

# MINISTRY OF WORKS AND TRANSPORT

EIGHTH REPORT - THE PUBLIC ACCOUNTS COMMITTEE

EXAMINATION OF THE REPORT OF THE AUDITOR GENERAL ON THE  
PUBLIC ACCOUNTS OF THE REPUBLIC OF TRINIDAD AND TOBAGO FOR  
FINANCIAL YEAR 2021

January 31, 2023



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## Background

Emanating from the Eighth Report from the Public Accounts Committee, the Ministry of Works and Transport was requested to prepare and submit to both the House of Representative and the Senate, responses to questions contained in the Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago for the financial year 2021. (See attached)

In this regard and following from the MOWT's previous response dated July 06, 2022, the MOWT is once again asked to respond to the following:

## Question 1

### Contextual background

MOWT: In its written submission, dated July 06, 2022 the MOWT highlighted issues of staff turnover resulting in new accounting staff who may have little accounting experience. The lack of standard operating procedures added to this problem. Training was included in the MOWT's Strategic Plan 2019-2024, and the Ministry was working on a Finance and Accounting Operations Training Plan. However, the Ministry indicated that planned training activities for fy 2021 were interrupted by the COVID-19 pandemic given that virtual arrangements were not fully suited to the delivery of all aspects of the training. The Ministry also indicated that training on understanding the preparation of vouchers/purchase orders, schedules and vote books was being implemented during fy 2022. Examples of training sessions conducted in FY 2022 were *Financial awareness for Heads of Divisions/Sections*.

### Observation:

- i.) The need for training is a recurring issue that is tied to compliance with financial directives, as highlighted at issue 1 of the report. When staff do not have adequate training, the likelihood of accounts not being prepared in accordance with established practices and statutory requirements is greater.

### Recommendation:

- i.) The Director of Surveys- MALF, the MFCA, the MOWT, the MPD and CAST should report to Parliament on the following by January 31, 2023:
  - a) The training initiatives conducted and the topics covered as at September 30, 2022;
  - b) The number and proportion of accounting staff who received training;
  - c) Whether the training was conducted in-house, by the Public Service Academy or by another entity; and
  - d) The timeline for the implementation of training courses if no training has been conducted to date.

**Response:**

The Human Resource Management Division together with the Finance and Accounting Advisor of the Ministry of Works and Transport have been working on delivering a number of training in the areas on finance and accounts and awards of increments. **Table I** below illustrates the number of accounting staff who would have received the above-mentioned training as at September 2022.

**Table I**

<b>Name of Training</b>	<b>Total No. of persons received training</b>	<b>No. of Accounting Staff Received Training</b>	<b>Facilitator</b>
Awards of Increments	16 Persons	5 Persons	External- Training Consultant, Jane Hopkinson.
Financial Awareness for Heads of Divisions	10 Persons	3 Persons	Internal- Finance and Accounting Advisor, Ministry of Works and Transport.
Understanding the Service Providers Register	51 Persons	31 Persons	Internal- Finance and Accounting Advisor, Ministry of Works and Transport.
“Let’s Talk NIS” a training in Understanding the NIS Function	46 Persons	13 Persons	National Insurance Board of Trinidad and Tobago.

## Question 2

### Contextual Background

#### **MOWT: Receipts of Revenue**

The MOWT encountered challenges in producing reconciliation statements as its revenues was collected by various distinct divisions. In Chapter IV-Accounts of Receivers of Revenue, the Auditor General noted under the heading Audit of Revenue that the Director of Maritime Services did not produce a reconciliation statement regarding the balance of \$6,605,775.20 to the Treasury Cards and the balance of \$6,577,568.97 as recorded in the books of the Maritime Services Division. It was further noted that reconciliation statements were not submitted regarding revenue collected for and on behalf of the Maritime Services Division by other divisions including the Customs and Excise Division, District Revenue Offices and the Tobago House of Assembly (THA).

In a written submission to the Committee dated July 06, 2022, the MOWT indicated that it had asked the aforementioned other revenue collecting divisions to submit monthly statements regarding revenue collected on its behalf. At the time of writing, the THA had already begun to comply with the request.

#### **Recommendation:**

- i.) The MOWT should confirm to Parliament the implementation of the monthly submission of statements by all the revenue divisions by January 31, 2023.

#### **Response:**

As previously articulated, the Maritime Services Division (MSD) has received Revenue Reports from the Tobago House of Assembly and is currently in the process of reconciling the vouchers. The MSD continues to liaise and pursue the submission of monthly statements by the Comptroller of Customs. However, as an interim measure, the MSD is currently reconciling the revenue received by customs at the General Ledger Services (GLS) Division of the Ministry of Finance.