


# 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



**GOVERNMENT SPENDING**  
This is done by checking all government spending yearly, and this is called an audit

The AG's annual audit examines 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.

<p><b>CLEAN AUDIT</b> Everything done the way it should be.</p>	<p><b>UNQUALIFIED AUDIT WITH FINDINGS</b> Not bad, but could compromise accountability, if not already doing so.</p>	<p><b>QUALIFIED AUDIT</b> Did not manage and account for finances to achieve best results.</p>	<p><b>ADVERSE AUDIT</b> Lots of problems everywhere, and nothing done according to correct rules and procedures.</p>	<p><b>DISCLAIMER</b> Things were so bad, they couldn't even produce reliable evidence to support financial statements.</p>
				