



Public Hearing Summary

Wednesday March 9, 2016

Inquiry Subject:

The Report of the Auditor General on the Public Accounts of Trinidad and Tobago for the financial year 2014 and the role and function of the Auditor General's Department in ensuring accountability and transparency in financial management in Trinidad and Tobago. ¹

Committee Members:

The following Committee Members were present for the meeting:

- Dr. Bhoendradatt Tewarie - Chairman
- Mr. Rodger Samuel - Vice- Chairman
- Mr. Randall Mitchell - Member
- Mrs. Paula Gopee-Scoon - Member
- Dr. Dhanayshar Mahabir - Member
- Mrs. Ayanna Webster-Roy - Member

Witnesses who appeared:

- Mr. Majeed Ali – Auditor General
- Ms. Lorelly Pujadas - Deputy Auditor General (Ag.)
- Ms. Gaitrie Maharaj - Assistant Auditor General
- Mr. Kenneth Barton - Audit Executive II
- Ms. Kumari Rampaul - Audit Executive I
- Mr. Brian Caesar - Audit Assistant I
- Ms. Nicole Cockburn - Legal Officer

Key Issues Discussed:

The following are the key issues were discussed:

1. Strengthening the Internal Audit Unit was the most important and troubling issue identified in the 2014 Report of the Auditor General on the Public Accounts;
2. Pervasive issues relating to contract employment, lease agreements and overpayments. Clarification given for issues identified and recommendations given where appropriate;

¹ A follow-up Meeting to the previous public hearing held on Wednesday February 24, 2016. View the previous meeting via the following link: <https://www.youtube.com/watch?v=ljsp314XVx0>

3. The apparent conflict of interest for the Comptroller of Accounts to audit the accounts of the Auditor General's Department and the international best practice in this regard;
4. The audit of revenue collection and the challenges faced while awaiting the amendment of the Income Tax Act by the Attorney General to ensure access to specific documents.
5. The weaknesses in the collection of revenue in the Immigration Department and the Customs and Excise Division.
6. The Auditor General's Department identified issues pertaining to audit of Overseas Missions.
7. The examination of expenditure from the Infrastructure Development Fund by the Auditor General's Department.
8. The delays in processing pensions and gratuities and the role of the Auditor General and the Comptroller of Accounts and possible recommendations for speeding up the process to ensure persons receive their gratuity and pension as soon as possible after retiring from the Public Service.
9. The recurring issue of Internal Audit within Ministries and Departments identified annually by the Auditor General. An update on the responsiveness to recommendations and the plans of the Auditor General to expedite the process and work toward an overall improvement regarding this issue throughout the Public Service.
10. The validity of information produced by the Auditor General relating to public debt was discussed.
11. The overdraft of the Exchequer Account was compared to previous years and the provisions for a limit to overdraft.
12. The issue of cash and accrual basis of accounting and how it compared to the International Best Practice of Accounting which is outlined in the International Public Sector Accounting Standard.
13. There are no sanctions for the failure of Accounting Officers in submitting Financial Statements in a timely manner.
14. Problems faced by the Auditor General's Department with the changes of Ministerial Portfolios.

View the Hearing:

The hearing can be viewed on our YouTube page via the following link:

<https://www.youtube.com/watch?v=zte0CRR07pQ>

Next Meeting:

The next Public Hearing of the Committee will be held on Wednesday March 23, 2016 at 10:30 a.m. At that meeting the Committee intends to examine the issues raised in the Report of the Auditor General on the Public Accounts for the financial years 2012, 2013 and 2014 in relation to the Ministry of Tourism.

**PAC Secretariat
March 9, 2016**