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REPORT OF THE AUDITOR GENERAL



ON
THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS
OF MINISTRIES/DEPARTMENTS/REGIONS
FOR
THE FISCAL YEAR ENDED
31 DECEMBER 2014

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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 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

Report of the Comptroller and Auditor General of India for the Year ... India. Comptroller and Auditor-General, 2008 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 Comptroller and Auditor General of India for the Year ... Government of Rajasthan, 2010

Global Security Governance Emil J. Kirchner, James Sperling, 2007-04-11 This book demarcates the barriers and pathways to major power security cooperation and provides an empirical analysis of threat perception among the world's major powers Divided into three parts Emil Kirchner and James Sperling use a common analytical framework for the changing security agenda in Canada France Germany Italy Japan the Russian Federation the United States the United Kingdom and the EU Each chapter features an examination of national exceptionalism that accounts for foreign and security policy idiosyncrasies definitions of the range of threats preoccupying the government foreign policy elites and the public assessments of the institutional and instrumental preferences shaping national security policies investigations on the allocation of resources between the various categories of security expenditure details on the elements of the national security culture and its consequences for security cooperation Global Security Governance combines a coherent theoretical framework with strong comparative case studies making it ideal reading for all students of security studies

Scrutiny of Value for Money at the Bbc Great Britain. Parliament. House of Commons. Committee of Public Accounts, 2010 Incorporating HC 359 i and 494 i of session 2009/10 this report draws on the work of the Committee and the National Audit Office since 2003 in examining the BBC's approach to financial matters

Report of the Auditor General on Students' Head Counts 14th February 2005 to 2nd March 2005 Sokoto State (Nigeria). Office of the State Auditor General, 2005

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