:

- ✓ Teachers are adequately deployed and utilized.
- ✓ School enrolment and attendance are improving.
- ✓ Learning environments are adequate and functional.
- ✓ Educational resources are available and utilized.
- ✓ Capital projects have been completed and are delivering intended benefits.
- ✓ Public funds have been used economically and efficiently.
- ✓ Educational programmes are achieving intended outcomes.
- ✓ Reliable evidence exists to support the HOPE-GOV Performance Audit Report on Basic Education (2023–2025).

**APPENDIX V****ALLOCATION OF MEMBERS TO VERIFICATION TEAMS**

**NORTH:** Schools - Primary  
JSS  
Health Facilities  
Project Verification

Name	Ministry	Phone	Group
Mrs. Inakoju	Tescom	8035203282	JSS
Mr. Afogunla	LGAuG	7039499495	Primary
Mrs. Akindolire	State Audit	8068317646	JSS
Mr. Betiku	State Audit	7032840020	Primary
Mr. Ologundudu	State Audit	8039728512	Health
Mr. Olusegun Fabiyi	SUBEB	7038996245	Primary
Mr. Ogunmola O.S	Min. Of Education	8034407396	JSS
Mrs. Anike Elemeje	PHC	8131898489	Health
Mr. Akinola Gbenga	PHC	7031873044	Project
Dr. Dare Adebisi	Min. Of Health	8066366366	Health
Mr. Olaiya Bosede	State Audit	8033250332	Health
Mr. Sogo Abiodun	LGAuG	7033749495	Health
Mr. E. A. Agbogun	State Audit	8030708948	Projects
Mr. Akeju	LG	8035809828	Projects
Mr. Richard Oluwadare	State	8034409012	Projects
QS Osomo	SUBEB	8038233217	Projects

## ALLOCATION OF MEMBERS TO VERIFICATION TEAMS

**Central:** Schools  
 Health Facilities  
 Project Verification

Mr. Oshodi	Tescom	7032035758	JSS
Mrs. Onile	LGAUG	8035792227	Primary
Yetunde Ojegbeje	State Audit	8032274765	JSS
Mrs. Ajiboye	State Audit	8034521916	Primary
Mr. Tope Ojo	State Audit	8069519518	Health
Mr, K Adeniyi	State Audit	8038462032	Primary
R. Igiowo	State Audit	8060927665	Health
Akinwumi Isaiah	LGAUG	8038265109	Health
Mrs.Abe A.M	Min. Of edu	8067210948	JSS
Mrs.Omolola Ipinlaye	SUBEB	8033960573	Primary
Mrs. Toyin Adeniyi	PHC	7025839453	Health
Mrs. Titilayo Foloki	PHC	7038294960	Project
Mr. Aregbesola	LGAUG	9033383573	Health
Mrs. Yomi Foluso	LGAUG	8138387043	Projects
F. Olakanye	State Audit	7037708121	Projects
Mr. A. Akinwalere	State Audit	8060353619	Projects
Mrs. Kumuyi Odunayo	Min. Of Health	9031564185	Projects
QS Adeniyi	SUBEB	8038482286	Project

## ALLOCATION OF MEMBERS TO VERIFICATION TEAMS

**South:** Schools  
 Health Facilities  
 Project Verification

Mr. Olanusi	Tescom	8034137901	JSS
Mr. Kehinde Coker	LGAug	8034333003	Primary
Mrs.B. Kogun	State Audit	8038165532	Health
Mrs. Arowojolu	State Audit	8103697599	Health
Erastus Omotoso	State Audit	7065955656	Primary
Mr. Oyekan	State Audit	8065954238	JSS
Mr. Akinjagunla F.D	Min. Of Edu	8038054490	JSS
Mr. Kehinde Idowu	LGAug	8035319704	Health
Mr. Pedro Adetimehin	SUBEB	8061344792	Primary
Mr. Thompson Akinyemi	PHC	7062204215	Health
Mr. Jeremiah Oke	PHC	7065949945	Project
Mr. Ologun James	LGAug	8066203959	Project
Mr. Kayode Abidakun	Health	8035364237	JSS
Mr. Kehinde Ajebamigbe	State Audit	8034447160	Project
Mr. Olorunwa Iyantun	State Audit	8065135713	Project
Engr. Ayoola	SUBEB	8034376638	Project

APPENDIX VI

TABLE: SUMMARY OF PERFORMANCE AUDIT FINDINGS, CRITERIA, CAUSES, EFFECTS AND RECOMMENDATIONS IN RESPECT OF JUNIOR SECONDARY SCHOOLS IN ONDO STATE (2023-2025)

S/N	Finding/Condition	Audit Criteria	Likely Cause	Effect/Implication	Recommendation
1	Weak Infrastructure Maintenance and Deteriorating School Facilities. Physical inspection revealed damaged doors and windows, blown-off roofs, leaking classrooms and deteriorating buildings in some schools, including Ekamarun Anglican Grammar School, Ifon.	Public school infrastructure should be maintained in a safe, functional and conducive condition to support effective teaching and learning. Government assets should be protected through regular maintenance.	Inadequate maintenance funding, weak maintenance culture, delayed rehabilitation interventions, and insufficient monitoring of school infrastructure.	Increased safety risks to students and staff, disruption of academic activities, accelerated deterioration of public assets, and reduced value for money from infrastructure investments.	The Ministry should strengthen infrastructure maintenance mechanisms, provide adequate rehabilitation funding and institutionalize preventive maintenance programmes across public secondary schools.
2	Inadequate Water, Sanitation and Hygiene (WASH) Facilities. Some schools lacked functional toilet facilities and reliable water supply. At Ekamarun Anglican Grammar School, students had no toilet facilities, while the staff toilet lacked water connection.	Schools should provide adequate sanitation facilities and access to safe water in accordance with acceptable public health and educational standards.	Insufficient investment in WASH infrastructure, inadequate maintenance of existing facilities, and weak monitoring of sanitation standards.	Exposure of students and staff to health hazards, poor hygiene conditions, increased risk of disease outbreaks, and reduced learner welfare.	The Ministry should provide adequate toilet facilities, ensure sustainable water supply to schools, and integrate WASH infrastructure into school development and maintenance programmes.
3	Inadequate Furniture and Learning Environment. Shortages of desks, chairs and lockers were observed, with some students providing furniture themselves.	Schools should be adequately furnished to provide a conducive learning environment and support effective classroom instruction.	Inadequate budgetary provision for furniture, poor replacement planning, and weak assessment of school furniture needs.	Overcrowding, learner discomfort, reduced teaching effectiveness, and financial burden on students and parents.	The Ministry should conduct periodic needs assessments and provide adequate furniture and learning facilities to schools.
4	Teacher Shortages and Curriculum Delivery Gaps. Some schools lacked qualified teachers in key subject areas, resulting in incomplete curriculum delivery.	The approved curriculum should be fully delivered by qualified teachers deployed according to subject specialization and student population.	Inadequate teacher recruitment, uneven deployment of teachers, workforce attrition, and insufficient manpower planning.	Reduced quality of education, incomplete curriculum coverage, poor student learning outcomes, and lower academic performance.	The Ministry and TESCOM should undertake periodic teacher needs assessments and ensure recruitment, deployment and equitable distribution of qualified teachers.
5	Abandoned and Incomplete School Projects. Renovation works on a six-classroom block at Anglican Grammar School, Irun/Ogbagi, were abandoned before completion.	Public projects should be completed within approved timelines and specifications to achieve intended objectives and value for money.	Weak project monitoring, inadequate contractor supervision, funding constraints, and ineffective contract management.	Reduced value for money, underutilization of public resources, deterioration of incomplete structures, and failure to achieve intended educational benefits.	The Ministry should ensure immediate completion of abandoned projects and strengthen project monitoring and supervision mechanisms.
6	Inadequate Learners' Furniture. Available desks and chairs at Anglican Grammar School, Irun/Ogbagi, were insufficient, resulting in students sharing furniture under uncomfortable conditions.	Educational facilities should provide adequate furniture to accommodate all learners appropriately.	Insufficient furniture provision, increased enrolment pressure, and inadequate replacement of damaged furniture.	Poor learning conditions, reduced student comfort and concentration, and deterioration in classroom management.	The Ministry should provide adequate classroom furniture to meet students' needs and improve the learning environment.

S/N	Finding/Condition	Audit Criteria	Likely Cause	Effect/Implication	Recommendation
7	Weak Security Arrangements and Inadequate School Facilities. Owo High School lacked adequate perimeter fencing, while the assembly hall was dilapidated and unsuitable for use.	Schools should maintain adequate security infrastructure and functional facilities to provide a safe and conducive learning environment.	Inadequate infrastructure maintenance, insufficient security investment, and delayed rehabilitation of school facilities.	Exposure to unauthorized access, vandalism, theft, insecurity, risks to students and staff, and reduced utilization of school facilities.	The Ministry should renovate or reconstruct the assembly hall and provide adequate perimeter fencing to enhance security and improve the learning environment.