



A

TECHNICAL REPORT

ON

**STUDENT INDUSTRIAL WORK EXPERIENCE SCHEME (SIWES)
UNDERTAKEN AT**

**THE AUDITOR GENERAL'S OFFICE,
1388, SULU GAMBARI ROAD, ILORIN, KWARA STATE
BY**

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MATRIC NO: ND/23/PAD/PT/0400

SUBMITTED TO

**THE SIWES COORDINATOR, DEPARTMENT OF PUBLIC
ADMINISTRATION INSTITUTE OF FINANCE AND MANAGEMENT
STUDY, KWARA STATE POLYTECHNIC**

**IN FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF
NATIONAL DIPLOMA OF PUBLIC ADMINISTRATION**

SUPERVISOR: MR BOLAJI ADETORO

AUGUST-DECEMBER, 2024

CERTIFICATION PAGE

This is to certify that this is the detailed account of the Student Industrial Work Experience Scheme (SIWES) undertaken by **ABUBAKAR OLAMIDE ABDULLATEEF** with matriculation number **ND/23/PAD/PT/0400** at **Auditor General's Office, Ilorin, Kwara State** for a period of four (4) months and has been prepared in accordance to regulations guiding the preparation of reports in the department of Public Administration, Kwara State Polytechnic, Ilorin, Kwara State.

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SIWES SUPERVISOR

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DATE

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SIWES COORDINATOR

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DATE

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HEAD OF DEPARTMENT

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DATE

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HEAD, LIASON AND PLACEMENT OFFICE

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DATE

DECLARATION

I, **ABUBAKAR OLAMIDE ABDULLATEEF (ND/23/PAD/PT/0400)**”, hereby declare that the report presented here in is a genuine account of my work experience at “**Auditor General’s Office, Ilorin, Kwara State**” and has not been published or submitted elsewhere for the requirement of a deploma programme. Any literature, data, or work done by others and cited within this report has been given due acknowledgement and listed in the reference section.

ABUBAKAR OLAMIDE ABDULLATEEF

ACKNOWLEDGEMENTS

I wish to register my profound gratitude to God Almighty for the guidance and grace throughout my life.

I am grateful to the entire staff of **The Auditor General's Office, 1388, Sulu Gambari Road, Ilorin, Kwara State**, for making my industrial training interesting, educative and worthwhile.

My special gratitude goes to my supervisors MR BOLAJI ADETORO for their efforts to see that this work saw the light of the day. I appreciate all my amazing lecturers in the department for their seasoned lectures, to them all, I say God bless you, amen.

My regards to my amazing parents, Mr. and Mrs. **ABUBAKAR**, who financially supported my educational pursuit, I say, remain blessed by God Almighty and to my beloved siblings, I love you all, you are the best.

OUTLINE

- **CHAPTER ONE**
- **INTRODUCTION**
- **OVERVIEW OF SIWES**
- **BRIEF HISTORY OF SIWES**
- **OBJECTIVES OF SIWES**
- **CHAPTER TWO**
- **Brief history of SIWES.**
- **DESCRIPTION AND BRIEF HISTORY**
- **OBJECTIVES OF THE ORGANIZATION**
- **ROLE OF POLYTECHNICS**
- **ROLE OF EMPLOYERS**
- **ROLE OF STUDENTS**
- **ORGANIZATIONAL/PROMOTIONAL STRUCTURE OF SULTAS BUILDING AND CIVIL ENGINEERING LIMITED**
- **DEPARTMENTS/UNITS AND THEIR FUNCTIONS**
- **CHAPTER THREE**
- **INSTRUMENTS**
- **CHAPTER FOUR**
- **ACTUAL WORKDONE**
- **CHAPTER FIVE**
- **CHALLENGES, SOLUTION AND CONCLUSION**
- **SOLUTIONS**
- **CONCLUSION**

CHAPTER ONE

INTRODUCTION

OVERVIEW OF SIWES

The Student Industrial Work Experience Scheme (SIWES) exposes students to industry-based skills necessary for a smooth transition from the classroom to the world of work. It affords students of Polytechnic institutions the opportunity of being familiarized and exposed to the needed experience in handling machinery and equipment which are usually not available in the educational institutions and seeing firsthand the practical experience of some theoretical knowledge gained in the course of study.

Participation in SIWES has become a necessary pre-condition for the award of Diploma and Degree certificates in specific disciplines in most institutions of higher learning in the country, in accordance with the education policy of government.

BRIEF HISTORY OF SIWES

The Student Industrial Work Experience Scheme (SIWES) is an initiative, which was established in 1973 by the Industrial Training Fund (ITF) to help bridge the gap between acquired classroom education and skills necessary for work in the industry.

Before the inception of the scheme in 1973, there was glaring evidence that inadequate practical exposure of students in Polytechnic institutions posed serious challenges to both the quality and standard of engineering and technological education in our nation. This resulted in half-baked engineering graduates who needed to undergo a form of training (Industrial Training) to be suitable for employment in industries and firms.

In order to forestall the threat that could bring about industrial regression, the Federal Government through the Industrial Training Fund (ITF), which was established by decree, 47 of 1971 introduced the Student Industrial Work Experience Scheme (SIWES) in 1973.

SIWES exposes students to machines and equipment, professional work methods and ways of safeguarding the work areas and workers in industries and other organizations. It helps the student to know the link between what was learn in the polytechnic and what is actually practiced on site. It further helps students to appreciate their field of study better, thereby also determining which area of specialization to go into to contribute to technological development of this nation.

The scheme involves the students, the polytechnics and the industry (employers). It is funded by the Federal Government of Nigeria and jointly coordinated by the National Universities Commission (NUC) and the Industrial Training Fund (ITF).

SIWES orientation is usually done to intimate students with the rudiments of industrial training before they are being employed. At the end of the industrial training (IT), successful students whose logbooks were verified and approved by ITF officials are paid SIWES severance allowance.

OBJECTIVES OF SIWES

- i. Provides the student with an opportunity to apply their theoretical knowledge in real work situation thereby bridging the gap between theory and Practical.
- ii. Expose students to work methods and techniques in handling equipment and machinery that may not be available in polytechnic

- iii. Make the transition from the polytechnic to the world of work easier and thus enhance student's contacts for later job placement.

CHAPTER TWO

BRIEF HISTORY OF SIWES.

To position Kwara as the leading and most efficient food producing State in Nigeria and West Africa by harnessing her enormous agricultural resources, human capital potentials and strategic geographical location in order to ensure food security, create wealth, decent employment for the teeming youths and women, provide raw materials for secondary production sector as well as produce for domestic and international consumption, there by leading to Rural development increased IGR of the State and ultimately improving the standard of living of Kwarans.

DESCRIPTION AND BRIEF HISTORY

The Auditor General's Office has been in operation as part of the Nigerian public service, ensuring accountability for public finances at both federal and state levels. In Kwara State, the office was established to monitor the financial activities of state institutions, with the primary mandate to perform audits of various public sector agencies to verify that funds are spent in line with legal and budgetary allocations. Over the years, the office has grown in scope, working to refine its methods, tools, and techniques for auditing. It works closely with the state government to ensure that all financial transactions by public agencies are in accordance with the law. Additionally, the office serves as a watchdog for public resources, identifying inefficiencies and mismanagement while suggesting corrective measures to relevant authorities.

OBJECTIVES OF THE ORGANIZATION

Objective of the Organization

The Auditor General's Office, Ilorin, Kwara State, is responsible for conducting audits of public institutions and government spending within the state. The main objective of this office is to ensure accountability, transparency, and proper management of public funds. This involves auditing the financial statements and activities of ministries, departments, agencies, and other public bodies under the state government. The goal is to prevent fraud, mismanagement, and misuse of public resources while ensuring that the government complies with financial regulations and policies. By providing independent assessments, the Auditor General's Office contributes to good governance, economic accountability, and public trust.

ROLE OF POLYTECHNICS

Place students on attachment with employers

- i. Establish SIWES coordinating units and appoint department, faculty SIWES coordinators within the situations;
- ii. Organize orientation programmes for students to prepare them for industrial training.
- iii. ITF representative may be invited to give a talk to the students during the orientation programme
- iv. Appoint full-time industrial coordinators to operate the scheme at industrial level

ROLE OF EMPLOYERS

- i. Control and discipline students like permanent staff.
- ii. Accept students and assign them to the relevant on-the-job training
- iii. Provide medical care for students within the limits of the employers conditions of service during attachment

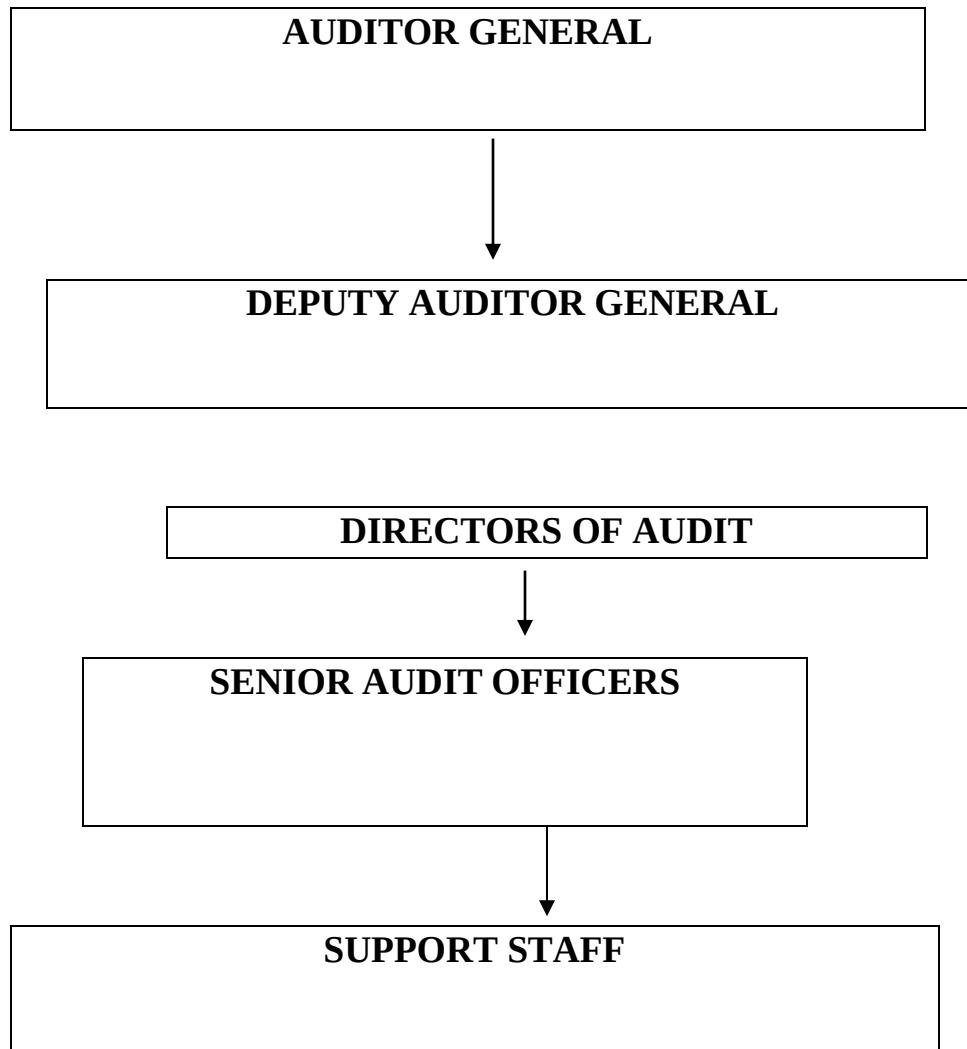
v. Pay students monthly allowance as and when due

ROLE OF STUDENTS

- Comply with the employer's rules and regulations
- Arrange their own living accommodation during the period of attachment
- Be regular and punctual at respective place of attachment

**ORGANIZATIONAL/PROMOTIONAL STRUCTURE OF AUDITOR
GENERAL OFFICE**

- **Managing Director/CEO: Oversees overall operations and strategic**



**ORGANOGRAM OF AUDITOR GENERAL'S OFFICE, ILORIN, KWARA
STATE**

The organizational structure of the Auditor General's Office is hierarchical, designed to promote efficiency, accountability, and proper supervision. Below is the typical organogram:

- Auditor General
The head of the organization, responsible for overseeing all operations and ensuring the implementation of the office's goals.
- Deputy Auditor General
Assists the Auditor General in managing the office's activities, coordinating between various departments, and acting in the absence of the Auditor General.
- Directors of Audit
Senior officials responsible for the various audit departments. They supervise and guide the audit teams on specific projects or assignments.
- Senior Audit Officers
Mid-level officers responsible for managing audit assignments and overseeing junior staff while ensuring compliance with audit standards.
- Audit Officers
Entry-level officers and professionals who conduct the actual fieldwork for audits, including gathering data, performing analysis, and preparing reports.
- Support Staff
Administrative and operational staff, including clerks and IT support, who help maintain the smooth operation of the office.

DEPARTMENTS/UNITS AND THEIR FUNCTIONS

Audit Section

The Audit Section is crucial to the function of the Auditor General's Office. It ensures accountability, transparency, and compliance with financial regulations in government institutions. Auditing is essential for maintaining financial discipline and detecting errors, fraud, or inefficiencies in the use of public funds. The section examines financial records, evaluates government programs, and ensures that funds are used effectively.

Financial Auditing:

This involves reviewing financial statements and records of government institutions, such as Ministries, Departments, and Agencies (MDAs). The goal is to assess whether financial transactions are recorded accurately and in compliance with the law. This process helps to detect mismanagement, fraud, or errors in accounting records.

Compliance Audits:

The purpose of a compliance audit is to verify that MDAs are following government policies, financial regulations, and laws. It ensures that public funds are being used according to approved guidelines and that financial decisions align with established rules. Any deviation from regulations is noted and corrected to prevent financial misconduct.

Performance Audits:

This type of audit evaluates whether public projects and programs achieve their intended goals efficiently. It focuses on assessing how well resources are being utilized, whether the expected outcomes are met, and identifying areas for improvement. For example, if a government program is designed to provide healthcare services, a performance audit would check whether funds are appropriately allocated and if the program is delivering the intended benefits to citizens.

Financial Documents:

Budget Reports: These show planned revenues and expenditures for a particular financial year.

General Ledgers: A complete record of financial transactions, used to track all income and expenses.

Trial Balances: These summarize all financial transactions to ensure accuracy before finalizing financial statements.

2. Accounts Section

The Accounts Section is responsible for financial management, bookkeeping, and budgeting within the Auditor General's Office. It ensures that all financial transactions are recorded correctly and that funds are allocated properly. This section also plays a role in financial planning by preparing budgets and ensuring financial sustainability.

Financial Record Keeping:

This involves maintaining accurate records of all financial transactions, including receipts, payments, and cash flow. Proper record-keeping helps in tracking income and expenditures, preventing financial mismanagement.

Budget Preparation:

The section prepares the annual budget, which outlines expected income and planned expenses. A well-prepared budget ensures that government offices operate within their allocated funds and do not overspend.

Reconciliation of Accounts:

This process ensures that financial records match those of the bank and other financial institutions. It involves verifying bank statements, cash books, and financial reports to detect discrepancies. If any differences are found, corrective actions are taken to ensure financial accuracy.

3. Personnel Section

The Personnel Section is responsible for managing human resources within the Auditor General's Office. It deals with employee records, salary payments, pensions, and benefits administration. This section ensures that staff are well managed and that employment policies are followed.

Payroll Administration:

This involves preparing and processing employee salaries. It ensures that salaries are paid on time and that deductions such as taxes and pensions are correctly applied. Payroll errors can lead to dissatisfaction among employees, so accuracy is critical.

Personnel Records Management:

This includes maintaining employee files, tracking appointments, promotions, and disciplinary records. Proper personnel management ensures transparency in human resource decisions and helps with workforce planning.

Pension and Benefits Management:

The section ensures that retirees receive their pensions on time and that employee benefits such as health insurance and leave entitlements are managed effectively. This is crucial in maintaining employee welfare and compliance with labor laws.

CHAPTER THREE

INSTRUMENTS

1 Human Resources (HR) Department

- **Computers & HR Software** – Used for managing employee records, payroll, and performance tracking (e.g., HRMS software).



Computers & HR Software

- **Printers & Scanners** – For printing employment contracts, ID cards, and scanning documents.



Printers & Scanners

- **File Cabinets & Storage Systems** – Used for organizing employee records and confidential HR files.
- **Biometric Attendance System** – Tracks employee attendance and working hours.



Biometric Attendance System

- **Telephones & Intercoms** – Essential for internal and external communication.
- **Computers & Procurement Software** – Used for tracking orders, vendor management, and inventory control.
- **Barcode Scanners & Inventory Systems** – Helps in managing stock levels and material tracking.
- **Printers & Scanners** – For printing purchase orders, invoices, and supplier contracts.
- **Company Vehicles** – Used for material transportation and site visits.
- **Communication Devices (Walkie-Talkies, Mobile Phones)** – Helps coordinate with suppliers and project sites.
- **Accounting Software (e.g., QuickBooks, SAP)** – Used for budgeting, payroll, and financial reporting.
- **Calculators & Financial Tools** – Essential for managing expenses, taxation, and payroll calculations.
- **Banking Equipment (POS Machines, Checkbooks)** – Used for financial transactions and payment processing.

- **File Cabinets & Document Management Systems** – Stores invoices, financial reports, and tax documents.



File Cabinets

- **Computers & Printers** – Used for preparing and printing financial statements.
- **Filing Systems (Physical & Digital)** – Organizing company records and administrative documents.
- **Projectors & Conference Equipment** – Used for meetings, presentations, and training sessions.



CHAPTER FOUR

ACTUAL WORKDONE

COMPREHENSIVE REPORT ON ACTIVITIES PERFORMED AND SKILLS GAINED DURING SIWES

Introduction

As a Public Administration student, my participation in the Student Industrial Work Experience Scheme (SIWES) provided me with an opportunity to gain practical exposure in a professional environment. I was assigned to the Office of the Auditor General, where I worked in three key sections: the Audit Section, Accounts Section, and Personnel Section. Through this experience, I developed valuable skills relevant to public sector financial management, human resources, and auditing procedures.

Audit Section

The Audit Section plays a vital role in ensuring the accountability and transparency of financial activities within public institutions. It is responsible for reviewing financial statements, ensuring compliance with regulations, and evaluating the effectiveness of public programs.

Activities Performed

- Conducted financial audits by reviewing financial statements and accounting records of various Ministries, Departments, and Agencies (MDAs).
- Participated in compliance audits to verify adherence to government policies, regulations, and financial laws.

- Assisted in performance audits by analyzing public projects and evaluating their efficiency in resource utilization and goal achievement.
- Examined supporting documents such as invoices, receipts, and budget reports to verify the accuracy of financial transactions.
- Drafted preliminary audit reports highlighting key findings and areas for improvement.

Equipment Used:

- Computers for data entry, report writing, and financial analysis.
- Audit software such as Microsoft Excel and IDEA for data analysis and evidence gathering.
- Financial documents, including budget reports, trial balances, and general ledgers.

Skills Gained:

- Analytical skills in assessing financial statements and identifying discrepancies.
- Attention to detail in reviewing financial transactions and documentation.
- Knowledge of auditing standards, compliance requirements, and public finance regulations.
- Proficiency in using audit software and data analysis tools.

Accounts Section

The Accounts Section is responsible for financial management, budgeting, and documentation of transactions within the office. It ensures accurate record-keeping and proper allocation of resources.

Activities Performed:

- Recorded daily financial transactions, including payments, receipts, and fund transfers.
- Assisted in the preparation of the office's annual budget, ensuring a balance between available funds and planned expenditures.
- Conducted bank reconciliations to ensure that financial records matched bank statements.
- Processed financial documents such as vouchers, invoices, and receipts.
- Verified and organized accounting records for easy retrieval and reference.

Equipment Used:

- Accounting software such as QuickBooks and Tally for financial management.
- Computers for managing spreadsheets and financial calculations.
- Ledgers and cashbooks for manual record-keeping and verification.

Skills Gained:

- Proficiency in bookkeeping and financial documentation.
- Budgeting and financial planning skills.
- Ability to conduct account reconciliations and identify discrepancies.
- Familiarity with accounting software and digital financial management tools.

Personnel Section

The Personnel Section oversees human resource management functions, including payroll processing, staff records management, and pension administration.

Activities Performed:

- Assisted in processing payroll by verifying salary records and ensuring timely payment to employees.
- Maintained personnel records, including staff appointments, promotions, and disciplinary actions.
- Assisted in the administration of pension schemes and employee benefits.
- Organized and updated employee files for easy access and compliance with HR policies.
- Attended HR meetings and training sessions to understand labor laws and HR policies.

Equipment Used:

- HR software such as SAP HR and Oracle HRMS for managing employee records.
- Computers for data entry and personnel record processing.
- Physical and digital personnel files for maintaining employee information.

Skills Gained:

- Knowledge of payroll processing and salary administration.
- Record-keeping and data management skills.
- Understanding of pension administration and employee benefits.
- Exposure to HR policies and best practices in public administration.

CHAPTER FIVE

CHALLENGES, SOLUTION AND CONCLUSION

One of the main challenges students face during their internship at the Auditor General's Office is limited practical experience in auditing techniques. As interns, they may have theoretical knowledge of auditing principles but often lack hands-on experience with real financial records and government auditing processes. The complexity of auditing procedures, compliance requirements, and regulatory frameworks can be overwhelming, making it difficult to perform tasks efficiently. Students may struggle with understanding key audit concepts such as risk assessment, fraud detection, and financial statement analysis without proper guidance.

Another significant challenge is adapting to a formal work environment. The transition from a relaxed academic setting to a structured professional office can be daunting. Students may find it difficult to understand office protocols, professional communication standards, and hierarchical structures within the workplace. Adjusting to strict working hours, dress codes, and formal interactions with senior officials requires a level of discipline that students might not be accustomed to. Moreover, the expectation to maintain a high level of professionalism in their work and conduct can be stressful.

Additionally, handling complex data and documentation poses a major difficulty for students. Auditing involves dealing with large volumes of financial records, reports, legal documents, and regulatory guidelines. Interns must analyze extensive spreadsheets, budget reports, and general ledgers, which can be overwhelming, especially when accuracy is crucial. A minor miscalculation or oversight in financial

documentation could lead to errors in audit reports, making attention to detail a vital skill that students may struggle to develop quickly.

Furthermore, students may face challenges in understanding and using specialized software. The Auditor General's Office utilizes advanced auditing and accounting tools such as SAP, QuickBooks, IDEA, and other data analysis software. These platforms require technical expertise that students may not have been exposed to in their coursework. As a result, they may struggle with basic functions like data entry, financial analysis, and report generation. Without proper training and practice, students may find it difficult to contribute effectively to tasks that involve these digital tools.

Overall, while the internship at the Auditor General's Office provides valuable exposure, students must overcome significant challenges related to technical knowledge, workplace adaptation, data management, and software proficiency. However, with proper mentorship, training, and hands-on experience, these obstacles can be gradually addressed, allowing students to develop essential skills for their future careers in public administration.

Solutions

To help students overcome the challenges faced during their internship at the Auditor General's Office, training and guidance should be provided. Organizing structured training sessions on auditing techniques, financial regulations, and the use of specialized software will help bridge the knowledge gap. These sessions can familiarize students with the auditing process, compliance requirements, and best practices in financial management, ensuring they are better prepared to contribute effectively.

Additionally, mentorship plays a crucial role in easing the transition from academic learning to professional work. Pairing students with experienced staff members allows them to receive direct guidance, ask questions, and gain practical insights into the auditing profession. Through mentorship, students can learn through observation and gradually take on more responsibilities with confidence. Having an assigned mentor also helps in fostering a supportive learning environment, where students can seek clarification and receive constructive feedback on their work.

Moreover, hands-on involvement is essential in helping students gain practical experience. Instead of overwhelming them with complex tasks, they should be assigned manageable responsibilities such as data entry, preparing audit documentation, or assisting in account reconciliations. This gradual approach allows them to apply their theoretical knowledge in real-world audit situations and develop technical skills at a steady pace. As they gain confidence, they can take on more challenging tasks under supervision.

Finally, clear communication of expectations is vital in ensuring that students understand their roles and responsibilities. Regular meetings and feedback sessions between students and their supervisors will help clarify tasks, provide performance evaluations, and address any challenges they face. Open communication reduces

confusion, increases productivity, and enhances students' learning experience by allowing them to correct mistakes and improve their skills based on real-time feedback.

By implementing these solutions, students will be better equipped to navigate the challenges of their internship, gain valuable hands-on experience, and develop the necessary skills for a successful career in public administration.

Conclusion

In conclusion, the SIWES program at the Auditor General's Office in Ilorin, Kwara State, provides an invaluable opportunity for public administration students to gain hands-on experience in auditing, public finance management, and administrative operations. This practical exposure allows students to bridge the gap between academic knowledge and real-world application, helping them understand the complexities of government financial management and regulatory compliance.

Although students may encounter challenges such as limited prior experience, difficulty adapting to a professional work environment, and handling complex financial data, these obstacles can be effectively addressed through structured training, mentorship, and hands-on involvement. By engaging in tasks such as financial auditing, compliance checks, budget preparation, and personnel management, students acquire critical analytical, technical, and administrative skills that are essential for their future careers.

Furthermore, the SIWES program plays a vital role in enhancing students' employability by equipping them with practical knowledge that is not typically covered in classroom learning. It prepares them for roles in government institutions, financial auditing firms, and administrative sectors, making them more competitive

in the job market. Overall, the program is a significant stepping stone in their professional journey, shaping them into competent and well-prepared public administration professionals.