

49th GENERAL ASSEMBLY

COMPLIANCE AUDIT

MAY 16, 2019 to JANUARY 15, 2021



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

INDEPENDENT AUDITOR'S REPORT

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

I have undertaken a reasonable assurance engagement of the 49th General Assembly's (the Assembly) compliance during the period May 16, 2019 to January 15, 2021, with the provisions (the specified requirements) 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.

Independent Auditor's Report (cont.)

Management Responsibility

Management is responsible for the Assembly's compliance with the specified requirements of section 43(9) of the Act. Management is also responsible for such internal control as management determines necessary to enable the Assembly's compliance with the specified requirements.

Auditor's Responsibility

My responsibility is to express a reasonable assurance opinion on the Assembly's compliance based on the evidence I have obtained. I conducted my reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531- Direct Engagements to Report on Compliance. This standard requires that I plan and perform this engagement to obtain reasonable assurance about whether the Assembly complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with the specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decision of users of my report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on my professional judgement, including an assessment of the risks of significant non-compliance whether due to fraud or error.

Such an engagement includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with the specified requirements, and where applicable, assessing the accounting principles used and significant estimates made by management.

I believe the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independent Auditor's Report (cont.)

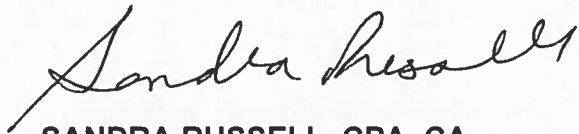
Independence and Quality Control

I have complied with the relevant rules of professional conduct applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

My Office applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standard and applicable legal and regulatory requirements.

Opinion

In my opinion, the Assembly complied with the specified requirements of section 43(9) of the Act during the period May 16, 2019 to January 15, 2021, in all significant respects. 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.



SANDRA RUSSELL, CPA, CA
Deputy Auditor General

August 31, 2021
St. John's, Newfoundland and Labrador