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Per the Bermuda Constitution Order 1968, the Auditor General is the **legislative auditor** for the Government of Bermuda and whose independent audit opinion are laid before the House of Assembly.

Mrs. Thomas, the current Auditor General said that ‘she is a pragmatic person and has asked multiple times for a plan, and that the Ministry of Finance has not been successful integrating competing and conflicting priorities’.

The matters of accounts in arrears is a legacy issue that dates as far back as the early 90s. My predecessor, Mr. Larry Dennis, said in 1995,” When the House of Assembly provides public money, or delegates authority to collect public money, it is important that the Government and its administrators account promptly for the spending and/or collection of those monies. This is a basic tenet of accountability, enshrined worldwide in legislations and democratic governments’ practices. It is an extremely serious matter that so many of Bermuda’s funds and organizations, some of which hold many millions of dollars, are years in arrears with their financial reporting’. This theme was also repeated during the tenure of Mrs. Heather Jacobs-Matthews.

The current Auditor General, said ‘... should the government present 131 financial accounts to her office tomorrow to audit, it will be a mammoth challenge. She would not have the resources or financing to complete 131 financial statement audits’. The Ministry of Finance provides financially for roughly 52 annual audits each year.

Mrs. Thomas, said that she welcomes and encourages a dialogue to agree to a collaborative action plan and for resources to be made available to the both the preparers of the accounts and her office.

Another area of collaboration would be the adoption of the revised audit legislation. A fit for purpose Auditor General Act was drafted in 2018 and is awaiting review and advancement by the Ministry of Finance. The Auditor General, said that she has a strong Standing Committee. Her Standing Committee is a bipartisan Committee mandated under the Rules of the House

of Assembly and tasked with the responsibility of ensuring that the Office has the necessary resources to carry out its mandate.

The Office of the Auditor General has positive professional relationships with the Accountant General (who has the accounting responsibility for most of the funds), Ministry of Finance and the other government ministries and quangos.

The Auditor General recognizes that the situation renders the House of Assembly incapable of holding the Government responsible for its stewardship of all public monies whilst significant and impactful financial decisions continue to be made without knowing the entire financial picture of the Government of Bermuda.

She said it is not all bad news – there are some stellar government departments and quangos that consistently present their accounts on time and in accordance with best practices.

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