

OFFICE OF THE AUDITOR - GENERAL

KADUNA STATE

No. 14A Abdulrahman Okene Road,
(Formerly Lafia Road)
P.M.B. 2018, Kaduna.



E-mail: oagkadunastate@gmail.com

Ref: _____

Date: _____

AUDIT CERTIFICATE:

The Financial Statement of the Government of Kaduna State of Nigeria for the year ended, December, 31st 2022 have been audited in accordance with the section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Kaduna State Audit Law of No.9 of 2021(as amended).

The audit was conducted in accordance with the International Standards on Auditing and INTOSAI Audit 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 the International Public Sector Accounting Standards (IPSAS) as described in Note 2.2. I have obtained information and explanation(s) that to the best of my knowledge, was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidence and assurances which formed basis of my independent opinion.

In my opinion, the Financial Statements which were in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kaduna State for the year ended, December, 31st, 2022 and the transactions for the fiscal year ended on that date.

Special Opinion.

The State is eligible to receive financing from the World Bank subject to performance against predefined criteria in the State Fiscal Transparency, Accountability and sustainability (SFTAS) and Sustainable Urban and Rural Water Supply, Sanitation and Hygiene(SURWASH) programs. The expenditure frameworks [and receipts] are detailed in "Other Reports (see Table of Content) in the attached General Purpose Financial Statements of Kaduna State Government. In my opinion, the Schedules shown in "Other Reports" present fairly, in all material respects, the expenditures incurred [and funds received] against the SFTAS and SURWASH Programs by the State for the year ended December, 31,2022 in accordance with IPSAS as described in Note 2.2.

Handwritten signature of Abubakar Abdullahi in green ink.

27:02:2023

ABUBAKAR ABDULLAHI, FCNA, ACTI, ACCrFA
FRCN/2020/002/00000021957

Auditor-General