



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE POINT FORTIN CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30TH, 2010

The accompanying Financial Statement of the Point Fortin Civic Centre for the year ended September 30th, 2010 has been audited. The Statement comprises of an Expenditure Statement for year ended September 30th, 2010 and Notes to the Financial Statement numbered 1 to 4 and 6.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Point Fortin Civic Centre is responsible for the preparation and presentation of this Financial Statement in accordance with the Cash Basis of Accounting and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

3. The Auditor General's responsibility is to express an opinion on the Financial Statement based on the audit. The audit which was carried out in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago was conducted in accordance with accepted Auditing Standards. Those Standards require that ethical requirements be complied with and that the audit be planned and performed to obtain reasonable assurance about whether the financial statement is free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

5. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the qualified audit opinion.

BASIS FOR QUALIFIED OPINION

TITLE OF THE FINANCIAL STATEMENT

6. The title of the Financial Statement was "Expenditure Statement for Year Ended September 30th 2010". As this Statement also includes income, the title of the Financial Statement should be "Income and Expenditure Statement for Year Ended September 30th 2010."

FORMAT OF THE FINANCIAL STATEMENT

7. Note 2 to the Financial Statement states that the accounts of the Centre are prepared on a Cash Basis. The beginning and closing cash balances of the Centre were not disclosed in the Financial Statement in accordance with the Cash Basis of Accounting.

MAIN BANK ACCOUNT

8. Bank reconciliation statements for the Main Bank Account were not produced for audit examination.

MISCELLANEOUS EXPENDITURE –GENERAL EXPENSE

9. One hundred and forty-six vouchers amounting to \$167,044.48 were passed for payment and reflected as Sub Item 23 General Expense under Head 04 Miscellaneous Expenditure. Authority for the creation of Sub Head 04 – Miscellaneous Expenditure was not produced for audit examination.

SUPPLIER INVOICES

10. Supporting supplier invoices totalling \$12,010.00 were not produced for audit examination.

QUALIFIED OPINION

11. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 to 10 above, the Financial Statement present fairly, in all material respects the income and expenditure of the Point Fortin Civic Centre for the year ended September 30th, 2010 in accordance with the Cash Basis of Accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

DEPOSIT REGISTER

12. Paragraph 204 (1) of the Financial Instructions 1965 states:

“All Accounting Officers and Heads of Departments receiving deposits shall maintain a Deposit Register in which shall be recorded under the name of the depositor, particulars of all deposits made or withdrawn.”

12.1 A Deposit Register was not maintained by the Centre.

SUBMISSION OF REPORT

13. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and the Minister of Finance in accordance with the requirements of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.



19th September, 2023
PORT OF SPAIN

Jaiwantie Ramdass
JAIWANTIE RAMDASS
AUDITOR GENERAL (Ag.)

**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR YEAR ENDED SEPTEMBER 30th 2010
NOTES**

01 PERSONNEL EXPENDITURE:	30.09.10
Remuneration to Board Members	-
SUB TOTAL	-
02 PERSONNEL EXPENDITURE:	
01 Travelling Expenses	\$ 65,075.75
03 Uniforms	\$ 34,060.10
04 Electricity Charges	\$ 37,141.47
05 Telephone	\$ 77,459.51
06 WASA Rates	-
07 House Rates	-
09 Rent Equipment/Vehicles & Equipment	\$ 13,435.50
10 Office Stationery and Supplies	\$ 48,263.27
11 Periodicals	\$ 1,564.00
12 Materials and Supplies	\$ 27,377.71
15 Repairs and Maintenance to Equipment	\$ 25,923.26
16 Contract Employment	\$ 77,030.14
17 Training	\$ 2,760.00
21 Repairs and Maintenance (Building)	\$ 24,342.69
057 Postage	-
061 Insurance	-
062 Promotion Publicity & Publishing	-
066 Hosting of Conferences, Seminars & Other Function	\$ 47,551.22
SUB TOTAL	\$ 481,984.62
CARRIED FORWARD	\$ 481,984.62



NOTES	30.09.10
BROUGHT FORWARD	\$ 481,984.62
03 MINOR EQUIPMENT PURCHASE	
03 Furniture and Furnishings	\$ 16,000.00
04 Other Minor Equipment	\$ 14,835.00
SUB TOTAL	\$ 30,835.00
TOTAL	\$ 512,819.62
04 MISCELLANEOUS EXPENDITURE	
19 Extra Cleaning	-
21 Caution Fee	-
22 Closure of Snackette	-
23 General Expense	\$ 167,044.48
SUB TOTAL	\$ 167,044.48
TOTAL	\$ 679,864.10
TOTAL INCOME 2009-2010	\$ 725,260.00
TOTAL EXPENDITURE 2009-2010	\$ 679,864.10

POINT FORTIN CIVIC CENTRE
NOTES TO FINANCIAL STATEMENT
For the year ended September 30, 2010

1. BACKGROUND:

The Point Fortin Civic Centre was created by Cabinet Minute dated May 08, 1969 and is a section/department of the Community Development Division. During the above period this Division was under the ambit of the Ministry of Community Empowerment, Sport and Consumer Affairs and underwent a name change to Ministry of Community Development and Gender Affairs in the said year.

This non-profitable organization was established to serve the community in the sphere of culture, sports and academic and to be used as an instrument for social education.

- i. This is accomplished through coordinating and implementing programmes with a view of empowering the community and guiding them to become self-sufficient;
- ii. Providing accommodation for community meetings, seminars and educational lectures.
- iii. Hosting cultural events and providing accommodation for private functions at affordable rates.

2. ACCOUNTING POLICY:

The Point Fortin Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations and Instructions of 1965 of the Government of Trinidad and Tobago.

3. BANK ACCOUNT

The Point Fortin Civic Centre has one (1) bank account at Republic Bank, Point Fortin. The main account or 01 accounts, comprises of subvention and income generated from the Civic Centre through rentals etcetera. Expenses budgeted for this fiscal year was deducted from this account.

4. BOARD OF MANAGEMENT:

A Board of Management was appointed to the Point Fortin Civic Centre in 2007 for a period of two (2) years.

During the period October 1, 2009 to September 30, 2010, the Manager of the Point Fortin Civic Centre was under the supervision of the Supervisor I Community Development.

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**6. THE ESTABLISHMENT OF THE POINT FORTIN CIVIC CENTRE
COMPRISES:**

- i. One (1) Manager
- ii. One (1) Assistant Manager
- iii. Three (3) Estate Constables
- iv. One (1) Break-Shift Watchman (Daily Rated)
- v. One (1) Clerk Stenographer (Clerk/Typist fills this position)
- vi. One (1) Cleaner
- vii. One (1) Handyman (Monthly paid)
- viii. One (1) Handyman (Daily paid)
- ix. One (1) Groundsman

Yours faithfully



**MR VARMA BOODOOSINGH
MANAGER**

POINT FORTIN CIVIC CENTRE

MANAGER

POINT FORTIN CIVIC CENTRE