

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE OF NIGERIA



Telephone:- 204868 Telegrams:-

P.M.B 01015 Gusau

Date: 29th Feb, 2024

Ref. No.: _____

Non proper keeping of treasury cashbook ANKA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	ANKA	Reviewed by:	Name	Rank	Date
Period end:	2023	Level 1	Aminu Zurmi	A Chief Auditor	2/2/2024
Prepared by:	Aminu zurmi	Level 2	R.B Saeed	DFS	4/2/2024
Rank:	A. Chief Auditor	Level 3	Aminu Mammaga	A G	6/2/2024
Date:	20/01/2024				

Audit of a department performed by the Auditor General

The Honourable Chairman,
Anka Local Government,
Anka.
Zamfara State.

Dear Sir

The financial statements of Anka Local Government' are subject to the Auditor-General for local governments in terms of the provision of section 98 of the local government law 2008 of zamfara state.

**MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT
PERFORMED FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2023**

INTRODUCTION

The audit of the 'Anka Local Government for the year ended 31st December, 2023 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below:

-
- Poor maintenance of payment voucher
- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Lack of proper checking of staff register and payrolls
- Etc.

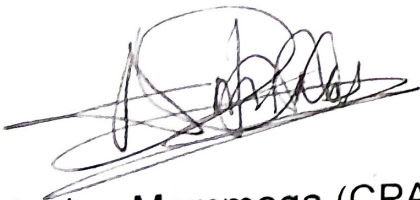
MANAGEMENT COMMENTS

It would be appreciated if your comments on these findings could be submitted within "14" days after the date of this report for incorporation.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully



Alh Aminu Mammaga (CPA,ACCA,ACCrFA)
Auditor General, Local Governments
Zamfara State.

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE OF NIGERIA



Telephone:- 204868 Telegrams:-

P.M.B 01015 Gusau

Date: 29th Feb, 2024

Ref. No.: LGA/UD/GM.17/BKA/VOL.1

BAKURA LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	BAKURA	Reviewed by:	Name	Rank	Date
Period end:	2023	Level 1	Saleh Zurmi	A C .Exc. Auditor	3/2/2024
Prepared by:	Saleh Zurmi	Level 2	R.B Saeed	DFS	5/2/2024
Rank:	Asst Chief Exc. Auditor	Level 3	Aminu Mammaga	Auditor General	7/2/2024
Date:	21/01/2024				

Audit of a department performed by the Auditor General

The Honourable Chairman,
Bakura Local Government,
Bakura..
Zamfara State.

Dear Sir

The financial statements of 'Bakura Local Government' are subject to audit by the Auditor-General for local governments in terms of the provision of section 98 of the local government law 2008 of zamafara state.

**MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT
PERFORMED FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2023**

INTRODUCTION

The audit of the 'Bakura Local Government for the year ended 31st December, 2023 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below: Fair maintenance of payment voucher

- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Lack of proper checking of staff register and payrolls
- Etc.

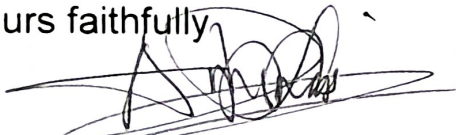
MANAGEMENT COMMENTS

It would be appreciated if your comments on these findings could be submitted within "14" days after the date of this report for incorporation.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully,



Alh Aminu Mammaga (CPA,ACCA,ACCrFA)

**Auditor General, Local Governments
Zamfara State.**

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE OF NIGERIA



Telephone:- 204868 Telegrams:-

P.M.B 01015 Gusau

Date: 29th Feb, 2024

LGA/UD/GM.17/BKA/VOL.1
Ref. No.:

BIRNIN MAGAJI LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee:	B/MAGAJI	Review ed by:	Name	Rank	Date
Period end:	2023	Level 1	Abubakar Isah	Ass.Exc , CAudito r	01/2/2024
Prepare d by:	Abubakar Isah	Level 2	R.B Saeed	DFS	03/2/2024
Rank:	Asst .Chief Exc.Audit or	Level 3	Aminu Mammaga	Auditor General	05/2/2024
Date:	22/01/202 4				

Audit of a department performed by the Auditor General

The Honourable Chairman,
B/magaji Local Government,
B/magaji.
Zamfara State.

Dear Sir

The financial statements of B/magaji Local Government' are
subject to audit by the Auditor-General for local governments in

in terms of the provision of section 98 of the local government law 2008 of zamafara state.

**MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT
PERFORMED FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2023**

INTRODUCTION

The audit of the B/magaji Local Government for the year ended 31st December, 2023 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below:

- Fairly maintenance of treasury cashbook
- Poor maintenance of payment voucher
- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Etc.

MANAGEMENT COMMENTS

It would be appreciated if your comments on these findings could be submitted within "14" days after the date of this report for incorporation.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully



Ath Aminu Mammaga (CPA,ACCA,ACCrFA)
**Auditor General, Local Governments
Zamfara State.**

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ZAMFARA STATE OF NIGERIA



Telephone:- 204868 Telegrams:-

P.M.B 01015 Gusau

Date: 29th Feb, 2024

Ref. No.: LGA/UD/GM.17/BUG/VOL.1

BUNGUDU LOCAL GOVERNMENT ACCOUNT MANAGEMENT LETTER

Auditee :	BUNGUDU	Revie wed by:	Name	Ran k	Date
Period end:	2023	Level 1	Sani Ahmed	A Chie f Audi tor	05/2/2024
Prepare d by:	Sani Ahmed	Level 2	R.B Saeed	DFS	08/2/2024
Rank:	Asst.C. Exc. Auditor	Level 3	Aminu Mammaga	A G	09/2/2024
Date:	17/01/2024				

Audit of a department performed by the Auditor General

The Honourable Chairman,
Bungudu Local Government,
Bungudu..
Zamfara State.

Dear Sir

The financial statements of 'Bungudu Local Government' are
subject to audit by the Auditor-General for local governments in terms

of the provision of section 98 of the local government law 2008 of zamafara state.

**MANAGEMENT LETTER: IN RESPECT OF FINANCIAL AUDIT
PERFORMED FOR THE FINANCIAL YEAR ENDED 31ST
DECEMBER, 2023**

INTRODUCTION

The audit of the Bungudua Local Government for the year ended 31st December, 2023 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below:

- Non proper keeping of treasury cashbook
- Poor maintenance of payment voucher
- Implementing budgetary provision in expenditures
- Weak internal control mechanism
- Lack of proper safeguards to essential security documents
- Lack of proper checking of staff register and payrolls
- Etc.

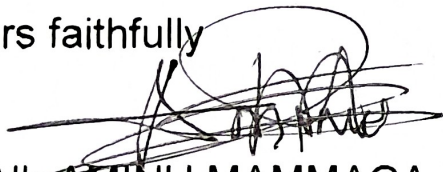
MANAGEMENT COMMENTS

It would be appreciated if your comments on these findings could be submitted within "14" days after the date of this report for incorporation.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the local government during the audit.

Yours faithfully



Alh AMINU MAMMAGA (CPA,ACCA,ACCrFA)

**Auditor General, Local Governments
Zamfara State.**