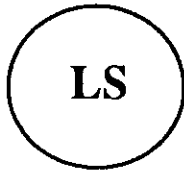


COMMONWEALTH OF DOMINICA

ACT No. 5 OF 1994

I assent



C.A. SORHAINDO
President.

16th September, 1994.

AN ACT TO REVISE AND CONSOLIDATE THE LAW RELATING TO THE OFFICE OF THE DIRECTOR OF AUDIT OF THE COMMONWEALTH OF DOMINICA AND TO PROVIDE FOR MATTERS RELATED OR INCIDENTAL THERETO.

(Gazetted 22nd September, 1994.)

BE IT ENACTED by the Parliament of the Commonwealth of Dominica as follows:

1. This Act may be cited as the –

Short title.

AUDIT ACT 1994.

Interpretation.

2. In this Act –

“statutory body” means authorities or bodies established by law for public purposes as may be prescribed by or under any law enacted by Parliament.

Duties.

3. The Director of Audit shall perform his duties on a full-time basis and shall not, while he holds that office, hold any other office of emolument.

Remuneration.

4. The salary and allowances paid to the holder of the office of the Director of Audit shall be established by Order made by the Minister in accordance with section 81 of the Constitution.

S.I. No. 1027 of 1978.

Audit of Public Accounts.

5. (1) The Director of Audit shall make such examinations and enquiries as he considers necessary to enable him to prepare and submit reports as required by the Constitution and this Act.

S.I. No. 1027 of 1978.

Act No. 4 of 1994.

(2) The Director of Audit shall examine the several financial statements required by section 17 of the Finance (Administration) Act, 1994 to be included in the public accounts and any other statement that the Minister may require for audit and shall express his opinion as to whether they present fairly information in accordance with stated accounting policies of the Government of the Commonwealth of Dominica and on a basis consistent with that of the preceding year together with any reservations he may have.

Reporting.

6. (1) The Director of Audit shall submit at least once a year a report to the Minister for transmission to the House of Assembly on –

(a) the work of his office; and

(b) whether, in carrying out the work of his office in the discharge of his duties, he received all the information, reports and explanations he required.

(2) Each report of the Director of Audit under subsection (1) shall call attention to anything that he considers to be of significance and of a nature that should be brought to the attention

of the House of Assembly, including any cases in which he has observed that –

- (a) accounts have not been faithfully and properly maintained or public money has not been fully accounted for or paid, where so required by law into the Consolidated Fund;
- (b) essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of the revenue and to ensure that expenditures have been made only as authorised;
- (c) money has been expended without due regard to economy or efficiency or for purposes other than that for which it was appropriated by the House of Assembly; or
- (d) satisfactory procedures have not been established to measure and report on the effectiveness of programmes where such procedures could appropriately and reasonably be implemented.

(3) In subsection (2) –

“economy” means the acquisition at the least cost and at the appropriate time of human and material resources in appropriate quantity and quality;

“efficiency” means the conversion in the best ratio of resources into goods and services; and

“effectiveness of programmes” means the achievement to the best degree, of the objectives or intended effects of any programme, organisation or activity.

7. (1) The Director of Audit may at any time submit a special report to the Minister on any matter of importance or urgency that

Special reports.

in his opinion, should not be deferred until the presentation of his annual report.

(2) The Minister shall lay each such report before the House of Assembly forthwith after receipt thereof by him or, if the House of Assembly is not sitting, on the first day next thereafter that the House of Assembly is sitting.

(3) If the Minister fails to lay a report before the House of Assembly in accordance with the provisions of subsection (2) the Director of Audit shall transmit copies of that report to the Speaker who shall, as soon as practicable, present them to the House of Assembly.

Misappropriation.

8. Whenever it appears to the Director of Audit that any public money or other public property has been misappropriated by any person, he shall forthwith report the circumstances of the case to the Attorney General and the Financial Secretary.

Request by the Minister to make enquiries and submit reports.

9. The Director of Audit may, if in his opinion such an assignment does not interfere with his primary functions, whenever the Minister so requests, enquire into and report on any matter relating to the financial affairs of the government or of a statutory body or enquire into and report on any person or organisation that has received aid from the government or in respect of which aid from the government is sought.

Advisory powers.

10. The Director of Audit may advise appropriate officers and employees in the public service of matters discovered in his examination and, in particular, may draw any such matter to the attention of the officers and employees engaged in the conduct of the business of the Ministry of Finance.

Access to information.

11. The officers, employees, directors, executive officers and any other persons associated with any government department or statutory body shall upon request supply the Director of Audit with any relevant information or explanation in respect of all books, returns, reports and other documents which are relevant to the work of the Director of Audit.

12. In order to carry out his duties more effectively, the Director of Audit may station in any department or premises occupied by any department or statutory body any officer employed in or by his office and the department or statutory body shall provide the necessary office accommodation for any such officer.

Premises and equipment.

13. The Director of Audit shall require every person employed in his office who is to carry out an audit of a department or statutory body pursuant to this Act to comply with any security requirements applicable to, or any oath of secrecy required to be taken by persons employed in that department or statutory body.

Security and secrecy.

14. (1) Notwithstanding section 9 the Director of Audit is not required to audit the books and accounts of a statutory body for which another auditor is appointed in accordance with the provisions of its constituting Act or of the Act that governs its operations and may, in order to fulfil his responsibilities, rely on the report of the duly appointed auditor of the statutory body.

Other auditor.

(2) The auditor of the books and accounts of a statutory body, shall provide to the Director of Audit, a copy of –

- (a) the annual financial statements;
- (b) his report on these statements, and
- (c) any other report he makes to the Board of Directors, the executive or the management of the statutory body, on his findings and recommendations.

(3) The auditor mentioned in subsections (1) and (2) shall make available on request to the Director of Audit, the working papers, and other documents and reports in respect of his audit as well as any other information and explanation which the Director of Audit may require in respect of that audit and its results.

(4) When the Director of Audit is of the opinion that the information, explanation, documents and reports provided by the auditor mentioned in subsections (1) and (2) are insufficient or

that additional audit work should be carried out, he may conduct or cause to be conducted such additional audit or investigation as he considers necessary of the books, accounts and operations of the statutory body.

Direct access to
statutory bodies.

15. (1) The Director of Audit may request a statutory body to obtain and furnish to him such explanations and information from its present or former directors, officers, employees, agents and auditors or those of any of its subsidiaries as are, in his opinion, necessary to enable him to fulfil his responsibilities.

(2) If, in the opinion of the Director of Audit, a statutory body, in response to a request made under subsection (1), fails to provide any or sufficient explanations or information, he may so advise the Minister, who may thereupon direct the officers of the statutory body to furnish the Director of Audit with such explanations and information and to give him access to those records, documents, books, accounts and vouchers of the statutory body access to which is, in the opinion of the Director of Audit, necessary for him to fulfil his responsibilities.

Use of professional
services.

16. The Director of Audit may, within the total budget approved for his office in the appropriation granted by the House of Assembly, contract for professional services.

Director of Audit
may delegate
authority.

17. The Director of Audit may, in writing, authorise any officer in his department to sign on his behalf any opinion that he is required to give and any report other than the report on the annual accounts and financial statements and reports he submits to the Minister for onward transmission to the House of Assembly and any person so signing shall indicate, beneath his signature, his position in the office of the Director of Audit and the fact that he is signing on behalf of the Director of Audit.

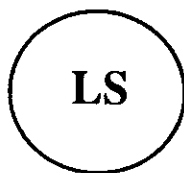
Audit of office of
Director of Audit.

18. (1) A qualified auditor appointed by the Minister shall examine the receipts and disbursements of the office of the Director of Audit and shall submit his report, no later than 31st December each year to the Minister for onward transmission to the House of Assembly.

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of the House of Assembly, including any cases in which he has observed that –

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- (b) essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of the revenue and to ensure that expenditures have been made only as authorised;
- (c) money has been expended without due regard to economy or efficiency or for purposes other than that for which it was appropriated by the House of Assembly; or
- (d) satisfactory procedures have not been established to measure and report on the effectiveness of programmes where such procedures could appropriately and reasonably be implemented.

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Special reports.

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(2) The Minister shall lay each such report before the House of Assembly forthwith after receipt thereof by him or, if the House of Assembly is not sitting, on the first day next thereafter that the House of Assembly is sitting.

(3) If the Minister fails to lay a report before the House of Assembly in accordance with the provisions of subsection (2) the Director of Audit shall transmit copies of that report to the Speaker who shall, as soon as practicable, present them to the House of Assembly.

Misappropriation.

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Request by the Minister to make enquiries and submit reports.

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Advisory powers.

10. The Director of Audit may advise appropriate officers and employees in the public service of matters discovered in his examination and, in particular, may draw any such matter to the attention of the officers and employees engaged in the conduct of the business of the Ministry of Finance.

Access to information.

11. The officers, employees, directors, executive officers and any other persons associated with any government department or statutory body shall upon request supply the Director of Audit with any relevant information or explanation in respect of all books, returns, reports and other documents which are relevant to the work of the Director of Audit.

12. In order to carry out his duties more effectively, the Director of Audit may station in any department or premises occupied by any department or statutory body any officer employed in or by his office and the department or statutory body shall provide the necessary office accommodation for any such officer.

Premises and
equipment.

13. The Director of Audit shall require every person employed in his office who is to carry out an audit of a department or statutory body pursuant to this Act to comply with any security requirements applicable to, or any oath of secrecy required to be taken by persons employed in that department or statutory body.

Security and
secrecy.

14. (1) Notwithstanding section 9 the Director of Audit is not required to audit the books and accounts of a statutory body for which another auditor is appointed in accordance with the provisions of its constituting Act or of the Act that governs its operations and may, in order to fulfil his responsibilities, rely on the report of the duly appointed auditor of the statutory body.

Other auditor.

(2) The auditor of the books and accounts of a statutory body, shall provide to the Director of Audit, a copy of –

- (a) the annual financial statements;
- (b) his report on these statements, and
- (c) any other report he makes to the Board of Directors, the executive or the management of the statutory body, on his findings and recommendations.

(3) The auditor mentioned in subsections (1) and (2) shall make available on request to the Director of Audit, the working papers, and other documents and reports in respect of his audit as well as any other information and explanation which the Director of Audit may require in respect of that audit and its results.

(4) When the Director of Audit is of the opinion that the information, explanation, documents and reports provided by the auditor mentioned in subsections (1) and (2) are insufficient or

that additional audit work should be carried out, he may conduct or cause to be conducted such additional audit or investigation as he considers necessary of the books, accounts and operations of the statutory body.

Direct access to
statutory bodies.

15. (1) The Director of Audit may request a statutory body to obtain and furnish to him such explanations and information from its present or former directors, officers, employees, agents and auditors or those of any of its subsidiaries as are, in his opinion, necessary to enable him to fulfil his responsibilities.

(2) If, in the opinion of the Director of Audit, a statutory body, in response to a request made under subsection (1), fails to provide any or sufficient explanations or information, he may so advise the Minister, who may thereupon direct the officers of the statutory body to furnish the Director of Audit with such explanations and information and to give him access to those records, documents, books, accounts and vouchers of the statutory body access to which is, in the opinion of the Director of Audit, necessary for him to fulfil his responsibilities.

Use of professional
services.

16. The Director of Audit may, within the total budget approved for his office in the appropriation granted by the House of Assembly, contract for professional services.

Director of Audit
may delegate
authority.

17. The Director of Audit may, in writing, authorise any officer in his department to sign on his behalf any opinion that he is required to give and any report other than the report on the annual accounts and financial statements and reports he submits to the Minister for onward transmission to the House of Assembly and any person so signing shall indicate, beneath his signature, his position in the office of the Director of Audit and the fact that he is signing on behalf of the Director of Audit.

Audit of office of
Director of Audit.

18. (1) A qualified auditor appointed by the Minister shall examine the receipts and disbursements of the office of the Director of Audit and shall submit his report, no later than 31st December each year to the Minister for onward transmission to the House of Assembly.

(2) The Minister shall table the report before the House of Assembly within seven days of receiving it, or if the House of Assembly is not sitting, within seven days of the opening of the next session or resumption.

(3) The auditor appointed under subsection (1) shall not be a –

(a) public officer; or

(b) person employed by a statutory body.

Passed in the House of Assembly this 23rd day of August,
1994.

M. ALBERTHA JNO. BAPTISTE
Clerk of the House of Assembly.

