

LGAD/ADM/SEC/COS/4/VL.1

20<sup>th</sup> August, 2025

The Chief of Staff to His Excellency,  
Government House, Damaturu  
Yobe State.

The Clerk of the House,  
Yobe State House of Assembly,  
Damaturu.

**AUDITOR-GENERAL'S CERTIFICATION OF CONSOLIDATED  
FINANCIAL STATEMENT OF SEVENTEEN LOCAL GOVERNMENT  
COUNCIL FOR THE YEAR ENDED 31/12/2024.**

In accordance with the provisions of Public Finance Management Law notice No 10 of 2020 Sec.5 (1b) which provides for all public entities to provides basic financial information and the provisions of Notice 29 of 2021 the Public Audit Law Sec. 8 (1b) providing for the Auditor –General unrestricted access to all documents on public Assets.

2. The Treasurers of the 17 Local Government Councils as provided by Edit NO. 6 of 2000 are the Chief Financial adviser and Head of Finance Departments of their respective councils. They are also charges with the

duties of being accountable to all receipts and payments and to prepare and publish annual Financial Statements of their respective councils.

3. The Financial Statement of the 17 Local Government councils were prepared on the basis of IPSAS cash basis for the year ended 31/12/2024 which were presented and certified that form basis of this consolidation.

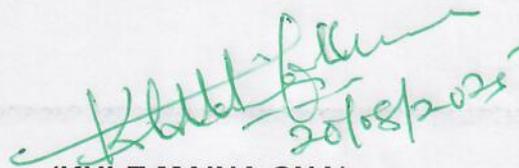
**BASIS OF CERTIFICATION.**

4. The Financial Statements of the 17 Local Governments were examined in relations to Annual estimates and departmental performances, in compliance to the provisions of the Financial Memoranda (1-14-15).

5. The appraisal of the consolidation covers the examination of Internal Generated Revenues details and expenditure profile for assets/services. The basis test for accuracy and efficiency for material assurances was observed to ensure statements are free from material misrepresentation.

**OPINION.**

From analysis of the cash/flow for revenues and expenditures which formed the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents a fair view of the financial operation of the Local Government for the year ended 31<sup>st</sup> December, 2024.



(KULE MAINA CNA)  
AUDITOR-GENERAL (LOCAL GOVTS)  
YOBE STATE  
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