



# 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 31<sup>st</sup> 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><b>3.2.270.</b> Management subsequently indicated that steps are being taken to strengthen the relevant controls.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                    |
| <p><b><u>St. Elizabeth Municipal Corporation</u></b></p> <p><b>Limitation of scope due to the absence of sufficient appropriate audit evidence</b></p> <p><b>3.2.271.</b> The audit of the 2013/2014 financial statements revealed material discrepancies between the draft financial statements submitted for audit and the Corporation's underlying records. Consequently, management resubmitted a revised set of financial statements and an updated general ledger. However, the Corporation failed to provide the relevant journal vouchers to support the changes in its revised financial statements. While some records were provided during the audit, I was unable to determine whether the following amounts were fairly presented as management did not provide sufficient appropriate evidence to support all the relevant transactions and balances selected for testing:</p> <ul style="list-style-type: none"> <li>• expenditure totalling \$472,515,761;</li> <li>• revenue totalling \$236,445,214;</li> <li>• assets totalling \$43,360,997;</li> <li>• bank overdraft totalling \$32,020,269;</li> <li>• other liabilities totalling \$80,947,722;</li> <li>• revenue and expenditure adjustment totalling \$9,374,944; and</li> <li>• reserves totalling \$64,394,190.</li> </ul> | <p>Revenue<br/>\$236.4 million</p> <p>Expenditure<br/>\$472.5 million</p> <p>Bank overdraft<br/>\$32 million</p>                   |
| <p><b><u>Portmore City Municipality</u></b></p> <p><b>3.2.272.</b> The audit of the financial statements of the Portmore City Municipality (PCM) for the 2014/2015, 2015/2016 and 2016/2017 financial years revealed the following areas of concern:</p> <p><b>Limitation of scope due to the unavailability of accounting records</b></p> <p><b>3.2.273.</b> I was unable to express an opinion on the financial statements due to the pervasive absence of sufficient and appropriate audit evidence to support the transactions, account balances and disclosures in the financial statements. Management reported that the Municipality was unable to confirm the completeness and accuracy of the general ledgers and trial balances that were submitted, due to an incident that occurred in September 2017, resulting in the theft and damage of its computer hardware. As a result, I was unable to perform key audit procedures to determine whether the transactions, balances, and disclosures were fairly presented and complied with the relevant financial reporting framework. Management has since taken steps to strengthen the relevant controls.</p>                                                                                                                                 | <p>Cash &amp; Cash<br/>Equivalents<br/>\$284.4 million</p> <p>Revenue<br/>\$1.28 billion</p> <p>Expenditure<br/>\$1.22 billion</p> |

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 (*Table 25*) 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<br>-<br>2023/2024 | 8                 | <ul style="list-style-type: none"> <li>The Corporation still does not have dedicated/specific internal personnel to work on the statements.</li> <li>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.</li> <li>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.</li> <li>Internet connectivity issues at the Corporation and between the Corporation and our consultant are impacting the adherence to the previous timelines set for submission.</li> <li>We will endeavor to resolve the issues we can, to ensure the submission of the remainder of statements are on track.</li> <li>2016/2017 financial statements is 90% completed and is to be submitted by the end of January 2025.</li> <li>2017/2018 financial statements will be completed by the end of March 2025.</li> <li>2019/2020 to 2023/2024 - two statements per year proposed to be submitted.</li> </ul> |
| Portmore City Municipality         | 2021/2022<br>-<br>2023/2024 | 3                 | No response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Hanover Municipal Corporation      | 2019/2020<br>-<br>2023/2024 | 5                 | No response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Westmoreland Municipal Corporation | 2014/2015<br>-<br>2023/2024 | 10                | No response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| ISSUE/CONCERNS                                |                             |    |                                                                                                                                                                                                                                                                                                                                                                                                                                   | FINANCIAL EXPOSURE |
|-----------------------------------------------|-----------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| St. Thomas Municipal Corporation              | 2013/2014<br>-<br>2023/2024 | 11 | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| St. James Municipal Corporation               | 2019/2020<br>-<br>2023/2024 | 5  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| Portland Municipal Corporation                | 2021/2022<br>-<br>2023/2024 | 3  | <ul style="list-style-type: none"> <li>2021/2022 –will be submitted by March 2025.</li> <li>2022/2023 &amp; 2023/2024 – will be submitted by July 2025.</li> </ul> <p>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.</p> |                    |
| St. Elizabeth Municipal Corporation           | 2023/2024                   | 1  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| Clarendon Municipal Corporation               | 2016/2017<br>-<br>2023/2024 | 8  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| Kingston and St. Andrew Municipal Corporation | 2016/2017<br>-<br>2023/2024 | 8  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| Trelawny Municipal Corporation                | 2021/2022<br>-<br>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<br>-<br>2023/2024 | 4  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| Manchester Municipal Corporation              | 2023/2024                   | 1  | No response                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| St. Ann Municipal Corporation                 | 2009/2010<br>-<br>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 |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                    |