

**AUDITOR–GENERAL’S REPORT**

**TARMUWA LOCAL GOVERNMENT  
2022 FINANCIAL YEAR REPORTS**

**OCTOBER, 2023**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON**  
**ACCOUNTS OF TARMUWA LOCAL GOVERNMENT FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. INTRODUCTION:**

The Financial Statements of Tarmuwa Local Government and relevant operation records for the year ended 31<sup>st</sup> December, 2022 have been examined in accordance with the provisions of the Financial Memorandum F.M 39.1 which is also consistent with the provision of the constitution Sec 125 (2) and Sec 85 (2,4-6) of Federal Republic of Nigeria 1999 as amended.

The Annual Financial Statements were prepared in accordance with the provision of International Public Sector Account ( IPSAS) cash bases adopted by the Federation Allocation Committee ( FAC) on the Standardization of Financial reporting of the Federal State and Local Government councils in Nigeria.

**2. SUBMISSION OF THE REPORTS:**

The Financial Statements of Tarmuwa Local Government for the year ended 31<sup>st</sup> December, 2022 was submitted to me on the 15<sup>th</sup> May, 2023.

The provisions of the F.M 32.1 provides that, for prompt and accurate public accountability of Public resources, accounts and schedules of all assets and Liabilities must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year of operation.

The Accounts and schedule of statements were certified on 2<sup>nd</sup> June, 2023 in observance of the provisions.

## **INCOME HIGHLIGHT**

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursements, Tarmuwa Local Government collected the sum of **₦2,464,280,353.70** from Federation account and **₦18,396,250.00** collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of **₦2,482,676,603.70** was the certified total income to the council for the year ended 31 December, 2022.

Audit Inspection was made to the State Local Government Joint Account Committee Secretariat for records of allocation from federation accounts and below duly recognized. The sum also tally with the presentation of the Annual Financial Statement as certified.

## **STATUTORY ALLOCATIONS FROM FEDERATION ACCOUNTS**

	FAAC 2022 TARMUWA L.G	2022								
MONTH	STATUTORY ALLOCATION	VAT	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Exchange Differentials	TOTAL
Jan	122,142,293.11	57,112,946.52	1,207,748.66				3,700,501.25			184,163,489.54
Feb.	60,240,399.68	55,226,296.37	1,197,930.45	25,853,170.54			2,618,745.02			145,136,542.06
March	81,096,674.70	49,687,271.04		22,616,196.60			3,111,386.14			156,511,528.48
April	119,615,426.19	59,775,541.41					3,628,338.95	1,282,935.37	8,937,089.27	193,239,331.19
May	106,696,846.06	77,881,144.90		5,170,634.11	2,205,546.20		3,424,985.05			195,379,156.32
June	90,886,733.85	59,245,182.22					2,991,421.99			153,123,338.06
July	143,687,153.33	57,310,807.16					4,310,614.60			205,308,575.09
Aug.	186,505,401.36	53,088,008.59					5,595,162.04			245,188,571.99
Sept	306,807,374.16	63,315,516.38		5,170,634.11			3,347,229.64			378,640,754.29
Oct.	114,308,155.13	58,409,435.69					3,894,601.72	15,511,902.32		192,124,094.86
Nov.	101,378,894.33	62,000,205.97	1,328,335.85	18,097,219.38		7,755,951.16	3,856,812.02			194,417,418.71
Dec.	158,561,150.28	62,486,402.83								221,047,553.11
Total	<b><u>1,591,926,502.18</u></b>	<b><u>715,538,759.08</u></b>	<b><u>3,734,014.96</u></b>	<b><u>76,907,854.74</u></b>	<b><u>2,205,546.20</u></b>	<b><u>7,755,951.16</u></b>	<b><u>40,479,798.42</u></b>	<b><u>16,794,837.69</u></b>	<b><u>8,937,089.27</u></b>	<b><u>2,464,280,353.70</u></b>

## STATEMENT OF FINANCIAL POSITION AS AT 31/12/2022

The Local Government for the year ended 31/12/2022 have observed accounting of internal revenue remittance through the bank revenue accounts and expenditure outlets through the cheques and mandate. The bank balances as at 31/12/2022 was therefore for **~~N259,419,518.20~~** from the Seven accounts of the Local Government.

First Bank	-	307,080.52
Keystone Bank	-	2,110,981.40
Keystone Bank	-	1,295.73
Keystone Bank	-	2,109,685.67
First Bank	-	1,330.57
First Bank	-	305,749.95
Joint Project Account	-	<u><del>N254,583,394.36</del></u>
Total Cashbook Balances	-	<u><del>N259,419,518.20</del></u>

## 2022 FINANCIAL YEAR REPORT

Observation arising from the Audit process of 2022 financial year observations are hereby forwarded for further necessary action.

### FINANCE DEPARTMENT

#### (A) FINANCIAL AUDIT TEST

##### 1. WRONG AND IRREGULAR PAYMENT WORTH N10,051,657.85

The sum of N10,051,657.85 was drawn on six (6) Payment Vouchers to cater for various services by the Local Government but were not supported with relevant supporting document to justify public expenditure.

Details presented below: -

Adamu Shehu	NTIC refreshment	86 of Jan	2005/5	109,657.85	No admission letter no receipt
Usman Abubakar	Purchase of from 29,55	81 of April,	2005/5	30,000	No originally memos no store receipt vocally SRV
Usman Abubakar	Purchase of treasury books	87. of Jan	200/5	300,000	No receipt no store receipt voucher (SRV receipt no acknowledgement
ES	3 <sup>rd</sup> round NTIC executive	No means		100,000	No receipt
No name	Complete and submission data to receive mobilization	01/ March		135,000	Complete skeleton PV DPM OCV check and pass auditor and receipt did not sing
Dauda Birima	Procurement and supply of tyres	104 of July	A/127	9,377,000	No receipt attached no store receipt voucher (SRV advance is not retired
<b>TOTAL</b>				<b><u>10,051,657.85</u></b>	

Since no further explanation and documentation could be obtained, recoveries of the amounts granted is hereby recommended in accordance of the provisions.

2. **UN-RETURNED REVENUE EARNING BOOKS**  
**AMOUNTING TO ₦335,000.00**

Below listed revenue earning books upon which revenue were duly collected but could not be observed returned with the collection therefrom to the Treasury.

Details below: -

	<b>SHEEPS AND GOAT</b>				
1.	Umar Ali	52	12001	12000	5,000
2.	Adam Ali	98	14251	14300	5,000
	<b>MOTOR PARK</b>				
1.	Shamka	011	0501	0550	2,500
2.	Shamka	013	0601	0650	2,500
3.	Shamka	014	0651	0700	2,500
	<b>CATTLE</b>				
1.	Mallam M.M	39	12051	12100	20,000
2.	Mallam M.M	43	12651	12700	20,000
3.	Mallam M.M	50	13101	13100	20,000
4.	Mallam M.M	79	14651	14700	20,000
5.	Isa Gen Gai	80	14701	14750	20,000
6.	Manuwa Garba	94	15681	15700	20,000
7.	Isa Gen Gai	97	15851	15900	20,000
8.	Isa Gengai	99	16001	16050	20,000

	<b>MOTOR PARK</b>				
1.	Bunu umar	22	4001	4050	2,500
2.	Hasan abaje	23	4051	4100	2,500
3.	Omasu saluba	33	4651	4700	2,500
4.	Bukar umar	37	4851	4900	2,500
5.	Ba Hassan	53	5651	5700	2,500
6.	Bature ali	74	6701	6750	2,500

7.	Adam AY	75	6751	6100	2,500
8.	Ba Hassan	94	8351	8400	2,500
9.	Hadi	62	1301	13150	2,500
10.	Dan Ladi Koyko	64	13201	13250	2,500
11.	Dan Ladi Koyko	65	13251	13300	2,500
12.	Dan Ladi Koyko	80	13251	14150	2,500
13.	Dan Ladi Koyko	93	14101	14851	2,500
	<b>SHEEP &amp; GOATS</b>				
1.	Adamu AY	012	15001	15050	5,000
2.	Umar Maiyau	019	15001	15050	5,000
3.	Bature Ali	228	15351	15850	5,000
4.	Umar Saleh	58	15801	17100	5,000
5.	Umar Sale	65	17051	17700	5,000
6.	Ganaye	69	17651	17900	5,000
7.	Ganaye	70	17901	17950	5,000
8.	Umar Saleh	72	18001	18050	5,000
9.	Umar Saleh	23	17051	18100	5,000
10.	Umar Bale	68	17801	17850	5,000
11.	Bature Ali	83	18551	18600	5,000
12.	Bature Ali	89	18801	18900	5,000
13.	Adam AY	37	16251	16300	5,000
14.	Adam AY	39	16351	16400	5,000
15.	Umar Sale	98	19301	19350	5,000
	<b>MOTOR PARK</b>				
1.	Hassan Abuja	34	16351	16400	5,000
2.	Hassan Abuja	36	16451	16560	5,000
3.	Bature Ali	37	16501	16550	5,000
4.	Bature Ali	39	16601	16650	5,000
5.	Hassan Nisa	40	16651	16750	5,000
6.	Hassan Nisa	41	16701	18650	5,000
7.	Bulama Ali	79	18601	19250	5,000
8.	Omaba Salisa	91	19201	19300	5,000
9.	Omaba Salisa	92	19251	19250	5,000
10.	Omaba Salisa	93	19301	19350	5,000
<b>TOTAL</b>					<b><u>335,000</u></b>

Recoveries of the receipts and collections thereupon is hereby recommended in accordance with the provisions.

3. **MISSING PAYMENT VOUCHERS WORTH N12,766,201.46**

The sum of N12,766,201.46 was drawn on Nineteen (19) Payment Vouchers which were not presented for Audit verification.

Details below: -

S/N	Name	Purpose	Date	H/S.Head	Amount
1	Share Response Musa	Conduction of peace	2 of April	2001/12	2000,000.00
2	Dan Yako	Medical assistance	84 of April	2001/12	80,000.00
3	Moh'd Hussaini Kolo	No purpose	85 of April	2009/7	100,000.00
4	Yusuf M. Yusuf	No purpose	88 of April	2004/12	260,000.00
5	Bukar Aminami	No purpose	90 of April	2009/7	1,219,000.00
6	Share response	Financial assistance	95 of April	2010/12	1,647,053.82
7	Mustapha Abubakar	Financial Assistance	97 of April	2002/12	42,000.00
8	Share Response	No purpose	103 of April		5,600,000.00
9	Shettima Mai Doto	Printing of Rev. Books	93 of May	2009/5	125,000.00
10	Share response	No Purpose	99 of May		1628,487.64
11	Yusuf P.A	Purchase of Diesel to B/holes	80 of June	2009/7	34,660.00
12	Ruwaji Isa	Purchase of 2 Tyres	82 of June	2001/7	9,000.00
13	Ari oil Umar	No Purpose	90 of June	2009/7	649,000.00
14	Mindance tupi	No Purpose	92 of June	2009/7	10,000.00
15	Share response	Medical Assistance	110 of June		1,250,000

16	Alh. Mustapha	Materials	87 of June		Nil
17	No Name	No purpose	123 of Aug		112,000
<b>TOTAL</b>					<b><u>52,335,513.14</u></b>

Assets/services derived from the drawings could not be certified without the vouchers upon which the drawings were made.

Since the vouchers could not be traced and forwarded, recoveries is hereby recommended.

### **PRIMARY HEALTH DEPARTMENT**

#### (A) **FINANCIAL AUDIT TEST**

#### **PAYMENT WITHOUT SUPPORTING DOCUMENTS**

Examination of the Books of account for the period of January to December 2022, reveal some drawings which were observed in compliance with the provision for the sum of N4,768,000.00 as detailed and observed below: -

S/N	NAMES	PURPOSE OF PAYMENT	PV NO DATE	AMOUNT	REMARKS
1.	Yusuf M Yusuf	Purchase of drugs for treatment of measles in Babbangida	93 /Jan 22	120,000	Need to verified. Not in store records.
2.	Ali Mohammed Gulani	Sanitation equipment to the LG	-	4,648,000	No expenditure details. Not in store records.
<b>TOTAL</b>				<b><u>4,768,000</u></b>	

Since the statutory attachments could not be observed to justify the expenditure, recovery from signatories to the account is hereby recommended in accordance with the provisions.

## **ADMINISTRATION DEPARTMENT**

### (A) **FINANCIAL AUDIT TEST**

#### **WRONG AND IRREGULAR DRAWINGS OF N2,495,000.00**

The sum of N2,495,000.00 was drawn on Eleven (11) Nos. Payment Vouchers which could not be observed supported with relevant expenditure documents to justify such drawings.

Details as below: -

<b>S/ N</b>	<b>NAMES</b>	<b>PURCHASE PAYMENTS</b>	<b>PV NO/ DATE</b>	<b>AMOUNT</b>	<b>REMARKS</b>
1.	Abba Auroma	Feeding of Council Members	61/Jan;22	100,000	- Not processed in any subject file. - No expenditure details
2.	Alhaji Gambo	Monthly maintenance of chairman house	62 Jan 22	75,000	No expenditure details attached
3	Yusuf M Yusuf	Maintenance of chairman official vehicle	72 of March	100,000	- No expenditure details. - Not processed in subject file
4	Alh. Gambo	Maintenance of chairman's house	37 of March	50,000	No expenditure details attached.
5	Alh Girgiri Mohammed	Monthly standing order	34 of March	70,000	- Not processed in official file. - Not authorized by

						OCV
6	Sundry	Monthly Council Allowance	31 of March	c/c	350,000	No list, no originally memos, no receipt
7	Sundry	Monthly Council Allowance	51 of Jan	2001/7	350,000	The same as above
8	Sundry	Monthly Council Allowance	03 of Feb	c/10	350,000	The same as above
9	Sundry	Monthly Council Allowance	54 of May	2003/2	350,000	The same as above
10	Sundry	Monthly Council Allowance	57 of June	2003/13	350,000	The same as above
11	Sundry	Monthly Council Allowance	60 of April	2003/12	350,000	The same as above
<b>TOTAL</b>					<b><u>2,495,000.00</u></b>	

Since no necessary attachment could not be obtained to justify the expenditure, recovery is hereby recommended in accordance with the provisions.

**HIGHLIGHTS OF 2022 FINANCIAL OPERATION  
TARMUWA LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2022	Final Budget 2022	Actual 2021
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,591,926,502	1,470,665,001	1,243,411,416
2	VALUE ADDED TAX	715,538,759	608,176,886	602,733,313
3	OTHER FAAC ALLOCATION	156,815,092	141,916,680	104,556,615
4	INTERNAL REVENUE IGR	18,396,250	39,517,450	43,172,923
	<b>SUB TOTAL</b>	<b><u>2,482,676,604</u></b>	<b><u>2,260,276,017</u></b>	<b><u>1,993,874,267</u></b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	150,760,769	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>150,760,769</b>	-	-
	<b>TOTAL RECEIPTS</b>	<b><u>2,633,437,373</u></b>	<b><u>2,260,276,017</u></b>	<b><u>1,993,874,267</u></b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	259,360,842	354,968,924	288,157,343
2	OVERHEAD COSTS	60,000,000	120,000,000.00	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	400,948,683	-	374,675,435
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	648,112,882	616,348,218	155,625,268
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b><u>1,368,422,407</u></b>	<b><u>1,091,317,142</u></b>	<b><u>860,958,046</u></b>
	CAPITAL EXPENDITURE	1,084,949,614	1,601,776,933	1,178,033,970
	<b>TOTAL EXPENDITURE</b>	<b><u>2,453,372,021</u></b>	<b><u>2,693,094,075</u></b>	<b><u>2,038,992,016</u></b>
1	NET CASH BALANCE	180,065,352	- 432,818,058	(45,117,749)
2	OPENING BALANCE	79,354,167	432,818,058	5,436,656
3	OPENING BALANCE (ii Project Joint Acc)			119,035,260
4	CLOSING BALANCE	259,419,519	0	79,354,167

**TARMUWA LOCAL GOVERNMENT  
PERSONNEL COST**

<b>DOMESTIC GRANTS</b>					
<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2022</b>	<b>Actual 2022</b>	<b>Variance 2022</b>
1	Basic Salaries	21010101	230,729,800.60	168,584,547.28	62,145,253.32
2	Allowances General	21020101-7	114,477,477.99	83,643,871.54	30,833,606.45
3	2.75 YCHMB Contribution	21020201	9,761,645.40	7,132,423.15	2,629,222.25
	<b>Total</b>		<b><u>354,968,923.99</u></b>	<b><u>259,360,841.97</u></b>	<b><u>95,608,082.02</u></b>

**TARMUWA LOCAL GOVERNMENT  
OVERHEAD**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2022</b>	<b>Actual 2022</b>	<b>Variance 2022</b>
1.	Overhead cost		120,000,000.00	60,000,000.00	60,000,000.00
<b>TOTAL</b>			<b><u>120,000,000.00</u></b>	<b><u>60,000,000.00</u></b>	<b><u>60,000,000.00</u></b>

**TARMUWA LOCAL GOVERNMENT ADMIN**  
**ADMINISTRATIVE SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUGETTED 2022</b>	<b>ACTUAL 2022</b>	<b>VARIANCE</b>
23030131	Renovation of Local Govt. Secretariat		34,957,591.10	61,377,678.00	26,420,086.90
23030131	Renovation and fencing of Chairman's office quarters		89,900,200.00	113,657,550.00	23,757,350.00
23010105	Procurement of official vehicle to D.P.M., utility and vigilante security		6,500,000.00	32,500,000.00	26,000,000.00
23010112	Purchase of furniture to Chairman's official residence		50,000,000.00	75,500,152.00	25,500,152.00
23050182	Youth Empowerment Scheme		28,224,000.00	68,000,000.00	39,776,000.00
23030150	Maintenance of Council Property		37,802,500.00	48,520,358.00	10,717,858.00
23050283	Special Assistance		30,500,000.00	42,830,200.00	12,330,200.00
<b>TOTAL</b>			<b><u>277,884,291.10</u></b>	<b><u>442,385,938.00</u></b>	<b><u>164,501,646.90</u></b>

**TARMUWA LOCAL GOVERNMENT**  
**ECONOMIC SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUGETTED 2022</b>	<b>ACTUAL 2022</b>	<b>VARIANCE</b>
23010156	Purchase of Veterinary Equipment		46,443,561.00	80,000,000.00	33,556,439.00
23010123	Firefighting equip.		10,000,000.00	23,615,034.00	13,615,034.00
23010124	Supply of instructional material to Schools		32,782,540.00	67,274,200.00	34,491,660.00
23020106	Constr. And Ren. Of Health Centre at Koka		51,170,345.00	80,706,230.00	29,535,885.00
23010161	Purchase of information Equip		28,500,000.00	102,605,300.00	74,105,300.00
23010126	Purchase of sport equipment		17,875,230.00	45,590,000.00	27,714,770.00
23010127	Purchase of Farm tools and Agric Equipment		25,325,600.00	197,876,635.00	172,551,035.00
23050272	Trees Planting at Kaliyari & Establishment of Orchard		61,750,250.00	113,735,200.00	51,984,950.00
<b>TOTAL</b>			<b><u>273,847,526.00</u></b>	<b><u>711,402,599.00</u></b>	<b><u>437,555,073.00</u></b>

**TARMUWA LOCAL GOVERNMENT ADMIN**  
**REGIONAL DEVELOPMENT EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUGETTED 2022</b>	<b>ACTUAL 2022</b>	<b>VARIANCE</b>
23020177	Drilling of seven B/hole		140,000,000.00	140,700,170.00	700,170.00
23020153	Improvement of township drainage at Jumbam		43,750,300.00	44,627,100.00	876,800.00
23020197	Waste disposal and sanitary facilities at B/Gida		30,044,562.80	30,410,250.00	365,687.20
23020153	Constrc. Of Road and Drainage at B/Gida		54,362,110.00	54,700,000.00	337,890.00
23010119	Purchase of Power Generator 30 KVA 10		62,710,450.00	62,842,714.00	132,264.00
<b>TOTAL</b>			<b><u>330,867,422.80</u></b>	<b><u>333,280,234.00</u></b>	<b><u>2,412,811.20</u></b>

**TARMUWA LOCAL GOVERNMENT ADMIN**  
**SOCIAL SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUGETTED 2022</b>	<b>ACTUAL 2022</b>	<b>VARIANCE</b>
2310124	Supply of instctn. Mat. To all Pri. schools in the L/Govt.		52,346,130.00	40,100,000.00	(12,246,130.00)
23010105	Purchase of motor vehicle to LGEA		41,760,000.00	15,000,000.00	(26,760,000.00)
23020106	Construc. Of (5) Blocks of Pri. Sch. Staff quarters at Goduram		30,713,908.00	20,000,000.00	(10,713,908.00)
23020106	Construc. Of Pri. Sch. Staff quarters at Koka				-
23010123	Purchase of firefighting equipment.		17,230,226.00	18,133,000.00	902,774.00
23010105	Purchase of vehicle for N.P.I.		50,000,110.00	21,475,162.00	(28,524,948.00)
23020147	Purchase MCH (Drops)		10,300,000.00		(10,300,000.00)
<b>TOTAL</b>			<b><u>202,350,374.00</u></b>	<b><u>114,708,162.00</u></b>	<b><u>(87,642,212.00)</u></b>

## **BUDGET ANALYSIS**

### **INTERNALLY GENERATED REVENUE**

The Local Government budgeted the sum of N39,517,450.00 for 2022 financial year while the sum of N18,396,250.00 is the actual collection that gave a favourable variance of N21,121,200.00 The Local Government should be more committed for collecting heighthed than the budgeted sum. However, there are need for more effort to improve generation.

### **INTERNAL CONTROL**

The Local Government could not be observed to have established a strong internal control procedure in place as same collections from revenue sources could not be observed remitted and recurrent expenditure vouchers not subjected to prepayment Internal Audit Checks for certification of documentation.

### **AUDIT CERTIFICATION**

In accordance with the provision of Section 125 (2) of the Constitution of the Federation Republic of Nigeria 1999 (as amended), I have examined the Accounts and Financial Statement of **Tarmuwa Local Government** for the year ended 31<sup>st</sup> December, 2022.

The Audit was conducted in line with Auditing Principles and Practice as specified in the draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of responsibilities vested in me by the provision Audit draft Laws and Sec. 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended, the Statement of Assets and Liabilities of **Tarmuwa Local Government** for the year ended 31<sup>st</sup> December 2022 have been certified subject to observations in my correspondences.

In my opinion the Financial Statements and Schedules presents a true and fair view of Tarmuwa Local Government for the year ended 31<sup>st</sup> December, 2022.

**Office of the Auditor-General,  
Local Governments ,  
P.M.B 1058, KM3 Gujba Road,  
Damaturu, Yobe State.**

  
26/9/23  
**IBRAHIM M. ALIYU CNA, ACTIN  
AUDITOR-GENERAL (LOCAL GOVTS.)  
YOBE STATE**