

47th GENERAL ASSEMBLY

COMPLIANCE AUDIT

OCTOBER 11, 2011 to MARCH 31, 2014



**AUDITOR
GENERAL**
of Newfoundland and Labrador

INDEPENDENT AUDITOR'S REPORT

To the Members of the House of Assembly Management Commission
Province of Newfoundland and Labrador

I have audited the 47th General Assembly's compliance with the provisions established by section 43(9) of the *House of Assembly Accountability, Integrity and Administration Act* (the *Act*) for the period October 11, 2011 to March 31, 2014, to determine whether:

- collections of public money have been effected as required under law and directives and decisions of the House of Assembly Management Commission have been fully accounted for and have been properly reflected in the accounts of the Province;
- disbursements of public money have been made in accordance with the authority of a supply vote or relevant law, have complied with regulations, rules, directives and orders applicable to those disbursements, have been properly reflected in the accounts, and have been made for the purposes for which the money was appropriated and authorized;
- accounts have been faithfully and properly kept;
- assets acquired, administered or otherwise held by or for the Assembly are adequately safeguarded and accounted for;
- accounting systems and management control systems that relate to revenue, disbursements, safeguarding or use of assets or the determination of liabilities are in existence, are adequate and have been complied with; and
- accountability information with respect to the operations of the Assembly is adequate.

INDEPENDENT AUDITOR'S REPORT (cont.)

Compliance with the provisions of section 43(9) of the *Act* is the responsibility of the Assembly. My responsibility is to express an opinion on this compliance based upon my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the Assembly complied with the provisions established by the *Act* as referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these provisions, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, the General Assembly was in compliance, in all material respects, with the provisions established by section 43(9) of the *Act* for the period October 11, 2011 to March 31, 2014. I also report that there are no factors or circumstances relating to the expenditure of public money which in my opinion should be identified and commented on as part of the audit function.



TERRY PADDON, CPA, CA
Auditor General

St. John's, Newfoundland and Labrador
January 12, 2015