

Public Hearing Summary – Fifteenth Meeting

Wednesday November 08, 2023

Inquiry Subject:

An examination of the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2022.

Committee Members:

The following Committee Members were present for the meeting:

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| • Mr. Davendranath Tancoo, MP | - | Chairman |
| • Ms. Jearlean John | - | Vice-Chairman |
| • Mrs. Ayanna Webster-Roy, MP | - | Member |
| • Mr. Adrian Leonce, MP | - | Member |
| • Dr. Amery Browne | - | Member |

Witnesses who appeared:

Auditor General's Department (AGD)

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| • Mr. Shiva Sinanan | - | Assistant Auditor General |
| • Ms. Suzanne Rampersad | - | Audit Executive II (Ag.) |
| • Ms. Fareeda Chong-Sing | - | Audit Executive II (Ag.) |
| • Ms. Diane Ragoonath | - | Audit Executive II (Ag.) |
| • Ms. Neela Sookra | - | Audit Supervisor (Ag.) |

Key Topics Discussed:

1. The human resource challenges faced by the AGD, at the technical and professional levels, with 30% of the posts on the establishment not filled as at November 2023;
2. The existing audit backlog and the negative effect of the AGD's staffing shortage on the volume of audit work the Department is able to conduct in a given year;
3. The AGD's ongoing discussions with the Service Commissions Department and the Ministry of Finance (MOF) to address its human resource challenges;
4. The AGD's initiatives to recruit contract officers for the position of Public Audit Specialist;
5. The general timeline for the AGD's recruitment processes;
6. The AGD's preference for filling vacancies with public officers as opposed to contract officers as a means of ensuring long term institutional knowledge;
7. The AGD's audit of the financial statements of statutory boards and similar bodies and municipal corporations and the issue of the non-submission of financial statements to the AGD by some of these entities;
8. The parameters observed by the AGD for the outsourcing of audits to external providers;
9. The AGD's adoption of the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative Financial Audit Handbook for the FY 2022 audit;

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10. The AGD's engagement with other SAIs as part of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) and INTOSAI;
11. The AGD's observation of the generally high degree of responsiveness by Ministries, Departments and Agencies (MDA) to its recommendations;
12. The potential for and suitability of the AGD playing a more robust advocacy role with MDAs to strengthen accountability across the public service;
13. The overall strengthening of the AGD's efficiency due to its observance of international auditing standards;
14. The AGD's approach to addressing irregularities found through its audits, including transmission of relevant information to the Fraud Squad of the Trinidad and Tobago Police Service (TTPS);
15. The exit meetings conducted by the AGD with MDAs to discuss the audit findings;
16. The AGD's issuing of Management Letters to MDAs detailing unresolved issues further to the exit meetings;
17. The flagging of recurring issues by the AGD for follow-up from year to year;
18. The importance of risk analysis as part of the AGD's audit processes;
19. The respective duties and powers of the Auditor General and the Comptroller of Accounts pursuant to the Exchequer and Audit Act Chap. 69:01;
20. The delays noted in the implementation by the MOF of the Integrated Financial Management Information System (IFMIS);
21. The Auditor General's intention to conduct audits of the IFMIS information technology framework upon more widespread implementation of the system;
22. The conduct of information technology audits to mitigate against the risk of cyber-attacks in the public sector;
23. The potential for the new procurement legislation and regulations to help reduce the extent of certain irregularities noted during the AGD's audits;
24. The practicability and potential benefits of conducting sensitisation initiatives with Accounting Officers across MDAs regarding pervasive issues noted during the AGD's audits; and
25. The continued challenge for the AGD's audits posed by the secrecy provisions of section 4 of the Income Tax Act Chap. 75:01.

View the Hearing:

The hearing can be viewed on our YouTube page via the following link:
<https://www.youtube.com/watch?v=D69EcZhd0Gc>

**PAC Secretariat
November 08, 2023**