

The background of the slide is a light blue, semi-transparent image of a desk setup. On the left, a portion of a white laptop keyboard is visible. In the center, a silver and blue ballpoint pen lies diagonally across a sheet of white lined paper. The overall aesthetic is clean and professional.

Welcome & Introduction





The Role of
the
Auditor General, Jamaica



Promoting a better country through effective audit scrutiny of Government operations.

Vision

Our Mission is to:

- ✓ Promote transparency, accountability, and best practices in Government operations;
- ✓ Conduct independent audits and make reports to improve the use of public resources;
- ✓ Conduct independent audits of a consistently high quality in accordance with acceptable, professional, auditing, accounting and ethical standards, and issue appropriate reports;

Mission (contd.)

- ✓ Recruit, **develop and** maintain qualified, competent staff
- ✓ Ensure that public sector financial transactions and other operations **comply with the wishes of Parliament, relevant laws and regulations, and are conducted with due regard to economy, efficiency, effectiveness, the environment and the avoidance of fraud;**

The Jamaica Constitution Section 122(1) provides:

The Auditor General shall, at least once per year audit (by December 31):

The accounts of the Court of Appeal, the Supreme Court, the Offices of the Clerks of the Senate and the House of Representative and the Accounts of all Departments and Offices of the Government of Jamaica.

Section 122(2) Jamaica Constitution

Provides that the Auditor General shall submit [her] reports to the Speaker who shall cause them to be laid before the House of Representative.

Section 122(3) Jamaica Constitution

In the exercise of [her] functions under the provisions of subsections (1) and (2) of this section, the Auditor General shall not be subject to the direction or control of any other person or authority.

Financial Administration and Audit Act Instruction 3.3

The second instrument of Parliamentary control is the Auditor General. She is not answerable to the Executive but to Parliament on whose behalf [she]:

- (i) ...controls all withdrawals from the Consolidated Fund, i.e. to ensure that the declared purpose of the withdrawal is in accordance with Parliamentary Approval;

Financial Administration and Audit Act Instruction 3.3

- (ii) examines the accounts to see that, as far as possible all amounts payable into the Consolidated Fund are so paid.

that the sums withdrawn from the fund have been applied solely to the purpose approved by Parliament;

Financial Administration and Audit Act Instruction 3.3

- (iii) reports the results of [her] examination to the Speaker who places [her] accounts before Parliament, which refers them to a select Committee on the Public Accounts for examination and report.

Financial Administration and Audit Act Section 25(i)

The Auditor General in performing his functions under section 122(1) of the Constitution ascertain whether in [her] opinion:

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure an effective check on the assessment, collection and proper allocation of the revenue.

Financial Administration and Audit Act Section 25(i)

- (c) all money expended and charged to an Appropriation Account has been applied to the purpose for which the provision made by Parliament was intended and that any payment of public money conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance;

Financial Administration and Audit Act Section 25(i)

- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of Government property;
- (e) the provisions of this or any other enactment relating to the administration of public moneys and Government property has been complied with;
- (f) satisfactory procedures have been established to measure and report on the effectiveness of programmes and services.

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Thank you

The End.....