



SOKOTO STATE
GOVERNMENT



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OFFICE OF THE STATE AUDITOR - GENERAL

Block 6, Shehu Kargiwa Secretariat, Sokoto
Sokoto State

AAA/1/108

29th May, 2026

The Hon. Speaker,
Sokoto State House of Assembly,
House of Assembly Complex,
Sokoto.



SUBMISSION OF AUDITOR-GENERAL'S STATUTORY REPORT FOR THE YEAR ENDED 31st DECEMBER, 2025

In accordance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended and Audit Law No. 4 of 2020 and No. 11 of 2021 as amended that requires me to check the Financial Statements of the State Government and submit my report thereon to the Honourable State House of Assembly.

In view of the above, I wish to forward herewith 40 copies of Auditor-General Report on Financial Statements of Sokoto State Government for the year ended 31st December, 2025.

Anticipating your usual cooperation, please.

Samba Yahya Nawaw 29/5/2026
Samba Yahya Nawaw FCA, FICA, CPA, CMA
Auditor-General
Sokoto State

N Asstt. Officer, Sokoto
Certified Official



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AUDIT CERTIFICATE

I have gone through the accounts and financial statements of the Government of Sokoto State of Nigeria for the year ended 31st December 2025 and have examined them in accordance with the provision of section 125 of the 1999 Constitution of the Federal Republic of Nigeria as amended and the Sokoto State audit law No. 4 of 2020 and No. 11 of 2021 as amended, the audit was conducted in compliance with Nigerian Standards of Auditing (NSA's) and the International Standards of Supreme Audit Institutions (ISSAI).

The audit includes, examination of all evidences supporting the accounts and disclosures in the financial statements, the audit also include assessing compliance with International Public Sector Accounting Standards (IPSAS) Cash Basis and significant estimates made by Sokoto State Government as well as evaluating the overall financial statements presentations and the disclosures.

The financial control and management Act 1958 as amended and Section 125 of 1999 Constitution of the Federal Republic of Nigeria as amended, places responsibility on the Accountant General of the state to prepare and ensure that the financial statements fairly reflects the financial performance and position of the State Government.

OPINION

In my opinion and in accordance with the section 125 (2) of 1999 Constitution of the Federal Republic of Nigeria these financial statements numbered 1,2,3 and 4 and the related schedules would appear to have given a true and fair view of the state of financial affairs of Sokoto State Government as at 31st December, 2025 and the transactions for the fiscal year ended as at that date.

Samba Yahya Nawawi
Auditor-General
Sokoto State

Samba Yahya Nawawi
29/12/2026



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