



NATIONAL AUDIT OFFICE

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 year ended 31 December 2011, which comprise the statement of assets and liabilities, the statement of receipts and payments, the abstract account of revenue and expenditure of the Consolidated Fund and other statements referred to in Section 19(3) of the Finance and Audit Act and a summary of other explanatory information.

Responsibilities of the Accountant General

The Accountant General is responsible for the preparation and fair presentation of these financial statements and for such internal control necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Director of Audit

My responsibility is to express an opinion on these financial statements based on my audit, and 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.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

Except for matters referred to in my Report of 6 July 2012, in my opinion, the financial statements have been properly drawn up so as to show a true and fair view of the financial position of the Republic of Mauritius for the year ended 31 December 2011 and of its financial performance and of its receipts and payments for the year then ended and comply with the Finance and Audit Act.



DR. R. JUGURNATH
Director of Audit

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6 July 2012