



Issue Date: August 2008	Effective Date: July 10, 2008	Responsible Agency: Office of the Comptroller General	Directive No: 008
Chapter: Management of the Financial Function			
Directive Title: LEGISLATIVE AUDIT			

1. POLICY

It is the policy of the Government of Nunavut to have its accounts audited annually by the Auditor General of Canada in accordance with S.46 of the *Nunavut Act*.

2. DIRECTIVE

Each department is responsible for co-operating with the Office of the Auditor General and with the Comptroller General and for providing all information, reports and explanations that the Auditor General or Comptroller General consider necessary. Departments are also responsible for responding to and acting on the observations raised by the Office of the Auditor General relating to concerns arising from audits in accordance with the provisions of this directive.

3. PROVISIONS

3.1. Powers of the Auditor General

The *Nunavut Act* provides that the Auditor General of Canada has, in connection with the audit of the accounts of Nunavut, all of the powers that the Auditor General of Canada has under S. 48(1) of the *Auditor General Act* in connection with the audit of the accounts of Canada.

3.2. Access to information by the Office of the Auditor General

- 3.2.1. S. 48 (2) of the *Nunavut Act* provides that the Office of the Auditor General shall have free access, at all convenient times, to information that relates to the fulfillment of the auditors responsibility and is entitled to require and receive such information, reports and explanations as the auditor considers necessary for that purpose.

- 3.2.2. The information referred to in 3.2.1 above shall be provided to the Auditor General by public officers, subject to the provisions of this directive and the provisions of any act of the Legislature which specifically refers to S. 48 (2) of the *Nunavut Act*.
- 3.2.3. Each department shall consult with the Comptroller General on issues raised by the Office of the Auditor General before responding to the Office of the Auditor General, unless the issues are not material or significant.
- For the purposes of this provision, the Executive Finance Officer in each department shall, in consultation with the Comptroller General, determine whether a matter is material or significant. An item of information, or an aggregate of items, is deemed to be material if it is probable that its omission or misstatement would influence or change a decision.
- 3.2.4. Each department shall advise the Comptroller General of any issues in dispute which cannot be resolved to the satisfaction of the Office of the Auditor General.
- 3.3. Recommendations of the Auditor General

Deputy Heads, in consultation with Executive Finance Officers, are responsible for acting on any recommendation made by the Auditor General relating to their department.

The Comptroller General is responsible for coordinating the Government's response to recommendations made by the Auditor General.

The Comptroller General shall monitor the status of the recommendations in the Auditor General's report to the Legislative Assembly and on any other matter raised by the Office of the Auditor General.