



AUDIT OFFICE OF GUYANA

*Promoting Good Governance, Transparency
and Improved Public Accountability*

REPORT OF THE AUDITOR GENERAL

ON

THE PUBLIC ACCOUNTS OF GUYANA

AND

**ON THE ACCOUNTS OF THE
MINISTRIES/DEPARTMENTS/REGIONS**

FOR

**THE FISCAL YEAR ENDING
31 DECEMBER 2005**

VOLUME I

Auditor General Report 2004

**Fiji. Parliament. House of
Representatives**



Auditor General Report 2004:

Report 402 Robert Edwin Charles, 2004 **Insolvency and the Conduct of Directors**, 2006-02-02 This report by the Northern Ireland Audit Office examines the effectiveness of Insolvency Service arrangements for administering the legislation on the disqualification of company directors of insolvent companies on the grounds of unfit conduct including negligence incompetence or lack of commercial integrity Conclusions of the report include that there is scope for the Insolvency Service to improve the performance management of practitioners both Official Receiver staff and insolvency practitioners by actively monitoring the number of submissions not filed on time and enforcing targets the monitoring framework to ensure evidence of unfit conduct is assessed in a consistent manner and communication arrangements with company directors and dissemination of key information including drawing up a joint action plan with other parts of the Department of Enterprise Trade and Investment Governance Issues in the Department of Enterprise, Trade and Investment's Former Local Enterprise Development Unit in Relation to the Establishment and Oversight of the Emerging Business Trust Loan and Venture Funds Great Britain. Northern Ireland Audit Office, 2006-02-09 This report examines major weaknesses in the part played by the former Local Enterprise Development Unit LEDU in the establishment and oversight of the Emerging Business Trust EBT The ETB was created in 1996 with funds of 3 million provided by the International Fund for Ireland and 0.75 million by LEDU mainly administering a loan fund In 2000 EBT also established a venture fund with a total funding of 0.6 million EBT voluntarily ceased to carry on business in April 2005 and a liquidator was appointed to wind up the affairs of both the loan and venture funds Invest Northern Ireland a development agency which assumed the responsibilities of LEDU in 2002 carried out an investigation which identified a long list of failings conflicts of interest especially involving a LEDU board member who was also a partner in MTF Chartered Accountants who were the managing agents of both funds LEDU's failure to follow its own procedures normal public sector rules on competitive tendering were not followed a high level of bad debt 1.1 million was written off insufficient monitoring by LEDU NIAO finds that many of these failings show non observance of the Public Accounts Committee's recommendations in its report The proper conduct of public business HC 154 8th report session 1993-94 The poor standards of administration fell far below the normal standards operating elsewhere in the Northern Ireland public sector Invest Northern Ireland and the Department have undertaken a number of actions and current corporate governance arrangements are very different NIAO believes there are lessons of relevance here to the wider public sector **The Private Finance Initiative** Northern Ireland: Northern Ireland Audit Office, 2005-11-10 This NIAO report examines the delivery of the Electronic Libraries for Northern Ireland ELFNI IT system through a Private Finance Initiative PFI project The ELFNI system is intended to improve access to and quality of public library services in Northern Ireland by ensuring all public libraries have equal access to automated facilities and the internet and access for the general public to e Government services The contract is worth 36m and covers a ten year period which

commenced in May 2002 The report does not consider the effectiveness of the ELFNI project but focuses on the methodology used by the project team to secure the best possible deal the sustainability of the deal over the contract life and whether issues of future technological changes and income generation have been sufficiently addressed Overall the report finds that the procedures leading to the award and implementation of the ELFNI contract were well handled but whether it will provide value for money to the taxpayer will only become apparent in the longer term Public Sector Auditing Sir John Bourn,2008-07-31 Drawing on 20 years of experience as Comptroller and Auditor General and head of the United Kingdom National Audit Office Public Sector Auditing Is it Value for Money is Sir John Bourn s own account of the role and influence value for money auditing has in holding governments to account and in helping public bodies improve the ways in which they deliver services Key features include In depth case studies from UK US Canada China India and Australia Detailed analysis of complex areas of public expenditure such as health education privatisation regulation defence and IT Examples of how auditing can promote positive outcomes rather than negative post mortems This book is relevant for people working in both the public and private sectors and should be essential reading for the staff of public sector audit institutions around the world as well as commercial accountancy firms and students of accountancy politics economics and public management

International Benchmark of Fraud and Error in Social Security Systems Great Britain: National Audit Office,2006-07-20 The report based on research carried out by RAND Europe and commissioned by the National Audit Office presents the results of a benchmarking exercise investigating the issue of fraud and error in the social security systems of eight European and non European countries covering Australia Canada France Ireland Netherlands New Zealand Sweden and the United States The study describes the different systems studied assesses the scale and prominence of the problem in a national context outlines approaches taken to measure and to reduce fraud and error and draws out the principal themes emerging from the comparisons of relevance for the Department for Work and Pensions DWP Findings include that the availability of data and methodologies for measuring fraud and error at national level vary considerably but the DWP is at the forefront in developing estimates of losses arising from fraud and error in social security expenditure The high levels of estimated fraud and error in expenditure on benefits 2 6 billion in 2004 05 have led to the NAO qualifying the DWP s accounts and those of the former Department of Social Security for 16 years in a row The rates of fraud at the DWP appear comparable to those of other countries such as USA Ireland Canada and New Zealand and it compares favourably in terms of awareness of the problem and activities to combat the problem *Report of the Auditor on the Work of the Office of the Auditor and on the Accounts of the Government of Bermuda for the Financial Year ...* Bermuda Islands,2003 **Journals of the House of Lords** Great Britain. Parliament. House of Lords,2005 Appendices accompany vols 64 67 71 Audit committee : general report of the Auditor General for Wales 2004 : committee report (2) 08-04 : November 2004 Wales. National Assembly. Audit Committee,2004 *The Report of the Controller and Auditor-General Together with the*

Appropriation Accounts, Other Public Accounts, and the Accounts of the Funds for the Year ... Kenya,2002 Parliamentary Debates (Hansard). Australia. Parliament. Senate,2005-03-08 **Joint Statement of the Activities of the House of Representatives and the Senate for ...** Fiji. Parliament. House of Representatives,2003 **Audit in a Democracy** Paul Nicoll,2016-12-05 Exploring the role of public sector audit in emerging democracies and developing countries this book provides an account of the relationship between the public sector auditor the legislature and executive government In particular it introduces public sector audit s capacity to assess government agencies compliance with the law and their management of taxpayer or internationally funded programs and services The volume Explores the Australian model of public sector audit Provides a definition of a supreme Audit Institution SAI and the role and responsibilities of the public sector auditor Examines the authority necessary for the SAI to function effectively Discusses likely future reform of the SAI s legal framework Illustrates how audit can be used to strengthen democratic institutions in emerging market economies It will be of use to researchers academics and students interested in the critical issues surrounding audit in general and public sector audit in particular It will also be a valuable guide to practitioners in this area *Performance Report for the Period Ending ...* Canada. Indian and Northern Affairs Canada,2003 **Annual Report to ...** Alberta. Alberta International and Intergovernmental Relations,2003 **Environment and Planning** ,2009 Annual Report of the Auditor General of the State of Michigan for the Year Ending June 30 Michigan. Auditor General's Dept,Michigan. Auditor General's Office,1880

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web falls are the leading cause of injury related death among adults aged 65 and older falls among adults 65 and older caused more than 36 000 deaths in 2020 falls among older adults cost the u s healthcare system almost 50 billion more than 95 of hip fractures are caused by falling about three quarters of all hip fractures occur in women

improving policy for the prevention of falls among community - Jul 03 2022

web jun 27 2022 centers for disease control and prevention cdc preventing falls a guide to implementation of effective community based falls prevention programs 2nd ed atlanta ga us department of health and human services 2015 google scholar

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web develop a plan for fall prevention available patient friendly brochures stay independent postural hypotension what it is how to manage it check for safety what you can do to prevent falls for more patient and provider resources visit cdc gov steady talking with your patients about falls stopping elderly accidents

patient caregiver resources steady older adult fall - Jun 14 2023

web there are simple steps you can take to prevent falls and decrease falls risks cdc developed the steady stopping elderly accidents deaths injuries initiative which includes educational materials and tools to improve fall prevention

fall prevention simple tips to prevent falls mayo clinic - Nov 07 2022

web feb 3 2022 physical activity can go a long way toward fall prevention with your health care provider s ok consider activities such as walking water workouts or tai chi a gentle exercise that involves slow and graceful dance like movements these activities reduce the risk of falls by improving strength balance coordination and flexibility