



## **Public Hearing Summary**

### **Wednesday February 24, 2016**

#### **Inquiry Subject:**

The Report of the Auditor General on the Public Accounts of Trinidad and Tobago for the financial year 2014 and the role and function of the Auditor General's Department in ensuring accountability and transparency in financial management in Trinidad and Tobago.

#### **Committee Members:**

The following Committee Members were present for the meeting:

- Dr. Bhoendradatt Tewarie - Chairman
- Mr. Rodger Samuel - Vice- Chairman
- Mr. Randall Mitchell - Member
- Dr. Lester Henry - Member
- Mrs. Paula Gopee-Scoon - Member
- Dr. Dhanayshar Mahabir - Member
- Mrs. Ayanna Webster-Roy - Member

#### **Witnesses who appeared:**

- Ms. Lorelly Pujadas - Deputy Auditor General (Ag.)
- Ms. Gaitrie Maharaj - Assistant Auditor General
- Ms. Gale Serville - Audit Executive II
- Ms. Nicole Cockburn - Legal Officer

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

The following are the key issues were discussed:

1. The role of the Auditor General in accordance with section 116 of the Constitution and sections 7 to 11 of the Exchequer and Audit Act, Chap 69:0 and the challenges between the constitutional provisions and the mechanisms of operation at the Auditor General's Department.
2. The relationship between the Auditor General and the Public Accounts Committee in ensuring transparency and accountability in financial management. The role of the AG is integral in the role of the PAC in oversight and accountability.
3. The five major elements that contribute to weaknesses in the system of public financial management in Trinidad and Tobago as follows:

- a. The archaic Regulations that govern the public accounting framework and the need to adopt Public Sector Accounting Standards;
  - b. The implementation an Integrated Financial Management System;
  - c. The strengthening of the Internal Audit function in Ministries and Departments; and
  - d. Adequate staffing and training of staff in Accounting and Monitoring Units across Ministries and Departments
  - e. The implementation of performance indicators to aid in the preparation of Value for Money Audits.
4. The role of an Accounting Officer in accordance with Regulations 3 to 11 of the Financial Regulations of the Exchequer and Audit Act.
  5. The Auditor General's Department's role in monitoring the implementation of recommendations and the responsiveness of Ministries and Departments to recommendations.
  6. The audit of the Auditor General's Department which is done by the Treasury Division of the Ministry of Finance.
  7. Problems identified through audits of the Auditor General's Department.
  8. The definition and the capacity of the Auditor General to conduct the following types of audits:
    - a. Financial Auditing;
    - b. Compliance Auditing;
    - c. Value for Money Auditing;
    - d. Special Auditing;
    - e. Forensic Auditing.
  9. The involvement of the public and potential whistleblowers in identifying issues to be investigated. This involvement is facilitated by the submission of comments via the Auditor General's website.

**View the Hearing:**

The hearing can be viewed on our YouTube page via the following link:  
<https://www.youtube.com/watch?v=ljsp314XVx0>

**Next Meeting:**

The next Public Hearing of the Committee will be held on Wednesday March 9, 2016 at 10:30 a.m. At that meeting the Committee intends to continue its discussion with the Auditor General with a specific focus on the issues raised in the Report on the Public Accounts for the financial year 2014. The report can be accessed via the following link:

<http://auditorgeneral.gov.tt/sites/default/files/Auditor%20General%27s%20Report%202014.pdf>

**PAC Secretariat  
February 24, 2016**