



Auditor General's Department Annual Report

Financial Year 2019/2020

REPORT OF THE AUDITOR GENERAL ON THE
FINANCIAL TRANSACTIONS AND FINANCIAL
STATEMENTS OF THE GOVERNMENT OF
JAMAICA FOR THE FINANCIAL YEAR ENDED
MARCH 31, 2020 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
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December 30, 2020

*The Honourable Speaker
House of Representatives
Gordon House
81 Duke Street
Kingston*

Dear Sir,

Pursuant to the provision of Section 112 (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 2020 for tabling in the House of Representatives.

The report is a compendium of the performance of the Auditor General's Department for the period December 2019 – November 2020 and all audits conducted up to November 2020.

Yours faithfully,

*Pamela Monroe Ellis (Mrs.)
Auditor General*

the low certification rate of 45 per cent, HEART would not have yielded maximum value from training expenditure of \$30.5 billion, between 2014-15 and 2018-19, to deliver skills training programmes.

2.3.17. HEART indicated that its training expenditure included \$3 billion for social intervention programmes and initiatives that were not geared towards certification. Deficiencies were also identified in HEART's monitoring and oversight of skills training programmes, administered by External Training Providers (ETPs), which delivered low certification results. HEART provided subventions to the ETPs, including Community Training Interventions (CTIs), to deliver skills training programmes geared towards the certification of unattached, underserved and at-risk youths. However, there was little or no entrepreneurial and employment benefits from \$8.3 billion disbursed to ETPs. Further, HEART's CTI evaluation reports cited ineffective management and oversight of CTIs poor coordination, low literacy levels, and missed targets as some of the factors that contributed to the low certification rate.

2.3.18. HEART acknowledged that the social conditions of unattached youths impacted their ability to complete these programmes. However, the less than desirable outcome for these programmes demonstrated that the practice of using multiple programmes, with similar content did not reflect a comprehensive approach towards targeting at-risk youths vis-a-vis a wholistic programme that offered technical and social interventions. Further, we found that HEART did not always ensure that adequate evaluations were conducted before disbursing further subventions to continue the programmes with the respective CTIs. From a sample of 50 evaluation reports for 24 CTIs, which received subventions totalling \$657 million, we found that 21 (42 per cent) of the reports did not include information needed for HEART to effectively assess the viability of the training programmes at each CTI.

2.3.19. Our audit also found that HEART did not demonstrate that it effectively monitored the Career Advancement Programme Youth Empowerment Solution (CAP-YES), in keeping with the Project Charter and its own Policy, to mitigate key risks identified. After an initial disbursement of \$25 million in subvention to the Caribbean Maritime University (CMU), to administer the programme, HEART appeared not to satisfy itself that CMU complied with the established operating, reporting and expenditure control procedures, before making further disbursements totalling \$50 million, bringing the total disbursed to \$75 million.

2.3.20. While we were able to verify the existence of supporting documents for expenditure totalling \$62.6 million, documents to support expenditure totalling \$2.1 million were not provided. In March 2020, CMU returned \$10.3 million approximately one and a half years after the programme ended. With low certification, employment, career advancement and business opportunities outputs, HEART could not demonstrate that it received value from the reported \$64.7 million spent on the programme.