



AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO

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

Ref No: 1/2/4/2014-2021/16

14th December, 2022

By Hand and By Electronic Copy

Clerk of the House
Public Administration and Appropriations Committee
Office of the Parliament
Parliamentary Complex
Cabildo Building
St. Vincent Street
PORT OF SPAIN

Dear Madam

Sixth Report of the Public Administration and Appropriations Committee on the examination into the internal controls expenditure and the accessibility and availability of diagnostic imaging services at Public Health Institutions with specific reference to the Tobago Regional Health Authority

Reference is made to your letter Parl: 5/6/18 dated November 22, 2022 to the Auditor General in which a request was made for a status update on the completion of the audit of the financial statements of the Tobago Regional Health Authority (the Authority) for financial years 2014 to 2021 as contained in the recommendation at page 14 of the Report referred to in the above subject.

The scheduling of audits is still being hampered by the financial and human resource constraints that are being experienced by this Department in particular the Tobago Branch Office. There are only four audit field staff and two high level review officers available at the Tobago Branch Office. There are also financial statements on hand for another large entity and the limited resources are being redirected. Notwithstanding these constraints this Department has implemented strategies in accordance with revised international standards on auditing to increase efficiency levels for the completion of audits.

The report on the audit of the financial statements of the Authority for financial year 2014 is expected to be issued by the end of January, 2023. In the month of March 2022, this particular audit was at the quality control review stage but was subsequently hampered by factors emanating from the staff constraints at the Tobago Branch Office.

“championing good governance”

The audit of a new accounting package at the Authority resulted in increased workload at the higher quality control review stage to maintain the quality of the work. The limited staff also had to be redirected to work on the Appropriation Accounts during the months of March and April 2022 for the Report on the Public Accounts. The two officers at the quality control review stage had to engage in audit work at the field level of the other large entity. At least three of the six audit officers at the Branch were on quarantine leave. Officers also had to proceed on lengthy vacation leave since they had attained their maximum eligibility.

Financial statements for financial years 2015 to 2020 were also received from the Authority. The statements for the year ended 30 September, 2021 was not received by this Department. The audit of the financial statements for financial years 2015 and 2016 is scheduled for the third quarter of 2023.

The audit of the financial statements of the Authority was contracted out in the past, however funds were also not available from since the year 2018 to date for such arrangements to be made.

If you require any further information or clarification please contact Ms. Lorelly Pujadas at email PujadasL@gov.tt Tel: 625-6585 Ext: 2068 or Mr. Louis Hernandez at email: hernandezlo@gov.tt. Tel: 625-6585 Ext: 2178.

Yours faithfully


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LORELLY PUJADAS
AUDITOR GENERAL