OFFICE OF THE PRIME MINISTER
13-15 ST. CLAIR AVENUE, ST. CLAIR
REPUBLIC OF TRINIDAD AND TOBAGO

OPM:14/1/7 Temp (17) #242

November 2., 2017

Ms. Jacqui Sampson-Meiguel
Clerk of the House
Parliament of the Republic of Trinidad and Tobago
Levels G-8 Tower D
International Waterfront Centre
1A Wrightson Road
PORT OF SPAIN

Dear Ms. Sampson-Meiguel,

Fourth Report of the Public Administration and Appropriations Committee on Examination of the System of Internal Audit within the Public Service

With reference to the above subject at captioned and upon your request in letter reference PArl.:5/7/12 dated October 04, 2017, please find enclosed the responses to the recommendations/comments outlined in the Report.

The electronic copy has been forwarded to coth@ttparliament.org as requested.

Should you require further information, contact Ms. Rosemarie Richardson, acting Director, Corporate Services at 622-1625 Extension 2127 or email richardsonr@gov.tt.

Sincerely,

Maurice Suite
Permanent Secretary to the Prime Minister (a.i)
Office of the Prime Minister

encl.

Under Individual Assessment of the Report - Issues, Observations and Recommendations: Head: 13 – Office of the Prime Minister

I. **Concerns related to Internal Audit**

- Based on the written submission, the Committee noted that in some instances, the recommendations made by the Internal Auditor were not adhered to.
- Additionally, the Internal Audit Work Programme did not cover all areas and there was no Internal Audit Charter for fiscal year 2016/2017.

Recommendations:

- ***The Office of the Prime Minister should make compliance with the Internal Auditor's recommendations a priority and therefore adhere to all.***

Responses:

- The Office of the Prime Minister has recognised that some of the Internal Audit recommendations were not adhered to and is in the process of rectifying this by the following up with the Internal Audit's workplan in conjunction with what is outlined in its recommendations.

Recommendations:

- ***The Office of the Prime Minister should complete its Internal Audit Charter for fiscal year 2017/2018 by October 30, 2017.***

Responses:

- The Internal Audit Unit is in communication with Comptroller of Accounts with respect to having the Office of the Prime Minister Internal Audit Charter completed. This should be completed by the second quarter of 2018.

Recommendations:

- ***In preparation for the 2017/2018 fiscal year, the Office of the Prime Minister should revise its Internal Audit Work Programme to include all areas so that the Internal Audit Function can be adequately executed by October 30, 2017.***

- ***A copy of the fiscal year 2016/2017 work programmed should be submitted to Parliament by September 30, 2017.***

Responses:

- Please see the Office of the Prime Minister's Internal Audit Unit Work Programme as requested. (**See Appendices I and II**)

APPENDIX I

OFFICE OF THE PRIME MINISTER
INTERNAL AUDIT UNIT
ANNUAL WORK PROGRAMME 2016/2017

NO.	Area of Audit	Month/ Percentage check	Department	Deadline	Objectives
1	Grants/Subventions Books of Accounts	Quarterly/ 100%	St Michael's, St. Mary's, St Dominic's, St. Jude's NGO's - 20 Adoption Board Foster Care Children's Authority	30/09/16	To ensure transparency, accountability and value for money
2	Votebook Schedules of accounts Vouchers	Quarterly 100%	Main Accounting Unit	30/09/16	To ensure compliance with Part V and Part VI of the Financial Regulations 1965 andPart VI, VII and VIII of the Financial Instructions.
3	Daily Abstract of Payments Cheque Lists Reconciliation of Monthly Abstract and Lists of Upaid Cheques	Monthly 100% Quarterly 100%	Main Accounting Unit	30/09/16	To ensure compliance withPart I section 30-31 of the Financial Regulations 1965. To ensure compliance with COA circular No. 20 dated 17th November, 1973, Part I of section (32) of the Financial Regulations 1965.
4	Personnel emoluments and salaries (SRC, Contract, Monthly Paid officers) Payrecord Cards	Quarterly 100%	Main Accounting Unit St Michael's, St. Mary's, St Dominic's, St. Jude's	30/09/16	To ensure compliance with Part VII of the Financial Regulations, Part IX section 80 of the Finacial Instructions and relevant Ministry of Finance Circulars.

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5	Pension and Leave Arrears of Salaries, increments, acting	Upon request 100% Upon request 100%	HR/ Accounting Unit St Michael's, St. Mary's, St Dominic's, St. Jude's	30/09/16	To ensure compliance with Part VII of the Financial Regulations, Ministry of Finance Circulars and other relevant documents.
6	Expenditure notifications Grant of Credit on the exchequer Account	Monthly 100% Monthly 100%	Main Accounting Unit Main Accounting Unit	30/09/16	To verify expenditure posted to the statement is accurate To ensure compliance with Part I section 20-21 of the Financial Regulations 1965
7	-Advances Ledger - Motor Vehicle Insurance Purchase Repair Loan -Processing of Travelling/Subsistence Claims -Travelling Register	Quarterly 100%	Main Accounting Unit St Michael's, St. Mary's, St Dominic's, St. Jude's	9/30/2016	To ensure compliance with the Travelling Allowances Act 23:50
8	National Insurance Records	Quarterly 100%	Main Accounting Unit St Michael's, St. Mary's, St Dominic's, St. Jude's	30/09/16	To ensure comliance with Ministry of Finance Circular No. 5 dated 8th April, 1972

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9	Overpayment of Salaries	Quarterly 100%	Main Accounting Unit St Michael's, St. Mary's, St Dominic's, St. Jude's	30/09/16	To ensure compliance with Part IX section 164-170 of the Financial Regulations 1965, Part IX section 81-85 of the Financial Instructions
10	Asset Inventory/Stores Physical inspection, Asset Registers, Stock Ledgers,	Half yearly	OPM St Michael's, St. Mary's, St Dominic's, St. Jude's	30/09/16	To ensure compliance with the Stores Regulations 1965
11	Custody and control of blank cheques Cancelled Cheques	Quarterly 100% Quarterly 100%	Main Accounting Unit	30/09/16 30/09/16	To ensure that compliance with Part I section 17 -19 of the Financial Regulations 1965 and Ministry of Finance Circular #9 dated 23rd May, 1980
12	Registers - Untilities - Numbered Books (e.g Log books, Invoice books, gas books)	Half Yearly 100%	Office of the Prime Minister	30/09/16	To ensure that control/custody is maintained for all numbered books and that all utilities are paid on a timely manner and that no overpayments occur
13	Appropriation Account	Yearly 100%	Main Accounting Unit	30/09/16	To ensure compliance with Part V section 24 (1)(b) of the Exchequer and Audit Act Chapter 69:01
14	Other Matters	Upon request	Office of the Prime Minister Other relevant Departments	30/09/16	So requested by the Permanent Secretaries

APPENDIX II

OFFICE OF THE PRIME MINISTER
INTERNAL AUDIT DEPARTMENT
ANNUAL WORK PROGRAMME 2017/2018

Unit	Scope	Frequency
State Homes St Michael's, St. Mary's, St Dominic's, St. Jude's Private Residences A Bridge of Hope Amica House Angels of Hope Children's Foundation Casa De Corazon Couva's Children's Home and Crisis Nursery Credo Foundation for Justice – Sophia House Credo Foundation for Justice- Credo Dev Centre Cyril Ross Nursery Dar – Ul- Man Freeport Children's Home El Shaddai Restoration Home for Children Ezekiel Home for Abadoned Children Ferndean's Place Children's Home Florence Foundation Wesleyan Children's Home Haven of Hope Islamic Home for Children Limited Jairah House Joshua House Mother's Union Children'n Home Our Lady of the Wayside Raffa House Raffa House Rainbow Rescue Sri Jayalakshmi Children's Home Limited The Hope Centre The Margaret Kistow Children's Home Vishok Bhavan Department of Social Services – Probation Hostel - Sylphil Home in Love - Tobago	Subvention	Quarterly

OFFICE OF THE PRIME MINISTER
INTERNAL AUDIT DEPARTMENT
ANNUAL WORK PROGRAMME 2017/2018

Unit	Scope	Frequency
Main Accounting Unit	Votebooks, schedules, vouchers Expenditure abstract Deposit accounts Expenditure Notification Labor Checks Cheque Register Motor Vehicle Advances Register Overpayment Register Invoice Order Register/Returns and Physical Balance Reconciliation of Monthly Abstracts of Payments and Counterfoil Register/Returns Telephone Register Rent Register Custody and control of blank cheques Travelling Register	Quarterly
	Salary Records – pay record cards Contract Records NIS Records Contracts awarded under Development Program/	Bi annually
	Appropriation Account	Yearly

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Unit	Scope	Frequency
St Michael's, St. Mary's, St Dominic's, St. Jude's	Vote books, schedules, vouchers Cheque Register Overpayment Register Labor Checks	Bi annually
Human Resource Department St Michael's, St. Mary's, St Dominic's, St. Jude's	Pension and Leave	On-going
OPM St Michael's, St. Mary's, St Dominic's, St. Jude's Diplomatic Centre	Furniture/equipment/computers Physical Vehicle Inspection Stores Other Assets Fleet Card Registers/Transaction Reports	Annually
Gender Affairs	Furniture/equipment/computers Stores Vehicle Log register/ books Gas/ Fuel Book register/ balance Physical inspection of vehicles Fleet Card Registers/Transaction Reports	Bi annually
General Administration Head Office	Imprest Cash Gas and Fuel balance/register Log books balance/ register Fleet Card Registers/Transaction Reports	Bi annually