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Please address your response to the Auditor General and quote the reference particulars below.

Ref No: AGD 1/10/4

February 5, 2018

Mrs. Jacqui Sampson-Meiguel
Clerk of the House
Levels G-9, Tower D
The Port-of -Spain International Waterfront Centre
1A Wrightson Road
Port-of-Spain.

Dear Madam,

Re: Twelfth Report of the Public Accounts Committee on the Examination of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the Financial Year 2016.

Your letter on the captioned subject dated January 25, 2018 refers.

I have noted the recommendations of the Public Accounts Committee (PAC) addressed to the Auditor General on pages 18, 21 and 23 of the Report respectively and hereby respond as follows.

The PAC recommended that ***The AGD submit a report to Parliament on the status of the initiatives being undertaken to reduce the occurrence of overpayments amongst Ministries and Departments by February 28, 2018.***

By Circular No. 20 dated 17th August, 1988 (*Appendix I)* the Comptroller of Accounts gave guidelines for reducing the incidence of overpayments. In this regard, as part of the annual audit of the Public Accounts, the Auditor General's Department (AGD) checks each year for initiatives and improvements on the part of Ministries and Departments both in line with the above Circular and otherwise.

Such checks are again ongoing as part of the audit for the financial year ended September 30, 2017, and I can confirm that no new initiatives have been undertaken by Ministries and

Departments with a view to reducing the occurrence of overpayments. Such overpayments therefore continue to occur.

The PAC recommended that ***The AGD liaise with the Minister of Finance on the matter of amendment of clauses 135 – 137 of the Financial Regulations Act to include the ability to store data electronically.***

The ability to store data electronically currently exists. The Electronic Transactions Act, Chap. 22:05 provides at section 9 "The legal requirement that information, a record or a data message be in writing, is satisfied where that information, record or data message is presented in electronic form, if the information, record or data message is accessible and capable of retention for subsequent reference."

Section 13 of the Act further provides "Where a written law requires that certain information, records or data messages be retained, that requirement is satisfied by retaining the information, data messages or records in electronic form."

Finally, the PAC recommended that ***The AGD collaborate with the MPAC to determine a way forward and ensure that Accounting Officers receive the necessary training and development.***

The main rules regarding the duties and responsibilities of Accounting Officers are contained in the Financial Regulations made under section 45(1) of the Exchequer and Audit Act, Chapter 69:01. This Act comes within the purview and under the jurisdiction of the Ministry of Finance.

In keeping with established practice and protocol, it is customary that the Ministry having 'ownership' of an Act, in this case the Ministry of Finance, spearhead training pertaining to the Act in question. This is appropriate as such training amounts to the Ministry of Finance taking the necessary steps to ensure its officers' compliance with the rules set by the Ministry.

Yours faithfully,

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MAJEED ALI
AUDITOR GENERAL