



OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS,
2ND & 3RD FLOORS, BLOCK A-Q3,
NEW SECRETARIATE COMPLEX,
P.M.B. 7055, DUTSE
JIGAWA STATE, NIGERIA

30th June, 2025

LG/AUD/ADM/79/V.II/161

The Right Honorable Speaker,
Jigawa State House of Assembly,
Gidan Bello Bashir, Dutse
Jigawa State.



Forwarding of Financial and Performance Audit Report on Primary Healthcare and Basic Education for the 27 Local Government Councils of Jigawa State for the Year 2024

Right Honorable Speaker,

I am pleased to present, for the esteemed consideration of the Jigawa State House of Assembly, the comprehensive Financial and Performance Audit Report on Primary Healthcare (PHC) and Basic Education for all twenty-seven (27) Local Government Councils in Jigawa State, covering the fiscal year ended December 31, 2024.

This audit was conducted in accordance with generally accepted auditing standards and the extant financial regulations of Jigawa State. Its primary objective was to assess the budget and resource utilization of public funds allocated to Primary Healthcare and Basic Education at the Local Government level. Furthermore, the performance aspect of the audit aimed to evaluate the effectiveness and impact of these expenditures on service delivery and target achievement within these critical sectors.

 The report details findings related to:

Financial Compliance: Adherence to budgetary provisions, financial regulations, and relevant accounting standards.

Expenditure Management: Efficiency and economy in spending, and the prevention of waste and irregularities.

We believe the observations, recommendations, and conclusions contained within this report will provide valuable insights to the Honorable Members of the House of Assembly, aiding in their oversight responsibilities and informing policy decisions aimed at strengthening governance, enhancing public financial management, and ultimately improving service delivery in Primary Healthcare and Basic Education across Jigawa State.

We stand ready to provide any further clarifications or engage in discussions regarding the contents of this report, should the Honorable House deem it necessary.

Please accept, Right Honorable Speaker, the assurances of my highest consideration.

Sincerely,

 30th - 6 - 2025

SHEHU A. KAILA, ACIT, FCIFC, CNA.
FRC/2023/PRO/ANAN/004/231669
Auditor General (Local Governments)
Jigawa State.