



### **THIRD REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE FINANCIAL STATEMENT OF THE SANGRE GRANDE CIVIC CENTRE FOR THE YEAR ENDED 31st DECEMBER 1996**

The First and Second Report of the Auditor General of the Republic of Trinidad and Tobago on the non-receipt of the Financial Statement of the Sangre Grande Civic Centre for the year ended 31st December, 1996 were signed by the Auditor General on 24<sup>th</sup> August, 2004 and 19<sup>th</sup> September, 2005 respectively and forwarded to the Speaker and the President of the Senate to be laid before the House of Representatives and the Senate respectively and to the Minister of Finance.

2. The accompanying Financial Statement of the Sangre Grande Civic Centre for the year ended 31st December 1996 has been audited. The Statement comprises an Income and Expenditure Statement for the year ended 31st December, 1996 and notes numbered 1 and 2.

#### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

3. Management of the Sangre Grande Civic Centre is responsible for the preparation and fair presentation of the 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**

4. 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 auditing standards which 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.

5. 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.

6. It is my view that the audit evidence obtained is sufficient and appropriate to provide a basis for the opinion expressed at paragraphs 7 of this Report.

## OPINION

7. In my opinion the Financial Statement as outlined at paragraph two above presents fairly, in all material respects, the operations of the Sangre Grande Civic Centre for the year ended 31st December 1996 in accordance with the cash basis of accounting.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

### DOCUMENTS NOT PRODUCED

8. The following documents were not produced for audit examination.
- I. Remittance Register;
  - II. Instruments of appointments for Board Members
  - III. Minutes of Board Meeting for the months of January to May 1996 and November to December 1996;
  - IV. An Attendance Register for Board members;
  - V. Letters of Representation and Litigation;

### SIGNATORIES TO THE FINANCIAL STATEMENT

9. The Financial Statement was not signed by the Chairman of the Board.

### SEGREGATION OF DUTIES

10. There was no segregation of duties; the Manager of the Centre was responsible for revenue collections, payments, purchases, custody of assets and the recording of all transactions.

### 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 and the Economy in accordance with the requirement of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.

25<sup>th</sup> August, 2015  
PORT-OF-SPAIN



MAJEED ALI  
AUDITOR GENERAL

**SANGRE GRANDE CIVIC CENTRE**  
**Income and Expenditure Statement**  
**For the Year Ended 31st December, 1996**

	1996		1995
	\$		\$
<b>INCOME</b>			
Subvention	283,720.00		363,127.00
Rental of Building	2,460.00		2,100.00
Rental of Chairs	1,140.00		600.00
Cleaning Fee	1,200.00		1,020.00
Dues	0.00		1,021.80
Damages	0.00		0.00
Unspent Balances	0.00		87,031.45
Other	0.00		1,700.00
Total		288,520.00	456,600.25
<b>EXPENDITURE</b>			
Salaries	50,367.20		287,739.12
N.I.S	1,161.00		6,266.50
Travelling	2,628.00		4,032.00
Electricity	5,024.00		4,550.11
Telephone Rates	6,839.12		5,072.52
Water and Sewage Rates	6,000.00		5,774.44
House Rates (Insurance)	0.00		-
Rental of Equipment	0.00		710.00
Office Stationery/Supplies	647.55		809.80
Book & Periodicals	0.00		65,417.39
Material and Supplies	13,171.37		8,827.32
Minor Equipment	0.00		-
Repairs and Maintenances	6,526.80		-
Expenses(i)	57,076.37		67,321.66
Expenses(ii)	2,035.20		2,459.20
Furniture and Furnishing	0.00		-
<b>MISCELLANEOUS BOARD FUNDS</b>			
Damages	0.00		0.00
Other	235.00		100.00
Cleaning Fee Refund	1,000.00		1,000.00
Total		<u>152,711.61</u>	<u>460,080.06</u>
Balance		<u>135,808.39</u>	<u>(3,479.81)</u>
Balance Main Account		135,808.39	(3,479.81)
<b>TOTAL BALANCE</b>	Note	<u>136,808.39</u>	<u>(3,479.81)</u>



## Sangre Grande Civic Centre Notes to Financial Statement

For the Year Ending December 31<sup>st</sup>, 1996

### **1. BACKGROUND:**

The Sangre Grande Civic Centre was created by Cabinet Minute No. 2767 dated December 04, 1975, and is a section of the Community Development Division. During the above period Sangre Grande Civic Centre was under the ambit of the Ministry of Community Development.

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. This is accomplished through:

- i) Co-ordinating and implementing short term skill development program with a view of improving the quality of life for the people of Sangre Grande and its environs.
- ii) Co-ordinating and implementing programmes/seminars which are geared toward awakening the consciousness of the communities t issues that affect their day to day functions.
- iii) Providing accommodation for community meetings, seminars and educational lecture.
- iv) Hosting cultural events and providing accommodation for private functions at affordable rates.

### **2. ACCOUNTING POLICY:**

The Sangre Grande Civic Centre accounts are prepared on a cash basis. All accounting procedures are performed in accordance with the Financial Regulations of 1965 of the Government of Trinidad and Tobago. The Sangre Grande Centre has two (1) Bank Accounts at the Republic Bank Limited Sangre Grande.

- i) Main Account (01)

ESTABLISHMENT:

The Establishment of the Sangre Grande Civic Centre for the year ended 31<sup>st</sup> December 1996.

- i) One (1) Manager
- ii) One (1) Clerk Typist
- iii) Four (4) Estate Constables
- iv) One (1) Janitor 1
- v) One (1) Cleaner 1
- vi) One (1) Groundsman

Yours Faithfully,

*Monica Bengochea*

Monica Bengochea  
Manager,  
Sangre Grande Civic Centre

