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Government of the Republic of Trinidad and Tobago

Ministry of Public Administration

Our Ref PA: 3/8/2

August 3, 2020

Mrs. Jacqui Sampson-Meiguel
Clerk of the House
Office of the Parliament
Parliamentary Complex
Cabildo Building
St. Vincent Street, Port of Spain, Republic of Trinidad and Tobago

Dear Madam,

The Twenty-Eighth 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 2018

Enclosed is our written response to the recommendations made in the captioned report further to your request dated June 24, 2020.

An e-copy is simultaneously submitted to coth@ttparliament.org for your attention and records.

Respectfully,

Claudelle McKellar
Permanent Secretary (Ag.)

Government of the Republic of Trinidad and Tobago

Ministry of Public Administration

Response to the Public Accounts Committee

The Twenty-Eighth 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 2018

Written Submission

August 2020

OFFICE OF THE PERMANENT SECRETARY
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No.	Recommendations	Pages	Ministry of Public Administration's Response
4.	**Accounting Officers and Internal Control Systems** i. The Public Service Academy (PSA) should report to Parliament on the implementation of risk management training to sensitise officers across the public service to the consequences of risk and the ways in which risk can be mitigated by strengthening internal controls by July 31, 2020.	21 - 22	In light of the recommendation made by the Public Accounts Committee, the Public Service Academy engaged the services of the Institute of Internal Auditors, Trinidad and Tobago Chapter (IIATT) to facilitate workshops. The Institute of Internal Auditors (IIA), of which the Trinidad and Tobago Chapter is a member, is the profession's most globally recognized educator and provider of standards, guidance and certifications. Audit is a highly specialised area with very few potential facilitators. In this regard, to ensure standardisation in the Internal Audit function throughout the Public Service, the IIATT has been utilised. The Chapter, is a voluntary non-profit organisation,was incorporated by an Act of Parliament (Act #21 of 1991) with its main objectives being to: provide comprehensive professional development activities and standards for the practice of internal auditing; increase knowledge and skills of its members as regards internal auditing and the practice and methods thereof; establish and maintain high standards of integrity, honour and character among internal auditors; promote and protect the welfare and interest of the Institute and the internal auditing profession in Trinidad and Tobago. In keeping with the stated objectives,the Chapter continues to provide professional development seminars and workshops which are resourced by international experts in varied disciplines as well as highly qualified and trained nationals. The IIATT has a team of trained facilitators with experience and expertise in the public sector, who were selected based on their relevant expertise in the various workshops identified to present the material for the undermentioned workshops: 1. **Fundamentals of the Internal Audit Function** - To expose participants to the tools and techniques essential for functioning effectively in an auditing environment. 2. **Risk Based Auditing** - To provide participants with insights relating to best practices of risk assessment so as to develop frameworks for improving internal controls. 3. **Audit Tools and Techniques for Internal Audit Managers** - To provide Audit Managers with the tools and techniques they need to effectively lead in an internal auditing environment. 4. **Procurement Audit** - To provide participants with the tools for ensuring that procurement and contracting practices are carried out in a manner that promotes access, competition and fairness. 5. **Audit Report Writing** - To provide a framework for the writing of effective audit reports that have impact and add value to the organisation.

Audit Training: October 2017 - Present

Workshop	Date	Number of Persons Trained
Risk Based Auditing	November 20 – 21, 2019	18
Audit Tools and Techniques for Internal Audit Managers	April 9 – 12, 2019	15
Fundamentals of the Internal Audit Function	May 14 – 17, 2019	19
Audit Report Writing	July 29 – 30, 2019	17
Audit Tools and Techniques for Internal Audit Managers	July 3 – 6, 2018	24
Audit Report Writing	September 25 – 26, 2018	18
Risk Based Auditing	September 11 – 12, 2018	19

In keeping with the PSA practice of advertising workshops across the public service employees from the following 24 Ministries, Departments and Agencies participated in the "Risk Based Auditing" workshops:

MINISTRY/DIVISION

- Finance
- Public Utilities
- NALIS
- Tobago House of Assembly
- Judiciary
- Social Development & Family Services
- Election and Boundaries Commission
- Education
- Ministry of Public Utilities
- Tobago House of Assembly
- Housing and Urban Development
- Planning and Development
- South-West Regional Health Authority
- Rural Development and Local Government

			• Labour and Small Enterprise Development • Rural Development and Local Government • Planning and Development • National Security • Service Commissions Department • Trade and Industry • South-West Regional Health Authority • Community Development, Culture and the Arts • Office of the Parliament • Sport and Youth Affairs • Office of the Prime Minister • Works and Transport The Ministry of Public Administration (MPA), recognizes that the success and sustainability of any Public Service Modernisation effort is largely dependent on the existence of a critical mass of Public Service executives to not only possess, but also be able to demonstrate sound leadership competencies. Accordingly, as part of its leadership development thrust, the MPA is committed to enhancing the capabilities of leaders at all levels, including the Executive. The Public Service Academy (PSA), the Division with the responsibility for capacity development within the Public Service has coordinated various focused training and developmental interventions for the Executive or Senior Officers in the public service. These interventions include the Executive Development Programme which targeted officers in the public service Range 54 – 68, the Senior Executive Develoment Programme which targeted officers acting as Deputy Permanent Secretary and Oreintation training for newly appointed Deputy Permanent Secretaries. As part of the training and development intervention for the Executives/Senior officers the following sessions are covered: 1. Financial Management in the Public Service which covers the undermentioned: • Financial management practices and accounting procedures • Role of key agencies • Public Procurement Management • Budget Cycle • PSIP

			2. Role of the Accounting Officer/Permanent Secretary – this was facilitated by a panel of retired Permanent Secretaries. 3. Role of the Accounting Officer/Permanent Secretary in relation to State Enterprises and Statutory Authorities 4. Role/Responsibilities of the Accounting Officer – this was facilitated by Head of the Public Service, PS to the Prime Minister and the PS Ministry of Public Administration