

**AUDITED FINANCIAL STATEMENTS Of THE
GOVERNMENT INFORMATION AGENCY**

**FOR THE YEAR ENDED
31 DECEMBER 2012**

**AUDITORS: AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA**

AUDITED FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED TO 31 DECEMBER 2012

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Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana
Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>

129/SO: 31/2/2016

17 May 2016

Mr. Omar Shariff
Permanent Secretary
Office of the Prime Minister
Shivnarine Chanderpaul Drive
Georgetown.

Dear Mr. Shariff,

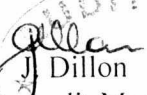
RE: AUDIT OF THE FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY (GINA)
FOR THE YEAR ENDED 31 DECEMBER 2012

We wish to inform you that we have completed the audit of the above-mentioned Agency for the year ended 31 December 2012. Accordingly, we are pleased to forward one copy of the audited financial statements, together with the Report of the Auditor General and Management Letter thereon.

Should you need any clarification or explanation, please do not hesitate to let us know.

With kind regards.

Yours sincerely,


J. Dillon
Audit Manager
for Auditor General

(Circular stamp: AUDIT OFFICE OF GUYANA)



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AG: 36/2016

17 May 2016

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF THE
GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2012

I have audited the accompanying financial statements of the Government Information Agency (GINA), which comprised of the statement of financial position as at 31 December 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. The audit was conducted in accordance with the Audit Act 2004.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing issued by the International Federation of Accountants (IFAC) and those of the International Organisation of Supreme Audit Institutions (INTOSAI). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

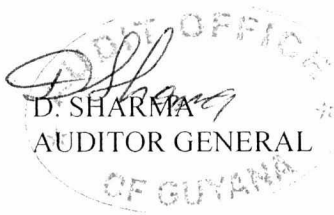
I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Qualified Opinion

The amount of \$106,057,608 represents Receivables for the year under review. An examination of the Debtors' Age Analysis revealed that there were 44 debtors with balances totalling \$49,937,952 which represents 47% of the total debtors remain outstanding over the 90 days period. Further, there was no evidence that the Agency has a policy for provision of bad debts in place.

Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements give a true and fair view, in all material respects, of the financial position of Government Information Agency as at 31 December 2012, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.



AUDIT OFFICE
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GEORGETOWN
GUYANA


**GOVERNMENT INFORMATION AGENCY
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER, 2012**

	Notes	2012 \$	2011 \$
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Motor Vehicles		6,536,150	7,966,250
Furniture & Equipment		<u>32,903,103</u>	<u>27,152,257</u>
	4	39,439,253	35,118,507
CURRENT ASSETS			
Inventories		1,663,619	835,129
Bank	8	20,378,892	889,553
Receivables	5	106,057,608	103,237,896
Cash in Hand		<u>180,000</u>	<u>180,000</u>
		128,280,119	105,142,577
TOTAL ASSETS		<u><u>167,719,372</u></u>	<u><u>140,261,084</u></u>
<u>EQUITY & LIABILITIES</u>			
EQUITY			
Gov't Capital Contribution	6	17,879,617	11,745,587
Incorporation Reserve (MOI)		9,538,765	9,538,765
Accumulated Surplus	7	<u>98,732,063</u>	<u>81,951,957</u>
		126,150,445	103,236,309
CURRENT LIABILITIES			
Payables	9	<u>41,568,927</u>	<u>37,024,779</u>
		41,568,927	37,024,779
TOTAL EQUITY & LIABILITIES		<u><u>167,719,372</u></u>	<u><u>140,261,084</u></u>

These Financial Statements were approved for issuance on March 16, 2016 by:

Accountant: 

Mrs. Natalie Brhamdeow

Director : 

Ms. Beverley Alert

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER, 2012**

	Notes	2012 \$	2011 \$
INCOME			
Current Subvention		130,398,000	111,496,000
Sale of Ads		136,759,087	122,744,576
Other Income		8,794,353	45,662,834
Deferred Income		8,865,970	8,008,624
TOTAL INCOME		<u>284,817,410</u>	<u>287,912,034</u>
EXPENDITURE			
Employment Cost	10	67,130,285	67,543,246
Material, Equipment and Supplies	11	158,524,307	162,133,543
Fuel and Lubricant		4,815,442	5,357,932
Rental & Maintenance of Building	12	2,542,615	2,174,692
Transport, Traveling and Postage	13	2,477,697	4,002,977
Security charges		5,349,421	4,586,873
Maintenance of Equipment	14	1,255,444	2,272,936
Utility charges	15	4,152,989	4,705,241
Vehicle Spares and services		2,349,645	2,928,042
Other Service Purchased	16	6,015,657	7,999,761
Other Operating Expenses	17	4,557,832	6,204,904
Depreciation & Amortisation		8,865,970	8,008,624
TOTAL EXPENDITURE		<u>268,037,304</u>	<u>277,918,771</u>
NET SURPLUS		<u>16,780,106</u>	<u>9,993,263</u>

The accompanying notes form an integral part of these financial statements.

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER, 2012**

	Incorporation Reserve	Revaluation Reserve	Government Contribution	Accumulated Surplus	Total
	G\$	G\$		G\$	G\$
Balance as at 31 January, 2011	9,538,765	-	9,754,211	71,958,693	91,251,669
Net Surplus for the year	-	-	-	9,993,264	9,993,264
Capital Subvention Received	-	-	10,000,000	-	10,000,000
Deferred Income	-	-	(8,008,624)	-	(8,008,624)
Balance as at 31 December, 2011	9,538,765	-	11,745,587	81,951,957	103,236,309
Net Surplus for the year	-	-	-	16,780,106	16,780,106
Capital Subvention Received	-	-	15,000,000	-	15,000,000
Deferred Income	-	-	(8,865,970)	-	(8,865,970)
Balance as at 31 December, 2012	9,538,765	-	17,879,617	98,732,063	126,150,445

The accompanying notes form an integral part of these financial statements.

**GOVERNMENT INFORMATION AGENCY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER, 2012**

	2012	2011
	\$	\$
Operating Activities		
Surplus for the period	16,780,106	9,993,264
<i>Adjustments for:</i>		
Depreciation & Amortisation	8,865,970	8,008,624
Operating profit before working capital changes	25,646,076	18,001,888
(Increase)/Decrease in Inventories	(828,490)	242,137
(Increase)/Decrease in Receivables	(2,819,712)	(19,050,004)
Increase/(Decrease) in Payables	4,544,148	9,552,110
Net cashflow generated from operations	26,542,022	8,746,131
Investing Activities		
Acquisition of Non-Current Assets	(13,186,716)	(12,373,611)
Net cashflow generated from investing activities	(13,186,716)	(12,373,611)
Financing Activities		
Government Contribution (Capital Subventions)	15,000,000	10,000,000
Deferred Income	(8,865,970)	(8,008,624)
Net cashflow generated from financing activities	6,134,030	1,991,376
Net Increase/(Decrease) in cash & cash equivalents	19,489,337	(1,636,104)
Cash and cash equivalents at the beginning of the year	1,069,553	2,705,657
Cash and cash equivalents at end of the year	20,558,890	1,069,553
<u>Reconciliation of Cash & Cash Equivalents as per Statement of Financial Position</u>		
Cash in Hand	180,000	180,000
Bank	20,378,892	889,553
Total	20,558,890	1,069,553

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 1. BACKGROUND

The Government Information Agency (GINA) was established on 15 October, 2001 via a Cabinet Decision as a subvention agency under the Office of the President and served as a replacement for the Ministry of Information and the Guyana Information

The vision of GINA is to present a vital and significant contribution with the Government for an enhanced quality of life for all Guyanese through fulfilling the Government and the public's information needs.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below.

(a.) Accounting Concept & Convention

The Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). All transactions are reported in Guyana Dollars.

(b.) Depreciation & Amortisation

Depreciation/Amortisation is calculated using the "Straight Line Method" and is based on the following rates per annum:

Motor Vehicles	10%
Office Furniture/PBX System	5%
Office Equipment	10%
Video/Editing Equipment	20%
Mini Recorders	25%

(c.) Stocks

Stocks are valued at the lower of cost or net realizable value and cost is arrived at using the "First-in, First-out" (FIFO) method.

(d.) Government Contribution

Contributions from the Government are only recognized when received and when there is reasonable assurance that the Agency will comply with any conditions attached to it.

Contributions received as compensation for costs already incurred or for immediate financial support, with no future related costs, are recognized as income in the period in which it was received. Those relating to assets are presented as deferred income and are amortised over the expected useful life of the assets.

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 3. PERSONNEL & DIRECTORS REMUNERATION

Key Management Personnel: The sum of \$15,501,468.00 was paid to seven (7) key Management employees for the year 2012.

Board of Directors: GINA does not have a Board of Directors.

NOTE 4A. NON-CURRENT ASSETS SCHEDULE

Description	Motor Vehicles \$	Equipment \$	Total \$
Cost/Valuation at Jan 1, 2012	14,301,000	62,337,980	76,638,980
Additions (8827 A/C)	-	13,186,716	13,186,716
Cost/Val Dec 31, 2012	14,301,000	75,524,696	89,825,696
Acc. Dep'n at Jan 1, 2012	6,334,750	35,185,723	41,520,473
Depreciation - Current Year	1,430,100	7,435,870	8,865,970
Acc. Dep'n @ Dec 31, 2012	7,764,850	42,621,593	50,386,443
NBV at Dec 31, 2012	6,536,150	32,903,103	39,439,253
NBV at Dec 31, 2011	7,966,250	27,152,257	35,118,507

NOTE 4B. The Agency policy is that the yearly depreciation value be less off the fixed assets as deferred income.

Breakdown of Additions to Equipment at Cost

Description	Amount (\$)
Motor Vehicle	-
Office Furniture	329,724
Office Equipment	7,630,896
Video/Editing Equipment	5,226,096
Total	13,186,716

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 5. RECEIVABLES

Description	2012	2011
	\$	\$
Sundry Debtors	105,538,406	103,197,896
Staff Loans	519,202	40,000
Total	106,057,608	103,237,896

NOTE 6. GOV'T CAPITAL CONTRIBUTION

Description	2012	2011
	\$	\$
Balance b/f	11,745,587	9,754,211
Capital Subvention Received	15,000,000	10,000,000
Deferred Income	(8,865,970)	(8,008,624)
Balance	17,879,617	11,745,587

NOTE 7. ACCUMULATED SURPLUS

Description	2012	2011
	\$	\$
Accumulative Surplus at Jan 01	81,951,957	71,958,693
Adjusted Accum. Surplus	81,951,957	71,958,693
Surplus for Current Year	16,780,106	9,993,264
Accumulative Surplus at Dec 31	98,732,063	81,951,957

NOTE 8. BANK OVERDRAFT

Description	2012	2011
	\$	\$
Scotia Bank A/C # 8827	38,066,754	12,149,145
Scotia Bank A/C # 9161	(17,687,862)	(11,259,592)
Balance	20,378,892	889,553

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 9. PAYABLES

Description	2012	2011
	\$	\$
Sundry Creditors	41,557,821	33,815,221
Accruals	11,106	3,209,558
Total	41,568,927	37,024,779

NOTE 10. EMPLOYMENT COST

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Salaries	46,754,798	45,731,030
Gratuity	7,235,364	7,165,987
Stipend	184,000	566,922
PAYE	7,773,146	8,775,362
NIS	4,391,625	4,252,955
Advances	582,000	789,300
Other Deductions	209,352	261,690
Total	67,130,285	67,543,246

NOTE 11. MATERIALS, EQUIPMENT & SUPPLIES

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Medical Supplies	120	46,380
Office Materials & Supplies	7,022,937	6,170,619
Printing & Non -Printing Materials	151,501,250	155,916,544
Total	158,524,307	162,133,543

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 12. RENTAL & MAINTENANCE OF BUILDINGS

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Maintenance of Building	2,501,880	2,132,392
Cleaning Supplies	40,735	42,300
Total	2,542,615	2,174,692

NOTE 13. TRANSPORT, TRAVEL & POSTAGE

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Traveling and Subsistence	1,663,745	2,088,590
Postage	813,952	1,914,387
Total	2,477,697	4,002,977

NOTE 14. MAINTENANCE OF EQUIPMENT

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Maintenance of AC Units	270,000	-
Fax	33,371	161,820
Maintenance of Other Equipment	952,073	2,111,116
Total	1,255,444	2,272,936

**GOVERNMENT INFORMATION AGENCY
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)
FOR THE YEAR ENDED 31 DECEMBER, 2012**

NOTE 15. UTILITY CHARGES

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Telephone Charges	2,352,989	1,677,678
Electricity Charges	1,800,000	3,000,000
Water Charges	-	27,563
Total	4,152,989	4,705,241

NOTE 16. OTHER SERVICES PURCHASED

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
Weeding	200,000	245,000
Other Cleaning Services	131,772	155,116
Other Services Purchased	5,683,885	7,599,645
Total	6,015,657	7,999,761

NOTE 17. OTHER OPERATING EXPENSES

Expenditure under this category comprises of the following:

Description	2012	2011
	\$	\$
National & Other event	623,670	2,048,407
Meals and Refreshment	2,974,810	2,956,763
Donation	370,000	-
Others	589,352	1,194,538
Training	-	5,196
Total	4,557,832	6,204,904



Audit Office of Guyana

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170/SO: 31/2/2016

17 May 2016

Ms. Beverley Alert
Director
Government Information Agency
Area 'B' Homestretch Avenue
Durban Backlands
Georgetown.

Dear Ms. Alert,

AUDIT OF THE FINANCIAL STATEMENTS
OF THE GOVERNMENT INFORMATION AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2012

The audit of the financial statements of the Government Information Agency for the year ended 31 December 2012 has been completed. The findings hereunder were discussed with your Accountant and are now forwarded to you for appropriate action.

2. The audit was conducted in accordance with Generally Accepted Auditing Standards, including those of the International Organization of Supreme Audit Institutions (INTOSAI) and the International Standards on Auditing, issued by the International Federation of Accountants (IFAC). These standards require that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatements.

3. The main purpose of the audit was to express an opinion on the financial statements and to evaluate the operations of GINA to ascertain whether:

- (a) The financial statements have been properly prepared, in accordance with applicable laws, and properly present the operations and affairs of the Agency;
- (b) The accounts have been faithfully and properly kept;
- (c) The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection, and proper allocation of revenue;
- (d) All monies expended and charged to an account have been applied to the purpose or purposes for which they were intended; and

- (e) Essential records are maintained, and the internal management controls, rules and procedures established and applied are sufficient to safeguard the control of stores and other property.

FINDINGS AND RECOMMENDATIONS

A. Statement of Financial Position

Non-Current Assets: \$39,439,253

4. The amount of \$39.439M represents Non-Current Assets for the year under review. An examination of the records and physical examination of the assets revealed that they were not assigned asset numbers contrary to Stores Regulations. Therefore, it could not be ascertained whether the assets examined were those which were initially purchased. This matter of similar nature was drawn to your attention in previous report, to which no action was taken to address this shortcoming.

Recommendation: The Audit Office recommends that Management of the Agency take the necessary steps to ensure that all the assets are marked to identify them so as to comply with the Stores Regulations.

Management's Response: Acknowledged.

Current Assets: \$128,280,119

Bank: \$20,378,892

5. The amount of \$20.379M represents Cash at Bank as at 31 December 2012. An examination of the records revealed a reconciling item of a credit memo valued at \$426,720 was reflected on the bank reconciliation statements for Bank A/C No. 9161 for the year under review, however, the details of this memo could not be ascertained. This matter was drawn to your attention in previous report.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to determine the source of the credit memo.

Management's Response: The credit memo on the bank statement for \$426,720 was in June 2009 this is for the payment of advertisement placed in 2009.

6. Bank Account No. 9161 reflected an overdrawn balance of \$17,687,862 as at 31 December 2012. This amount was netted off from the positive balance shown on Bank Account No. 8827 so as to reflect a positive balance in the statement of financial position. This matter was drawn to your attention in my previous report.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to investigate the overdraft with a view of having it cleared.

Management's Response: A Bank Confirmation Balance was sent to the Audit Office showing the balances as at December 31, 2012. There wasn't an overdraft, the reconciliation statement showed an overdraft because of the unclear discrepancy, which was cleared in 2013.

7. The bank reconciliation statements presented for audit scrutiny were not signed prepared and checked by. As a result, it could not be easily determined as to whether proper segregation of duties was exercised in the preparing of these statements.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to ensure the bank reconciliation statements are signed before presenting it to the auditors.

Management's Response: The Bank Reconciliation Statement was presented to the Auditors by a soft copy.

Audit Follow Up: It is acknowledged that the bank reconciliation statements were submitted soft copy, however, they still did not reflect the relevant signatures.

Receivables: \$106,057,608

8. The amount of \$106.058M represents Receivables for the year under review. An examination of the Debtors' Age Analysis revealed that there were 44 debtors with balances totalling \$49.938M which represents 47% of the total debtors remain outstanding over the 90 days period. Further, there was no evidence that the Agency has a policy for provision of bad debts in place. *See Appendix I.*

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to have a policy for provision for bad debts implemented.

Management's Response: These Agencies usually paid their debt is just takes time because approval have to be given before the payment is made.

Equity: \$126,150,445

Incorporation Reserve (MOI): \$9,538,765

9. An amount of \$9.539M represents Incorporation Reserve as at 31December 2012. However, at the time of reporting (May 2015) no information was provided to substantiate this amount. This figure showed no movement from the previous year. As a result, the accuracy, validity and completeness of the amount shown could not be verified. This matter was drawn to your attention in previous report.

Recommendation: The Audit Office recommends that the Management of the Agency provide the necessary records or related documents to substantiate this amount.

Management's Response: This amount represent amount coming forward from Ministry of Information.

B. Statement of Comprehensive Income

Expenditure: \$268,037,304

Fuel & Lubricants \$4,815,442

10. The amount of \$4.815M represents fuel & lubricants for the year under review. An examination of the related records revealed the following observations:

- (a) Vehicle registration for PNN 3629 was not presented for audit examination. As a result, the ownership of the vehicle could not be determined.
- (b) Log book for vehicle # PGG 8680 was not presented for audit scrutiny. As a result, it could not be determined as to whether the journeys undertaken were in the interest of the Agency.
- (c) Signatures of the officer authorizing the journey and the checking officer were not seen in the Log Books. As a result, it could not be determined as to whether the journeys undertaken were duly authorised.
- (d) The log books did not contain the information of fuel purchased. Also, the fuel authorization form did not contain the amount of fuel to be purchased instead it had "full tank" which can encourage easy manipulation.

Recommendation: The Audit Office recommends that the Management of the Agency take the necessary action to (a) ensure all requested records are presented for audit scrutiny (b) ensure log books are signed and checked by the relevant authorities and (c) all log books are properly maintained to reflect all the relevant information.

Management's Response: Management responded as follows:

- (a) The Auditors was told that Ministry of the Presidency took back vehicle PNN 3629, the Agency no longer have that vehicle.
- (b) The log book for vehicle PGG 8680 is available for audit verification.
- (c) and (d) systems are in place presently to correct this effective from 2014.

Employment Cost: \$67,130,285.

11. The amount of \$67.130M represents employment cost for the year under review. An examination of the records revealed that proper recruitment controls were not in place, since it was observed that applications letters were not seen for four employees, academic certificates were not seen for eleven employees, personal file for one employee was not presented for Audit scrutiny and joiners are not asked to submit police clearance instead the Agency carries out background checks prior to employment. As a result, it could not be determined as to whether proper systems were in place for the recruitment of employees within the Agency. This matter was drawn to your attention in previous report. *See Appendix II.*

Recommendation: The Audit Office recommends that the Management of the Agency put systems in place to ensure that recruitments are done properly.

Management's Response: Management noted the Auditor recommendation and will comply.

12. A monthly analysis schedule was submitted for audit verification of Payroll for the year under review and it was observed that for the month of July 2012 gratuity, stipend and bank charges were included in the amount shown as salaries. Also, an amount for stipend for June was included in salaries for July 2012.

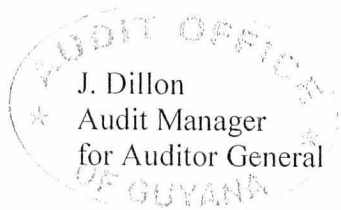
Recommendation: The Audit Office recommends that the Management of the Agency take the necessary steps to validate the additional payments of a stipend to these employees.

Management's Response: An evaluation of the staff duties and responsibilities is done. This should be a responsibilities allowance instead of stipend. There is no bank charge included in salaries there is bank salaries. All the employees at the Agency are contracted employees and contracted employees are paid gratuity at the end of every six months.

C. General

13. The Audit Office wishes to express its gratitude for the co-operation given by the staff of the Agency during the course of this audit. In keeping with the Audit Office's policies, a response to this report is expected within thirty (30) days of its receipt.

Yours sincerely,

A circular stamp with the text "AUDIT OFFICE OF GUYANA" around the perimeter and two stars on either side. In the center, the text reads "J. Dillon", "Audit Manager", and "for Auditor General".
J. Dillon
Audit Manager
for Auditor General

Appendix I

Customers with over 90 days credit

Nº	Entity	Over 90 days \$
1	ASDU	128,552
2	Audit Office of Guyana	153,360
3	Caribbean Development Bank	184,032
5	Citizen Security Programme	1,921,889
7	Cheddi Jagan International Airport Corp.	402,695
8	Demerara Harbour Bridge	74,975
9	Guyana Revenue Authority	818,838
12	Guyana Defence Force	4,269,366
15	Guyana Public Hospital Corporation	184,032
17	Guyana Solid Waste Mngt. Project	157,319
18	Guyana Civil Aviation Authority	63
19	Guyana Medical Board	217,430
20	Guyana Prison Service	8,350
23	Guyana Police Force	250,829
24	Health Sector Development Unit	1,386,041
25	Hydrometeorological Division	198,347
26	Museum of African Heritage	234,952
28	Ministry of Agriculture-PS	3,132,476
29	Ministry of Agriculture-Min.Sect	7,431,722
30	Ministry of Amerindian Affairs	279,456
31	Ministry of Culture	4,457,300
34	Ministry of Finance	1,025,028
35	Ministry of Lab. Human Serv & S S	2,295,896
36	Ministry of Health	1,424,452
38	Ministry of Housing	81,792
39	Ministry of Local Government	1,212,172
40	Ministry of Public Works	2,905,981
41	Ministry of Tourism	2,162,488
42	Ministry of Education- PS	1,430,604
44	Material Management Unit	2,194,103
45	National Drainage & Irrigation Authority	1,662,476
47	National Road Safety	262,611
48	National School of Dance	136,888
49	National Centre for Edu. Resource Development	141,772
51	New Guyana Marketing Corp.	1,882,520
53	National Climate Unit	42,941
56	Region One	1,193,812

No	Entity	Over 90 days \$
58	Region Three	484,118
59	Region Four	1,579,357
60	Region Five	134,277
61	Region Six	1,150,116
62	Region Nine	271,735
66	Transport & Harbours Department	268,549
68	Women & Gender Equality Commission	102,240
Total		49,937,952

Appendix II

No.	Employees Name	Designation	Date of Employment	Application	Police Clearance	Certificates	Ref	Contract	Remarks
1	Adrian Persaud	Trainee Cameraman	10/11/2012	Not Seen	Not Seen	Not Seen	Not Seen	Seen	
2	Ameretha Alli	Research Officer	1/3/2012	Not Seen	Not Seen	Not Seen	Not Seen	Seen	
3	Courdel Glasgow	Communications Officer	11/9/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	
4	Dean Campbell	Driver	24/8/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	Employee was terminated on 31st August, 2012, was paid for five(5) totalling \$8452
5	Jennie Baulkaran	Communications Officer	8/8/2012	Yes	Not Seen	Yes	Not Seen	Seen	Received present law. Of 4000
6	Leon Williams	Driver	27/8/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	Driver's License Seen
7	Suelle Findlay Williams	Television Producer	10/10/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	
8	Paul Mc Adam	Editor	3/9/2012	Not Seen	Not Seen	Not Seen	Not Seen	Seen	
9	Shunik Thomas	Accounts Clerk	23/7/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	
10	Shatanand Anude	Trainee Cameraman	12/9/2012	Not Seen	Not Seen	Not Seen	Not Seen	Seen	
11	Shane Seeram Sukhai	IT/Layout Officer	12/11/2012	Yes	Not Seen	Not Seen	Not Seen	Seen	Employee was paid for 19 days in November totaling \$42,193
12	Teneshia	Communic.	27/8/2012	Yes	Not Seen	Not Seen	Not	Seen	

No.	Employees Name	Designation	Date of Employment	Application	Police Clearance	Certificates	Ref	Contract	Remarks
	Harding	Officer					Seen		
13	Damien Greaves	-	-	-	-	-	-	-	Personal File was not submitted for Audit Scrutiny