

Introduction

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MESSAGE FROM THE AUDITOR GENERAL

INTRODUCTION

- 1.1 Under 9A(1) of the Auditor General Act, I have the mandate to report annually to the House of Assembly and may make, in addition to any special report, not more than two additional reports in any year. The deadline for the Annual Report is December 31.
- 1.2 Last year I tabled an additional report in June, and since it was well received by the Public Accounts Committee, I am tabling this Report at this time. Like last year, it includes the results of work carried out since my December 2004 Annual Report.
- 1.3 My objective is to provide information to the House of Assembly on a more timely basis and allow the Public Accounts Committee to consider these matters and call witnesses on a more timely basis.

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- 1.4 This Report contains seven chapters resulting from audit work completed between December 2004 and May 2005. Two of the chapters deal with government-wide matters, financial reporting and systems and controls and five deal with departmental programs or systems.
- 1.5 Consistent with one of the major priorities outlined in my 2005 *Business Plan*, three of the audits of departmental programs (Special Education, NShIS and Fleet Management) focused on specific program areas as opposed to higher-level departmental matters and more closely address the core audit mandate of the Office (e.g., stewardship of public money, internal control, efficiency and economy, and compliance with legislation).
- 1.6 As in last year's additional report, I have not prepared either an overview or summary of significant findings. However, I have issued a separate highlights volume.

CONCLUSION

- 1.7 Members of the House of Assembly, particularly members of the Public Accounts Committee, expressed support for last year's additional report. I trust they will have the same reaction this year. In particular, I would welcome comments on the more in-depth focus of the program audits.

1.8 Finally I would like to commend and thank my staff for their efforts in producing this Report, and adapting to this change in priorities and time lines.
