



Auditor General's Department Annual Report Financial Year 2018/2019



REPORT OF THE AUDITOR GENERAL ON THE
FINANCIAL TRANSACTIONS AND FINANCIAL
STATEMENTS OF THE GOVERNMENT OF JAMAICA FOR
THE FINANCIAL YEAR ENDED MARCH 31, 2019
AND
A PERFORMANCE REPORT OF THE
AUDITOR GENERAL'S DEPARTMENT



ANY REPLY OR SUBSEQUENT REFERENCE
TO THIS COMMUNICATION SHOULD BE
ADDRESSED TO THE AUDITOR GENERAL
AND **NOT TO ANY OFFICER BY NAME**
AND THE FOLLOWING REFERENCE
QUOTED:-

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December 20, 2019

The Hon Speaker
House of Representatives
Gordon House
81 Duke Street
Kingston

Dear Sir,

Pursuant to the provision of Section 122 (2) of the Jamaican Constitution, I have the honour to submit my report on the results of my examination of the accounts of the Island for the year ended 31st March 2019 for tabling in the House of Representatives.

Yours faithfully,

Pamela Monroe Ellis (Mrs.)
Auditor General

Issue/Concern(s)	Financial Exposure
<p>3.2.104 The Jamaica Social and Economic Inclusion of Persons with Disabilities is a project under the Programme of Advancement Through Health and Education (PATH) and is solely funded by the International Bank for Reconstruction and Development (IBRD). The objective of the Project is to assist the Government of Jamaica increase the employability and skills development of poor persons with disabilities, and improve the service delivery of special education needs to poor children with disabilities. The objectives of this Project is intrinsically linked to National Development Plan Vision 2030 Goal number 1 outcome 3- Effective Social Protection and Goal 4 of the Sustainable Development Goals (SDGs)</p> <p><u>Loss of grant funding due to the slow implementation of project activities</u></p> <p>3.2.105 Despite receiving a one-year extension to August 14, 2018, we noted that after five years of implementation, the Project was only able to expend US\$2.70 million or 93 per cent of the US\$2.90 million grant funding. As such, the Government of Jamaica lost US\$202,341.34 in grants. Our review revealed that the under-utilization of the grant funding was due mainly to the Training Consultant delay in submitting final report as well as invoices within the disbursement period. Consequently, the Government of Jamaica had to provide US\$160,172 (JM\$20.7 Million) from another source, to pay for the training which was done subsequent to August, 2018.</p>	US\$202,341.64
Procurement & Contracts Management	
<p><u>Delay in the procuring and delivery of assistive aids to persons with disabilities</u></p> <p>3.2.106 We noted that procurement of goods and services under this component was not robust during the implementation of the Project. At the Project's closure in August 2018, only 9 per cent of the targeted 550 children with disabilities received assistive aids. Also, the Project did not receive 469 assistive aids procured at a cost of US\$136,605 on August 14, 2018 (the last day of the Project); until January 2019, five months after the Project ended. Our investigation disclosed that the tardiness was due to the Project Team's failure to conduct timely needs assessment. Further, up to the time of reporting, MLSS provided evidence that only 50 recipients received assistive aids.</p> <p>3.2.107 PATH's failure to implement proper project and procurement planning contributed to the lack of achievement of two of the nine project objectives of improving the service delivery of special education needs to poor children with disabilities.</p>	US\$136,606