



SECOND REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE NON-RECEIPT OF FINANCIAL STATEMENTS OF THE AGRICULTURAL SOCIETY OF TRINIDAD AND TOBAGO FOR THE YEAR ENDED DECEMBER 31, 2008.

The First Report of the Auditor General on the Non-receipt of Financial Statements of the Agricultural Society of Trinidad and Tobago (the Society) for the year ended December 31, 2008 was signed by the Auditor General on 4th November, 2009 and submitted to the Speaker of the House of Representatives and the President of the Senate for laying in the House of Representatives and the Senate respectively and to the Minister of Finance.

2. Section 13 of the Agricultural Society Act, Chapter 63:01 (the Act) requires the Auditor General to audit the accounts of the Agricultural Society of Trinidad and Tobago.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

3. The management of the Agricultural Society of Trinidad and Tobago is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are 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 Statements based on conducting the audit in accordance with the principles and concepts of International Standards of Supreme Audit Institutions. Because of the matters described at paragraphs 5 and 6, I am unable to express an audit opinion on the accounts of the Society, in accordance with Section 13 of the Act.

NON-RECEIPT OF FINANCIAL STATEMENTS OF THE AGRICULTURAL SOCIETY OF TRINIDAD AND TOBAGO FOR THE YEAR ENDED 31ST DECEMBER 2008

5. Financial statements for the year ended December 31, 2008 were not submitted for audit examination.

UNAVAILABILITY OF KEY RECORDS AND SUPPORTING DOCUMENTS RELEVANT TO THE AUDIT

6. Key records and supporting documents were not produced for audit examination, such as:

- General Ledger
- Trial Balance
- Committee Minutes
- Bank Reconciliation Statements
- Bank Statements
- Investment Statements
- Payment Vouchers
- Cash Books (Main Account and Society (Membership) Account)
- Vote Books
- Remittance Register
- Bank Deposit Slips
- Imprest Cash Book
- Cash Performance Register
- Fixed Asset Register
- Overpayments Register
- Releases / Virements / Transfers File
- Expenditure Abstract
- Revenue Abstract
- Loans and Advances Register
- Deposit Register
- Miscellaneous Receipts
- Sundry Creditors Schedule
- Membership Register

OTHER LEGAL AND REGULATORY RESPONSIBILITIES

7. Because of the significance of the matters described at paragraphs 5 and 6 above, I have not been able to discharge my responsibility under Section 13 of the Act. Section 13 of the Act states:

“The accounts of the Society shall be submitted to and audited by the Auditor General.”

SUBMISSION OF REPORT

8. 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 provisions of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.



**30th June, 2023
PORT OF SPAIN**


**LORELLY PUJADAS
AUDITOR GENERAL**

