



**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 2003**

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 2003 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 2003 and Notes to the Financial Statements 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 the 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 2003 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**



*MA*  
**MAJEED ALI  
AUDITOR GENERAL**

JL  
2017 03 14

**POINT FORTIN CIVIC CENTRE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2003**

<b>INCOME:</b>	<b>NOTES</b>	<b>30.09.03</b>	<b>30.09.02</b>
Government Subvention		\$ 450,000.00	\$ 352, 699.00
Rental of Building		\$ 47, 270.00	\$ 71, 050.00
Marking of Grounds		\$ 300.00	\$ 1, 450.00
Cleaning Fee		\$ 9, 970.00	\$ 12, 600.00
Deposit on cleaning		\$ 250.00	\$ 1, 150.00
Caution Fee		\$ 18, 300.00	\$ 9, 400.00
Management Security Fees		\$ 1, 650.00	\$ 450.00
Donation		\$ 9,050.00	\$ 1, 000.00
Private Telephone Calls		\$ 423.00	\$ 651.00
Imprest		\$ 200.00	-
General Registration Fees		\$ 1, 635.00	\$ 1, 085.00
Rental of Tables		\$ 2, 041.00	\$ 2, 245.00
General Subscription		\$ 2, 145.00	\$ 4, 040.00
Rental of Chairs		\$ 4, 938.00	\$ 7, 148.00
Bank Cheque		\$ 23.00	-
Fundraising Committee		\$ 20, 213.00	-
Reserve Account (Cricket)		-	\$ 200.00
Reserve Account (Athletic Section)		-	\$ 1, 300.00
Reserve Account (Lawn Tennis)		-	\$ 150.00
Reserve Account (Football)		-	\$ 1, 420.00
Football Section		-	\$ 500.00
Gate Receipts		-	\$ 432.00
Lawn Tennis		-	\$ 85.00
<b>SUB TOTAL</b>		<b>\$ 568, 408.00</b>	<b>\$ 469, 055.00</b>

**POINT FORTIN CIVIC CENTRE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2003**

	<b>30.09.03</b>	<b>30.09.02</b>
<b>INCOME BROUGHT FORWARD</b>	<b>\$ 568,408.00</b>	<b>\$ 496,055.00</b>
Tennis Registration	-	\$ 50.00
Electricity Re:Snackette	-	\$ 1,804.00
Paint	-	\$ 95.00
Refund	-	\$ 200.00
Reserve Account (Civic Old Boys)	-	\$ 570.00
Fundraising Committee	-	\$ 9,512.87
Reserve Account (Civic Old Boys)	-	\$ 570.00
<b>TOTAL</b>	<b>\$ 568,408.00</b>	<b>\$ 481,286.87</b>

**POINT FORTIN CIVIC CENTRE  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup>, SEPTEMBER 2003  
NOTES**

**01 PERSONNEL**

**EXPENDITURE:**

	<b>30.09.03</b>	<b>30.09.02</b>
06 Remuneration to Board Members	\$ 50,400.00	\$ 57,600.00
<b>SUB TOTAL</b>	<b>\$ 50,400.00</b>	<b>\$ 57,600.00</b>

**02 GOODS AND SERVICES:**

01 Travelling Expenses	\$ 21,871.40	\$ 4,955.82
03 Uniforms	\$ 6,231.65	\$ 2,963.35
04 Electricity Charges	\$ 18,833.03	\$ 19,351.80
05 Telephones	\$ 38,680.77	\$ 33,951.74
07 House Rates/Insurance, Petrotrin Utility	\$ 10,276.10	\$ 10,342.26
09 Rent Equipment	\$ 3,182.65	\$ 992.45
10 Office Stationery and Supplies	\$ 7,368.45	\$ 7,639.40
12 Materials and Supplies	\$ 4,377.83	\$ 12,061.64
13 Motor Vehicle Upkeep	\$ 685.00	\$ 6,087.01
14 Repairs to Motor Vehicle	\$ 1,304.00	\$ 54,643.39
15 Repairs and Maintenance	\$ 61,423.39	\$ 69,540.55
16 Consulting and Contracted Services	\$ 13,364.22	\$ 8,521.19
17 Training	\$ 2,760.00	\$ 3,000.00
18 Expenses	\$ 63,596.08	\$ 39,636.25
19 Official Entertainment	\$ 12,423.44	\$ 11,403.30
57 Postage	\$ 153.00	\$ 90.00
<b>TOTAL</b>	<b>\$ 266,531.01</b>	<b>\$ 285,180.15</b>

**POINT FORTIN CIVIC CENTRE  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup>, SEPTEMBER 2003**

	30.09.03	30.09.02
<b>03 <u>MINOR EQUIPMENT PURCHASE</u></b>		
<b>NOTES</b>		
03 Furniture and Furnishings	\$ 27,312.50	-
04 Other Minor Equipment	\$ 9,825.72	\$ 4,011.73
<b>SUB TOTAL</b>	<b>\$ 37,138.22</b>	<b>\$ 4,011.73</b>
 <b>04 <u>MISCELLANEOUS EXPENDITURE</u></b>		
19A Extra Cleaning	\$ 8,139.29	\$ 9,033.00
21 Caution Fee	\$ 17,020.00	\$ 6,190.00
23 General Expenses	\$105,952.00	\$ 82,064.21
24 Fundraising Committee Expense	\$ 18,102.46	\$ 24,065.76
<b>TOTAL</b>	<b>\$ 149,213.75</b>	<b>\$121,352.97</b>
<b>GRAND TOTAL</b>	<b>\$503,282.98</b>	<b>\$468,144.85</b>
 <b>TOTAL INCOME (2002 – 2003)</b>	<b>\$568,408.00</b>	<b>\$481,286.87</b>
 <b>TOTAL EXPENDITURE (2002 – 2003)</b>	<b>\$503,282.98</b>	<b>\$468,144.85</b>
 <b>SURPLUS/DEFICIT</b>	<b>\$ 65,125.02</b>	<b>\$ 13,142.02</b>

**POINT FORTIN CIVIC CENTRE  
SPECIAL FUND ACCOUNT  
YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2003**

	NOTES	30.09.03	30.09.02
<b>25 SPECIAL FUND EXPENDITURE (2002 – 2003)</b>	<b>3i</b>	<b>\$ 4,800.00</b>	<b>\$ 31,014.65</b>



**NOTES TO FINANCIAL STATEMENT**  
**POINT FORTIN CIVIC CENTRE**  
*For the period October 1, 2002 to September 30, 2003*

**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 Social Development

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.

- i. This is accomplished through 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 rate.

**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 ACCOUNTS**

The Point Fortin Civic Centre has two (2) bank accounts at Republic Bank, Point Fortin. The main account or 01 accounts, comprises of subvention and income generated from the Civic Centre through rentals etcetera. Expenses budgeted for this fiscal year was deducted from this account.

Special Fund account or 02 account comprises monies not utilized from previous years. Monies from this account were used to cover expenses that were not budgeted for in this fiscal year.

**4. SPECIAL FUND ACCOUNTS 02**

**\$ 4,800.00**

This account represents Expenditure under the Special Fund Account (02 Account)

**5. BOARD OF MANAGEMENT:**

The life of the Board of Management which was appointed in 2001 was short-lived due to a change in Government in the year 2002. A new Board of Management was appointed in the year 2002 for a period of two (2) years.

During the period October 1, 2002 to September 30, 2003 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 of the following:

- i. One (1) Chairman
- ii. Six (6) Board Members and
- iii. Two (2) ex-officio members namely:
  - the Supervisor 1, St. Patrick and
  - 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 (A Clerk/Typist fills this position)
- 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  
Manage  
POINT FORTIN CIVIC CENTRE



*[Signature]*

Supervisor  
Community Development  
St. Patrick