

**AUDIT CERTIFICATE OF THE DIRECTOR OF AUDIT
ON THE FINANCIAL STATEMENTS
OF THE REPUBLIC OF MAURITIUS**

I have audited the financial statements of the Republic of Mauritius for the period 1 July to 31 December 2009 as required by the Constitution of Mauritius and the Finance and Audit Act 1973.

Responsibilities of the Accountant General

The Finance and Audit Act requires the Accountant-General to sign and submit to the Director of Audit, statements referred to in Section 19(3), within the period prescribed in Section 19(1) of the Act.

Responsibilities of the Director of Audit

It is my responsibility to form an independent opinion, based on my audit, on the statements and to submit copies of these statements together with a certificate of audit and a report to the Minister responsible for finance, who shall as soon as possible thereafter lay those documents before the National Assembly.

Basis of Opinion

I conducted my audit in accordance with auditing standards of the International Organisation of Supreme Auditing Institutions (INTOSAI). An audit includes an examination of the accounts relating to public money, property and other assets of the Republic of Mauritius. It also includes an assessment to satisfy myself that revenue is properly collected and safeguarded by reasonable precautions, that money provided by the National Assembly is used as the National Assembly intended and that financial and accounting instructions are adequate and effective.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the statements are free from material misstatements. I believe that the audit provides a reasonable basis for my opinion.

Opinion

Except for matters referred to in my Report of 12 July 2010, in my opinion, the attached financial statements have been properly drawn up so as to show a true and fair view of the financial transactions of the Republic of Mauritius for the period 1 July to 31 December 2009 and comply with the Finance and Audit Act 1973.



DR R. JUGURNATH
Director of Audit

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12 July 2010