MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE AND THE ARTS

FIRST REPORT OF THE PUBLIC ADMINISTRATION AND APPROPRIATIONS COMMITTEE ON EXAMIINATION INTO THE CURRENT EXPENDITURE OF MINISTRIES AND DEPARTMENTS UNDER THREE (3) SUB-HEADS: CURRENT TRANSFERS AND SUBSIDIES, DEVELOPMENT PROGRAMME – CONSOLIDATED FUND AND INFRASTRUCTURE DEVELOPMENT FUND

Recommendations: Ministry of Community Development, Culture and the Arts:

1. **The Ministry, in collaboration with the relevant agencies such as the Public Service Commission or the Service Commission Department, should take urgent steps to fill all vacancies within the Ministry**

The Ministry has been liaising with the Service Commission Department to fill vacancies. The process has been slow. As at December 31, 2016 there were still one hundred and seventy-six (176) vacant offices on the establishment of the Ministry. Ninety-seven of those however, have "bodies" in them by way of acting or temporary appointments. This is an ongoing exercise. The Ministry will continue to make representations to fill the vacant officers, appoint persons to act and remain hopeful that in 2017 more vacancies will be filled. A detailed update on the vacancies in the Ministry is at **Appendix I.**

2. **Should widen the Internal Audit scope to include:**
   - **Analysis of strengths, weaknesses and threats;**
   - **Identification and assessment of risk;**
   - **Identification of conflicts of interests; and**
   - **Evaluation of achievement of economy, efficiency and effectiveness in service delivery**

With the realignment of the Ministries with effect from October 2015 and the merger of three (3) former Ministries into one entity, the new Ministry of Community Development, Culture and the Arts now has more auditable areas which are new to the staff and entail travelling to various offices and centres. Consequently, there is a need to increase the staff of the Internal Audit Unit in order to effectively carry out statutory audit examinations. The audits have mostly been in the area financial and inventory management.

Of the five (5) filled posts/positions in the Unit, the substantive Auditor I is acting as Auditor II, a temporary Clerk I is acting as an Auditing Assistant and the two (2) Business Operations Assistants II have no authority to sign documents on behalf of the Auditor II.

The Ministry has written to the Director of Personnel Administration to have the public service positions in the Unit filled. The Ministry is also reviewing its public service establishment with a view to placing public officers in the Unit and re-assigning the contract officers. A complete review of the Audit Unit will be done in 2017 when the entire structure of the Ministry is reviewed.

While the 2016/2017 Internal Audit Plan (attached at **Appendix II**) outlines several systems audits, this will certainly be a challenge given the size and competencies in the Unit. The Internal Audit Plan at **Appendix II** is currently being reviewed to expand the scope to include the areas of weakness identified in the PAAC report; which are:

- **Analysis of strengths, weaknesses and threats;**
- **Identification and assessment of risk;**
- **Identification of conflicts of interests; and**
- **Evaluation of achievement of economy, efficiency and effectiveness in service delivery.**

3. **Should take immediate steps to implement a fraud policy, this policy should include mechanisms for distinguishing between fraud and error.**

Discussions are to be held with the Ministry of Finance, which was given the responsibility to develop and implement a mechanism to identify and prevent fraud to be applied to all Ministries, Departments, State Enterprises and Statutory Authorities. The Ministry has been conducting its own research in the interim to inform future discussions with the Ministry of Finance.

4. **Should develop a comprehensive maintenance plan for all Public Auditorium – Academy for the Performing Arts under its purview which must be designed to suit each such academy.**

The Ministry has taken steps to develop a comprehensive maintenance plan for all Public Auditorium. The auditorium at Queen's Hall has a maintenance plan in place. The National Academy of the Performing Arts both at the North (NAPA) and South (SAPA) Campuses do not have formal maintenance plans but they are currently being developed with the help of the Urban Development Corporation of Trinidad and Tobago (UDeCOTT). The auditorium at the Naparima Bowl does not currently have a formal maintenance plan.

The PAAC is advised that NAPA was closed for over two years while undergoing major repairs and was only recently opened with an interim operational plan in November 2016. Repairs and upgrades are continuing at that auditorium.

The proposed plan will be a collaborative effort between the Ministry and UDeCOTT. The Ministry is currently having discussions with UDeCOTT to finalize a contract for the maintenance of NAPA.

UDeCOTT has assigned a Facility Technician on site at NAPA on a full-time basis as well as a Facility Manager who will also be on site approximately 50% of the time. Regarding events at NAPA, a Technician will also be on site for all shows/events. The Ministry is also making provisions to assign a Facilities Manager who will be directly responsible for the Performing Arts and it is proposed that each facility will have an Assistant Facilities Manager and Facilities Technician.

This maintenance plan will be evaluated after the first three months and a similar plan will be developed for the Southern Academy for Performing Arts (SAPA) and recommended to the Boards of Queen's Hall and the Naparima Bowl.

5. **Should conduct regular site visits as part of its maintenance plan for all Public Auditorium – Academy for the Performing Arts.**

The Ministry will make provision to assign a Facilities Manager who will be directly responsible for the Performance spaces and each facility is proposed to assign an Assistant Facilities Manager and Facilities Technician.

Currently the Project Management Unit of the Ministry has assigned an Assistant Facilities Manager to conduct regular site visits at NAPA typically three (3) times per week. A Facilities Coordinator is assigned full time at SAPA and weekly visits are conducted by the Deputy Technical Director/Facilities Manager of the Ministry. The staff structures of all the Public Auditoriums include a Facilities Management professional to monitor the implementation of the maintenance plans accordingly.

6. **Should provide a status update on the development of the Community Development, Culture and the Arts and Diversity Grants Policy and the Rationalization of Community Facilities Management Policy and implementation of these policies.**

<u>COMMUNITY DEVELOPMENT, CULTURE AND THE ARTS GRANTS POLICY</u>

The Interim Policy and Guidelines for the Administration of Grants in the Ministry of Community Development, Culture and the Arts was submitted to the Cabinet in April of 2016 and was referred to the Finance and General Purposes Committee in May of 2016. The Ministry awaits final Cabinet agreement for the finalization of a national grants policy for the public sector.

The Policy rationalizes the administration of the following grants:

1. The Community Action for Revival Empowerment (CARE) Fund which supports projects designed to build resilient communities, address community problems and challenges, and build community\cohesion;

2. The Culture and Creative Arts (CCAF) Fund which is designed to promote, develop and ensure the continuity of our cultural art forms and expressions through the vehicle of the creative, performing, literary and visual arts, and the preservation of our tangible and intangible heritage and cultural investments; and

3. The National Days and Festivals (NDFF) Fund which supports projects and events that will facilitate commemorations and celebrations at a national level and in communities, that preserve and promote the cultural traditions and values associated with our national days and festivals.

The overall goal and objectives of the policy are as follows:

Overall Goal for the Grants Policy
To facilitate the implementation and maintenance of an effective funding mechanism for the provision of support to the community, cultural and creative sectors in Trinidad and Tobago.

Policy Objectives
i. Provide clear guidelines for the disbursement of grants to ensure consistency, transparency and equitability.
ii. Facilitate wide and effective local involvement in the community development process
iii. Facilitate growth and development across the sectors
iv. Encourage innovative and pioneering cultural work of world class standard that highlights local culture internationally
v. Encourage self-sufficiency, volunteerism, community involvement, patriotism, and the celebration of diversity
vi. Establish and maintain user friendly, efficient and effective arrangements for administration of the grants, and
vii. Establish mechanisms for effective monitoring and evaluation of the disbursement of the funds.

Status Update
In the interim, the Ministry of Community Development Culture and the Arts has implemented the majority of the recommendations contained in the Note except those which relate to staffing. In place therefore are:

1. Mechanisms for the joint management of the three (3) grants
2. The new application forms
3. The new assessment process
4. The establishment of an internal Central Grants Committee and a Grants Secretariat staffed with existing staff of the Ministry

5. The establishment of clear eligibility and ineligibility criteria, conditions of the grant, funding ceilings, application procedures and reporting criteria
6. The development of a database to house data regarding applications and allow the easy generation of reports on the performance of the various grants.

The new measures were implemented with effect from April, 2016. A comprehensive evaluation of the new measures was conducted during the period July – September 2016. The overall approach was viewed as a considerable improvement of the process, the numerous checks and balances introduced had become routine, and applications were being processed in a timely manner. A further sensitization process is proposed for second quarter 2017 to strengthen the process especially in terms of the role of the Community Development Officers who receive and assess the applications.

RATIONALIZATION OF COMMUNITY FACILITIES MANAGEMENT POLICY

Cabinet approval was obtained for the implementation of the Community Facilities Management Policy through its assent to the following documents:

- The Interim Measures for the Management of Forty (40) Modernized Community Centres, 2016, and
- The Interim Use Policy and Guidelines for Community Facilities 2016.

Together these documents outlined the approach proposed by the Ministry to address the range of issues associated with the management of community facilities under its purview, including:

- Governance mechanisms for the forty (40) community facilities
- Staffing of community centres
- Custodial functions at community centres
- Financial management systems, and
- The physical maintenance of the centres
- The operating policies and procedures including use priorities, rental policies, and reporting requirements

Project Objectives:

The Policy seeks to ensure the following:

i. Community involvement and ownership through the establishment of representative, multi-disciplinary committee of residents with clear interest in community development
ii. Quality, relevant, transformative and varied programming to cater to the diverse interests of the community
iii. Effective, and transparent administrative mechanism are in place to secure inclusivity and facilitate easy access by residents and external stakeholders
iv. That revenues are effectively accounted for and ploughed back into the upkeep of the facilities
v. That physical maintenance of the facility is addressed in a proactive and sustainable manner.

Status Update:
While Cabinet's approval was obtained to proceed with the implementation of the policy and arrangements outlined above, the actual implementation has not occurred due to an impasse between the Trinidad and Tobago Association of Village and Community Councils (TTAVC) and the Ministry of Community Development Culture and the Arts on the course of action proposed. The Ministry is reviewing the legal challenge put forward by the TTAVC and has been engaging them in discussions.

7. **Should take steps to establish a fully functioning, fully staffed Monitoring and Evaluation Unit. This Unit will serve all Divisions of the Ministry. The PS must ensure that proper training for staff of this Unit**

When the Ministry of Community Development, Culture and the Arts was formed in September, 2015, neither of the three Ministries which came together: Ministry of Community Development, Ministry of the Arts and Multiculturalism and the Ministry of National Diversity and Social Integration had Monitoring and Evaluation (M&E) Units formed in accordance with Cabinet Minute No. 131 of January 17, 2008. The organizational structures which were transferred from the former Ministries did however have positions of Monitoring and Evaluation Officers in the Project Implementation Unit (PIU) and the Community Development Fund (CDF) of the former Ministry of Community Development. The Ministry is still reviewing its organizational structures to ascertain the most appropriate strategic organizational structure suited for its mandate. After this review, a comprehensive Strategic Manpower Plan would be submitted to Cabinet for approval.

In the interim of the formal establishment of a M&E Unit, the Ministry remains cognizant of the critical role continuous monitoring and evaluation play in enhancing its programmes, projects and overall work. Consequently, the Planning and Implementation Unit (PIU) is currently charged with the monitoring and evaluation functions for the whole Ministry. To date, evaluations of the Community Development Fund (CDF), Implementation of the Grants Funding Policy and non-governmental organizations (NGOs) in receipt of subventions have all been undertaken within a nine (9) month period.

The members of staff in the Unit have a combined skills set which have allowed them to perform the M&E functions to an acceptable level to date. However, the Ministry is aware that more specialized training is required and has scheduled in 2016/2017 fiscal year, formal training and refresher courses in M&E for technical officers.

APPENDIX I

MINISTRY OF COMMUNITY DEVELOPMENT, CULTURE AND THE ARTS

VACANT POSITIONS AS AT DECEMBER 31, 2016

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
1	Accountant I	1	Accountant I	0	1	1	0		*Item No. 17*
1	Accountant I	1	Accountant I	0	1	1	0		*Item No. 36*
1	Accountant I	1	Accountant I	0	1	1	0		*Item No. 160*
3		3		0	3	3	0		
1	Accountant II	1	Accountant II	0	1	1	0		*Item No. 16*
1	Accountant II	1	Accountant II	1	0	0	0		*Item No. 159*
2		2		1	1	1	0		
4	Accounting Assistant	4	Accounting Assistant	1	3	3	0		*Item No. 20*
1	Accounting Assistant	1	Accounting Assistant	0	1	1	0		*Item No. 108*
3	Accounting Assistant	3	Accounting Assistant	0	3	3	0		*Item No. 161*
1	Accounting Assistant	1	Accounting Assistant	1	0	0	0		*Item No. 188*
9		9		2	7	7	0		
1	Accounting Executive I	1	Accounting Executive I	1	0	0	0		*Item No. 15*
1		1		1	0	0	0		
2	Administrative Assistant	2	Administrative Assistant	1	1	1	0		*Item No.14*
1	Administrative Assistant	1	Administrative Assistant	1	0	0	0		*Item No.176*
3		3		2	1	1	0		
1	Administrative Officer II	1	Administrative Officer II	0	1	1	0		*Item No. 13*
1	Administrative Officer II	1	Administrative Officer II	1	0	0	0		*Item No. 27*
1	Administrative Officer II	1	Administrative Officer II	0	1	0	1		*Item No. 100*
1	Administrative Officer II	1	Administrative Officer II	0	1	0	1		*Item No. 112*
1	Administrative Officer II	1	Administrative Officer II	0	1	1	0		*Item No. 145*

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
5		5		1	4	2	2		
1	Administrative Officer IV	1	Administrative Officer IV	1	0	0	0		*Item No. 12*
1	Administrative Officer IV	1	Administrative Officer IV	0	1	1	0		*Item No. 144*
2		2		1	1	1	0		
1	Administrative Officer V	1	Administrative Officer V	1	0	0	0		*Item No. 11*
1		1		1	0	0	0		
1	Assistant Curator	1	Assistant Curator	0	1	0	1	*To be reclassified*	*Item No. 115*
1		1		0	1	0	1		
3	Assistant Field Interviewer	3	Assistant Field Interviewer	1	2	0	2		*Item No. 182*
3		3		1	2	0	2		
1	Assistant Manager, Civic Centre (Point Fortin)	1	Assistant Manager, Civic Centre (Point Fortin)	1	0	0	0		*Item No. 62*
1		1		1	0	0	0		
1	Audio Visual Aide Officer	1	Audio Visual Aide Officer	0	1	0	1		*Item No. 51*
1		1		0	1	0	1		
1	Auditing Assistant	1	Auditing Assistant	1	0	0	0		*Item No. 19*
1	Auditing Assistant	1	Auditing Assistant	0	1	1	0		*Item No. 165*
2		2		1	1	1	0		
1	Auditor I	1	Auditor I	1	0	0	0		*Item No. 18*
1		1		1	0	0	0		
1	Auditor II	1	Auditor II	0	1	1	0		*Transfer from Min of SDFS*
1		1		0	1	1	0		
29	Best Village Officer I	29	Best Village Officer I	20	9	0	9		*Item No. 82*
29		29		20	9	0	9		

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
11	Best Village Officer II	11	Best Village Officer II	11	0	0	0		Item No. 81
11		11		11	0	0	0		
1	Caretaker	1	Caretaker	0	1	0	1		Item No. 58
1		1		0	1	0	1		
2	Chauffeur/Messenger	2	Chauffeur/Messenger	1	1	1	0		Item No. 22
2		2		1	1	1	0		
1	Cleaner I	1	Cleaner I	1	0	0	0		Item No. 60
1	Cleaner I	1	Cleaner I	0	1	1	0		Item No. 66
1	Cleaner I	1	Cleaner I	1	0	0	0		Item No. 72
1	Cleaner I	1	Cleaner I	0	1	1	0		Item No. 78
2	Cleaner I	2	Cleaner I	1	1	1	0		Item No. 124
6		6		3	3	3	0		
5	Clerk I	5	Clerk I	3	2	2	0		Item No. 21
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 39
1	Clerk I	1	Clerk I	1	0	0	0		Item No. 56
2	Clerk I	2	Clerk I	0	2	2	0		Item No. 101
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 103
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 104
2	Clerk I	2	Clerk I	0	2	2	0		Item No. 107
2	Clerk I	2	Clerk I	0	2	2	0		Item No. 151
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 153
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 162
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 169
1	Clerk I	1	Clerk I	1	0	0	0		Item No. 177
1	Clerk I	1	Clerk I	1	0	0	0		Item No. 183
1	Clerk I	1	Clerk I	0	1	1	0		Item No. 189

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
21		21		6	15	15	0		
5	Clerk II	5	Clerk II	4	1	1	0		*Item No. 21*
3	Clerk II	3	Clerk II	3	0	3	0		*Item No. 39*
1	Clerk II	1	Clerk II	0	1	1	0		*Item No. 83*
4	Clerk II	4	Clerk II	0	4	4	0		*Item No. 106*
2	Clerk II	2	Clerk II	1	1	1	0		*Item No. 152*
3	Clerk II	3	Clerk II	0	3	3	0		*Item No. 162*
1	Clerk II	1	Clerk II	0	1	1	0		*Item No. 169*
1	Clerk II	1	Clerk II	0	1	1	0		*Item No. 189*
20		20		8	12	15	0		
2	Clerk III	2	Clerk III	0	2	2	0		*Item No. 21*
2	Clerk III	2	Clerk III	0	2	2	0		*Item No. 39*
1	Clerk III	1	Clerk III	0	1	1	0		*Item No. 83*
1	Clerk III	1	Clerk III	0	1	1	0		*Item No. 122*
1	Clerk III	1	Clerk III	0	1	1	0		*Item No. 147*
1	Clerk III	1	Clerk III	0	1	1	0		*Item No. 150*
1	Clerk III	1	Clerk III	0	1	1	0		*Item No. 169*
9		9		0	9	9	0		
1	Clerk IV	1	Clerk IV	0	1	1	0		*Item No. 21*
1	Clerk IV	1	Clerk IV	1	0	0	0		*Item No. 39*
1	Clerk IV	1	Clerk IV	1	0	0	0		*Item No. 147*

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1	Clerk IV	1	Clerk IV	0	1	1	0		*Item No. 149*
4		4		2	2	2	0		
1	Clerk Stenographer I/II	1	Clerk Stenographer I/II	0	1	1	0		*Item No. 63*
1	Clerk Stenographer I/II	1	Clerk Stenographer I/II	0	1	0	0		*Item No. 105*
1	Clerk Stenographer I/II	1	Clerk Stenographer I/II	0	1	0	1		*Item No. 162*
1	Clerk Stenographer I/II	1	Clerk Stenographer I/II	0	1	0	1		*Item No. 169*
4		4		0	4	1	2		
2	Clerk Stenographer II	2	Clerk Stenographer II	1	1	1	0		*Item No. 21*
4	Clerk Stenographer II	4	Clerk Stenographer II	0	4	4	0		*Item No. 39*
1	Clerk Stenographer II	1	Clerk Stenographer II	0	1	0	0		*Item No. 122*
1	Clerk Stenographer II	1	Clerk Stenographer II	0	1	0	1		*Item No. 177*
8		8		1	7	5	1		
1	Clerk Stenographer III	1	Clerk Stenographer III	0	1	1	0		*Item No. 21*
2	Clerk Stenographer III	2	Clerk Stenographer III	0	2	1	1		*Item No. 83*
2	Clerk Stenographer III	2	Clerk Stenographer III	0	2	1	1		*Item No. 147*
1	Clerk Stenographer III	1	Clerk Stenographer III	0	1	0	1		*Item No. 183*
6		6		0	6	3	3		
1	Clerk Stenographer IV	1	Clerk Stenographer IV	0	1	1	0		*Item No. 21*
1	Clerk Stenographer IV	1	Clerk Stenographer IV	1	0	0	0		*Item No. 147*
2		2		1	1	1	0		
2	Clerk Typist I	2	Clerk Typist I	2	0	0	0		*Item No. 21*
9	Clerk Typist I	9	Clerk Typist I	4	5	5	0		*Item No. 39*
1	Clerk Typist I	1	Clerk Typist I	1	0	0	0		*Item No. 56*
1	Clerk Typist I	1	Clerk Typist I	1	0	0	0		*Item No. 69*
1	Clerk Typist I	1	Clerk Typist I	0	1	1	0		*Item No. 75*

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2	Clerk Typist I	2	Clerk Typist I	1	1	0	1		*Item No. 122*
1	Clerk Typist I	1	Clerk Typist I	1	0	0	0		*Item No. 147*
1	Clerk Typist I	1	Clerk Typist I	0	1	0	1		*Item No. 169*
18		18		10	8	6	2		
2	Clerk Typist II	2	Clerk Typist II	1	1	0	1		*Item No. 83*
2		2		1	1	0	1		
16	Community Development Aide	16	Community Development Aide	11	5	0	5		*Item No. 42*
16		16		11	5	0	5		
18	Community Development Officer I	18	Community Development Officer I	18	0	0	0		*Item No. 35*
18		18		18	0	0	0		
10	Community Development Officer II	10	Community Development Officer II	9	1	1	0		*Item No. 34*
10		10		9	1	1	0		
6	Community Development Supervisor I	6	Community Development Supervisor I	5	1	1	0		*Item No. 30*
6		6		5	1	1	0		
2	Community Development Supervisor II	2	Community Development Supervisor II	2	0	0	0		*Item No. 28*
2		2		2	0	0	0		
1	Co-ordinator, Best Village Programme	1	Co-ordinator, Best Village Programme	1	0	0	0		*Item No. 80*
1		1		1	0	0	0		
10	Cultural Officer I	10	Cultural Officer I	4	6	0	6		*Item No. 175*
10		10		4	6	0	6		

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4	Cultural Officer II	4	Cultural Officer II	2	2	2	0		*Item No. 174*
4		4		2	2	2	0		
1	Cultural Officer III	1	Cultural Officer III	1	0	0	0		*Item No. 173*
1		1		1	0	0	0		
1	Curator	1	Curator	0	1	0	1	*To be reclassified*	*Item No. 114*
1		1		0	1	0	1		
3	Curatorial Assistant I	3	Curatorial Assistant I	0	3	0	3	*To be reclassified*	*Item No. 118*
3		3		0	3	0	3		
1	Curatorial Assistant II	1	Curatorial Assistant II	0	1	0	1	*To be reclassified*	*Item No. 117*
1		1		0	1	0	1		
1	Deputy Director, Community Development	1	Deputy Director, Community Development	1	0	0	0		*Item No. 26*
1		1		1	0	0	0		
1	Director of Community Development	1	Director of Community Development	1	0	0	0		*Item No. 25*
1		1		1	0	0	0		
1	Director of Culture	1	Director of Culture	1	0	0	0		*Item No. 172*
1		1		1	0	0	0		
1	Director, Human Resource Services	1	Director, Human Resource Services	1	0	0	0		*Item No. 5*
1		1		1	0	0	0		
3	Estate Constable	3	Estate Constable	1	2	0	2		*Item No. 67*
4	Estate Constable	4	Estate Constable	2	2	0	2		*Item No. 73*
4	Estate Constable	4	Estate Constable	3	1	0	1		*Item No. 79*
5	Estate Constable	5	Estate Constable	5	0	0	0		*Item No. 120*
16		16		11	5	0	5		

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
1	Estate Corporal	1	Estate Corporal	0	1	0	1		*Item No. 119*
1		1		0	1	0	1		
1	Executive Secretary	1	Executive Secretary	1	0	0	0		*Item No. 21*
2	Executive Secretary	2	Executive Secretary	2	0	0	0		*Item No. 147*
3		3		3	0	0	0		
2	Graphic Artist	2	Graphic Artist	1	1	0	1		*Item No. 146*
2		2		1	1	0	1		
1	Groundsman	1	Groundsman	0	1	0	1		*Item No. 64*
1	Groundsman	1	Groundsman	1	0	0	0		*Item No. 70*
1	Groundsman	1	Groundsman	1	0	0	0		*Item No. 76*
3		3		2	1	0	1		
2	Handicraft Development Officer I	2	Handicraft Development Officer I	0	2	0	2		*Item No. 33*
2		2		0	2	0	2		
3	Handicraft Development Officer II	3	Handicraft Development Officer II	1	2	0	2		*Item No. 32*
3		3		1	2	0	2		
1	Handicraft Development Officer III	1	Handicraft Development Officer III	1	0	0	0		*Item No. 31*
1		1		1	0	0	0		
1	Handyman	1	Handyman	0	1	0	1		*Item No. 65*
1	Handyman	1	Handyman	0	1	0	1		*Item No. 121*
2		2		0	2	0	2		
1	Human Resource Officer II	1	Human Resource Officer II	0	1	0	1		*Item No. 8*
1	Human Resource Officer II	1	Human Resource Officer II	0	1	1	0		*Item No. 168*
2		2		0	2	1	1		

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
1	Human Resource Officer III	1	Human Resource Officer III	0	1	1	0		Item No. 7
1	Human Resource Officer III	1	Human Resource Officer III	0	1	0	1		Item No. 167
2		2		0	2	1	1		
1	Janitor	1	Janitor	1	0	0	0		Item No. 71
1	Janitor	1	Janitor	1	0	0	0		Item No. 77
2		2		2	0	0	0		
1	Maid I	1	Maid I	1	0	0	0		Item No. 59
1	Maid I	1	Maid I	0	1	1	0		Item No. 148
2		2		1	1	1	0		
1	Manager, Civic Centre (Mayaro)	1	Manager, Civic Centre (Mayaro)	1	0	0	0		Item No. 68
1		1		1	0	0	0		
1	Manager, Civic Centre (Point Fortin)	1	Manager, Civic Centre (Point Fortin)	0	1	1	0		Item No. 61
1		1		0	1	1	0		
1	Manager, Civic Centre (Sangre Grande)	1	Manager, Civic Centre (Sangre Grande)	1	0	0	0		Item No. 74
1		1		1	0	0	0		
1	Manager, Community Education Centre	1	Manager, Community Education Centre	1	0	0	0		Item No. 50
1		1		1	0	0	0		
7	Messenger I	7	Messenger I	5	2	2	0		Item No. 45
1	Messenger I	1	Messenger I	1	0	0	0		Item No. 57
1	Messenger I	1	Messenger I	1	0	0	0		Item No. 155
1	Messenger I	1	Messenger I	1	0	0	0		Item No. 178
1	Messenger I	1	Messenger I	0	1	1	0		Item No. 185

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
11		11		8	3	3	0		
1	Messenger II	1	Messenger II	1	0	0	0		*Item No. 154*
1		1		1	0	0	0		
1	Motor Vehicle Driver	1	Motor Vehicle Driver	0	1	1	0		*Item No. 156*
1		1		0	1	1	0		
7	Motor Vehicle Driver/Operator I	7	Motor Vehicle Driver/Operator I	6	1	0	1		*Item No. 55*
2	Motor Vehicle Driver/Operator I	2	Motor Vehicle Driver/Operator I	2	0	0	0		*Item No. 157*
1	Motor Vehicle Driver/Operator I	1	Motor Vehicle Driver/Operator I	0	1	0	0		*Item No. 184*
10		10		8	2	0	1		
7	Motor Vehicle Driver/Operator II	7	Motor Vehicle Driver/Operator II	5	2	1	1		*Item No. 54*
7		7		5	2	1	1		
5	Museum Attendant	5	Museum Attendant	4	1	0	1		*Item No. 123*
5		5		4	1	0	1		
1	Museum Registrar	1	Museum Registrar	0	1	0	1	*To be reclassified*	*Item No. 116*
1		1		0	1	0	1		
1	Planning Officer I	1	Planning Officer I	1	0	0	0		*Item No. 10*
1		1		1	0	0	0		
1	Printing Operator I	1	Printing Operator I	0	1	0	1	*To be suppressed*	*Item No. 43*
1	Printing Operator I	1	Printing Operator I	1	0	0	0		*Item No. 53*
2		2		1	1	0	1		
1	Printing Operator II	1	Printing Operator II	0	1	0	1	*To be suppressed*	*Item No. 38*

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
1		1		0	1	0	1		
1	Printing Operator IV	1	Printing Operator IV	0	1	0	1	*To be suppressed*	*Item No. 37*
1	Printing Operator IV	1	Printing Operator IV	0	1	0	1	*To be suppressed*	*Item No. 52*
2		2		0	2	0	2		
1	Project Analyst	1	Project Analyst	1	0	0	0		*Item No. 110*
1		1		1	0	0	0		
1	Receptionist	1	Receptionist	0	1	1	0		*Item No. 102*
1		1		0	1	1	0		
1	Receptionist/Telephone Operator	1	Receptionist/Telephone Operator	0	1	1	0		*Item No. 23*
1		1		0	1	1	0		
1	Research Officer I	1	Research Officer I	0	1	0	1		*Item No. 111*
1	Research Officer I	1	Research Officer I	1	0	0	0		*Item No. 171*
2	Research Officer I	2	Research Officer I	2	0	0	0		*Item No. 181*
4		4		3	1	0	1		
1	Research Officer II	1	Research Officer II	0	1	1	0		*Item No. 170*
1	Research Officer II	1	Research Officer II	0	1	1	0		*Item No. 180*
2		2		0	2	2	0		
1	Senior Human Resource Officer	1	Senior Human Resource Officer	1	0	0	0		*Item No. 6*
1	Senior Human Resource Officer	1	Senior Human Resource Officer	0	1	1	0		*Item No. 166*
2		2		1	1	1	0		
1	Senior Planning Officer	1	Senior Planning Officer	1	0	0	0		*Item No. 9*
1		1		1	0	0	0		

No. of Offices/List of Offices (under the purview of the Public Service Commission) in Draft Estimates		No. of offices/List of Public Service Offices on your Establishment (only permanent offices to be recorded		No. of Permanent Officers	No. of Vacant Offices	No. of Vacant Offices With Bodies	No. of Vacant Offices Without Bodies	No. of Vacant offices which cannot be filled (give reasons) for e.g. suppression of offices, office to be abolished, etc	Remarks
2	Steelband Development Officer	2	Steelband Development Officer	0	2	0	2		*Item No. 186*
2		2		0	2	0	2		
10	Supervisor I, Handicraft Centre	10	Supervisor I, Handicraft Centre	0	10	0	10		*Item No. 41*
10		10		0	10	0	10		
1	Supervisor II, Handicraft Centre	1	Supervisor II, Handicraft Centre	0	1	0	1		*Item No. 40*
1		1		0	1	0	1		
1	Telephone Operator I	1	Telephone Operator I	1	0	0	0		*Item No. 24*
1		1		1	0	0	0		
1	Training Officer (Community Development)	1	Training Officer (Community Development)	1	0	0	0		*Item No. 29*
1		1		1	0	0	0		
1	Vault Attendant I	1	Vault Attendant I	0	1	1	0		*Item No. 44*
1		1		0	1	1	0		
371		371		195	176	97	79		

Audit Assignment	Objective	Procedures	Scope Of Work	Comp. Time
Examination of Kalamazoo Records	Compliance with Financial Instructions 1965 Part. VII Sections 132 - 146	KALAMAZOO • Compare Kalamazoo Records with paysheets to establish agreement by way of:- (i) Name and Date of Birth (ii) Designation (iii) Rate of pay (iv) Number of days worked and /or Leave taken (v) NIS number and ID card number • Verify Designation and Wage Rates with Schedule of Wage Rates. • Examine applications for and verify entitlement to:- (i) Sick Leave (ii) Vacation Leave (iii) Casual Leave • Scrutinise Service Record cards to ensure that all the information has been entered thereon. • Vouch particulars relating to:- (i) Increments (ii) Acting Appointments (iii) Engagements (New Employees) (iv) Dismissals and Retirements Paysheets – (Daily Paid)	Bi-Annually 100%	1 month

Kalamazoo Records (Con't)		• Check paysheets against the corresponding schedule in the Accounts Branch Main Votes to verify. (i) Head, Subhead and Item No. (ii) Voucher Numbers (iii) Names of Payees (iv) Gross amounts payable • Ensure that the following information on paysheets are supported by duly authorized Time Sheets and /or Time and Labour Distribution Sheets:- (i) Reference Numbers of Time Sheets and Time and Labour Distribution Sheets (ii) Head, Subhead and Item Numbers (iii) Name of Employees (iv) Occupation or Trade (v) Hours worked • Test check employees' rates with Kalamazoo Records. • Verify deductions against the Register of Deduction, • Check all casts and cross casts. • Ensure that all payments are signed as being certified correct and authorized by the Permanent Secretary or his nominee. • Check that the paysheet has been signed by the Paying Officer, To witness to Payout and the identifying Officer. • Verify that all unpaid wages have been deposited by scrutinizing the Paymasters' Imprest Book and copies of Deposit vouchers retained in the Accounts Branch. • Ensure salary changes due increment, promotion or back-pay are correct.		

ISSUE OF STORE

Determine:

1. Which department keeps "Departmental Requisition/Issue Voucher' books.

2. Which storekeeper receives 2 copies of the issue voucher.

   (i) one copy to be returned with stores.

   (ii) 2nd copy to be signed by persons who receive the stock and to be kept by storekeeper to support entries in ledger.

3. Whether all issues from stocks are supported by 'combined Allocated Stores Requisition/ Issue Voucher.
4. Whether all units of issue are identified.
5. Whether all issue vouchers are given an issues control number in chronological order for each year.
6. Whether all issue vouchers are authorized.
7. Whether all issue vouchers are completed.
8. Whether all goods issued are dispatched and removed from stores.
9. Whether issues are recorded immediately.
10. Whether all issue vouchers are properly filed in chronological sequence after entries in Ledger.

RECORDS

Determine whether:

1. Stock ledgers are maintained.

2. Ledgers are kept under lock and key when not in use.

Audit Assignment	Objective	Procedures	Scope Of Work	Comp. Time
Examination of Deposit Register 111 Treasury Deposits 71 Expenditure Recovered	• To ensure that all over payments were recovered and credited to the relevant items of Expenditure. • Financial Instructions 1965 Part IX Sections 164 - 165	• Verify Procedures that monies expended and recovered relates to the current financial year. • All deposits made to 111/71 records in detail on Notification of Credit, number of Notification of Credit; date, amount recovered. Identify that persons belong to the Ministry of Sports. • Verify that deposit vouchers record: ➢ Names of persons overpaid. ➢ Number of persons overpaid. ➢ Date when payment was made. ➢ Amount overpaid. ➢ Period to which the overpayment relates. ➢ Expenditure votes to be credited (shown in red) ➢ Vouchers must be signed, dated and stamped by Ministry of Sports. ➢ Each deposit voucher must be numbered in sequence commencing at 1of the start of each financial year . e.g. #1/2013	Quarterly 100% check	1 Week

Audit Assignment	Objective	Procedures	Scope Of Work	Comp. Time
Examination of Systems of Operation Procedures and Controls in the Human Resource Management. • Registry Procedures • Attendance Records • Regularity and Punctuality Return • Establishment Estimates 2013 vs Ministry of Sports Staff Establishment • Monthly return of Personnel • Desk Manuals • Handing over procedure • Succession Planning • Training • Benefits Management e.g. Leave Classification, Performance Appraisal, Award of Increments, etc. • Seniority List • Acting Appointments	• To appraise the System and procedures for efficiency and effectiveness. • To provide management with the assurance that the Systems are managed on a timely basis and that the records are reliable, accurate and available for the processing of benefits, salary, pensions and gratuity. • Additionally that Return of Personnel are submitted on a timely basis to avoid the incidence of overpayments.	• Obtain Organizational Chart of the Human Resource Management and determine if any changes occurred during the period under review. • Interview Staff • Examination of records/files of officers to determine the delay in processing and classification of leave; award of increments; salary; acting allowance; benefits, etc. • Select sample of transaction and "walk thru" system using flow charts. • Examine each transaction for:- - Date of receipt - Time for processing - Challenges re-time management, adequate manpower; competency; proficiency, training, query, response time. • Examine establishment estimates 2013 with Ministry of Sports establishment to determine sufficiency of posts and persons; authority, etc. • Review job function of Human Resource Staff to determine competency and adequate staffing. • Document each transaction to determine whether the system is operating effectively and efficiently or if not to make recommendations for improvement.	100% Comprehensive Examination	1 Month

Audit Assignment	Objective	Procedures	Comp. Time
Examine Systems of Operation and Controls for the preparation and processing of Pension and Leave Record, Contract Gratuity, Record of Service (Daily Paid).	Compliance with: • Financial Instructions 1965 Part VII • Pensions Act • Civil Service Regulations 1967 • To ensure segregation of duties eg., Signature of Preparing and Checking Officers • Supervision/monitoring of staff to ensure compliance thereof.	Enquire into:- (i) Records/Registers maintained for Employees. Date of Birth, entry into the Public Service, Date of retirement, Daily Paid Establishment. (ii) Procedures for initiating the preparation of Pension and Leave Record. Time frame prior to the retirement date before the process begins. Departments/ Sections involved. (iii) Process for management of Queries. Missing information, increment approval; Records from other Ministries/Departments. (iv) Follow-up procedures – delays in Obtaining information, records, file of Employee, etc. (v) Procedure for the distribution and Monitoring of Work - Files distributed to each officer – Standard - Monitoring of work completed – Standard - Quantity of files expected to be completed by each employee - Register of files Completed Received	

APPENDIX II

MINISTRY OF COMMUNITY DEVELOPMENT CULTURE AND THE ARTS

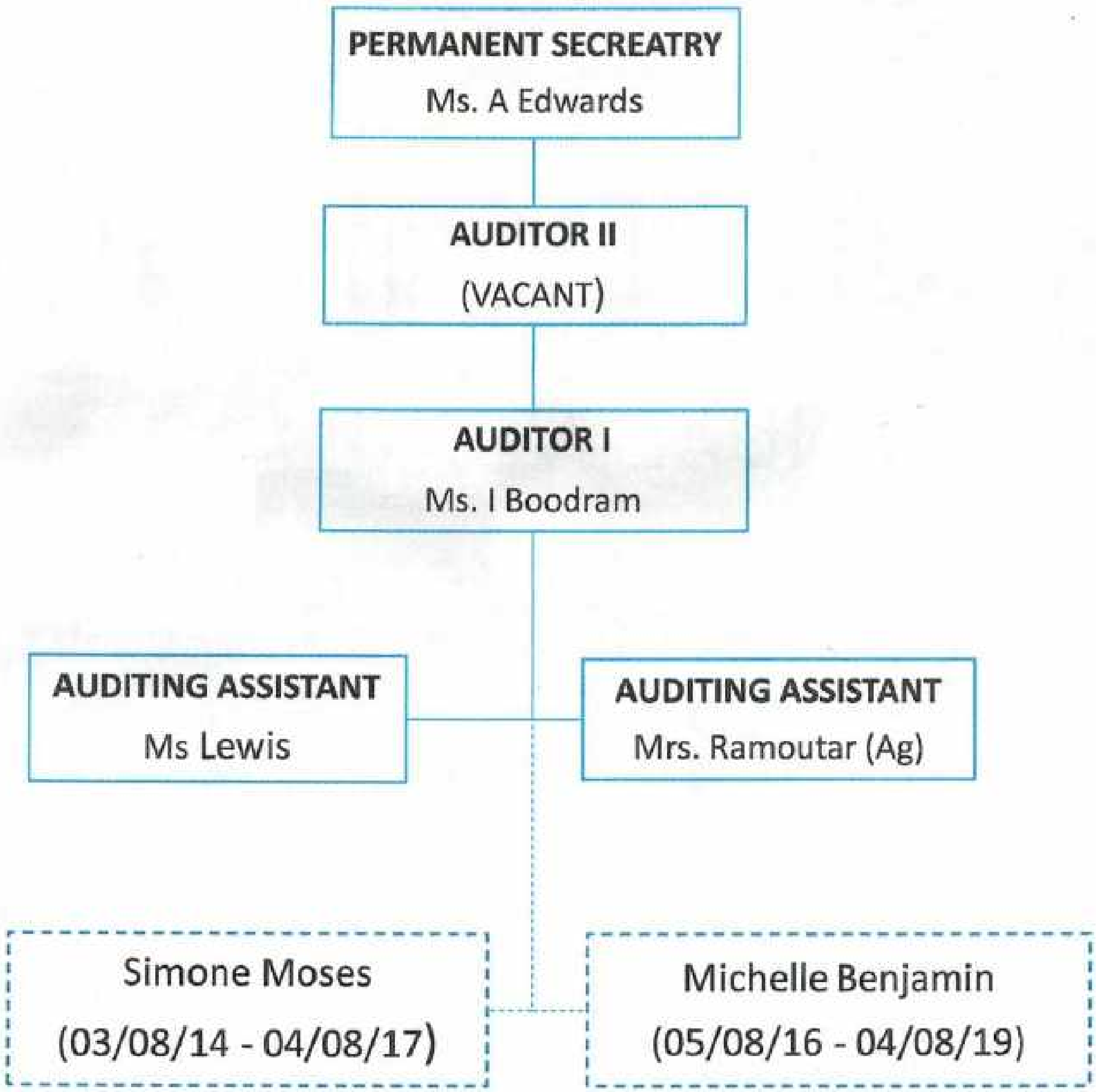
INTERNAL AUDIT UNIT

ANNUAL WORK PLAN

2016 / 2017

SUBMITTED BY: AUDITOR I MS INGRID BOODRAM

INTERNAL AUDIT ORGANOGRAM



INTRODUCTION

1. Legal Basis

a) Ministry of Finance Circular #17 of 1960 dated September 14, 1960 specifies that all Government Ministries must have an Independent Internal Audit Unit.

b) Section 13 (4) of the Financial Regulations of the Exchequer and Audit Act, Chapter 69:01 stipulates:-

"Each Accounting Unit must have an Internal Auditing Section."

2. Definition Of Internal Auditing:- Institute Of Internal Auditors (IIA)

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objective by bringing a systematic, disciplines approach to evaluate and improve the effectiveness of Risk Management, Control and Governance processes.

3. Auditing Objectives:

The overall objective of the internal Auditing is to assist the Accounting Officer in the effective discharge of his / her responsibilities by furnishing objective analyses, appraisals, recommendations and pertinent comments on the activities reviewed. This is accomplished by evaluating the adequacy, effectiveness and efficiency of the Accounting, Financial and Operating Systems in the Ministry, along with the respective Internal Controls. Accordingly, Internal Auditing provides Management with the assurance that:-

- The Ministry of Community Development Culture and the Arts complies with Government Policies, Procedures, Laws, Regulations and Contracts.
- Records are accurate and up to date and form a reliable basis for the generation of Financial Statements

- Assets of the Ministry of Community Development Culture and the Arts are properly recorded and accounted for.
- The use of resources is economical and efficient and that value for money was received.

4. Legislative Framework:

Auditing standards are usually policy driven. Internal Audit in the operation and execution of its duties are governed by legal provisions. Some of these provisions are listed hereunder:-

- The Constitution of the Republic of Trinidad and Tobago
- The Appropriation Act
- Civil Service Act Chapter 23:01
- Exchequer and Audit Act Chapter 69:01 and Subsidiary Legislation
- Travelling Allowances Act Chapter 23:50
- Pension Act and Pension Amendment Act 20/97 and 20/08
- The Procurement of Public Property Act and the Central Tenders Board Ordinance
- Service Commissions and Relevant Acts (Public Service Commission, JLSC etc.)
- Ministry of Finance and Comptroller of Accounts Circulars
- Manual of the Terms and Conditions of Employment
- Classification and Compensation Plans

5. Audit Programme:-

The Annual Work Plan is a parent document from which the Monthly Audit Work Programme is drafted. The Plan incorporates:-

a) The Activities to be audited

b) The Frequency of audits.

6. **Deliverables:- Appendix I**

The work of Internal Audit will focus on six (6) main areas:-

a) Financial Audits – Expenditure and Revenue
b) Human Resource Audits – Pay and the Administration of Pay
c) Systems Audit – Procedures and Controls
d) Special Investigations and Assignments commissioned by the Permanent Secretary

ACTIVITIES TO BE AUDITED

1. Vote Book
2. Examination of paid vouchers under sub items of Expenditure / Schedule of Accounts.
3. Daily Abstract of Payments
   Daily Expenditure Sheets (Batching)
   Expenditure Notification
4. Monthly Reconciliation Statement of Expenditure
5. Monthly Reconciliation of paid and unpaid cheques
6. Monthly Return of Cancelled cheques; Replacements cheques
7. Overpayment Register / related records
8. System for the stricter control of Invoice Orders
9. Cheque Form Register
10. Collection and Accounting for Revenue
11. Annual Receipts and Disbursement Statement

12. Appropriation Account
13. Advances register
14. Travelling Register
15. Imprest cash
16. Register of Counterfoil receipt books
17. Vehicle Log register/Vehicle records/ Fleet Cards
18. Pay Record Cards
19. Kalamazoo records
20. Stores Management
21. Reconciliation of Deposit accounts/Deposit Accounts Register and Records / Revenue Accounts 111/71 Expenditure Recovered for current year
22. Examination of Systems of operation, procedures and controls in Human Resource Management.
23. Current transfers and subsidies.
24. Development Programme
25. Outstation visits Community Facility
    - Contracts Records
    - National Insurance Records
    - Pension and Leave Records (Monthly paid)
    - Severance Benefits (Daily paid)
    - Outstanding Accounts (Previous Year)
    - Gratuity – Contracts Officers
    - Arrears of salary; acting allowance; increments
    - Arrears of wages
26. NAPA & SAPA
    - Inventory
    - Revenue Collection
    - Contract Records

AUDIT ASIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Examine Systems of Operation and Processes with respect to the maintenance of Vote Books for:- ➢ Original Provision ➢ Transfer ➢ Virements ➢ Releases ➢ Expenditure ➢ Commitments ➢ Adjustments ➢ Notification of Credits ➢ I.D.A. Debits	Compliance with Financial Instructions 1965 Sections 65-67 • Financial Instructions 65 Part I Section 38	Examination of Vote Books to Verify:- • That original provision as stated in the Draft Estimates is recorded. • Transfer, Virements, Releases were recorded in detail in the appropriate column in the Vote Book • Ensure that commitments and expenditure does not exceed releases to date • Brought forward commitments are recorded and is the 1st charge on the current year's allocation. • Examine Adjustment Vouchers and Schedules of accounting including I.D.A debits. • That Notification of Credit is examined and cross checked with entries in the Vote Book. • Follow Audit Procedures Manual	Quarterly 100%	2 weeks.

AUDIT ASIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Examination of paid vouchers and Schedule of under the following sub heads of expenditure. 62 Ministry of Community Development Culture and the Arts 01 Personnel Expenditure 02 Goods & Services 03 Minor Equipment Purchases	To ensure compliance with Financial Regulations 65 Sections 71, 75 – 78 Financial Instructions 65 Sections 3; 33-34; 103; 105; 108; 112-116	Examine paid vouchers to verify that:- • Proper authority has been obtained and quoted on the voucher. • The goods/ services have been charged to the correct votes • The supplier's name on the invoice order and the bill correspond • The items signed for as being received agree with the bill. • Totals on both bills and vouchers agree. • The prices charged are either according to contract or approved scales or fair and reasonable according to current local rates. • The computation and coting have been verified and are arithmetically correct. • The service specified has been duly performed satisfactorily as indicated on the voucher. • Stores purchased have been duly received and taken on charge. • No Officer of check staff has been involved in the preparation of voucher. • Cheque numbers and date have been inserted on the paid voucher • There is no super-imposition or erasure on any part of the voucher. • The signature of the certifying officer against the list of authorized officers. • All vouchers contain full particulars of each service. • Vouchers have been checked and passed for payment by the check staff and vote control and that the appropriate initials have been affixed.	Quarterly 50%	one month -

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
• Daily Abstract of Payments • Daily Expenditure Sheets (Batching Sheets) • Expenditure Notification	• To ensure accurate and up to date financial records for the preparation of the Appropriation Account. In accordance with Exchequer and Audit Act Chapter 69:01 Part V Section 24 (b) • Compliance with Financial Instructions 1965 Part 1 Sections 30-31; 51	**Abstract of Payments** • On a daily basis ensure that the paid vouchers for the previous day's expenditure are abstracted and posted to the Daily Abstract of payments. • Verify that the postings under each vote to the Daily Abstract agree with the total of paid vouchers for that day. • Ensure that payments shown on Cheque Lists are recorded on Daily worksheets under Heads and Sub-heads shown on Cheque Lists or, in case of Paylists, as shown on Warrants. • Vouch postings of totals from Daily Worksheets to Daily Abstract of Payments. • All I.D.A. overseas mission debit and closing entry credits are posted on Daily Abstract agree with the Treasury Cards for each month. • Ensure that Daily Totals, under separate heads, agree with Daily Notifications of Expenditure. • Test checks several monthly totals against relevant schedules. • At monthly intervals examine the particulars of debits and credits in respect of non-cash transactions and check postings to the daily abstract. • Vouch Schedule/abstract Reconciliation. • Ensure that any errors discovered are properly entered in the errors Book and are subsequently adjusted. • Tests check monthly balances under several Heads with relevant Treasury Cards • Trace total of cheques issued for month unto Reconciliation of Paid Cheques.	Quarterly 50%	3 Weeks

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
• Daily Abstract of Payments • Daily Expenditure Sheets (Batching Sheets) • Expenditure Notification continued		• Verify that balance of unpaid cheques is correctly brought forward from previous month. • Verify cheques shown as paid cheque by locating actual returned cheques and observing dates of payment. • Vouch Reconciliation with unpaid shown on Treasury Notification of Debits and Credits. • Examine monthly reconciliation statement to show evidence of reconciliation of the Expenditure Notifications with the total of the Schedules and the Daily Abstract of Payments. **EXPENDITURE NOTIFICATION** • On a daily basis that the Expenditure Notification for the preceding day has been prepared, certified and forwarded to the Treasury. • Original and Supplementary appropriations are verified. • The accuracy of the figures entered as "Total Credits granted to date". "Total Actual Expenditure to date and "Available Balance". • That the numbering of the Notification of Expenditure is sequentially numbered.		

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Monthly Reconciliation of paid and unpaid cheques	• To ensure accurate and up to date records are maintained for the preparation of the Appropriation Account. • Compliance with Financial Instructions 1965 Part I Section 32	**Monthly Reconciliation of paid cheques** • Verify composition of attached list of unpaid cheques against those appearing as unpaid in relevant cheque lists. • Verify that all cancelled and replacement cheques are accounted for on the statement of cancelled cheques and replacement cheque lists and note the reason. • Ensure that all credits, changes and adjustments appearing on Reconciliation Statement are correctly and properly stated. • Verify final figure with monthly figure on the relevant Abstract of Payments and Treasury Card. • Compliance with Financial Instructions 1965 part I Section 32.	Quarterly 100%	one month.

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Monthly Return of Cancelled Cheques Replacement Cheques Cancelled	To ensure that all cancelled and replacement cheques are accounted for on cheque lists. Monthly returns of Cancelled Cheques are submitted to the Comptroller of Accounts promptly.	• Verify that cancelled cheques were seen and marked off on the respective cheque lists as being "cancelled". • Verify that any cancelled or missing cheque forms are accounted for on the replacement cheque list and cancelled cheque return. • Verify that all cancelled and replacement cheques are accounted for on the statement of cancelled cheques and replacement cheque lists and note the reason for the cancellations/replacement and the quantity of spoilt cheque forms. • Ensure that all replacement cheques are cross referenced on the replacement cheque list and the original cheque list. • Ensure that all monthly cancelled cheque return and replacement cheque list are submitted to the Comptroller of Accounts promptly.	Quarterly 50%	one month

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Overpayment Register and related records	• To appraise the means used to record and account for overpayments. • That the controls are adequate; efficient to prevent the incidence of overpayments. • Compliance with Financial Instructions 1965 Part IX Section 164-165. • Exchequer and Audit Act Chapter 69:01 Part V Section 24 b	Ensure that whether • The validity of the overpayment by checking the reason in the pay record and the Confidential Personal File (C.P.F.) • The Comptroller of Accounts is informed in accordance with Financial Instructions 1965 Part IX Section 164-165. • The officer overpaid is informed in writing of the reason and the sum overpaid and to state his/her terms of repayment. • The terms of repayment agreed to by both parties commence immediately. • The terms of repayment are unreasonable or the officer's refusal to repay, then the final agreement rest with the Comptroller of Accounts. • Monthly repayments are deducted from the officer's salary, if however payments are made by cash; original receipts of such payments to the Comptroller of Accounts should be seen and recorded in the overpayment register. • Deductions are credited to the correct Head/Sub-Head, item and sub-item of expenditure/revenue. Notification of Credit to be recorded in Vote Book and (Grant of Credit as additional credits). • Total overpayment is recovered. • All overpayments for the current financial year and previous years are	Semi-annually	3 weeks

Overpayment Register and related records continued		recorded separately in the overpayment register. • The recovery of overpayment by cross checking the amounts stated in the overpayment register the deduction voucher and pay record cards. • Return of Personnel is used to effect payment or stop payment. • Late Classification of leave as no pay leave (cause and effect)		

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Examine the System for the Strict Control of Invoice order	To ensure that the system for the stricter Control of Invoice order is established and maintained in accordance with Comptroller of Accounts Circular #3 dated 19/1/88.	• Check invoice order register and verify entries such as issue note number and date from COA issue note. • Verify quantities received were recorded in invoice order register in numerical sequence. • Verify books in register with stocks on hand. • Verify Register is updated to reflect date book started and completed and signature of officer to whom book is issued. • Ensure Safety and Security of all invoice order books. • Verify Monthly return of invoice order used and unused are promptly submitted to the Comptroller of Accounts. • Compare Invoice Order Register for authorized officers and signatures. • Verify that all invoice order issued were committed in Vote Book.	Annually	1 month.

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Cheque Form Register	• Appraise the Register of the Stock of Cheques for correct receipts from the Comptroller of Accounts and use of cheque forms in accordance with Financial Instructions 1965 Part I Sections 18-19.	• Ensure that cheque forms were issued by the Comptroller of Accounts on a requisition signed by the Accounting officer and an issue note was received. • The register of the stock of cheques must record. a) In respect of receipts, the numbers of cheque received; the date of receipt and the signature of the receiving officer. b) In respect of issues, the numbers of cheque issued, the date of issue and the signature of the person to whom the cheques were issued. • Vouch balances of cheque forms on hand as recorded in the register of the Stock of cheques and register of Cheque Forms. • Compare all applications for cheque forms with relevant Cheque Forms issue notes. • Verify all receipts in Register of Cheque Forms against issue notes. • Compare all issues of cheque forms as shown in Register of Cheque Forms with entries in Cheque Record Book. • Ensure that Register of Cheque Forms is properly completed, accurate and up to date. • Check all casts and cross cast.	Bi-Annually 100%	One month.

AUDIT ASIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
	• Review the means used to record and safeguard the collection and accounting for all revenue items for which the receiver of revenue is responsible. • Compliance with Financial Instructions 1965 Part I Section 53-56, Part III	• Examine letter of appointment of the Receiver of Revenue to determine the revenue items for which the Receiver is responsible. • Ensure the revenue records are maintained on a timely basis and the efficient collection of all revenue is brought to account promptly. • Ensure that the internal records and systems of operation provides for segregation of duties and relevant checks and balances. • Verify that official receipts on the prescribed forms have been given to payers of revenue including remittance received and that receipts have been used in strict numerical sequence. • Check that all collections of revenue have been recorded in the cash book with the respective serial numbers of the official receipts. • Verify that all daily collections are lodged into the Central Bank promptly and brought to account in the Treasury under the correct heads and sub heads of revenue. • Check evidence of lodgment in Central Bank. • Verify official receipt from C.O.A and copy of deposit voucher with revenue items credited are recorded in the revenue abstract under the correct revenue item. • Examine Cash Book and verify collections with receipt issued to payee. • Verify that revenue items for which the receiver is responsible were credited on deposit voucher and receipts issued by COA.		

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Appropriation Account	To ensure accurate and up to date records are maintained with respect to Expenditure Records. Daily Abstract Vote Book Expenditure Notification For submission to the Auditor General by 31/1/13 in accordance with the duties and responsibilities of the Auditor General in the Exchequer and Audit Act 69:01	• Examine the draft Appropriation Account to ensure that it has prepared in accordance with Treasury directives issued from time to time. • Verify that all revisions of original notes have been properly supported by authorization (e.g. Supplementary warrants; Virements; Transfers). • Verify that the expenditure figures in the Appropriation Account are in agreement with the final figures in the Daily Abstract of Payments. • Verify that the total expenditure in the Appropriation Accounts is in agreement with the figures on the Treasury Card. • Notify the Accounting Officer of any variance e.g. excesses/savings on votes. • Ensure that the total amount of overpayment which is stated in the Appropriation Account agrees with the cumulative total of individual overpayments recorded in the Overpayment Register. • Ensure that all overpayments which are recorded in the Overpayment Register are reported to the Comptroller of Accounts in accordance with Financial Instructions 1965 Part IX Section 164.	As presented	One week

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Advances Register	• To appraise the Advances Ledger for authorized Travelling Posts and to ensure that monthly deductions are made in accordance with Motor vehicle loans granted by the Comptroller of Accounts. • Compliance with Travelling Allowances Regulations.	• Examine Advances Ledger to verify that all posts for which Motor vehicle loans were granted were in fact classified as Scheduled Travelling Posts and that officers were entitled to receive Motor vehicle loans. • Verify from the Treasury Notification the amount of advance and the terms and conditions of repayment are followed. • Verify that repayments are made in accordance with the terms and conditions of the loan by checking the Paysheets/Pay record cards and copies of deposit vouchers and trace to the monthly cheque remitting deductions to the Treasury. • Establish that monthly deduction cheques are promptly remitted to the Treasury in accordance with the motor vehicle loan. • Verify that the Accounting Unit notifies the Treasury promptly of:- - Loans falling into arrears. - Transfers of officers to another Ministry/Department. - Resignations, retirements; deaths in service. - Verify that the annual Statement of Balance on Motor Vehicle Advances as at 30/9 in accordance with details in the Advances Ledger.	Annually	One month

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Travelling Claims Register	• To appraise the records in the Travelling Claims Register for authorized Personnel and Travelling Claims. • Compliance with Travelling Regulations	• Examine the Travelling Claims Register to verify that all posts for which travelling allowance are paid are in fact classified as schedules travelling posts. • Ensure that only authorized officers i.e. officers in scheduled travelling posts in their Substantive Appointment or acting appointment are paid Upkeep allowance; Travelling claims and Subsistence Allowance. Exception are officers who are authorized to use their vehicle in the performance of their duties, in such case Regulation 16 of the Travelling allowance regulations is applicable. • For each travelling officer, compare entries in the Travelling register with the travelling claims vouchers and establish that correct rates are claimed. • Ensure that authorized, annual kilometric distances are not exceeded. In cases of excess annual kilometric distances, approval from the Permanent Secretary is obtained.	Annually	two months

AUDIT ASSIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETION TIME
Examination of Imprest Cash	• Compliance with Financial Instructions 1965 Part XI Sections 175-194	• Check that no payments were made for purposes other than the purpose for which the Imprest was issued. • Check that sub-vouchers are numbered consecutively under each sub-head of expenditure and the Respective entries in the cash book numbered accordingly also that the numbers of each sub-voucher start at 1 (one) at the beginning of each year. • Check that sub-vouchers were redeemed as often as necessary but not less than twice a month. • Verify that the checking officer examined the Imprest as regularly as possible. • Verify that redeemable Imprests were retired on or before 30th September of each financial year and that the full amount of the Imprest was deposited with the Comptroller of Accounts.	Bi-monthly	One week

Audit Assignment	Objective	Procedures	Scope Of Work	Comp. Time
Register of Counterfoil Receipt Books	• To ensure compliance with Financial instructions 1965 Part III Sections 79-101 • Treasury Directives	• Examine and report upon security aspect of Cheque Forms and Register of Cheques. • Check list of books issued to Ministry/Department under survey. Ensure that the Notification from Comptroller of Accounts is recorded in register stating Notification Number, amount and date of issue. • Ensure that all books have been posted in Register in numerical sequence. Check issues with signature from receiving officer. • Check balances in Register (unused books on hand) with physical stock on hand. • Ensure proper and adequate storage and security of books.	yrs.	1 week

AUDIT ASIGNMENT	OBJECTIVE	PROCEDURES	SCOPE OF WORK	COMPLETIO N TIME
1) Vehicle Log Register 2) Certificate of Ownership 3) Vehicle lodgement 4) Vehicle Log Books / Issue chit for gas and oil 5) Physical inspection of vehicles 6) Fleet Card	• To ensure accurate and up to date records are maintained in accordance with Ministry of Finance Circular #16 dated 20/11/58	• Check that instructions governing the use of log books, as indicated on the front cover of log books are being observed and maintained. • Request each driver to produce his driver's permit to ensure that it is valid and he is licensed to drive the grade of vehicle which has been assigned to him. • Compare the actual reading of the meter in each vehicle with the record of the current log book. • Check to see the log that log books are maintained for each vehicle. • Compare log books with dispatch register; job register and cards. • Check for arithmetical accuracy and authorization of each journey. • Check the distance registered for each journey and see if all fuel and oil received were recorded in the log book and cross check with issue chit for Gas and Oil. • Check log book for repair done to vehicle. • Ensure that the code number stamped on the issue chit belongs to Ministry of Community, Development, Culture and the Arts. • Ensure compliance with Ministry of Finance Circular #16 dated 20/11/58 • Examine vehicle Register for details of all vehicles.	Quarterly 58%	one month

Audit Assignment	Objective	Procedures	Scope Of Work	Comp. Time
Examination of Pay record cards.	• Compliance with financial Instructions 1965 Part.VII Sections 125 - 131	Compare Salary Sheets with Pay Record Cards to establish agreement by way of:- (i) Name of officer (ii) Office (designation) (iii) Salary and leave information (iv) Deductions (v) NIS number; PAYE number Scrutinise Pay Record Cards and verify changes in the following:- (i) Appointments; Promotions; Transfers; Acting (ii) Salary rates (iii) Tax Deductions; Health Surcharge, National Insurance (iv) Other Deductions Verify payments of Full-pay and half-pay leave of officers. Verify deposits made for deductions by comparing Deposit Vouchers and Cheques drawn with Deductions as shown on salary sheets. Verify changes in Salary due to increment, promotion, arrears of salary; increments; Acting Allowance. Ensure that all factors which affects the officer terms of employment for each month as reflected on the return of Personnel are recorded on the Pay Record Cards.	Annually 100%	3 weeks