

# AUDIT CERTIFICATION OF ACCOUNTS

The attached Financial Statements of Oyo State Government of Nigeria for the year ended 31<sup>st</sup> December, 2017, prepared in accordance with Section 3 (i) of the Public Administration Law Cap 133 of 31st March, 2000 (as reviewed) by the Oyo State Government of Nigeria, have been examined under my direction as required by Section 125 (2) of the Constitution of the Federal Republic of Nigeria of 1999 (as amended). The Audit was conducted in accordance with the National Audit Standard for Public Sector Accounts of Nigeria and Generally Accepted Auditing Standards and relevant Guidelines. I have obtained all information and explanations that I have required, and I certify as a result of my audit that, in my opinion the Financial Statements are correctly drawn up so as to show a true and fair view of the state of affairs of Oyo State Government of Nigeria as at December, 2017 subject to the observations in my report.

  
I.A Adewola

**Auditor- General**

**Oyo State**

**Office of the Auditor-General,**

**P.M.B. 5123**

**Secretariat,**

**Ibadan.**