

OFFICE OF THE STATE AUDITOR GENERAL KOGI STATE

AUDIT REPORT ON KOGI STATE COVID - 19 RESPONSE

Kogi State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program to provide fiscal relief to States in response to COVID-19.

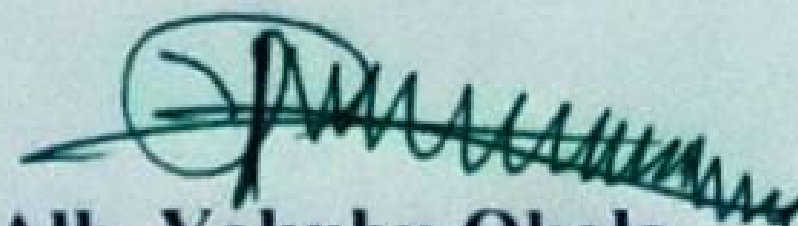
The monthly budget execution reports of the Government of Kogi State of Nigeria for the month of September 2020 on the COVID-related funds had been submitted to me.

The report have been audited by me in accordance with Section 125 Subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended)

In the course of the audit, I performed financial and compliance audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions ("ISSAIs").

I have obtained information and explanation 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 the basis for my independent opinion.

In my opinion, the published monthly reports on the COVID-19 budget implementation by Kogi State, presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 recovery Program by the State for the month ended 30th September 2020 in line with International Public Sector Accounting Standards(IPSAS) and the applicable laws and regulations.



Alh. Yakubu Okala
Kogi State Auditor General