



NASARAWA STATE GOVERNMENT

REPORTS ON THE ANNUAL ACCOUNTS AND FINANCIAL STATEMENTS OF NASARAWA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2017.

STATEMENT OF RESPONSIBILITY

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 now CAP 144LFN, 1990, the financial regulations (2000). The Financial Statements comply with Generally Accepted Accounting Practice (GAAP) and the Federation Account Allocation Committee (FAAC) Standardized General Purpose Financial Statements Format for Cash Basis of Accounting.

The Accountant-General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and the financial resources are applied and use for the purpose intended.

The Financial Statements fairly reflect the financial position of Nasarawa state Government as at 31st December, 2017 and its operations for the year ended

Zakka L. Yakubu (B.sc, MBA)
Accountant-General
Nasarawa State

AUDITOR GENERAL'S CERTIFICATION

REPORT OF THE STATE AUDITOR-GENERAL TO THE MEMBERS OF NASARAWA STATE HOUSE OF ASSEMBLY.

The Financial statements of Nasarawa State Government for the period ended 31st December, 2017 set out on pages 9 to 13 of this report which have been prepared on the basis of accounting policies on page 3 have been audited under my supervision as required by section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria.

ACCOUNTANT-GENERAL'S RESPONSIBILITIES.

The Accountant-general is responsible for the preparation of the Financial Statement based on Section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria. He is to ensure that there are no material of misstatements in the Financial Statement.

AUDITOR-GENERAL'S RESPONSILITIES.

It is my statutory responsibility to form an independent opinion based on our Audit of the Financial Statements and to report my opinion thereon.

BASIS OF OPINION

The Audit was conducted in accordance with General Accepted Auditing Practice (GAAP) and the provision of Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria. It includes examination on a test basis of evidence to the figures disclosed in the financial statements.

The Audit was planned and performed to obtain all information and explanations considered necessary for reasonable assurance, that the financial statements are free from material misstatements. I have obtained all the information and explanation that I required to form my opinion.

OPINION

In my opinion, the financial statements of Nasarawa State Government for the period ended 31st December, 2017 give a true and fair view of the state of financial affairs for the period stated in the report.

LAMUS A. RAYYANU (FCNA, FMNES)

Auditor-General
Nasarawa State
Nigeria