

ANAMBRA STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR-GENERAL



E-mail:
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Our Ref: AS/AUD/S.121/V/22

Your Ref:.....

GOVERNMENT HOUSE
P. M. B. 5055
AWKA

16th April, 2024

AUDIT CERTIFICATE

The Financial Statement of the Government of Anambra State of Nigeria for the year ended 31st December, 2023 have been audited in accordance with section 125 (2) of the Constitution of Federal Republic of Nigeria 1999. The Audit was conducted in accordance with International Standard on Auditing and INTOSAI Audit Standards.

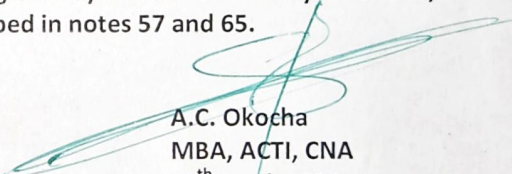
In the course of the Audit, I evaluated the overall adequacy of the information presented in the Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) cash basis. I have obtained information and explanation(s) that to the best of my knowledge, was relevant and necessary for the purpose of 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 Anambra State for the year ended, December 31st 2023 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 State Fiscal Transparency, Accountability and Sustainability (SFTAS). The expenditure framework (and receipts) are detailed in notes 57 and 65 present fairly in all material respects, the expenditures incurred and funds received in line with the SFTAS and P4R programs by the State for the year ended, December 31st 2023 in accordance with IPSAS as described in notes 57 and 65.

Office of the State Auditor-General
Awka
16th April, 2024


A.C. Okocha
MBA, ACTI, CNA
16th April, 2024