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REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
ON ACCOUNTS OF JAKUSKO LOCAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. INTRODUCTION:

The Financial Statements of Jakusko Local Government and relevant operation records for the year ended 31st December, 2020 have been examined in accordance with 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 Jakusko Local Government for the year ended 31st December, 2020 was submitted to me on the 19th July 2021.

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 31st March of the preceding year of operation.

The Accounts and schedule of statements were certified on 20th July 2021 in observance of the provisions.

3. INCOME HIGHLIGHT:

Arising from the inspection of the Bank Statement for lodgment of all receipts and disbursement, Jakuskoi Local Government collected the sum of ₦2,158,573,990.82 from Federation account and ₦17,231,889.00 on account of collection from Internal operations of the Revenue Unit of the councils treasury. The total sum of ₦2,175,805,879.82 was the certified total income to the council for the year ended 31 December, 2020.

4. PREVIOUS AUDIT OBSERVATION:

Arising from the Auditor-General reports for 2018 – 2019 to the State House of Assembly was the observed irregularities in drawings and drawings without payment vouchers. The Audit reports also highlighted diversion of collected revenues by revenue collectors.

The State House of Assembly in its seating of 30th July, 2020 considered and adopted recommendation of the Public Accounts Committee (PAC) that scrutinized the reports and directed the Executive to:-

- I) Immediately acknowledge the noted poor collections and Accounting of Generated Internal Revenue is perceived to have future devastating effect on the operation of the Local Government considering the continues dwindling Allocation from the Federation Account.
- II) The resolution on the non-attachment of valid supporting expenditure details to drawings requested the executive to ensure sum involved be recovered. This is to ensure public resources are clearly supported for transparent stewardship hence:-
 - i) Recovery of ₦582,500.00 from the Treasurer on account of unremitted revenue collection for 2018 operation.
 - ii) Recovery of ₦8,582,796.00 from Head of General Administration on account of irregular drawings for the 2018 operation.
 - iii) The Head of Agric and Natural Resource should ensure the refund of ₦525,000.00 on unremitted proceeds from T.H.U. for 2018 operations.
 - iv) The PHC coordinator to ensure the refund of ₦1,606,772.31 on irregular drawings for 2018 operations.
 - v) Recovery of ₦213,500.00 from the Education Secretary on account of irregular drawing for 2018 operations.
 - vi) Similarly, the Head of General Administration to ensure refund of ₦9,315,000.00 on account of irregular drawings for 2019 operations.
 - vii) The Treasurer to ensure refund of ₦587,000.00 on missing PVs for 2019 operations.

- viii) The Treasurer should ensure refund of ₦230,200.00 on account of unremitted Jangali and return of 42 booklets of Jangali (cattle Tax) receipt outstanding with collection there upon for 2019 operation.
- ix) Recovery of ₦3,500,000.00 from the Head of Works on irregular drawings for 2019 operations.
- x) The Education Secretary to ensure recovery of ₦159,500.00 on drawings without supporting documents for 2019 operations.

5. 2020 FINANCIAL YEAR REPORTS

Arising from 2020 financial year operations are observation which could not be responded yet from Audit correspondences, hence forwarded for legislative actions.

A) PRIMARY HEALTH CARE DEPARTMENT

WRONG/IRREGULAR PAYMENT WORTH N1,469,000.00

The sum of ₦1,469,000.00 was drawn on 13 Nos payment vouchers to cater for which were observed not supported with relevant documentation to justifying the expenditure.

OBSERVATIONS:

- (i) The expenditure could not be observed processed in any subject file.
- (ii) No attachment of details of expenditure observed.
- (iii) Recipient did not sign the voucher.
- (iv) Not subjected to Internal Audit checks
- (v) DPM could not countersigned the payment vouchers.

Details below:

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/S-HEAD	PV NO	DATE	AMOUNT ₦	REMARK
1	AdamuAlhassan	Transportation of nutritional allowance material	2007/11	40	Sept/2020	50,000.00	As in i-iv above
2	AdamuAlhassan	Transportation of nutritional allowance material	2007/2	38	Nov/2020	50,000.00	As in i-iv above
3	AdamuAlhassan	Transportation of nutritional allowance material	2007/12	46	Aug/2020	50,000.00	No any receipt attached to payment voucher.
4	Isa Bulama	Control of outbreak of Measles at GarinAlhajiBumbari Ward	2007/12	1	July/2020	65,000.00	The item not in charge to store records
5	AuduAlh. Tonga	Payment made to some officers for supervision of the facilities in Jakusko	2007/2	2	9-01-2020	36,000.00	As in i-iv above.
6	AuduAlh. Tonga	Payment made to team supervisors to the facilities area under primary health care.	2007/2	6	20-01-2020	24,000.00	Not subjected to Internal Audit
7	AuduAlh. Tonga	Payment of over head cost to primary health care Jakusko	2007/2	2	12-03-2020	100,000.00	No Expenditure details
8	AuduAlh. Tonga	Payment for logistics & refreshment on week 2 to in charge facility meeting at primary health care Jakusko	2007/2	2	20-04-2020	20,000.00	Irrelevant expenditure receipts attached
9	UmaraMainaWagani	Payment for mobilization fund for measles re-vaccination	2007/2	3	14-07-2020	368,000.00	Irrelevant Expenditure details attached
10	UmaraMainaWagani	Payment for staff allowances for community drugs distribution	2007/2	3	14-08-2020	123,000.00	No payee acknowledgement
11	UmaraMainaWagani	Payment for staff allowances for community drugs distribution	2007/2	2	10-09-2020	123,000.00	No payee acknowledgement
12	UmaraMainaWagani	Payment of supervisory allowances for four days	2007/2	3	14-09-2020	120,000.00	No list of the payees attached to the P.V
13	UmaraMainaWagani	Payment made in respect primary health care Jakusko	2007/2	2	12-11-2020	340,000.00	No expenditure details attached

Since no further convincing explanation exist, the sum involved recommended for recoveries

B) AMINISTRATION DEPARTMENT**WRONG/IRREGULAR PAYMENT WORTH N1,790,000.00**

The sum of ~~N~~1,790,000.00 was expended on 10 payment vouchers of which examination thereof revealed absence of supporting records relevant to the claimed expenditure.

Details below:

S/N	NAME OF PAYEE	DETAILS	HEAD/SU BHEAD	PV NO	DATE	AMOUNT ₦	REMARK
1	Usman Hassan Dachia	Retirement of special imprest for repairs of Hilux	2003/13	9	15-02-2020	100,000.00	No valid expenditure for the repairs
2	Usman Hassan Dachia	Payment for loading & off-loading of relief materials to the LG	2004/11	91	16-6-2020	130,000.00	No list of payee No Internal Check by Internal Auditor
3	Mohammed LawanJakusko	Payments of logistics & incentives to house standing committee	2002/11	8	6-7-2020	300,000.00	The officer controlling the vote did not sign on the PV No specified committee
4	ShuaibuMoh'd Girgir	Payment of logistics of strangers from the ministry for LG	2002/11	54	5-08-202	170,000.00	No valid documentation
5	Suleiman Ago Maina CPO	Payment for transportation of food items from Damaturu to Jakusko	2001/2	49	22-08-2020	470,000.00	No valid documentation
6	Usman Hassan Dachia	Payment of retirement of special imprest	2002/11	2	14-9-2020	200,000.00	No valid documentation for service rendered
7	Usman Mohammed (Head of Budget)	Payment of transport and other logistics including	2002/2	3	14-12-2020	120,000.00	No valid receipt attached
8	Bade Emirate Council	Monthly contribution to emirate council	2010/12	19	Jan/2020	100,000.00	No official acknowledgment receipt
9	Bade Emirate Council	Monthly contribution to emirate council	2010/12	7	March/20	100,000.00	No official acknowledgment receipt
10	Bade Emirate Council	Monthly contribution to emirate council	2010/12	7	March/20	100,000.00	No official acknowledgment receipt

Since no valid documents exist, recoveries are recommended in accordance with the provision.

C) AGRIC DEPARTMENT

WRONG AND IRREGULAR PAYMENT WORTH ₦87,000.00

The sum of ₦87,000.00 was expended on five (5) payment vouchers claimed expended on standing imprest for purchase of fuel to tractors.

The following observations were made:-

- i) The payment were not supported with relevant receipts to justify replenishment.
- ii) The signature of the O.C.V could not be observed .
- iii) Pre-payment Audit by the Internal Auditor could not be observed.

Details below:

S/N	NAME OF PAYEE	DETAILS	HEAD/SU BHEAD	PV NO	DATE	AMOUNT ₦
1	Garba U. Kaigama (HANR)	Replemshment of imprest	2008/12	37	May/2020	2,500.00
2	Ausaja A. Dachia	Replemshment of imprest	2008/12	36	May/2020	20,000.00
3	Ausaja A. Dachia	Standing imprest	2008/12	48	July/2020	20,000.00
4	Garba U. Kaigama	Standing	2008/12	49	July/2020	2,500.00
5	HabuUamara	Purchase of fuel to newly tractors	2008/7	94	May/2020	42,000.00

Since the necessary documentations could not be observed recovery is here by recommended.

D) FINANCE DEPARTMENT

WRONG/IRREGULAR PAYMENT WORTH ₦642,000.00

The sum of ₦642,000.000 was drawn on four (4) payment vouchers which were observed not supported with relevant documents justifying the expenditure.

Details bellows:

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/SUB HEAD	PV NO	DATE	AMOUNT ₦	REMARK
1	Alhasan Haladu.	Payment made for the purchase of four tyres to treasury official vehicle.	2005/7	47	16-6-2020	70,000.00	No details of vehicle repaired Items not charge to store records
2	Moh'd Naleko	Payments of logistics, to enable him compile revenue generated record.	2005/12	4	ARRIC 2020	120,000.00	The internal auditor did not verified the payment -List of beneficiaries not attached. -No valid records
3	Sundry persons	Payment made to transferred staffs as disturbance allowance.	2005/12	40	May,2020	270,000.00	No individual signatures of the recipient. Not processed in subject file
4	Babayo Hori(driver)	Payment for the purchase of tyres to official vehicle Toyota hilux.	2001/7	52	Oct,2020	182,000.00	No valid documentation store records
Total						642,000.00	

Since the expenditure could not be certified genuinely incurred, recovery be effected.

MISSING PAYMENT VOUCHER WORTH ₦656,550.82

For the period under-review, it was observed that, drawings worth ₦656,550.82 (i.e on 14 payment vouchers) were not presented for Audit inspection, hence categorized drawing without payment vouchers, or missing payment vouchers.

Details below:-

S/N	NAMES	PURPOSE OF PAYMENT	PV.NO	DATE	AMOUNT ₦
1	Shared responsibility account	Payment of boot ball	10	2/01/2020	10,000.00
2	Usman Ibrahim (cashier)	Fuelling of vehicles	22	7/01/2020	10,500.00
3	AlhassanHaladu	Repair of LG 03 JK	8	25/2/2020	50,000.00
4	Audu Manu karege	Financial assist.	13	Feb/2020	20,000.00
5	Sundry persons	Final payment dist	45	March/2020	225,000.00
6	Sundry persons	Final payment dist	46	March/2020	54,000.00
7	Sale manager Gogiyo	Monthly report allow	21	April/2020	10,000.00
8	Usman Hassan	Standing allowance	56	May/2020	10,000.00
9	Bakorausman	Standing impress	3	8/10/2020	100,000.00
10	Mohammed lawan	Standing impress	4	8/10/2020	30,000.00
11	Sale gagiyo	Standing impress	26	8/10/2020	20,000.00
12	Shared responsibility account	Accommodation & feeding	2	9/10/2020	97,058.82
13	Alh. Sale Gagiyo	Retirement	66	30/12/2020	20,000.00
Total					656,550.82

Since the drawings were made without fully documented vouchers, recovery are recommended from the signatories and the Council Chairman.

UNRETIRED NON PERSONAL ADVANCES WORTH ₦1,710,000.00

For the period under review it was observed that special imprest Advances granted worth N1,710,000.00 were not retired up to 31st December, 2020, which contravenes the provision of FMM 14.27.

Details below:-

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD/ SUBHEAD	PV NO	DATE	AMOUNT ₦
1	Sundry person	Advances granted to the overleaf in respect of their day to day activities	A/C	14	28-09-2020	310,000.00
2	Usman Hassan Dachia	Advances granted to the officer, on accommodation feeding and fueling of vehicle	A/21	1	14-09-2020	200,000.00
3	Lawan Zachi Maina (mam)	Advances granted for the procurement of fuel & lubricant to various boreholes	A/1	41	30-3-2020	1,200,000.00
Total						<u>1,710,000.00</u>

The retirements were not made for non execution of the assignments for which the sum was granted. Recovery of sum involved be is here by recommended.

UN-REMITTED COLLECTION ON REVENUE EARNING BOOKS WORTH ₦1,061,500.00

Entries from the Revenue Distribution Register reveals below various receipt Booklets for collection worth ₦1,061,500.00 not returned by the revenue collectors nor the amount thereof, which is contrary to the provisions of F.M 7.8.

Details below:-

i)	Collection on 9 booklets Department receipts	-	345,000.00
ii)	Collection on 13 booklets Jangali	-	365,000.00
iii)	Collection on 11 booklets cattle receipts	-	111,500.00
iv)	Un remitted Mass Transit Collection	-	<u>240,000.00</u>
	Total	-	<u>₦1,061,500.00</u>

Recoveries is recommend.

E) LOCAL GOVERNMENT EDUCATION AUTHORITY.**WRONG/IRREGULAR PAYMENT WORTH ₦369,500.00**

The sum of ₦369,500.00 was drawn on four (4) payment vouchers for which the following observations were made-

- (i) No details of expenditure incurred attached.
- (ii) Items purchase were not subjected to store records.
- (iii) Payment vouchers were not subjected to Internal Audit checks.

Details below:-

S/N	NAME OF PAYEE	PURPOSE OF PAYMENT	HEAD & SUB/ HEAD	PV NO. & DATE	AMOUNT ₦	REMARK
1	Shehu Babaji Amshi	assistant to PNS office service	30/1/2	5 of Jan	45,000.00	No supporting with expenditure details. -Items purchase were not charge to store records -Not subjected to pre-payment Audit.
2	Sundry person	standing Impress	3007/7 8	1 of Feb	38,000.00	
3	Sundry person	Standing impress	30/1/2	6 of March	75,000.00	
4	Habu Baladima (cashire)	Purchase of fuel and lubricant	30/1/2	8 of April	86,500.00	
5	Jibirmaina Audu	Standing order for lubricant and feeding	30/1/2	8 of May	45,000.00	
6	Alhaji Ya'u Mamuda	fuelling andLubricant	30/1/2	8 of Oct	80,000.00	
TOTAL					369,500.00	

Since the expenditure could not be certified recoveries are recommend.

HIGHLIGHTS OF 2020 FINANCIAL OPERATION
JAKUSKO LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2020	Financial Budget 2020	Actual 2019
		₦	₦	₦
1	Statutory Allocation	1,535,303,031.10	2,027,007,962.16	1,928,609,913.72
2	Excess Crude Oil	49,341,041.32	169,414,433.00	51,425,553.46
3	Value Added Tax	439,225,941.11	322,322,050.54	453,952,231.19
4	Other FAAC Allocation	134,703,977.29	35,000,000.00	12,721,663.84
	Sub Total	<u>2,158,573,990.82</u>	<u>2,553,744,445.70</u>	<u>2,446,709,362.21</u>
5	Internal Generated Revenue	17,231,889.00	11,612,627.63	8,405,799.90
	Total Receipts	<u>2,175,805,879.82</u>	<u>2,565,357,073.33</u>	<u>2,455,115,162.11</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	698,848,576.35	1,380,556,556.74	432,199,410.00
	Over Head Exp.	108,789,591.71	41,004,000.00	79,405,800.00
	Subventions to Boards/	897,851,726.05	-	652,865,459.20
	Emirate Councils	35,000,000.00	-	33,000,000.00
	Other operating activities	13,578,617.45	-	85,229,950.70
	Sub - Total	<u>1,754,068,511.56</u>	<u>1,421,560,556.74</u>	<u>1,282,700,619.90</u>
	Total Capital Exp.	<u>466,528,886.20</u>	<u>1,143,796,516.59</u>	<u>1,163,495,630.39</u>
	Total Expenditure	<u>2,221,038,566.22</u>		<u>2,446,196,250.29</u>
	Net Cash Balance	-	-	-
	Opening 01/01/2020	49,164,151.41	-	9,345,115.72
	Closing 31/12/2020	4,377,633.43	-	18,264,027.64

JAKUSKO LOCAL GOVERNMENT COUNCIL

PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Basic Salaries	21010101	897,361,761.88	454,251,574.63	443,110,187.25
2	Allowances General	21020101-7	445,229,489.54	225,378,665.87	219,850,823.67
3	2.75 YCHMB Contribution	21020201	37,965,305.32	19,218,335.85	18,746,969.47
Total			<u>1,380,556,556.74</u>	<u>698,848,576.35</u>	<u>681,707,980.39</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

RECURRENT EXPENDITURE

S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
1	Office Materials and Supplies	22020301	5,281,674.00	529,750.00	4,751,924.00
2	Minor Motor Vehicle Maintenance	22020401	3,670,000.00	529,750.00	3,140,250.00
3	Minor Road Maintenance	22020413	4,850,645.00	441,176.46	4,409,468.54
4	Security Service Coverage	22020601	40,500,208.00	20,817,058.76	19,683,149.24
5	Sanitation Services	22020607	5,200,000.00	900,000.00	4,300,000.00
6	Plans/Generator fuel cost	22020803	2,500,000.00	1,107,000.00	1,393,000.00
7	Staff Welfare packages	22020807	9,000,000.00	4,877,646.90	4,122,353.10
8	Meetings Entertainment	22021026	500,000.00	441,176.46	58,823.54
9	Contingencies	22021029	2,500,000.00	1,012,500.00	1,487,500.00
10	Press and Public relations	22021030	60,670,000.00	36,363,970.55	24,306,029.45
11	Subvention General	22050104	-	897,851,726.05	897,851,726.05
12	Local travel and transport training	22020101	10,925,430.00	7,000,000.00	3,925,430.00
13	Local travel and transport others	22020102	14,670,000.00	13,250,000.00	1,420,000.00
14	Electrical charges	22020201	10,790,766.05	3,576,385.00	7,214,381.05
15	Water rates	22020204	4,800,000.00	3,500,000.00	1,300,000.00
16	Other Utility Charges	22020210	5,000,000.00	6,000,000.00	(1,000,000.00)
17	Uniform and other Clothing	22020309	3,200,750.00	2,780,800.00	419,950.00
18	Minor office furniture maintenance	22020402	5,648,500.00	3,000,000.00	2,648,500.00

S/N	Description	Code	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
19	Minor office building/residential quarters maintenance	22020403	6,270,385.00	2,600,000.00	3,670,385.00
20	Other Maintenance Service	22020406	11,750,500.00	5,000,000.00	6,750,500.00
21	Minor Sea Boat Maintenance	22020408	4,000,000.00	3,700,000.00	300,000.00
22	Minor Market/Public Maintenance	22020412	2,500,000.00	3,000,000.00	(500,000.00)
23	Workshop, Conference/Seminars	22020503	15,500,500.00	10,000,000.00	5,500,500.00
24	Minor Fumigation service	22020610	2,870,000.00	2,500,000.00	370,000.00
25	Agricultural consulting services	22020707	3,850,000.00	3,375,000.00	475,000.00
26	Sea Boat Fuel Cost	22020805	3,000,000.00	2,720,000.00	280,000.00
27	Spotting Activities	22021009	5,520,760.00	1,606,295.03	3,914,464.97
28	Foreign scholarship	22021020	28,280,000.00	15,750,000.00	12,530,000.00
Total			<u>273,250,118.05</u>	<u>156,378,509.16</u>	<u>116,871,608.89</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23030131	Renovation of Government lodge	23530900	54,559,476.76	-	54,559,476.76
23030131	Cont. of Chairman/Staff Housing	23530900	158,067,340.22	-	158,067,340.22
23050261	Purchase of TOYOTA Hilux	23530900	27,367,867.57	40,000,000.00	12,632,132.43
23010114	Purchase of Power Generator	23530900	10,931,818.18	20,000,000.00	9,068,181.82
23050244	Const./Provision of Library	23530904	18,767,742.56	35,205,375.08	(16,437,632.52)
Total			<u>269,691,485.20</u>	<u>95,205,375.08</u>	<u>174,486,110.12</u>

ECONOMIC SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23010108	Purchase of Mass Transit Busses	23530900	617,799,291.24	102,720,500.20	515,078,791.04
Total			<u>617,799,291.24</u>	<u>102,720,500.20</u>	<u>515,078,791.04</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

REGIONAL DEVELOPMENT SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23020169	Town Hall	23530903	120,000,000.00	29,186,592.00	90,813,408.00
23010160	Purchase of Sanitation Vehicle	23530906	25,097,609.98	71,124,500.00	46,026,890.02
Total			<u>145,097,609.98</u>	<u>100,311,092.00</u>	<u>44,786,517.98</u>

SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23020179	Const./Equipping of Mini Fire Service Station	23530903	270,205,370.08	100,000,000.00	170,205,370.08
23020187	Provision of Information and Communication Equipment	23530906	111,000,000.00	68,286,918.86	42,713,081.14
Total			<u>381,205,370.08</u>	<u>168,286,918.86</u>	<u>212,918,451.22</u>

BUDGET ANALYSIS 2020

INTERNAL GENERATED REVENUE

The Local Government projected the sum of ₦11,612,627.63 for the year ended 31st December 2020, while the actual collections was ₦17,231,889.00 thereby reflecting favorable variance of ₦5,619,261.37 hence commendable.

RECURRENT EXPENDITURE

The Council Budgetted the sum of ₦1,380,556,556.74 and personnel cost, while the actual expenditure of same is ₦698,848,576.35, while ₦1,055,219,935.21 as overhead cost subventions to MDAs and other operating activities.

INTERNAL CONTROL PROCEDURE

Assessment of the Internal Control System of the Local Government for 2020 operations indicate that, still the Internal Audit Function was very weak as payment vouchers were observed not supported with valid documents.

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 Jakusko Local Government for the year ended 31st December, 2020.

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 provisions and 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 Jakusko Local Government for the year ended 31st December 2020 have been certified subject to compliance to my correspondences as could appear in the report.

In my opinion the Financial Statements and Schedules presents a true and fair view of Jakusko Local Government for the year ended 31st December, 2020.

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