AUDIT CERTIFICATION OF ACCOUNT

In compliance with the provisions of section 125(2) of the Constitution of Federal Republic of Nigeria, I have examined the Accounts and the Financial Statements of the State Government of Osun for the year ended 31st December, 2018.

The audit was concluded in accordance with auditing requirements as specified in Audit Law. In the discharge of my responsibility by section 125(5) of the same Constitution, the Financial Statements have been certified subjects to comments contained in the Management’s Reports.

It is to my knowledge that the Financial Statements strictly are limited to activities for the financial year 2016 till 31st December, 2018 while all existing Assets and Liabilities of the State as at 31st December, 2015 are currently undergoing valuation.

In my opinion, projects and programmes executed were satisfactory in consideration of fund employed.

Furthermore, the Financial Statements and related Schedules give a true and fair view of the state of affairs of the State Government of Osun as at 31st December, 2018.

Folorunsho Adesina
Auditor-General
State Government of Osun

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act Cap LFN 2004. The Financial Statements comply with the Generally Accepted Accounting Practices in existance.

The Financial Statements have been prepared in line IPSAS Accrual Basis of Accounting. While all existing Assets and Liabilities of the state as at 31st December, 2015 are currently undergoing valuation, the Financial Statements are limited to activities for the financial year 2016 till 31st December, 2018.

To fulfil accounting reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and ensure that they are recorded accordingly.

Responsibility for the integrity and objectivity of the Financial Statements rests entirely with the State Government. Therefore, these Financial Statements reflect the financial position of the State Government of Osun and its operations as at 31st December, 2018.

Also, I accept responsibility for the integrity of the information contained in the Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended.

In my opinion, these Financial Statements fairly reflect the financial position of the State Government of Osun as at 31st December, 2018, and its operations for the year ended on that date.

M. S. Igbaroola
Accountant General,
State Government of Osun