

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2012

Name: Cecilia Jacobs

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Denise Hunte** by Tuesday **21st October, 2014** at the latest.

Please let the **Deputy Director of Audit** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Deputy Director of Audit**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2012.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"><li data-bbox="365 1396 971 1459">• Have a beneficial interest <input data-bbox="873 1396 971 1459" type="checkbox"/><li data-bbox="365 1507 971 1570">• Do not have any beneficial interest <input data-bbox="873 1507 971 1570" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2012.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2012.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2012.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2012.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2012.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2012 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- a) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Deputy Director of Audit** immediately.

Signed

Cecilia Jacobs
Deputy Director of Audit (Ag)

Date

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Denise Hunte
Deputy Director of Audit

Date

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Denise Francis

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Wednesday 8th October, 2014** at the latest.

Please let the **Audit Manager** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"><li data-bbox="365 1396 974 1470">• Have a beneficial interest <input data-bbox="873 1396 971 1444" type="checkbox"/><li data-bbox="365 1507 974 1581">• Do not have any beneficial interest <input data-bbox="873 1507 971 1556" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- b) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Deputy Director of Audit** immediately.

Signed

Denise Francis
Assistant Auditor

Date

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Denise Hunte
Deputy Director of Audit

Date

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Edwin Williams

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Monday 22nd September, 2014** at the latest.

Please let the **Audit Manager** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- c) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Deputy Director of Audit** immediately.

Signed

Date

Edwin Williams
Examiner of Accounts II (Ag)

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

Denise Hunte
Deputy Director of Audit

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Joel Gordon

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Monday 22nd September, 2014** at the latest.

Please let the **Randy Agrippa** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- d) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Deputy Director of Audit** immediately.

Signed

**Joel Gordon
Junior Clerk**

Date

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

**Denise Hunte
Deputy Director of Audit**

Date

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: June Potter

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Monday 22nd, 2014** at the latest.

Please let the **Audit Manager** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- e) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Audit Manager** immediately.

Signed

Date

June Potter
Examiner of Accounts 1 (Ag)

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

Denise Hunte
Deputy Director of Audit

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Stansel Roberts

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audit that are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Monday 22nd September, 2014** at the latest.

Please let the **Audit Manager** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p>	

	3-	
No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has been there any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- f) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Audit Manager** immediately.

Signed

Date

Stansel Roberts
Assistant Auditor

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

Denise Hunte
Deputy Director of Audit

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Dorothy Vanterpool

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Randy Agrippa** by **Monday 22nd September, 2014** at the latest.

Please let the **Audit Manager** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Audit Manager**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- g) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Audit Manager** immediately.

Signed

Date

**Dorothy Vanterpool
Senior Clerk**

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

**Denise Hunte
Deputy Director of Audit**

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name: Randy Agrippa

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **Denise Hunte** by **Monday 22nd September, 2014** at the latest.

Please let the **Deputy Director of Audit** know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the **Deputy Director of Audit**.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be direct or indirect, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- h) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Deputy Director of Audit** immediately.

Signed

Date

**Randy Agrippa
Audit Manager**

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

**Denise Hunte
Deputy Director of Audit**

STAFF COMPLIANCE CONFIRMATION CHECKLIST

Statement of Independence

Audit Engagement: Audit of the Financial Statements for the Government of Antigua and Barbuda (GOAB) 2013

Name:

General professional bodies audit regulations require the Office to obtain confirmation from all staff, sub-contractors and consultants involved in audits that they are independent.

Please complete this form, sign it and return it to **(Name)** by **(Date)** at the latest.

Please let the Audit Principal know if you have any questions; you will be asked to renew this statement for every audit. In the meantime, any changes must immediately be notified to the Audit Principal.

A. Independence

In accordance with the policy of this office, all partners, professional staff and others involved in or otherwise connected with audit work must complete and sign a statement of independence.

No.	Independence Assertions to be made	YES/NO
1.	As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding any direct or material indirect financial interest in the GOAB for the period ended December 31, 2013.	
	<p>I confirm that with respect to the client audited by the ODA I:</p> <ul style="list-style-type: none"> • Have a beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> • Do not have any beneficial interest <input style="width: 50px; height: 20px;" type="checkbox"/> <p>Where the answer is 'affirmative', please list below the investments held.</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
2.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding business relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
3.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding Loans for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
4.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment of family members and personal relationships for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

No.	Independence Assertions to be made	YES/NO
5.	<p>As an auditor of the Office of the Director of Audit (ODA) has there been any contravention of your independence regarding employment with audit clients in certain prohibited roles for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
6.	<p>As an auditor of the Office of the Director of Audit (ODA) has been there any contravention of your independence regarding recent service (during the last five years) with audit client for the period ended December 31, 2013.</p> <p>Where the answer is 'positive' or if there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	
7.	<p>As an auditor of the Office of the Director of Audit (ODA) has been there any contravention of your independence regarding purchase of goods and services for the period ended December 31, 2013 and you did not accept any material goods or services on favorable terms, or received under hospitality from the audit client?</p> <p>If there are any exceptions, please list below the details:</p> <p>1-</p> <p>2-</p> <p>3-</p>	

****Beneficial interest includes ownership of assets by yourself or a closely connected person. The ownership may be directed or indirected, for example as a trustee of a trust that has an interest.***

The following will normally be regarded as being closely connected with a person:

- i) his spouse or cohabitant, except in the case of a spouse from whom the person is separated or a shareholding of a spouse or cohabitant of whose financial affairs the person has been denied knowledge;
- b) his minor children, including step children; and
- c) a company in which he has a 20 percent or more interest.

In all considerations of the independence of a person or firm, regard must be given to the substances of a relationship. The above list is not, therefore, exhaustive.

B. Confirmation

I have answered the questions above truthfully and honestly, to the best of my knowledge and belief. Should any of the circumstances above change, I shall inform the **Audit Manager** immediately.

Signed

Date

C. Review

I have considered the answers given on the staff Independence checklist. I am satisfied that the above person is eligible to carry out audit work for the Office of the Director of Audit.

Signed

Date

Denise Hunte
Deputy Director of Audit

