

2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS

To: Regional Administrative Secretary and
Accounting Officer of Vote 77,
P.O. Box 299,
MUSOMA.

RE: REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF MARA REGIONAL SECRETARIAT (VOTE 77)
FOR THE YEAR ENDED 30TH JUNE, 2014

Introduction

I have audited the financial statements of Mara Regional Secretariat which comprises of the Statement of Financial Position, Statement of Financial Performance, Statement Of Changes In Net Assets And Accounting Policies, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts and Notes to the Financial Statements (Statement VI) for the year ended 30th June, 2014 as shown in Annexure I of this report.

Management Responsibility on the financial statements

The preparation of the financial statements is the responsibility of the management of Mara Regional Secretariat as per the Statement of Management responsibility on the Financial Statements enclosed in this report as Annexure II.

Sect. 25(4) of the Public Finance Act No. 6 of 2001 (revised 2004), places responsibility on the Accounting Officer to prepare financial statements for each financial year which presents true and fair view of the financial position, financial performance and cash flows for the year then ended. It also, requires management to ensure that the reporting entity keeps proper accounting records, which will disclose with reasonable accuracy its financial position of the reporting entity and its responsibility in safeguarding the assets of the reporting entity.

Responsibilities of the Controller and Auditor General

My responsibility as an auditor is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions and such other procedures I considered necessary in the circumstances. These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of

