28.1 Introduction

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

- 89 Statutory Bodies
- 22 Non Statutory Bodies
- 31 Special Funds
- 9 Religious Bodies
- 5 Municipalities
- 4 District Councils
- 98 Village Councils

A list of these Bodies is attached at Appendix II.

28.2 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 16 November 2007, the status of financial statements in respect of Statutory Bodies was as follows:

- 51 financial statements have not yet been submitted to my Office within the statutory date limit as shown in Appendix IIIA;
- 337 financial statements already certified by me have still not been laid before the National Assembly as indicated at Appendix IIIB;
- 56 financial statements were under examination as shown in Appendix IIIC;
- 56 financial statements were laid before the National Assembly during the period under review as shown in Appendix IIID.

28.3 Non-Statutory Bodies

As regards Non-Statutory Bodies, 32 financial statements have been received and are under examination, whereas 25 others have still to be submitted to my Office. A list of these financial statements is shown in Appendix IV.
28.4 New Audit

During 2006-07, I was given responsibility for the audit of the following:

Mauritius Revenue Authority
Fishermen Investment Trust
National Committee on Corporate Governance