

**HOUSE OF ASSEMBLY
AND ITS STATUTORY OFFICES**

COMPLIANCE AUDIT

10 OCTOBER 2007 TO 30 SEPTEMBER 2010



OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT

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

I have audited the House of Assembly and its statutory offices' (the Assembly's) compliance for the period 10 October 2007 to 30 September 2010 with the following criteria established by section 43(9) of the *House of Assembly Accountability, Integrity and Administration Act* (the *Act*), 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.



OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT (cont.)

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 criteria 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 criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, for the period 10 October 2007 to 30 September 2010, the Assembly was in compliance, in all material respects, with the criteria established by section 43(9) of the *Act*. 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.

A handwritten signature in blue ink, appearing to read 'John L. Noseworthy'.

JOHN L. NOSEWORTHY, CA
Auditor General

St. John's, Newfoundland and Labrador
3 December 2010