

**GOVERNMENT  
OF  
MONTSERRAT**



**PUBLIC ACCOUNTS  
FOR THE YEAR ENDED  
MARCH 31, 2015**

*Prepared by:*  
**ACCOUNTANT GENERAL**



**AUDITOR GENERAL'S REPORT  
TO  
THE HONOURABLE MEMBERS OF THE LEGISLATIVE ASSEMBLY**

We have examined the Statement of Assets and Liabilities of the Government of Montserrat as at 31 March 2015 and the Annual Abstract of Revenue and Expenditure together with relevant subsidiary Statements, as required by Section 41(1) of the Public Finance (Management and Accountability) Act 2008 for the years then ended.

**MANAGEMENT RESPONSIBILITY**

The Accountant General is responsible under Sections 8 of the Public Finance (Management and Accountability) Act 2008 for the preparation and presentation of the Financial Statements and the information contained therein. The Accountant General is also responsible for ensuring that appropriate systems of accounts are established; there are appropriate systems of internal controls and that the accounts conform to internationally recognised standards.

**AUDITOR'S RESPONSIBILITY**

Our responsibility under Section 103 of the Montserrat Constitution Order and Section 42 of the PFMAA is to express an independent opinion on those statements based on our audit and to report our opinion to you.

Our audit was conducted in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance that the financial statements are free from material misstatement. An audit also includes examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**OPINION**

In our opinion, the Annual Abstract of Assets and Liabilities and the Annual Abstract of Revenues and Expenditures presents fairly, in all material respects, the financial position and operations of the Consolidated Fund of Montserrat for the year ending 31 March 2015.

**OTHER MATTERS**

My Report dated 7 March 2016, accompanies the Annual Accounts. It contains observations and comments on breaches of controls or non-compliance with the legal authorities that I feel should be brought to the attention of those charged with governance and the Legislative Assembly.



FLORENCE A LEE, CPA, BSc, MSc  
AUDITOR GENERAL  
OFFICE OF THE AUDITOR GENERAL  
MONTSERRAT, WEST INDIES  
7 March 2016

