



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 – JAMAICA
INFORMATION SERVICE (JIS)**

ISSUE/CONCERNS	FINANCIAL EXPOSURE
RESOURCE MANAGEMENT	
<p>3.2.123. During the period under review, I completed the audit of the 2021/2022 Appropriation Accounts for the Jamaica Information Service (JIS).</p> <p>3.2.124. The following matters of concern were brought to management’s attention:</p>	
<p>Non-Adherence to GoJ established Budgetary Control Policy</p> <p>3.2.125. Section 3.7 (vii) and Section 7.9.3 (i) of the Financial Instructions stipulates adherence to the approved budget ceilings and prohibits Accounting Officer to reallocate the approved budget for certain objects including Object 21 – Compensation of Employees, Object 23 Rental of Property and Machinery and Object 24-Utilities and Communication Services. However, contrary to this requirement, JIS exceeded its approved budget by \$70.4 million for the financial year 2021/2022 and incurred excess expenditure of \$15.35 million on these prohibited Objects without the requisite approval.</p> <p>3.2.126. JIS’s failure to keep expenditure within the approved budget undermines the GoJ’s budgetary control process and has resulted in budget overrun.</p> <p>Recommendation</p> <p>3.2.127. Given that these weaknesses were highlighted in the last Annual Report, we reminded the JIS of the necessity to strictly comply with the Appropriation Act and Financial Instructions. Therefore, JIS should promptly take action to improve the Agency’s commitment control process to prevent excess expenditure and unauthorized reallocation of appropriated funds.</p> <p>3.2.128. Management accepted our recommendation and informed us of their intention to seek approval from the Ministry of Finance (MoF) to use the surplus Appropriation in Aid (AIA) to offset expenditure exceeding the approved budget. Additionally, JIS has committed to continuous improvement of the Agency’s budgetary control process to ensure compliance with the Appropriation Law and Financial Instructions.</p>	<p>\$70.4 million \$15.35 million</p>