

AUDITOR GENERAL – LEGAL PROVISIONS ON AUDIT REPORTING

Dear Ms. Jagarnauth,

In accordance with Article 223(3) of the Constitution of the Republic of Guyana:

“223. (3) The Auditor General shall submit his or her reports to the Speaker of the National Assembly, who shall cause them to be laid before the National Assembly.”

And in accordance with Article 80(1), (2), (3) and (4) of the Fiscal Management and Accountability Act 2003:

“80. (1) A statutory body shall, as soon as is practicable and in all events not later than four months after the end of the fiscal year established for that statutory body or, if no fiscal year has been established, after the end of each calendar year, submit an annual report to the concerned Minister.

(2) The format for the annual report of a statutory body shall be as determined by the concerned Minister in consultation with the Minister.

(3) The annual report of a statutory body shall include—

(a) a statement of assets and liabilities of the statutory body as at the end of the fiscal or calendar year;

(b) a statement of revenue and expenditures of the statutory body for the fiscal or calendar year; and

(c) a report prepared by the Auditor General on the annual financial statements of the statutory body.

(4) The concerned Minister shall, within two months following the receipt of the annual report, present the annual report of each statutory body to the National Assembly.”

I hope this information is helpful.

Best regards,

D. Sharma

Auditor General

Note: Extracted from email correspondence.