



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, 2008

The accompanying Financial Statement of the Point Fortin Civic Centre for the year ended September 30th, 2008 has been audited. The Statement comprises an Income Statement and Expenditure Statement for the year ended September 30th, 2008 and Notes to the Financial Statement numbered 1 to 5.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The management of the Point Fortin Civic 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 a 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.

PERSONNEL EXPENDITURE

8. Remuneration to Board Members amounting to \$46,200.00 was paid to Board Members during the period under review. This expenditure of \$46,200.00 was not reflected on the Expenditure Statement for Year ended September 30th, 2008. This resulted in a material understatement of Personnel Expenditure.

GOODS AND SERVICES

9. The expenses included under Goods and Services were added incorrectly and resulted in a material overstatement of \$46,227.00 on the Expenditure Statement for Year ended September 30th, 2008.

QUALIFIED OPINION

10. In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion at paragraphs 6 to 9 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, 2008 in accordance with the Cash Basis of Accounting.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

DEPOSIT REGISTER

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

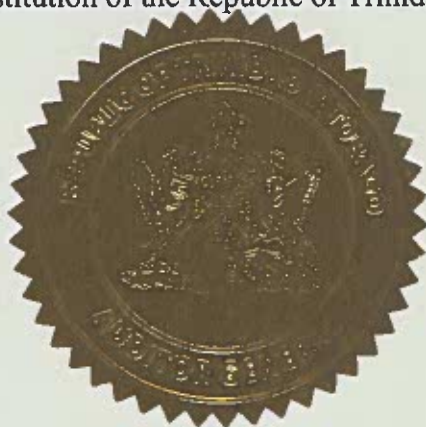
“All Accounting Officers and Heads of Departments receiving deposits shall maintain a Deposit Register in which shall be recorded under the name of the depositor, particulars of all deposits made or withdrawn.”

A Deposit Register was not maintained by the Centre in relation to the “Caution Fee” which is a refundable deposit.

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.

15th August, 2023
PORT OF SPAIN



Jaiwantie Ramdass
JAIWANTIE RAMDASS
AUDITOR GENERAL (Ag.)

**POINT FORTIN CIVIC CENTRE
INCOME STATEMENT
FOR YEAR ENDED SEPTEMBER 30TH 2008**

INCOME:

	NOTES	30:09:07	30: 09:08
Government Subvention		\$ 457, 235.00	\$ 583, 760.00
Rental of Building		\$ 5, 100.00	\$ 2, 850.00
Cleaning Fee		\$ 3, 850.00	\$ 2, 750.00
Caution Fee		\$ 1, 000.00	\$ 1, 100.00
Management Security Fee		\$ 150.00	-
Donation		\$ 3, 250.00	\$ 26, 000.00
General Registration		\$ 7, 807.00	\$ 2, 424.00
Rental of Tables		\$ 100.00	\$ 520.00
Rental of Chairs		\$ 1, 062.50	\$ 1, 110.00
Gate receipt		\$ 340.00	-
Reserve Account General		\$ 2, 580.00	\$ 1, 465.00
Reserve Accounts Lawn Tennis		\$ 1, 700.00	-
Reserve Account Football		\$ 6, 600.00	-
Fundraising Committee		\$ 6, 655.31	\$ 110, 280.00
Private Telephone Calls		-	-
General Subscription		-	-
Imprest Cash		-	\$ 200.00
TOTAL		\$ 497, 429.81	\$ 732,459.00



**POINT FORTIN CIVIC CENTRE
EXPENDITURE STATEMENT
FOR THE YEAR ENDED SEPTEMBER 2008**

01 PERSONNEL EXPENDITURE:

06 Remuneration to Board Members

02 GOODS AND SERVICES:

30:09:07

30:09:08

NOTES

01 Travelling Expenses	\$ 79,484.04	\$ 79,175.64
03 Uniforms	\$ 4,989.38	\$ 3,897.85
04 Electricity Charges	\$ 28,584.71	\$ 23,758.20
05 Telephone	\$ 53,943.83	\$ 40,982.23
06 W A S A Rates	\$ 1,694.76	-
07 House Rates	\$ 1,021.20	\$ 1,959.76
09 Rent Equipment	-	\$ 1,535.00
10 Office Stationery and Supplies	\$ 11,536.04	\$ 22,323.11
11 Books and Periodicals	\$ 1,407.02	\$ 1,416.02
12 Materials and supplies	\$ 19,108.91	\$ 20,184.23
15 Repairs and Maintenance Equipment	\$ 16,561.58	\$ 21,299.80
16 Consulting and Contracted Services	\$ 53,889.45	\$ 67,524.34
17 Training	-	-
18 Expenses	\$ 115,146.63	\$ 91,469.25
19 Official Entertainment	\$ 16,060.75	-
21 Repairs and Maintenance to Building	\$ 27,731.73	\$ 10,012.14
57 Postage	\$ 48.00	\$ 5.50
61 Insurance	\$ 10,202.50	\$ 9,116.00
62 Printing, Promotion & Publishing		\$ 4,580.00
66 Hosting of Conferences, Seminars and Other Functions	-	\$ 113,894.82
TOTAL	\$ 441,410.53	\$ 559,360.89

03 MINOR EQUIPMENT PURCHASE

30:09:07

30:09:08

03 Furniture and Furnishings

\$ 29, 590.49

\$ 12, 460.46

04 Other Minor Equipment

-

\$ 1, 090 08

SUB TOTAL

\$ 29, 590.49

\$ 13, 550.54

04 MISCELLANEOUS EXPENDITURE

20 Extra Cleaning

\$ 4, 400.00

\$ 2, 450.00

23 General Expenses

\$ 84, 193.86

\$ 186, 714.66

26 Refund of Caution Fee

\$ 450.00

\$ 1, 400.00

SUB TOTAL

\$ 89, 043.86

\$ 190, 564.66

TOTAL

\$ 560, 044.88

\$ 763, 476.09

TOTAL INCOME (2007 – 2008)

\$ 497, 429.81

\$ 732, 459.00

TOTAL EXPENDITURE (2007 – 2008)

\$ 560, 044.88

\$ 763, 476.09

BALANCE / DEFICIT

(\$ 62, 615.07)

\$ 31, 017.09

NOTES TO FINANCIAL STATEMENT
POINT FORTIN CIVIC CENTRE
For the period October 1, 2007 to September 30, 2008

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 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 and Instructions of 1965 of the Government of Trinidad and Tobago.

3. BANK ACCOUNTS:

The Point Fortin Civic Centre has one (1) bank account at Republic Bank, Point Fortin. This account comprises of subvention and income generated through rentals etcetera. All expenditure are met from this account


4. BOARD OF MANAGEMENT:

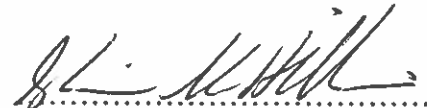
In the fiscal year ending September 30, 2008 a Board of Management was appointed to the Point Fortin Civic Centre for a period of two years.

**5. 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


.....
THE CHAIRMAN
BOARD OF MANAGEMENT
POINT FORTIN CIVIC CENTRE