



# OFFICE OF THE STATE AUDITOR GENERAL

SAMARU AREA, P.M.B. 01044,

Gusau, Zamfara State

31<sup>st</sup> May, 2022

AAZ.31/VOL.1/22

## AUDITOR'S GENERAL CERTIFICATION

We have audited the 2021 Accounts of Zamfara State Government which have been prepared under Historical Cost Convention and on the basis of Significant Accounting Policy set out on page 6.

## ACCOUNTANT GENERAL AND AUDITOR GENERAL RESPONSIBILITIES

In accordance with section 125(2) of 1999 constitution of the Federal republic of Nigeria as amended and section 17 of Zamfara State Audit Law 2021 and section 3(1) of the Public Finance (Control and Management) Law (Cap. 108) as amended, the Accountant General is responsible for the preparation of the Financial Statements which he did on IPSAS Cash Accounting Basis while it is my responsibility to audit and form an independent opinion on the Financial Statements.

## BASIS OF OPINION

The audit was conducted in compliance with section 16 of the Zamfara State Audit Law 2021 and Chapter 2 of the Financial Instruction of the State Government. The audit was also conducted in accordance with International Organization of supreme Audit Institutions (INTOSAI) and International Auditing and Assurance Standards Board (IAASB). An audit includes examination on test basis of evidence relevant to the figures disclose in the Financial Statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the Financial Statements are free from material mis-statement. In addition, projects and programmes were verified in line with responsibility as required by law, the financial statements have been certified, as true and fair.

## OPINION

In my opinion, the statements give a true and fair view of the Financial transaction of Zamfara State Government for the year ended and the Financial position as at 31<sup>st</sup> December, 2021 and of its Deficit of income over expenditure and cash flow statement for the year ended on that date.

*Abubakar Danmaliki* 31-5-2022  
Abubakar Danmaliki FCNA  
State Auditor General  
Zamfara State