



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: -

AUDITOR GENERAL'S DEPARTMENT
40 KNUTSFORD BOULEVARD
P.O. BOX 455
KINGSTON 10
JAMAICA

Tel. No.: 926-8309/926-5963/926-5846
Fax Number: 968-4690

Email: audgen@auditorgeneral.gov.jm.

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**

ISSUE/CONCERNS	FINANCIAL EXPOSURE
<p>3.2.183. This also impeded our ability to verify the accuracy and completeness of the investment information presented in the financial statements. Further, up to the time of reporting, Management did not provide an explanation for credit balances totaling \$27.28 million recorded in two bank accounts for the period ending March 31,2016.</p> <p>Recommendations</p> <p>3.2.184. The Export Division was advised to be proactive in administering its accounting procedures, by ensuring that the appropriate internal controls are in place and working effectively to manage the accounting functions and ensure compliance with the government guidelines and accounting standards. Additionally, management was advised to correct the inconsistencies reported and present the outstanding documents for audit scrutiny.</p>	

HEAD 51000: MINISTRY OF AGRICULTURE, FISHERIES AND MINING – PROMOTING COMMUNITY-BASED CLIMATE RESILIENCE IN THE FISHERIES SECTOR PROJECT

ISSUE/CONCERNS	FINANCIAL EXPOSURE
PROJECT MANAGEMENT	
<p>3.2.185. The objective of the Promoting Community-Based Climate Resilience in the Fisheries Sector Project (PCCR) is to enhance community-based climate resilience among targeted fishing and fish farming communities in Jamaica. The Project, which is financed by a US\$4,875,000 grant from the International Bank for Reconstruction and Development, was expected to last for five years from March 28, 2018 to March 31, 2023. However, the Project was extended for an additional 14 months to May 31, 2024.</p> <p>3.2.186. The audit of the accounting records and financial transactions of the PCCR project for the financial year ended March 31, 2024, revealed that the project achieved all five planned targets for the period.</p>	

HEAD 53000: MINISTRY OF INDUSTRY, INVESTMENT AND COMMERCE

ISSUE/CONCERNS	FINANCIAL EXPOSURE
RESOURCE MANAGEMENT	
<p>Outstanding Appropriation Accounts</p> <p>3.2.187. The FAA Act requires accounting officers to prepare and submit to the Minister and the Auditor General the Appropriation Account, setting out the</p>	

ISSUE/CONCERNS	FINANCIAL EXPOSURE																									
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<p>expenditure for the year against the approved budgetary allocation³ four months after the fiscal year. The Auditor General is required by the said Act to audit the Appropriation Accounts and give an opinion on whether the money expended has been used for the purpose for which it was approved, and the expenditure does not exceed the amount authorized. However, the MIIC is yet to present six Appropriation Accounts for the financial years 2020/2021*, and 2022/2023 to 2023/2024 for its Recurrent and Capital Heads with cumulative approved budget of \$15.3 billion (Table 20).</p> <p>Recommendations</p> <p>3.2.188. MIIC should implement proper systems that will ensure the Appropriation Accounts are prepared and submitted in keeping with the statutory deadlines.</p> <p>3.2.189. The MIIC subsequently advised that the delay in the preparation and submission of the 2022/23 and 2023/24 Appropriation Accounts was due to human resource constraints and recruitment challenges as they have been unsuccessful in filling two senior posts over the past two years. MIIC also advised that steps are being taken to ensure the preparation of these accounts with a projected submission date of May 2025.</p>																										
<p>Table 20: MIIC Outstanding appropriation accounts and approved budget</p>																										
<table border="1"> <thead> <tr> <th data-bbox="261 1062 407 1171">Financial Year</th> <th data-bbox="409 1062 529 1171">Head No.</th> <th data-bbox="531 1062 695 1171">Recurrent \$'000</th> <th data-bbox="696 1062 857 1171">Capital \$'000</th> <th data-bbox="859 1062 1040 1171">Approved Budgetary allocation (\$'000)</th> </tr> </thead> <tbody> <tr> <td data-bbox="261 1173 407 1213">2020/21*</td> <td data-bbox="409 1173 529 1213">53000</td> <td data-bbox="531 1173 695 1213">1,640,480</td> <td data-bbox="696 1173 857 1213">197,332</td> <td data-bbox="859 1173 1040 1213">1,890,812</td> </tr> <tr> <td data-bbox="261 1215 407 1255">2022/23</td> <td data-bbox="409 1215 529 1255">53000</td> <td data-bbox="531 1215 695 1255">6,022,307</td> <td data-bbox="696 1215 857 1255">710,230</td> <td data-bbox="859 1215 1040 1255">6,732,537</td> </tr> <tr> <td data-bbox="261 1257 407 1297">2023/24</td> <td data-bbox="409 1257 529 1297">53000</td> <td data-bbox="531 1257 695 1297">5,873,836</td> <td data-bbox="696 1257 857 1297">801,384</td> <td data-bbox="859 1257 1040 1297">6,675,220</td> </tr> <tr> <td data-bbox="261 1299 407 1346">TOTAL</td> <td data-bbox="409 1299 529 1346"></td> <td data-bbox="531 1299 695 1346">13,536,623</td> <td data-bbox="696 1299 857 1346">1,708,946</td> <td data-bbox="859 1299 1040 1346">15,298,569</td> </tr> </tbody> </table>		Financial Year	Head No.	Recurrent \$'000	Capital \$'000	Approved Budgetary allocation (\$'000)	2020/21*	53000	1,640,480	197,332	1,890,812	2022/23	53000	6,022,307	710,230	6,732,537	2023/24	53000	5,873,836	801,384	6,675,220	TOTAL		13,536,623	1,708,946	15,298,569
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<p>*For the six-month period October 2020 to March 2021 following the de-merger of MICAF</p>																										

³ Section 24(l) of the FAA Act, accounting officers are required to submit to the Minister and the Auditor General, appropriation accounts for expenditure for each financial year or within a period of four months after the end of such financial year.