27.1 Introduction

In addition to Government accounts, the Director of Audit is responsible for the audit of the following:

- 88 Statutory Bodies
- 24 Non-Statutory Bodies
- 36 Special Funds
- 9 Religious Bodies
- 5 Municipalities
- 4 District Councils
- 124 Village Councils

A list of these Bodies is attached at Appendix III.

27.2 Statutory Bodies

Statutory Bodies are required by law to submit their accounts to my Office and thereafter to lay their audited financial statements before the National Assembly. Several Statutory Bodies have not complied with this provision of the law.

As of 12 November 2008, the status of financial statements in respect of Statutory Bodies was as follows:

- 72 financial statements have not yet been submitted to my Office within the statutory date limit as shown in Appendix IVA;
- 350 financial statements already certified by me have still not been laid before the National Assembly as indicated at Appendix IVB;
- 74 financial statements were under examination as shown in Appendix IVC;
- 71 financial statements were laid before the National Assembly during the period under review as shown in Appendix IVD.

27.3 Non-Statutory Bodies

As regards Non-Statutory Bodies, the status of the financial statements as of 11 November 2008 was as hereunder:

- 18 financial statements were under examination as shown in Appendix VA.
- 27 financial statements have not yet been submitted to my Office as indicated in Appendix V B.
27.4 Local Government Bodies

The status of financial statements in respect of Municipalities and District Councils was as follows:

- 17 financial statements have been certified by me during the period under review as indicated at Appendix VIA;
- 15 financial statements were under examination as shown in Appendix VIB.

27.5 New Audit

During 2007-08, I was given responsibility for the audit of the following:

- Food Security Fund
- Local Infrastructure Fund
- Human Resource, Knowledge and Arts Development Fund
- Social Housing Development Fund
- Manufacturing Adjustment and SME Development Fund
- Mauritius Sugar Industry Research Institute
- Gambling Regulatory Authority