



MINISTRY OF FINANCE
Government Centre, Port Louis, Mauritius

Circular No. 5 of 2026

Our Ref: CF/40/30/20/81 V3

20 March 2026

From : Financial Secretary

To : Supervising Officers-in-Charge of Ministries/Departments and Accounting Officers

Report of the Director of Audit for FY 2024-25

The purpose of this Circular is to inform Ministries and Departments that they are required to take appropriate measures to effectively address the issues raised and to implement the recommendations set out in the 2024-25 Report of the Director of Audit, which has been tabled at the National Assembly.

2. It is, indeed, a matter of serious concern to note that the same issues continue to be raised year after year by the Director of Audit across Ministries and Departments. This indicates that either no remedial action was taken, or if there was any action taken, it was insufficient or not being strictly enforced.

3. This situation cannot be allowed to persist, particularly in view of the prevailing fiscal constraints. In this context, you are required to take immediate and appropriate actions to:

- (a) determine the root causes of these issues;
- (b) examine why they were not adequately addressed and the recommendations were not implemented;
- (c) implement corrective measures without delay; and
- (d) designate a responsible officer to oversee and monitor the implementation of these measures.

4. You are also required to take into consideration the recently issued Financial Instructions No. 1 of 2026 – Capital Project Process Manual, in order to address the issues raised by the Director of Audit regarding the implementation of capital projects.

5. Kindly relay the contents of this Circular to relevant public sector bodies falling under your responsibility.

A. Acharuz
Financial Secretary

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Clerk, National Assembly
- (iii) Director of Audit
- (iv) Accountant-General
- (v) Director, Financial Operations
- (vi) Director Procurement Policy Office
- (vii) Director, Procurement & Supply
- (viii) Director, Internal Control
- (ix) Officer-in-Charge, Finance Section of Ministries and Departments