



**CROSS RIVER STATE AUDITOR-GENERAL'S ANNUAL REPORT  
ON CROSS RIVER STATE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

Our Ref: AUD/S.102/VOL.II/34

Date: 11<sup>th</sup> June, 2024

**The Hon. Speaker**  
Cross River State House of Assembly  
Assembly Complex  
Calabar.


**CROSS RIVER STATE AUDITOR-GENERAL'S ANNUAL REPORT  
ON CROSS RIVER STATE GOVERNMENT CONSOLIDATED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

In accordance with Section 125(2 & 5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), and Section 29(I) of the Cross River State Audit Law No. 8 of 2021 (as amended), I have pleasure to submit to the Cross River State House of Assembly, copies of the State Auditor-General's Annual Report on the Cross River State (CRS) Consolidated Financial Statements for the year ended 31<sup>st</sup> December, 2023.

2. This Report contains the State Auditor-General's Audit Certificate and observations on the CRS Consolidated Financial Statements for the year ended 31<sup>st</sup> December, 2023 reproduced herein, which were prepared and submitted for Audit by the Accountant-General of the State in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

3. You are kindly invited to note that the State Auditor-General's Annual Report of observations on non-compliance/Internal Control Weaknesses issues in Ministries, Departments and Agencies (MDAs) of the Cross River State Government for the year ended 31<sup>st</sup> December, 2023 are forwarded here also to the Clerk of the State House of Assembly.

4. Please, accept the assurances of my highest regards always.

  
**Mrs. Anne N. Essessien (CNA)**  
Cross River State Auditor-General

