



THE GOVERNMENT GAZETTE OF MAURITIUS

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SPECIAL LEGAL SUPPLEMENT

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LEGAL SUPPLEMENT

See *General Notice No. 1768*

General Notice No. 1819 of 2013

FINANCIAL REPORTING COUNCIL

GUIDELINES ON REPORTING ON COMPLIANCE WITH THE CODE OF CORPORATE GOVERNANCE

Pursuant to Sections (6)(2)(f) and 39(3) of the Financial Reporting Act, the Financial Reporting Council has issued Guidelines on Reporting on Compliance with the Code of Corporate Governance by the Auditor.

1. Title

These Guidelines may be cited as the Financial Reporting Council (Reporting on Compliance with the Code of Corporate Governance) Guidelines 2013.

2. Interpretation

In these Guidelines –

“Act” means the Financial Reporting Act 2004;

“annual report” has the same meaning as in the Companies Act;

“auditor” means a licensed auditor;

“Audit Report” means the report to be issued by the auditor in compliance with International Standards on Auditing Series 700;

“Code” means the Code of Corporate Governance issued by the National Committee on Corporate Governance and published as General Notice No 844 of 2005;

“Council” means the Financial Reporting Council;

“PIE” means a public interest entity as defined in Section 2 and specified in the First Schedule to the Act.

3. Responsibilities of Auditor

3.1 Section 39(3) of the Act stipulates that the auditor shall report on the extent of compliance with the Code of Corporate Governance disclosed in the annual report of the PIE and on whether the disclosure is consistent with the requirements of the Code.

3.2 In complying with paragraph 3.1, the auditor shall consider the following:

3.2.1 the Statement of Compliance submitted by the PIE, pursuant to section 75(3) of the Act;

3.2.2 the extent of compliance with the requirements of the Code of Corporate Governance, as disclosed in the “Statement of Compliance” submitted by the PIE;

3.2.3 the “Statement of Compliance” issued by the PIE and corroborate same with the requirements of the Code.

3.3 The auditor shall also review the explanations given by the PIE for non-compliance with any requirement of the Code.

4. Reporting by Auditor

4.1 The auditor shall report on the extent of compliance by the PIE and on the consistency with the requirements of the Code.

4.2 The report under paragraph 4.1 shall be made in the “Reporting on other legal requirements” paragraph in the Auditor’s Report, in compliance with International Standards on Auditing (ISA) 700.

