

SIXTY-NINTH REPORT

OF THE

SALARIES REVIEW COMMISSION

OF THE

REPUBLIC OF TRINIDAD AND TOBAGO

August 22, 2003

SIXTY-NINTH REPORT OF THE SALARIES REVIEW COMMISSION

Review of the terms and conditions of service of the office of Assistant Auditor General

The President of the Republic of Trinidad and Tobago, by letter dated April 22, 2003, conveyed his approval for a revision by the Salaries Review Commission (SRC) of the salary and other conditions of service of the office of Assistant Auditor General. This office was placed within the purview of the SRC by virtue of Legal Notice No. 30 dated March 12, 2003.

2. In our deliberations on the terms and conditions of service to be applicable to the office of Assistant Auditor General, we took cognisance of the responsibilities with which the Auditor General's Department is charged, arising from the statutory obligations of the office of Auditor General under the Constitution. We took note that the Auditor General's Department is responsible for auditing annually the public accounts of Trinidad and Tobago and submitting reports on its findings to the Parliament and the Minister of Finance. The Department is also empowered to audit the accounts of all enterprises which are owned or controlled by or on behalf of the State.

3. We also considered that under the Constitution, the Auditor General, and by extension, the staff of the Auditor General's Department are not subject to the direction or control of any person or authority in the discharge of their functions.

Role and Function of an Assistant Auditor General

4. We have noted that holders of the office of Assistant Auditor General, of which there are four, play a key role at the second level of management in the Auditor General's Department as they assist the Auditor General in fulfilling the mandate of that office under the Constitution and other laws of Trinidad and Tobago. These office holders are also involved in the formulation and implementation of audit policy and strategic planning and in developing work plans and procedures to ensure the operational efficiency of the Auditor General's Department. The office holders are responsible for planning, co-ordinating and scheduling the audit and administrative activities of their respective Divisions.

5. The main duties and responsibilities which devolve on an Assistant Auditor General are as follows :-

- (i) planning, co-ordinating and prioritising audits to be conducted;

- (ii) preparing/reviewing draft Auditor General's Reports on accounts and financial statements examined for approval by the Auditor General and finalising such Reports ;
- (iii) chairing the Audit Advisory Committee with responsibility for the preparation of the annual Auditor General's Report on the public accounts of Trinidad and Tobago;
- (iv) representing the Auditor General at meetings of Public Accounts Committees and providing technical assistance to those Committees;
- (v) monitoring the audit of computations of all pensions, gratuities and other separation benefits prior to payment by the State in accordance with the Pension Acts and various Agreements;
- (vi) reviewing working papers of accounting firms which have conducted audits under contract from the Auditor General and holding discussions with the representatives of accounting firms;
- (vii) planning, co-ordinating and executing the audit of the accounts of overseas offices of the Government of Trinidad and Tobago; and
- (viii) approving applications for Grant of Credit on the Exchequer Account on behalf of the Auditor General.

In addition, these office holders perform the function of Accounting Officer and Receiver of Revenue in accordance with the provisions of the Exchequer and Audit Act, Chap. 69:01, on a rotational basis.

Educational Qualifications and Training

6. With respect to the educational qualifications and training necessary for the office of Assistant Auditor General, we have been advised that the office holder is required to have a professional qualification in Accountancy. We have also been informed that an incumbent in the office is required to possess extensive experience, at least ten (10) years, in auditing at the professional level as well as considerable experience in an administrative capacity.

Existing Remuneration Arrangements

7. At present, the office of Assistant Auditor General is classified in Salary Range 68 of the Public Service Classification and Compensation Plan. The major

features which comprise the compensation package applicable to this office are as follows :-

Salary	\$ 10,164 per month.
Cost of Living Allowance	\$55 per month.
Transport Facilities	
(i) Motor Vehicle Purchase Loan	A maximum loan of \$85,000 at a rate of interest of 6% per annum repayable over a period of six (6) years.
(ii) Insurance Premium Loan	A loan to cover the cost of Motor Vehicle Insurance premium at a rate of interest of 6% per annum.
(iii) Repair Loan	A maximum loan of \$15,000 at a rate of interest of 6% per annum to effect repairs to a motor vehicle.
(iv) Travelling Allowance	An Upkeep Allowance of \$1,000 per month plus a Kilometric Allowance of \$1.00 per kilometre in respect of travel undertaken in the performance of official duties.
Subsistence Allowance	\$66 per day in Trinidad and \$72 per day in Tobago.
Vacation Leave	1-10 years service - 28 working days per annum. Over 10 years service- 35 working days per annum.
Pension/Gratuity	Entitlement to superannuation benefits in accordance with the provisions of the Pensions Act, Chap. 23:52.

Recommendations

8. In our deliberations on an appropriate compensation package for the office of Assistant Auditor General, we took into account the level and scope of duties

and responsibilities attaching to the position. We noted as well that the incumbents, like the holders of offices such as the Deputy Permanent Secretary, the Deputy Chief Personnel Officer and the Deputy Director Personnel Administration who are in Group 3A of the grouping "Top Managers in the Public Service," provide critical support to the Head of their organization, in this case, the Auditor General. They also play a major role as members of top management of the Auditor General's Department.

9. In light of the foregoing, we recommend that the office of Assistant Auditor General should be placed in Group 3A of the "Top Managers in the Public Service" grouping with the following compensation package:-

Salary

\$16,500 per month.

Transport Facilities

- (i) A maximum loan of \$140,000 at a rate of interest of 6% per annum repayable over a period of six (6) years to facilitate the purchase of either:-
 - (a) a new motor vehicle with exemption from Motor Vehicle Tax limited to the amount payable on a vehicle with an engine capacity of 1999cc and exemption from Value Added Tax to a maximum of \$25,000; or
 - (b) a used motor vehicle with exemption from Special Motor Vehicles Tax limited to the maximum amount payable in respect of Motor Vehicle Tax on a vehicle at (a) above and exemption from Value Added Tax to a maximum of \$25,000.
- (ii) A loan to cover the cost of Motor Vehicle Insurance premium at a rate of interest of 6% per annum.
- (iii) A maximum loan of \$15,000 at a rate of interest of 6% per annum to effect repairs to a motor vehicle.
- (iv) A Transportation Allowance of \$2,300 per month.

Subsistence Allowance

- (i) \$75 per day when travelling on official business beyond a radius of sixteen (16) kilometres from official headquarters, and where it is necessary to purchase a meal(s).
- (ii) In the case of an office holder serving in Tobago, \$75 per day when travelling on official business beyond a radius of ten (10) kilometres from official headquarters, and where it is necessary to purchase a meal(s);
- (iii) If assigned/transferred to Tobago (or to Trinidad where the office holder is stationed in Tobago), the following to be applicable:-

- (a) **Official duty or assignment of one (1) month or less**

The officer holder to be eligible for hotel accommodation and meals, as necessary. In the absence of the provision of any meal(s), to be paid \$75 per day. (The provisions at (i) and (ii) above shall not apply.)

- (b) **Temporary assignments in excess of one (1) month and not exceeding six (6) months**

The office holder to be responsible for his/her accommodation and meals. The State may, at its option, provide accommodation only for the office holder.

- (i) Where accommodation only is provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$1,200 per month.
- (ii) Where accommodation is not provided by the State, to be paid a Tobago/Trinidad Duty Allowance of \$3,000 per month.

(c) **Permanent transfer to Tobago/Trinidad (periods in excess of six (6) months)**

The office holder to be responsible for his/her accommodation and meals and to be paid a Tobago/Trinidad Duty Allowance of \$1,200 per month for a period not exceeding two (2) years, in addition to the Housing Allowance.

- (iv) For travel abroad on official business, US\$50 per day, once not in receipt of other allowances for overseas travel, such as those payable under Minister of Finance Circular No. 3 dated March 15, 1999.

Housing Allowance

\$3,000 per month.

Entertainment

Actual expenses incurred for official entertainment to be met from an official Entertainment Vote under the control of the Auditor General's Department.

Vacation Leave

Thirty (30) calendar days per annum.

Telephone Facilities

An allowance of \$350 per month.

Medical Benefits

Entitlement to medical attention/treatment and prescribed drugs at any health care facility under the Regional Health Authorities, including the Eric Williams Medical Sciences Complex, in accordance with the provisions of Minister of Finance Circular No. 7 of 2002 dated August 16, 2002.

('Medical attention/treatment' excludes optical and dental treatment/services.

'Prescribed drugs' exclude drugs which are obtainable without a prescription.)


Pension/Gratuity

Entitlement to superannuation benefits in accordance with the provisions of the Pensions Act, Chap. 23:52.


Effective Date

10. We recommend that the effective date of implementation of the compensation package of the office of Assistant Auditor General should be October 1, 2003.


Dated this 22nd day of August, 2003.


.....
Edward Collier
(Chairman)


.....
Keith Ortiz



.....
Joyce Marshall


.....
Ashton Brereton


.....
Varun Maharaj
