

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ZAMFARA STATE OF NIGERIA

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Date: 19th August, 2026

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The Clerk,
Zamfara State House of Assembly,
Gusau, Zamfara State.

ZAMFARA STATE
HOUSE OF ASSEMBLY
OFFICE OF THE CLERK
RECEIVED

Sir,

Sign:  Date: 26/8/26

**SUBMISSION OF GENERAL REPORTS OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS IN RESPECT OF THE FOURTEEN (14)
LOCAL GOVERNMENT COUNCILS AND OTHER MDAs FOR THE YEAR
ENDED 31ST DECEMBER, 2025**

I have the honour to submit to the Zamfara State House of Assembly, through your good office, 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.

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 being forwarded 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 examination of the financial records, accounts, transactions, activities and performance of the Local Government Councils and other relevant entities within the audit mandate of this Office.

The reports are submitted to the Honourable House for consideration, legislative scrutiny and such further action as the House may deem appropriate, particularly through the relevant Committee responsible for Public Accounts and Local Government matters.

The submission is intended to further strengthen financial accountability, transparency, compliance with applicable laws and regulations, prudent management of public resources, effective internal control and value-for-money in the administration of Local Governments in Zamfara State.

I therefore respectfully request the Clerk to kindly place the reports before the Honourable House and facilitate their consideration in accordance with the relevant constitutional and statutory provisions.

Please accept, Sir, the assurances of my highest regards and esteem.

Yours faithfully,



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