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

Ref. No. AGD 1/10/4 Vol. 3

By Hand &
By electronic correspondence
"coth@ttparliament.org "

July 23, 2020

Clerk of the House
Office of the Parliament
Parliamentary Complex,
Cabildo Building,
PORT OF SPAIN

Attn. Ms. Jacqui Sampson Meiguel

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.

I refer to your letter dated June 24, 2020, by which a request for a written response to the recommendations of the Committee as outlined on pages eighteen (18) to twenty-five (25) of the Report was made.

Responses to the recommendations are as follows:

Page 20 Recommendation:

i. **The Public Service Commission should consult with the AGD to establish measures to ensure that Accounting Officers can be held accountable for meeting submission deadlines, thereby removing or reducing obstacles to the effectiveness of the AGD's audit scrutiny by July 31, 2020.**

Response:

i. A virtual meeting was held with Commissioners of the Public Service Commission and the Auditor General on Tuesday July 14, 2020 to discuss the recommendation made at page 20 of the 28th Report of the Public Accounts on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2018. Based on the discussion points, I have drawn the following conclusions:

- The Public Service Commission has the legislative means to discipline Permanent Secretary /Accounting Officers, in other words, it has the legal means from which action can be taken.
- The Auditor General legislatively does not have a reporting mandate to the PSC.
- Measures to ensure accountability by Accounting Officers are enshrined in the Constitution of the Republic of Trinidad and Tobago, The Exchequer and Audit Act and other regulations and directives made by the Treasury.

Page 22 Recommendation:

i. **The AGD and the IRD should consult with the MOF to produce instructions for Draft amendments to be sent to the MAGLA. The MOF should provide a status update on this matter to Parliament by July 31, 2020.**

Response:

i. As reported at paragraph 1.10 of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2019, the AGD and IRD met on several occasions during the course of the financial years 2017 and 2018 to address this issue.

ii. During the years under reference, an amendment to Section 4 of the Income Tax Act, Chapter 75:01 was drafted by officials of the Office of the Attorney General and Ministry of Legal Affairs and was submitted to the relevant parties for consideration and further discussions on the proposed amendment ensued. However, the IRD did not accept the proposed amendment as it applied to the Office of the Auditor General.

iii. The Auditor General has always maintained that it has a legal right to access information relating to the collection of public monies by the IRD. Thus, given the inability of all parties to come to a consensus in almost seven (7) years after the issue arose, in 2019 the Auditor General wrote to the Office of the Attorney General requesting that Office to file an interpretations summons for the interpretation of Section 4 of the Income Tax Act in light of the Constitutional Mandate of the Office of the Auditor General.

A reminder to this request was sent to the Office of the Attorney General and Ministry of Legal Affairs in February, 2020. At the time of this response, the matter remains outstanding.

Page 23 Observation:

i. **The Committee is of the opinion that exit interviews would not comprise the AGD's independence and should be done before the preparation of the final draft of the Department's Report. While the AGD is not obliged to incorporate the content of exit interviews into its Reports, it is vital to hear the opinions of the Accounting Officers.**

Response:

i. The Auditor General agrees that hosting of exit interviews by officers of the AGD would not comprise the AGD's independence and as stated in my response to Committee during the Committee's Hearing held on May 22, 2019 and, I quote from pages 44 and 45 of the Verbatim Notes of the hearing under reference as follows:

"It is standard practice that in fact the Permanent Secretaries in all Departments, as part of our work procedures, that we are supposed to conduct exit meeting with them on the points... and I just want to reiterate that it is standard practice, at the end of our interim audit phrase, that we do speak with all Permanent Secretaries at the exit meeting points."

Page 23 Recommendation:

i. **The AGD should prepare a roster of Accounting Officers with which exist interviews will be held in the preparation of its report on the Public Accounts of the Republic Of Trinidad and Tobago for the financial year 2019 and to report to Parliament by July 31, 2020.**

Response:
The Auditor General's Report on the Public Accounts of the Republic Of Trinidad and Tobago for the financial year 2019 has been laid in both Houses of the Parliament. Presented hereunder is a Table which sets out the meetings held at the respective Ministries/Departments.

Ministry/ Department	Permanent Secretary/ Head of Department/Accounting Officer and other Senior Officials	Date of Exit Meeting	Remarks
Interim			
Ministry of Finance:			
Comptroller of Accounts	Comptroller of Accounts/Accounting Officer Ms. Laban (COA)/Accounting Officer Ms. A Brown, Treasury Director Ms. S. Ramlal, Treasury Director	29 November, 2019	No material observations for a management letter and no observations highlighted in AG's Report 2019
	Mr. V Dhanpaul, (P.S) Ms. Laban (COA) Ms. A .Brown	25 October, 2019	Questionnaire on Overdraft was not signed off by the P.S.
Customs and Excise Division	Ms. Sukra (Acct) Ms. Clara Boodoo	13 December, 2019	Findings/issues were discussed and cleared during the audit. No material points for a management letter; a management letter was not issued
Inland Revenue Department	Ms. Harvey Bethel (Acct. and Liaison officer)		Findings/ issues were discussed during the audit. Documents not produced were highlighted in a Management Letter dated 8/6/2020
Judiciary	Mrs. Christie- Anne Morris-Alleyne- Court Executive Administrator	23 August, 2019	The Exit Meeting held with the Deputy Court Executive Administrator and other Senior Managers.

Ministry/ Department	Permanent Secretary/ Head of Department/Accounting Officer and other Senior Officials	Date of Exit Meeting	Remarks
Ministry of Housing and Urban Development	Mrs. Simone Thorne-Mora	An Exit Meeting was not held	A Management Letter was issued on 29/08/2019.
Ministry of Planning and Development	Mrs. Joanne Deoraj	An Exit Meeting was not held	An Exit Meeting was not held as the P.S. was out of the country. A Management Letter was issued on 04/11/2019.
Ministry of Social Development and Family Services	Mrs. Jacinta Bailey-Sobers	31/10/2019	An Exit Meeting was held with the Permanent Secretary and other Senior Managers.
Ministry of Education	Mrs. Lenor Baptiste-Simmons	17/12/2019	An Exit Meeting was held with the Permanent Secretary and other Senior Managers.
Ministry of Health	Mr. Asif Ali (Ag.)	26/11/2019	An Exit Meeting was held with the Permanent Secretary and other Senior Managers.
Office of the Prime Minister	Mr. Maurice Suite	23/09/2019	An Exit Meeting was held with the Permanent Secretary.
Ministry of Works and Infrastructure **Current Transfers and Subsidies**	Ms. Sonia Francis-Yearwood		An Exit Meeting was not held.
Ministry of Works and Infrastructure **Recurrent Programme**	Ms. Sonia Francis-Yearwood	16/4/2020	Exit Meeting Notes were sent via email.
Ministry of Community Development-**Current**	Mrs. Angela Edwards	07/11/2019	Exit Meeting held with the Permanent Secretary and the Accounting Executive 1.

Ministry/ Department	Permanent Secretary/ Head of Department/Accounting Officer and other Senior Officials	Date of Exit Meeting	Remarks
Transfers and Subsidies			
Ministry of Community Development- **Development Programme CARIFESTA XIV**	Mrs. Angela Edwards	07/11/2019	Exit Meeting held with the Permanent Secretary and the Accounting Executive 1. Arising from the "stay at home order" an Exit meeting on work undertaken in January 2020 on CARIESTA XIV was not held.
Ministry of Community Development- **Recurrent Programme**	Mrs. Angela Edwards	27/3/2020	Exit Meeting Notes were sent via email.
Ministry of Agriculture Lands and Fisheries	Ms. Susan Shurland	17/12/2019	Meeting Held with PS and senior accounting officers. A Management Letter was issued on March 3, 2020.
Ministry of National Security – **Recurrent Programme**	Mr. Vel Lewis	9/1/2020	Meeting Held with PS and senior accounting officers A Management Letter was issued on March 26, 2020.
Ministry of National Security – **Development Programme & Infrastructure Development Fund**	Mr. Vel Lewis		Meeting Held with PS and senior accounting officers. Email forwarded to with for a response to certain observations.
Trinidad and Tobago Police Service	Ms. Harte , Director of Finance	6/3/2020	Headed by the Director of Finance as the Commissioner Mr. Gary Griffith had an emergency meeting on that morning.

Ministry/ Department	Permanent Secretary/ Head of Department/Accounting Officer and other Senior Officials	Date of Exit Meeting	Remarks
			Management Letters were issued on January 26, 2020 and April 18, 2020.
Final Audit			
Customs and Excise Division	Ms. Sukra Ms. Clara Boodoo		Observations were discussed during the audit. Management Letter issued on 8/4/2020.
Ministry of Health	Asif Ali (not present) Kirk St. Louis- Financial Analyst	5th March 2020	Management Letter was issued 19th March 2020. Findings were discussed during the audit. No points for the 2019 AG's Report.
Ministry of Rural Development And Local Government	Desdra Bascombe (not present) Susan Ali Accounting Executive II	20th February 2020	Management Letter was issued 11th March 2020. Findings were discussed during the audit No points for the 2019 AG's Report.
Ministry of Education	Kurt Meyer	13th February, 2020	Management Letter was issued 6th March 2020.
Ministry of Planning	Joanne Deoraj (not present) Kirk Baksh-Accounting Executive I	23rd March 2020	Management Letter was issued 9th April 2020. No points for the 2019 AG's Report.
Elections and Boundaries.	Fern Narcis-Scope (not present) Karen Carter-Foncette Accounting Executive I	13th March 2020	Management Letter was issued 23rd March 2020.

Sincerely yours,

LORELLY PUJADAS
AUDITOR GENERAL