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11 ನೇ ದಿನ 2026

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14:00 : ಸಮಯ

مَدْرَسَةُ سَمْعُونِ بْنِ يَحْيَى

وَأَمَّا نَسْوَا فَمِنْ تَحْتِهَا نَاقُوسٌ مُنَادٍ

[illegible]

مَرْحُومٌ مُّوَدُّوهُ ۖ وَرَاحَتُهُ رَاحَةُ رَاحَتِهِ ۖ

دَدَدُ خَرَّاسَرَ تَرَجَمَكْ دَسْرَهَمْ اَبِدَدَتَرْ سَحْوَرْتَرْ وَرَلَا تَرَا نَوَوسِرْ:

[illegible]

مَرْحُومٌ مُّؤْمِرٌ وَوَلَّاهُ مَقَرًّا وَمُقَامًا:



مَرْحُومٌ مُّوَدُّوهُ ۖ وَرَاحَتُهُ رَاحَةُ الْمَوْتِ ۖ

دَدَنُ قَرْنَسَرِ تَرَخَمَزْ دَسَوَخْمَ اَبِدَتِرِ سَوَدِتِرِ وَرَا تَرَخَمَزْ وِسْر:

مَرْحُومٌ مُّؤْمِرٌ وَرَاحِلٌ مُّؤْمِرٌ

[illegible]

I just want to ask whether we need to bring any changes in the laws to function Audit Office as a Supreme Audit Institute in the Maldives. So, we hope that you will talk on behalf of changes and everything on this. So, that is our main part. We want the Audit Office to be function as a Supreme Audit Institute in the Maldives. For that if you need any amendments or anything let us know. So that we will be considering after the discussions. Thank you.

Chairman:

Ok, you may proceed Audit Office.

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Chairman:

Okay. Proceed.

Ms. Shirumeena Hussain, Assistant Auditor General:

Thank you very much for the meeting. And we are here to convey our, there is a ongoing technical assistance for the Auditor General's office which is title as the Supporting and, Supporting and Fiscal Management and Sustainability. This is funded by the Asian Development Bank, and we have consultants from the ARC, who is engaging in implementing this project or program. And in this program the key or core audit areas are covered like fiscal audit, revenue audit, information system audit, and also the consolidated financial statement audit. So, if we implement this program it is going to enhance the capacity development of the AGO and also it is going to add value to what we are doing now. This program initiated in November last year, November or December last year. It was like online interactions, but face-to-face interaction began in this week. And the consultants are meeting the relevant AGO teams and also the key stakeholders, and PAC is one of the key stakeholders of this program. So, the consultant want to get more information about the roles, institutional arrangements, and also the mandate of the PAC. So, they could, like shape their program in a direction which will add more value. So, I think I will hand over the floor to the consultants to proceed.

Thank you.



Ok, thank you very much. My name is David Sawyer. And I'm one of the ARC consultancy firm team. My specialist area is fiscal policy in public finance. And I'm My specialist area is fiscal policy in public finance. And I'm particularly looking at the fiscal policy side of the work of AGO. I'm going to pause, if I may to invite my colleague to introduce herself.

Hello everyone. And thank you very much for receiving us today. My name is Vania Tomeva. I am here to be helping supporting the colleagues to Supreme Audit Institution here in the Maldives to enhance their capacity in preparing given more tore more sophisticated audit. So, that they can delivered to you audit opinions that are well justified to its recommendations help to improve the public finance management in the Maldives. Thank you.

So, first thing I could say, thank you very much indeed for meeting with us. I realized that PAC is a very busy committee, very busy people. It might be quite difficult often to get appointments to see committees like this. So, I'm very grateful for the opportunity. This is a, we ask for this meeting with you as the stakeholders in the work of the AGO. So, I, the main part what I want to cover if I may is to ask you to let us know what you were looking for in terms of the development of the AGO. We oversee, we are having meetings with them. And they have been very productive. But we want to get some external opinions from outside the AGO's organizations. And to give you just an idea of the areas that you might wish to cover, the interactions with the AGO, either by correspondence by receiving reports by them attending meetings with you. And then I'm happy, I've got quite a lot of questions that if I had time I would like to go through. But I think the primary item is as I said to ask you for your opinions as stakeholders. So, I should pose there, and if you're happy to please come back.

Yes, Abdul Gafoor.



As per my knowledge, Audit Office is not covering the whole auditing areas. Like, I think they are only doing for the Performance Audit at the moment. We just want to do the whole auditing. Because this is only the government supreme audit organization. So, we would like to see, you know, audit office is doing all the types of audits where a government body can do. I think for the moment they don't have that capacity or they are not doing it whatever the reasons. So, this is our concern. We want to do them Financial audit, Compliance audit and you know something, I mean, like even environmental impacts also there. So, all these has to be covered as the national audit supreme department or Audit Office. I have been in this committee almost 15 years now. So, these areas are not covered by Audit Office so far. So, we just want to cover, you know everything. So, we are here to support them. You know, in the past we have done whatever they have asked from us. In terms of finance, in terms of, you know other amendments in the law. So, we are fully open to go for that. Thank you.

Mr. David Sawyer, Fiscal Policy and Public Finance Specialist:

Thank you very much for that. We are making notes and we'll reflect on...

Chairman:

Thank you, Sir. You can maybe proceed. I have some question and I thought all these our reports the Audit Office Has making and they are written in Maldivian language. Is anybody is explaining to you and therefore there our, according to our law, what they have to do. What kind of audit they have to do. All these things I am sure you are aware that the before you are giving any comments on this. I believe that Mr. Gafoor, our MP, member, has requested the same. Not only the Financial Audit as well as the Management Audit and also the other type of audit as well as if you want to put. This is what we thought we will ask you. I thought I will ask you to clarify is there any clarification on this, please let me know.

Ms. Vania Tomeva, Revenue and Audit Specialist:

Okay, let me, let me elaborate on this. The Audit Office here conducts several types of audits. Sure, in dial to a great extent in vine with the international standards for Supreme Audit Institutions. But, I speak for my experience, you probably can see our age here with data and we kept have seen countries and countries. So, that's why I think. Surely there is always a lot of space for improvement and to over the last few days we heard lot of concerns about many risks in the public finance area. Not to bloom the



public data on the revenues etc... etc. And to the our support before cuisine exactly enhance the capacities to provide tools to the Supreme Audit Institution here. So, that the colleagues can even focus better on the high risks for the public finances of this country. So, in that essence I might hear some of your concerns but nevertheless you know the parliament is or should be by many of the into sight documents the main client of the Supreme Audit Institutions. So, they will be seeking for your support and notably some response and also that the colleagues would appreciate highly if there is more scrutiny and more persistence on implementing the recommendations that are provided in each audit report. Surely there is space to figure out better the cause of the many risks, why are we in this, let's say, area of not sufficient collection of revenues etc or cash flow crise etc. But nevertheless, they need to be supported, and they need to fill the backup from your side, or from the parliament and notably they will need, at least that's my impression. A better scrutiny, more severe scrutiny, how the ministries, the public sector institutions spends or collect money here in this country. but surely, we focus on one of that have been our three four days only discussing exactly on those topics and how to contribute to the better financial management in the Maldives. Thank you.

Chairman:

Gafoor.

Mr. Abdul Gafoor Moosa, Hanimadhoo Constituency:

I just want ask from Audit Office, whether they have capacity and resources to do all these audits. Financial audit, Compliance audit, Performance audit, Information audit. These are audits has to be covered as a Supreme Audit Institute.

Ms. Shirumeena Hussain, Assistant Auditor General:

Thank you. At the moment also we are covering those audit streams. We are covering the Financial, Compliance, Special, Information system, Environmental, performance. So, we are doing all this audit. But always there is room for improvement. And we do have limited resources. But we are trying our best to add value to the general public. So, we are doing all these audits. But we need development in our frameworks, methodologies. So, due to that this technical assistance also have been discussed with the ADB. So, we want improve our work. But we are currently doing all of those audits in our day today works.



Chairman:

Anybody else?

Ms. Vania Tomeva, Revenue and Audit Specialist:

Let me ask something. Cause that comes from our meeting, with the Auditor General the other day. Of course we got this request in time. I am sure all the colleagues are on the same page with us. We have been asked those to help to improve the reports. So, that they are really more understandable. The audit reports that to reach here the Members of the Parliament, that they are actionable, that they are impactful. So, that's another area what to focus with full commitment. Because there are many things that are found by the auditors, maybe because we are as auditors busy with these minor details, we are not always capable to present people like you the big picture in the big context of the future of, and the strategy of the Maldives here. Thank you.

Chairman:

According to you, the Audit Office is doing all this whatever audit they are doing, you think the audit reports are correct according to your opinion? You have anything to lack or you want to add something. Please let me know.

Ms. Vania Tomeva, Revenue and Audit Specialist:

As I said, there are many, I don't expect to devote time to read sixty, eighty pages of report. But there are many, many, many very important findings there, and many good reasonable recommendations. Nevertheless, there is a space for improvement to focus for their own on the high risks, all in the high-risk country for four, five items that should be in front of the eyes of the decision makers which you are. No doubt about that. So, I guess the first example of that, to come with our private audit on the revenues this year and maybe on the governments' account on the consolidated financial statement. So let's our, let us try to prove to show that the Audit Office is a very good institution to be able to improve to fully fill their mission at the end of the day.

Chairman:

Ok. Gafoor.

Mr. Abdul Gafoor Moosa, Hanimadhoo Constituency:



No, our expectations is very high. Including their building, this year we have given them almost Seven million dollars, for them you know to do their work. I have the records. So, I want to Audit Office to be, you know, functional and proactive place. We don't mind to give any amount of money for that, because we are spending public funds for them to do their job. But we need the result.

Mr. David Sawyer, Fiscal Policy and Public Finance Specialist:

Okay. We have listen, I have listened very carefully what you just said there are some very important points. Can I just clarify if you like the process so, firstly you receive their reports. Is that correct?

Chairman:

Yes, we received yes, all the reports.

Mr. David Sawyer, Fiscal Policy and Public Finance Specialist:

And you find the reports well structured, and you are able to understand the content executive summaries and such like?

Chairman:

We believe that, yes, we have been debating in our Committee as well as. That is, if it is necessary, we are going to also to the Parliament floor also to debate. And giving the direct instructions to whatever necessary. But our question is, we want more improve. This is our Members and also our Parliament and also our Government they need the more transparent and also without any hesitation to tell the report truth whatever this is. Not give up anything because of somebody's face. or somebody is powerful or somebody is a small or big. To show according to the their job and they have to fill full that, That is our request. This is what I want to find out. I request them always. I believe that is, they are doing according to their capacity the same. They are doing that their maximum level and also time to time their request and we are giving their request, we are trying to give support to them as a Committee of The Public Finance Committee in the Parliament. And also Parliament is giving the entire support to them and whatever they want. I'm sure we will do in the future also the same. Gafoor?

Mr. Abdul Gafoor Moosa, Hanimadhoo Constituency:



Normally they are doing Compliance Audit, which will not cover most of the areas. And, you know, there is a limit which we can do on these audits. So, we are requesting you to, you know recommend us the changes to be brought to the law or whatever has to be done to be Audit Office accountable, responsible as organization. So that is our expectation. And we are giving them public funds. This funds has to be used for value for money. That is what we need now. Because, you know, only the government organization we have is audit, Auditor General Office. You know, in terms of finance, you know, they have to stop the corruption. That is their main responsible area to be covered. So, this has to be tackled, you know when you bring in the changes. We are willing to change the laws whatever they want. We want to the very strong Audit Office to be here in Maldives. Powerful.

Ms. Fathimath Saeed, Economist and Team Leader of Asian development bank:

Let me just introduce myself. I'm Fatimath. Actually, I'm representing the Asian Development Bank. And currently I'm working as economist and team leader of the technical assistance that is providing the capacity enhancement for this assignment. And, regarding this discussion that is ongoing between the ARC team and AGO and the, Honorable Parliament Members, I would like to raise this question like, we have seen several audit reports, with identifying several leakages within the public spending that reflect leakages from the SOE side, as well as policy-based, for example, pension. We have seen several audit reports, and my question is like, who is responsible, like, they have done their job in publishing these reports. So, who holds the institutions accountable and follow up on these advices given by the Audit Office? And what is the role of PAC in this?

Chairman:

Okay, this is very good question, and I said just now before, and we received their audit report, whatever audit it is confidential or either open report we got all this. According to the law this committee should get this all. And we get and we also looking at it time to time and we just time and we look at it for details if necessary. All the report we discuss with this Committee. If it is necessary anything, if we found the party is guilty or the other the report is marked or the contents there is if we decided if it is something is wrong with the report, that the party is been some corruption or something like this. Then we send this point out to the Members our, floor, and the general floor. Then they will decide what they want to take a decision or not. And some cases we decide also



ourself to ask to some investigation to carry on in the police department or any other criminal investigation committees or something like this. And also, the same time we also do, this Committee also sometimes we do the investigation some of the level of, not the criminal kind of investigation like Police and also Prosecutor General is doing. That is in law, that is responsible for them. But we find out the other kind of investigation. And that is true. But we also attending on one by one report, one by the one report. Lot of report we should not, at the moment we have a big backlog and not yet completed and also. But we also checking in now and then now and then. You are right, you are right, very right. And I think what we want to have a correction and if there is any, we also will do our responsibility, and we will fulfill our responsibility definitely. Thank you. End of democratic system there are always plus, minus. You know, we know that it is always, although there are always the things we can do, we cannot do, although this whatever it is. Anyway, I don't want to go more further details about that. But this is the real case you know. The audit report also have the same difficulty. Sometimes they ask questions, some of them they don't appear. But if this case, this kind of any situation comes, we are willing to help Audit Office people to bring them to the investigation committee and their members. And if anybody is naughty, we know how to give lessons and now how to carry on the necessary steps. We will do this. Thank you. Things to explain them, how about your side, Auditor General side? If not anything more, we would like to finalize this meeting and to adjourn the meeting. Before that let me know if anything necessary you have. Gafoor. Yes.

Mr. Abdul Gafoor Moosa, Hanimadhoo Constituency:

No, I just want to mention we have lot of, very high expectations. We are giving budget according to what they ask. We never reduce their budget. And also, you know we are willing to change the laws. But we need a functional Audit Office to be here, which we are not seen now. So, that is what we need and that is what we want it. They know better. Because they are in audit. So, if they have anything to be change, we are ready to do it. We never say no to Audit Office so far. I have been here for 14 years now, 15 years. So, this thing has to be change. This is not a political issue. We are spending public funds taxpayers' money. So, we have to be responsible for their money. And value for money we have to being on this. That should be happen. Thank you.

Mr. David Sawyer, Fiscal Policy and Public Finance Specialist:



Hopes I can comment. So, we have heard what you said. Excuse me, may know I can need to, I think consider your points and then find to feed into our work. You said at the beginning you just repeated this point about that they need different law. I mean we can look at that as you know the reason ordered the law which set other responsibilities, a mandate for the AGO per term. I am not sure this is necessary to have a new or change the law, it could be done. That may not be worth require. I think the key thing is to, which a mutual understanding AGO, PAC, what was the scope to be and then may be changed the priorities when the AGO and then as you just said there are may be capacity issues that need to be addressed. And I may be careful note to the 7 million dollars that you mention public money. So, we can consider all that. If you have time, I did have some, as I mentioned at the beginning, I am the fiscal policy person and had some interesting meetings with my colleges at the AGO. Do you have some specific questions, you have time for me to progress to you, or I can put in writing if you prefer. As you wish.

Mr. Abdul Gafoor Moosa, Hanimadhoo Constituency:

What I believe is the funds we are giving should be manageable compared to Maldives. I think this much of fund will get the same population countries like Figi, other small countries. So, think things has to be, you know in place accordingly. So that you know, because we cannot go increasing the budget for every year. This is also a concern. So, I think this amount is very reasonable to run a Audit Office. We have some records and we have their budgets also. So, with this given budget you know, you have to formulate Audit office where we can get more outcomes.

Mr. David Sawyer, Fiscal Policy and Public Finance Specialist:

Sir, your message is very clear. And, I mean I am grateful for having the opportunity to listen to what you have to say. That was the purpose of the meeting. I mentioned at the beginning a stakeholder meeting. You're a stakeholder. You've made your views clear. That's extremely helpful. And we can go away, we will go away and discuss those views with our colleagues at AGO. If I may, as I said I have some other questions and I guess I can put them to you through by email or correspondence. Will you be, is that okay with you? Sure. In which case I think I have made my notes. So, I have nothing more to say at the meeting.



Thank you very much for giving this opportunity to our, the Finance Committee and also to reply we will do the necessary things and also our part. We also have to do a lot of responsibility and according to their reports, many reports there are very wonderful things they have been marked and excellent remarks they have put. But we are in lot of backlog and we have a lot. And therefore, thank you for the Auditor General Office people and the staff and also our foreign delegation, both of you. And thank you very much. I would like to adjourn the meeting. Bye-bye.

