



### **THIRD REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENTS OF THE POINT FORTIN CIVIC CENTRE FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2000**

The First and Second Reports of the Auditor General on the non-receipt of Financial Statements of the Point Fortin Civic Centre were signed by the Auditor General on 2004 August 24 and 2005 September 15 respectively and forwarded to the Speaker and the President of the Senate for presentation to the House of Representatives and the Senate respectively and to the Minister of Finance.

2. The accompanying Financial Statements of the Point Fortin Civic Centre for the year ended 30<sup>th</sup> September 2000 have been audited. The Statements comprise an Income Statement, an Expenditure Statement and a Special Fund Account for the year ended 30<sup>th</sup> September 2000 and Notes to the Financial Statement numbered 1 to 6.

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

3. The management of the Point Fortin Civic Centre is responsible for the preparation and presentation of these Financial Statements in accordance with the Cash Basis of Accounting 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 these Financial Statements 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 generally 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 Statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.



6. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### **BASIS FOR QUALIFIED OPINION**

##### **Financial Statement**

7. The beginning and closing bank account balances of the Centre were not shown as part of the Financial Statements in accordance with generally accepted cash basis of accounting.

##### **Main Account**

8. Bank reconciliation statements were not produced for Main Bank Account held by the Centre.

##### **Special Fund Account**

9. Bank reconciliation statements were not produced for the Special Fund Bank Account held by the Centre.

9.1. A confirmation of the balance for the Special Fund Account was not received from the financial institution.

9.2 Accounting records to support the expenditure on the Special Fund Account were not produced for audit. As a result the balance was not verified.

#### **QUALIFIED OPINION**

10. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs at 7 to 9.2 above, the Financial Statements present fairly, in all material respects the income and expenditure of the Point Fortin Civic Centre for the year ended 30<sup>th</sup> September 2000 in accordance with the cash basis of accounting.

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

11. The authority for the opening of the Special Fund Bank Account was not produced for audit examination. Paragraph 215 of Part III of the Financial Instructions 1965 states:

*“The written authority of the Treasury is required to open an official Bank Account.”*



**SUBMISSION OF REPORT**

12. 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.

**14<sup>th</sup> March, 2017  
PORT OF SPAIN**



JR

20170314

  
**MAJEED ALI  
AUDITOR GENERAL**

**POINT FORTIN CIVIC CENTRE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup>, SEPTEMBER 2000**

<b>INCOME:</b>	<b>NOTES</b>	<b>30.09.00</b>	<b>30.09.99</b>
1. Government Subvention		\$ 393,140.00	
2. Rental of Building		\$ 37,906.00	
3. Rental of Chairs		\$ 7,666.00	
4. Rental of Tables		\$ 868.00	
5. Cleaning Fee		\$ 7,480.00	
6. Caution Fee		\$ 7,150.00	
7. Fundraising Committee		\$ 31,818.79	
8. Private Telephone Calls		\$ 204.50	
9. Photocopies			
10. General Registration Fees		\$ 264.00	
11. Lawn Tennis Registration		\$ 885.00	
12. General Subscription		\$ 510.00	
13. Football Section		\$ 240.00	
14. Athletic Section		-	
15. Basketball		\$ 2,420.00	
16. Affiliation Fees		\$ 995.00	
17. Deposit on Cleaning		-	
18. Donation		\$ 1,500.00	
19. Electricity Re. Snackette		\$ 1,000.00	

**POINT FORTIN CIVIC CENTRE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup>, SEPTEMBER 2000**

	<b>NOTES</b>	<b>30.09.00</b>	<b>30.09.99</b>
20. Reserve Account: Football		\$ 2,500.00	
21. Closure of Snackette		\$ 200.00	
<b>TOTAL</b>		<b>\$ 496,906.56</b>	

**POINT FORTIN CIVIC CENTRE  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30<sup>th</sup>, SEPTEMBER 2000**

**01 PERSONNEL EXPENDITURE:           NOTES**

	<b>30.09.00</b>	<b>30.09.99</b>
06 Remuneration to Board Members	\$59,900.00	

**GOODS AND SERVICES:**

01 Travelling Expenses	\$ 2,095.00	
03 Uniforms	\$ 2,905.30	
04 Electricity Charges	\$ 19,155.40	
05 Telephone	\$ 14,389.45	
06 WASA Rates	\$ 200.00	
07 House Rates	\$ 11,135.78	
09 Rent Equipment	\$ 948.75	
10 Office Stationery and Supplies	\$ 6,964.22	
11 Books and Periodicals	\$ 15.00	
12 Materials and Supplies	\$ 14,886.05	
13 Motor Vehicle Upkeep	\$ 4,907.16	
14 Repairs to Motor Vehicle	\$ 17,214.83	
15 Repairs and Maintenance	\$ 108,258.45	
16 Consulting and Contracted Services	\$ 13,868.99	
17 Training	\$ 2,030.00	
18 Expenses	\$ 67,626.52	
57 Postage	\$ 65.25	

<b>TOTAL</b>	<b>\$ 496,906.54</b>	
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**POINT FORTIN CIVIC CENTRE  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30<sup>th</sup>, SEPTEMBER 2000**

<b>03 MINOR EQUIPMENT PURCHASE</b>	<b>NOTES</b>		
		<b>30.09.00</b>	<b>30.09.99</b>
<b>03</b> Furniture and Furnishings		\$17,554.75	
<b>04</b> Other Minor Equipment		\$20,768.24	
<b>04</b> <u>MISCELLANEOUS EXPENDITURE</u>			
<b>19</b> Extra Cleaning		\$ 4,343.00	
<b>21</b> Caution Fee Refund		\$ 5,970.00	
<b>22</b> Closure of Snackette		\$ 200.00	
<b>23</b> Reserve Account		\$ 60,488.77	
<b>24</b> Fundraising Committee		\$ 31,474.34	
<b>TOTAL INCOME (1999 – 2000)</b>		<b>\$ 496,906.54</b>	
<b>TOTAL EXPENDITURE (1999 – 2000)</b>		<b>\$ 487,365.25</b>	
<b>SURPLUS/DEFICIT</b>		<b>\$ 9,541.29</b>	

**POINT FORTIN CIVIC CENTRE  
SPECIAL FUND ACCOUNT  
YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2000**

	<b>NOTES</b>	<b>30.09.00</b>	<b>30.09.99</b>
<b>SPECIAL FUND EXPENDITURE</b>	<b>3i</b>	<b>\$ 8,507.12</b>	





**5. BOARD OF MANAGEMENT:**

A Board of Management was appointed to the Point Fortin Civic Centre in 1998 for a period of three (3) years.

During the period October 1, 1999 to September 30, 2000, the Manager of the Point Fortin Civic Centre under the supervision of the Supervisor 1, Community Development Division, St. Patrick was responsible for performing all financial and administrative matters of the Centre.

The Board of Management comprised the following:

- i. One (1) Chairman
- ii. Six (6) Board Members and
- iii. Two (2) ex-officio members namely:
  - 1. the Supervisor 1, St. Patrick and
  - 2. the Manager of the Point Fortin Civic Centre

**6. 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
- vi. One (1) Cleaner
- vii. One (1) Handyman (Monthly Paid)
- viii. One (1) Handyman (Daily rated)
- ix. One (1) Groundsman

Yours faithfully,

*C Grant-Collymore*

Ms. Celia Grant-Collymore  
Manager  
**POINT FORTIN CIVIC CENTRE**



*[Signature]*

Supervisor 1  
Community Development Division  
**ST. PATRICK**