

# AUDIT CERTIFICATION OF ACCOUNTS

The attached budget execution reports of the Government of Oyo State of Nigeria for the First Quarter of Year 2021 on the COVID-related funds had been submitted to me in accordance with Section 36 (1) cap 133 part 7 (a) – (f) of Public Administration Law of Oyo State Government of Nigeria 2000 and have been audited in accordance with Section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended)

In the course of the audit, I preformed Financial and Compliance Audit in accordance with International Standards on auditing (ISAs) and International Standards of Supreme Audit Institution (ISSAIs).

I have obtained information and explanation and to the best of my knowledge were relevant and necessary for the purpose 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 COVID-19 budget implementation by Oyo 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 quarter ended 31st March, 2021 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.

  
Adewola I.A

Auditor-General, Oyo State.