



**OFFICE OF THE STATE AUDITOR GENERAL
KOGI STATE GOVERNMENT OF NIGERIA**

Our Ref: OAuG/KGS/AAA.32^A/CONF/VOL.I/16

July 28, 2023

The Rt. Honourable Speaker
Kogi State House of Assembly
Lokoja.



The Rt. Hon. Speaker Sir,

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS
ON THE ACCOUNTS OF KOGI STATE GOVERNMENT FOR THE YEAR
ENDED 31 DECEMBER 2022**

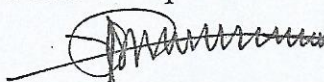
In compliance with section 125(5) of the Constitution of the Federal Republic of Nigeria 1999(as amended), I am pleased to inform you that I have audited the Financial Statements of the Government of Kogi State of Nigeria for the year ended December 31st, 2022. Accordingly, I hereby forward forty (40) copies of the Audited Financial Statements for your legislative actions.

The Financial Statements which was prepared in accordance with relevant provisions of the Financial Regulations and International Public Sector Accounting Standard (IPSAS) Accrual Basis have the following as major components;

S/N	COMPONENTS
1	Auditor General Report to House of Assembly on the Financial Report
2	Budget Performance Reports of all Public Offices of the State
3	Statement of Financial Performance
4	Statement of Financial Position
5	Cash Flow Statement
6	Statement of Changes in Net Asset/Equity
7	Statements of Comparison of Budget and Actual
8	Accounting Policies and Notes to the Accounts: and additional disclosure to explain the GPFS

I sincerely want to appreciate the Rt. Honourable Speaker and all the Honourable members of the Kogi State House of Assembly.

Thank you and accept the assurance of my highest regards.

 28/07/2023

ALHAJI Y. Y. OKALA FCA, ACTI, MBA, BSC
FRC/2018/ICAN/00000017735
Auditor General, Kogi State