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## **AUDITOR GENERAL**

### **INDEPENDENT AUDITOR GENERAL'S REVIEW REPORT**

#### **TO THE SECRETARY TO THE TREASURY ON THE QUARTERLY REPORT AS AT 31<sup>ST</sup> MARCH, 2016**

I have reviewed the accompanying Quarterly Report comprising the Consolidated Receipts and Payments and Consolidated Cash Flow Statement of Government of Malawi for the period ended 31<sup>st</sup> March 2016 and related notes comprising a summary of significant accounting policies and other explanatory information.

#### **The Secretary to the Treasury's responsibility for the Quarterly Report of the Annual Consolidated Appropriation Accounts of the Government of Malawi**

The Secretary to the Treasury is responsible for the preparation and fair presentation of the Quarterly Reports in accordance with International Public Sector Accounting Standard (IPSAS) Financial Reporting under the Cash Basis of Accounting with the provisions of the Public Finance Management Act 2003. This responsibility included designing, implementing and maintaining internal controls relevant to the preparation of the Quarterly Report of the Annual Consolidated Appropriation Accounts that is free from material misstatement, whether due to fraud or error.

#### **Auditor's responsibility**

My responsibility is to express a conclusion on this Quarterly Report of the Annual Consolidated Appropriation Accounts based on my review. I conducted my review in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and the International Standard on Review Engagements 2410 which applies to a review of historical financial information performed by the independent auditor of the entity.

A review of Quarterly Report consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) or International Standards on Auditing (ISA) and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

#### **Conclusion**

Based on my review, nothing has come to my attention that causes me to believe that the accompanying Quarterly Report of the Annual Consolidated Appropriation Accounts does not fairly reflect in all material respects the financial position of the Malawi Government for the

period ended 31<sup>st</sup> March 2016, and of its financial performance for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the provisions of the Public Finance Management Act.

**S.D.L. Kamphasa**

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