



Government of the Republic of Trinidad and Tobago  
**MINISTRY OF FINANCE**

For immediate release

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**MEDIA RELEASE**

**Court refuses the Auditor General's application for leave for Judicial Review of the decision to appoint a committee to investigate the Misstatement of Revenue in the 2023 Public Accounts**

**CV2024-01720 Jaiwantie Ramdass v. The Minister of Finance and Ors**

The Minister of Finance, Honourable Colm Imbert, MP, wishes to advise that today the High Court refused to grant leave for Judicial Review to Ms. Jaiwantie Ramdass, the Auditor General in CV2024-01720 Jaiwantie Ramdass v. The Minister of Finance and Ors. Further, as a result of the Court's decision to refuse leave for Judicial Review, the associated pending application for an injunction was rendered nugatory.

The Auditor General in her application for Judicial Review was seeking, inter alia:

- (i) A declaration that the decision (recommended by the Minister of Finance and approved by the Cabinet of Trinidad and Tobago) to appoint an Investigative Team to investigate, make findings and recommendations and report to the Minister of Finance within two (2) months on the following matters:
  - What was the response of the Auditor General to the efforts of the officials of the Ministry of Finance to correct the Understatement of Revenue in the Public Accounts for the financial year 2023 and what action was taken by the Auditor General in relation thereto;
  - What are the facts in relation to the allegations and statements made by the Auditor General in her Report on the Public Accounts



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of Trinidad and Tobago for the Financial Year 2023, including the Addendum and Appendices, with specific reference to the Understatement of Revenue in the public accounts for the financial year 2023;

- Any other related matters pertaining to same;

was unfair and illegal, null and void and of no legal effect;

- (ii) An order of certiorari to quash the decision (recommended by the Minister of Finance and approved by the Cabinet of Trinidad and Tobago) to appoint the Investigation Team to investigate, make findings and recommendations and report to the Minister of Finance within two (2) months on the said matters;
- (iii) A declaration that the investigation of the said matters by the Investigation Team appointed by the Minister of Finance and approved by the Cabinet is unfair and illegal;
- (iv) A declaration that the Applicant/Intended Claimant has been treated unfairly and contrary to the principles of natural justice in breach of Section 20 of the Judicial Review Act Chapter 7:08;
- (v) A declaration that the investigation into the statements made by the Auditor General in her Report on the Public Accounts of Trinidad and Tobago for the Financial Year 2023, including the Addendum and Appendices, with specific reference to the understatement of revenue in the public accounts for the financial year 2023, is in breach of section 116 of the Constitution.

In finding that there was no arguable case to quash and/or void the Investigation, the learned Judge, James J, held, *inter alia*, that:

“In this case, **the Minister used a discretionary power for the purposes of the recommending an Investigation.** It can be agreed between the parties that there was a serious matter of public importance that required investigation and that choice fell within the discretion assigned to him by the Constitution in the performance of his duties to recommend to Cabinet. The Minister had to choose among doing nothing, carrying out the necessary investigations himself or recommending another body to carry out the Investigation.

The Minister, in making his choice at the time, was not performing an adjudicative function in which he was acting as a sort of Judge.

The Minister was not determining the Applicant's rights and liabilities nor was the Minister making findings of fact in doing so and even if he made such preliminary determinations, it was not binding on the investigators.

On the contrary, he was performing his functions of management and application of the Executive power. The Minister was performing a mainly political role which involved his authority, and his duty, to choose the best course of action, from the standpoint of the public interest. It is also to be noted that the Minister's recommendation was just a recommendation that was accepted by the Cabinet and there was no finding or determination of the matter under investigation. While the Minister may have made the recommendation, made recommendations of the individuals and proposed the terms and responsible for same, there is no evidence that the Minister nor the Cabinet pre-determined the matter rather, they are seeking the investigation to determine the facts and advise themselves. **I will also add that on the evidence the investigation also concerns the investigation of the Minister's own Ministry and himself and is not necessarily targeted at the Applicant.**"

The Judge also made the following important statement, which should be of interest all concerned:

***"This investigation presents an opportunity to establish the facts of this serious matter, highlighted and brought to the public's attention, which is of significant public interest. It provides a chance for all parties to be heard and to formally document their positions and determine the best way forward"***

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The Honourable Colm Imbert M.P.  
Minister of Finance