



EDO STATE GOVERNMENT OF NIGERIA

**AUDIT REPORT ON BUDGET EXECUTION REPORT FOR COVID-19  
RESPONSE AND RECOVERY PROGRAMME FOR THE QUARTER  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

Edo State is eligible to receive Performance-based grant financing from the Federal Government subject to performance against Predefined Criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability (SFTAS) programme to provide fiscal relief to States in response to Covid-19.

The budget execution reports of the Government of Edo State of Nigeria for the quarter ended 31<sup>st</sup> December, 2020 on the Covid-19 related funds had been submitted to me.

The Reports have been audited by me in accordance with Section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as Amended) and Section 27 of Edo State Audit Law 2019 as well as Section 53 of the Public Financial Management and fiscal responsibility Law of 2018.

In the course of the audit, I performed financial and compliance audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions (ISSAIs).

I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

OFFICE OF THE AUDITOR-GENERAL (STATE)


P.M.B. 1032, BENIN CITY,  
EDO STATE, NIGERIA

## OPINION

In my opinion, the published monthly reports on the Covid-19 budget implementation by the Edo State presents fairly in all material respects, expenditures incurred and funds received against the Covid-19 recovery program by the State for the quarter ended 31<sup>st</sup> December, 2020, in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations of the State.



B.E. Aigbe (FCA, FCTI, CPFA, FNIM, FIMC)  
Auditor-General  
State.

 February, 2021