



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



AUDITOR GENERAL'S DEPARTMENT
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ANY REPLY OR SUBSEQUENT REFERENCE
TO THIS COMMUNICATION SHOULD BE
ADDRESSED TO THE AUDITOR GENERAL
AND **NOT TO ANY OFFICER BY NAME**
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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)

3.2.51 The Credit Enhancement Programme for Micro, Small and Medium Enterprises (MSMEs) Project is a partnership between the Government of Jamaica (GoJ) and the Inter-American Development Bank. (IDB) The objective of the Project is to promote productive investments in MSMEs in Jamaica by enhancing their access to financing, particularly medium and long term loans, through the Development Bank of Jamaica's Credit Enhancement Facility. The Project is financed by a loan of US\$20 million from the IDB and has a period of execution of five years with effect from September 6, 2017. The executing agency for this Project is the Development Bank of Jamaica.

3.2.52 An audit of the accounting records and financial transactions of the Project for the eighteen months ended March 31, 2019 revealed that the Project achieved all planned targets for the period. There was general compliance with the significant terms and conditions of the loan agreement and the transactions and related records of the Special Bank Account were found to be generally satisfactory.

Head 20000: Ministry of Finance and Public -Planning Institute of Jamaica – Improving Climate Data and Information Management Project (PIOJ-ICDIMP)

Issue/Concern(s)

Project Management

Project Accomplishments

3.2.53 The objective of the Improving Climate Data and Information Management Project (ICDIMP) is to improve the quality and use of climate data for effective planning and action at the local and national levels. The project is funded by a grant of US\$6.8 million from the International Bank of Reconstruction and Development and is estimated to last for approximately five years from October 2, 2015. The Planning Institute of Jamaica (PIOJ) is the executing entity but it collaborates with other government agencies to implement the various project components.

3.2.54 An audit of the accounting records and financial transactions of the ICDIMP for the financial year ended March 31, 2019 revealed that the Project did not achieve 60% of the planned targets for the period. Of the twenty targets for the period only eight were achieved, eight were work in progress and four did not start. Management indicated that the project's activities were impacted by staff turnover at the Implementation Partners as well as delays by some consultants in providing the necessary documentation.

3.2.55 Management was reminded that delays in the completion of the various project activities increase the risk of the project not achieving its intended objectives within the planned timelines. Going forward, management should strengthen the review, planning, monitoring and oversight of its project activities to ensure that the Project's objectives are met within the agreed timelines.