BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

LGAUD.5/Vol.1/140

Our Ref:................................

Your Ref:................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

5th July, 2021

The Chairman
Sagbama Local Government Council
Sagbama Town.

SAGBAMA LOCAL GOVT AREA
SAGBAMA
RECEIVED
SIGN 5/07/2021 DATE
SAO

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Sagbama Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

Our Ref: LGAUD.5/Vol.1/144

Your Ref:..................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

2nd July, 2021

The Chairman
Brass Local Government Council
Council Secretariat
Twon - Brass.

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Brass Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BRASS LOCAL GOVT. COUNCIL
RECEIVED
SIGN.
DATE 5/07/2021
TWON BRASS

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

LGAUD.5/Vol.1/145

Our Ref:.................................

Your Ref:.................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

5th July, 2021

YENAGOA LOCAL GOVT. COUNCIL YENAGOA, BAYELSA STATE
Received 5th July 2021

The Chairman
Yenagoa Local Government Council
Yenagoa.

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Yenagoa Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

Our Ref: LGAUD.5/Vol.1/141

Your Ref:.................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

5th July, 2021

The Chairman
Ekeremor Local Government Council
EkeremorTown.

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Ekeremor Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

EKEREMOR LOCAL GOV.
SIGN: ....
DATE: 5th July 2021
EKEREMOR B/E

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

LGAUD.5/Vol.1/146

Our Ref:.................................

Your Ref:.................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

2nd July, 202

The Chairman
Kolokuma/Opokuma Local Government Council
Kaiama.

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT COUNCIL
RECEIVED
SIGN
DATE 05/07/2021

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Kolokuma/Opokuma Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BAYELSA STATE GOVERNMENT
Office of the Auditor-General for Local Governments

LGAUD.5/Vol.1/143
Our Ref:..................................

Your Ref:..................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

5th July, 2021

The Chairman
Ogbia Local Government Council
Oporoma Town.

OGBIA LOCAL GOVERNMENT
RECEIVED
SIG: Om. DATE: 5/7/21

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Ogbia Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

Our Ref: LGAUD.5/VOL.1/142

Your Ref:..............................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

2nd July, 2021

The Chairman
Southern Ijaw Local Government Council
Oporoma Town.

02 JUL 2021

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Southern Ijaw Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments

BAYELSA STATE GOVERNMENT

Office of the Auditor-General for Local Governments

LGAUD.5/Vol.1/139

Our Ref:.................................

Your Ref:.................................

State Govt. Secretariat
P.M.B. 30 Yenagoa,
Tel: 089-490318
Telegram: BYAUDLG

2nd July, 2021

The Chairman
Nembe Local Government Council
Nembe.

NEMBE LOCAL GOVERNMENT
RECEIVED
02 JUL 2021
Sign

ATTENTION: TREASURER

MANAGEMENT LETTER FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

We have completed our audit of Nembe Local Government Council which we conducted in accordance with the generally accepted auditing standards (GAAS) and section 51 subsection 1 and 2 of Bayelsa State Local Governmnet law 2020. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements for the year ended 31st December, 2019. Those issues are set out in the attached report.

Best regards.

5/7/2021

FAGHA H. PRENANAGHA (FCNA)
Auditor – General for
Local Governments