R E P O R T OF THE
AUDITOR GENERAL
ON THE
FINANCIAL TRANSACTIONS
AND FINANCIAL STATEMENTS
OF THE GOVERNMENT OF JAMAICA
FOR THE FINANCIAL YEAR ENDED
31ST MARCH, 2015

AUDITOR GENERAL'S DEPARTMENT
accountability | transparency | efficiency | integrity

PATH – INTEGRATED SOCIAL PROTECTION AND LABOUR PROGRAMME (ISPL) - GOJ/IDB LOAN NO. 2889/OC-JA

7.2.39 The Integrated Social Protection and Labour Programme (ISPL) is a supplement to the Social Protection Project (SPP) and the Social Protection Support to the Food Price Crisis (SPSFPC) that falls under the Programme of Advancement Through Health and Education (PATH).

7.2.40 An audit of the financial and other operations of the Project was conducted during the period April to June 2015 in keeping with the agreement. We evaluated the controls to ascertain whether they were adequate and operating as intended; inspected the records to determine whether they were accurately updated and agreed with the financial statement; and inspected the assets to confirm their existence and that were suitably safeguarded. The audit disclosed a generally satisfactory state of affairs; except for the weaknesses outlined below.

7.2.41 At the time of the audit on June 26, 2015, the reconciliation of the Special and Administration bank accounts were last completed for January and February 2015, respectively. This shortcoming could hinder the detection of errors and irregularities in a timely manner.

7.2.42 In April 2014, one hundred and forty three (143) computers valuing $14M were procured. However, our inspection revealed that 39 computers valuing $3.89M were still in storage, approximately one year after the purchase.

7.2.43 The responsible officers did not always ensure that invoices were cancelled to prevent re-use. We found that seven invoices for fixed assets totalling $6,890,499.85 were not cancelled with the "PAID" stamp (not stamped paid). Additionally, there were three (3) instances where payment vouchers were not dated.

RECOMMENDATION

Management was advised to ensure that proper internal controls activities are implemented and monitored to correct the weaknesses identified and ensure compliance with standard accounting procedures.