

GOVERNMENT OF ABIA STATE OF NIGERIA



OFFICE OF THE AUDITOR-GENERAL
STATE AUDIT HEADQUARTERS
P. M. B. 7040
UMUAHIA

Telegrams:

Telephone:

Your Ref:.....

Our Ref: **S.308/119**.....

(All replies to be addressed to the Auditor General)

.....**25th October, 2021**

AUDIT CERTIFICATE

*The COVID-19 Report of the Government of Abia State of Nigeria for the **Third Quarter** ended 30th September, 2021 have been examined in accordance with **Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Abia State Audit Law (No.15) of 2021**. I have obtained all the information and explanations that I required and I certify subject to the comments and observations contained in the Audit Report that in my opinion and to the best of my knowledge and belief were 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, the published reports on the COVID-19 Budget Implementation by Abia State, presents fairly and completely, in all material respects, expenditures incurred against the COVID-19 recovery program by the State for the period ended 30th September, 2021 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.*

Elder O. U. Ngwobia, CPA, CNA
Office of the Auditor-General
State Audit Headquarters,
P.M.B. 7040
October, 2021.