



**REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE SOUTHERN ACADEMY FOR THE PERFORMING ARTS FOR THE PERIOD 30<sup>TH</sup> JUNE 2022 TO 30<sup>TH</sup> SEPTEMBER 2022**

The Financial Statements of the Southern Academy for the Performing Arts (SAPA) for the period 30<sup>th</sup> June, 2022 to 30<sup>th</sup> September, 2022 have been audited. The Statements as set out on pages 1 to 12 comprise a Government Subvention, Revenue Earned, Statement of Actual Statutory Board Income, Statement of Actual Statutory Board Expenditure, Cheque Payments Schedule for the period 30<sup>th</sup> June, 2022 to 30<sup>th</sup> September, 2022, and Background Information.

2. In my opinion, the Financial Statements as outlined at paragraph one above, present fairly, in all material respects, the financial position of the Southern Academy for the Performing Arts for the period 30<sup>th</sup> June, 2022 to 30<sup>th</sup> September, 2022 and the related financial performance in accordance with the provisions of the Exchequer and Audit Act, Chapter 69:01.

**BASIS FOR OPINION**

3. The audit was conducted in accordance with the principles and concepts of International Standards of Supreme Audit Institutions (ISSAIs). The Auditor General's responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of this report. The Auditor General is independent of SAPA in accordance with the ethical requirements that are relevant to the audit of the financial statements and other ethical responsibilities have been fulfilled in accordance with these requirements. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the above audit opinion.

**RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

4. Management of SAPA is responsible for the preparation and fair presentation of these financial statements in accordance with Exchequer and Audit Act, Chapter 69:01 and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the ability of SAPA to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate SAPA or to cease operations, or has no realistic alternative but to do so.

6. Those charged with governance are responsible for overseeing the financial reporting process of SAPA.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

7. The Auditor General's responsibility is to express an opinion on these financial statements based on the audit and to report thereon in accordance with section 116 of the Constitution of the Republic of Trinidad and Tobago and Section 34 (1) of Act No. 6 of 2022.

8. The Auditor General's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes her opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

9. As part of an audit in accordance with the principles and concepts of ISSAIs, the Auditor General exercises professional judgment and maintains professional skepticism throughout the audit. The Auditor General also:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit 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 internal controls of SAPA.
- Concludes on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of SAPA to continue as a going concern. If the Auditor General concludes that a material uncertainty exists, the Auditor General is required to draw attention in her audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify her opinion. The Auditor General's conclusions are based on the audit evidence obtained up to the date of her audit report. However, future events or conditions may cause SAPA to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

10. The Auditor General communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that were identified during the audit.

**SUBMISSION OF REPORT**

11. 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.



**13<sup>TH</sup> SEPTEMBER, 2023  
PORT OF SPAIN**

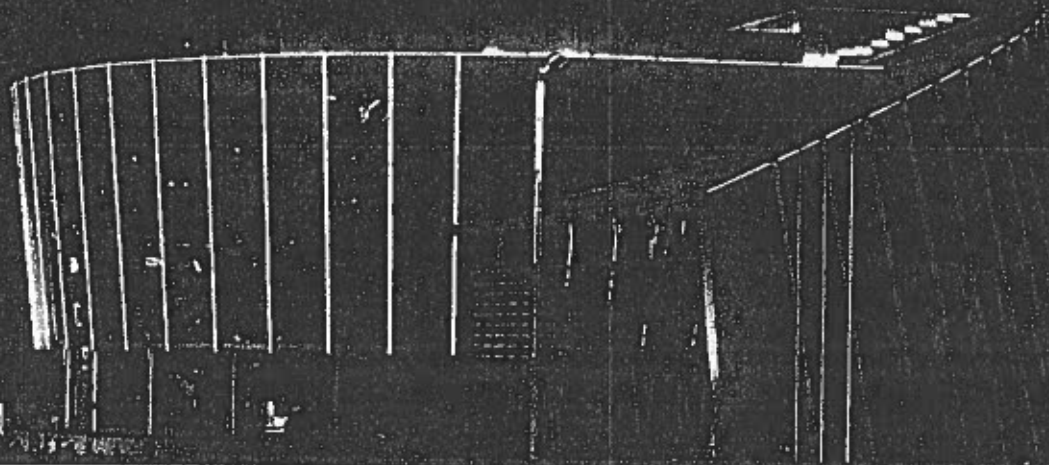
*Jaiwantie Ramdass*  
**JAIWANTIE RAMDASS  
AUDITOR GENERAL (Ag.)**

**THE SOUTHERN  
ACADEMY FOR THE  
PERFORMING ARTS  
(SAPA)**

**20  
22**

**30 JUNE - SEPTEMBER 30**

**INCOME &  
EXPENDITURE  
STATEMENTS**



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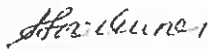


## INCOME AND EXPENDITURE STATEMENTS

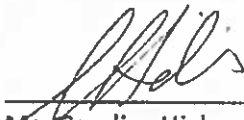
### Introduction

The ensuing financial information is representative of the Income and Expenditure for The Southern Academy for the Performing Arts ("SAPA"); for the period 30<sup>th</sup> June, 2022 to 30<sup>th</sup> September 2022.

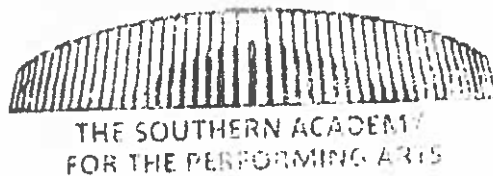
By virtue of correspondence dated September 27, 2022 from the Treasury Division of the Ministry of Finance, the Comptroller of Accounts advised that the accounts for SAPA for the three (3) month period aforementioned, be prepared in accordance with the provisions of the Exchequer and Audit Act, Chapter 69:01, i.e. Income and Expenditure Statements. A copy of said letter is hereto attached.



**Ms. Jacqueline Loorkhoor**  
Accounting Executive I (Ag)  
Ministry of Tourism, Culture and the Arts



**Ms. Candice Hicks**  
Chairman of the Board of the Southern Academy for the Performing Arts



## BACKGROUND INFORMATION

Prior to Fiscal 2021, the former Ministry of Community Development, Culture and the Arts ("MCDCA) had responsibility for The Southern Academy for the Performing Arts ("SAPA"). By *Trinidad and Tobago Gazette (Extraordinary) Vol. 59 No. 158 dated 9<sup>th</sup> day of September, 2020*, the former Ministry of Tourism ("MOT") and the Culture and the Arts Division of the former MCDCA were merged into a single new Ministry, the Ministry of Tourism, Culture and the Arts ("MTCA"). Accordingly, responsibility for SAPA now vests with the MTCA.

The **Southern Academy for the Performing Arts Act, 2022** (Act No. 6 of 2022) was assented to on 21<sup>st</sup> March, 2022 and partially proclaimed by Her Excellency Paula-Mae Weekes, O.R.T.T, on 30<sup>th</sup> June, 2022. By Legal Notice No. 131 (No. 10 of 2022) Sections (1 to 19, 21, 28 to 34 and 38 to 40) of the Act came into effect on 30<sup>th</sup> June, 2022. The Act provides for *inter alia*:

- i. the establishment of the Board of the newly created statutory body, SAPA (Section 6);
- ii. the execution of extensive functions and responsibilities of the Board in operationalizing SAPA as a statutory entity (Sections 5 and 7); and
- iii. the power of the Board to appoint, employ and engage persons to assist the Board in the performance of its functions and responsibilities, inclusive of a Corporate Secretary and administrative staff (Sections 11 and 21).

As a consequence, SAPA is now officially a Statutory Body.

In July 2022, Cabinet agreed, *inter alia*, to the appointment of members to the first (1<sup>st</sup>) Board of SAPA for a period of nine (9) months with effect from the date of their instruments of appointment. Consequently, the Minister of Tourism, Culture and the Arts appointed the following persons to serve as Members of the Board of SAPA for a period of nine (9) months with effect from the 26<sup>th</sup> day of July, 2022:

- |       |                      |   |                 |
|-------|----------------------|---|-----------------|
| i.    | Ms. Candice Hicks    | - | Chairman        |
| ii.   | Ms. Simone Williams  | - | Deputy Chairman |
| iii.  | Ms. Arlene Belgrove  | - | Member          |
| iv.   | Ms. Nisa Suepaul     | - | Member          |
| v.    | Ms. Sasha Day        | - | Member          |
| vi.   | Ms. Colleen Cameron  | - | Member          |
| vii.  | Ms. Cherisse Mahabir | - | Member          |
| viii. | Mr. Rondelle Alleyne | - | Member          |

## **Audit of the Accounts of SAPA**

Part IV of Act No. 6 of 2022 provides for the financial matters of SAPA.

Significantly, Section 32 of the Act states:

32. The financial year of SAPA shall be the period of twelve months from the 1st day of October in any year to the 30th day of September the following year, but the period from the date of commencement of this Act to the 30th day of September shall be deemed to be the first financial year.<sup>1</sup>

Furthermore, Section 34 of the Act requires the public accounts of SAPA to be audited annually by the Auditor General or by an auditor authorised by the Auditor General, in writing, for that purpose.

Accordingly, the public accounts of SAPA are statutorily required to be audited in its first financial year, this period being 30<sup>th</sup> June, 2022 - 30<sup>th</sup> September, 2022.

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<sup>1</sup> Section 32, Southern Academy for the Performing Arts, Act No. 6 of 2022



**SOUTHERN ACADEMY FOR THE PERFORMING ARTS  
GOVERNMENT SUBVENTION  
30TH JUNE 2022- 30TH SEPTEMBER 2022**

<b>MONTH</b>	<b>AMOUNT</b>	<b>RELEASE MEMO#</b>
JULY	300,000.00	#28
AUGUST	300,000.00	#32
SEPTEMBER	400,000.00	#34
SEPTEMBER	<u>2,709,895.00</u>	#36
<b>GRAND TOTAL</b>	<u><u>3,709,895.00</u></u>	

**SOUTHERN ACADEMY FOR THE PERFORMING ARTS  
REVENUE EARNED  
30TH JUNE 2022- 30TH SEPTEMBER 2022**

<b>DATE</b>	<b>AMOUNT</b>	<b>RECEIPT #</b>
	-	
	-	
<b>JUNE TOTAL</b>	<u>-</u>	
11.07.22	27,250.00	A 516769
11.07.22	2,800.00	A 516770
29.07.22	16,234.00	A 518261
29.07.22	4,628.00	A 518262
<b>JULY TOTAL</b>	<u><b>50,912.00</b></u>	
29.08.22	9,376.00	A 522928
29.08.22	30,110.50	A 522929
29.08.22	18,855.00	A 522930
<b>AUGUST TOTAL</b>	<u><b>58,341.50</b></u>	
28.09.22	49,832.00	A 527890
28.09.22	16,774.00	A 527891
28.09.22	29,197.00	A 527892
28.09.22	7,168.00	A 527893
<b>SEPT TOTAL</b>	<u><b>102,971.00</b></u>	
<b>GRAND TOTAL</b>	<u><b>212,224.50</b></u>	

**STATEMENT OF ACTUAL STATUTORY BOARD INCOME  
FOR THE PERIOD 30TH JUNE TO 30TH SEPTEMBER 2022  
S. BOARD: SOUTHERN ACADEMY FOR THE PERFORMING ARTS (SAPA)**

Account (Sub-Head / Item /Sub-Item)	(1) 30TH JUNE	(2) 1ST-31ST JULY	(3) 1ST- 31ST AUGUST	(4) 1ST - 30TH SEPTEMBER	(5) TOTAL
<b><u>01 GOVERNMENT SUBVENTION</u></b>					
Total Sub-Head	0.00	300,000.00	300,000.00	3,109,895.00	3,709,895.00
<b><u>04 OTHER INCOME</u></b>					
001 Rent					
03 Auditorium	0.00	50,912.00	58,341.50	102,971.00	212,224.50
Total Item 001	0.00	50,912.00	58,341.50	102,971.00	212,224.50
Total Sub-Head	0.00	50,912.00	58,341.50	102,971.00	212,224.50
Total S. Board	<u>0.00</u>	<u>350,912.00</u>	<u>358,341.50</u>	<u>3,212,866.00</u>	<u>3,922,119.50</u>

**STATEMENT OF ACTUAL STATUTORY BOARD EXPENDITURE  
FOR THE PERIOD 30TH JUNE 2022-30TH SEPTEMBER 2022  
S. BOARD: SOUTHERN ACADEMY FOR THE PERFORMING ARTS (SAPA)**

Account (Sub-Head / Item /Sub-Item)	(1) 30TH JUNE	(2) 1ST-31ST JULY	(3) 1ST- 31ST AUGUST	(4) 1ST - 30TH SEPTEMBER	(5) TOTAL
<b><u>01 PERSONNEL EXPENDITURE</u></b>					
001 General Administration					
01 Salaries & Cost of Living allowance..	0.00	0.00	0.00	0.00	0.00
02 Wages & Cost of Living allowance...	0.00	0.00	0.00	0.00	0.00
05 Gov't Contribution to NIS.....	0.00	0.00	0.00	0.00	0.00
06 Remuneration to Board members...	0.00	0.00	0.00	0.00	0.00
20 Gov't Contr to Grp Health Ins.....	0.00	0.00	0.00	0.00	0.00
29 Overtime.....	0.00	0.00	0.00	0.00	0.00
Total Item 001	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Sub-Head	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>02 GOODS AND SERVICES</u></b>					
001 General Administration					
01 Travelling.....	0.00	0.00	0.00	0.00	0.00
03 Uniforms.....	0.00	0.00	0.00	0.00	0.00
04 Electricity.....	0.00	0.00	16,300.44	0.00	16,300.44
05 Telephones.....	0.00	0.00	3,375.90	3,206.25	6,582.15
06 Water & Sewerage Authority.....	0.00	0.00	3,366.38	9,063.75	12,430.13
07 House Rates	0.00	0.00	0.00	0.00	0.00
09 Rent / Lease -Vehicles & Equipment	0.00	0.00	6,581.25	6,581.25	13,162.50
10 Office Stationery & Supplies.....	0.00	12,084.48	2,193.75	26,950.64	41,228.87
12 Materials & Supplies.....	0.00	0.00	0.00	0.00	0.00
13 Maintenance of Vehicles	0.00	0.00	0.00	14,505.00	14,505.00
15 Repairs & Maint. Equipment	0.00	0.00	7,000.00	12,222.00	19,222.00
16 Contract Employment	0.00	152,987.23	154,860.56	161,410.38	469,258.17
17 Training.....	0.00	0.00	0.00	0.00	0.00
21 Repairs & Maint. Buildings	0.00	0.00	55,162.50	26,375.00	81,537.50

c/fwd

0.00 165,071.71 248,840.78 260,314.27 674,226.76

**STATEMENT OF ACTUAL STATUTORY BOARD EXPENDITURE  
FOR THE PERIOD 30TH JUNE 2022-30TH SEPTEMBER 2022  
S. BOARD: SOUTHERN ACADEMY FOR THE PERFORMING ARTS (SAPA)**

Account (Sub-Head / Item /Sub-Item)	(1) 30TH JUNE	(2) 1ST-31ST JULY	(3) 1ST- 31ST AUGUST	(4) 1ST - 30TH SEPTEMBER	(5) TOTAL
<b>02 GOODS AND SERVICES</b>					
001 General Administration					
b/fwd	0.00	165,071.71	248,840.78	260,314.27	674,226.76
22 Short term employment	0.00	42,763.20	39,822.00	41,152.26	123,737.46
23 Fees.....	0.00	0.00	0.00	0.00	0.00
28 Other contracted Services	0.00	11,266.88	45,957.65	2,807,185.31	2,864,409.84
37 Janitorial	0.00	68,688.00	20,424.38	48,891.24	138,003.62
43 Security Services	0.00	8,829.00	206,698.50	0.00	215,527.50
57 Postage.....	0.00	0.00	0.00	0.00	0.00
61 Insurance.....	0.00	0.00	0.00	66,375.59	66,375.59
62 Promotions, Publicity & Printing.....	0.00	0.00	0.00	24,262.96	24,262.96
99 Employee Assistance Programme	0.00	0.00	0.00	0.00	0.00
Total Item 001	<u>0.00</u>	<u>296,618.79</u>	<u>561,743.31</u>	<u>3,248,181.63</u>	<u>4,106,543.73</u>
Total Sub-Head	<u>0.00</u>	<u>296,618.79</u>	<u>561,743.31</u>	<u>3,248,181.63</u>	<u>4,106,543.73</u>

**03 MINOR EQUIPMENT PURCHASES**

001 General Administration					
01 Vehicles	0.00	0.00	0.00	0.00	0.00
02 Office Equipment.....	0.00	0.00	0.00	0.00	0.00
03 Furniture & Furnishings.....	0.00	0.00	0.00	0.00	0.00
04 Other Minor Equipment.....	0.00	0.00	0.00	0.00	0.00
Total Sub-Head	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

STATEMENT OF ACTUAL STATUTORY BOARD EXPENDITURE  
 FOR THE PERIOD 30TH JUNE 2022-30TH SEPTEMBER 2022  
 S. BOARD: SOUTHERN ACADEMY FOR THE PERFORMING ARTS (SAPA)

Account (Sub-Head / Item /Sub-Item)	(1) 30TH JUNE	(2) 1ST-31ST JULY	(3) 1ST- 31ST AUGUST	(4) 1ST - 30TH SEPTEMBER	(5) TOTAL
<b>04 CURRENT TRANSFERS &amp; SUBSIDIES</b>					
007 Households	0.00	0.00	0.00	0.00	0.00
01 Gratuities	0.00	0.00	0.00	0.00	0.00
02 Pensions	0.00	0.00	0.00	0.00	0.00
Total Item 001	0.00	0.00	0.00	0.00	0.00
Total Sub-Head	0.00	0.00	0.00	0.00	0.00
Total S. Board	0.00	296,618.79	561,743.31	3,248,181.63	4,106,543.73
SURPLUS / (DEFICIT)	0.00	\$ 54,293.21	\$ (203,401.81)	\$ (35,315.63)	\$ (184,424.23)





30/09/22	214	204808	PT Farbo Ltd	Inspection & servicing of HR					6,687.00											6,687.00	
			Skellern Barwick Control Gates																		
30/09/22	215	204837	B. Security Solutions	Supply & installation of 2 heavy duty push button switches																500.00	
30/09/22	216	204803	Guardian Media Ltd	Publication of FDM	19,581.07															19,581.07	
30/09/22	217	120969	CMR and Company Ltd	Stationery									1,852.97							1,852.97	
30/09/22	218		Columbus Communications	Internet bill dated 31/09/21					2,362.50											2,362.50	
30/09/22	219		TSI	Telephones bill dated 9/9/22					843.75											843.75	
				SEPTEMBER TOTAL	4,581.25	66,375.59	8,065.75	24,262.06	17,222.00	8,206.25	-	14,505.00	2,807,183.91	16,950.64	161,410.88	41,152.26	24,375.00	48,891.24	-	3,248,181.63	
				GRAND TOTAL	13,162.50	66,375.59	12,438.13	30,262.56	19,222.00	6,882.15	16,800.00	-	14,505.00	2,864,409.84	41,229.87	469,328.17	123,787.46	81,537.50	149,001.62	313,977.50	4,106,543.71