

# GOVERNMENT OF ABIA STATE OF NIGERIA



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

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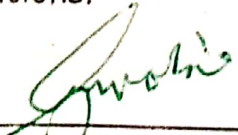
(All replies to be addressed to the Auditor General)

**21<sup>st</sup> April, 2022**

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## AUDIT CERTIFICATE

The *COVID-19 Accounts of the Government of Abia State of Nigeria for the First Quarter ended 31<sup>st</sup> March, 2022* have been examined in accordance with *Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Part III (7) of the Abia State Law 2021 (Law No. 15) of the Laws of Abia State of Nigeria*. 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, Revenues and Expenditures incurred against the *COVID-19 recovery program by the State for the First Quarter ended 31<sup>st</sup> March, 2022* in line with *International Public Sector Accounting Standards (IPSAS) on cash basis* and the applicable laws and regulations.

  
Elder O. U. Ngwobia, CPA, CNA  
Office of the Auditor-General  
State Audit Headquarters,  
P.M.B. 7040  
April, 2022.