



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE NON-RECEIPT OF FINANCIAL STATEMENTS OF THE AGRICULTURAL SOCIETY OF TRINIDAD AND TOBAGO FOR THE YEAR ENDED DECEMBER 31ST, 2014.

The Report of the Auditor General on the Non-Receipt of Financial Statements of the Agricultural Society of Trinidad and Tobago (the Society) for the year ended December 31st, 2014 is submitted to the Speaker of the House of Representatives and the President of the Senate for laying in the House of Representatives and the Senate respectively and to the Minister of Finance.

2. Section 13 of the Agricultural Society Act, Chapter 63:01 (the Act) requires the Auditor General to audit the accounts of the Agricultural Society of Trinidad and Tobago.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

3. The management of the Agricultural Society of Trinidad and Tobago is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

4. The Auditor General's responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with the principles and concepts of International Standards of Supreme Audit Institutions. Because of the matters described at paragraphs 5 and 6, I am unable to express an audit opinion on the accounts of the Society, in accordance with Section 13 of the Act.

Non- Receipt of Financial Statements of the Agricultural Society of Trinidad and Tobago for the Year Ended December 31st, 2014

5. Financial statements for the year ended December 31st, 2014 were not submitted for audit examination.

Unavailability of Key Records and Supporting Documents Relevant to the Audit

6. Key records and supporting documents were not produced for audit examination, such as:
- i. Standing Committee/Committee Minutes
 - ii. Appointment letters for Committee Members/Instruments of Appointments
 - iii. Trial Balance
 - iv. Cash Books (Income & Expenditure) - Main Account
 - v. Imprest/Petty Cash Book
 - vi. Vote Book - Minor Equipment Purchases
 - vii. Schedule of Accounts - February to December 2014
 - viii. Bank Reconciliation Statements - Republic Bank Limited - Society, Project and Main/ Current Accounts
 - ix. Bank Statements - Republic Bank Limited - Society, Project and Main/ Current Accounts
 - x. Bank Deposit Slips
 - xi. Investment Statements
 - xii. Schedule of Net Fixed Assets
 - xiii. Loan and Advances Register
 - xiv. Fixed Asset Register
 - xv. Cash Performance Register
 - xvi. Overpayment Register
 - xvii. Remittance Register
 - xviii. Membership Register
 - xix. Affiliates Register
 - xx. Deposit Register
 - xxi. Donation Register
 - xxii. Revenue Abstract
 - xxiii. Expenditure Abstract
 - xxiv. Payment Vouchers – February to December 2014
 - xxv. Receipt Books
 - xxvi. Releases/ Virements / Transfers File
 - xxvii. Cheque Stubs
 - xxviii. Pay sheets
 - xxix. Authorised Signatories File re: payment vouchers, signatories to bank accounts
 - xxx. Committee Members Remuneration File

OTHER LEGAL AND REGULATORY RESPONSIBILITIES

7. Because of the significance of the matters described at paragraphs 5 and 6 above, I have not been able to discharge my responsibility under Section 13 of the Act. Section 13 of the Act states:

“The accounts of the Society shall be submitted to and audited by the Auditor General.”

SUBMISSION OF REPORT

8. 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 provisions of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.



**9th January, 2024
PORT OF SPAIN**

Jaiwantie Ramdass
**JAIWANTIE RAMDASS
AUDITOR GENERAL**