

Who is the Auditor General?

The Auditor General is an independent public officer appointed by the Governor General under Section 108 of the Solomon Islands Constitution.

What does the Auditor General do?

The Auditor General audits financial records and accounts of all public entities:

- National Government Ministries
- Provincial Governments
- State Owned Enterprises
- Statutory Bodies
- Donor Funded Projects



*Mr. Peter Lokay
Auditor General*



What types of audits are carried out?

The Auditor General carries out;

• Financial audit

Financial audit checks whether the financial reports comply with international accounting and reporting standards and whether they represent true and fair view of the financial operation.

• Assurance audit

It involves checking whether financial operations and internal controls comply with the respective laws, approved regulations and signed contractual agreements.



• Performance audit

A performance audit is an objective evaluation of programs, policies and activities aimed at improving the administrative efficiency and management effectiveness of practices in public sector entities. It provides recommendations on ways to improve the matters identified in the audit.

• Special audit

Special audits are undertaken on specific requests to the Auditor General by appropriate authorities within the government.

Independence of the Office of the Auditor General

All audits are conducted against audit programs and plans. They are conducted independently without any influence from other persons or authorities.



OAG in relation to the Government



What happens after an audit is completed?



- **Management Letter**

The Auditor General raises with auditee management the areas of weakness identified in the audits for explanation.

- **Recommendation**

The Auditor General makes recommendation to improve financial management and internal controls.

- **Audit Opinion**

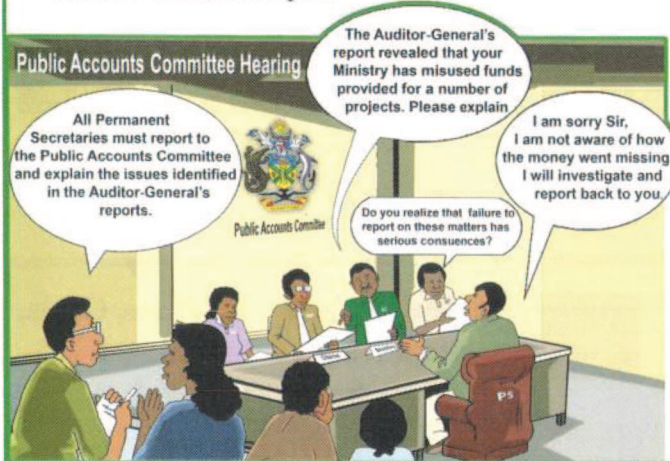
The Auditor General makes audit opinion on the financial statements.

- **Reports to Parliament**

The final report is presented to the Speaker of Parliament. Thereafter it becomes a public document.

- **Public Accounts Committee (PAC)**

The Public Accounts Committee examines and questions accounting officers on the Auditor General's report.



How the Audit Office involves in fighting corruption?

The Auditor General contributes to fighting corruption by identifying corrupt practises and reporting them to the appropriate authorities like Leadership Code Commission (LCC), Director of Public Prosecution (DPP), and the Police.

The Office of the Auditor General does not get involved in the prosecution process.



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SOLOMON ISLANDS OFFICE OF THE AUDITOR GENERAL



We promote public sector accountability