



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT OF IRINGA URBAN
WATER SUPPLY AND SANITATION AUTHORITY FOR THE FINANCIAL
YEAR ENDED 30 JUNE 2021

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March 2022

AR/PA/IRUWASA/2020/21

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the URT of 1977 and in Section 10 (1) of the Public Audit Act, Cap.418 [R.E 2021].

Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

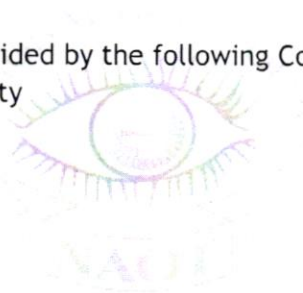
To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

Motto: “Modernizing External Audit for Stronger Public Confidence”

Core values

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit



We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by Iringa Urban Water Supply and Sanitation Authority (IRUWASA) and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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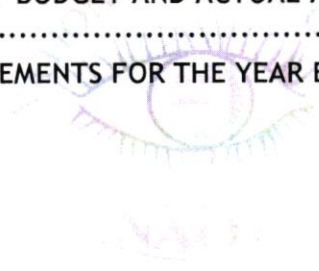
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ABBREVIATION

AIDS	Acquired Immune Deficiency Syndrome
CAG	Controller and Auditor General
EWURA	Energy and Water Utilities Regulatory Authority
HIV	Human Immunodeficiency Virus
IESBA	International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IRUWASA	Iringa Urban Water Supply and Sanitation Authority
ISSAI	International Standards of Supreme Audit Institutions
MOHCDGEC	Ministry of Health, Community Development, Gender, Eldery and Children
NAO	National Audit Office
NRW	Non Revenue Water
NBAA	National Board of Accountants and Auditors
NHIF	National Health Insurance Funds
OBA	Output Based Aid
SDL	Skills Development Levy
TZS	Tanzania Shillings
URT	United Republic of Tanzania
WCF	Workers Compensation Fund

