

MINISTRY OF HEALTH

Government of the Republic of Trinidad and Tobago

The Public Accounts Committee (PAC)

Written Response to the Recommendations to the 20th 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 2017.

April 01st, 2019

Written Response to Public Accounts Committee

Recommendation: The Ministry should ensure that all accounting officers are apprised of their roles and responsibilities of the positions they hold as a means of ensuring proper record keeping and accounting for all documents for scrutiny.

The Ministry of Health provides continuous training to staff in its Finance and Accounts Unit to reinforce knowledge about roles and responsibilities and ensure application of accounting practices. The Human Resources Division, through the Training Unit, coordinates delivery of training to officers based on the alignment with the developmental needs of the respective Unit. For fiscal year 2017-2018, there were four (4) training sessions specifically targeting accounting officers and these included:

Name of programmes	Dates delivered	Job title of Trainees	Summary and Expected Impact of the Training
Introduction to Public Service Accounting Procedures	27-30 November, 2017	Clerk II	Fundamentals of the Government Accounting Systems. Expected impact: Upgrade of the skills essential for the functioning of sub-accounting and accounting units. The reinforced learning was directly related to the following processes: • vote control; • cheque processing; • cheque staff; and • payroll functions.
Accounting Procedures in Government	15-18 January, 2018	Accountant III Clerk IV Accounting Assistant	Practice of the tools and techniques for the effective functioning of an Accounting Unit. Expected impact: Increased conformity with financial regulations, namely Financial Regulations to the Ex-Chequer and Audit Act and the Financial Instructions 1965. More streamlined processes in keeping with established accounting practices.

Name of programmes	Dates delivered	Job title of Trainees	Summary and Expected Impact of the Training
Leading for Results from the Middle	24, 28, 29 May, 2018	Accounting Executive I	Management tools and strategies required for motivating employees to perform beyond their expectations. Expected impact: A more motivated and higher performing staff supported by tools such as a more robust performance appraisal system.
Accounting and Sub-Accounting Systems and Processes	2, 4, 5 July, 2018	Accountants I Accounting Assistants Clerks I Clerks III	a. Knowledge of accounting and sub-accounting functions to build confidence; b. Cross functional training for all participants to enhance their skill-set; c. Bridging the gap between financial regulations, instructions and day to day operations; and d. Maintenance of records in accordance with the Financial Regulations to the Ex-Chequer and Audit Act, the Financial Instructions 1965, all relevant Minister of Finance and Comptroller of Accounts Circulars.

The above training sessions aimed to upgrade the organizational performance of the financial and accounting units for executing more complex tasks arising from challenging financial and accounting situations in order to adapt to the changing environment.

Given the anticipated movement of accounting officers, these training courses served as a means of reducing the learning time for officers who were transferred or promoted throughout and across the unit.

Further, this training will enhance the skill level and morale of employees in order to improve the efficiency and productivity of the unit.