

**FINANCIAL MANAGEMENT AND AUDIT ACT, 2007-11**

**PART IV**

*The Audit Office*

- 36.** (1) The Auditor General is the auditor of the financial statements of the Government of Barbados.
- (2) The Auditor General shall also
- (a) be responsible for the audit and inspection of all public accounts whether such accounts are of general revenue credited to and expenditure met from the Consolidated Fund, special funds or departmental accounts and statutory bodies which receive all or part of their funds from the Consolidated Fund;
  - (b) apply to the public accounts, such an examination as will enable him to ascertain that in his opinion the accounts are kept on a proper system, that they are punctually and properly posted and that checks against irregularity and fraud are adequate and effective;
  - (c) prepare and deliver an audit opinion to the entity whose statements have been audited;
  - (d) satisfy himself that all standing instructions, enactments and other laws of Barbados relating to finance and accounts are strictly observed; and
  - (e) examine and report in accordance with the outcome of his examination the several statements and accounts which are required to be submitted to him under this Act.
- (3) The Auditor General may carry out examinations into the economical, efficient and effective use of resources of any Ministry or Department or any other entity required to be audited by him.
- (4) Subsection (3) shall not be construed as entitling the Auditor General to review the merits of the policy objectives of Government in respect of any Ministry, Department or statutory body.
- 37.** The Auditor General shall examine the calculations and computations of all pensions and gratuities or similar awards before any award is made and shall certify that they are arithmetically correct and are in accordance with all statutory provisions relating thereto.
- 38.** (1) The Auditor General shall report annually, as soon as possible and not later than the

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last day of December following the close of each financial year, the results of his examination of the accounts and any failure to observe the enactments or other laws of Barbados.

- (2) Notwithstanding subsection (1), the Auditor General may at any time, if it appears to him to desirable, transmit to the House of Assembly a special report on any matter incidental to his power and duties under this Act.
  - (3) The estimates of expenditure of the office of the Auditor General shall be transmitted to the House of Assembly through the Public Accounts Committee; and the Public accounts Committee shall consider the estimates in accordance with subsection (4).
  - (4) In considering the estimates of expenditure under subsection (3), the Public Accounts Committee shall ensure that the estimates of expenditure are adequate to enable the Auditor General to fulfill the responsibilities of the office of Auditor General and for this purpose may make comments for the consideration of the Auditor General who shall consider the comments and, if necessary, revise the estimates of expenditure for resubmission to and the approval of the Public Accounts Committee.
  - (5) Every report of the Auditor-General shall be addressed to the Speaker of the House of Assembly who shall lay the report before the House of Assembly as soon as possible after the report is received by him.
  - (6) A copy of every report of the Auditor General shall also be transmitted to the Senate for information.
- 39.** (1) For the purpose of his examination under section 36 the Auditor General is at all times entitled to
- (a) have access to all books, records, including data held or stored electronically, vouchers, payment requests, documents, returns, cash, stamps, securities, stores or other property in whatever form existing in the possession of the audited body; and every facility shall be given for carrying out the examination;
  - (b) send for and have custody of any books, accounts, vouchers, payment requests, papers, data held or stored electronically or any other information in whatever form existing under the control of the audited body relating to the matter under examination and to keep such books, accounts, vouchers, payment requests or papers for such time as he may require them;
  - (c) call upon any officer for any explanation and information the Auditor General may require in order to enable him to discharge his duties;

- (d) require any department concerned to furnish him from time to time or at regular period with accounts of the transactions of such department up to the date as he may specify;
- (e) without payment of any fee, cause a search to be made in, and extracts to be taken from, any book, document or record in any public office;
- (f) summon and examine upon oath, declaration or affirmation (which oath, declaration or affirmation the Auditor General is hereby empowered to administer) all persons whom he thinks fit to examine respecting
  - (i) the receipt or expenditure of money;
  - (ii) the receipt or issue of any stores affected by this Act; and
  - (iii) all other matters and things whatever necessary for the due performance of his functions;

and any person so summoned is upon production of a certificate of the Auditor General entitled to payment for his attendance in accordance with the provisions of the *Witnesses and Interpreters (Payment) Act* as if he were a witness attending a legal proceeding in obedience to a summons issued at the instance of the Crown; but the Auditor General may, if he thinks fit in any case, disallow the whole or any part of such payment;

- (g) to require every person employed in the office of the Auditor General who has to examine the accounts of a department to comply with any security requirements applicable thereto and to take any oath of secrecy required to be taken by persons employed in that department.

- (2) Any person summoned under paragraph (f) of subsection (1) who without reasonable excuse fails to obey the summons is guilty of an offence and is liable on summary conviction to a fine of \$5 000 or to imprisonment for a term of 12 months.

- 40.** (1) The Auditor General may authorise any officer in the office of the Auditor General to perform on his behalf any of his functions under this Act or any other Act other than the administering of oaths and the certifying of and reporting on accounts for the House of Assembly.

- (2) Where it appears to the Auditor General that
  - (a) any irregularities have occurred in the collection, custody or expenditure of public moneys or in the accounting for the same;
  - (b) any irregularities have occurred in the receipt, custody, issue, sale, transfer

or delivery of any stamps, securities, stores, or other property of the Crown or in the accounting for the same;

- (c) any loss of or damage to the property of the Crown has not been duly reported to the Director,

the Auditor General shall immediately bring the matter to the notice of the accounting officer and where the case is serious, report the circumstances to the Director.

**41.** (1) The Auditor General shall, if required by

- (a) a resolution of the House of Assembly;  
(b) the Public Accounts Committee of Parliament; or  
(c) the Minister,

examine the accounts of any person or organisation

- (i) who has received moneys by way of grant or loan out of funds voted by Parliament; or  
(ii) in respect of whom Financial aid from the Crown is sought,

and shall submit a report on the results of the examination to the House of Assembly or to the Minister.

- (2) Where the Minister fails within a reasonable time to present the report referred to in subsection (1) to the House of Assembly the Auditor General shall transmit the report to the Speaker of the House of Assembly to be presented by him to the House of Assembly.

**42.** (1) The Auditor General may, subject to approval by the Minister, charge a fee for auditing the accounts of a person or body whose expenditure is not met from the Consolidated Fund.

- (2) Any fees received by the Auditor General under subsection (1) shall be credited to the Consolidated Fund.

**43.** (1) The Auditor General may engage the services of professionally competent persons to assist in the conduct of audits, and payment for such services shall be charged on the Consolidated Fund.

- (2) Where under subsection (1) the Auditor General engages a private auditor to conduct the audit of a Government entity, the auditor of the entity shall make available all working papers and other documents to the Auditor General.

- 44.** The Audit Office shall consist of the Auditor General and such other officers and employees as are assigned to him.