



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

ISSUE/CONCERNS			FINANCIAL EXPOSURE
Preparation and review of Cabinet Submission	April 29-May 16, 2025		
Approval from Cabinet	June 9-16, 2025		
Contract award, preparation, and review	June 17, 2025 – July 28, 2025		
Outstanding Financial Statements			
3.2.277. At the time of this report, the responsible officers have not submitted a total of 86 financial statements (<i>Table 25</i>) as required by the Local Government (Financing and Financial Management) Act.			
Table 25			
Municipal Corporations	Years	Total outstanding	Response
St. Mary Municipal Corporation	2016/2017 - 2023/2024	8	- The Corporation still does not have dedicated/specific internal personnel to work on the statements. - Frequent staff turnover has negatively impacted speedier reduction of the outstanding statements as new staff takes time to be trained to carry out the related tasks needed. - The contractor engaged to upload the information so that the backlog statements can be compiled has been working assiduously with us to ensure correctness of records and information. - Internet connectivity issues at the Corporation and between the Corporation and our consultant are impacting the adherence to the previous timelines set for submission. - We will endeavor to resolve the issues we can, to ensure the submission of the remainder of statements are on track. 2016/2017 financial statements is 90% completed and is to be submitted by the end of January 2025. 2017/2018 financial statements will be completed by the end of March 2025. 2019/2020 to 2023/2024 - two statements per year proposed to be submitted.
Portmore City Municipality	2021/2022 - 2023/2024	3	No response
Hanover Municipal Corporation	2019/2020 - 2023/2024	5	No response
Westmoreland Municipal Corporation	2014/2015 - 2023/2024	10	No response

ISSUE/CONCERNS				FINANCIAL EXPOSURE
St. Thomas Municipal Corporation	2013/2014 - 2023/2024	11	No response	
St. James Municipal Corporation	2019/2020 - 2023/2024	5	No response	
Portland Municipal Corporation	2021/2022 - 2023/2024	3	2021/2022 –will be submitted by March 2025. 2022/2023 & 2023/2024 – will be submitted by July 2025. To meet these commitments staff from the Accounting Department have committed to carry out these duties over the weekends, due to limited staff and heavy workload. The Corporation is committed to completing all outstanding statements as mentioned.	
St. Elizabeth Municipal Corporation	2023/2024	1	No response	
Clarendon Municipal Corporation	2016/2017 - 2023/2024	8	No response	
Kingston and St. Andrew Municipal Corporation	2016/2017 - 2023/2024	8	No response	
Trelawny Municipal Corporation	2021/2022 - 2023/2024	3	Financial Statements for the years 2021/2022, 2022/2023 and 2023/2024 (with some outsourcing assistance) are projected to be completed and submitted in the required IPSAS format by July 31, 2025.	
St. Catherine Municipal Corporation	2020/2021 - 2023/2024	4	No response	
Manchester Municipal Corporation	2023/2024	1	No response	
St. Ann Municipal Corporation	2009/2010 - 2023/2024	15	No response	
Parochial Revenue Fund	2023/2024	1	The 2023/2024 financial statements will be submitted before the end of January 2025. The delay was due to the late receipt of outstanding documentation from a financial institution.	
Total Financial Statements Outstanding		86		