

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ZAMFARA STATE OF NIGERIA

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His Excellency,
Dr. Dauda Lawal,
Executive Governor,
Zamfara State,
Government House, Gusau.



Your Excellency,

FORWARDING OF GENERAL REPORTS OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, ZAMFARA STATE, FOR THE YEAR ENDED 31ST DECEMBER, 2025

I have the honour and privilege to forward to Your Excellency the General Reports of the Auditor-General for Local Governments, Zamfara State, covering the Fourteen (14) Local Government Councils and other relevant Local Government institutions/MDAs for the financial year ended 31st December, 2025.

The reports have been prepared following the audit examination of the financial records, accounts, transactions, activities and performance of the Local Government Councils and other entities falling within the audit mandate of this Office.

This submission is made in accordance with the applicable constitutional and statutory provisions, including Section 123(2) of the Constitution of the Federal Republic of Nigeria, 1989; Section 316(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended); Section 35(14) of the Law to Provide for the Establishment, Structure, Composition, Finances and Functions of Local Government Councils in Zamfara State and Other Connected Purposes, 2026, as amended; and Sections 28(1), (2) and (3) of the Zamfara State and Local Government Audit Law, 2021, as amended.

The reports forwarded for Your Excellency's information, consideration and necessary action are as follows:

1. Annual Activity Report of the Fourteen (14) Local Government Councils for the Year 2025;

2. Annual Activity Report of the Emirate Councils and other relevant MDAs for the Year 2025;
3. Report of the Auditor-General on the Audited Financial Statements of the Fourteen (14) Local Government Councils for the Year 2025;
4. Consolidated Report on the Audited Financial Statements of the Fourteen (14) Local Government Councils for the Year 2025;
5. Citizens' Accountability Report of the Fourteen (14) Local Government Councils for the Year 2025; and
6. Audit Performance Reports of the Fourteen (14) Local Government Councils for the Year 2025.

The reports contain the audit findings, observations, conclusions and recommendations arising from the audit of the financial and administrative operations of the Local Government Councils. They also highlight areas requiring improvement in financial management, internal control, procurement, accountability, transparency, revenue management and effective utilization of public resources.

The purpose of the reports is to assist the State Government and the relevant authorities in strengthening accountability and good governance at the grassroots level, ensuring compliance with financial regulations and applicable laws, and promoting economy, efficiency, effectiveness and value-for-money in the delivery of Local Government services.

CONTINUATION

The Office of the Auditor-General for Local Governments recognizes the commitment of Your Excellency's Administration towards promoting transparency, accountability, prudent financial management and improved service delivery across the State. The reports therefore provide an independent assessment of the financial and operational activities of the Local Government Councils during the year under review.

It is respectfully hoped that the findings and recommendations contained in the reports will receive the attention of the appropriate authorities and that necessary measures will be taken to address identified weaknesses and strengthen the financial management systems of the Fourteen (14) Local Government Councils.

The reports are also intended to support the legislative and oversight responsibilities of the relevant authorities, including the State House of

Assembly and its appropriate Committees, in accordance with the applicable constitutional and statutory provisions.

Your Excellency is therefore respectfully requested to kindly receive and note the enclosed reports and, where considered necessary, direct the appropriate authorities to study and act upon the observations and recommendations contained therein.

I wish to assure Your Excellency that the Office of the Auditor-General for Local Governments will continue to discharge its constitutional and statutory responsibilities professionally and independently, with a view to promoting accountability, transparency, sound financial management and effective service delivery at the Local Government level in Zamfara State.

Please accept, Your Excellency, the assurances of my highest respect and esteem.

Yours faithfully,



Alh. Aminu Mammaga, CNA, CPA, ACCA, CIFCFEN
Auditor General for Local Governments
Zamfara State.