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

Ref No: AGD 1/10/4

January 30, 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: Thirteenth 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 with specific reference to the Ministry of Finance.

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

At page 22 of the subject Report, the Public Accounts Committee recommended that *The Auditor General liaise with the Minister of Finance on the matter of reviewing clauses 135 – 137 of the Financial Regulations Act to include the ability to store data electronically by February 28, 2018.*

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."

At page 23 of the subject Report, the Public Accounts Committee recommended that *The Auditor General, in association with the Attorney General, introduce a legally binding component to the* *statutory deadline for the submission of financial statements, making Permanent Secretaries legally responsible for non-submission or late submission.*

The statutory deadline for the submission of financial statements is set by section 24 of the Exchequer and Audit Act, Chapter 69:01 (the Act) and states "Within a period of four months after 30th September in each year… accounting officers shall prepare and transmit to the Auditor General appropriation accounts of the moneys expended under the votes for which they were responsible". A Permanent Secretary is an accounting officer.

The Financial Regulations, made under section 45(1) of the Act provides at regulation 4(a) "An accounting officer shall be responsible for ensuring… that the financial business of the State for which he is responsible is properly conducted".

Regulation 5(a) further provides "All accounting officers are personally and pecuniarily responsible for… the due performance of the financial duties of their departments".

Regulation 8(j) provides "It is the duty of an accounting officer to… see that… such financial statements as are required by these Regulations are promptly prepared".

Regulation 11 provides that the accounting officer shall be answerable to the Public Accounts Committee for the formal regularity and propriety of accounts of all the expenditure out of the votes for which he is responsible.

Regulation 141 provides "Any person who contravenes any of the provisions of these Regulations is liable on summary conviction to a fine of one hundred and fifty dollars."

Permanent Secretaries are therefore already legally bound to submit financial statements by the statutory deadline and regulations 11 and 141 above empower the Public Accounts Committee to enforce this legal duty.

Yours faithfully,

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MAJEED ALI
AUDITOR GENERAL