

### INDIGENOUS PEOPLES' COMMISSION

# REPORT OF THE COMMISSION for 2019

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#### Vision

"Within the next five years, IPC will have "recommended, promoted, and actively contributed to the implementation of relevant policies on rights, empowerment, consultative processes, training and technical assistance, protection and preservation of the cultural heritage of a more informed and more conscious Indigenous peoples. With stronger partnerships, coordination, stable resources and improved services, IPC will be a fully recognized and respected commission representing IP's rights."

#### **Mission Statement**

"To contribute to create/build/monitor/advocate for an enabling environment by building competence of strategic stakeholders to deliver services through effective policies and practices based on legitimate demands and needs of the Indigenous peoples and, congruently educate the Indigenous people to make them aware of their rights and the processes of the enabling environment to realize their full potential."

#### I. Chairperson's Remarks

For our Indigenous peoples, the Commission continued in 2019 to address various aspects related to the well-being, cultural preservation, and socio-economic development of our people.

More focus was placed on community development by initiatives aimed at enhancing the quality of life for Indigenous peoples. This includes capacity building and empowerment programs on specific issues such as employment and domestic violence.

We welcomed and appreciate our continued partnerships and collaborations with external organizations, government agencies, and non-profits that support the goals and aspirations of the Indigenous communities.

Gratitude must be expressed to the committed Commissioners and Staff of the IPC.

The Indigenous Peoples' Commission values all your efforts and contributions.

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Ms. Doreen Jacobis

Chairperson

**Indigenous Peoples' Commission** 

Docen Jacobis

#### 2. Executive Summary

The Indigenous Peoples' Commission (IPC) is one of four Rights Commissions established under Article 212 G of the Guyana Constitution and tasked, inter alia, with setting up mechanisms to enhance the status of Indigenous Peoples. The Indigenous Peoples' Commission has the mandate to empower this population as well as advocate for their economic, social and cultural enhancement as well as Risk Reduction.

Established in September 2010, the IPC became functional during the latter part of 2011 with the appointment of staff in September 2011. The overall strategy is to create an enabling environment by building competence of strategic stakeholders to deliver services based on the needs and demands of the indigenous peoples and congruently educate the indigenous people to make them aware of their rights and processes of the enabling environment to realize their full potential.

In realizing this, the Commission continued it focus on training and capacity building as well as public awareness in successfully executing its work program for 2019.

Despite the challenge of the no confidence motion and the movement of the Human Rights Finance Department under Parliament, the Commission's 2019 workplan was achieved successfully. Within the first quarter, the winners of the National Essay Writing Competition received their prizes.

In March, with support from the Ministry of Public Health, the Commission successfully conducted a one-day Gender Based Violence workshop at Kamarang, Region 8. From June to November, cluster capacity building sessions were held at the Charity and Mainstay/Whyaka, Region 2, Red Hill, Region 1, Campbelltown, Region 8. and in the Karasabai sub-district, Region 8.

Outreaches were done at Bethany, Region 2, and Kako and Jawalla, Region 7 in August and October, respectfully.

In November, the Commission facilitated a Trafficking-in-Persons workshop at Wakapoa, Region 1 and a special one-day bookkeeping training workshop at Charity. The Annual Reports for 2013- 2016 were submitted to Parliament.

In December, the Commission facilitated a water testing team for the Kako and Mazaruni rivers while an assessment workshop was done at Red Hill/ Barima Karibo.

#### 3. Major Activities 2019

#### 3.1 National Essay Writing Competition

As part of the work plan for 2018, the IPC coordinated a National Essay Writing Competition opened to all Secondary schools in Guyana. The topic for the competition was "**The Amerindian Act and its current relevance to the Amerindian Communities**" and consisted of no more than 3000-3500 words. The competition offered prizes for the first, second and third places: one laptop + \$100,000, one 10-inch tablet + \$75,000 and one 7-inch tablet + \$50,000 respectively. In addition, there were also three consolation prizes comprising one 7-inch tablet +\$20,000 each.

The awarding of these prizes was done in the first quarter of 2019.

On February 26, 2019, Administrative Assistant, Surajdai Chung presented the prizes to the two winners at Queens' College and Bygeval Secondary School respectively. CEO Neil Bacchus presented the prizes to the winner at D.C. Fox secondary school on March 13, 2019, while Commissioner Bebbi Khan presented the prizes to the winner at St. Ignatius Secondary School on March 6, 2019.



First place winner Lucas Kiran Jonas



Second and fifth place winner Tamia

Dodson and Omadevi Narain



Third place winner Terrie Viva Julia Ma Rae

Fourth Place winner Vishani Ragobeer



Fifth place winner Kecia Thomas

#### 3.2 Gender Based Violence workshop

CEO Neil Bacchus reported that during his recent trip to Waramadong, the residents at Kamarang were calling urgently for sensitization on domestic violence since there is an increase in this act in their community. Based on this request and in keeping with Objective J of the Commission's mandate, the Commissioners approved for the Secretariat to plan and execute a workshop on Gender Based Violence at Kamarang with support from the Ministries of Public Health and Social Protection to facilitate same. Subsequently, a Gender Based Violence workshop was held in the Education boardroom at Kamarang Region 7 on Tuesday, April 16, 2019. The workshop was

conducted by Dr. Troy Sagon – A substance abuse facilitator and Mrs. Mosa Hutson-Prince – Gender Based Violence facilitator, both from the Ministry of Public Health. The participants included persons from Education, Public Health, the Police, the Village Council, and other stakeholders. They were sensitized to the issues affecting their well-being as residents residing in Kamarang with respect to gender-based violence and alcohol and drug abuse.

It was noted that domestic violence cases are usually reported to the Police. However, the courts meet every three months. This is having an impact on the outcome of these matters.

(Appendix 1).

#### 3.3 Sensitization Workshop on Trafficking – in – Persons (TIP)

#### Trafficking-in-Persons Workshop at Wakapoa

This workshop was hosted and coordinated by Commission as a member of the National Task Force of trafficking-in-persons. It was held at Wakapoa, Region 1 on November 24, 2019, from 10:00hrs to 15.00hrs.

The objective of the workshop was to fulfill an earlier obligation that was made to Toshao Howard Cornelius of Wakapoa who had made a request for this training to be provided in his community. The purpose of the workshop was to provide information and to generate awareness on "What is Trafficking-in-Person and its impact in our community".

It was facilitated by Neil Bacchus, Secretary/CEO of the Commission and Task Force member and deputy chairman of the Awareness sub-committee.

There were 30 participants.

Topics discussed included the following:

- Defining and understanding human trafficking
- The distinction between human trafficking and human smuggling
- Child trafficking
- Causes and consequences of human trafficking

- Trafficking in Persons laws in Guyana
- Examples of intervention to raise awareness and reduce trafficking
- Roles of the Village Council and residents on the best practices in combating trafficking in persons

At the end of the presentations, questions and comments were entertained.

Brochures, posters, bags, water bottles and bookmarkers, and copies of the TIP Act 2005 were presented to the participants with the compliments of the Countering in trafficking-in-persons unit, Ministry of Social Protection





Presenting a participant with a poster

Participants in attendance

At the end of the workshop, the participants expressed their gratitude for helping them to understand TIP and its impact on their community. They have pledged to support the fight against TIP by sharing information and being aware of any such practices.

#### 3.4 Special Training in Bookkeeping

After the capacity-building workshops that were conducted by the Commission for the village councils' members including the village leaders from all 9 Amerindian villages in Region 2 in June and July 2019, a concern was expressed regarding the complicated accounting template that was recently implemented by the Ministry of Indigenous Peoples' Affairs. A commitment was made to obtain the template and to redo the accountancy training with the Toshaos and Treasurers of the 9 villages. This one-day workshop was

done on November 26, 2019, at the Jaigobin Conference Hall, Charity, Region 2. The participants included the Toshaos and treasurers from all 9 communities from Region 2. The objective of this workshop was on the empowerment of Village Council members in the execution of their mandate to effectively manage their villages competently as it relates to bookkeeping and the accurate completion of financial records.

An expression of appreciation was given to the IPC for the easy way accountancy can be done.

Also, booklets containing information for post-secondary school options were distributed to the Toshaos.





Training in bookkeeping

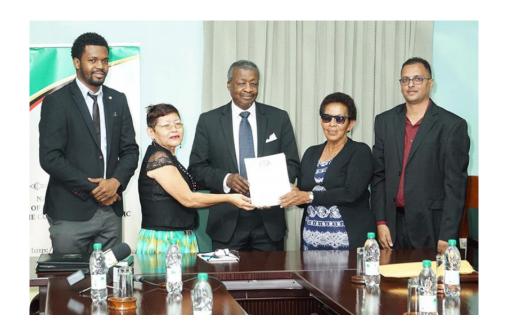
Capoey Toshoa receiving IPC Information booklet

#### 3.5 Indigenous Heritage Month Celebrations

Vice-Chairperson Yvonne Pearson and David James attended and participated in the Heritage Day celebrations held at Riverview's Region 10 on September 10, 2019.

#### 3.6 Annual Reports

The Commission's Annual Reports 2013-2016 were presented to the Honorable Speaker of the National Assembly, Dr. Barton Scotland on November 8, 2019.



#### 3.7 Donation

Following a request made by Toshao Paul Chekema from the Wai Wai community, the Commission assisted with the provision of \$155,570 worth of goods and paint for its annual village celebrations.

#### 4.0 Outreaches

#### 4.1 Bethany

Chairperson Doreen Jacobis, Vice-Chairperson Yvonne Pearson, and CEO Neil Bacchus visited the village of Bethany, Region 2 on August 21, 2019, where meetings were held with the Council members and the villagers. A letter was read during the meeting with the Councillors informing that the present Toshao who was on suspension has been relieved of his position and new elections would have to be held to elect a new Toshao and Village Council members. Subsequently, elections were held and a new Toshao and Deputy Toshao were elected but the main issue in Bethany was regarding a building in the community. This matter was in court, but it was emphasized that projects must go through the Village Council.



Meeting with Village Council

Community meeting

#### 4.2 Kako and Jawalla

In keeping with the work plan, an outreach was conducted at the villages of Kako and Jawalla, Region 7 on October 23, 2019, by Commissioner Marco De Souza and CEO Neil Bacchus. The issue affecting both communities was the pollution of the Kako and Mazaruni rivers through mining activities, access to post-secondary education, and job opportunities.



Community meeting at Kako

#### 4.2.1 Water Testing Team

As a follow-up to address the pollution of the Kako and Mazaruni rivers, contact was made with the recently established water testing unit within the Hydrometeorological Department, Ministry of Agriculture. A visit was done on Friday, December 6, 2019, to conduct a preliminary assessment of

the pollution of the rivers. Two team members from the Hydrometeorological Department conducted the tests. Initial results indicated that the Kako River is not polluted but the Mazaruni is. The team members also revealed that in the new year, they will return to do more in-depth tests to determine to what degree is the Mazaruni River polluted.



Water testing team members conducting the tests.

#### 5.0 Cluster Capacity Building Workshops

Workshops were held in for the village leaders on capacity building and the empowerment of Village Council members in the execution of their mandate to effectively manage their villages competently was successful. 5 members from Bethany, Akawini, St. Monica, and Kabakaburi Village Councils were trained at Charity, Region 2 from June 18-20, 2019 and 4 members from Wakapoa, Tapakuma, Mainstay/Whyaka, Capoey and Mashabo Village Councils were trained at the Mainstay/Whyaka Multi-Purpose Hall, Region 2 from July 17-19, 2019 .8 members from Red Hill and 8 members from Barima Kariabo were trained at Red Hill, Region 1 form September 21-23, 2019. From November 14-16, 7 Council members from Campbelltown, 4 from Princeville 2 from Micobie and El Paso, and 1 from Muruwa were trained. The workshop focused on governance, leadership, management, finances, teamwork, communication, employment, and TIP skills.

The participants expressed their appreciation for the knowledge shared and have pledged to implement the training to make them more effective in the execution of their duties. (**Appendix 2**)

#### 6.0 Participation on different Committees and activities

#### 6.1 Amerindian Development Fund

After several postponements, the final ADF board meeting was held on June 25, 2019. This project has now come to an end.

#### 6.2 National Technical Working Group

Vice-Chairperson Yvonne Pearson continues to be the IPC nominee on the Indigenous NGOs sub-group.

#### 6.3 Amerindian Land Titling Project

The GRIF Steering Committee had approved the extension of the Amerindian Land Titling project until December 2021.

#### 6.4 Inter-Ministerial Task Force on Trafficking in Persons

Guyana is equipped with the Combating of Trafficking in Persons Act Chapter 10:06 which provides the legal basis for law enforcement actions with regard to trafficking in persons. In accordance with Part V, Section 30 (1) of the aforementioned Act, Guyana established a Ministerial Task Force on Trafficking in Persons on February 6, 2007. The Task Force was created to facilitate the planning, implementation, monitoring, and evaluation of national strategies in response to trafficking in persons. scale.

As a member of the Task Force, CEO Neil Bacchus attended the monthly meetings, participated in the activities, and incorporated TIP in the capacity-building training for Indigenous Leaders. The CEO also participated with the Task Force in an outreach to the Tamakay mining district, Region 7 on August 29 and 30, 2019.

#### 6.5 ICT Access and E-Services for Hinterland, Poor, and Remote Communities project

CEO Neil Bacchus attended a board meeting on February 11, 2019, at the Arthur Chung Convention Centre where the 2019/2020 work plan was presented for approval. In the work plan were activities to commence ICT hubs in 20 Indigenous communities.

#### 7.0 Complaints

During the reporting period, the Commission received one complaint; details are as follows in Table 1

| Date       | Complainant                               | Complaint/Concerns   | Action taken  | Status   | Remarks  |
|------------|---|--|---|--|--|
| 23-10-2019 | Residents of<br>Kako village,<br>Region 7 | Issue regarding pollution of the Kako and Mazaruni rivers through mining activities  | A team of the water testing unit, Ministry of Agriculture visited the Kako village and did basic tests in the Kako river and the Mazaruni river | The water testing unit is to analyse the tests and prepare a report which will guide what future actions are to be taken   | More in depth<br>tests will be<br>done by the<br>unit in 2020  |
| 17-10-2019 | Eastman<br>Alexander                      | Completed demarcation work in the Cuyuni Mining District 4 – Block: D-172/MP/000 for Ephraim N. Hackette of 519 Diamond Housing Scheme and was not paid for his services | Matter refered to<br>the Department<br>of Labour  | The Chief Labour Officer himself was contacted on this issue and he promised his intervention. Mr. Alexander confirmed that the Department was looking into the issues | Contact was unsuccessful in early November and late December 2019 in with Mr. Alexander to get an update |

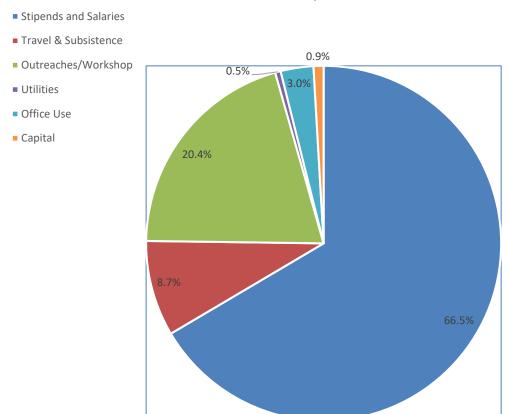
Table 1: Complaints received in 2019

#### 8.0 Financial Statement

As a constituted body, IPC follows all the accounting procedures of the government and therefore has a reliable financial management system. All financial transactions were processed by the Rights Commission Secretariat through its Finance Department. The financial statement reflecting the Commission's expenditure for the year was audited by the Audit Office of Guyana. (Appendix 3)

The total sum of G\$30,7433,000 was allocated as its approved budget for 2019 which reflected an increase of 17% of the allocated amount for 2018. The amount of \$G2,325,210 was returned to the consolidated fund as the unspent sum at the end of the year. The distribution of the total expenditure was as follows:





The Commission 2019 financial statements were audited by the Audit Office of Guyana.

#### **IPC Official Bank Account.**

Year: 2019

| Opening Balance b/f           | 982,307   |
|-------------------------------|-----------|
| Additions                     |           |
|                               |           |
| Activities                    |           |
| Purchase of gifts for Essay   | (202,900) |
| Writing competition and       |           |
| travelling costs to region 9  | (285,000) |
| Assistance to Kanashen Toshoa | (10,902)  |
|                               |           |
| Closing Balance c/f           | 483,505.  |

#### 8.0 Proposed activities for 2020

| Description of Activities  | Intended Output/Outcomes   |
|--|--|
| Three community visits as necessary to follow up specific issues in Region 1, 7 and 8                | Root cause of concerns / issues ascertained for better resolution and policy guidance  |
| Participate in media interviews  | Public Awareness   |
| Participation in national events such as World Indigenous Peoples' Day and Amerindian heritage month | Public Awareness   |
| Providing of free tuition for CSEC students desired of rewriting Mathematics and English             | To provide a second opportunity to 20 students in Region 2 who wish to pursue tertiary education   |
| Training in Amerindian Act (2006) and human development in 1 cluster area at Region 1                | Amerindian communities strengthened with knowing and understanding their rights and benefits thereof as well as respect for leadership, management, community, and human development |

#### Challenges and Recommendations:

#### 8.1 Challenges

The main challenge in 2019 was the accessing of funds as the four Commissions under the Human Rights Commission are serviced by only one Imprest and its capped amount is 1.5 million dollars

#### Recommendations

- 8.1.1 The formal establishment of the Human Rights Commission
- 8.1.2 A revamping of the mapping unit at the Guyana Lands and Survey Commission with integral input from key stakeholders and agencies such as the GFC, GGMC, and PAC
- 8.1.3 A review of all the names of all rivers in Amerindian Communities as it relates to legal definition and descriptions.
- 8.1.4 Accessibility for young people in Amerindian communities who are desirous of rewriting CSEC subjects

#### 9.0 Appendices

Appendix 1: Gender Based Violence Workshop

Appendix 2: Report of the capacity building workshops

Appendix 3: Audit Report.

#### Appendix 1

#### **INDDIGENOUS PEOPLES' COMMISSION**

#### Report on Gender Based Violence workshop

**Date of Activity:** April 16, 2019, from 09:00 hrs. to 16.30 hrs.

Venue: Education Boardroom, Kamarang, Region 7

Facilitators: Dr. Troy Sagon Dr. Troy Sagon – Substance abuse - Ministry of Public Health

Mrs. Mosa Hutson-Prince – Gender Based Violence - Ministry of Public Health

**CEO Neil Bacchus** 

Number of participants: 24

#### **Participated:**

- Kamarang Village Council
- Kamarang Police Department
- Department of Education Kamarang
- Department of Public Health Kamarang
- Assistant Regional Executive Officer
- Residents of Kamarang

#### **Purpose of the workshops:**

- monitor the need for and recommend where appropriate the establishment of mechanisms to provide counseling for indigenous peoples.
- to promote training and technical assistance to support initiatives by and for indigenous peoples

#### **Expected outcome:**

- For the stakeholders to be sensitized on an issue affecting the well-being of the residents residing
  in Kamarang with respect to domestic violence and alcohol and drug abuse
- Concerns of Amerindians documented to guide policy considerations of the IPC to benefit the demands and needs of indigenous peoples.

#### **Activities**

A participatory approach was taken by Dr, Sagon and Mrs. Hutson-Prince both of whom in a dynamic presentation allowed for maximum interaction while enabling a learning environment. The topics discussed were directed at enhancing the participants' bilities to understand aspects of alcohol and substance abuse and its relation to gender-based violence. Information was shared on:

- 1. What is Domestic Violence
- 2. Gender Based Violence (GBV)
- 3. Sex vs Gender- are they the same?
- 4. Intimate Partner Violence (IPV)
- 5. Types of Intimate Partner Violence
- 6. Why do Women stay?
- 7. Cycle of Violence
- 8. The Tension, Violence and honeymoon Phases
- 9. What makes an Unhealthy Relationship?
- 10. What are Characteristics of an Abuser?
- 11. What makes a Healthy Relationship?
- 12. How Does Violence Affect Health?
- 13. Effects on Mental Health
- 14. Myths and Facts of Gender Based Violence
- 15. What can I do if I am being abused?
- 16. What can I do if I suspect someone is being abused?
- 17. Alcohol and health
- 18. The Addictive Side of Alcohol
- 19. Factors that influence alcohol's effects
- 20. Short- and Long-Term Effects
- 21. Binge Drinking and Alcohol Poisoning
- 22. Alcohol and the Family
- 23. Benefits of living Alcohol-free
- 24. The Impact of Alcohol Abuse
- 25. Drinking and Driving
- 26. Fetal Alcohol Syndrome
- 27. Alcoholism

At the end of each topic presented, questions and comments were entertained.

Information materials from the Ministry of Public Health including Posters and brochures were distributed to all present.

**Conclusion:** The participants expressed their appreciation for the timely intervention made by the Commission in helping them to understand Gender-based Violence and Alcohol abuse.





Dr. Sagon making a point

Presentation of information booklets



Participants at workshop

#### **Appendix 2**

#### **INDIGENOUS PEOPLES' COMMISSION**

#### Report on Cluster Training workshops

#### Workshop 1

Date of Activities: June 18-20 from 09:00 hrs. to 16.30 hrs. daily

Venue: W & D Conference Room, Charity, Region 2

Facilitators: Chairperson Doreen Jacobis

Vice Chairperson Yvonne Pearson

**CEO Neil Bacchus** 

Number of participants: 20

#### Villages/Communities participated:

- Bethany Village Council
- Akawini Village Council
- St. Monica/Karawab Village Council
- Kabakaburi Village Councils

#### Workshop 2

Date of Activities: July 17-19, 2019, from 09:00 hrs. to 16.30 hrs. daily

Venue: Mainstay/Whyaka Multi-purpose Hall, Region 2

Facilitators: Vice Chairperson Yvonne Pearson

**CEO Neil Bacchus** 

Number of participants: 20

#### Villages/Communities participated:

- Wakapoa Village Council
- Mashabo Village Council

- Capoey Village Council
- Tapakuma Village Council
- Mainstay/Whyaka Village Council

#### Workshop 3

Date of Activities: September 21-23, 2019, from 09:00 hrs. to 16.30 hrs. daily

Venue: Red Hill village office, Region 1

Facilitators: Vice Chairperson Yvonne Pearson

**CEO Neil Bacchus** 

Number of participants: 20

#### Villages/Communities participated:

Red Hill Village Council

Barima/Karibo Village Council

#### Workshop 4

Date of Activities: November 17-19, 2019, from 09:00 hrs. to 16.30 hrs. daily

Venue: Campbelltown, Region 8

Facilitators: Vice Chairperson Yvonne Pearson

**CEO Neil Bacchus** 

Number of participants: 16

#### Villages/Communities participated:

- Cambelltown Village Council
- Princeville Village Council
- Micobie Village Council
- El Paso Village Council

Muruwa Village Council

#### Purpose of the workshops:

- to promote empowerment of indigenous peoples, especially with regard to the village council in the local government system and the scope and authority of the Council of Toshaos
- to promote training and technical assistance to support initiatives by and for indigenous peoples

#### **Expected outcome:**

- Amerindian people are competent as natural leaders & have the management capacity to function as councilors while effectively collaborating with the local government system.
- Indigenous people are competent in taking their initiatives and making them into lucrative and sustainable opportunities.

#### **Activities**

For the workshops, a participatory approach was taken by the facilitators so as to allow for maximum interaction while enabling a learning environment. The topics discussed were directed at enhancing the participants' abilities to function more efficiently and effectively at the level of their village and community councils. These topics were:

- IPC
- The existence of the IPC as a constituted body
- The mandate of the IPC as set in the constitution.
- The objectives of the IPC
- The general functions of the IPC
- Accomplishments
- Challenges
  - Governance
  - Employment
  - Management and Administration

- Leadership
- Teamwork
- Financial Management
- Communication
- Trafficking in persons

All presentations were done with content from the Amerindian Act 2006

At the end of each presentation, questions and comments were entertained.

Brochures, complaint forms and copies of the Amerindian Act 2006 and the presentations were distributed to all present

**Conclusion:** At the end of the workshops, the participants expressed their appreciation for the timely intervention made by the Commission in helping them to become better leaders. They have pledged to put into practice what they have learned so as better manage their villages and communities. They have also called for follow-up workshops within their respective communities.

However, a return trip based on the request from the residents of Barima Karibao was done on December 10, 2019. Unfortunately, after listening to the feedback received from the residents, it was noted that the training done for the Toshoa and Council members for this village was not implemented.





Training at Charity



Training at Mainstay/Whyaka





Training at Red Hill





Training at Cambelltown



Discussion with residents from Barima/Karibao

#### Appendix 3



## 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

AG:137/2022

20 July 2022

# REPORT OF THE AUDITOR GENERAL TO THE INDIGENOUS PEOPLES' COMMISSION ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### Opinion

I have audited the financial statements of the Indigenous Peoples' Commission, which comprise the Statement of Financial Position as at 31 December 2019, Statement of Receipts and Payments for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Indigenous Peoples' Commission as at 31 December 2019, and its financial performance for the year then ended in accordance with Generally Accepted Accounting Principles (GAAPs).

#### Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAPs, 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.

Those charged with governance are responsible for overseeing the Commission's financial reporting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of my audit in accordance with ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

D. SHARMA

**AUDITOR GENERAL** 

AUDIT OFFICE

**63 HIGH STREET** 

KINGSTON

**GEORGETOWN** 

GUYANA

#### Indigenous Peoples' Commission Statement of Financial Position as at December 31, 2019

| ASSETS                            | Notes                                  | 2019      | 2018    |
|-----------------------------------|--|-----------|---------|
| Non-current Asset                 |  |           |         |
| Furniture and equipment           | 4                                      | 1,015,636 | 756,180 |
| ,                                 |  |           |         |
| Current assets                    |  |           |         |
| Cash & cash equivalents           |  | -         | -       |
| TOTAL ASSETS                      |  | 1,015,636 | 756,180 |
|                                   |  |           |         |
| <b>EQUITY AND LIABILITY</b>       |  |           |         |
| Equity                            |  |           |         |
| Government contribution           | 4                                      | 1,176,180 | 756,180 |
|                                   |  |           |         |
| Returns to consolidated fund      | 7                                      | (160,544) | -       |
| TOTAL EQUITY AND<br>LIABILITY AND | 2 .                                    | 1,015,636 | 756,180 |
|                                   | ************************************** |           |         |

These financial statements were approved by the Commission on  $\frac{22}{07}$ 

Prepared By:

Finance Officer Human Rights Commission

Accounting Officer

Neil Bacchus

Chief Executive Officer

Indigenous Peoples' Commission

The notes form an integral part of the financial statement

#### Indigenous Peoples' Commission Statement of Receipts and Payments For the year ended December 31, 2019

|                                  |         | <b>G</b> \$ | G\$        |
|----------------------------------|---------|-------------|------------|
| Receipts                         | Notes   | 2019        | 2018       |
| Government Subvention;           | 5       | 30,323,000  | 25,683,000 |
| Payments                         | å*<br>□ |             |            |
| Operating expenses               | 6       | 28,158,333  | 25,659,654 |
| Returns to the Consolidated fund | 7       | 2,164,667   | 23,346     |
| <b>Total Payments</b>            |         | 30,323,000  | 25,683,000 |
| FUNDS TO BE<br>REIMBURSED        | •       | 0           | 0          |

The notes form an integral part of the financial statement.

#### Indigenous Peoples' Commission Notes to the financial statement for the year ended December 31, 2019

#### 1. Identification

The Indigenous Peoples' Commission became a constitutional agency with effect from 1<sup>st</sup> September, 2015 under the following budget agency details:

| Budget Agency:    | 61 Rights Commission of Guyana                         |
|-------------------|--|
| Programme:        | 611 Rights Commission of Guyana                        |
| Chart of Account: | 6231 Subsidies and contribution to local organisations |

#### 2. Principal activities

According to the Constitution (Amendment No. 3) Act 2001, 212 S (1) The Indigenous Peoples' Commission shall establish mechanisms to enhance the status of Indigenous Peoples and to respond to their legitimate demands and needs.

#### 3. Significant accounting policies

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

- The financial statements are prepared in accordance with the Generally Accepted Accounting Principles (GAAPs).
- The income and expenditure is accounted for using the cash basis of accounting i.e. funds are recognised when cash is received or disbursed rather than the occurrences of these transactions.

#### Indigenous Peoples' Commission Notes to the financial statement for the year ended December 31, 2019

#### 4. Furniture and Equipment

Items of furniture and equipment are measured at cost.

|              | G\$       | G\$     |
|--------------|-----------|---------|
| Particulars  | 2019      | 2018    |
| January, 1   | 756,180   | 756,180 |
| Additions    | 259,456   | -       |
| December, 31 | 1,015,636 | 756,180 |

The amount represents furniture and equipment that were acquired over the years.

#### 5. Government Subvention

The expenditure of the Indigenous Peoples' Commission shall be funded by a direct charge upon the consolidated fund in accordance with article 222A of the constitution.

|                      | IPC        | IPC        |
|----------------------|------------|------------|
| Currency             | G\$        | G\$        |
| Year                 | 2019       | 2018       |
| Subvention (Current) | 30,323,000 | 25,683,000 |
| Total                | 30,323,000 | 25,683,000 |

#### Indigenous Peoples' Commission Notes to the financial statement for the year ended December 31, 2019

#### 6. Operating Expenses

7.

Total

| Currency<br>Year                   | IPC<br>G\$<br>2019 | IPC<br>G\$<br>2018 |
|------------------------------------|--------------------|--------------------|
| Statutory expenditure              | 10,081,152         | 10,185,546         |
| Employment cost                    | 8,817,830          | 8,471,273          |
| Materials, Equipment and supplies  | 679,685            | 895,104            |
| Fuel & Lubricant                   | 82,000             | -                  |
| Transport Travel and Postage       | 5,040,030          | 3,900,821          |
| Utility charges                    | 143,207            | 92,596             |
| Other Goods and Services Purchased | 1,057,855          | 619,945            |
| Other Operating Expenses           | 2,169,774          | 1,494,369          |
| Education Sub. & Training          | 86,800             |                    |
| Total                              | 28,158,333         | 25,659,654         |
| Return to Consolidated Fund        |                    |                    |
| Current                            | 2,164,667          | 23,346             |
| Capital                            | 160,544            | -                  |

2,325,211

23,346



Audit Office of Guyana

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275/SL:72/2022

20 July 2022

Ms. Colleen Branford Administrative Officer Indigenous Peoples' Commission 66 Peter Rose & Anira Streets Queenstown.

Dear Ms. Branford,

# AUDIT OF THE FINANCIAL STATEMENTS OF THE INDIGENOUS PEOPLES'COMMISSION FOR THE YEAR ENDED 31 DECEMBER 2019

The audit of the Financial Statements of Indigenous Peoples' Commission for the year ended 31 December 2019 has been completed. The findings hereunder were discussed with the accounting personnel within your Commission and are now forwarded for your appropriate action.

- 2. The audit was conducted in accordance with International Standards on Auditing issued by the International Federation of Accountants, the International Standards of Supreme Audit Institutions and the Audit Act 2004. 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 the Commission to ascertain whether:
  - (i) The financial statements have been properly prepared, in accordance with applicable laws and properly present the operations and affairs of the Commission.
  - (ii) The accounts have been faithfully and properly kept.
  - (iii) The rules, procedures and internal management controls were sufficient to secure effective control on the assessment, collection, and proper allocation of revenue.

- (iv) All monies expended and charged to an account have been applied to the purpose or purposes for which they were intended.
- (v) Essential records were maintained, and the internal management controls, rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

#### A. Statement of Financial Position

#### Non-Current Assets: \$1,015,636

4. The amount of \$1.016M was shown as Non-Current Assets as at 31 December 2019. Audit examination of related documents revealed, the Commission purchased assets to the value of \$259,456. The expended amount was properly brought to account in the records of the Commission and the assets were verified and marked the property of the Commission.

#### **Operating Expenses**

#### Statutory Expenditure - \$10,081,152

5. The sum of \$10.081M represents the amount reflected as Statutory Expenditure on the financial statement as at 31 December 2019 which was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### Employment Cost - \$8,817,830

6. During the audited year, the amount of \$8.818M was expended on Employment Cost for staff employed by the Commission as at 31 December 2019. Payroll documents were checked and verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### Materials, Equipment and Supplies - \$679,685

7. Amounts totalling \$679,685 was expended on Materials, Equipment and Supplies as at 31 December 2019. The amount was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### Fuel and Lubricants - \$82,000

8. The sum of \$82,000 represents the amount reflected as Fuel and Lubricants purchased on the financial statement as at 31 December 2019 which was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### <u>Transport, Travel and Postage - \$5,040,030</u>

9. The sum of \$5.040M represents the amount reflected as Transport, Travel and Postage on the financial statement as at 31 December 2019 which was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### Utility Charges - \$143,207

10. As at 31 December 2019, the sum of \$143,207 was expended on Utility Charges. The amount was verified with records maintained by the Commission and was properly brought to account in the records of the Commission.

#### Other Goods and Services Purchased - \$1,057,855

11. The sum of \$1.058M represents the amount reflected as Other Goods and Services Purchased on the financial statement as at 31 December 2019 which was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.

#### Other Operating Expenses - \$2,169,774

12. During the year, amounts totalling \$2.170M were expended on Other Operating Expenses as at 31 December 2019. The amounts were verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission.

#### Education, Subvention and Training - \$86,800

- 13. The sum of \$86,800 represents the amount reflected as Education. Subvention and Training on the financial statement as at 31 December 2019 which was verified with records maintained by the Commission. The expended amount was properly brought to account in the records of the Commission and there was no material finding.
- 14. The Commission operates Local Bank Account № 1624004500 at the Bank of Guyana for its ordinary imprest with a float in the sum of \$1.5M for the audited year. The Imprest Account retired on 31 December 2019 and there was no finding to report on.

#### B. General

15. The Audit Office wishes to express its gratitude for the cooperation given to its Officers during the course of the audit.

With best regards.

Yours sincerely,

Marcel Pinder Audit Manager (ag) For Auditor General

c.c. Mr. Sukrishnalall Pasha Finance Secretary Ministry of Finance

c.c. Ms. Jennifer Chapman
Accountant General
Accountant General Department