

**AUDITOR GENERAL'S DEPARTMENT
PERFORMANCE AUDIT REPORT
ENGAGEMENT OF CONSULTANTS, ADVISORS AND ASSISTANTS
AT MINISTRY OF FINANCE AND PUBLIC SERVICE,
OFFICE OF THE PRIME MINISTER AND
MINISTRY OF EDUCATION, YOUTH AND INFORMATION**

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The Department is headed by the Auditor General, Pamela Monroe Ellis, who submits her reports to the Speaker of the House of Representatives in accordance with Section 122 of the Constitution of Jamaica and Section 29 of the Financial Administration and Audit Act.

This report has been prepared by the Auditor General's Department of Jamaica for presentation to the House of Representatives.



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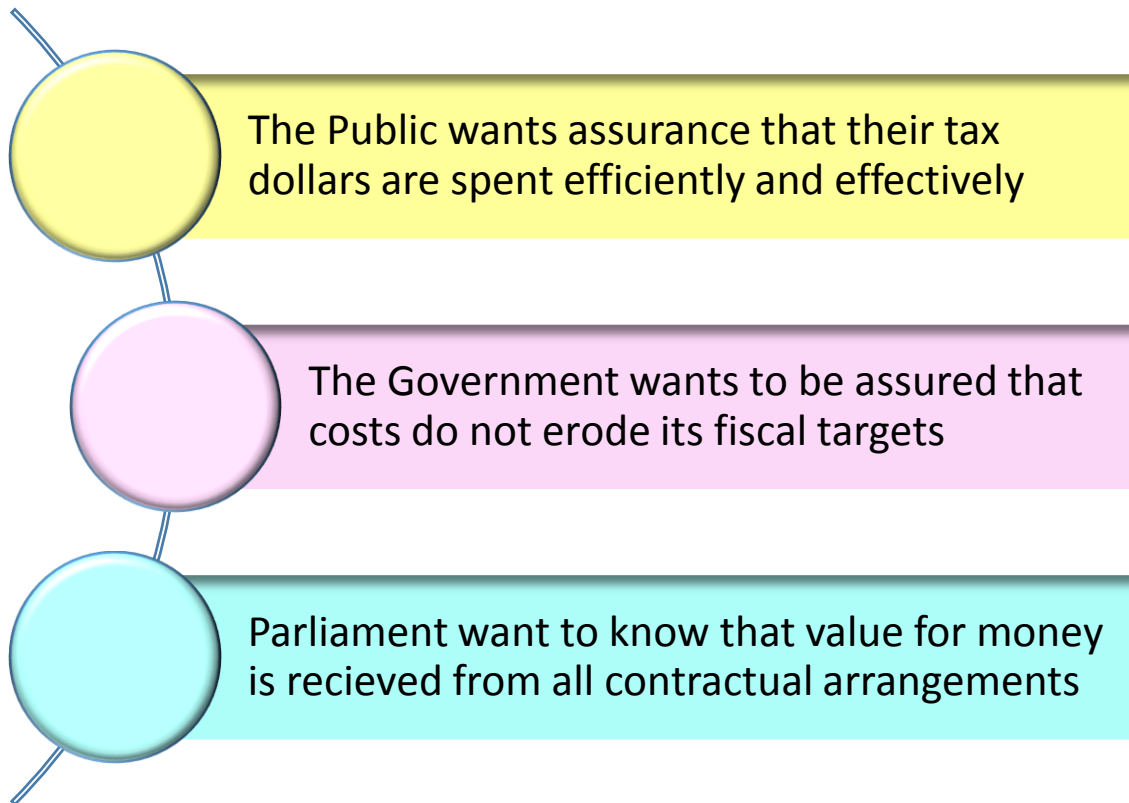
Vision

Promoting a better country through
effective audit scrutiny of Government
operations.

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What do Stakeholders expect from contractual arrangements?



Overview

I have the honour to submit the results of a performance audit on the engagement of consultants, advisors and assistants at the Ministry of Finance and Public Service (MoFPS), Office of the Prime Minister (OPM) and the Ministry of Education, Youth and Information (MoEYI), for tabling in the House of Representatives.

The overall responsibilities of MoFPS include developing the Government's fiscal and economic policy framework, and collecting and allocating public revenues. OPM's mandate is to support the Prime Minister in meeting constitutional responsibilities to provide quality leadership, strategic direction and control for an efficient, effective and economical government. MoEYI is responsible for the management and administration of public education in Jamaica. To support the Ministries in achieving their mandate, consultants, advisors and assistants are often engaged on a short-term basis in critical areas where existing staff do not possess the necessary expertise.

We conducted a performance audit covering the period April 2010 to August 2016 to determine whether value for money was obtained from the use of consultants, advisors and assistants to Ministers; and whether procurement of consultancy services were in keeping with the Government of Jamaica (GOJ) guidelines.

The audit revealed weaknesses in governance practices and a lack of transparency in the conduct of some procurement opportunities. As a result, the Government may not at all times have attained value for money from the provision of consultancy services. In a number of instances, with the exception of the OPM, the selected ministries were inconsistent in monitoring and evaluating the performances of the consultants, advisors and assistants to Ministers. Further, the ministries did not always utilise the competitive bidding process to ensure that the best price was paid for contracted services.

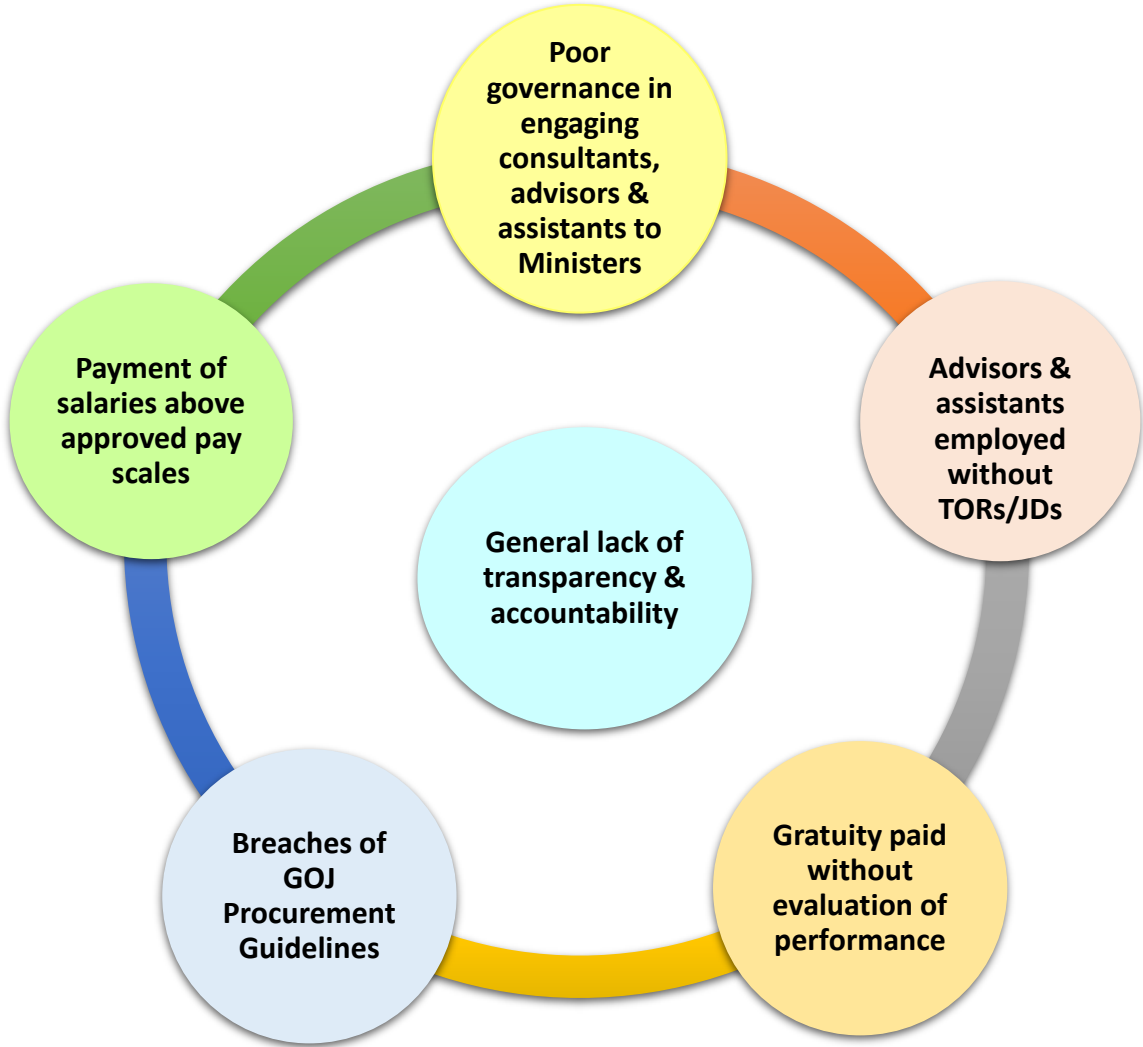
The results of this audit of the selected Ministries were shared with the respective Accounting Officers; and I encourage the Ministries to consider for implementation, the recommendations made in this report, which aim to address the weaknesses identified.

Thanks to the management and staff of the Ministry of Finance and Public Service, Office of the Prime Minister, and Ministry of Education, Youth and Information for the cooperation and assistance provided to the audit team during the engagement.



Pamela Monroe Ellis, FCCA, ACCA, CISA
Auditor General

Summary of Findings



Executive Summary

The Government of Jamaica (GOJ) engages consultants, advisors as well as assistants to Ministers in various capacities throughout the public sector. The GOJ Procurement Guidelines and the Ministry of Finance and Public Service (MoFPS) Circulars governing the engagement of consultants and contract officers, allow a public body to employ such personnel where the skills or required experience to undertake particular functions or services are not available from the pool of permanently employed staff. The tenure of these officers are normally short-term until the project is completed or in the case of longer-term arrangements, where appropriate staff is recruited and if necessary, trained to the requisite standard. Given that these arrangements can be costly, it is important that the process of engagement is transparent and the deliverables contribute to the effectiveness and efficiency of Government operations in order to ensure value for money.

We undertook a performance audit of three selected public bodies, namely MoFPS, Office of the Prime Minister (OPM) and the Ministry of Education, Youth and Information (MoEYI) to determine whether value for money was obtained from the use of consultants, advisors and assistants over the period April 2010 to August 2016. We also examined whether their engagement complied with GOJ Procurement Guidelines and applicable MoFPS circulars.



Key Audit Question

Is Jamaica receiving value for money from the engagement of consultants, as well as advisors and assistants to Ministers

The key findings and recommendations are outlined below.

Key Findings

Inconsistencies in gratuity payments and engagement of advisors and assistants to Ministers

1. Section 5 (v) of MoFPS Circular No. 15, specifies that payment of *'gratuity is subject to a satisfactory performance evaluation'*. However, we found that the process for approving gratuity payments during the period April 2010 to August 2016 was not consistent across the selected Ministries. For example, at OPM gratuity payments were supported by formal end of contract performance evaluation reports consistent with MoFPS Circular. In contrast, at MoEYI gratuity payments were made to six of nine officers based on formal performance evaluations, while payments to the remaining three were based on notations of satisfactory performance on memoranda authorising payment. MoFPS, in contravention of its own Circular, made gratuity

payments based only on notations by the Accounting Officer or respective portfolio Minister indicating satisfactory performance, without indications of deliverables achieved. In a context where MoFPS both develops and enforces the policy for the payment of gratuity for all Ministries, Departments and Agencies (MDAs), the breach of its own policy demonstrates poor governance and undermines its ability to hold the MDAs accountable. This inconsistency in the application of Circular No. 15 could be systemic and points to the need for greater clarity by MoFPS to improve transparency, accountability and effectiveness in the measurement of performance across MDAs.

GOJ Procurement Guidelines also prescribe the Terms of Reference (TOR) as a key document, as it explains the objectives; the scope of work; activities and/or tasks to be performed; the respective responsibilities of the consultant as well as the expected results and deliverables of the assignment. However, MoEYI could not present TORs or job descriptions, for five of 12 advisors contracted during the period April 2010 to August 2016, despite our request. Given that MoFPS requires these documents to determine emoluments, the basis for engagement of these officers was unclear and further, without TORs, MoEYI could not have established accountability or determine that value for money was received.

During the period April 2010 to August 2016, MoFPS also approved remunerations in excess of the maximum applicable pay scale for 22 advisors and assistants engaged across the three selected Ministries. Despite requests, MoFPS did not present evidence of the assessments undertaken to justify payments in excess of the approved scales. The total excess above the pay scale's maximum salary ranged from 15 per cent to 136 per cent.

Lack of transparency and accountability in contract arrangements

2. We found no material concerns for 80 per cent of files reviewed, however for the remaining 20 per cent, we noted significant weaknesses related to due process, planning and documentation, particularly at MoFPS. Of note, the donor-funded projects had greater oversight and accountability, which could be related to the fact that disbursements were contingent on strict adherence to procurement guidelines, provision of progress reports, and completion of deliverables. On the other hand, locally funded contracts revealed a number of deficiencies, which could be indicative of systemic weaknesses in governance practices. Of the nine locally funded projects reviewed, 44 per cent breached procurement guidelines and reflected evidence of poor planning and coordination; and there were instances where the engagement process lacked transparency.
 - i. In July 2014, MoFPS engaged a consultant without adequate due diligence, to conduct an actuarial review of reclassification arrears for 22,000 teachers employed to MoEYI, in order to determine amounts owed. Consequently, subsequent to signing the contract,

the Consultant submitted claims for (i) an increase the size, skill level, and pay rate of the project's work force, citing the complexity of calculating the arrears, as MoEYI's payroll records were found to be manual and (ii) evaluation of an additional 10,203 teachers, which were not included in the original deliverables. Hence, MoFPS, which had budgeted \$13.7 million for the project, was required to pay an additional \$18.5 million or 135 per cent above the contract price. Had MoFPS conducted the necessary due diligence prior to engaging the Consultant, it could have better scoped the work and prepared a request for proposal (RFP) that would secure the most economical price. Although MoFPS indicated that it received value for money, better scoping might have minimized the potential for variation and enable better planning of budgetary commitment to manage its resources more efficiently.

- i. Further, on February 19, 2015, MoFPS engaged a consultant to carry out a Public Education Campaign related to the Economic Reform Programme and the 2015/16 Budget Cycle, without evidence of the evaluation and recommendation of the Procurement Committee. MoFPS did not obtain competitive quotations, and/or advertised the procurement opportunities for the project and we saw no evidence of how the contract cost of \$5.7 million was determined. This was in breach of GOJ Procurement Guidelines, which require the use of the competitive bidding process for contracts in excess of \$5 million. Further, we noted that one month prior to signing the contract, this Consultant had prepared a Communication Brief for the Ministry for the same purpose. However, MoFPS could not present evidence of approval to engage the Consultant for that assignment, which also raises concerns for transparency. MoFPS subsequently terminated the contract and disbursed \$2.4 million (42 per cent) of the contract sum on March 10, 2015, after which, no further payment was made.
- ii. MoEYI engaged a Consultant to conduct a 5-day Neuro-Linguistic Training and Certification Programme during the period April 28, 2014 to May 2, 2014, without a contractual agreement. Subsequent to the delivery of the course, the direct engagement of the Consultant was approved, subject to the Procurement Committee's decision. However, the Procurement Committee did not ratify the contract indicating that the services were contracted and workshops conducted prior to submission. MoEYI signed the contract on July 15, 2014, ten weeks after the training was concluded. The absence of a contract exposed MoEYI to unauthorized and uncommitted expenditure and breached Section 53 of the Financial Management Regulations.

Recommendations

1. Ministries should ensure that engagement and employment contracts for advisors, assistants and consultants, conform to Procurement Guidelines and MoFPS Circulars, in order to promote good governance practices and the receipt of value for money.
2. The Ministry of Finance and Public Service should standardize the system for evaluating the performance of the advisors and assistants to Ministers and replicate the evaluation process across all Ministries, Departments and Agencies to ensure transparency and accountability.

Part One

Introduction

1.1 The Government of Jamaica (GOJ) engages consultants, as well as advisors and assistants to Ministers in various capacities throughout the public sector. The GOJ Procurement Guidelines and the Ministry of Finance and Public Service (MoFPS) Circulars governing the engagement of consultants and contract officers, allow a public body to employ such personnel where the skills or required experience to undertake particular functions or services are not available from the pool of permanently employed staff. However, the tenure of these officers are normally for a short-term, that is, until the project is completed. In the case of longer-term arrangements, the contract is expected to end once the appropriate permanent staff is recruited and where necessary, trained. Given that these arrangements can be costly, it is important that the process of engagement is transparent and deliverables contribute to the effectiveness and efficiency of Government operations, in order to ensure value for money.

Regulatory Framework

1.2 MoFPS issued various guidelines and regulations to improve the overall management and use of consultants, advisors and assistants by Ministries. The procurement of advisory and consultancy services by MDAs are steered by the following GOJ regulatory frameworks:

- GOJ's Public Sector Procurement Procedures;
- MoFPS Circulars on the terms and conditions of contract officers/project staff/consultants; policy guidelines for contract officers; salary scales for full-time advisors/consultants and special, executive and personal assistants.

International donors also require strict adherence to procurement guidelines.

Audit Objective, Scope and Methodology

1.3 This report examines the use of consultants, advisors and assistants to Ministers within MoFPS, OPM and MoEYI, over the period April 2010 to August 2016. The objectives of the audit were to: (i) assess whether there was adequate governance over the planning, appointment and utilization of consultants, advisors and assistants; (ii) evaluate the effectiveness of monitoring and control systems for the performance of consultants, advisors and assistants; and (iii) determine whether the selected Ministries received value for money in the engagement of such personnel.

We selected these three Ministries for review based on their general use of advisors and assistants to Ministers, as well as consultancy services. Of the 189 files reviewed, we found no material concerns related to 80 per cent. However, for the remaining 20 per cent, we noted weaknesses related to due process, planning and documentation which were particularly evident at MoFPS, the

Ministry responsible for issuing policies and procedure related to the engagement and remuneration of consultants as well as advisors and assistants to Ministers.

Part Two

Engagement of advisors and assistants to Ministers

2.1 There is no legal limit to the number of advisors that can be engaged, but in general, most ministers had at least two. On the other hand, for assistants, the number is determined by MoFPS Circular No. 9, which details the allotment of Executive, Special and Personal Assistants for Parliamentarians, as per approval by Cabinet. In this regard, we found only two instances where the number of engaged assistants exceeded the stipulated allotment¹. Guidelines and circulars related to employment and emoluments are also developed and issued by MoFPS. To determine remuneration, MoFPS relies on the Terms of Reference (TOR), Job Descriptions (JDs) and qualifications of such personnel submitted by respective MDAs. Engagements are usually for a fixed-term, with entitlements to gratuity upon the satisfactory performance regarding the terms of the contract.

Gratuity paid to advisors and assistants to Ministers without conducting formal performance evaluations

2.2 Section 5 (v) of MoFPS Circular No. 15² specifies that payment of '*gratuity is subject to a satisfactory performance evaluation*'. However, the process for approving gratuity payments during the period April 2010 to August 2016 was not consistent across the selected Ministries. We found that gratuity payments at OPM were supported by formal 'end of contract' performance evaluation reports consistent with the MoFPS Circular. In contrast, MoEYI made gratuity payments to three of nine officers based on notations of satisfactory performance on memoranda authorizing payment, while the remaining six received payments based on formal performance evaluations. MoFPS, in contravention of its own Circular, made gratuity payments to all five advisors and assistants, based only on notations by the Accounting Officer or respective portfolio Minister indicating satisfactory performance, without indication of the deliverable achieved. In a context where MoFPS both develops and enforces the policy for the payment of gratuity for all MDAs, this breach of its own policy not only demonstrates poor governance but undermines its ability to hold the MDAs accountable. Further, the inconsistency in the application of the Circular could be systemic and points to the need for greater clarity by MoFPS to improve transparency, accountability and effectiveness in the measurement of performance across MDAs. The total gratuity payments made in the absence of formal performance evaluations was \$8.9 million (**Appendix 1**).

2.3 The GOJ Procurement Guidelines prescribes the TOR as a key document as it explains the objectives; the scope of work; activities and/or tasks to be performed; the respective responsibilities of the consultant as well as the expected results and deliverables of the assignment. However, MoEYI could not present TORs or JDs for five of 12 advisors contracted during the period April 2010 to August 2016, despite our request. In a context where MoFPS requires these documents to determine emoluments, we question the basis of their

¹ The additional assistants were engaged at OPM for a total cost of \$15.4 million

² Circular No. 15 dated May 8, 2012: Fixed-Term Contract Officers Policy Guidelines

engagement and payment of amounts totalling \$22.6 million (**Table 6**). Further, without TORs, MoEYI could not have established accountability or determine that value for money was received.

Table 1: Advisors contracted without TORs and JDs

No	Advisor	Period of Engagement	Job Title	Salaries Paid Apr 2010 – Dec 2011* (\$)
1	Advisor No. 3	Sep 2007 – Dec 2011	Advisor/Consultant & Special Assistant	5,018,144
2	Advisor No. 4	Sep 2007 – May 2011	Advisor/Consultant & Research Specialist	2,915,737
3	Advisor No. 5	Oct 2007 – Dec 2011	Senior Advisor/Consultant - School Management and Instructions	5,795,985
4	Advisor No. 6	Oct 2007 – Dec 2011	Senior Advisor/Consultant – Early Childhood	6,695,300
5	Advisor No. 7	May 2011 – Dec 2011	Advisor/Consultant - Communications	2,190,356
Total				22,615,522

* Incl. allowances, leave, notice pay
Source: MoEYI records

Approval of salaries for advisors and assistants in excess of the maximum approved salary scale

2.4 Of a sample of 68 advisors and assistants to Ministers engaged by MoFPS, OPM and MoEYI during the period April 2010 to August 2016, we noted that MoFPS approved remunerations in excess of the maximum applicable pay scale for 22 advisors and assistants. Despite requests, MoFPS did not present evidence of the assessments undertaken to justify payments in excess of the approved scales. As developers of the guidelines and vanguards of the public purse, it is incumbent on MoFPS to ensure transparency and provide assurance that value for money is received. The total excess above the pay scale’s maximum salary ranged from 15 per cent to 136 per cent (**Appendix 2**).

In its response, MoFPS indicated:

‘Over the years Ministries have from time to time requested the engagement of Advisor\Consultants (to Ministers) whom they are unable to attract based on the salaries detailed in the circular...due to their experience and the scope of responsibility of the job to be undertaken. In those instances the Compensation Unit assesses the Terms of reference submitted along with the CVs of those individuals to determine the worth of the jobs.’

Part Three

Engagement of Consultants

3.1 We reviewed 121 consultancy contracts at the selected Ministries, which consisted of 112 international donor-funded consultancy projects and 9 totally funded by the GOJ. We found that donor-funded projects had greater oversight and accountability, which could be related to the fact that disbursements were contingent on strict adherence to procurement guidelines, provision of progress reports, and completion of deliverables. Of the nine locally funded contracts, four (or 44 per cent) revealed a number of deficiencies, including poor planning, breach of procurement guidelines and weak oversight. While the selected Ministries demonstrated a general lack of transparency, in the case of OPM³, the financial exposure was relatively immaterial. The generally high percentage of local contracts with breaches could be indicative of systemic weaknesses in governance practices.

Lack of due process, poor planning and coordination

Ministry of Finance and Public Service (MoFPS)

3.2 In July 2014, MoFPS engaged a consultant without adequate due diligence, to conduct an actuarial review of reclassification arrears for 22,000 teachers employed to MoEYI, to determine amounts owed. Consequently, subsequent to signing the contract, the Consultant submitted claims for (i) an increase the size, skill level, and pay rate of the project's work force, citing the complexity of calculating the arrears, as MoEYI's payroll records were found to be manual and (ii) evaluation of an additional 10,203 teachers, which were not included in the original deliverables. By not conducting adequate due diligence prior to engaging the Consultant, MoFPS denied itself the opportunity to prepare a proper request for proposal (RFP) to secure the most economical price. Hence, whereas MoFPS had budgeted a total \$13.7 million for the project, it was required to pay an additional \$18.5 million or 135 per cent above the contract price (**Table 2**). The project incurred a time overrun of seven months. While MoFPS indicated that it received value for money, a proper scoping of works might have minimized the potential for variation and enable better planning of budgetary commitment in order to manage its resources more efficiently.

³ On March 8, 2013, OPM awarded a \$3.6 million contract to provide communication consultancy services, for a period of one year commencing April 22, 2013. The Consultant's obligations included "coordinating the writing, editing and provision of speeches and speaking notes for the PM's speaking arrangements." However, during the engagement period, OPM paid an additional \$200,000 to the Consultant for speech writing services between March 2013 and August 2013, deliverables that were already part of the Contractual arrangement. OPM advised it paid the additional amount given a concurrent "ad hoc speech writing arrangement" which was 'based on the demand and nature of the PM's engagements'. However, with the formal contractual agreement in place covering the period March 2013 to March 2014, the arrangement lacked transparency.

Table 2: Contract Variation

Description	Amount (\$)	Amount (\$)	% Variation	Cumulative % Variation
Original Contract Sum		13,709,250.00		
Variation 1	13,286,354.00		96.92 %	96.92%
Variation 2	5,197,618.38		37.91%	134.83%
		18,483,972.38		
Revised Contract Sum		32,193,222.38		

Source: MoFPS records

In its response, MoFPS indicated:

'The Ministry was not advised on how the information was stored' and that the 'Ministry relied on data/information provided by the MoEYI to determine cost and time estimates.' Further, *'In 2014, it is highly conceivable for Consultants to assume that data regarding the salaries of the teachers were kept electronically (even in a spreadsheet), rather than on manual records unless otherwise so informed.'* In addition, *'the final number of the teachers was only confirmed at the conclusion of the review period.'*

3.3 Further, on February 19, 2015, MoFPS engaged a consultant to carry out a Public Education Campaign related to the Economic Reform Programme and the 2015/16 Budget Cycle, without evidence of the evaluation and recommendation of the Procurement Committee. MoFPS did not obtain competitive quotations, and/or advertised the procurement opportunities for the project and we saw no evidence of how the contract cost of \$5.7 million was determined. This was in breach of GOJ Procurement Guidelines⁴, which require the use of the competitive bidding process for contracts in excess of \$5 million. Further, the Ministry did not present evidence of approval to engage the Consultant for the earlier assignment.

3.4 According to Memorandum dated February 13, 2015, the contract was approved without competitive tender on the basis that (i) *'the Ministry needs to urgently disseminate information to the public, to coincide with the Hon Minister's presentation in the House;* and (ii) *the Ministry has used them before and the service delivery was of a high quality.'* The Ministry cited clause 1.1.5 (c)⁵ of the GOJ Procurement Guidelines, which speaks to engagements under emergency circumstances, specifically for services where *'the national interest and/or national security considerations demand that the procurement be undertaken immediately'*. However, clause 1.1.5 of the Procurement Guidelines also states that in applying the Direct Contract methodology under emergency circumstances, *the need for 'such procurement must be sudden, unexpected and a pressing necessity or exigency.'*

3.5 The circumstances related to the direct engagement of the Consultant reflect a deficiency in MoFPS' planning process as the Government's budget presentation is not an emergency but an annual event

⁴ Section 1.3 Of GOJ Handbook of Public Sector Procurement Procedures Vol 3

⁵ GOJ Handbook of Public Sector Procurement Procedures Vol 2

preceded by the submission of the Estimates of Revenue and Expenditure by each MDA for each financial year; and therefore, advanced planning was required. Additionally, the new Budget Cycle was implemented in May 2014, which afforded MoFPS sufficient time to disseminate the information required for the 2015/16 budget presentation. We also noted that in January 2015, one month prior to signing the contract, this Consultant had prepared a Communication Brief for the Ministry, for the same purpose. On March 10, 2015, MoFPS disbursed \$2.4 million (42 per cent) of the contract sum to the Consultant and terminated the contract making no further payment. MoFPS used the January 2015 Communication Brief, prepared by the Consultant to support the payment of the \$2.4 million. MoFPS advised that the \$2.4 million related to the development and presentation of a work plan and that *“the payment included substantial preparatory work on and finalization of the Budget Presentation”*. MoFPS subsequently provided the ‘work plan’ prepared by the Consultant for the period February and March 2015. However, our review of this ‘work plan’ revealed contents consistent with a payment schedule and not a work programme (**Appendix 3**). Notwithstanding the fact that MoFPS did not disburse the entire \$5.7 million, we were unable to ascertain basis for the \$2.4 million payment. These factors, along with the breach in the procurement process, raise concerns of transparency.

3.6 In another instance, Tax Administration Jamaica (TAJ), an agency of MoFPS directly engaged a consultant in October 2012, to propose a pension plan for its employees. This method of engagement breached GOJ’s Procurement Guidelines, which require use of the limited tender process, where a minimum of three contractors are invited to provide quotations. As a result, we are unable to ascertain how MoFPS assured itself that the rate paid was competitive given the absence of comparative price quotations. MoFPS indicated that TAJ directly contracted the consultant based on its recommendation that *‘this firm (conducted the actuarial work) was integral in the preparatory work used to establish the pensions scheme for the Regional Health Authorities and the Executive Agencies in the Public Service.’* The project cost was \$1.3 million.

Ministry of Education, Youth and Information (MoEYI)

3.7 MoEYI engaged a Consultant to conduct a 5-day Neuro-Linguistic Training and Certification Programme during the period April 28, 2014 to May 2, 2014, without a contractual agreement. On May 29, 2014, subsequent to the delivery of the course, a request was made for the direct engagement of the Consultant. This was approved on June 2, 2014 ‘subject to the procurement committee’s decision and recommendation.’ However, the Procurement Committee did not ratify the contract on the basis that the ‘services were contracted and workshops conducted prior to submission made to the Procurement Committee’. MoEYI subsequently signed the contract on July 15, 2014 and made payment on July 18, 2014, approximately ten weeks after the training was concluded. The absence of a contract exposed MoEYI to unauthorized and uncommitted expenditure and breached Section 53 of Financial Management Regulations⁶. The Consultant was engaged for \$1.8 million (US\$ 16,915) (**Table 3**).

⁶ Section 53 Financial Management Regulations, 2011: Where a service is undertaken by a department, the price and other terms and conditions of the service shall be (a) clearly understood and agreed upon prior to implementation; and (b) in writing.

Table 3: Consultant Contract Timelines

Contract Period/Work Done	Contract Signed by Consultant	Evaluation by Procurement Committee	Contract Signed by the Ministry
28 Apr 2014 – 02 May 2014	30 May 2014	03 June 2014	15 Jul 2014

Source: MEOYI records

In its response MoEYI indicated:

'payment on services was not made until after all regulatory requirements were satisfied, training completed and report received, so as to ensure the MoEYI was not unduly exposed.'

Appendices

Appendix 1: Gratuity paid in the absence of performance evaluations

No	Name	Period of Engagement for which there was no Performance Evaluation	Gratuity Paid \$
MINISTRY OF FINANCE AND PUBLIC SERVICE			
<i>Advisors</i>			
1	MoFPS Advisor No. 4	Feb 2012 – Feb 2016	2,071,192
2	MoFPS Advisor No. 7	Jan 2012 – Feb 2016	2,753,846
3	MoFPS Advisor No. 8	Jan 2014 – Jan 2016	453,384
<i>Assistants</i>			
4	MoFPS Assistant No. 1	Jan 2012 – Feb 2016	1,403,905
5	MoFPS Assistant No. 2	Jan 2012 – Feb 2016	882,714
Sub Total			7,565,041
MINISTRY OF EDUCATION, YOUTH AND INFORMATION			
<i>Advisors</i>			
6	MoEYI Advisor No. 3	Sep 2010 - Dec 2011	596,460
7	MoEYI Advisor No. 4	Sep 2009 – May 2011	562,395
<i>Assistants</i>			
8	MoEYI Assistant No. 2	Jan 2015 - Feb 2016	140,224
Sub Total			1,299,079
TOTAL			8,864,120

Source: MOFPS, MOEYI records

Appendix 2: Salaries awarded above approved salary scale

No	Name	Period of engagement	Salary per Contract \$	Salary Scale (Maximum)* \$	Difference \$	% of contract price above salary scale
MINISTRY OF FINANCE AND PUBLIC SERVICE						
<i>Advisors</i>						
1	MoFPS Advisor No. 1	Feb 2011 - Dec 2011	2,250,000	1,178,029	1,071,971	91%
2	MoFPS Advisor No. 2	May 2009 - Aug 2011	5,000,000	2,875,126	2,124,874	74%
3	MoFPS Advisor No. 3	Jan 2012 - Dec 2012	3,600,000	2,875,126	724,874	25%
4	MoFPS Advisor No. 4	Feb 2012 - Feb 2016	3,600,000	2,990,131	609,869	20%
5	MoFPS Advisor No. 5	Aug 2016 - Present	4,500,000	3,079,835	1,420,165	46%
6	MoFPS Advisor No. 6	Aug 2016 - Present	3,600,000	3,079,835	520,165	17%
Sub Total			22,550,000	16,078,082	6,471,918	
OFFICE OF THE PRIME MINISTER						
<i>Advisors</i>						
7	OPM Advisor No. 1	Jan 2009 – Dec 2011	3,300,000	2,875,126	424,874	15%
8	OPM Advisor No. 2	Oct 2009 - Dec 2011	5,000,000	2,875,126	2,124,874	74%
9	OPM Advisor No. 3	Feb 2012 - Feb 2016	3,500,000	2,990,131	509,869	17%
10	OPM Advisor No. 4	Mar 2012 - Feb 2016	4,500,000	2,990,131	1,509,869	50%
11	OPM Advisor No. 5	Mar 2012 - Jun 2014	5,500,000	2,875,126	2,624,874	91%
12	OPM Advisor No. 6	Mar 2012 - Mar 2015	5,000,000	2,875,126	2,124,874	74%
13	OPM Advisor No. 7	Jan 2012 - Feb 2016	4,703,000	2,875,126	1,827,874	64%
<i>Assistants</i>						
14	OPM Assistant No. 1	Nov 2008 - Dec 2011	2,600,000	1,100,962	1,499,038	136%
15	OPM Assistant No. 2	Feb 2009 - Jan 2011	2,250,000	1,178,029	1,071,971	91%
16	OPM Assistant No. 3	Dec 2012 - Dec 2013	1,380,264	1,178,029	202,235	17%
17	OPM Assistant No. 4	Jan 2009 - Dec 2011	2,070,000	1,178,029	891,971	76%
18	OPM Assistant No. 5	Mar 2016 - Present	2,208,000	1,319,366	888,634	67%
19	OPM Assistant No. 6	Mar 2016 - Present	2,004,000	1,319,366	684,634	52%
Sub-Total			44,015,264	27,629,673	16,385,591	
MINISTRY OF EDUCATION, YOUTH AND INFORMATION						
<i>Advisors</i>						
20	MoEYI Advisor No. 1	Apr 2012 – Feb 2016	3,600,000	2,990,131	609,869	20%
21	MoEYI Advisor No. 2	Jan 2012 – Feb 2016	5,000,000	2,990,131	2,009,869	67%
<i>Assistants</i>						
22	MoEYI Assistant No. 1	Apr 2009 – Dec 2011	1,768,494	1,178,029	590,465	50%
Sub-Total			10,368,494	7,158,291	3,210,203	
GRAND TOTAL			76,933,758	50,866,046	26,067,712	

Source: AuGD's analysis of MOFPS, OPM and MOEYI data

*During the period of engagement

Appendix 3: Exhibit of Work Plan

MINISTRY OF FINANCE & PLANNING
WORK PLAN AND BUDGET PROPOSAL FOR EMERGENCY COMMUNICATION
PROGRAMME
(FEBRUARY & MARCH 2015)

	QTY.	UNIT COST	TOTAL COST
* NATIONAL BROADCAST BY MINISTER :			
Writer/Producer/Director () to Tape, Edit & Broadcast)			\$250,000.00
* PRESS ADS :			
- Facts on The New Budget () to produce, () to place)	3	\$120,000.00	\$360,000.00
* PUBLICATIONS :			
* Booklet - A Guide to the 2015 Budget	1	\$300,000.00	\$300,000.00
* Brochure - A Summary of The Growth Agenda () to design, produce and proof read. MOF to provide content; () to print)	1	\$150,000.00	\$150,000.00
* CONSULTANT: Researcher, Writer, Editor, Coordinator of MOF's Opening and Closing Presentations and speaking notes for Press Briefings.		\$500,000.00	\$500,000.00
* PUBLIC RELATIONS AND PROFESSIONAL FEES : Programme Concept, Coordination and Implementation, inclusive of Campaign activities, Public Relations & Outreach activities as per Schedule and Communication Brief attached, inclusive of consultancy inputs		\$3,370,000.00	\$3,370,000.00
TOTAL COST			\$4,930,000.00
GCT (16.5%) - (Withholding Tax Cert for GCT)			\$813,450.00
GRAND TOTAL			\$5,743,450.00
DELIVERABLES			
42% of contract sum upon submission of Work Plan			\$2,412,249.00
30% of contract sum upon placement of Ads			\$1,723,035.00
28% of contract sum upon satisfactory completion of project			\$1,608,166.00

