



OFFICE OF THE STATE AUDITOR GENERAL

SAMARU AREA, P.M.B 01044

Gusau, Zamfara State

18th March, 2024

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AUDITOR'S GENERAL CERTIFICATION

We have audited the 2023 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.

Responsibility for the State Financial Statements

In accordance with the provisions of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), section 17 of Zamfara State Audit Law 2021 and Section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 49 of the Fiscal Responsibility Act of 2007, the Zamfara State Accountant-General is responsible for the preparation and presentation of the Zamfara State Government Financial Statements (FS) in accordance with the IPSAS Cash Basis adopted by the Financial Reporting Council of Nigeria. The Accountant General has thus prepared and submitted to me for audit the State Financial Statements as reproduced in Section 4 of my report, in compliance with Extant Regulations.

State Auditor-General's responsibility

My responsibility is to express an opinion on the State Financial Statements based on the audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) adopted by the Financial Reporting Council of Nigeria. Those standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements.

An audit involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes an evaluation of the appropriateness of the accounting policies

used and the reasonableness of the accounting estimates made by the Management, as well as of the overall presentation of the Financial Statements.

I have obtained sufficient information and audit evidence that I considered as appropriate to provide a basis for my audit opinion.

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 (IA&ASB). 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 obtained 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, except for the effects of the matters described in the *Basis of Opinion* Section of this Report, the accompanying Financial Statements present fairly, in all material respects, the financial position of the State Government as at 31st December, 2022 and of its Surplus of income over expenditure and cash flow statement for the year ended on that date in accordance with the International Public-Sector Accounting Standards (IPSAS), cash Basis adopted by the Financial Reporting Council of Nigeria.

Abubakar Danmaliki 18-3-2024
Abubakar Danmaliki FCNA
State Auditor General
Zamfara State
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