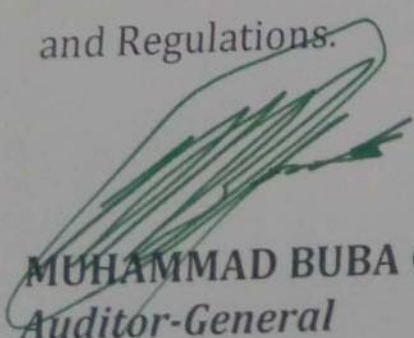


AUDIT CERTIFICATE
ON COVID-19 BUDGET PERFORMANCE FOR THE MONTH OF DECEMBER, 2020

Gombe 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 Program to provide Fiscal relief to States in response to COVID-19. The budget execution reports of the Government of Gombe State of Nigeria for the month of December, 2020 on the COVID related funds had been submitted to me. The report 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 the Gombe State Audit Law 2018 Section 4(a).

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

In my opinion, the published monthly reports on the COVID-19 budget implementation by Gombe State, presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 recovery Program by the State for the month ended 31st December, 2020, in line with International Public Sector Accounting Standards (IPSAS) and the Applicable Laws and Regulations.


MUHAMMAD BUBA G. (FCNA)
Auditor-General
Gombe State.

**REPORT OF THE
AUDITOR-GENERAL
ON COVID-19
BUDGET IMPLEMENTATION
REPORT FOR THE MONTH
OF
DECEMBER, 2020 AND THE
FORTH QUARTER REPORT
OCTOBER TO DECEMBER,
2020**