



**AUDITOR GENERAL'S DEPARTMENT  
REPUBLIC OF TRINIDAD AND TOBAGO**

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*Please address your response to the Auditor General and quote the reference particulars below*

**Our ref: AGD 04/03/25**

**Your ref: Parl.:5/6/05**

*By Hand &  
By electronic correspondence  
"coth@ttrparliament.org"*

6<sup>th</sup> January 2022

Mr. Brian Caesar  
Clerk of the House (Ag.),  
Parliament of the Republic of Trinidad and Tobago,  
Level G-9, Tower D,  
The Port of Spain International Waterfront Complex,  
1A Wrightson Road,  
**PORT OF SPAIN.**

Dear Clerk of the House (Ag.),

**Re: The Third Report of the Public Administration and Appropriation Committee on the implementation of the recommendations of the Twenty-Fourth Report of the PAAC on the examination into the Processing of the payment of Pensions and Gratuities of Retired Public Officers and Contracted Employees.**

Reference is made to the report at caption.

Reference is also made to your letter dated 30<sup>th</sup> November, 2021 in which you requested a written response concerning the recommendations directed to the Auditor General's Department (AGD) on pages fourteen (14) and fifteen (15) of the captioned report.

Presented below is the written responses of the AGD.

**The need to meet with the Office of the Attorney General and Ministry of Legal Affairs (MAGLA), the Ministry of National Security (MNS) and the Director of Public Administration (DPA) with regard to having each M&D responsible for its own pension and gratuity records.**

## **Recommendations:**

- **The AGD should convene the meeting no later than December 31, 2021;**
- **The Permanent Secretary (PS) of MAGLA should assign a representative to attend this meeting;**
- **The PS of MNS should assign a representative to attend this meeting;**
- **The DPA should assign a representative to attend this meeting;**
- **The AGD should provide a status update to Parliament no later than January 10, 2022 on the outcomes and steps taken from the meeting going forward; and**
- **The Auditor General should provide a detailed report outlining the arrangements that could enhance the process of record keeping of pensions in each M&D to Parliament by January 31, 2022.**

A meeting was convened on December 10, 2021 with representatives from MAGLA, MNS, DPA and the TTPS (as the TTPS is no longer under the portfolio of the Ministry of National Security). Unfortunately, the representatives in attendance did not belong to the Departments which could assist with the proposed legislative amendments to have each M&D responsible for its own pension and gratuity records. The representative from MAGLA gave an undertaking to provide the contact information for a person within MAGLA who could assist however, no response has been forthcoming to the subsequent follow-up email requesting same. If by January 14, 2022, no response is received, a letter will be dispatched to the Honourable Minister of the Attorney General and Legal Affairs requesting his assistance to have the amendments made to the various pieces of legislation.

With respect to the AGD providing a detailed report outlining the arrangements that could enhance the process of record keeping of pensions in each M&D, the AGD is unable to provide such a report. The AGD does not audit this process and as such, does not have the information necessary to compile this type of report. The Treasury Internal Audit Department, in this instance, maybe best placed to provide a report on the ways and means by which the process of record keeping can be enhanced.

Despite our inability to compile the requested report, at our December 10, 2021 meeting we did enquire from the parties whether there were any suggestions for improvement of the process. The main consensus is that there should be staff dedicated solely to the pension and gratuity processing. Staff at the M&D's are either limited, constantly moved or untrained/inexperienced. Additionally, the system is manual and an integration of the pension and leave records into the IRIS system may prove quite beneficial.

**The impact COVID-19 pandemic on the processing of pensions and gratuity. The effects of the COVID-19 pandemic have negatively affected the timelines of handling pensions and gratuities.**

**Recommendation:**

- **The AGD should provide an update to Parliament by November 30, 2021 outlining the steps taken to prevent further hindrances to the process of pensions and gratuities for retired public officers and contracted employees.**

The Pension Checking Officers of the AGD have been working both at the office and from home on a rotational basis during the period under discussion. Unfortunately, due to the pandemic the AGD has lost a couple of Pension Checking Officers reducing its staff compliment from eight (8) to six (6). Additionally, the Head of the Unit retired last week and the new replacement has put forward suggestions for improving the process. These suggestions are currently receiving the attention of Senior Management with the aim of shortening the AGD's processing time. A further update on the implemented system will be provided in a subsequent correspondence.

I hope the above information is to your satisfaction. Should you require further information on this matter please do not hesitate to contact me.

Sincerely,

  
**LORELLY PUJADAS**

**AUDITOR GENERAL**

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