

ANSWERS FOR PCS-2019-003

1. RPPL No. 9-9 mandated the Office of the Public Auditor to conduct annual audits of State Governments starting with FY 2014; however, due to insufficient resources and the conditions of State Governments' record-keeping the backlog began to buildup to today.
2. The answer to this question is contained in answer (1) above
3. The records and documents will be made available to the auditor for the said fiscal years; however, ascertaining their completeness will be part of the audit process
4. The scope of work will include personnel costs
5. There is no involvement of the ROP as far as footnote disclosures are concerned. The Footnote Disclosures concern only each respective State Government.
6. As this will be a "Statement of Revenues and Expenditures audit, Cash-Basis, there will be no statement of fund balance
7. The State Governments do not have the resources to scan and convert paper documents to electronic format.
8. There are no line agencies or component units for State Governments
9. The key emphasis in prior audits are lack of accounting and record-keeping system and compliance with applicable laws and regulations
10. We do not have available information with respect to estimated amount of hours to complete the audit
11. We do not have a list of adjustment or journal entries were accepted by the ROP or State Governments for the previous audit
12. The financial statements will be compiled and provided to the auditor to audit
13. We have no fee for prior financial audit as previous audits, performance audits, were conducted by the Office of the Public Auditor
14. The Financial Statements for FY 2017 and 2016 will be available at the commencement of the audit for each State Government. The OPA will be overseeing the compilation to be conducted by a consultant contracted by the Ministry of Financial to conduct the compilation for each State.
15. The compiled financial statements will either include or exclude payroll costs for each State that processes its payroll through National Treasury. In either case, the supporting payroll costs reports will accompany the financial statements
16. In the interest of expediency, preferably one report may be issued covering both FY 2017 and 2016.
17. The Office of the Public Auditor confirms that all records and documents are maintained at each State Government Office.
18. The primary contact for each State audit shall be the State Treasurer
19. The audit report shall be addressed to each State Governor.