

AUDIT DEPARTMENT

SUPREME AUDIT INSTITUTION OF GRENADA

PURPOSE OF THE AUDIT DEPARTMENT

- Constitution 82(2)

To audit and report on the Public Accounts of Grenada, the accounts of all officers and authorities of the Government of Grenada, the accounts of all courts in Grenada, the accounts of every commission established by the Constitution, the accounts of the Clerk to the Senate and the Clerk to the House of Representatives.

PURPOSE OF THE AUDIT DEPARTMENT

- The Director of Audit may make checks considered necessary to form an opinion as to whether a department of Government including a branch of a department, a Ministry or an authority has used its resources with economy efficiency and effectiveness.

PURPOSE OF THE AUDIT DEPARTMENT

- Examine the financial and other statements included in the Public Accounts; and
 - Express an opinion as to whether they present information
 - In accordance with stated accounting policies of the Government; and
 - On a basis consistent with that of the preceding year
- together with any reservations.

PURPOSE OF THE AUDIT DEPARTMENT

- Report to Parliament annually on the Public Accounts on the results of the examination by the Director of Audit

PURPOSE OF THE AUDIT DEPARTMENT

- The Director of Audit may, if such an assignment does not interfere with his or her primary responsibilities , whenever the House of Representatives or the Minister for Finance requests, inquire into and report on any matter relating to the financial affairs of the Government, including, without limitation its assets, a statutory body, a government controlled corporation , a corporation in which the government has an interest and a recipient or prospective recipient of Government money.

Our Work

- Financial audits
- Compliance audits
- Value for Money(VFM) audits
- Special audits requested by parliamentarians

STRUCTURE OF THE AUDIT DEPARTMENT

- Head of the SAI
 - Director of Audit –
 - appointed by the Governor General acting on the advice of the Public Service Commission on the advice of the Prime Minister

Responsibilities of the Director of Audit

- Strategic management of the Department;
- Management and supervision of the staff and programs of the Department;
- Management of the resources of the Department; and
- Grenada at regional and international conferences on audit issues.

STRUCTURE OF THE AUDIT DEPARTMENT

- Two Audit managers
- Deputy Director of Audit
and
- Assistant Director of Audit

Responsibilities of the Deputy Director of Audit

- Deputizing for the Director of Audit
- Formulation and monitoring of work programmes
- Personnel function
- Supervision all Senior Auditors
- Reviewing audited documents/ working papers submitted

Responsibilities of the Assistant Director of Audit

- Development of a training plan for the Department;
- Assisting the Director of Audit with the audit of the annual accounts and executing special audits;
- Developing and updating audit guides;
- Planning and executing audits of statutory bodies

STRUCTURE OF THE AUDIT DEPARTMENT

Senior Auditors

- Planning and monitoring the progress of audit engagements
- Processing of draft reports of auditors for review by audit committee
- Managing or supervising the work of auditors
- On the job training of auditors and junior auditors
- Communicating with and advising accounting officers

STRUCTURE OF THE AUDIT DEPARTMENT

Auditors

- Draft reports on his/her observations and findings for management including opinions and recommendations
- Assisting with the documenting of systems and identifying the documents to be checked
- Casting, cross casting and balancing of accounting records
- Physical counting of cash, stamps, stores, furniture and equipment

STRUCTURE OF THE AUDIT DEPARTMENT

The Management team is comprised of the Director of Audit, the Deputy Director, the Assistant Director and the Senior Auditors. This team is responsible for developing policies and procedures, strategic planning and decision making for the Department.

STRUCTURE OF THE AUDIT DEPARTMENT

The Audit Advisory/ Review Committee is a committee responsible for the intermittent review of audits carried out. It consists of members of the management team and team leaders who are not members of the management team. This committee's objective is to review the work done for each type of audit that is in progress and give advice on the way forward.