



## **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 30<sup>TH</sup> SEPTEMBER, 2011**

The accompanying Financial Statement of the Point Fortin Civic Centre for the year ended 30<sup>th</sup> September, 2011 has been audited. The Statement comprises of an Expenditure Statement for year ended 30<sup>th</sup> September, 2011 and Notes to the Financial Statement numbered 1 to 5.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENT**

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 30<sup>th</sup> 2011". As this Statement also includes income, the title of the Financial Statement should be "Income and Expenditure Statement for the Year Ended September 30<sup>th</sup> 2011."

### **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.

### **TOTAL INCOME**

9. A cheque for \$5,850.00 was deposited in the Centre's bank account and was omitted from Remittance Register, Cash Book and Abstract of Receipts. An official receipt was not issued for this transaction. This resulted in a material understatement of Income by \$5,850.00

### **CONSULTING AND CONTRACTED SERVICES**

10. Supporting supplier invoices relating to eight payment vouchers amounting to \$10,080.00, were not produced for audit examination.

### **GENERAL EXPENSES**

11. Twenty-one vouchers amounting to \$8,796.64 were passed for payment and reflected as "General Expenses" on the "Expenditure Statement for Year Ended September 30<sup>th</sup> 2011". Authority for the creation of category "General Expenses" was not produced for audit examination.

### QUALIFIED OPINION

12. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 to 11 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 30<sup>th</sup>, 2011 in accordance with the Cash Basis of Accounting.

### 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.



19<sup>th</sup> September, 2023  
PORT OF SPAIN

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

**POINT FORTIN CIVIC CENTRE  
EXPENDITURE STATEMENT  
FOR YEAR ENDED SEPTEMBER 30<sup>th</sup> 2011  
NOTES**

<b>01 PERSONNEL EXPENDITURE:</b>	<b>30.09.11</b>
<b>Remuneration to Board Members</b>	-
<b>SUB TOTAL</b>	-
<b>02 GOODS AND SERVICES:</b>	
01 Travelling Expenses	\$ 17,991.75
03 Uniforms	\$ 17,872.24
04 Electricity Charges	\$ 50,416.23
05 Telephone	\$ 26,613.35
06 WASA Rates	-
07 House Rates	\$145.00
09 Rent Equipment/Vehicles & Equipment	\$ 17,121.25
10 Office Stationery and Supplies	\$ 50,231.06
11 Periodicals	\$ 1,564.00
12 Materials and Supplies	\$ 24,211.88
13 Motor Vehicle Upkeep	-
15 Repairs and Maintenance	\$ 23,092.99
16 Consulting and Contracted Services	\$ 68,179.06
17 Training	\$ 290.00
21 Repairs and Maintenance (Building)	\$ 12,989.10
057 Postage	\$27.50
061 Insurance	-
066 Hosting of Conferences, Seminars & Other Function	\$ 32,194.45
<b>TOTAL CARRIED FORWARD</b>	<b>\$ 342,939.86</b>



**NOTES****30.09.11****BROUGHT FORWARD****\$ 342,939.86****03 MINOR EQUIPMENT PURCHASE****03 Furniture and Furnishings****\$ 2,863.25****04 Other Minor Equipment****\$ 7,381.00****SUB TOTAL****\$ 10,244.25****TOTAL****\$ 353,184.11****General Expenses****\$ 8,796.64****TOTAL****\$ 361,980.75****TOTAL INCOME 2010-2011****\$ 510,800.00****TOTAL EXPENDITURE 2010-2011****\$ 361,980.75****SURPLUS/DEFICIT****\$ 148,819.25**

**POINT FORTIN CIVIC CENTRE**  
**NOTES TO FINANCIAL STATEMENT**  
*For the year ended September 30, 2011*

**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.

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.

This accomplished through:

- i. 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 a bank account at Republic Bank, Point Fortin. The account comprises 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:**

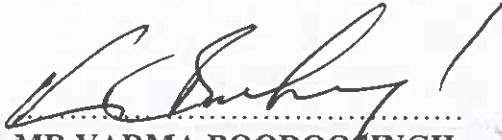
There was no Board of Management appointed during the period under review. Consequently, during the period 1<sup>st</sup> October, 2010 and 30<sup>th</sup> September, 2011, the Manager of the Point Fortin Civic Centre was under the supervision of the Supervisor I, Community Development.

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**5. 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**