

AUDIT CERTIFICATE

The Financial Statements of the Government of Kaduna State of Nigeria for the year ended, December 31, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Kaduna State Audit Law of 2018.

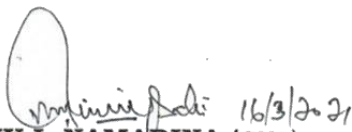
The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

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 Accrual Basis International Public Sector Accounting Standards (Accrual Basis 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 evidences 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 31, 2020 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 Program for Results (P4R) and States Fiscal Transparency, Accountability and Sustainability (SFTAS). 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 P4R and SFTAS Program by the State for the year ended December 31, 2020 in accordance with IPSAS as described in Note 2.2.


AMINU I. NAMADINA (CNA)
Overseer,
Office of the Auditor-General,
Kaduna State.