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**AUDITOR GENERAL'S DEPARTMENT
REPUBLIC OF TRINIDAD AND TOBAGO**

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Please address your response to the Auditor General and quote the reference particulars below

Ref No: AGD:1/3/17 Vol. I

April 15, 2024

Ms. Kendra Mark-Gordon
Director-Legal
Office of the Attorney General and
Ministry of Legal Affairs
AGLA Tower, Government Plaza,
Corner of London and Richmond Streets,
PORT OF SPAIN.

Dear Ms. Mark-Gordon,

Re: Your refusal to receive or consider the amended Statement of Revenue for the Financial Year 2023 and other related amended statements

I write on behalf of the Auditor General with reference to the matter at caption and to your pre-action protocol letter dated 15th April 2024.

Please be advised that Section 116 of the **Constitution of Trinidad and Tobago, Chapter 1:01** establishes the office and functions of the Auditor General.

Sections 116(2) and 116(6) of the Constitution provides:

"116. (2) The public accounts of Trinidad and Tobago and of all officers, Courts and authorities of Trinidad and Tobago shall be audited and reported on annually by the Auditor General, and for that purpose the Auditor General or any person authorised by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts.

(6) In the exercise of his functions under this Constitution the Auditor General shall not be subject to the direction or control of any other person or authority." (emphasis mine)

"championing good governance"

Section 2 of the Constitution further provides as follows:

"2. This Constitution is the supreme law of Trinidad and Tobago, and any other law that is inconsistent with this Constitution is void to the extent of the inconsistency."

Part V of the **Exchequer and Audit Act Chapter 69:01** provides for the Audit of Public Accounts and the Protection and Recovery of Public Property.

Section 24(1)(a) under Part V of the Exchequer and Audit Act states:

"24. (1) Within a period of four months after 30th September in each year, or such longer period thereafter as Parliament may by resolution, appoint—

(a) the Treasury shall cause to be transmitted to the Auditor General accounts showing fully the financial position of Trinidad and Tobago on the said 31st December, which shall include—

(i) the Exchequer Account;

(ii) the statement of public debt;

(iii) the statement of loans from revenue;

(iv) the statement of revenue showing the sums estimated to be received into the Exchequer Account and the sums actually so received in the period of account;

(v) the statement of expenditure, showing the sums to be issued out of the Exchequer Account and the sums actually so issued in the period of account;

(vi) the statement of the loans or credits guaranteed by the State;

(vii) the statement of assets and liabilities;

(viii) such other statements as Parliament may from time to time require;"(emphasis mine)

Section 25(1) of the Exchequer and Audit Act, in relation to the Annual Report of the Auditor General, provides:

"25. (1) On receipt of the accounts prescribed by section 24, the Auditor General shall cause them to be examined and audited and shall, within a period of seven months after 30th September in each year or such longer period thereafter as Parliament may by resolution appoint, prepare and transmit to the Minister a report upon his examination and

audit of all accounts relating to public moneys, stamps, securities, stores and other State property, together with certified copies of each of the said accounts.”(emphasis mine)

I am instructed that the Auditor General received the Ministry of Finance’s Public Accounts dated January 31, 2024, said Public Accounts containing a Statement of Declaration and Certification, signed by the Accounting Officer, Permanent Secretary, Ministry of Finance.

This Statement of Declaration and Certification opened with “*The following Statements for the Financial Year 2023 which are statutorily due by January 31, 2024 in accordance with Section 24(1)(a) and (b) and 24 (2)(a) and (b) of the Exchequer and Audit Act, Chapter 69:01 as amended by Act No. 23 of 1998 are submitted*” and closed with “*As Accounting Officer, I certify that the Financial Statements for the financial year ended September 30, 2023 have been reconciled with the records of the Treasury and in my opinion, these Financial Statements fairly reflect the financial position of the Government of the Republic of Trinidad and Tobago for the year ended September 30, 2023.* A copy of this Declaration is attached hereto and marked “A”.

I am further instructed that the Auditor General, in accordance with the Constitution and the Exchequer and Audit Act, received and audited the Ministry of Finance’s Public Accounts as statutorily provided.

The Ministry of Finance is free to submit an original signed and dated letter to the Auditor General by 12 noon on April 16, 2024, recalling the Public Accounts previously submitted and dated January 31, 2024, confirming the Statement of Declaration and Certification previously provided as inaccurate and providing the revised Public Accounts. This letter will be published in the Auditor General’s Report.

Please be guided accordingly.

Yours respectfully,



Ms. Anita Mangra
Senior Legal Officer
Auditor General’s Department

