MANCHESTER MUNICIPAL CORPORATION
HEAD OFFICE
32 HARGREAVES AVENUE
MANDEVILLE, JAMAICA, W.I.
TELEPHONE – 962-2278/9: 962-0612
FAX – 962-0611; EMAIL –MMC@MANCHESTERMC.GOV.JM

OUR REF: H/5/4

DATE: June 05, 2026

Ms. Jeanette Calder
Jamaica Accountability Meter Portal
7 Lady Musgrave Road
Kingston 6

Dear Ms. Calder:

Re: Access to Information Request – Financial Statements

We acknowledge receipt of your application dated May 6, 2026, which was received by our office on May 6, 2026.

Please note that Corporation will carry out the necessary research in regard to your request by the prescribed time pursuant to the Access to Information Act.

You will be notified as soon as same is completed.

Yours sincerely,

Damion Chen (Mr.)
Manager, Human Resource Management & Administration
for Chief Executive Officer
MANCHESTER MUNICIPAL CORPORATION

1603.4.5.2

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Our Ref: F/1/3

Date: January 8, 2026

Auditor General's Department
15 JAN 2026
1029
Documentation & Information
Management Unit

The Auditor General
Auditor General's Department
40 Knutsford Boulevard
Kingston 5

REPRESENTATION LETTER

This representation letter is provided in connection with your audit of the Financial Statements of the **Manchester Municipal Corporation** for the year ended **March 31, 2024,** for the purpose of expressing an opinion as to whether the Financial Statements give a true and fair view of the financial position of the entity as of March 31, 2024, and of the results of its operations and its cash flows in accordance with the International Public Sector Accounting Standards (IPSAS).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations:

Financial Statements

- The Corporation is in the process of transitioning to International Public Sector Accounting Standards (IPSAS) as issued by the International Public Sector Accounting Standards Board (IPSASB). The current financial statements do not fully comply with IPSAS, as the Corporation was not able to fully implement IPSAS by the reporting date. The transition process involves substantial changes to our accounting policies, systems, and processes. Despite our best efforts, we were unable to complete the transition in time for these financial statements as we are currently developing strategies, and are in consultation with our Parent Ministry, the Ministry of Local Government and Community Development, regarding the development and adoption of accounting policies and standards, to comply with IPSAS. As at the reporting date, we have not fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with IPSAS.

- Specifically, we are not in compliance with the following IPSAS as at the reporting date: IPSAS 9 - Revenue from Exchange Transactions; IPSAS 13 - Leases; IPSAS 17 - Property, Plant and Equipment. We expect to complete our transition to IPSAS and present our first IPSAS-compliant financial statements within the shortest possible time. We have been working closely with our Parent Ministry to facilitate this transition.

- Except for the matters highlighted above, all transactions have been recorded in the accounting records and are reflected in the Financial Statements.

- All events subsequent to the date of the financial statements and for which the accounting standards require adjustment or disclosure have been adjusted or disclosed.

- We have not altered or have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the accounting standards.

- We have made judgments on a reasonable basis and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the Financial Statements as a whole.

Information Provided

- We have provided you with:
    - Information, such as records and documentation, and other matters that are relevant to the preparation and presentation of the Financial Statements. Except for sufficient and appropriate documentary evidence to fully support the following balances in the financial statements:

Financial Statement Components	FY 2023/2024
Investments	118,775
Receivables (except Staff Loans and Government Receivables)	164,550,256
Liabilities (except Gratuity/Vacation Leave Accrual, Adv fr JMMB to 213, LRF to 213, MLG Special Projects, Trucking of Water and MLG Water Distribution Proj-MPs)	184,242,377
Reserves (except PRF Reserves, Investment, Transport Loan and Local Reserve Fund)	6,198,851

    - Additional information that you have requested from us, and unrestricted access to those within the entity.

- We have disclosed to you the results of our assessment of the risk that the financial statements may or may not be materially misstated due to fraud or error.

- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with the laws and regulations whose effects should be considered when preparing financial statements.

Tamoy Sinclair
Chief Executive Officer

8/1/2026
Date

Philroy Richards
Chief Financial Officer

8/1/26
Date