



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, 2007

The accompanying Financial Statement of the Point Fortin Civic Centre for the year ended September 30th, 2007 has been audited. The Statement comprises an Income and Expenditure Statement for the year ended September 30th, 2007 and Notes to the Financial Statement numbered 1 to 6.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Point Fortin Civic Centre (the Centre) is responsible for the preparation and 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 the accounts of the Centre are prepared on a Cash Basis. The beginning and closing cash balances of the Centre were not disclosed in the Financial Statement in accordance with the Cash Basis of Accounting.

MAIN ACCOUNT

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

SPECIAL FUND ACCOUNT

8. Bank statements and 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 also 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 presents fairly, in all material respects the income and expenditure of the Point Fortin Civic Centre for the year ended September 30th, 2007 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 was not maintained by the Centre.

TRAVELLING ALLOWANCES

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

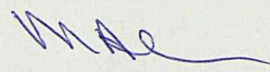
SUBMISSION OF REPORT

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.

22nd December, 2017
PORT OF SPAIN



CA
2017.12.22


MAJEED ALI
AUDITOR GENERAL

**POINT FORTIN CIVIC CENTRE
INCOME STATEMENT
FOR YEAR ENDED SEPTEMBER 30TH 2007**

INCOME:

	NOTES	30.09.07	30.09.06
Government Subvention		\$ 457,235.00	\$ 430,000.00
Rental of Building		\$ 5,100.00	\$ 20,500.00
Cleaning Fee		\$ 3,850.00	\$ 8,650.00
Caution Fee		\$ 1,000.00	\$ 3,200.00
Management Security Fee		\$ 150.00	\$ 1,050.00
Refund		\$ -	\$ 1,749.70
Donation		\$ 3,250.00	\$ 5,000.00
General Registration		\$ 7,807.00	\$ 5,915.00
Lawn Tennis Registration		\$ -	\$ 590.00
Rental of Tables		\$ 100.00	\$ 400.00
Rental of Chairs		\$ 1,062.50	\$ 1,052.50
Gate receipt		\$ 340.00	-
Reserve Account General		\$ 2,580.00	\$ 3,798.00
Reserve Accounts Lawn Tennis		\$ 1,700.00	-
Reserve Account Football		\$ 6,600.00	\$ 5,800.00
Fundraising Committee		\$ 6,655.31	\$ 12,088.30
Private Telephone Calls		-	\$ 160.10
General Subscription		-	\$ 200.00
Imprest Cash		-	\$ 200.00
TOTAL		\$ 497,429.81	\$ 500,353.60



**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR THE YEAR ENDED SEPTEMBER 30TH, 2007**

01 PERSONNEL EXPENDITURE:

06 Remuneration to Board Members -

02 GOODS AND SERVICES:

30.09.07

30.09.06

NOTES

01 Travelling Expenses	\$ 79,484.04	\$ 35,286.30
03 Uniforms	\$ 4,989.38	\$ 5,323.50
04 Electricity Charges	\$ 28,584.71	\$ 21,090.96
05 Telephone	\$ 53,943.83	\$ 30,769.74
07 House Rates	\$ 1,694.76	\$ 1,994.76
09 Rent Equipment	\$ 1,021.20	\$ 1,507.40
10 Office Stationery and Supplies	\$ 11,536.04	\$ 13,561.21
11 Books and Periodicals	\$ 1,407.02	\$ 1,734.91
12 Materials and supplies	\$ 19,108.91	\$ 29,642.55
15 Repairs and Maintenance Equipment	\$ 16,561.58	\$ 30,383.42
16 Consulting and Contracted Services	\$ 53,889.45	\$ 39,269.66
17 Training	-	\$ 14,220.00
18 Expenses	\$ 115,146.63	\$ 85,634.06
19 Official Entertainment	\$ 16,060.75	-
21 Repairs and Maintenance to Building	\$ 27,731.73	\$ 17,289.45
57 Postage	\$ 48.00	\$ 24.00
61 Insurance	\$ 10,202.50	\$ 9,911.00
TOTAL	\$ 441,410.53	\$ 337,642.92

**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH 2007**

NOTES

03 <u>MINOR EQUIPMENT PURCHASE</u>	30.09.07	30.09.06
03 Other Minor Equipment	\$ 29,590.49	\$ 21,610.97
04 Furniture and Furnishings	-	\$ 3,870.90
SUB TOTAL	\$ 29,590.49	\$ 25,481.87
04 <u>MISCELLANEOUS EXPENDITURE</u>		
20 Extra Cleaning	\$ 4,400.00	\$ 3,650.00
23 General Expenses	\$ 84,193.86	\$ 116,566.92
26 Refund of Caution Fee	\$ 450.00	\$ 3,200.00
SUB TOTAL	\$ 89,043.86	\$ 123,416.92
TOTAL	\$ 560,044.88	\$ 486,541.71

**POINT FORTIN CIVIC CENTRE
INCOME AND EXPENDITURE STATEMENT
FOR YEAR ENDED SEPTEMBER 30TH, 2007**

TOTAL INCOME (2006 – 2007)	\$ 497, 429.81	\$ 500, 353.60
TOTAL EXPENDITURE (2006 – 2007)	\$ 560, 044.88	\$ 486, 541.71
SURPLUS/DEFICIT	(\$ 62, 615.07)	\$ 13,811.89

NOTES TO FINANCIAL STATEMENT
POINT FOTIN CIVIC CENTRE
For the period October 1, 2006 to September 30, 2007

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, Culture 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 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 accounts 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 ACCOUNTS 02

There was no expenditure under this vote account for the year ended September 30th, 2007. This account, however usually represents expenditure under the Special Fund Account (02 Account)

5. BOARD OF MANAGEMENT:


During the period October 1, 2006 to September 30, 2007 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.


During the period under review, there was no Board of Management appointed.

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 1
Community Development Division
ST. PATRICK