REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF TRINIDAD AND TOBAGO ON THE NON-RECEIPT OF FINANCIAL STATEMENTS OF THE SAN JUAN/LAVENTILLE REGIONAL CORPORATION FOR THE YEARS ENDED SEPTEMBER 30, 2018 TO SEPTEMBER 30, 2024.

Section 113 (2) of the Municipal Corporations Act (the Act) requires the Auditor General to audit the accounts of every Corporation defined by the Act, including the San Juan/Laventille Regional Corporation (the Corporation).

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

2. The management of the Corporation is responsible for the preparation and fair presentation of Financial Statements in accordance with section 113 (1) of the Act, 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

3. The Auditor General's responsibility is to express an opinion on the Financial Statements based on conducting the audit in accordance with the principles and concepts of International Standards of Supreme Audit Institutions.

NON-RECEIPT OF FINANCIAL STATEMENTS OF THE SAN JUAN/LAVENTILLE REGIONAL CORPORATION FOR THE YEARS ENDED SEPTEMBER 30, 2018 TO SEPTEMBER 30, 2024

4. The Auditor General has not received the Corporation's Financial Statements for the years ended September 30, 2018 to September 30, 2024. As a result, I was unable to perform my statutory responsibilities in accordance with section 113 (2) the Act.

SUBMISSION OF REPORT

5. This Report is being submitted to the Speaker of the House of Representatives, the President of the Senate and the Minister of Finance in accordance with the provisions of sections 116 and 119 of the Constitution of the Republic of Trinidad and Tobago.

15TH SEPTEMBER, 2025
PORT OF SPAIN

JAIWANTIE RAMDASS
AUDITOR GENERAL