



OFFICE OF THE STATE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/314

Date: 10TH JUNE, 2024

AUDITOR GENERAL CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended 31st December, 2023 have been audited in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No. 5 of 2019 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

BASES OF OPINION.

The audit was conducted in accordance with International Standards on auditing and INTOSAI auditing Standards. In the course of the audit, I evaluated the overall adequacy of the Information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

OPINION.

In my opinion, the Financial Statements which are in agreement with books of accounts and records present fairly in all material respect the Financial Position of the Government of Jigawa State as at 31st December, 2023 it's Financial Performance and Cash Flows for the fiscal year ended on that date.

SPECIAL OPINION:

1. The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS). The receipts are detailed in Note 30 in the attached General Purpose Financial Statements of Jigawa State Government.

In my opinion, Note 30 present fairly, in all material respects, the funds received against the SFTAS Program by the State for the year ended December 31st, 2023, in respect of 2022 performance, and that of years 2021, 2020, 2019 and 2018 in accordance with IPSAS as described in Note. 30.

2. The State is eligible to assessed funds under Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) to support victims of COVID-19 whom the impact of the epidemic affected negatively. Assessment was made for the result achieved during the period 2021 and 2022 and funding received by the State in the years 2022 and 2023 as described in Note 31 to the GPFS.

In my opinion, Note 31 present fairly, in all material respects, the funds received against the NG-CARES Program by the State for the year ended December 31st, 2023, in respect of 2022 performance, and that of year 2022, in respect of year 2021 assessment. in accordance with IPSAS as described in Note. 31.

Omohare
10/06/2024

(DR.) Garba Muhammad Dutse, FCA, FCTI

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AUDITOR-GENERAL, JIGAWA STATE