



## **Public Hearing Summary**

**Wednesday March 8, 2017**

### **Committee Members:**

The following Committee Members were present at the meeting:

- Dr. Lackram Bodoë - Vice-Chairman
- Mrs. Ayanna Webster-Roy - Member
- Ms. Allyson Baksh - Member
- Mr. Clarence Rambharat - Member
- Dr. Dhanayshar Mahabir - Member

### **Witnesses who appeared:**

#### **Equal Opportunity Tribunal (EOT)**

- Mr. Narendra Lallbeharry - Registrar
- Mrs. Caroline Mascall-Beckles - Human Resource Officer I (Ag.)
- Mr. Raiaz Haniff - Clerk IV (Ag.)

#### **Industrial Court**

- Ms. Hetty Burke - Auditor I
- Ms. Asha Ramlakhan - Auditing Assistant

### **Key Issues Discussed:**

- The advantages and disadvantages of having the Industrial Court's Internal Audit Unit as the EOT's Internal Auditor;
- The instances in which the Accounting Officer had to act upon discrepancies identified by the Internal Auditor;
- The EOT's use of a Risk Register;
- EOT's level of Operations, Safety and Health Compliance;

- The competence and appropriate staffing of the Industrial Court's Internal Audit Unit;
- The overall staff complement of the EOT;
- How having the Industrial Court's Internal Audit Unit as the EOT's Internal Auditor eliminates conflict of interest;
- The idea of sharing the Internal Audit function among smaller Departments;
- The disadvantages of having the Industrial Court's Internal Audit Unit as External-Internal Auditors; and
- The heavy workload of the Industrial Court's Internal Audit Unit and the need to strengthen the personnel at the Unit due to the fact that the Unit also audits five other Departments;

#### **Elections and Boundaries Commission (EBC)**

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|-------------------------------|---|-------------------------------|
| • Mr. Ramesh Nanan            | - | Chief Election Officer        |
| • Ms. Lena Champa Sahadeo     | - | Deputy Chief Election Officer |
| • Mrs. Fern Narcis-Scope      | - | Senior Legal Officer          |
| • Mrs. Karen Carter- Foncette | - | Accounting Executive I        |
| • Mrs. Karen Ali-Jailal       | - | Internal Auditor I (Ag.)      |

#### **Key Issues Discussed:**

- The challenges faced in the auditing of the EBC's numerous offices
- The Internal Audit Unit being understaffed;
- The need for additional auditors to assist in the auditing of the EBC assets;
- The increase in workload during and immediately after elections; and
- The level of engagement in management.

#### **Trinidad and Tobago Police Service**

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|-----------------------------|---|------------------------------|
| • Mr. Stephen Williams      | - | Commissioner of Police (Ag.) |
| • Mr. Trevor Boissiere      | - | Head- Internal Audit         |
| • Mrs. Maria Rosalina Harte | - | Head- Finance and Accounts   |

#### **Key Issues Discussed:**

- The areas not audited by the Internal Audit Unit;
- The measures taken to widen the scope of the Internal Audit Unit;
- The systems in place to monitor firearms;
- The required amount of Internal Audit staff to effectively audit the TTPS' scope of work;
- The challenges experienced by the Internal Audit Unit and the measures taken to address same;
- Research conducted on international and regional Internal Audit Systems to enhance the operations of the TTPS' Internal Audit Function;
- The percentage of Recurrent Expenditure allocated for Salaries and Wages;
- The advantages and disadvantages of civilians versus persons who have formal Police training being assigned to the Internal Audit Unit of the TTPS; and
- The recommendations to assist the TTPS in performing its duties and functions as it relates to the system of Internal Audit.

#### **Ministry of Works and Transport**

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|-------------------------------|---|----------------------------------|
| • Mrs. Dhanmattee Ramdath     | - | Permanent Secretary (Ag.)        |
| • Mrs. Sonia Francis-Yearwood | - | Chief Planning Officer           |
| • Mr. Clive Clarke            | - | Director , ICT                   |
| • Mr. Rabindranath Jogie      | - | Director, Mechanical Services    |
| • Mr. Kerone Yearwood         | - | Facilities Manager               |
| • Ms. Marissa Chattergoon     | - | Auditor III                      |
| • Ms. Dianne Shim             | - | Director of Finance and Accounts |
| • Mr. Christopher King        | - | Auditor I                        |

#### **Key Issues Discussed:**

- The limited resources of the Internal Audit Unit to efficiently and effectively carry out its duties;
- The measures taken to prevent occurrences of work commencing on projects without contracts;
- The plans for training and development of the Internal Audit staff;

- The use of short-term and contract employment as a means of temporarily strengthening the Internal Audit Unit;
- The impact of the merger between the Ministries of Works and Transport upon the functioning of the Internal Audit Unit;
- The competence of the Internal Audit;
- The status of the Charter of Internal Audit Work for 2017;
- The auditing of the Unemployment Relief Programme; and
- The recommendations to assist the Ministry of Works and Transport in performing its duties and functions as it relates to the system of Internal Audit.

### **Ministry of Labour and Small Enterprise Development**

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|-------------------------------|---|---------------------------------------|
| • Mr. Dalkeith Ali            | - | Permanent Secretary (Ag.)             |
| • Ms. Marcia London- McKellar | - | Deputy Permanent Secretary (Ag.)      |
| • Ms. Shanmatee Sing Ng Sang  | - | Deputy Permanent Secretary (Ag.)      |
| • Ms. Charmaine Harris        | - | Auditor II (Ag.)                      |
| • Ms. Sangeeta Boondoo        | - | Senior Legal Officer                  |
| • Ms. Visha Ramsundar         | - | Accounting Executive I (Ag.)          |
| • Ms. Aarti Bedassie          | - | Director, Research and Planning (Ag.) |

### **Key Issues Discussed:**

- The issues identified by the Comptroller of Accounts and the Auditor General's Department;
- The training of Internal Audit staff;
- The issues of capacity building;
- The challenges faced by the Internal Audit Unit;
- The lack of man-power within the Internal Audit Unit;
- The status of talks with the Department of Personnel Administration with respect to filling the vacancies within the Internal Audit Unit;

- The advantages of the Ministry's Internal Audit Unit;
- The problems identified by the Internal Audit Unit; and
- The recommendations to assist the Ministry of Labour and Small Enterprise Development in performing its duties and functions as it relates to the system of Internal Audit.

### **Ministry of Energy and Energy Industries**

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|--------------------------------|---|-------------------------------|
| • Mr. Selwyn Lashley           | - | Permanent Secretary           |
| • Ms. Lyn- Marie James         | - | Auditor II (Ag.)              |
| • Mr. Richard Jeremie          | - | Chief Technical Officer       |
| • Ms. Kaisha Deene             | - | Accountant II                 |
| • Ms. Menawatie Singh          | - | Senior Human Resource Officer |
| • Ms. Azizah Baksh-Backredee   | - | Senior Chemical Engineer      |
| • Ms. Penelope Bradshaw- Niles | - | Senior Petroleum Engineer     |

### **Key Issues Discussed:**

- The status of the Petroleum Register;
- The auditing of payments under the fuel subsidy;
- The role of Risk Management within the Internal Audit Function at the Ministry;
- The level of Operations, Safety and Health compliance (OSHA) at the Ministry;
- The high risk areas identified in the Ministry's Risk Assessment;
- The training opportunities available to the Internal Audit staff;
- The reporting relationship between the Permanent Secretary and the Internal Audit Unit;
- The status of the Internal Audit 2017 Charter;
- The status of the Ministry's proposal to the Property Management Consulting Division;
- The research conducted into internationally accepted Inter Audit practices; and
- The recommendations to assist the Ministry of Energy and Energy Industries Development in performing its duties and functions as it relates to the system of Internal Audit.

**View the Hearing:**

The hearing can be viewed on our YouTube page via the following link:

<https://www.youtube.com/watch?v=5WRDCa1A9ko>

**Next Meeting:**

The next Public Hearing of the Committee will be held on Thursday March 23, 2017 at 2:30 p.m. (*in public*). At that meeting, the Committee intends to continue its examination of the system of Internal Audit within the Public Service.

**PAAC Secretariat**

**March 9, 2017**