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PORT OF SPAIN

**IC: 1/4/5**

January 16, 2017

Mrs. Jacqui Sampson-Meiguel  
Clerk of the House  
Office of the Parliament, Levels G-8, Tower D  
International Waterfront Centre  
1A Wrightson Road  
PORT OF SPAIN

Dear Mrs. Sampson-Meiguel

First Report of the Public Administration and Appropriations Committee on Examination into the Current Expenditure of Ministries and Departments under three (3) Sub-Heads: Current Transfers and Subsidies, Development Programme – Consolidated Fund and Infrastructure Development Fund

Your letter Parl.: 5/7/22 dated December 5, 2016 refers.

The Accounting Officer of the Integrity Commission is in agreement with the recommendations made by the Public Administration and Appropriations Committee as outlined on pages fifteen (15) to twenty-one (21) and page forty-three (43) of the Report. Please be informed that written responses on the concerns related to Internal Audit of the Integrity Commission were submitted to the Public Administration and Appropriations Committee through the Office of the Parliament on January 11, 2017.

However, I wish to emphasize that internal auditors should be adequately qualified and/or trained to conduct audits based on the various types of risk to which the various organizations may be exposed and this risk analysis must guide the prioritization and execution of audits in an objective manner with a high level of independence and impartiality.


This would mean conducting a manpower audit of all units to ensure that they are adequately staffed and possibly the setting up of Audit Committees in all the organizations. This is to ensure that the Audit Units are promoting effective internal controls at costs that are reasonable and that these units add value to their organizations by submitting timely, workable recommendations to Accounting Officers. Additionally, line managers will be called to account for areas under their jurisdiction that are not compliant. The Committee should be headed by the Accounting Officer and meet once a month. This helps to send a strong message of intent throughout the organization.

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Further, greater emphasis should be placed on the conduct of management audits in addition to financial and compliance audits. The premise is that effective managers who possess the skills and competences to execute their tasks effectively will ensure that organizations achieve their goals and fulfil their mandate.

Finally, my suggestions will require inter-organizational collaboration, a paradigm shift in some organization's culture and in some cases, structure. Accounting Officers will be required to take a personal interest in the operations of these audit units. After all, internal auditors are the ears and eyes of top management and effective internal audit units will assist greatly in minimizing adversity in many organizations as highlighted by the Auditor General from year to year.

Yours faithfully



Jasmine Pascal  
Registrar  
Integrity Commission