

**Response of the Minister of National Security to Recommendations/ Comments
contained in the First Report of the Public Administration and Appropriations
Committee on Examination into the Current Expenditure of Ministries
and Departments under three (3) Sub-Heads:
Current Transfers and Subsidies, Development Programme –
Consolidated Fund and Infrastructure Development Fund**

Monitoring and Evaluation

The Ministry of National Security has taken steps to sensitize Heads of Sections on the National Monitoring and Evaluation Policy, through an Oral Presentation by the Director of the Monitoring and Evaluation Unit. Heads of Sections were also provided with a copy of the National Policy on Monitoring and Evaluation.

A Monitoring and Evaluation Unit has been established within the Ministry of National Security. The Unit however, is yet to be fully staffed. At present, there is a Director of Monitoring, and there are two (2) vacant positions of Monitoring and Evaluation Coordinator. These positions were advertised along with the post of Director, however no suitably qualified persons were identified. As such, the positions will be re-advertised. Once these positions are filled, the Unit should be fully functional with the capacity to measure the outcome of projects.

Internal Audit

The Internal Audit of the Ministry of National Security is responsible for conducting audit checks within all the Divisions of the Ministry, with the exception of the Trinidad and Tobago Police Service. At present, the Sanctioned Strength of the Internal Audit Unit is twenty-one (21) officers with an Actual Strength of fifteen (15) officers. The filling of vacant positions in the Internal Audit Unit, which comprises officers on the Establishment, is dependent on the Service Commissions Department.

Training for officers of the Internal Audit Unit is provided by the Comptroller of Accounts of the Ministry of Finance. In addition, the Comptroller of Accounts is responsible for giving direction with respect to additional areas of responsibility for the Unit.

The functions of the Unit involve mainly administrative duties, including the checking of payments of arrears and overtime. The functions of the Internal Audit Unit include aspects of risk management, governance and ensuring the internal control processes are followed, as outlined in the Financial

Regulations. However, operational functions, especially when arrears of salary must be paid, account for a significant percentage (approximately 70%) of duties.

The Committee recommended that the Ministry ensures that the scope of the Internal Audit include:

- Analyses of strengths, weakness and threats;
- Identification and assessment of Risk;
- Identification of conflicts of interest; and
- Evaluation of the achievement of economy, efficiency and effectiveness in service delivery.

Some of these functions are already part of the normal Administrative remit of the Internal Audit Unit.

With respect to the analysis of strengths and weaknesses particularly, processes, following the conduct of audit checks, strengths are highlighted and areas of weaknesses are identified. Recommendations are made to the Accounting Officer for improvement to any areas of weakness. Follow-up checks are made to ensure recommended improvements are made.

During the conduct of its functions, the Internal Audit Unit also does an assessment and identification of potential risks with respect to revenue collection, expenditure and aspects of the procurement process. This is very important in preventing any instances of fraud. Any potential risks in these areas are identified and actions deemed necessary to prevent them are recommended. The assessment of risks is important in ensuring that there is value for money.

With respect to conflicts of interest, the Internal Audit Unit works collaboratively with the Procurement Unit, to ensure that the requisite procedures are followed particularly, with respect to the award of contracts. If any possible conflict of interest is identified, the necessary action is taken by the Procurement Unit.

The evaluation of the achievement of economy, efficiency and effectiveness in service delivery, falls under the remit of the Monitoring and Evaluation Unit of the Ministry.

Sub-Accounting Unit in Small Departments

A Sub-Accounting Unit provides an important function in the structure of the Accounting process in all Ministries and Departments, and this area would be best addressed by the Comptroller of Accounts.

Communication Backbone

The Ministry of National Security is connected to the government Communication Backbone, which connects all Ministries and Departments and utilizes the services of IGOV.

MINISTRY OF NATIONAL SECURITY