



GOVERNMENT OF SAINT LUCIA
OFFICE OF THE DIRECTOR OF AUDIT

FROM : Director of Audit
TO : Director of Finance
DATE : February 3, 2021
REF : GF4503

SUBJECT : **REQUEST FOR AUDIT INFORMATION ON BANK ACCOUNT #73913546 – HIGH COMMISSION FOR SAINT LUCIA INTERNAIONAL MARITIME ORGANIZATION (IMO) MISSION ACCOUNT: LONDON**

Reference is made to your memo dated January 29, 2021 on the above subject.

The Office of the Director of Audit conducted an audit of the London High Commission in June 2019. The purpose of the audit was to determine whether the operations at the High Commission was in keeping with the requirements of the Laws that guide procedures for government operations. The audit covered the period April 1, 2015 to March 31, 2019. We have not completed our audit process nor issued our audit report to the Department of External Affairs. In keeping with audit standards, an exit meeting was held with the then Deputy Permanent Secretary regarding the key findings at the Embassy as well as key Embassy staff.

As part of the audit, known bank accounts used during this period were tested. We must state that as a result of identified control weaknesses over the maintenance of bank accounts during the audit period as well as the lack of records, we cannot state with certainty that the following bank accounts were the only ones used by the High Commission from April 2015 to March 2019.

After requesting Bank Confirmations, we obtained bank end balances for the following five (5) accounts:

Account No.	Account Name
70871648	High Commission for St. Lucia Business Base Rate Tracker
20569100	St. Lucia High Commission Passport Account

43381285	St. Lucia High Commission Passport Account (number two)
00803448	High Commission for St. Lucia current account
73913546	The High Commission for St. Lucia International Maritime Organisation (IMO) Mission Account

The following are our findings on account number 7391546:

Bank account number 73913546 was opened January 13, 2015 and closed April 16, 2018. In order to sufficiently audit the bank account, it is necessary to examine other supporting documents in addition to bank statements. Failure to obtain these documents limited our ability to substantiate expenses and revenues and limited the scope of the audit work.

- **Sufficient information regarding the account was not maintained**

We noted that the account was opened on January 13, 2015 however, supporting information on the manner in which the account was opened, necessary approvals from the Department of External Affairs and the Accountant General's Department was not seen at the Embassy.

We enquired of the Department of External Affairs on the nature of the account. However, the Department could not present information on the Account.

We did not see any evidence that the bank accounts were opened as prescribed by the Revised Laws of Saint Lucia Cap 15.01 (Finance Act) No. 33 (2) regarding approval from the Accountant General.

In examining the bank statements presented, we were unable to perform a full analysis as the supporting invoices needed could not be obtained from the Embassy.

We could not ascertain the nature of the deposits on the account nor the reason for its operations. We noted the opening transaction of **£66,180.00** from "SH Walid Ahmed". However, no supporting documents was provided to us detailing the nature of the receipt of funds to the Government of Saint Lucia.

Expenditure from this account varied comprising of refunds to Embassy staff and payments to vendors. While bank statements only recorded the cheque number, we were able to determine some of the payments based on the cheque stubs as seen in the table below.

Examination of Cheque Stubs

Cheque #	Date	Payee /description	Amount (£)	Details as per cheque stubs
100001	13-May-15	Albert Fregis refund	42.00	none
100002	13-May-15	Ernest Hilaire	1,667.16	none
100003	20-May-15	Cash	498.00	none
100004	15-Jun-15	High Commission for St Lucia	730.95	Refund General Account Flight for Miss Compton Caribbean Fashion week
100005	17-Jun-15	High Commission for St Lucia passport account	2,280.00	Cash for trip and setting up computers by Mr. Coats
100006	18-Jun-15	Verne Augustin	2,185.03	computer, microwave, stools
100007	18-Jun-15	Airport Car Service Ltd	60.00	No details on cheque stub
100008	CANCELLED			
100009	26-Jun-15	David Fitz	175.00	Musical entertainment
100010	29-Jun-15	Clare Augustin Catering	1275	Student reception
100011	10-Jul-15	JMS restaurant Ltd	228.36	No details on cheque stub
100012	10-Jul-15	Sylvester Lansiquot	30.00	Leaving student reception
100013	10-Jul-15	Ernest Hilaire	621.02	No details on cheque stub
100014	10-Jul-15	High Commission for St Lucia	490.00	Details not legible
100015	13-Aug-15	IDS Drinks	532.90	No details on cheque stub
100016	9-Sep-15	David Fitz	250.00	Music. Carnival launch
100017	11-Sep-15	Verne Augustin	543.30	No details on cheque stub
100018	11-Sep-15	Ernest Hilaire	4,020.07	Expenses refund
100019	18-Sep-15	Accountant General	106.00	No details on cheque stub
100020	23-Sep-15	Be Positive	724.20	No details on cheque stub
100021	23-Sep-15	A. Marcellin	175.00	Farewell cake
100022	23-Sep-15	Pctipus Food Ltd	3,625.47	Catering for HC farewell
100023	24-Sep-15	IDS Drinks	253.70	Drinks for HC farewell
100024	29-Sep-15	Albert St Clair	100.00	No details on cheque stub
100025	25-Sep-15	David Fitz	200.00	No details on cheque stub
100026	5-Oct-15	JMS restaurant Ltd	939.80	No details on cheque stub
100027	5-Oct-15	Verne Augustin	1,522.58	No details on cheque stub
100028	5-Oct-15	Ernest Hilaire	1,510.00	No details on cheque stub
100029	18-Nov-15	Verne Augustin	2,343.20	Refund expenses
100030	19-Nov-15	High Commission for St Lucia	1,650.00	No details on cheque stub
100031	4-Dec-15	Albert Fregis	21.60	No details on cheque stub
100032	18-Jan-16	Verne Augustin	79.01	No details on cheque stub
100033	11-Dec-15	Verne Augustin	2,330.50	No details on cheque stub
100034	5-Feb-16	Lucy Cornibert	532.00	No details on cheque stub
100035	29-Feb-16	Wovacrylics Engineering	822.00	Details not legible

Cheque #	Date	Payee /description	Amount (£)	Details as per cheque stubs
100036	29-Feb-16	Lucy Cornibert	630.00	Archiving project
100037	22-Mar-16	Lucy Cornibert	700.00	No details on cheque stub
100038	15-Apr-16	Lucy Cornibert	630.00	No details on cheque stub
100039	4-May-16	Lucy Cornibert	420.00	No details on cheque stub
100040	4-May-16	Albert Fregis	84.00	No details on cheque stub
100041	27-May-16	Lucy Cornibert	700.00	No details on cheque stub
100042	8-Jul-16	Lucy Cornibert	840.00	No details on cheque stub

Further, we noted transfers from the account for which we did not see any supporting evidence for. These included the "transfers to HCFSL IMO" of **£23,290.67**. We were unable to determine the nature of the account "HCFSL IMO" stated in the description of the bank statements or whether this account also belonged to the High Commission.

- **Cash book/General Ledger not maintained.**

We requested copies of the cash book/general ledger for the period under audit. However, there were no records of these documents at the Embassy and thus could not be presented for examination.

- **Monthly bank reconciliations were not presented for review.**

We requested monthly bank reconciliations for all bank accounts maintained by the Embassy. However, no reconciliations were presented for account number 73913546. Embassy staff could not provide information as to whether these were prepared during the audit period.

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Yvonne James (Ms.)
DIRECTOR OF AUDIT