



# **GOVERNMENT OF CROSS RIVER STATE OF NIGERIA**

*TELEGRAMS:*

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*OUR REF: MIN/CR.15/VOL.1/15*

**28th September, 2020**

## **AUDIT CERTIFICATE**

### **ACCOUNTS OF CROSS RIVER STATE COVID-19 FUNDING**

### **FOR THE PERIOD 27 MARCH TO 7 JUNE, 2020**

#### **Report on the COVID-19 Account**

I have examined the Covid-19 Statement of Account set out below in accordance with the provisions of Section 125 of the Constitution of the Federal Republic of Nigeria, 1999 and Generally Accepted Auditing Standards.

#### **Management's and Auditors' responsibility for Financial Statements**

It is the responsibility of the Accountant-General to prepare the accounts in accordance with the provisions of the Financial Regulations. It is my responsibility to audit and form an independent opinion on the Financial Statements.

I have examined the Covid-19 financial records and observed as follows.

1. The CRS Coronavirus and other Epidemic/Pandemic Law No.4 (2020) authorises the establishment of a Trust Fund to manage the pandemic

2. The CRS House of Assembly Resolution of 9<sup>th</sup> April, 2020 granted approval for 18 LGCs in the State to contribute towards the fight against Covid-19 in the State
3. CRS Exco approval was obtained before incurring capital expenditures from the fund
4. Due Process was also followed with ***Clearance of No Objection*** obtained on all Procurements made

Budget Clearance was enabled by the provisions of the Covid-19 Law, 2020 as the expenditures incurred thereof were below-the-line.

### **Audit Opinion**

I am of the opinion, that the Covid-19 Account as expressed for the focal period, gives a True and Fair view of the State of Affairs of its financial transactions thereof.



**COMRADE JOHN M. ODEY, CNA  
AUDITOR-GENERAL  
CROSS RIVER STATE**