

Listed below are The Auditors of Public Accounts (as they were then known) and Auditor Generals from 1904 to present:

Auditors of Public Accounts

1.	Nigel Brice Burnside	1904 – 1922
2.	George Knight Kirkward Brace	1922 – 1925
3.	Willis Howard Bethel	1925 – 1936
4.	Edwin Allan Stoodley	1936 – 1946
5.	James LeCarto Lightbourne	1946 – 1950
6.	Edwin Howard Stuart	1950 – 1956

Auditor Generals

7.	Kenneth Harrison Albury	1956 – 1979
8.	Shirley J. Wright (Actg.)	1977 - 1980
9.	Richard C. Demeritte	1980 - 1996
10.	Franklyn Kemp (Actg.)	1984 – 1988
11.	Roger I. Forbes (Actg.)	1996 – 2000
12.	Terrance S. Bastian	2000 to date

International Membership (CAROSAI)

The Department of the Auditor General is one of the founding members of the Caribbean Organization of Supreme Audit Institutions (CAROSAI).

CAROSAI is designed to promote understanding and co-operation among member institutions in the region through the exchange of audit ideas, experiences, methods and techniques and training in public sector auditing and accounting.

The Motto for CAROSAI; "Towards Greater Accountability" was put forth by the Auditor General of The Bahamas at the time, Mr. Richard Demeritte.

THE ROLE AND FUNCTION OF THE AUDITOR GENERAL

HISTORY

It was in May 1925 due to the increase in the extent and complexity of Government activity that Parliament legislate an act to provide for the efficient examination and audit of the Public Accounts. Government accounting has been defined as the art of managing and accounting for the Revenue and Expenditure of a Public Authority. The Public Authority in this case is the Government of the Bahamas.

The number and dollar amounts of government programs are increasing substantially, which are aiming at improving the quality of Bahamian life. This increase has brought an increased demand for full accountability by those entrusted with the responsibility for administering the programs. Public officials, legislators, and private citizens want and need to know not only whether Government Funds are handled properly and in compliance with laws and regulations but also whether Government Organizations are achieving the purposes for which programs were authorized and funded and are doing so economically and efficiently. The mechanism to ensure that monies allocated for these programs are spent for the purpose intended is called auditing.

Auditing involves a system of Financial Control which works in conjunction with other Controls defined in the Financial Administration and Audit Act 1973;(an Act to make provision for the Administration, Control and Audit of Public Finances and it provided for other matters connected therewith or incidental thereto), and the Financial Regulations 1975.

Under the present Constitution (Bahamas Independence Order 1973) July 10th, 1973, the

post and duties of the Auditor-General of the Commonwealth of The Bahamas are specifically defined in Section 136.

ESTABLISHMENT OF THE OFFICE AND FUNCTION OF THE AUDITOR GENERAL.

- Constitutionally appointed
- Mandated to audit at least once per year Ministries/Departments
- Not subject to direction or control of any authority
- Submits report to the Speaker of the House Assembly
- May not be removed except for inability to discharge his duties
- If he is to be removed, - by an appointed tribunal who must show cause.

DUTIES OF THE AUDITOR GENERAL

The authority under which the Auditor General and his staff are defined in The Financial Administration and Audit Act 1973 and the Financial Regulations 1975 – section 29: The Auditor General shall examine and inquire into and audit the accounts of all accounting officers and principal receivers of revenue and all persons entrusted with collection, receipt, custody or disposal of public moneys or public stores.



The Auditor General shall satisfy himself:

- a) that all reasonable precautions have been taken to safeguard the collection of public moneys, and that the laws, directions and instructions relating thereto have been duly observed.
- b) that all issues and payments are made in accordance with proper authority; that all payments are properly chargeable and

are supported by sufficient vouchers or proof of payment.

- c) that all public money expended or charged to an appropriation account is applied to the purposes for which the grants made by the House of Assembly are intended to provide and that the expenditure conforms to the authority which governs it.

FUNCTIONS

The Auditor General's officers must make:

1. An independent assessment of the efficiency and effectiveness of Government spending.
2. An independent assessment of the fairness in the Administration of government finances.

Section 33

For the purpose of the examination of any account, the Auditor General or any person authorized by him shall be entitled at all reasonable times to have access to

- All books
- Records
- Vouchers
- Documents
- Returns
- Cash
- Stamps
- Securities
- Stores
- And other Government property in the custody of an officer.

The Auditor General can call upon an officer for any explanation and information he may

require in order to enable him to discharge his duty.

He can also require any department concerned to furnish him from time to time or at regular periods with accounts of the transactions of such department up to such date as he may specify.

THE MANDATE OF THE AUDITOR GENERAL

The mandate of the Auditor General as stated in The Constitution of The Bahamas Article 136 in as follows:

- 1) There shall be an Auditor whose office shall be a public office.
- 2) The Auditor General shall be appointed by the Governor-General by instrument under the Public Seal, acting on the recommendation of the Public Service Commission made after the Commission has consulted the Prime minister.
- 3) The accounts of the Supreme Court, the Senate, the House of Assembly, all departments and offices of the Government (but excluding the Department of the Auditor General), the Public Service Commission, the Judicial and Legal Service Commission, the Police Service Commission and all Magistrates' Courts shall, at least once in every year, be audited and reported on by the Auditor-General who, with his subordinate staff, shall at all times be entitled to have access to all books, records, returns and reports relating to such accounts.
- 4) The Auditor-general shall submit his reports made under paragraph (3) of this Article without undue delay to the Speaker (or, if the office of Speaker is

vacant or the Speaker is for any reason unable to perform the functions of his office, to the Deputy Speaker) who shall cause them to be laid before the House of Assembly without undue delay.

- 5) In the exercise of his functions under the provisions of paragraphs (3) and (4) of this Article, the Auditor-General shall not be subject to the direction or control of any other person or authority.
- 6) The accounts of the department of the Auditor General shall be audited and reported on by the Minister of Finance and the provisions of paragraphs (3) and (4) of this Article shall apply in relation to the exercise by that Minister of those functions as they apply in relation to audits and reports made by the Auditor-General.
- 7) Nothing in this Article shall prevent the performance by the Auditor-General of --
 - a) Such other functions in relation to the accounts of the Government and the accounts of other public authorities and other bodies administering public funds in The Bahamas as may be prescribed by or under any law for the time being in force in The Bahamas;
or
 - b) such other functions in relation to the supervision and control of expenditure from public funds in The Bahamas as may be so prescribed.