

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

The audit was conducted in accordance with International Standards on auditing and INTOSAI auditing 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 International Public Sector Accounting Standards (IPSAS) as described in Note 2, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2020 and the transactions for the fiscal year ended on that date.

Special Opinion:


The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 28 in the attached General-Purpose Financial Statements of Jigawa State Government. In my opinion, Note 28 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 29

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020

Jigawa State is participating in the World bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked

Results which terms are defined in Subsidiary Grant Agreement dated 20th November 2019. The achievement of performance by the State is verified by an Independent Verification Agent.

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 20 (Note for cash and Bank balances)

 25/6/21

Mutari Yakubu Babura, Fcna,
FRC/2021/001/00000023323
State Auditor General,
Jigawa State