



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 30TH SEPTEMBER 2005

The accompanying Financial Statements of the Point Fortin Civic Centre for the year ended 30th September 2005 have been audited. The Statements comprise an Income Statement, an Expenditure Statement and a Special Fund Account for the year ended 30th September 2005 and Notes to the Financial Statements numbered 1 to 6.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. 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

3. 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.

4. 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.

5. 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 Statements

6. 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

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

7.1 A Confirmation of the balance for the Main Bank Account was not received from the financial institution.

Special Fund Account

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

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

QUALIFIED OPINION

9. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 to 8.1 above, the Financial Statements present fairly, in all material respects the income and expenditure of the Point Fortin Civic Centre for the year ended 30th September 2005 in accordance with the cash basis of accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

10. 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

11. 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.

**27th April, 2017
PORT OF SPAIN**



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2017 04 27


**MAJEED ALI
AUDITOR GENERAL**

POINT FORTIN CIVIC CENTRE
INCOME STATEMENT
FOR THE YEAR ENDED SEPTEMBER 30TH, 2005

INCOME:	NOTES	30.09.05	30.09.04
Government Subvention		\$ 381,010.00	\$ 380,975.00
Rental of Building		\$ 30,840.00	\$ 36,870.00
Cleaning Fee		\$ 9,600.00	\$ 11,230.00
Caution Fee		\$ 5,600.00	\$ 11,500.00
Management Security Fee		\$ 850.00	\$ 600.00
Refund		\$ 2,000.00	-
Donation		\$ 15,000.00	\$ 4,745.00
Private Telephone Calls		\$ 957.20	\$ 1,873.00
General Registration		\$ 4,705.00	\$ 2,225.00
Lawn Tennis Registration		\$ 85.00	-
Rental of Tables		\$ 1,820.00	\$ 2,355.00
General Subscription		\$ 110.00	\$ 1,030.00
Rental of Chairs		\$ 6,224.50	\$ 11,585.00
Gate receipt		\$ 500.00	\$ 422.00
Reserve Account Football		\$ 10,500.00	\$ 1,600.00
Reserve Account General		\$ 755.00	\$ 5,788.00
Reserve Accounts Lawn Tennis		\$ 800.00	\$ 5,914.00
Reserve Account Athletics		-	\$ 10,500.00
Fundraising Committee		\$ 35,413.25	\$ 43,215.00
Marking of Grounds		-	\$ 150.00
Electricity Re:Snackette		-	\$ 1,400.00
Imprest Cash		-	\$ 200.00
TOTAL		\$ 506,769.95	\$ 534,207.00

**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
YEAR ENDED 2004 – 2005**

NOTES

01 <u>PERSONNEL EXPENDITURE:</u>	30.09.05	30.09.04
06 Remuneration to Board Members	-	\$ 50,400.00
SUB TOTAL	-	\$ 50,400.00
02 <u>GOODS AND SERVICES:</u>		
01 Travelling Expenses	\$ 42,646.65	\$ 38,157.41
03 Uniforms	\$ 6,656.05	\$ 2,943.85
04 Electricity Charges	\$ 24,261.94	\$ 22,657.66
05 Telephone	\$ 31,648.64	\$ 23,150.57
06 WASA Rates	\$ 350.00	-
07 House Rates	\$ 2,204.76	\$ 1,714.76
09 Rent Equipment	\$ 1,352.40	\$ 1,007.40
10 Office Stationery and Supplies	\$ 8,417.68	\$ 9,652.89
11 Books and Periodicals	\$ 293.00	\$ 296.00
12 Materials and Supplies	\$ 24,467.71	\$ 7,311.83
13 Motor Vehicle Upkeep	\$ 2,479.91	\$ 4,717.50
14 Repairs to Motor Vehicle	\$ 1,200.00	\$ 1,721.30
15 Repairs and Maintenance (Equipment)	\$ 36,999.14	\$ 92,575.69
16 Consulting and Contracted Services	\$ 41,721.75	\$ 50,569.18
17 Training	-	\$ 600.00
18 Expenses	\$ 98,971.41	\$ 96,762.88
19 Official Entertainment	\$ 29,461.97	\$ 29,239.49
21 Repairs and Maintenance to Building	\$ 23,303.58	-
57 Postage	\$ 72.00	\$ 121.00
61 Insurance	\$ 10,441.00	\$ 9,381.00
62 Printing, Promotion & Publishing	\$ 55.00	-
SUB TOTAL	\$ 387,004.59	\$ 392,580.41

**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
YEAR ENDED 2004 – 2005**

NOTES

03 <u>MINOR EQUIPMENT PURCHASE</u>	30.09.05	30.09.04
03 Furniture and Furnishings	\$ 1,695.00	\$ 4,686.64
04 Other Minor Equipment	\$ 15,883.00	\$ 2,386.25
SUB TOTAL	\$ 17,578.00	\$ 7,072.89
04 <u>MISCELLANEOUS EXPENDITURE</u>		
20 Extra Cleaning	\$ 7,720.00	\$ 7,979.00
23 General Expenses	\$ 103,388.10	\$ 87,876.70
24 Fundraising Committee (Expenses)	\$ 11,441.00	\$ 39,995.12
26 Refund of Caution Fee	\$ 3,000.00	\$ 10,050.00
SUB TOTAL	\$ 125,549.10	\$ 145,900.82
TOTAL	\$ 530,131.69	\$ 595,954.12
TOTAL INCOME (2004 – 2005)	\$ 506,769.69	\$ 534,207.00
TOTAL EXPENDITURE (2004 – 2005)	\$ 530,131.69	\$ 595,954.12
SURPLUS/DEFICIT	(\$ 23,361.74)	(\$ 61,747.12)

**POINT FORTIN CIVIC CENTRE
SPECIAL FUND ACCOUNT
YEAR ENDED SEPTEMBER 30TH, 2005**

	NOTES	30.09.05	30.09.04
SPECIAL FUND ACCOUNT	3i	-	\$ 35,971.90

NOTES TO FINANCIAL STATEMENT
POINT FORTIN CIVIC CENTRE
For the period October 1, 2004 to September 30, 2005

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 Community Development and Gender Affairs.

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.

- i. 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

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NIL

There was no expenditure under this vote for the year ended September 20th, 2005. This account however, usually represents expenditure under the Special 'Fund (02 Account)

5. BOARD OF MANAGEMENT:

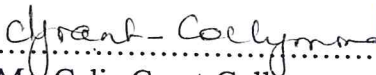
A Board of Management was appointed to the Point Fortin Civic Centre in 2002 for a period of two (2) consecutive years. Consequently, the life of the Board of Management expired on September 28, 2004. There was no new Board appointment during the period under review.

During the period October 1, 2004 to September 30, 2005 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.


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,


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




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Supervisor
Community Development Division
ST. PATRICK