The role of the Auditor-General

What does the Auditor-General do?

The AG checks the spending of public money by looking at whether it has been used ideally and for the purposes intended.

This is done by checking all government spending yearly, and this is called an audit.

The AG’s annual audits examine 3 areas:

1. Fair presentation and absence of significant misstatements in financial statements
2. Reliable and credible performance information for predetermined objectives
3. Compliance with all laws and regulations governing financial matters

Different outcomes to an audit

Each entity submits financial statements every year, which the AG audits.

A clean audit: Everything done the way it should be.

Unqualified audit with findings: Not bad, but could compromise accountability, if not already doing so.

Qualified audit: Did not manage and account for finances to achieve best results.

Adverse audit: Lots of problems everywhere, and nothing done according to correct rules and procedures.

Disclaimer: Things were so bad, they couldn't even produce reliable evidence to support financial statements.

Brought to you by the Auditor-General