

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

Responses by the Service Commissions Department to recommendations made by the Committee.

Item 3 page 15: Filling Internal Audit Vacancies throughout the Public Service.

Recommendations:

- **The Service Commissions Department should submit to the Parliament, a Status Update on the efforts made in the filling of vacancies in Internal Audit Units by November 30, 2017.**

Response:

The undermentioned table outlines the vacancies that exist in the Audit stream and the status of these offices:-

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
Attorney General and Legal Affairs	Auditor III	1	1	Nil	1	
	Auditor II	2	Nil	N/A	-	filled
	Auditor I	2	1	1	-	filled
	Auditing Assistant	3	1	Nil		The substantive holders of the office are acting in the higher office.
Agriculture, Land and Fisheries	Auditor II	1	Nil	Nil	-	
	Auditor I	3	3	3	-	
	Auditing Assistant	5 & 2 temp	2 & 2 temp	3		Permanent offices are non-travelling. Temp. Offices expired in 2015 awaiting extensions.
Auditor General's Department	Auditor II	1	1	1	-	

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
	Auditing Assistant	1	Nil	1	-	Assistant acting as Auditor II
Community Development, Culture and the Arts	Auditor II	1	Nil	N/A	-	
	Auditor I	1	1	Nil		
	Auditing Assistant	2	2	2	-	
Education	Auditor III	1	Nil	N/A	-	
	Auditor II	1	Nil	N/A	-	
	Auditor I	4	2	2		
	Auditing Assistant	11	3	2	1	Non-travelling
Elections and Boundaries Commission	Auditor I	1	1	1	-	
	Auditing Assistant	1	1	Nil	1	Non travelling
Energy and Energy Industries	Auditor II	1	Nil	N/A	-	
	Auditor I	1	1	1	-	
	Auditing Assistant	2	Nil	N/A		
Finance	Auditor II	1	1	1	-	
	Auditor I	8	2	2		
	Auditing Assistant	10	5	5	-	
Foreign and CARICOM Affairs	Auditor I	1	1	1	-	Substantive officer not physically there.

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
	Auditing Assistant	2	1	2	-	Substantive officer acting as Auditor I
Health	Auditor III	1	1	1	-	
	Auditor II	1	Nil	N/A	-	
	Auditor I	3	1	1	-	
	Auditing Assistant	5	1	1	-	
Housing and Urban Development	Auditor II	1	Nil	N/A	-	
	Auditor I	1	Nil	N/A	-	
	Auditing Assistant	2	Nil	N/A	-	
Industrial Court	Auditor I	1	Nil	N/A	-	
	Auditing Assistant	2	1	1		
Judiciary	Auditor II	1	Nil	1	-	
	Auditor I	1	1	1	-	
	Auditing Assistant	12	8	4	4	1 scheduled 3 non scheduled
Labour and Small Enterprise Development	Auditor II	1	Nil	N/A		
	Auditor I	1	1	1	-	
	Auditing Assistant	2	1	1	-	
National Security	Auditor III	1	Nil	N/A	-	
	Auditor II	3	Nil	N/A	-	
	Auditor I	3 & 1 temp	2 & 1 temp	2		

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
	Auditing Assistant	14	4	1	3	Not a scheduled office
Office of the President	Auditing Assistant	1	1	1	-	
Office of the Prime Minister	Auditor II	1	1	1	-	Promotion was done officer did not assume. Non-travelling
	Auditor I	1	1	1	-	
	Auditing Assistant	5	1	1	-	
Parliament	Auditor I	1	Nil	N/A	-	
	Auditing Assistant	2	1	1	-	
Personnel Department	Auditor I	1	1	1	-	
	Auditing Assistant	1	Nil	N/A	-	
Public Utilities	Auditor II	1	1	1	-	
	Auditor I	2	2	2	-	
	Auditing Assistant	5	2	2	-	
Public Administration and Communications	Auditor II	1	Nil	N/A		
	Auditor I	1	1	1	-	

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
	Auditing Assistant	5	1	1	-	
Planning and Development	Auditor II	1	Nil	N/A	-	
	Auditor I	2	1	1	-	
	Auditing Assistant	3	3	2	1	
Rural Development and Local Government	Auditor III	1	Nil	N/A		
	Auditor II	1	1	1		
	Auditor I	3	1	Nil		1 officer is acting as Auditor II
	Auditing Assistant	3	2	2		1 officer is acting as Auditor I
Social Development and Family Services	Auditor II	1	0	N/A		
	Auditor I	2	0	N/A		
	Auditing Assistant	6	2	2		
Sport and Youth Affairs	Auditor III	1	1	Nil	1	Non-scheduled
	Auditor II	2	1	1	-	Non-scheduled
	Auditor I	2	1	1	-	Non-scheduled
	Auditing Assistant	3	1	2	1	Non-scheduled
Service Commission Department	Auditor II	1	Nil	1	-	
	Auditor I	1	1	1	-	

Ministry/ Department	Office	No. of Offices	No. of Vacant Offices	No. of Acting Incumbents	No of Offices without bodies	Remarks
	Auditing Assistant	1	Nil	Nil	-	
Tobago House of Assembly	Auditor III	1	1	1	-	
	Auditor II	2	2	2	-	
	Auditor I	4	2	2	-	
	Auditing Assistant	9	5	5	-	
Trade and Industry	Auditor II	1	1	1	-	Officer did not assume as post is non travelling
	Auditor I	1	1	1	-	
	Auditing Assistant	3	3	3	-	
Tourism	Auditor I	1	Nil	1	-	Substantive officer not physically there.
	Auditing Assistant	1 temp	N/A	1	-	
Works and Transport	Auditor III	1	1	1	-	
	Auditor II	2	1 (Temp)	Nil		
	Auditor I	4	2	2	-	
	Auditing Assistant	17	11	10	1	non-scheduled
Total		232&5 temp	110	100	14	

The promotions in the audit stream have been hampered during the last six months by representations submitted by public officers on their position on the seniority list. In view of the fact that these offices are generic to Ministries and Departments the Department has been conducting extensive research in an effort to rectify the issues. Nonetheless the Department strives to ensure that there that there are incumbents in offices with acting or temporary

appointments. However, difficulty in sourcing officers to act in the offices of Auditor I and Auditing Assistants in some Ministries/Departments remain a challenge especially where the offices are not scheduled travelling offices. Some officers who have been promoted to these non-scheduled offices have declined the promotion.

There are seventy-one (71) vacant offices of Auditing Assistants in the Public Service and the office will be advertised to have the vacancies filled.

Efforts are continuing to identify suitable replacements for eight (8) Auditing Assistants, two (2) Auditors I and two (2) Auditors III in the following Ministries/Departments:

Ministry/Department	Auditing Assistants	Auditor I	Auditor II	Auditor III	Total	Status
Attorney General & Legal Affairs				1	1	pending
Energy and Energy Industries		1			1	pending
Finance	5				5	1 filled
Judiciary	6	1			7	2 Auditing Assistants provided. Internal arrangements made for Auditor I
Rural Development and Local Government		1			1	pending
Sports and Youth Affairs				1	1	pending
Tobago House of Assembly		1	1		2	Internal Arrangements
Total	11	4	1	2	18	

Head 06 – Service Commissions Department (SCD) page 19

Recommendation:

- **The Service Commissions Department should submit to the Parliament, a Status Report on the Institutional Strengthening Exercise and any other initiatives taken thereafter in an effort to attain the appropriate staffing compliment by November 30, 2017.**

Response:

The Institutional Strengthening Project ended in March, 2017 and the IPAC/ Deloitte Consultants submitted its close-out Report which was accepted by the Director of Personnel Administration. Among others, the recommendations to achieve future state, included the need for a Change management Team, Top Executive Sponsorship, Training and Mentoring, Records development, Database Development and Process Re-engineering.

In 2015 the Internal Audit Unit comprised:

One (1) Auditor I (Ag)

One (1) Auditing Assistant; and

One (1) Temp Clerk I

Cabinet by Minute No. 389 (2nd Session) of December 3, 2015 agreed inter alia to the creation, with immediate effect, of the under mentioned permanent position on the Staff Establishment of the SCD for assignment to the Internal Audit Unit:

One (1) Auditor II

(Salary Range 42E)

Cabinet also agreed that the Internal Audit Unit of the SCD be structured as set out in the Organisational Chart.

It is to be noted that the all of offices are now staffed with acting, permanent or temporary incumbents. They assumed duty/were promoted as follows:

Auditor II (Ag) 10/4/17

Auditor I (Ag) 24/7/17

Auditing Assistant promoted with effect from 22/11/09

Temporary Clerk I 20/8/15

The Unit is therefore fully staffed.

Public Service Commission, Teaching Service Commission, Judicial and Legal Service Commission, Service Commissions Department Trinidad and Statutory Authorities Service Commission are all audited by the Internal Audit Unit.

Head 07 – Statutory Authorities Service Commission page 20

Recommendation:

- **The Service Commissions Department should submit to the Parliament, a report detailing the reasons for the non-submission of Internal Audit Reports to the Statutory Authorities Service Commission by October 31, 2017.**

Response:

The majority of audits performed for the SASC were of an accounting nature such as Payment of Arrears re; Increments, Acting Allowances, Salaries, other Allowances, Pay Record cards, Paysheets, Contract Gratuity and Pension and Leave Records. Whenever discrepancies were discovered verbal recommendations were made by the Audit unit and adjustments were promptly addressed.

In light of this, written queries and reports were not submitted to the Executive Officer, SASC.

In addition, the Auditor General Reports from 2013 to 2016 reflected no adverse findings with respect to SACS; hence the non-submission of the Internal Audit reports the SACS.

Head 65 – Ministry of Foreign and CARICOM Affairs page 37

Recommendation:

- **The Service Commissions Department should provide a Status Report to the Committee on the progress made with respect to the strengthening of the Ministry of Foreign and CARICOM Affairs' Internal Audit Unit by November 30, 2017.**

Response:

The Ministry of Foreign and CARICOM Affairs has on its staff establishment one (1) Auditor I, and two (2) Auditing Assistants. As at 31st October, 2017 all of the offices were staffed with acting or permanent incumbents.

Recommendation:

- **The Service Commissions Department should provide a Status Report to the Committee on the progress made with respect to the strengthening of the Ministry of Sport and Youth Affairs' Internal Audit Unit by November 30, 2017.**

Response:

The Ministry of Sports and Youth Affairs has on its staff establishment the following offices which are staffed by acting/permanent incumbents or are vacant as indicated:

Office	Number of offices	Number vacant	With incumbents	Without incumbents
Auditor III	1	1	-	1
Auditor II	2	1	1	-
Auditor I	2	1	1	-
Auditing Assistant	3	1	2	1

Service Commissions Department has made every effort to source an Auditor III for the Ministry of Sport and Youth Affairs, however no suitably qualified officer/person has been identified. Efforts are ongoing. In addition, there are offices which are not scheduled travelling offices, and as such officers have declined appointments to these offices.