

OUR VISION

A respected national
audit institution -

Professional

Independent

Effective



OUR MISSION

To audit and report to the President and Parliament on the proper accounting of public moneys and the economic, efficient and effective use of public resources so as to enhance public accountability.

WHO WE ARE

The Auditor-General's Office (AGO) is an organ of state, independent of the Government.

At the helm is the Auditor-General (AG) who is appointed by the President to whom he submits his reports.

To ensure that the AG can carry out his audits without fear or favour, there are provisions in the Constitution which protect his independence. His duties and responsibilities (including the audit scope and coverage) are also spelt out in the Constitution and the Audit Act.

This independence enables the AG to perform his audit effectively, thereby enhancing public accountability.



WHO WE AUDIT

They include:

- Government ministries and departments
- Statutory boards such as Monetary Authority of Singapore (MAS) and Inland Revenue Authority of Singapore (IRAS)
- Government companies such as Government of Singapore Investment Corporation Pte Ltd (GIC)
- Other public authorities and bodies administering public funds as prescribed by or under any written law

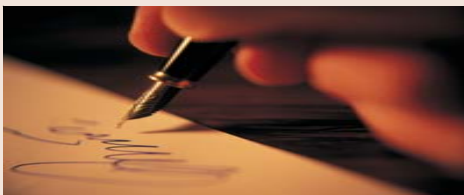
WHAT WE AUDIT

Unlike commercial auditors, our role extends beyond the typical checks of financial accounts and records.

As a Government Auditor, we carry out:

- Financial Statements Audit
- Compliance Audit
- Performance (Value-for-Money) Audit

For compliance and performance (value-for-money) audits, our audit scope includes internal controls, compliance with relevant laws and rules, matters of performance or administration in relation to the accounts of the entity being audited, e.g. checking on issues of excess, extravagance, inefficiency and waste.



OUR REPORTS

We report our audit observations to:

- Management of the organisation audited through **management letters**
- The President, Parliament and the public through the annual **Report of the Auditor-General**

Our observations include system weaknesses, non-compliance with controls or legislation, instances where there have been ineffective or inefficient use of public funds and resources, and any other areas for improvement.

INTERNATIONAL RELATIONS



AGO is a member of INTOSAI (International Organisation of Supreme Audit Institutions), which is the umbrella organisation for national audit offices around the world. INTOSAI provides the forum for national audit offices to share experiences and discuss issues. It also offers training and issues guidelines on government auditing and accountability.



AGO is also a member of ASOSAI (Asian Organisation of Supreme Audit Institutions), which is one of the seven regional working groups of INTOSAI.



Auditor-General's Office
Singapore



Auditing for...

the President,

Parliament, and

the Public