



ANNUAL REPORT

AUDITOR GENERAL'S DEPARTMENT

2024

Report of The Auditor General on the Financial Transactions and Financial Statements of the Government of Jamaica for the Financial Year Ended March 31, 2024, and 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 30, 2024

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

Dear Madam,

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 2024 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 2023-November 2024 and all audits conducted up to November 2024.

Yours faithfully,

**Pamela Monroe Ellis (Ms.), JP, F.C.A., F.C.C.A.
Auditor General**

HEAD 41000: MINISTRY OF EDUCATION, SKILLS, YOUTH AND INFORMATION – OVERSEAS EXAMINATIONS COMMISSION

ISSUE/CONCERNS	FINANCIAL EXPOSURE
GOVERNANCE	
<p>3.2.129. The audit of the accounting records and financial transactions of the Overseas Examinations Commission (OEC) for the 2022/2023 financial year revealed a generally satisfactory state of affairs. I reminded management of the previously reported non-compliance with the Overseas Examinations Commission Act arising from a change in accounting year end from August 31st to March 31st without taking the necessary steps to have the Act amended.</p>	

HEAD 41000: MINISTRY OF EDUCATION, SKILLS, YOUTH AND INFORMATION – EARLY CHILDHOOD COMMISSION

ISSUE/CONCERNS	FINANCIAL EXPOSURE
RESOURCE MANAGEMENT	
<p>Long outstanding overpayment to Early Childhood Practitioners.</p> <p>3.2.130. The audit revealed that despite the controls implemented by the ECC, approximately \$1.78 million in subsidies was overpaid to practitioners in the period under review. This recurring issue indicates that the controls over the payment of subsidies to Early Childhood Practitioners are still ineffective resulting in the continued payment of some Practitioners after they have been separated from the Early Childhood Institutions.</p> <p>3.2.131. Notwithstanding the foregoing, ECC recovered about \$1.5 million in the 2022/2023 financial year. However, as at March 31, 2023, a total of \$35.3 million remains uncollected for periods spanning the years 2011 to 2023.</p> <p>Recommendations</p> <p>3.2.132. The AuGD notes the Commission’s efforts to strengthen the system of controls over the payment of subsidies to Early Childhood Practitioners (ECPs) to ensure that ECPs are not paid after they have been separated from the Early Childhood Institutions through the implementation of a Childcare Education Health and Development Integration System (CEHDIS). Notwithstanding, the ECC should continue its efforts, in collaboration with the Ministry of Education, Youth and Information, to recover the outstanding amounts.</p> <p>3.2.133. Additionally, the ECC should assess the collectability of the long outstanding receivables and where amounts are deemed uncollectible, seek approval through the Parent Ministry to have those amounts written off in keeping with the GoJ’s Write-off Policy.</p>	<p>\$35.3M</p>