### **CURRICULUM VITAE**

Name (Surname First): Daniel God-dey Iwebuke Esq.,

Sex; Male

Marital Status; Married

Place of Birth & Date; Abeokuta, 4th July 1957

State of Origin; Delta

Local Govt. Area; Ika North –East Boji-Boji Owa, Agbor

Present Address; P. O. Box, 8519, Wuse Zone 3, Abuja

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## **EDUCATIONAL BACKGROUND AND QUALIFICATION OBTAINED:**

1. Methodist Primary School Abeokuta: Primary School Leaving Certificate 1968

2. Egba High School Abeokuta: WASC 1979

3. Federal College of Education Akoka Lagos: NCE (TECH) Accounting 1984

4. University of Lagos: Executive Mgt. Accountancy.1987

5. Achievers University Owo: **B.Sc Forensic Accounting. 2014** 

## **PROFESSIONAL QUALIFICATION WITH DATES:**

1. Associate Member of Institute of Chartered Accountant of Nigeria (ACA) 1992

2. Associate Member of Chartered Institute of Taxation of Nig. 1995

3. Associate Member of Nigeria Institute of Management AMINM) 1995

4. Fellow of Institute of Chartered Accountant of Nigeria (FCA) 2006.

### CERTIFICATED COURSES ATTENDED AND DURATION:

Financial Management course organized by UNDP: three (3) weeks

- Anti-Corruption and Forensic course at GTC London two weeks.
- Advance Auditing at London School of Management two weeks.
- ➤ IFRS For OIL & GAS at Dubai 13<sup>th</sup>-16<sup>th</sup> of May 2013.
- ➤ Internal and External Audit of the EU Funding Projects 1<sup>st</sup>- 2<sup>nd</sup> August, 2011.
- ➤ Global Best Practice in Project Management 8<sup>th</sup> -13<sup>th</sup> April, 2013 at Dubai.
- ➤ International Public Sector Accounting Standard (IPSAS) 6<sup>th</sup>- 11<sup>th</sup> May, 2013 at Dubai.
- ➤ International Public Sector Accounting Standard (IPSAS) Project
- ➤ Management/Implementation- Kenya. 12<sup>th</sup>- 15<sup>th</sup> May, 2014.

# PRESENT ORGANIZATION AND POST HELD:

**Organization**: Iwe Peace Consult, /Emeke Nwabuzor & Co.(Chartered Accountants) Abuja.

**Post Held**: Principal Consultant/Partner

**Delta State Internal Revenue Board:** Member Delta North

### **WORKING PROGRESSION:**

<b>PERIOD</b>	<b>STATUS</b>	<b>ORGANIZATION</b>
1979-1981	Clerical Officer	Office of the Auditor General for the Federation
1981-1985	Study Leave	Office of the Auditor General for the Federation
1986-1987	In-Service Training	(HEO (Audit)
1986-1987	In-Service Training	University of Lagos
1987-1993	Auditor I	Office of the Auditor General for the Federation
1994-1997	Senior Auditor	Office of the Auditor General for the Federation
1998-2000	Principal Auditor	Office of the Auditor General for the Federation
2001-2003	Assistant Chief Auditor	Office of the Auditor General for the Federation
2004-2007	Chief Auditor	Office of the Auditor General for the Federation
2008-2010	Assistant Director	Office of the Auditor General for the Federation

2011 – 30<sup>th</sup> October, 2014 **Retired as Deputy Director** Office of the Auditor-General for the Federation.

- > Consultant to FAAC Sub- Committee on IPSAS Implementation.
- **▶** Member Delta North DSBIR

### **WORKING EXPERIENCE:**

- 1. As a member, Deputy Team Leader and Leader in the Audit of Federal Ministries Department in Lagos, Ogun and Kaduna.
- 2. As team Leader in the Audit of Federal Government College of Education, Abeokuta.
- 3. Team Leader in the Audit of Tax Assessment files, VAT files and other expenditures, Federal Inland Revenue Service, Abeokuta, Kaduna and Abuja.
- 4. Team Leader in the Federal Government Colleges Ijanikin, Shagamu and Odogbolu.
- 5. A member of the team that wrote the Accounting Manual of Federal Medical Centre, Abeokuta.
- 6. Team Leader in the Audit of all Military Formations at Ogun and Kaduna State.
- 7. Vetting of Audited Accounts of Government Parastatals submitted by firms of Chartered Accountants and Comment on the Accounts.
- 8. Team Leader in the Audit of Customs, Prison and Immigration Departments in Ogun, Kaduna and Abuja
- 9. Team Leader in the Audit of Federal Sub-treasurer in Lagos, Federal Pay Offices.
- 10. Team Leader in the Audit of Central Bank of Nigeria.
- Auditor in –Charge Federal Ministry of Housing & Nigeria Security & Civil Defence
   Corps.

- 12. Team Leader in the Audit of NNPC
- 13. Team Leader in the Performance Audit of Federal Road Maintenance Agency (FERMA)
- 14. Resident Federal Auditor in charge of Federation Account and Federal Government Financial Statements in Office of the accountant- General of the Federation
- 15. Vetting of Audited accounts of Government Parastatals Audited by Chartered Accounting Firm and Comment on them.
- 16. Special Audit Assignment to Parastatals.

# **LECTURING/OTHER ACTIVITIES:**

- 1. Part Time Lecturer Unique Accountancy Tutors Abeokuta
- 2. Part Time Lecturer Ogun State Polytechnic 1990 1996
- 3. Part Time Lecturer Kaduna State Polytechnic, Zaria, 1996 to 1998
- 4. Part- Time Lecturer BMG and Accountancy Tutors, Kaduna 1996 1999
- 5. Consultant to TETFUND on the Accounting Manual.
- 6. Conversion of Financial Statement to IPSAS compliance.
- 7. Board Member Nigeria Accounting Standard Board (Now Financial Reporting Council of Nigeria)

### **RESOURCE PERSON TO THE FOLLOWING ORGANIZATION:**

- 1. Ogun State University Consultancy Service.
- 2. Industrial Training Fund, Abeokuta
- 3. Commission for Nomadic Education, Kaduna.

- 4. National Board for Technical Education (NBTE) Kaduna.
- 5. Administrative Staff College of Nigeria (ASCON) Topo, Badagry, Lagos.
- 6. Institute of Chartered Accountants of Nigeria, Kaduna District Society.
- 7. Institute of Chartered Accountant of Nigeria, Jos District Society.
- 8. Tertiary Education Trust Fund.

## **PUBLICATIONS:**

### **BOOKS AUTHORED**

- 1. **Public Sector Accounting Textbook**, ABU Press, March 1999
- 2. Public Sector Accounting and Administrative Practice in Nigeria; Safari Books Ltd Ibadan. 2019 (Under Printing)

### PAPERS PRESENTED

- The Role of Internal Audit in Public Sector: A paper presented at the National Workshop on Effective Management of Resources, for Polytechnic Bursars and Chief Internal Auditors 25<sup>th</sup> – 27<sup>th</sup> February, 1997
- 4. **Audit Programme:** Scope Duration and Working Paper, a paper presented at ASCON on course, on Public Sector Auditing for Auditors on GL 08 13 in the Public Sector 12<sup>th</sup> March 7<sup>th</sup> April, 1995.
- 5. **Audit Evidence:** Validation and Audit Queries, a paper presented at the ASCON on course on Public Sector Auditing for Auditor's on GL 08 13 in Public Sector, 12<sup>th</sup> March 7<sup>th</sup> April, 1999.
- 6. **Financial Management and Control:** A paper presented at the improvement course for the Account Officers of Ogun State Civil Servants, 15<sup>th</sup> 23<sup>rd</sup> February, 1996.
- 7. **General Guidelines on the Administration of PAYE** and the role of Joint Tax Board as a controlling agency: A paper presented at the intensive seminar on PAYE/Withholding

- Tax Administration organized by Ogun State University Consultancy Service 29<sup>th</sup> 30<sup>th</sup> March 1996.
- 8. **Financial Control System:** A paper presented at Commission, for Nomadic Education Kaduna National Workshop 18<sup>th</sup> 20 January 1997.
- Collection of Government Revenue: A case study of Federal Inland Revenue Service, Project work for the Executive Management Accountancy Certificate at University of Lagos 1987.
- 10. **Control of Public Fund:** A paper presented at a 3 day National Workshop on Effective Teaching of Public Sector Accounting in Higher Institutions held at Kaduna.
- 11. **Emerging Issues in Financial Regulations, Public Service Rules & Scheme of Service;** a paper presented at a 3 day National Workshop on Effective Teaching of Public Sector Accounting in Higher Institutions held at Kaduna.
- 12. **International Public Sector Accounting Standard (IPSAS):** Principle and Application.
- 13. **International Public Sector Accounting Standard (IPSAS)**: Overview of the new financial reporting system under accrual basis.
- 14. **The role of Auditors in the Prevention and Detection of fraud** and corruption in public sector.
- 15. **Procurement in Public Sector**: Emerging issues in Procurement in public sector.
- 16. The Public Sector Chief Financial Officer's roles in Ensuring Audit Committee

  Effectiveness: Lesson from the Auditor-General for the Federation.
- 17. **Improving Public Financial Management through the adoption of IPSAS**; Paper presented at the 2015 Conference of Auditor-General for Local Government sponsored by DFID. Nov.29<sup>th</sup> 30<sup>th</sup> 2015.
- 18. **Taxation of specialized Businesses;** Paper delivered for 2018 ICAN MCPE at Asaba on 16<sup>th</sup> August, 2018

- 19. Application of International Public Sector Accounting Standards (IPSAS) Accrual basis Accounting workshop for Edo State Auditor General office staff on  $6^{th}$   $10^{th}$  August, 2018; Papers delivered are:
  - Introduction to the concept of IPSAS accrual basis of accounting
  - Accounting and Management of Inventories under IPSAS accrual basis and the role of Procurement and Store Officers.
  - Accounting for Revenue and Receivable s under IPSAS accrual basis
  - Accounting for Expenditure and Payables under IPSAS accrual basis
  - Accounting for Intangible Assets
  - Practical approach on conversion to IPSAS compliant

# **RESEARCH WORK**

<u>An Assessment and Evaluation of possibility of Adoption of International Public Sector Accounting Standard (IPSAS) in Nigeria Public Sector within the time frame (2014 for cash basis and 2016 accrual basis) (October 2014)</u>