

AUDIT CERTIFICATE

The COVID-19 Report of Jigawa State Government of Nigeria for the month ended 31st March, 2020 submitted by the Accountant General , have been examined in accordance with section 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) (A) Jigawa State Audit Law 2019.

I have obtained all the information and explanations required and certify subject to the comments and observations contained in the Audit Report that in my opinion and to the best of my knowledge were relevant and necessary for audit exercise.

In my opinion, the published report on COVID-19 Budget Implementation by Jigawa state gives a true and fair view of financial transactions in all material respect and result of operations for the month of March, 2021 in line with International Public Sector Accounting Standard (IPSAS) and the National Charts of Accounts (NCA).

 26/04/21

MUTARI YAKUBU BABURA FCNA

Auditor General

State Audit Headquarters

Jigawa State

RESPONSIBILITY FOR THE COVID-19 CONSOLIDATED FINANCIAL STATEMENT

The COVID 19 Consolidated Financial Statements have been prepared in accordance with the State Published Approved Credible Supplementary/Revised 2020 COVID-19 Responsive Budget and new SFTAS DLIs 2020-2021 Additional Financing. Furthermore, the provision of Section 49 (3) of Fiscal Responsibility Act 2007 which states that **“The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the State Accountant General”** was adhered to.

To fulfil Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of Financial Statements rests entirely with the State Government. These Financial Statements reflect Government operations and financial position of Government as regards to COVID-19 Pandemic for the period of March, 2021.

A handwritten signature in blue ink, appearing to read 'Aminu Sule', is written over a faint, illegible stamp.

AMINU SULE [CNA]

State Accountant - General