



Audit Office of Guyana

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AG: 223/2023

28 November 2023

INDEPENDENT REASONABLE ASSURANCE REPORT
OF THE AUDITOR GENERAL ON THE REPORTING TEMPLATES
OF THE GUYANA REVENUE AUTHORITY
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor General being the auditor of the Public Accounts of Guyana and of the accounts of all bodies and entities in which the state has controlling interest was recommended by the Guyana Extractive Industries Transparency Initiative (GYEITI) Multi-Stakeholder Group to serve as the auditor to provide assurance on the information submitted by the Guyana Revenue Authority for the year ended 31 December 2021.

Background

The Extractive Industries Transparency Initiative (EITI) is a global standard to promote open and accountable management of natural resources. On 15 May 2012, the Government of Guyana signed a Memorandum of Understanding with the International Extractive Industries Transparency Initiative Secretariat and, on 25 October 2017 Guyana was officially accepted as an EITI Implementing Country.

Management's Responsibility

Management is responsible for the preparation and presentation of the Reporting Templates in accordance with GYEITI Requirements. The Reporting Templates are required to be signed by an Authorised Officer.

My Independence

I complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standard Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objective, professional competence and due care, confidentiality and professional behavior.

I am independent of the Guyana Revenue Authority and conducted this assurance engagement in accordance with the ethical requirements that are relevant to this engagement and have fulfilled my other ethical responsibilities in accordance with these requirements.

Auditor's Responsibilities for the Assurance Engagements

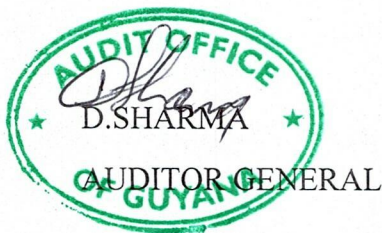
My objective is to perform an assurance engagement (independent verification) that allows me to express a conclusion, with a reasonable level of assurance on compliance by the Guyana Revenue Authority in the preparation and disclosure of the information contained in the Reporting Templates.

I conducted my reasonable assurance engagement in accordance with International Standards on Assurance Engagements (ISAE) 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB), GYEITI Reporting Requirements and Audit Act 2004. The Standards require that I plan and perform this engagement to obtain a reasonable level of assurance.

The nature, timing and extent of procedure selected depended on my judgement, including the risk of material misstatements, whether due to fraud or error, in the Reporting Templates examined. During the engagement, my procedures included but was not limited to verifying that the amounts reported are the same as that which were received by or paid to the Guyana Revenue Authority and reported in the accounts of the Guyana Revenue Authority.

Assurance Report

I believe that from the level of tests and procedures performed, I have obtained sufficient and appropriate evidence to reduce the risk of not detecting significant error or deviation of the Guyana Revenue Authority, to an acceptably low level, and in my opinion the reporting templates present fairly, in all material respect, the amounts received by the Guyana Revenue Authority for the year ended 31 December 2021.



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