



REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE POINT FORTIN CIVIC CENTRE FOR THE YEAR ENDED SEPTEMBER 30TH, 2006

The accompanying Financial Statement of the Point Fortin Civic Centre for the year ended 30th September 2006 has been audited. The Statement comprise an Income and Expenditure Statement for the year ended September 30th, 2006 and Notes to the Financial Statement numbered 1 to 6.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENT

2. The management of the Point Fortin Civic Centre is responsible for the preparation and fair presentation of this Financial Statement in accordance with the Cash Basis of Accounting and for such internal control as management determines is necessary to enable the preparation of the Financial Statement that is 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 the Financial Statement 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 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 statement is free from material misstatement.

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

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

BASIS FOR QUALIFIED OPINION

PRESENTATION OF THE FINANCIAL STATEMENT

6. Note 2 to the Financial Statement states that accounts of the Centre are prepared on a Cash Basis. The Cash Basis of Accounting requires that opening and closing cash balances are reflected on the Financial Statement. The opening and closing cash balances of the Centre were not disclosed on the Financial Statement. The presentation of the Financial Statement was not in keeping with the requirements of the 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 Statement present fairly, in all material respects the income and expenditure of the Point Fortin Civic Centre for the year ended September 30th, 2006 in accordance with the Cash Basis of Accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

SPECIAL FUND ACCOUNT

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.”



DEPOSIT REGISTER

11. Instruction Number 204 (1) of Part XIII of the Financial Instructions 1965 states:

“All Accounting Officers and Heads of Departments receiving deposits shall maintain a Deposit Register in which shall be recorded under the name of the depositor, particulars of all deposits made or withdrawn.”

11.1 A Deposit Register as not maintained by the Centre.

TRAVELLING ALLOWANCES

12. Approvals were not seen for travelling allowances paid under Regulation 16 of the Travelling Allowances Regulations, Chapter 23:50.

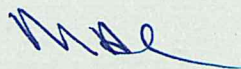
SUBMISSION OF REPORT

13. 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.

**6th November, 2017
PORT OF SPAIN**



JR
2017 11 06


**MAJEED ALI
AUDITOR GENERAL**

**POINT FORTIN CIVIC CENTRE
INCOME STATEMENT
FOR YEAR ENDED SEPTEMBER 30TH 2006**

INCOME:	NOTES	30.09.06	30.09.05
Government Subvention		\$ 430, 000.00	\$ 381,010.00
Rental of Building		\$ 20, 500.00	\$ 30,840.00
Cleaning Fee		\$ 8, 650.00	\$ 9,600.00
Caution Fee		\$ 3, 200.00	\$ 5,600.00
Management Security Fee		\$ 1, 050.00	\$ 850.00
Refund		\$ 1, 749.70	\$ 2,000.00
Donation		\$ 5, 000.00	\$ 15,000.00
Private Telephone Calls		\$ 160.10	\$ 957.20
Imprest Cash		\$ 200.00	-
General Registration		\$ 5, 915.00	\$ 4,705.00
Rental of Tables		\$ 400.00	\$ 1,820.00
General Subscription		\$ 200.00	\$ 110.00
Rental of Chairs		\$ 1, 052.50	\$ 6,224.50
Reserve Account Football		\$ 5, 800.00	\$ 10,500.00
Reserve Account General		\$ 3, 798.00	\$ 755.00
Reserve Account Lawn Tennis		-	\$ 800.00
Lawn Tennis Registration		\$ 590.00	\$ 85.00
Fundraising Committee		\$ 12,088.30	\$ 35,413.25
Gate Receipt		-	\$ 500.00
TOTAL		\$ 500, 353.60	\$ 506,769.95



**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR THE YEAR ENDED SEPTEMBER 30TH 2006**

NOTES

01 <u>PERSONNEL EXPENDITURE:</u>	30.09.06	30.09.05
06 Remuneration to Board Members	-	-
02 <u>GOODS AND SERVICES:</u>		
01 Traveling Expenses	\$ 35,286.30	\$ 42,646.65
03 Uniforms	\$ 5,323.50	\$ 6,656.05
04 Electricity Charges	\$ 21,090.96	\$ 24,261.94
05 Telephone	\$ 30,769.74	\$ 31,648.64
06 WASA Rates	-	\$ 350.00
07 House Rates	\$ 1,994.76	\$ 2,204.76
09 Rent Equipment	\$ 1,507.40	\$ 1,352.40
10 Office Stationery and Supplies	\$ 13,561.21	\$ 8,417.68
11 Books and Periodicals	\$ 1,734.91	\$ 293.00
12 Materials and Supplies	\$ 29,642.55	\$ 24,467.91
13 Motor Vehicle Upkeep	-	\$ 2,479.91
14 Repairs to Motor Vehicle	-	\$ 1,200.00
15 Repairs and Maintenance (Equipment)	\$ 30,383.42	\$ 36,999.14
16 Consulting and Contracted Services	\$ 39,269.66	\$ 41,721.75
17 Training	\$ 14,220.00	-
18 Expenses	\$ 85,634.06	\$ 98,971.41
19 Official Entertainment	-	\$ 29,461.97
21 Repairs & Maintenance (Building)	\$ 17,289.45	\$ 23,303.58
57 Postage	\$ 24.00	\$ 72.00
61 Insurance	\$ 9,911.00	\$ 10,441.00
62 Printing, Promotion & Publishing	-	\$ 55.00
SUB TOTAL	\$ 337,642.92	\$ 387,004.59

**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR THE YEAR ENDED SEPTEMBER 30TH 2006**

NOTES

03 <u>MINOR EQUIPMENT PURCHASE</u>	30.09.06	30.09.05
03 Other Minor Equipment	\$ 21,610.97	\$ 15,883.00
04 Furniture and Furnishings	\$ 3,870.90	\$ 1,695.00
SUB TOTAL	\$ 25,481.87	\$ 17,578.00
04 <u>MISCELLANEOUS EXPENDITURE</u>		
19 Extra Cleaning	\$ 3,650.00	\$ 7,720.00
23 General Expenses	\$ 116,566.92	\$ 103,388.10
24 Fundraising Committee Expenses	-	\$ 11,441.00
26 Refund of Caution Fee	\$ 3,200.00	\$ 3,000.00
SUB TOTAL	\$ 123,416.92	\$ 125,549.10
TOTAL	\$ 486,541.71	\$ 530,131.69
TOTAL INCOME (2005 – 2006)	\$ 500,353.60	\$ 506,769.95
TOTAL EXPENDITURE (2005 – 2006)	\$ 486,541.71	\$ 530,131.69
SURPLUS/DEFICIT	\$ 13,811.89	(\$23,361.74)

NOTES TO FINANCIAL STATEMENT
POINT FORTIN CIVIC CENTRE
For the period October 1, 2005 to September 30, 2006

1. BACKGROUND:

The Point Fortin Civic Centre was created by Cabinet Minute dated May 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 Community Development Culture & 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 rates.

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 & 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 account, comprises subvention and income generated from the Civic Centre through rentals etcetera. Expenses budgeted for this fiscal year were 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, and as the Board of Management approved.

4. SPECIAL FUND ACCOUNT 02

There was no expenditure under this vote for the year ended September 30th, 2006.

This account however usually represents expenditure under the Special Fund Account (02 Account)

5. BOARD OF MANAGEMENT:

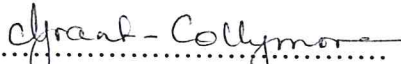
During the period October 1, 2005 to September 30, 2006, the Manager of the Point Fortin Civic Centre, under the supervision of the Supervisor 1, Community Development Division, St. Patrick was responsible for performing all administrative and financial matter of the Centre.


The Management of the Point Fortin Civic Centre continued without the appointment of a Board of Management.

**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


.....
Supervisor 1
Community Development Division
St. Patrick