Government of the Republic of Trinidad and Tobago
Ministry of Public Utilities
Office of the Permanent Secretary

MPU 1/13/18
PS/ASF/ca

November 15, 2017

Ms. Jacqui Sampson-Meiguel
Clerk of the House
Parliament of the Republic of Trinidad and Tobago
Level G8 Tower D
The Port of Spain International Waterfront Centre
#1A Wrightson Road
PORT OF SPAIN

Dear Mrs Sampson-Meiguel,

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

Reference is made to the matter at caption and to your letter dated October 4, 2017 in respect of same. A report entitled "***The Fourth Report of the Committee on Public Administration & Appropriations, First Session of the 11th Parliament***" was presented to the Senate and the House of Representatives on September 14, 2017 and September 15, 2017 respectively.

Standing Orders 100(6) and 110(6) of the Senate and the House of Representatives respectively, require that the Minister with responsibility for the Ministry/Body reported on by a Joint Select Committee to present to each House, a paper responding to the recommendation or and/or comments contained in the Committee Report. In accordance with the Standing Orders, please find

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mpu MINISTRY OF PUBLIC UTILITIES

enclosed the Ministry of Public Utilities' submission in response to the Public Administration and Appropriations Committee's Report on its examination into the system of Internal Audit in the Public Service.

Please note that in accordance with your request a soft copy of the Ministry's response was submitted via email on November 15, 2017.

Yours faithfully,

Gary Joseph

Gary Joseph
Permanent Secretary (Ag)
Ministry of Public Utilities

Government of the Republic of Trinidad and Tobago
Ministry of Public Utilities

MINISTERIAL RESPONSE TO THE FOURTH REPORT OF THE PUBLIC ADMINISTRATION AND APPROPRIATIONS COMMITTEE

November 15, 2017

1. INTRODUCTION

1.1. A report entitled the Fourth Report of the Committee on Public Administration and Appropriations Committee, Second Session of the Eleventh Parliament, Examination of the System of Internal Audit within the Public Service was presented in the Senate on September 14, 2017 and in the House of Representatives on September 15, 2017.

1.2. Standing Orders 100(6) and 110(6) of the Senate and the House of Representatives respectively, require the Ministry with responsibility for the Ministry/Body reported on by a Joint Select Committee to present to each House, a paper responding to the recommendations/comments contained in the report.

1.3. In accordance with the above Standing Orders, the Ministry of Public Utilities has prepared a response on behalf of Senator, The Honourable Robert Le Hunte, Minister of Public Utilities. The said response as contained in this paper is being submitted for the consideration of the House of Representatives and the Senate.

2.0 INDIVIDUAL ASSESSMENT: HEAD 39 MINISTRY OF PUBLIC UTILITIES

I. Training of Internal Audit Staff:

- The Committee noted that the Ministry in its continuous training for staff involved in internal audit and its policy to ensure that all staff under its purview were exposed to the requisite training relative to their field so as to ensure continuous professional development.

II. Efficiency of Internal Audit Checks on Specific Areas:

- The Internal Auditor's work programme did not cover all areas of the Ministry's function. In financial year 2016 /2017, the Ministry commenced site visits thereby expanding the scope of the Ministry's internal audit function. The Ministry assured that the site visits would be included in the Ministry's 2017/2018 Internal Audit work programme.

Recommendation:

- ***The Ministry of Public Utilities should include site visits in its 2017/2018 Internal Audit work programme by November 30, 2017.***
- ***In preparation for the 2017/2018 fiscal year, the Ministry of Public Utilities 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 programme should***

be submitted to Parliament by September 30,2017.

Response of the Ministry of Public Utilities

The Internal Audit's Work Programme for Fiscal Year 2017/2018 has been revised to include all foreseeable areas of the Ministry's function.

Site visits have been included in the Work Programme since Fiscal year 2014/2015 but have only commenced in Fiscal Year 2016/2017.

The 2017/2018 Work Programme also includes for the first time, monthly preparation of accumulated statements on all expenditure under the various sub-heads for submission to the Financial Budget Management Division of the Ministry of Finance, in accordance with the Cash Basis International Public Sector Accounting Standards.

Copies of the Ministry of Public Utilities' Internal Audit Work Programme for fiscal years 2016/2017 (Appendix 1) and 2017/2018 (Appendix II) are submitted for your attention.

INTERNAL MEMORANDUM

FROM: : Internal Audit Division

TO : Permanent Secretary
Ministry of Public Utilities

Approved
[illegible]
18/10/16

DATE : 12th October, 2016

SUBJECT : Annual Audit Work Programme for Fiscal Year 2016/2017

The Internal Audit Annual Programme for the Financial Year 2016/2017 formulated in keeping with the Strategic Plan of the Ministry of Public Utilities and to carry out the mission of the Internal Audit Section, which is to ensure proper Accountability and Adherence to the Financial Regulations and Instructions in all the Divisions of the Ministry of Public Utilities.

The Annual Audit Work Programme is designed to examine, evaluate, monitor and appraise the operations of the various Divisions/ Units of the Ministry of Public Utilities and to provide Management with information about the adequacy and effectiveness of the Organisations Systems of Internal Control.

From this Annual Audit Work Programme, Quarterly Work Programme will be issued to the Internal Audit Staff members to conduct the Audits and Reports will be generated accordingly. At the end of each quarter a Report to the Accounting Officer will be prepared from the Quarterly Work Programmes.

CBabb

CAROL ANN BABB
INTERNAL AUDITOR (II) (Ag)
MINISTRY OF PUBLIC UTULITIES

INTERNAL AUDIT – Ministry of Public Utilities

Programme of Work for the Financial Year 2016/2017

HEAD 39 – MAIN ACCOUNTING UNIT

1. General Warrant/ Releases of Funds
2. Application for Credits/Grant of credits
3. Vote Books
4. Vouchers
5. Schedules of Accounts
6. List of Cheques Issued
7. Notification of Expenditure
8. Daily Abstract of Payments
9. Reconciliation of Paid/ Unpaid Cheques
10. Reconciliation of Revenue Accounts
11. Appropriation Accounts
12. Custody and Control of Blank Cheque Forms
13. National Insurance Records
14. Cheque Writing System
15. Subsidiary Records

a. Personal Emolument Records
b. Advances Ledgers
c. Travelling Claims Registers
d. Electricity Registers
e. Invoice Order Registers
f. Telephone Tolls Registers
g. Telephone Bills Registers
h. Cheque Registers
i. Rent Registers
j. Stamp Registers
k. Stock Registers

2. OFFICE MANAGEMENT AND PERSONNEL

1. Invoice Order Books/ Stock Register
2. Inventory- Furniture and Equipment
3. Inventory of Computer Equipment
4. Inventory – Stores
5. Vehicle Log Books
6. Verification of Incremental dates for the award of Increments
7. Pension and Leave Records
8. Establishment
9. Return of Personnel

3. SUB-ACCOUNTING UNITS

A. Electrical Inspectorate:

1. Revenue Collection and Accounting at:
   Head Office, Arouca and San Fernando
2. Vote Book
3. Invoice Orders/Stock registers
4. Inventory Furniture/Equipment
5. Inventory of Computer Equipment
6. Register/ Stock of Counterfoil Receipt Books

B. Meteorological Services:

Rawinsonde Building, Piarco International, Golden Grove Road, Trinidad

1. Revenue Collection and Accounting
2. Register/ Stock of Counterfoil Receipts Books
3. Stores/ Stock and Vehicle Registers
4. Vehicle Log Books
5. Kalamazoo Records (Daily Paid)
6. Invoice Orders/ Stock Registers
7. Inventory Furniture/ Equipment
8. Inventory of Computer Equipment
9. Vote Book

1. Authority to Incur Expenditure

Perusal of General Warrant and Supplementary General Warrant and Estimates to ascertain the votes for which the various Accounting Units and Sub Accounting units are responsible and the amounts provided under each vote.

2. Application for Grant of Credits

Examination of Application for Grants of Credits to ensure that sums applied for agree with the amounts stated on the approved releases of Funds and that Application for Credits are prepared in accordance with Comptroller of Accounts Circular No. 6 dated March 28, 1995.

3. Vouchers

Scrutiny of payment vouchers for proper classification of expenditure, requisite authorisation and certification and for supporting documents as evidence of service performed or of receipts of goods supplied as well as evidence that vouchers were passed for payment by cheque staff officers.

4. Schedule of Accounts

Examination of Schedules of Accounts to ensure that:

i. Head and Sub Head of Expenditure are the same as stated on corresponding vouchers.
ii. Vouchers numbers have been entered on schedule in numerical sequence.
iii. Additions and brought forwards are arithmetically correct.
iv. Original provisions, expenditure to date, balance of provision and uncommitted balances are accurately recorded.
v. Cheque numbers and date of payments are recorded on schedules.
vi. Certificate on schedule and voucher is signed by duly authorized officers.

5. Expenditure Vote Book

i. Examination of vote book in order to verify the following: -

ii. Expenditure against the amounts provided by Parliament are not exceeded.
iii. Transfers and adjustments are duly recorded.
iv. Initials of certifying officers are inserted against relevant entries.
v. Approved releases are recorded in and that expenditure and commitments contained within the limits of the amounts released.
vi. Necessary authority has been obtained for Virements, Transfers and Supplementary Funds.
vii. Arithmetical Accuracy.
viii. Verified that commitments are being entered in the Vote Book.

6. Expenditure Notification

i. Verify original supplementary appropriation.
ii. Establish accuracy of figures entered as "Total Credits granted to Date", "Total Actual Expenditure to Date" and "Available Balance".
iii. Verify the Expenditure Notifications are being forwarded to the office of the Comptroller of Accounts in accordance with relevant Treasury directives and that they are numbered sequentially.
iv. Verify figures relative to lists of cheques issued.

7. Daily Abstract of Payments

i. Verify that entries in the abstract of payments are correctly posted.
ii. Verify castings and totals brought forward.
iii. Reconcile with expenditure Vote Book.

8. Reconciliation

i. Verify that monthly reconciliation of department's accounting records are being effected.
ii. Verify that Reconciliations Statements of unpaid cheques are being forward to the Treasury.
iii. Check reconciliation statement with Treasury Card balances.
iv. Verify reconciliation of internal records.

SUBSIDARY RECORDS

A. Invoice Orders

i. Examine control of and security over invoice order books to verify the degree of compliance with Comptroller of Accounts Circular No. 3 dated January 19, 1998.

ii. Check invoice order books against the vote book, ascertain whether commitments have been entered.

iii. Verify that the necessary authority has been obtained for the purchase of goods and services e.g. Annual list of Contracts, Permanent Secretary, Central Tenders Board.

B. Travelling Registers

i. Verify that all posts for which travelling allowance is paid are classified as scheduled travelling posts.

ii. Examine travelling register to ensure that it is being properly maintained and verify information therein.

C. Advances Ledger (Motor Vehicles/Computers)

i. Examine Advances Ledger against notification of advances from Comptroller of Accounts in order to determine the terms and conditions of repayment of amounts advanced to officers.

ii. Verify the repayments are being effected in accordance with the terms and conditions stated in the notifications.

iii. Verify balances recorded in Ledger.

D. Personnel Emolument Records

i. Ascertain the authorized number and classification of employees on the establishment; verify that the number of officers employed during the period is in accordance with the approved estimates.

ii. Verify that the names of officers on the payroll are supported by returns of personnel that are certified by the authorised officer in Personnel Section.

iii. Verify that deductions have been correctly made and that cheques relating to these deductions are dispatched promptly to the respective agencies e.g. P.A.Y.E. (Board of Inland Revenue).

iv. Verify that Overpayments are being reported to the Treasury and that the Register of Overpayment is being maintained.

v. Verify that the salary of officers are being properly adjusted in cases of promotions and acting allowance and that pay record cards contain all necessary information in accordance with Section 80, Part IX of the Financial Regulation of the Exchequer and Audit Act Chapter 60:01.

vi. Verify the salary particulars.

vii. Verify that incremental dates of officers have been determined correctly.

viii. Verify that persons who hold offices which fall under the purview of the Salary's Review Commission are paid in accordance with the relevant terms and conditions of service.

ix. Verify all computations of arrears of salary paid to officers.

x. Verify that contracted Officers are being paid in accordance to the terms and conditions as stated on the contract agreement.

E. Inventory Records

i. Examine payment records for new items purchased during the year.

ii. Check records for items that were issued to/by other government departments.

iii. Conduct physical check to verify that items seen agree with information stated in inventory register.

F. Register of Blank Cheque Forms

i. Verify that all cheque register is being properly maintained and that all forms are being adequately secured and properly controlled.

ii. Verify balances of stock on hand.

iii. Examine 'cancelled cheques' file.

G. Stores

Examine system of control, recording and issuing of stocks in order to ensure that proper accounting for items acquired exists.

H. Pension and Leave Records

Verification of Document with Pay Record Cards, Personal File and other related records.

MINISTRY OF PUBLIC UTILITIES

INTERNAL AUDIT WORK PROGRAMME – OCT 2016/ SEP 2017

ITEM	RECORD	%	FREQUENCY	NATURE OF EXAMINATION
1	VOUCHERS & SCHEDULE OF ACOUNTS (GEN. ADMIN, EID, MET SERVICES, DP, IDF, CT, MIN. EQU.)	75	MONTHLY	- To ascertain that vouchers & schedules are prepared in compliance with the Financial Directives and other Internal and External Authorities and that the expenditure is classified in accordance with the Estimates - To ascertain that the expenditure and Vote controls are in place.
2	VOTE BOOKS (GEN. ADMIN, EID, MET SERVICES, DP, IDF, CT, MIN. EQU.)	75	EVERY TWO MONTHS	- To determine that maintenance is iaw Financial Directives, that expenditure is classified iaw the Estimates and that Votes are applied to the intended purpose. - To monitor vote control & expenditure control on the record including the posting of the Est. Virements, NOC, IDA and authorization. - To determine the total expenditure and commitments are within the amount released to date. - Transfer of outstanding commitments to the new Financial Year.
3	CHEQUE WRITING SYSTEM (Cheque Control Reg. Spoilt Cheques & Reg, Cancelled & Revalidated cheques, Blank Cheque Forms)	100	QUARTERELY	- To determine that the maintenance of this System is iaw COA Cir. No. 27 dated 3/9/1998 - To determine that the risk management procedures for the upgrade of the Cheque Writing System are in operation and are working effectively. COA Cir. No. 13 dated 1/9/2010.

	CHEQUE WRITING SYSTEM cont'd			- Verification of stock of cheque forms on hand and usage.
4	REGISTER OF DEPOSITS TO 111/71/AC	100	QUARTERLY	- To determine that the maintenance and operation of the 111/71 System of Deposits of the A/C is iaw COA Cir. 5 dated 24/8/2010 & Part 16 of COA Cir. No. 13 dated 1/9/2010. - To determine that processing of the deposit voucher is iaw the circular.
5	DEDUCTION CHEQUES SYSTEM (PAYE/NIS/HS)	100	QUARTERLY	- To determine that respective deadlines for delivering statute & other third parties cheques are in iaw COA Cir. NO. 4 dated 24/8/2010.
6	EXPENDITURE NOTIFICATION & CHEQUES LISTS	50	QUARTERLY	- To test the accuracy and completeness of the records. - To ascertain timely submission of record to COA and Auditor General. - To ensure expenditure are within the limits.
7	RECONCILIATION STATEMENT OF MONTHLY ABSTRACT OF PAID AND UNPAID CHEQUES	75	QUARTERLY	- To determine that the Ministry's figure are in agreement with the books of the COA. To check for variances. - Compliance with timely submission of the Statement to COA and Auditor General's Department. - To monitor the updating and accuracy of Statements of Unpaid Cheques so that annual voiding of cheques can be determined.
8	LIST OF VOID CHEQUES & RECONCILIATION STATEMENT OF UNPAID (Voiding of Cheques)	100	ANNUALLY	- To determine that the preparation and submission of the record are in conformity with Fin. Cir. No. 2 dated 18/3/1994 and COA Cir. No. 28 dated 11/9/1998.

				- To establish that the total value of void cheques agrees with that of the unpaid cheques.
9	REGISTER OF VOID CHEQUES	75	SEMI-ANNUALLY	- To determine the accuracy and completeness of posting from the "Notification of Credit to the Consolidated Fund" to the Register for the previous year and preparation of any payments requested. - To determine general maintenance based on Min. of Fin. Cir. No. 2 of 1994 dated 18/3/1994.
10	DAILY ABSTRACT Monthly Abstract	75	QUARTERLY	- To determine the accuracy of posting of cash, non-cash transaction and b/f totals to the respective item of expenditure. - To determine maintenance on the computer – authorization for changes, c/f adjustments as a result of changes. - To ascertain completeness of the record and agreement with the Reconciliation Statement and Notification of Expenditure for that month.
11	PAY RECORD CARDS (General Admin. MET, EID – Perm. Estab. Temp. Contract, Short Term)	75	ANNUALLY	- To ensure that all relevant information with respect to an officer's terms of employment are accurately recorded and that the checking control is operating effectively. - To determine that IDA vouchers for promotions and transfer are being processed and that NOC's received are posted on a timely basis to the record.

				- To determine reasons for overpayments/underpayments and the impact on the vote.
12	(a) CONTRACT EMPLOYMENT RECORDS (b) CONTRACT GRATUITY COMPUTATIONS	100 100	SEMI-ANNUALLY AS PRESENTED	- To determine completeness for contract officers whose services were terminated or who resigned before the end of the contract term – revised terms, arrears of payments, unutilized leave. - To determine that gratuity computations are accurate and all relevant information are recorded on the computation document. - To confirm that relevant controls are in place before audit certification.
13	ARREARS WORKSHEETS	100	AS PRESENTED	- To determine that worksheets comply with Public Servants directives and internal guidelines. - To monitor the checking control over the records. - To determine the accuracy and completeness of the arrears based on pay record cards and other information submitted.
14	OVERPAYMENT RECORDS	75	QUARTERLY	- To determine timeliness of letters issued to officers, overpayment reports to the relevant agencies and consequential responses. - To monitor follow-up actions for recovery. - To determine the frequency of actions which contributes to the unauthorized payment and overpayment. COA Cir. No. 20 dated 17/8/1988.

	OVERPAYMENT RECORDS Cont'd			- To examine the register for proper maintenance and completeness.
15	NIS CONTRIBUTION	75	SEMI _ ANNUALLY	- To determine Government and Employee contributions for manually – paid officers. - To ascertain that official receipts for remittances have been received.
16	UNIMED GROUP HEALTH PLAN	75	SEMI - ANNUALLY	- To determine that submission for membership in the Plan are done iaw CPO Cirs dd 25/3/04, 30/4/04, 17/11/08 and 2/2010 dd 6/5/10 and COA Cir. No. 4 dd 31/3/2004 – **HR Records.** Also CPO Cir. 8/7/1 Vol. V dd 20/3/12 and 20/6/12. - To determine that submission and maintenance of accounting records are iaw the accounting procedures outlined in paragraphs 6-9 of COA Cir. 2/2010. - To ascertain that official receipts have been received for payments made.
17	IMPREST CASH BOOK GA - Redeemable	100	QUARTERLY	- To determine that maintenance of the cash book and accountability for the cash are iaw Financial Instruction Pt. XI: 175-194. - Annual retirement of the Imprest iaw statutory dates and procedures.
18	TRAVELLING CLAIMS REGISTER General Administration EID Met. Services	75	QUARTERLY	- To ensure that posting are accurate based on payments made and are timely and have been verified. - To ascertain that internal controls are functional.
19	MOTOR VEHICLE ADVANCES REGISTER	75	QUARTERLY	- To ascertain accuracy of deductions using COA's Notification and

	MOTOR VEHICLE ADVANCES REGISTER Cont'd			deduction vouchers and other supporting records - To ensure the information of officers who have been promoted and/or transferred to the Ministry are recorded. - To verify 1st and last instalments of officers. - Make random checks with receipts to confirm that deductions have been received.
20	UTILITIES REGISTER (Electricity, Water, Telephone)	75	QUARTERLY	- To determine the accountability and accuracy of the information on the register, including the checking control. To monitor the timeliness in the receipt of bills and payments.
21	SERVICES REGISTER (Security, Janitorial, Maintenance & Other contracted Services)	75	ANNUALLY	- To determine that all posting from authorities, contracts and vouchers are sufficient, timely, accurate and verifiable. - To determine that internal controls on the register are functional and the maintenance is adequate. - To determine that there are updated contract agreements. - To ascertain completeness of the records through the receipts.
22	RENT REGISTER (Offices)	75	SEMI-ANNUALLY	- To determine that all posting from authorities, contracts and vouchers are sufficient, timely, accurate and variable. - To determine that internal controls on the register are functional. - To ascertain completeness of the records through the receipts.

23	DEPOSITS ACCOUNTS REGISTER	100	QUARTERLY	- To ensure that the maintenance of the register is iaw Fin. Inst. 212:1-4 COA Cir. No. 19 dd 16/11/2004 and COA Cir. 9 dd 23/8/2010. - Financial Instructions 1965 – part XVIII – 203 -205, 212 – 213. - Reconciliation Statements have been submitted on a timely basis.
24	REVENUE COLLECTION AND ACCOUNTING (EID – Head Office, Arouca , San Fernando),Met Srevices Revenue Register	100	MONTHLY	- To determine that revenue collected is deposited and that Reconciliation Statements are being submitted to the relevant Agencies on a timely basis. - Ensure adherence to the relevant regulations.
25	THEFT AND LOSSES	75	SEMI-ANNUALLY	- To ascertain conformity with Fin. Inst. Pt. XVIII nd Financial Regulations chapter 69:01 Pt. XIX. - To determine that appropriate follow – up action was done.
26	PENSION AND LEAVE RECORDS	100	AS PRESENTED	- To determine that records have been prepared according to P&L requirements and that they accurately account for the officer's service. - To review the P&L Management Systems & Internal Controls.
27	INTERNATIONAL TRAVEL CARD	100	SEMI - ANNUALLY	- To determine conformity with Min. of Fin. Cir. No. 7 dated 4/10/2005.
28	VEHICLE RECORDS Vehicle Log Books Registers Gas Chit & Register Vehicle Inventory	75	QUARTERLY	- To determine that registers are adequately maintained with relevant information and authorization. - To determine that the use and maintenance of log books and gas chits are iaw official directives. That

	VEHICLE RECORDS Cont'd			the books are being returned to Office Management in the time frame required. - To ascertain that there are proper accountability for the Ministry's vehicle in the Vehicle Inventory and the recording of all services and repairs. - To determine that each vehicle's insurance is updated. - To determine that accidents involving these vehicles are handed iaw Min. of Finance Circular 6/1980 dd 7/3/1980.
29	INVENTORIES – Furniture and Minor Equipment	75	ANNUALLY	- To determine that an inventory of the Ministry's assets is kept, maintained and updated with accurate, timely and sufficient information. - To ascertain accountability for Furniture and Other Minor Equipment acquired or donated. - To ensure that the purchase of Computers and Computer Equipment are in keeping with the specification set and are well documented.
30	STORES Office Management	75	ANNUALLY	- To determine that a stores register is maintained in a timely, accurate and complete manner and that there is sufficient information to account for perishable, non-perishable and obsolete stores. - To determine that reducing balances agree with physical check. - To ascertain internal controls over the accessibility to store rooms.

INTERNAL MEMORANDUM

FROM :	:	Internal Audit Division
TO	:	Permanent Secretary Ministry of Public Utilities
DATE	:	5th October, 2017
SUBJECT	:	Annual Audit Work Programme for Fiscal Year 2017/2018

Approved
20/10/17

The Internal Audit Annual Programme for the Financial Year 2017/2018 formulated in keeping with the Strategic Plan of the Ministry of Public Utilities and to carry out the mission of the Internal Audit Section, which is to ensure proper Accountability and Adherence to the Financial Regulations and Instructions in all the Divisions of the Ministry of Public Utilities.

The Annual Audit Work Programme is designed to examine, evaluate, monitor and appraise the operations of the various Divisions/ Units of the Ministry of Public Utilities and to provide Management with information about the adequacy and effectiveness of the Organisations Systems of Internal Control.

From this Annual Audit Work Programme, Quarterly Work Programme will be issued to the Internal Audit Staff members to conduct the Audits and Reports will be generated accordingly. At the end of each quarter a Report to the Accounting Officer will be prepared from the Quarterly Work Programmes.

C Babb

CAROL ANN BABB
INTERNAL AUDITOR (II) (Ag)
MINISTRY OF PUBLIC UTULITIES

Ministry of Public Utilities
INTERNAL AUDIT UNIT

Programme of Work for the Financial Year 2017/2018

I: SCOPE OF WORK

The Internal Audit Unit of the Ministry of Public Utilities has oversight responsibility for reviewing the following documents/records to ensure adherence with the Financial Rules and Regulations:

A. Main Accounting Unit

1. General Warrant/ Releases of Funds
2. Application for Credits/Grant of credits
3. Vote Books
4. Vouchers
5. Schedules of Accounts
6. List of Cheques Issued
7. Notification of Expenditure
8. Daily Abstract of Payments
9. Reconciliation of Paid/ Unpaid Cheques
10. Reconciliation of Revenue Accounts
11. Appropriation Accounts
12. Custody and Control of Blank Cheque Forms
13. National Insurance Records
14. Cheque Writing System
15. Subsidiary Records
    - Personnel Emolument Records
    - Advances Ledgers
    - Travelling Claims Registers
    - Electricity Registers
    - Invoice Order Registers
    - Telephone Tolls Registers
    - Telephone Bills Registers
    - Cheque Registers
    - Rent Registers
    - Stamp Registers
    - Stock Register

B. Office Management and Personnel

1. Invoice Order Books/ Stock Register
2. Inventory- Furniture and Equipment
3. Inventory of Computer Equipment
4. Inventory – Stores
5. Vehicle Log Books
6. Verification of Incremental dates for the award of Increments
7. Pension and Leave Records
8. Establishment
9. Return of Personnel

C. Sub-Accounting Units

1. **Electrical Inspectorate**:
   - Revenue Collection and Accounting at:
   - Head Office, Arouca and San Fernando
   - Vote Book
   - Invoice Orders/Stock registers
   - Inventory Furniture/Equipment
   - Inventory of Computer Equipment
   - Register/ Stock of Counterfoil Receipt Books

2. **Meteorological Services:** (Rawinsonde Building, Piarco International Airport, Golden Grove Road)

   - Revenue Collection and Accounting
   - Register/ Stock of Counterfoil Receipts Books
   - Stores/ Stock and Vehicle Registers
   - Vehicle Log Books
   - Kalamazoo Records (Daily Paid)
   - Invoice Orders/ Stock Registers
   - Inventory Furniture/ Equipment
   - Inventory of Computer Equipment
   - Vote Book

Specific Functions:

Specifically, the Internal Audit Unit undertakes the following:

Main Records

1. Authority to Incur Expenditure

   Perusal of General Warrant and Supplementary General Warrant and Estimates to ascertain the votes for which the various Accounting Units and Sub Accounting units are responsible and the amounts provided under each vote.

2. Application for Grant of Credits

   Examination of Application for Grants of Credits to ensure that sums applied for agree with the amounts stated on the approved releases of Funds and that Application for Credits are prepared in accordance with Comptroller of Accounts Circular No. 6 dated March 28, 1995.

3. Vouchers

   Scrutiny of payment vouchers for proper classification of expenditure, requisite authorisation and certification and for supporting documents as evidence of services performed or of receipts of goods supplied as well as evidence that vouchers were passed for payment by cheque staff officers.

4. Schedule of Accounts

   Examination of Schedules of Accounts to ensure that:

   - Head and Sub Head of Expenditure are the same as stated on corresponding vouchers.
   - Vouchers numbers have been entered on schedule in numerical sequence.
   - Additions and brought forwards are arithmetically correct.
   - Original provisions, expenditure to date, balance of provision and uncommitted balances are accurately recorded.
   - Cheque numbers and date of payments are recorded on schedules.
   - Certificate on schedule and voucher is signed by duly authorized officers.

5. Expenditure Vote Book

   Examination of vote book in order to verify the following: -

   - Expenditure against the amounts provided by Parliament are not exceeded.

- Transfers and adjustments are duly recorded.
- Initials of certifying officers are inserted against relevant entries.
- Approved releases are recorded in and that expenditure and commitments contained within the limits of the amounts released.
- Necessary authority has been obtained for virements, transfers and supplementary funds.
- Arithmetical accuracy.
- Verified that commitments are being entered in the Vote Book.

6. Expenditure Notification
   - Verification of original supplementary appropriation.
   - Establishment of accuracy of figures entered as "Total Credits granted to Date", "Total Actual Expenditure to Date" and "Available Balance".
   - Verification of the Expenditure Notifications are being forwarded to the office of the Comptroller of Accounts in accordance with relevant Treasury directives and that they are numbered sequentially.
   - Verification of figures relative to lists of cheques issued.

7. Daily Abstract of Payments
   - Verification that entries in the abstract of payments are correctly posted.
   - Verification of castings and totals brought forward.
   - Reconciliation with expenditure Vote Book.

8. Reconciliation
   - Verification that monthly reconciliation of department's accounting records is being effected.
   - Verification that Reconciliation Statements of unpaid cheques are being forwarded to the Treasury.
   - Checking of reconciliation statement with Treasury Card balances.
   - Verification of reconciliation of internal records.

Subsidiary Records

9. Invoice Orders

   Examination of control of and security over invoice order books to verify the degree of compliance with Comptroller of Accounts Circular No. 3 dated January 19, 1998.
   - Checking of invoice order books against the vote book, ascertain whether commitments have been entered.

- Verification that the necessary authority has been obtained for the purchase of goods and services e.g. Annual list of Contracts, Permanent Secretary, Central Tenders Board.

10. Travelling Registers
    - Verification that all posts for which travelling allowance is paid are classified as scheduled travelling posts.
    - Examination of travelling register to ensure that it is being properly maintained and verify information therein.

11. Advances Ledger (Motor Vehicles/Computers)
    - Examination of Advances Ledger against notification of advances from Comptroller of Accounts in order to determine the terms and conditions of repayment of amounts advanced to officers.
    - Verification that the repayments are being effected in accordance with the terms and conditions stated in the notifications.
    - Verification of balances recorded in Ledger.

12. Personnel Emolument Records
    - Ascertain the authorized number and classification of employees on the establishment.
    - Verification that the number of officers employed during the period is in accordance with the approved estimates.
    - Verification that the names of officers on the payroll are supported by returns of personnel that are certified by the authorised officer in Personnel Section.
    - Verification that deductions have been correctly made and that cheques relating to these deductions are dispatched promptly to the respective agencies e.g. P.A.Y.E. (Board of Inland Revenue).
    - Verification that Overpayments are being reported to the Treasury and that the Register of Overpayment is being maintained.
    - Verification that the salary of officers is being properly adjusted in cases of promotions and acting allowance and that pay record cards contain all necessary information in accordance with Section 80, Part IX of the Financial Regulation of the Exchequer and Audit Act Chapter 60:01.
    - Verification of salary particulars.
    - Verification that incremental dates of officers have been determined correctly.
    - Verification that persons who hold offices which fall under the purview of the Salary's Review Commission are paid in accordance with the relevant terms and conditions of service.

- Verification of all computations of arrears of salary paid to officers.
- Verification that contracted Officers are being paid in accordance with the terms and conditions as stated on the contract agreement.

13. Inventory Records
    - Examination of payment records for new items purchased during the year.
    - Checking of records for items that were issued to/by other government departments.
    - Conduct of physical check to verify that items seen agree with information stated in inventory register.

14. Register of Blank Cheque Forms
    - Verification that all cheque registers is being properly maintained and that all forms are being adequately secured and properly controlled.
    - Verification of balances of stock on hand.
    - Examination of 'cancelled cheques' file.

15. Stores
    - Examination of system of control, recording and issuing of stocks in order to ensure that proper accounting for items acquired exists.

16. Pension and Leave Records
    - Verification of Document with Pay Record Cards, Personal File and other related records.

Current Transfers and Subsidies

Utilities Assistance Programme

Verification of Documents to determine compliance with Policy for:

- Utility Bill Assistance
- Water Tank Assistance
- Solar Panel Assistance

Such verification will include but is not limited to examination for basic requirements namely,

Utility Bill Assistance

- All applicants must have water and / or electricity account in their name and be subject to authorization to occupy the property for which the subsidy is being requested.

- Beneficiaries must fall in to one of the following categories:
  - Persons who are valid recipients of the Senior Citizens Pension, Disability and Public Assistance Grants or beneficiaries of the (TTCCP) Trinidad and Tobago Conditional Cash Transfer Programme from the Ministry of the People and Social Development;
  - Persons who are certified as having a disability and who earn less than $3,500.00 per month; or
  - Persons who are 65 years or older and are in receipt of an income no more than $3,500.00 per month inclusive of national insurance and pension benefits;

  WASA Criteria: In the case of water bill assistance the following is relevant:

  - *Persons must be residential W.A.S.A customers who own property in Class A2, A3, and A4.*

  T&TEC Criteria: In the case of T&TEC customers, the following is relevant:

  - *Persons must be residential T&TEC customers whose average consumption over 3 billing periods (6 months) is 600kWh or less;*
  - *Beneficiaries must maintain a consumption level of 600kWh or less to remain on the Programme.*

Water Tank Assistance

In order to benefit under the UAP's Water Tank Assistance applicants must satisfy the following criteria:

- A low household income of no more than $6000.00 per month or in the case of a community facility used by groups such as CBO'S, NGO'S, and FBO'S;
- A household without a pipeborne water supply;
- An area that depends on Truck Borne water or have no pipe borne water supply;
- Households or Community Centres /Facilities without a suitable water storage facility.
- Areas identified by the Ministry of Health as High Risk for the spread of the Dengue virus.

A household is defined as one or more persons living together (sleeping most nights of a week) and sharing at least one of the main daily meals. Persons *living alone in a house or part of a house constitute a separate household once they do not share at least one daily meal and have separate living arrangements. (Adapted from the CSO Concept and Definitions Manual 2010)*

Solar Panel Assistance

The benefit is a onetime benefit provided to applicants who meet the criteria, based on assessment of need. The project will be targeted to areas that are not connected to the electricity grid. The Ministry of Public Utilities will cover the cost of the solar panel and related fixtures and installation up to the maximum amount of $35,000.00 as stated in the programme policy.

All applicants must submit the following.

- Valid identification
- Completed application form
- Proof of right to occupy house –Deed of title for land , Land and Building tax receipts, Certificate of Comfort or proof of squatter regularisation according to Guidelines .
- Proof of income such as job letter, pension statement or social welfare assistance slip.
- Letter from T&TEC regarding application for electricity and challenges in accessing electricity grid.

The Internal Audit Unit accompanies staff of the Customer Services Unit in conducting Site Visits to verify the actual installation has taken place.

II: WORK PROGRAMME – OCT 2017/ SEP 2018

ITEM	RECORD	%	FREQUENCY	NATURE OF EXAMINATION
1	VOUCHERS & SCHEDULE OF ACOUNTS (GEN. ADMIN, EID, MET SERVICES, DP, IDF, CTS, MIN. EQU.)	75	MONTHLY	- To ascertain that vouchers & schedules are prepared in compliance with the Financial Directives and other Internal and External Authorities and that the expenditure is classified in accordance with the Estimates - To ascertain that the expenditure and vote controls are in place.
2	VOTE BOOKS (GEN. ADMIN, EID, MET SERVICES, DP, IDF, CTS, MIN. EQU.)	75	EVERY TWO MONTHS	- To determine that maintenance is in accordance with Financial Directives, that expenditure is classified in accordance with the Estimates and that Votes are applied to the intended purpose. - To monitor vote control & expenditure control on the record including the posting of the Est. Virements, NOC, IDA and authorization. - To determine the total expenditure and commitments are within the amount released to date. - Transfer of outstanding commitments to the new Financial Year.
3	CHEQUE WRITING SYSTEM (Cheque Control Reg. Spoilt Cheques & Reg, Cancelled & Revalidated cheques, Blank Cheque Forms)	100	QUARTERLY	- To determine that the maintenance of this System is in accordance with COA Cir. No. 27 dated 3/9/1998 - To determine that the risk management procedures for the upgrade of the Cheque Writing System are in operation and are working effectively. COA Cir. No. 13 dated 1/9/2010.

	CHEQUE WRITING SYSTEM (Cont'd)			- Verification of stock of cheque forms on hand and usage.
4	REGISTER OF DEPOSITS TO 111/71/AC	100	QUARTERLY	- To determine that the maintenance and operation of the 111/71 System of Deposits of the A/C is in accordance with COA Cir. 5 dated 24/8/2010 & Part 16 of COA Cir. No. 13 dated 1/9/2010. - To determine that processing of the deposit voucher is in accordance with the circular.
5	DEDUCTION CHEQUES SYSTEM (PAYE/NIS/HS)	100	QUARTERLY	- To determine that respective deadlines for delivering statute & other third parties cheques are in accordance with COA Cir. NO. 4 dated 24/8/2010.
6	EXPENDITURE NOTIFICATION & CHEQUES LISTS	50	QUARTERLY	- To test the accuracy and completeness of the records. - To ascertain timely submission of record to COA and Auditor General. - To ensure expenditure are within the limits.
7	RECONCILIATION STATEMENT OF MONTHLY ABSTRACT OF PAID AND UNPAID CHEQUES	75	QUARTERLY	- To determine that the Ministry's figures are in agreement with the books of the COA. To check for variances. - Compliance with timely submission of the Statement to COA and Auditor General's Department. - To monitor the updating and accuracy of Statements of Unpaid Cheques so that annual voiding of cheques can be determined.

8	*LIST OF VOID CHEQUES &* RECONCILIATION STATEMENT OF UNPAID (Voiding of Cheques) LIST OF VOID CHEQUES & RECONCILIATION STATEMENT OF UNPAID	100	ANNUALLY	- To determine that the preparation and submission of the record are in conformity with Fin. Cir. No. 2 dated 18/3/1994 and COA Cir. No. 28 dated 11/9/1998. - To establish that the total value of void cheques agrees with that of the unpaid cheques.
9	REGISTER OF VOID CHEQUES	75	SEMI-ANNUALLY	- To determine the accuracy and completeness of posting from the "Notification of Credit to the Consolidated Fund" to the Register for the previous year and preparation of any payments requested. - To determine general maintenance based on Min. of Fin. Cir. No. 2 of 1994 dated 18/3/1994.
10	DAILY ABSTRACT	75	QUARTERLY	- To determine the accuracy of posting of cash, non-cash transaction and totals brought forward to the respective item of expenditure. - To determine maintenance on the computer – authorization for changes, carried forward adjustments as a result of changes. - To ascertain completeness of the record and agreement with the Reconciliation Statement and Notification of Expenditure for that month.
11	PAY RECORD CARDS (General Admin. MET, EID – Perm. Estab., Temp., Contract, Short Term, Acting	75	ANNUALLY	- To ensure that all relevant information with respect to an officer's terms of employment are accurately recorded and that the checking control is operating effectively. - To determine that IDA vouchers for promotions and transfer are being

	PAY RECORD CARDS (General Admin. MET, EID – Perm. Estab., Temp., Contract, Short Term, Acting. (Cont'd)			processed and that NOC's received are posted on a timely basis to the record. - To determine reasons for overpayments/underpayments and the impact on the vote.
12	(a) CONTRACT EMPLOYMENT RECORDS (b) CONTRACT GRATUITY COMPUTATIONS	100 100	SEMI-ANNUALLY AS PRESENTED	- To determine completeness for contract officers whose services were terminated or who resigned before the end of the contract term – revised terms, arrears of payments, unutilized leave. - To determine that gratuity computations are accurate and all relevant information are recorded on the computation document. - To confirm that relevant controls are in place before audit certification.
13	ARREARS WORKSHEETS	100	AS PRESENTED	- To determine that worksheets comply with Public Servants directives and internal guidelines. - To monitor the checking control over the records. - To determine the accuracy and completeness of the arrears based on pay record cards and other information submitted.
14	OVERPAYMENT RECORDS	75	QUARTERLY	- To determine timeliness of letters issued to officers, overpayment reports to the relevant agencies and consequential responses. - To monitor follow-up actions for recovery. - To determine the frequency of actions which contributes to the unauthorized payment and

	OVERPAYMENT RECORDS Cont'd			overpayment. COA Cir. No. 20 dated 17/8/1988. - To examine the register for proper maintenance and completeness.
15	NIS CONTRIBUTION	75	SEMI – ANNUALLY	- To determine Government and Employee contributions for manually – paid officers. - To ascertain that official receipts for remittances have been received.
16	UNIMED GROUP HEALTH PLAN	75	SEMI - ANNUALLY	- To determine that submission for membership in the Plan are done is in accordance with CPO Cirs dd 25/3/04, 30/4/04, 17/11/08 and 2/2010 dd 6/5/10 and COA Cir. No. 4 dd 31/3/2004 – **HR Records**. Also CPO Cir. 8/7/1 Vol. V dd 20/3/12 and 20/6/12. - To determine that submission and maintenance of accounting records are in accordance with the accounting procedures outlined in paragraphs 6-9 of COA Cir. 2/2010. - To ascertain that official receipts have been received for payments made.
17	IMPREST CASH BOOK GA - Redeemable	100	QUARTERLY	- To determine that maintenance of the cash book and accountability for the cash are in accordance with Financial Instruction Pt. XI: 175-194. - Annual retirement of the Imprest in accordance with statutory dates and procedures.
18	TRAVELLING CLAIMS REGISTER General Administration EID Met. Services	75	QUARTERLY	- To ensure that posting are accurate based on payments made and are timely and have been verified. - To ascertain that internal controls are functional.

19	MOTOR VEHICLE ADVANCES REGISTER	75	QUARTERLY	- To ascertain accuracy of deductions using COA's Notification and deduction vouchers and other supporting records - To ensure the information of officers who have been promoted and/or transferred to the Ministry are recorded. - To verify 1^{st} and last instalments of officers. - Make random checks with receipts to confirm that deductions have been received.
20	UTILITIES REGISTER (Electricity, Water, Telephone)	75	QUARTERLY	- To determine the accountability and accuracy of the information on the register, including the checking control. To monitor the timeliness in the receipt of bills and payments.
21	SERVICES REGISTER (Security, Janitorial, Maintenance & Other contracted Services)	75	ANNUALLY	- To determine that all posting from authorities, contracts and vouchers are sufficient, timely, accurate and verifiable. - To determine that internal controls on the register are functional and the maintenance is adequate. - To determine that there are updated contractual agreements. - To ascertain completeness of the records through the receipts.
22	RENT REGISTER (Offices)	75	SEMI-ANNUALLY	- To determine that all posting from authorities, contracts and vouchers are sufficient, timely, accurate and variable. - To determine that internal controls on the register are functional.

	RENT REGISTER (Offices) (Cont'd)			- To ascertain completeness of the records through the receipts.
23	DEPOSITS ACCOUNTS REGISTER	100	QUARTERLY	- To ensure that the maintenance of the register is in accordance with Fin. Inst. 212:1-4 COA Cir. No. 19 dated 16/11/2004 and COA Cir. 9 dated 23/8/2010. - Financial Instructions 1965 – part XVIII – 203 -205, 212 – 213. - Reconciliation Statements have been submitted on a timely basis.
24	REVENUE COLLECTION AND ACCOUNTING (EID – Head Office, Arouca , San Fernando),Met Services	100	MONTHLY	- To determine that revenue collected is deposited and that Reconciliation Statements are being submitted to the relevant Agencies on a timely basis. - Ensure adherence to the relevant regulations.
25	THEFT AND LOSSES	75	SEMI-ANNUALLY	- To ascertain conformity with Fin. Inst. Pt. XVIII and Financial Regulations chapter 69:01 Pt. XIX. - To determine that appropriate follow – up action was done.
26	PENSION AND LEAVE RECORDS	100	AS PRESENTED	- To determine that records have been prepared according to P&L requirements and that they accurately account for the officer's service. - To review the P&L Management Systems & Internal Controls.
27	INTERNATIONAL TRAVEL CARD	100	SEMI - ANNUALLY	- To determine conformity with Min. of Fin. Cir. No. 7 dated 4/10/2005.
28	VEHICLE RECORDS • Vehicle Log Books • Registers	75	QUARTERLY	- To determine that registers are adequately maintained with relevant information and authorization.

	VEHICLE RECORDS (Cont'd) • Gas Chit & Register • Vehicle Inventory • Vehicle Log Books • Registers • Gas Chit & Register • Vehicle Inventory			- To determine that the use and maintenance of log books and gas chits are is in accordance with official directives. That the books are being returned to Office Management in the time frame required. - To ascertain that there is proper accountability for the Ministry's vehicle in the Vehicle Inventory and the recording of all services and repairs. - To determine that each vehicle's insurance is updated. - To determine that accidents involving these vehicles are handled in accordance with Min. of Finance Circular 6/1980 dd 7/3/1980.
29	INVENTORIES • Furniture • Minor Equipment	75	ANNUALLY	- To determine that an inventory of the Ministry's assets is kept, maintained and updated with accurate, timely and sufficient information. - To ascertain accountability for Furniture and Other Minor Equipment acquired or donated. - To ensure that the purchase of Computers and Computer Equipment are in keeping with the specification set and are well documented.
30	STORES • Office Management	75	ANNUALLY	- To determine that a stores register is maintained in a timely, accurate and complete manner and that there is sufficient information to account for perishable, non-perishable and obsolete stores. - To determine that reducing balances agree with physical check.

	STORES (Cont'd) • Office Management			- To ascertain internal controls over the accessibility to store rooms. - To determine Stores Accommodation, arrangement of stock and condition of stock.
31	CELL PHONE & CELL PHONE CARD REGISTERS	75	BI-ANNUALLY	- To determine that these registers are adequately maintained and updated with accurate, timely and sufficient information to account for the receipt and distribution of phone and prepaid cards. - To ascertain that appropriate controls are in place for issue and accountability of phones is in accordance with Cab. Min. # 2986 dd 1/11/2007. - Adherence to established policies.
32	INVOICE ORDER BOOKS REGISTER	75	QUARTERLY	- To ascertain that strict controls have been placed over the receipt, distribution and accountability of these books in compliance with Min. of Fin. Cir. dd 22/7/89 and COA Cir. No. 12 dd 19/1/88. - That the monthly Returns to Comptroller of Accounts are submitted in a timely and accurate manner.
33	POSTAL STAMPS, STICKERS REGISTERS (Gen. Admin, EID, MET)	50	QUARTERLY	- To establish general maintenance of registers particularly in the areas of authorization, purchase, issues and handing-over certificates. - To determine agreement between actual stock and register stock.
34	AUDIT TRAINING		WHEN NECESSARY	- To assess the Audit Training needs of the Internal Audit Staff. - To assist audit staff through coaching/mentoring and through

	AUDIT TRAINING (Cont'd)			internal technical training sessions held with audit staff when required. - To help source external audit courses and submit recommendation for staff attendance.
35	ADMINISTRATIVE REPORT		ANNUALLY	- To prepare and submit report on assignments and projects completed by the Internal Audit section for the year ended based on instruction circular of the Permanent Secretary.
36	LIBRARY BOOKS & PERIODICALS	75	ANNUALLY	- To determine that the inventory for books and CD's purchased has been done in an efficient, accurate and timely manner. - To determine Internal Controls for the accountability and security of these assets.
37	FOREIGN PAYMENTS REGISTER (Wire Transfer & OSM)	75	BI-ANNUALLY	- To determine compliance with circulars C.O.A. No. 7 dated 24/8/10 and C.O.A. Circular No. 11 dated 24/8/09
38	COMMUNICATION UNIT TOKEN REGISTER	75	QUARTERLY	- To check all files, records and expenditure vouchers with respect to tokens purchased. - To ensure accurate amount of tokens purchased are posted to the relevant registers. - To examine the register for proper maintenance and completeness. - To ensure tokens are properly distributed to recipients.
39	CURRENT TRANSFERS AND SUBSIDIES – UTILITIES ASSISTANCE PROGRAMME – SITE VISITS	100	TWICE MONTHLY	To periodically accompany officers from the Customer Service Unit on site visits of applicants and projects. - To determine eligibility of beneficiaries and whether projects are

39	CURRENT TRANSFERS AND SUBSIDIES – UTILITIES ASSISTANCE PROGRAMME – SITE VISITS (Cont'd)	100	TWICE MONTHLY	being executed according to contractual agreements. - To report and make observations on projects being undertaken by the Ministry.
40	DEVELOPMENT PROGRAMME SITE VISITS	100	ONCE PER QUARTER FOR EVERY PROJECT	- To periodically accompany officers from the Sectorial Programmes and Projects Unit on site visits of projects. - To determine whether projects are being executed according to contractual agreements and risks identified by Sectorial Programmes and Projects Unit are being managed. - To report and make observations on projects overseen by the Ministry. (See Appendix 1)
41	FLEET CARD FACILITY	100	QUARTERLY	- To ensure a card is issued to each vehicle and is used to purchases fuel and lubricants for official purposes only. - To ensure the Fleet Card Register is properly maintained by the Fleet Manager. - To ensure that Accounting procedures are being followed according to Ministry of Finance and the Economy Circular No. 1 dated March 04, 2015.

Audit examinations are conducted in compliance with Ministry of Public Utilities Internal Audit's Desk Manual, Exchequer and Audit Act, Financial Instructions (1965) Auditing Guidelines from Internal Audit Manual (Ministry of Finance) Financial and other directives/policy documents from Comptroller of Accounts, Chief Personnel Officer and Director of Personnel Administration.

C Babb

CAROL ANN BABB
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MINISTRY OF PUBLIC UTILITIES