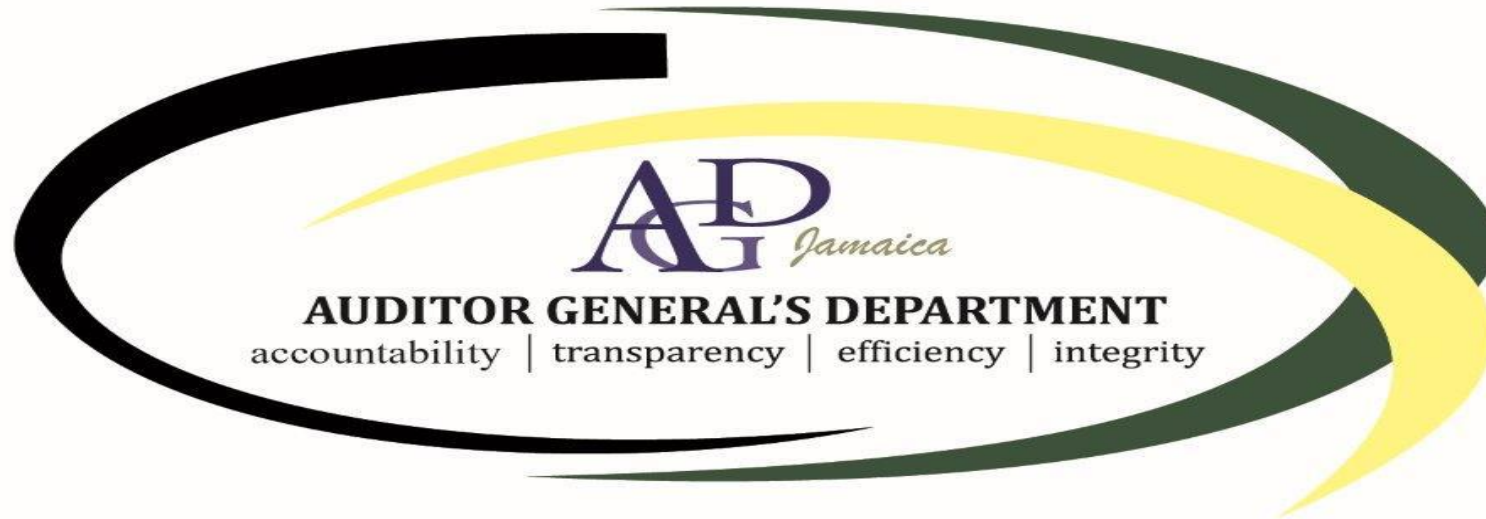


Government of Jamaica



Strategic Business Plan

FY 2021/2022 – FY2023/2024

Medium Term Results Based Budgeting

DOCUMENT APPROVAL AND SIGN OFF

This document has been approved as the official Strategic Business Plan and Budget of the Auditor General’s Department (AuGD) for the four-year period 2021/2022 – 2024/2025. The Strategic Business Plan and Budget has been prepared in consideration of the various relevant policies, legislation, and other mandates for which the Department is responsible.

Prepared by	Signature	Date
<u>Mr. Owen McKnight</u> Director Corporate Services Corporate Services Division		2020/12/15

Approved by	Signature	Date
<u>Mrs. Pamela Monroe Ellis</u> Auditor General		2020/12/18

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1. Introduction

1.1. Message from the Auditor General

In developing our strategic business plan for the period 2021/2022 - 2024/2025, we reviewed our performance in the first six months of the Financial Year (FY) 2020/2021 relative to the similar period for the past three financial years (FYs) to guide our approach given the adverse impact of the COVID-19 pandemic on the work environment domestically and globally. Based on our review, we recognised the increased reliance on technology by many institutions including the AuGD to facilitate business continuity, while managing administrative and technical challenges occasioned by the new protocols island wide for physical contact and interaction. At the same time, we discovered real benefits and opportunities using technology over the past six-months, which have provided improved efficiencies were had not anticipated or imagined. It is against this background that the Department in 2021/22, will seek to leverage technology to facilitate increased efficiencies in support of remote work and the conducting of field work and improving interactions between the audit teams and our clients. This will, however, increase our dependency on support from the IT Unit to allow for the seamless execution of established procedures and policies.

It was also decided that in keeping with the strategic directions taken over the last few years, the Department will continue to focus its resources on high risk operational areas of Government entities which will also determine the types of audits executed. A mixture of thematic based audits as well as cross-cutting sector-based audits have therefore been included in the Department's Strategic Audit Plan which is in concert with the life of this Strategic Business Plan.

In addressing the challenge of a backlog of Financial Statements and Appropriation Accounts, we will design a project to bring our clients up-to-date in the certification of their statements, which we anticipate should be completed within three years after commencement. The audits undertaken will be subject to our usual quality assurance review, and the project personnel managed by a member of the Departments senior management team. The backlog consists of some two hundred and sixty-one statements with less than 40% of those statements being submitted to the Department. In some instances, the last audited statements certified relate to the FY2011/2012. The entities which make up this backlog are limited primarily to the Municipal Corporation (Parish Councils), ten (10) statutory bodies and seven (7) Executive agencies.

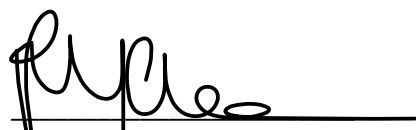
We will also continue the modernisation of our Records Information Management Unit as well as the full adoption and integration of MyHR+ as a means of better managing the day-to-day human resource management activities allowing for our HR matters to be approached in a more strategic manner in support of the overall goals of the Department. This strategic business plan, therefore, looks at how best to maximise the resources available within the AuGD, through the leveraging of technology and our quality management system in realising our vision – A better country through effective audit scrutiny.



Mrs. Pamela Monroe Ellis, Auditor General

1.2. Accountability Statement

This Strategic Business Plan for the four-year period, commencing April 1, 2021, was prepared under my direction in accordance with the policy directives outlined by the Government of Jamaica, and the authority delegated to me under Section 16 of the Financial Administration and Audit (FAA) Act. The Plan outlines the Departments strategies that contribute to the achievement of the Government's agenda, and specifically, the programmes for which appropriate monitoring and evaluation mechanisms are being deployed to ensure their timely and cost-effective implementation. The Departments priorities outlined in this Business Plan were identified in context of the Government's medium-term priorities and fiscal targets. I am, therefore, committed to achieving the planned results laid out in this Business Plan.

A handwritten signature in black ink, appearing to read 'PME', is written over a solid horizontal line.

Mrs. Pamela Monroe Ellis, Auditor General

1.3. Vision

A better country through effective audit scrutiny

1.4. Mission

To conduct and make public, high quality audit and produce recommendations that are relevant to our auditees, the Parliament, and the citizens.

1.5. Core Values



Figure 1: Core Values

1.6. Quality Policy

The Auditor General’s Department (AuGD) is committed to producing independent high-quality assurance and performance audit reports of public sector entities and economic assessments of Government’s fiscal policy papers, consistent with legislative requirements and international auditing standards. The AuGD is committed to continual improvement in meeting or exceeding customer expectations through a highly efficient, motivated, diverse, and performance-driven team.

1.7. Strategic Objectives

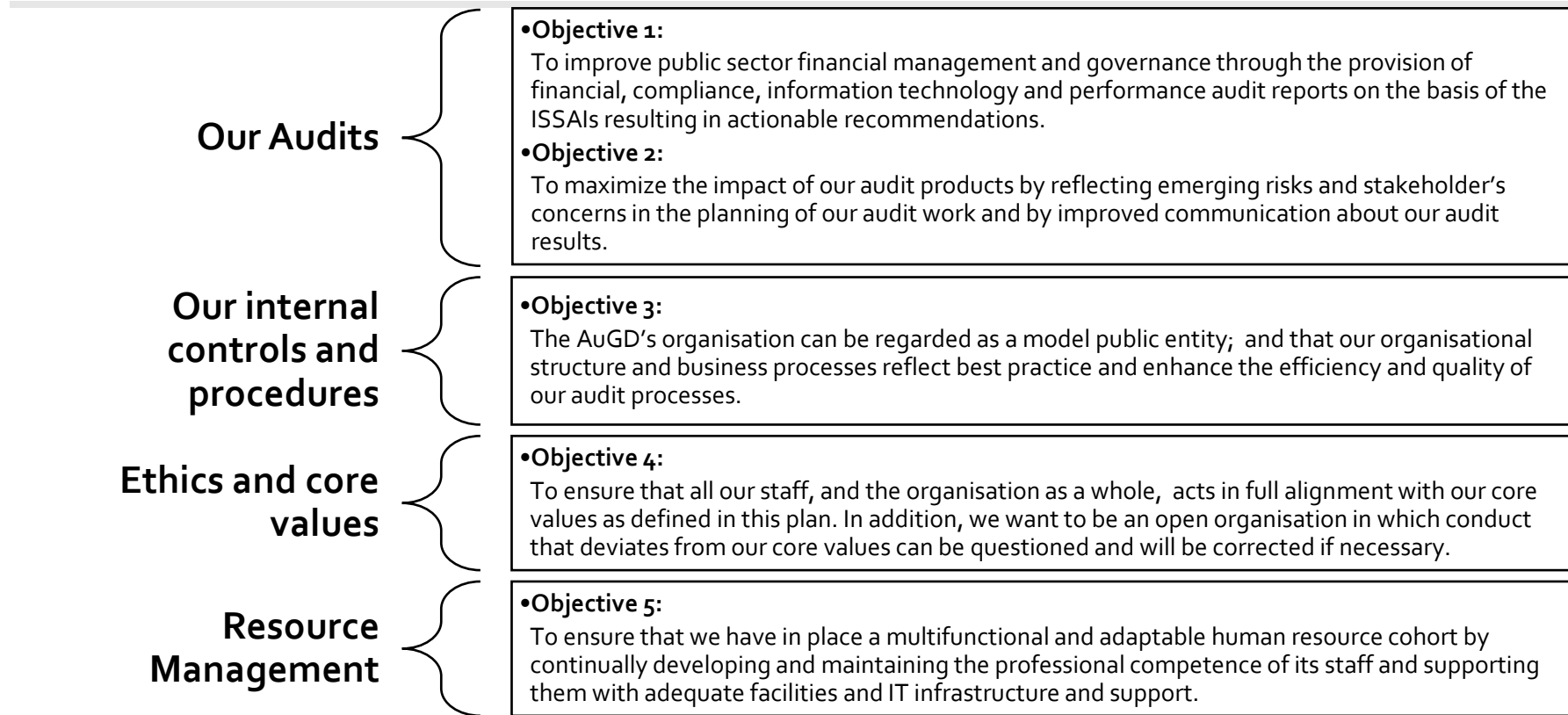


Figure 2: Strategic Objectives

1.8. Executive Summary

The 2021/2022 – 2023/2024 Strategic Business Plan of the Auditor General’s Department seeks to build on the successes gained and the knowledge garnered in the past three years which has allowed for baselines to be established for several of our operational activities. These baselines have allowed the AuGD to identify and acknowledge operational weaknesses and determine how best to treat and actualize opportunities where possible. The AuGD has in the last few years sought to exploit technology as a means of reducing the time needed to complete high-quality audits and will now seek to compliment this push with greater focus on the management of its people and internal operating procedures and practices, enabling greater resilience to change and for the sustainment of an agile workforce.

Key deliverables over the life of this plan includes:

- ⇒ The full implementation of the IT Strategic Plan which seeks to address risks and opportunities identified in the management of the Department’s IT resources. These matters relate to: Security, IT Infrastructure – Vulnerability scanning, network monitoring tool and hardware resources), Business Systems and Applications management and IT Business Continuity Planning.
- ⇒ Capacity Development and Staff Management. Pursuant to strategic objective 4, the AuGD will be taking deliberate steps to support the continued learning for all staff members. This will see on-the-job and off-the-job leaning being encourages throughout the organisation with a view to have a more strategic alignments of all training and development initiatives within the AuGD which is reflected in the performance evaluation of team members.
- ⇒ The implementation of the Department’s Strategic Audit plan which sets out the audits to be executed in each year and is tied to the Department’s role in supporting the realisation of outcomes defined in the National Development Plan, Vision 2030 and the Sustainable Development Goals (SDGs).
- ⇒ 'In keeping with the Departments commitment to its quality management system, the continued implementation and assessment of the Department’s Strategic Engagement of Stakeholders plan alongside the timely review of its operating policies, procedures, and processes, will be undertaken.

1.9. Organisational Chart

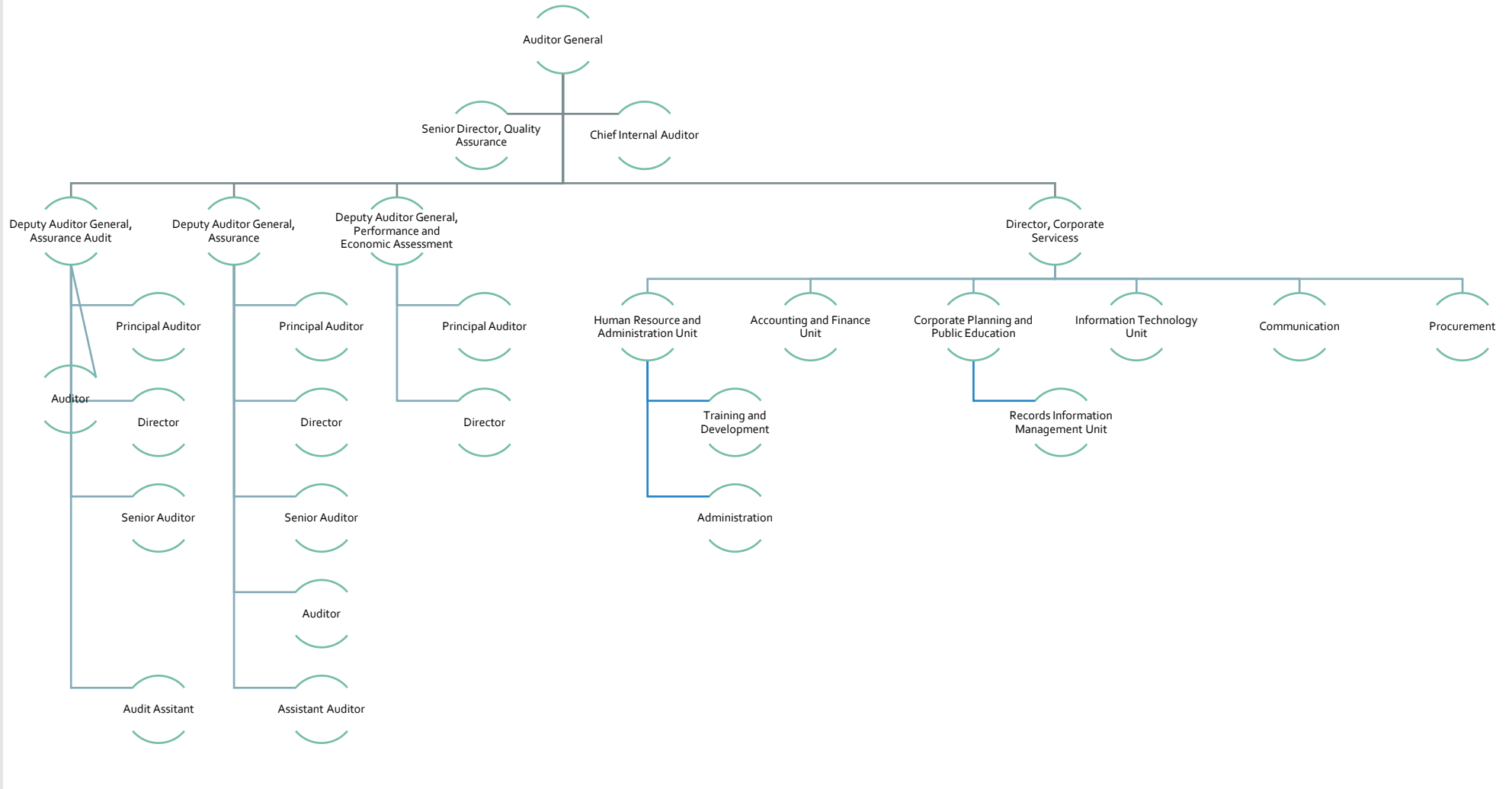


Figure 3: Organisational Chart

1.10. Roles and Responsibility

Through the applicable legal framework, the AuGD is mandated to carry out statutory financial and compliance audits of Ministries, Departments and Agencies (MDAs), including Executive Agencies and to conduct an independent review of the Government of Jamaica’s annual Fiscal Policy Paper. In addition to these required activities, the guiding legalisation of the AuGD allows for the following non-mandatory activities:

- Conduct financial audits on the request of public bodies and international development partners.
- Conduct performance audits (based on the International Standards for Supreme Audit Institutions); and
- Conduct Special Audits at the request of the Public Accounts Committee (PAC), on risks identified on an audit and or based on information received utilising the Protected Disclosures Act, 2011.

The Department continues to support the National Development Plan Outcome Number 6 – Effective Governance and, by extension, Jamaica’s efforts to meeting the agreed Sustainable Development Goals 2030.



Figure 4: Alignment of AuGD Objectives with National Outcomes, Vision 2030 and SDG 2030.

2. Environmental Scan

2.1. The SWOT Analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> - The plan is aligned with the Department’s SBP and GoJ Vision 2030 - The methodology used to identify the audits to be undertaken and the type of audit best suited - Focus on the exposure of team members to support knowledge growth - Transfer of staff members from one audit unit to another allowing for additional perspectives to be taken into consideration when conducting planned audits - Ability to diversify staff profile based on the audits planned for execution - Quality Assurance Review function - Positive public perception of the Department and its reports/work - Agility of the Department – incorporation of technology to support efficiency of processes with core and support functions - Creation of multiple means for receiving feedback from stakeholders – internal and external - Effective quality management system in place to manage operational processes and procedures 	<ul style="list-style-type: none"> - Current knowledge and experience of the IT Audit Unit to support the requirements for IT based audits - Market limitations in the pool from which recruits can be selected - Planning and Execution of audits - Complexity of audits requiring additional time to complete further limiting available resources - Staff turnover within audit streams (PAU) - Enforcement/implementation of agreed policies and procedures - Inconsistent use of audit software - Inadequate follow-up of audit recommendations - Inefficiencies in the audit process and use of resources - Inability to enforce practicable recommendations defined in audit reports issued - Failure to monitor/track implementation of recommendations made
Opportunity	Threats
<ul style="list-style-type: none"> - Capacity Building: Participation in INTOSAI Working Groups to increase exposure and knowledge base of team members - COVID-19 Pandemic and adjustments to operational practices within the AuGD and External Stakeholders - Reshape legislation to align the AuGD with international best practice - Increase AuGD effectiveness through CSO interests 	<ul style="list-style-type: none"> - Current access restrictions which hampers and prolongs the time required fieldwork - COVID-19 Pandemic and adjustments to operational practices within the AuGD and External Stakeholders - IT Infrastructure and cyber security risks - Auditees unwillingness to implement recommendations - Delays and or non-submission of documentation from auditees

2.2. Stakeholder Analysis

The AuGD conducted a review of its Stakeholder Engagement Strategic Plan to ascertain if the actions defined in the plan remained relevant and to determine areas where improvements could be made. Stakeholder consultations were conducted between September and October 2020 with the following identified stakeholders: Ministries, Departments and Agencies, Civil Society Organisations, the Media, and our internal stakeholders.

The review indicated that several actions implemented have garnered some successes but that additional efforts should be made in others. The review of the four groups of stakeholders indicated that the stakeholders be managed as follows:

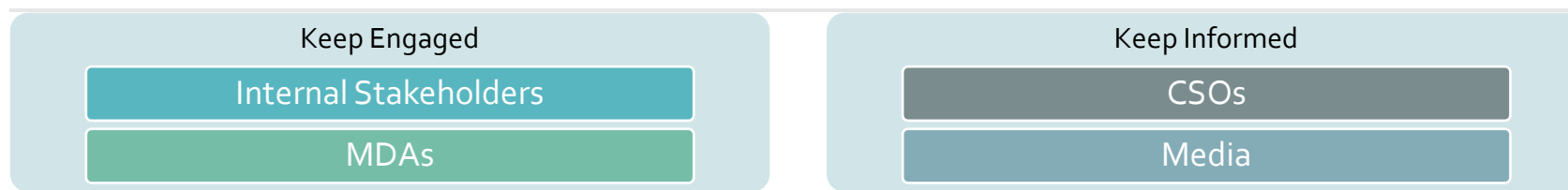


Figure 5: Stakeholder Strategies

Our stakeholder engagement activities are detailed in the Department's Stakeholder Engagement Plan and Guidelines for Managing the needs for Expectations of External Suppliers.

2.3. Conclusion

From the reviews conducted in completing the Departments SWOT analysis and the subsequent updating of the Stakeholder Engagement Plan, several factors have emerged as significant and as such have been incorporated as a planned activity within the first two years of this plan. Weakness and threats identified have been reviewed to ascertain where opportunities can be identified to support the continued relevance of the AuGD and lead to more impactful audit reports resulting in real efforts to address systemic risks identified and defined in the Departments Thematic Map. All risks identified in both reviews have been incorporated in the Departments risk plan and will be managed by the Enterprise Risk Management Committee of the Executive Management Committee.

3. Programmes and Sub-Programmes

The AuGDs' programmes are being planned and developed taking into consideration the National Development Plan Vision 2030 and the SDGs; and identified emerging risks in keeping with the Government of Jamaica's (GoJs) Medium Term Economic Programme (MEP); Medium Term Socio-Economic Policy Framework and the Medium Term Results Based Budgeting. With these in mind the AuGDs programmes and sub-programmes are as follows:

Programme	Sub-programme	Activities	Outputs		
Executive Direction and Administration	Central Administration	Direction and Administration	Policy, Planning, and Internal Governance Mechanisms	Implementation of IT Strategic Plan	Stakeholder Engagement
		Payment of Membership Fees and Contribution	Capacity Development		
Government Audit Services	Administration of Audits	Administration of External Audit Services	Implementation Strategic Audit Plan	Quality Assurance Review	Stakeholder Management
	Backlog Project	External Audit Services or entities that are five or more years in arrears	Current FS/Appropriation Accounts		

Table 1: Alignment of Activities with Budgetary Programmes and Sub-Programmes

4. Products and Services

The audit services conducted by the AuGD represents is presented to its clients and the public through the issuing of its audit reports. All audit products not issued and published independently are included in the Annual Audit Report presented to Parliament in December of each calendar year.

4.1. Compliance Audits

This audit is undertaken to determine whether reliance can be placed on internal controls and whether entities are compliant with established legislation, regulations, policies, guidelines and standards.

4.2. Audit of Appropriation Accounts and Financial Statements

The Constitution dictates that the Department undertakes annual appropriation accounts audits of Ministries, Departments and Agencies.

4.3. Financial Statement Audits (Public Bodies)

The Department certifies the statements of public bodies. A significant part of the audit capacity of the Department is allocated for this effort.

4.4. Performance Audits

Performance audits undertaken are intended to create a positive impact on public sector governance in Jamaica. These audits are selected based on emerging risks in line with the Government's National Development Plan strategies and seek to analyse whether the MDAs are achieving these outcomes economically, efficiently, and effectively.

4.5. Special Audits

The Department continues to be responsive to the needs of our key stakeholders and the general citizenry. For this reason, we have deployed dedicated resources to respond to requests by the Parliament and other stakeholders; to allow for the assessment of, and probe into the use of public resources.

4.6. Economic Assessments

Section 48 of the FAA Act mandates the review of the Fiscal Policy Paper. It also identifies responsibilities in relation to the Fiscal Responsibility Framework, as well as provides opinion on the risks to the Framework. The following will be undertaken to fulfil this responsibility:

- Review the Fiscal Policy Paper to ensure consistency with prudent fiscal management
- Comment on the reasonableness of the deviation of outturn from previous fiscal year fiscal targets
- Certify public bodies as part of selected public bodies (commercial activities)
- Identify minimal contingent liabilities in public-private- partnerships (PPPs).

In a context of the Fiscal Responsibility Framework, public entities are required to demonstrate prudent financial management of resources per the Public Bodies Management and Accountability (PMBA) Act. To inform Parliament and guide the Public Accounts Committee (PAC) in their review of the financial performance of public bodies, the EAU analyses the financial statements of selected public bodies. The Department will also select entities for assessment based on the list provided by the Finance Minister that is proposed for possible commercialisation, as well as those that pose risks to fiscal sustainability.

4.7. Information Technology Audits

Information Technology audits have been standardised within the operations of the Department in keeping with government entities increasing utilisation of information communication technology. Whereas IT should introduce a greater level of efficiency there are internal control risk which are difficult to identify and manage without IT audit capabilities and competence.

4.8. Review of Pension Files, Family Benefits and Refunds

As part of our compliance audit, we examine pension files to verify the computations of retirement benefits. This review is conducted to validate the accuracy of the amounts to be paid out.

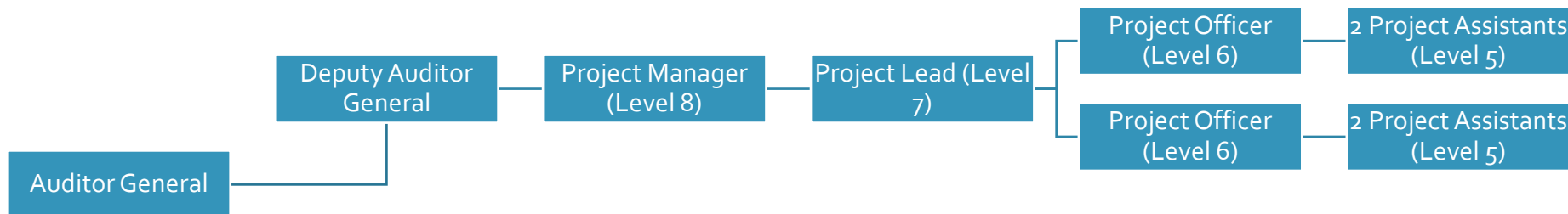
5. Human Resources Capacity Plan

<i>Unit/Division</i>	<i>Staff Complement</i>	<i>Anticipated Staff Complement as of March 31, 2021</i>	<i>Planned 2021/2022</i>	<i>Planned 2022/2023</i>	<i>Planned 2023/2024</i>	<i>Planned 2024/2025</i>	<i>Financial Implications</i>	<i>Source of funding</i>
Executive Office	2	2	0	0	0	0	N/A	Budgetary allocation
Internal Audit and Quality Assurance Units	4	5	N/A	N/A	N/A	N/A	N/A	
Corporate Services	28	32	2	0	0	0	N/A	
Assurance Audit	90	98	8	8	0		N/A	
Performance Audit, Special Audit and Economic Assessment	29	31	0	0	0	0	N/A	
Special Initiatives								
Backlog Audit Project	12		12				42,071,996.34	

Table 2: Recruitment Schedule

A separate proposal requesting the restructuring of the IT unit has been prepared and will be submitted independently to the MoFPS. The request calls for the addition of two new posts within the unit to address operational weaknesses and risks identified relating primarily to cybersecurity and application management.

In addition to the approved staff allotment of the Department. To support the backlog project, the contracting of twelve (12) contract auditors will be pursued. This will allow for the establishment of two dedicated teams aimed at executing the municipal corporation outstanding audits detailed in the appendix section 12.4. The project will therefore be structured as follows:



The audits will be executed over a period of three years and will therefore be included in the Departments annual targets.

6. Current Organizational Performance

The performance of the Department has remained within its anticipated levels. Adjustments had been made to the Annual Operational Plan for Year 1 of the SBO FY2020/2021 – FY2022/2023. These changes took into consideration new constraints identified resulting from the COVID-19 pandemic. These constraints were inclusive of but not limited to:

- Communication with our clients, MDAs.** The planned timelines for some audits had to be adjusted as the field work component required adjustments resulting from the availability of space at the clients office as well as the clients own staff operating from home in some instances.
- Information Technology Resources.** The full adoption of MS365 alongside the significantly high demands for VPN access to allow for syncing with the audit software in office, placed a significant strain on the small IT unit within the Department and has resulted in the review of the units structure moving to a top priority. The audit processes are for the most part fully automated. The two-man IT Unit team therefore must support the 117-audit team in addition to officers assigned to Corporate Services. A request is therefore being made to have the unit restructured as indicated in the Human Resources Capacity Plan.
- Records and Information Management.** The significant volume of data received by the Department, both in hard and soft copy resulted in operational changes within the RIM. It was encouraged to have MDAs make their submission in soft copy where possible to reduce the scanning requirements of this team as well, allowing for the continued implementation of the modernisation efforts within the RIM under the GOJ Records Management Project.
- Human Resource Management.** The successful adoption of workplans for all team members for the start of the FY allowed for the management of remote work through deliverables or outputs. These efforts have resulted in the Department maintaining its usual performance metrics for the period April – September 2020.

PROGRAMME							
Name of Programme	Performance Indicators	Major Achievements 2019/2020	End-of-year Target 2020/2021	Major Achievements (April 2020-September 2020)	2020/2021 Budget (J\$'000)	YTD Expenditure (J\$'000)	Explanation/ Comments
Execution of External Audits	<ul style="list-style-type: none"> - Number of audit reports issued - Time planned versus time spent on an audit - Number of planned audits versus audits executed 	<p>Reports/Certificates were issued for 34% of planned audits.</p> <p>9% of planned statements were not received from client.</p> <p>The FY ended with 156 audits being classified as WIP¹. This achievement includes unplanned audits which would have been executed upon submission of documentation by MDAs.</p>	75% of planned audits	<p>36% of targeted reports/certificates issued.</p> <p>WIP – 121 (all audit types inclusive of completion reports)</p>	314,285,602	307,565,684.50	Majority of audits outstanding and or behind schedule relate to work-in-progress
Audit Quality Assurance Control	<ul style="list-style-type: none"> - Reduction in number of recurring non-conformities 	<p>40% or 8 reviews targeted were achieved - 7 reviews remained WIP and 4 were not started as the audit had not commenced)</p>	10% of planned audits	25% of planned target f	23,646,898	22,345,336.86	Delays experienced as the audits are being completed outside of the planned timelines.
Training and Development	<ul style="list-style-type: none"> - Minimum of 75% of the training plan implemented - Each team member participated in at least one training programme 	<p>28% of the training plan was implemented and 64% or 103 team members participated in at least one training programme</p>	<p>Annual training plan target to be reviewed.</p> <p>All team members participating in at least one</p>	<p>Review of training plan underway as implementation has been impacted by COVID-19.</p>	10,305,700	1,570,860,93	As of September 2020, 6% of the training plan had been executed with the following explanation provided for the low implementation – the identification and scheduling of trainers for face-to face sessions. The plan is to be reviewed and an adjusted plan presented.

¹ WIP refers to audits which are work in progress. WIP includes audits for which field work have been completed, as well as those for which statements have been returned to the MDAs for resubmission (correction of errors or signing) to the AuGD.

PROGRAMME							
Name of Programme	Performance Indicators	Major Achievements 2019/2020	End-of-year Target 2020/2021	Major Achievements (April 2020-September 2020)	2020/2021 Budget (J\$'000)	YTD Expenditure (J\$'000)	Explanation/ Comments
			training programme				
Preventative maintenance/management of network applications/infrastructure and security	Network monitoring and management report/log: <ul style="list-style-type: none"> - Servicing of equipment - System uptime percentage - Production load - Bandwidth utilisation - Average technical support tickets closed per day - Total support tickets versus helpdesk hours 	Reduction in reported down times for applications, Log maintained and monitored by ICT Steering Committee	80% of planned targets achieved	Upgrading of IT platform for audit applications, migration of email server and full adoption of MS365.	2,950,000	4,645,075.34	Delays in the installation of the firewall and execution of the RIM Modernisation Project resulting from the MoFPS indicating that they are no longer after to support the activity within the current FY. Alternative means of implementation/solution are actively being sought.
Quality Management	<ul style="list-style-type: none"> - QMS certification - Master list of policies/procedures maintained 	Certification stage of ISO passed.	Continued maintained of system and application of classification scheme throughout all sub-RIMs of the AuGD	Preparation for the ISO certification audit		N/A	N/A

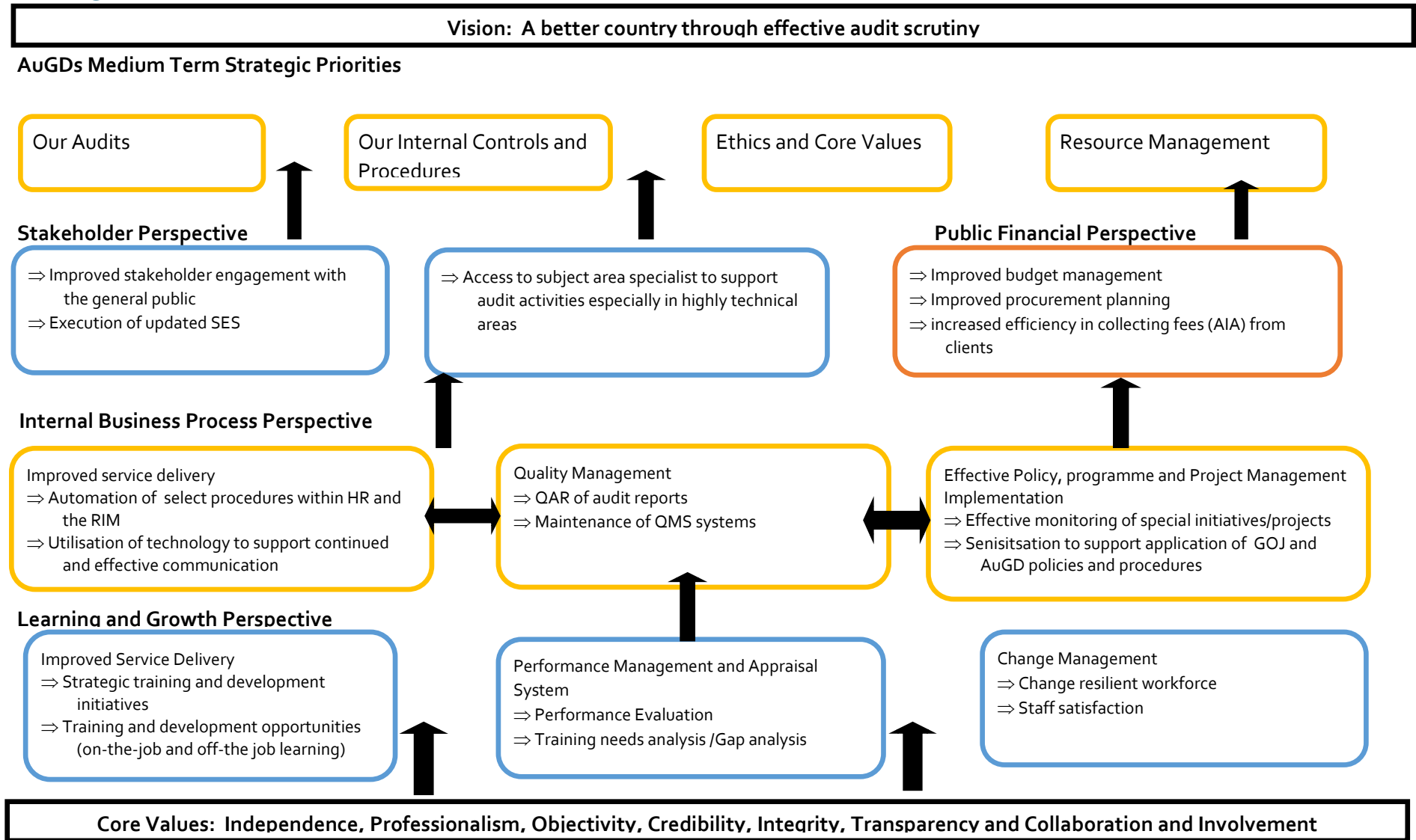
7. Performance Improvement Plan

Programme/ Sub-Programme/ Major Activity	Strategic Performance Area	Description of Performance Issue	Required Improvements	Performance Improvement Indicator [Outcome]	Proposed Corrective Measures	Timeline	Budget (J\$'000)	Functional Agency/Dept/ Division
Execution of External Audits	Planning/Execution of Audits	Incorrect estimating of time required to execute	Better scheduling of deliverables within each audit	Reduction in the number of audits	Analysis of audits conducted	Close of the FY2020/2021	314,285,60	Corporate Planning to conduct analysis of current methodology used and results

Programme/ Sub-Programme/ Major Activity	Strategic Performance Area	Description of Performance Issue	Required Improvements	Performance Improvement Indicator [Outcome]	Proposed Corrective Measures	Timeline	Budget (J\$'000)	Functional Agency/Dept/ Division
		audit based on agreed scope within known constraints. This was further exacerbated by the global pandemic which has impacted entities	taking into consideration known constraints and unknown risks	requiring additional time for completion	during the FY2020/2021 noting actual timelines versus planned timelines defined in audit plans			<i>achieved. Recommended methodology to be developed as an output to guide Pas/DAGs in planning audit executions schedules.</i>
Audit Quality Assurance Control	Quality Assurance	Review of audit to ascertain if all procedures and requirements of the auditing standards have been applied in the execution of the audit.	Conformity to standards and required procedures.	Reduction in number of issues raised per PA audit work reviewed.	Additional review by DAGs/PAs of working papers/audit files prior to finalisation	Close of FY2020/2021	23,646,898	DAGs/PA
Training and Development	Planning and execution of training plan	Plan is developed without critical factors being taken into consideration – identified trainer/facilitator, availability of trainer/facilitator.	A more strategic approach in planning and execution	Increase in the execution rate of the approved training plan	Training and or exposure in planning methodology and strategic HR management	FY2021/2022	16,200,000.00	HREC/HRMA
Preventative maintenance/management of network applications/infrastructure and security	Execution of special projects	Delays in project executing – scheduling of activities and allowing for lead time to have dependent activities	Timely implementation of projects with defined milestones to provide added controls in		Project management training for members of the IT Unit	FY2021/2022	6,400,000.00	HRMA to address knowledge gaps and resource constraints within the unit

Programme/ Sub-Programme/ Major Activity	Strategic Performance Area	Description of Performance Issue	Required Improvements	Performance Improvement Indicator [Outcome]	Proposed Corrective Measures	Timeline	Budget (J\$'000)	Functional Agency/Dept/ Division
		completed to support	monitoring and evaluation					

8. Strategy Map



9. Programme Implementation

<p>PROGRAMME OBJECTIVE:</p> <ul style="list-style-type: none"> ○ To improve public sector financial management and governance through the provision of financial, compliance, information technology and performance audit reports on the basis of the IFPPs resulting in an actionable recommendations. ○ To maximize the impact of our audit productivity by reflecting emerging risks and stakeholder’s concerns in the planning of our audit work and by improved communication about our audit results. <p>SUPPORTING GOJ POLICY PRIORITY:</p> <p>Effective Governance</p>	<p>Description & Context:</p> <p>Execution of Audits:</p> <ul style="list-style-type: none"> ○ Assurance Based: Appropriation Accounts, Financial Statements, Compliance Audits, and Information Technology Audits ○ Performance Based: Performance Audits, Economic Assessment Audits and Special Audits <p>Programme Coordinator: Respective Portfolio owners</p>	
<p>Vision 2030 National Goal: 2, The Jamaican Society is Secure, Cohesive and Just.</p>	<p>Sector Outcome: N/A</p>	<p>Budget No.:</p>
<p>Vision 2030 National Outcome: 6 – Effective Governance; 6-7 Strengthen accountability and transparency mechanisms.</p>	<p>Contribution to GOJ Strategic Priority:</p> <p>To provide assurance that the operations of GOJ entities are being executed in compliance with the relevant legislation, circulars, and defined governance parameters.</p>	

RESULTS MATRIX													Owner: Dept/ Div.
Programme/ Subprogramme	Intended Results	Performance Indicator	Baseline FY2019/2020	2020/2021 Projected Outturn	2020/2021		Projection (Forecast) & Costs (\$'000)						
					Estimate/ Target	Cost	2021/2022	Cost	2022/2023	Cost	2023/24	Cost	
Execution of External Audits	Audits executed	Outcome: Number of audit reports issued; Time planned versus time actual time to complete audit	90	75% of target	91	314,285,602	TBD	524,860,449	TBD	550,470,699	TBD	568,117,236	Assurance/Performance Audit
	QAR Executed	Outcome: QAR completed for 10% of all audits undertaken	8%	9%	10%	23,646,898	10%	24, 730,725	10%	25, 472,646	10%	26, 236,826	QAR Unit

RESULTS MATRIX												Owner: Dept/ Div.	
Programme/ Subprogramme	Intended Results	Performance Indicator	Baseline FY2019/2020	2020/2021 Projected Outturn	2020/2021		Projection (Forecast) & Costs (\$'000)						
					Estimate/ Target	Cost	2021/2022	Cost	2022/2023	Cost	2023/24		Cost
	Backlog Project	Outcome: 90% of GOJ entities audits are current	N/A	N/A	N/A		40%	58, 651,578	40%	59, 255,689	20%	61 033 359	Designated DAG
Staff Costs						337,932,500		608,242,752		635,399,034		655,387,421	
Cash Grants						0		0		0		0	
Administrative Costs						337,932,500		608,242,752		635,399,034		655,387,421	

<p>PROGRAMME OBJECTIVE:</p> <ul style="list-style-type: none"> o The AuGD's organization can be regarded as a model public entity; and that our organizational structure and business processes reflect best practice and enhance the efficiency and quality of our audit processes. o TO ensure that all our staff, and the organization as a whole, acts in full alignment with our core values as defined in the plain. In addition, we want to be an open organization in which conduct that deviates from our core values can be questioned and will be corrected if necessary. o To ensure that we have in place a multifunctional and adaptable human resource cohort by continually developing and maintain the professional competence of its staff and supporting them with adequate facilities and IT infrastructure support. <p>SUPPORTING GOJ POLICY PRIORITY:</p> <p>Effective Governance</p>	<p>Description & Context:</p> <p>Corporate Services and Internal Audit Functions</p> <p>Programme Coordinator: Respective Portfolio owners</p>		
<p>Vision 2030 National Goal: 2, The Jamaican Society is Secure, Cohesive and Just.</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Sector Outcome: N/A</td> <td>Budget No.:</td> </tr> </table>	Sector Outcome: N/A	Budget No.:
Sector Outcome: N/A	Budget No.:		
<p>Vision 2030 National Outcome: 6 – Effective Governance; 6-7 Strengthen accountability and transparency mechanisms.</p>	<p>Contribution to GOJ Strategic Priority:</p> <p>To manage the governance structures and quality management systems within the AuGD.</p>		

RESULTS MATRIX													Owner: Dept/ Div.
Programme/ Subprogramme	Intended Results	Performance Indicator	Baseline FY2019/20 20	2020/202 1 Projected Outturn	2020/2021		Projection (Forecast) & Costs (\$'000)						
					Estimate/ Target	Cost	2021/20 22	Cost	2022/2023	Cost	2023/24	Cost	
Training and Development	Knowledge gaps addressed	Outcome: 75% of training plan executed; PDPs completed for 100% of staff members	28% of the training plan was implemented and 64% or 103 team members participated in at least one training programme	30% of revised training plan executed	75% of Training Plan executed	10305700	Execution of Training Plan	16200000	Execution of Training Plan	10000000	Execution of Training Plan	10000000	Human Resource Management and Administration
Preventative maintenance/management of network applications/infrastructure/security	Reduced downtime/Increased operational efficiencies	Outcome: Reduced downtime/Increased operational efficiencies	TBD	80% completion of all defined deliverables	New SLA and purchase of infrastructure/equipment	2950000	Execution of SLA	6400000	New SLA and purchase of infrastructure/equipment	6720000	New SLA and purchase of infrastructure/equipment	7056000	Information Technology Unit
Quality Management	Implementation of governing procedures/process within the AuGD - QMS	Outcome: Processes/procedures reviewed/updated/implemented	NA	1 st certification	QMS Audit and System Review		QMS Audit and System Review		QMS Audit and System Review		QMS Audit and System Review		Corporate Services
Staff Costs							13,255,700	22920000		16720000		17056000	
Cash Grants													
Administrative Costs													

10. Medium Term Financial Resource Plan

Summary of Expenditure vs Budget for FY 2019-2020						
Object	Description	Revised Estimates 2019/2020	Actual Expenditure 2019/2020	Variance surplus/(excess)	% Variance from Budget fav/(unfav)	% Share of total Expenditure
21	Compensation	522,419,000.00	507,848,286.62	14,570,713.38	3%	62%
22	Travel Expense & Subsistence	171,117,000.00	170,395,820.68	721,179.32	0%	21%
23	Rental of Property & Machinery	77,348,000.00	64,906,665.20	12,441,334.80	16%	8%
24	Utilities and Communication	15,480,000.00	15,039,731.62	440,268.38	3%	2%
25	Use of Goods and Services	91,494,000.00	55,369,397.30	36,124,602.70	39%	7%
27	Grants, Contributions & Subsidies	217,000.00	326,345.59	(109,345.59)	-50%	0%
29	Awards & Social Assistance	2,000,000.00	1,045,560.96	954,439.04	48%	0%
32	Capital Goods	16,000,000.00	7,566,745.05	8,433,254.95	53%	1%
	Total Funding Requirement	896,075,000.00	822,498,553.02	73,576,446.98	8%	0.92
	Appropriations in Aid (AIA)	(5,000,000.00)	8,495,318.28	3,495,318.28	-70%	
	Net Funding Requirement	891,075,000.00	830,993,871.30	77,071,765.26	9%	100.00%

Expenditure Trend FY2016/2017 – 2019/2020

Expenditure Trend 2016/2017-2019/2020											
Object	Description	Revised Estimates 2020/2021 (J\$'000)	Expenditure for Financial Year: April 1- March 31				% of Total Operating Expenses				
			2019-2020 (J\$'000)	2018-2019 (J\$'000)	2017-2018 (J\$'000)	2016-2017 (J\$'000)	2020/2021 % of Total	2019-2020 % of Total	2018-2019 % of Total	2017-2018 % of Total	2016-2017 % of Total
21	Compensation	561,762	522,419	458,445	444,959	394,813	55.10%	58.30%	64.08%	68.38%	66.37%
22	Travel Expense & Subsistence	173,564	171,117	147,330	105,951	107,128	17.02%	19.10%	20.59%	16.28%	18.01%
23	Rental of Property & Machinery	60,797	77,348	57,575	49,947	53,184	5.99%	8.63%	8.05%	7.68%	8.94%
24	Utilities and Communication	12,339	15,480	10,620	4,751	3,731	1.21%	1.73%	1.48%	0.73%	0.63%
25	Use of Goods and Services	197,667	91,474	33,575	37,807	23,729	19.39%	10.21%	4.69%	5.81%	3.99%
27	Grants, Contributions & Subsidies	300	217	217	163	216	0.03%	0.02%	0.03%	0.03%	0.04%
29	Awards & Social Assistance	2,000	2,000	1,049	1,380	994	0.20%	0.22%	0.15%	0.21%	0.17%
32	Capital Goods	11,050	16,000	6,611	5,798	11,114	1.08%	1.79%	0.92%	0.89%	1.87%
	Total Funding Requirement	1,019,479	896,055	715,422	650,756	594,909	100.00%	100.00%	100.00%	100.00%	100.00%
	Appropriations in Aid (AIA)	5,000	8,496	8,856	9,525	13,146	0.49%	0.95%	1.24%	1.46%	2.16%
	Net Funding Requirement	1,014,479	887,559	724,278	660,281	608,055					

11. Measurement and Evaluation of Organisational Performance

11.1. Balanced Scorecard

Objectives	Measures (Performance Indicators)	Targets	Initiatives	Medium- term Budget (\$)
STAKEHOLDER PERSPECTIVE				
Improved stakeholder engagement with the public	Percentage of SES plan executed	Establish Public Perception Baseline and Stakeholder level baselines	Updating of SES to address gaps identified	3,500,000,00

Objectives	Measures (Performance Indicators)	Targets	Initiatives	Medium- term Budget (\$)
Access to subject area specialists to support audit activities especially highly technical areas	# of specialist utilised	TBD	Identification of pool of subject area specialists who can provide support technical support in audit planning and analysis activities.	1,230,500.00
FINANCIAL PERSPECTIVE				
Improved budget management	Percentage budget variance	Cash flow procedures streamlined and managed in keeping with the Departments strategy	Review of accounting unit manual and procedures	N/A
Improved procurement planning	Percentage of procurement plan implementation	75% of procurement plan executed as scheduled	Establishment of a full procurement unit	N/A
	Ratio of planned items procured versus items not included in procurement plan	10% reduction in number of items procured outside of the procurement plan		
Increased efficiency in collecting fees (AIA)	# of days a client takes to pay an invoice	75% of AIA collected within 30 days of invoice being issued	Re-engineering of procedures/processes governing the issuance of invoices and final certified statements to clients via the RIM Unit	N/A
	Collection rate for AIA			
	Average days in Accounts Receivable			
INTERNAL BUSINESS PROCESS PERSPECTIVE				
Automation of select procedures within HR and the RIM	Efficiency baseline to be established	All files available electronically, based on confidentiality level, by FY2022/2023	Process mapping and identification of electronic solution to further modernisation efforts	N/A
Utilisation of technology to support continued and effective communication	15% increase in staff satisfaction levels	15% increase in staff satisfaction levels	Creation of official platforms within the AUGD to support discussion boards around audit as well as other matters that may impact and or affect team members.	670,000.00
Quality Management – Quality assurance reviews and Maintenance of QMS	100% with requirements of ISO9001:2015 QMS	Annual audit and review of QMS	Management of QMS system and continual review and improvements of procedures and processes	N/A

Objectives	Measures (Performance Indicators)	Targets	Initiatives	Medium- term Budget (\$)
Effective policy, programme, and project management/implementation	70% of all initiatives completed within defined timelines	Effective implementation of programmes/initiatives within the AUGD	Training in project management for IT unit and the application of PM requirements in the development and execution of initiatives	See training budget below under Learning and Growth Perspectives
LEARNING AND GROWTH PERSPECTIVES				
Strategic training and development initiatives: Training and development opportunities (on-the-job and off-the-job learning)	Execution of 75% of annual training plan; Each team member receiving at least 21 hours of training annually. Post training evaluation and impact assessment	Rounded and competent staff complement	Structured on the job training to utilise coaching, shadowing, and peer-assisted learning. Encouraging staff members to participate in off-the-job training to support personal growth and allow for greater exposure.	14,700,000.00
Performance Management: Performance Evaluation and Training needs analysis/gap analysis	100% compliance with PER 15% increase in staff satisfaction rate	Increase in staff satisfaction	Revamping of training and development portfolio to increase likelihood of intended objectives.	N/A
Change Management – Change resilient workforce and 15% increase in staff satisfaction levels	15% increase in staff satisfaction rate	15% increase in staff satisfaction rate	Development of change management plan to address critical matters/issues raised on staff satisfaction survey results	N/A

11.2. Monitoring and Evaluation Plan

Monitoring Plan

Priority Policies, Programmes and Projects	Output Performance Indicator(s)	Baseline Data 2019/20	Departmental- level major tasks to realise the objective of the priority policy, programme, or project	Monitoring Frequency (Toward the realisation of the objective of the priority policy, programme, or project)						Monitoring Method(s)
				Year (2021/202)		Year (2022/2023)		Year (2024/2025)		
				Target	Monitoring Timeline	Target	Monitoring Timeline	Target	Monitoring Timeline	
Execution of External Audits	2 Special Audit, 6 Performance Audits, 4 IT audits, 5 EAU audits, 239 Assurance Audits (Appropriation Accounts - 78, Compliance audits - 7, Completion Reports (Appropriation accounts and Compliance - 29, Financial Statements - 49; Completion Reports FS-31; Accountant General Statements - 7)	Reports/Certificates were issued for 34% of planned audits.	Execution of scheduled audits as per the SAP	256	Quarterly	TBD	Quarterly	TBD	Quarterly	Quarterly Performance Reports; Audit mid-point reviews and Quarterly Performance Evaluations of team members
Audit Quality Assurance Control	Hot/Cold QAR conducted for 10% of audits undertaken during the FY	40% of target achieved	Identification of high-risk audits to be QAR prior to issuance of audit reports; Identification of cold audits to be reviewed.	8%	Quarterly	12%	Quarterly	12%	Quarterly	QAR reports; Quarterly Performance Reports and Quarterly Performance Evaluation of team members
Backlog Project	261 audits completed over three years.	NA	Execution of audits	40%	Quarterly	40%	Quarterly	20%	Annually	Quarterly Performance Reports: Financial Statements submitted to DAG/AG for review as per audit plan

Priority Policies, Programmes and Projects	Output Performance Indicator(s)	Baseline Data 2019/20	Departmental- level major tasks to realise the objective of the priority policy, programme, or project	Monitoring Frequency (Toward the realisation of the objective of the priority policy, programme, or project)						Monitoring Method(s)
				Year (2021/202)		Year (2022/2023)		Year (2024/2025)		
				Target	Monitoring Timeline	Target	Monitoring Timeline	Target	Monitoring Timeline	
Training and Development	Minimum 75% of training plan executed PDPs developed for each staff member	28% of training plan executed	Execution of capacity development plan; PDPs developed for all staff members.	40% of PDPs 75% Training Plan	Quarterly	60% of PDPs 75%	Quarterly	75% Training Plan	Quarterly	Training Evaluation Forms; Quarterly Performance Reports and Quarterly Performance Evaluation of team members
Preventative maintenance/management of network applications/infrastructure and security	Execution of SLA regarding preventative maintenance Network management logs Acquisitions, installation, and utilisation of security systems/equipment –	NA	Network monitoring and management	Network monitoring and management	Quarterly	Network monitoring and management	Quarterly	Network monitoring and management	Quarterly	Quarterly performance reports; Network monitoring and management reports; ICT Steering Committee Minutes/action sheets
Quality Management	Documentation Master Listing maintained Sensitisation sessions for new/amended policies/procedures	NA	Documentation/Review of critical business procedures and procedures	Renewed certification	Annual	Renewed certification	Annual	Renewed certification	Annual	Status reports and approval and implementation status reports from process owners.

Priority Policies, Programmes and Projects	Goal(s)	Expected Outcome(s)	Evaluation Type (Frequency)	Planned Evaluation Completion Date	Evaluation Method(s)	Entity Responsible for Evaluation
Execution of External Audits	Minimum of 75% of all planned audits executed	91 audits of select MDAs executed and reports issued	Quarterly – Performance Review	Annual and Quarterly	Performance Reports, Quality Assurance Reviews, Performance Evaluation of team members and post audit surveys	Corporate Services Division with submission to EMC
Audit Quality Assurance Control	10% of audit plan undergoing a quality assurance review	Reduction in number of issues raised per PA audit work reviewed.	Annual	Annual	QAR report	Quality Assurance Unit and submitted to EMC
Backlog Project	Clearing of backlog of 261 audits	All MDAs FS/APP. Act. Are current	Quarterly – Performance Review	Quarterly	Performance Reports, Quality Assurance Reviews (Sample), Performance Evaluation of team members and post audit surveys	Project Coordinator
Training and Development	Knowledge gaps identified from PERs/Performance reviews addressed	Improvement in performance within the Department	Quarterly	Quarterly	Status report, post training evaluation forms and performance evaluations	HRMA/CSD/HREC
Preventative maintenance/management of network applications/infrastructure and security	Agile IT infrastructure to support gains in operational efficiencies	Improvements in IT infrastructure/stability	Quarterly	Quarterly	Performance report against the ICT strategic Plan; Network monitoring and management report	CSD/ICT Steering committed with submission to EMC
Quality Management	Efficient and effective procedures and policies to guide the Departments operations	Maintained QMS systems that is continually improved	Annually	Annually	Review of policies and procedures via the Policy Review committee and through process mapping	CSD/PRC/EMC

12. Appendices

12.1. Risk Management Plan

Programme/Sub-programme Objectives	Risk Description	Opportunity/Threat	Risk Category	Likelihood (P)	Impact (I)	Risk Score (P*I)	Response Category	Response	Risk Owner
Programme 1.0 – Executive Direction and Administration									
Strategic Objectives 3: The AuGD’s organization can be regarded as a model public entity; and that our organizational structure and business processes reflect best practice and enhance the efficiency and quality of our audit processes.	Failure to comply with documented procedures	Threat	Operational	5	2	10	Reduction	Continuous reinforcement of policy/procedure and sustained communication via Yammer/Local Intranet/Sensitisation sessions especially where adjustments have been made and or where compliance has been noted to be less than desirable. Monitoring and reporting procedure adopted to ascertain level of compliance with defined policies/procedures	Director of Corporate Services
Strategic Objectives 4: To ensure that all our staff, and the organization as a whole, acts in full alignment with our core values as defined in the plain. In addition, we want to be an open organization in which conduct that deviates from our core values can be questioned and will be	Failure to operate within the values and ethics of the Department: Inadequate buy-in by senior and junior officers to support programme initiatives Inadequate buy-in by senior and junior officers to support programme initiatives	Threat/Opportunity	Operational	4	5	20	Reduction	Develop and implement change management plan. Identification of change agents across all levels of the Department to garner support/buy-in	Director of Corporate Services

Programme/Sub-programme Objectives	Risk Description	Opportunity/Threat	Risk Category	Likelihood (P)	Impact (I)	Risk Score (P*I)	Response Category	Response	Risk Owner
corrected if necessary.									
Strategic Objectives 5: To ensure that we have in place a multifunctional and adaptable human resource cohort by continually developing and maintain the professional competence of its staff and supporting them with adequate facilities and IT infrastructure support.	Limited participation of staff members in completing training needs analysis. (Reluctance to participate in process by staff members)	Opportunity/Threat	Strategic/Operational	4	3	12	Reduction	One-on-one meetings, focus groups and discussions with staff members in increase the number of staff members participating in the process.	Director of Corporate Services and HRMA team
	Inadequate management and garnering of human resources within the Department to allow for understudying or cross training of team members	Threat	Strategic	4	5	20	Reduction	Resource management planning inclusive of Succession planning (where possible) to be utilised as a means to supporting continuity and or near seamless transitions within the department.	Director Corporate Services and HRMA Team
	Inadequate IT infrastructure to support the automation of business procedures within the Department	Threat	Strategic/Operational	4	5	20	Reduction	Redundancy procedures to support data/system requirements	
	Utilisation of IT resources in a manner that put the AuGDs IT applications/infrastructure at risk	Threat	Operational	4	5	20	Reduction	Cyber-security protocols and educating of staff members on risks	
Programme 2.0 – Government Audit Services									
Strategic Objectives 1: To improve public sector financial management and governance through the provision of financial,	Non-compliance by some GoJ entities in making required submissions at the end of the FY	Threat	Operational	4	5	20	Reduction	More active engagement of stakeholder (clients) and outsourcing of	DAGs – Assurance and Performance

Programme/Sub-programme Objectives	Risk Description	Opportunity/Threat	Risk Category	Likelihood (P)	Impact (I)	Risk Score (P*I)	Response Category	Response	Risk Owner
compliance, information technology and performance audit reports on the basis of the IFPPs resulting in an actionable recommendations.								audits to allow for clearing of backlog	
Strategic Objective 2: To maximize the impact of our audit productivity by reflecting emerging risks and stakeholder's concerns in the planning of our audit work and by improved communication about our audit results	Inadequate technical experience in IT leading to failure in identifying specific IT risk for the client due to inadequate technical experience	Threat	Operational	5	3	15	Reduction	Training programmes identified for team executed to support capacity within the team and contract specialist where possible to support audits	HRMA/HREC/DAG with portfolio responsibility

12.2. Logic Model

Programme Name: Government Audit Services

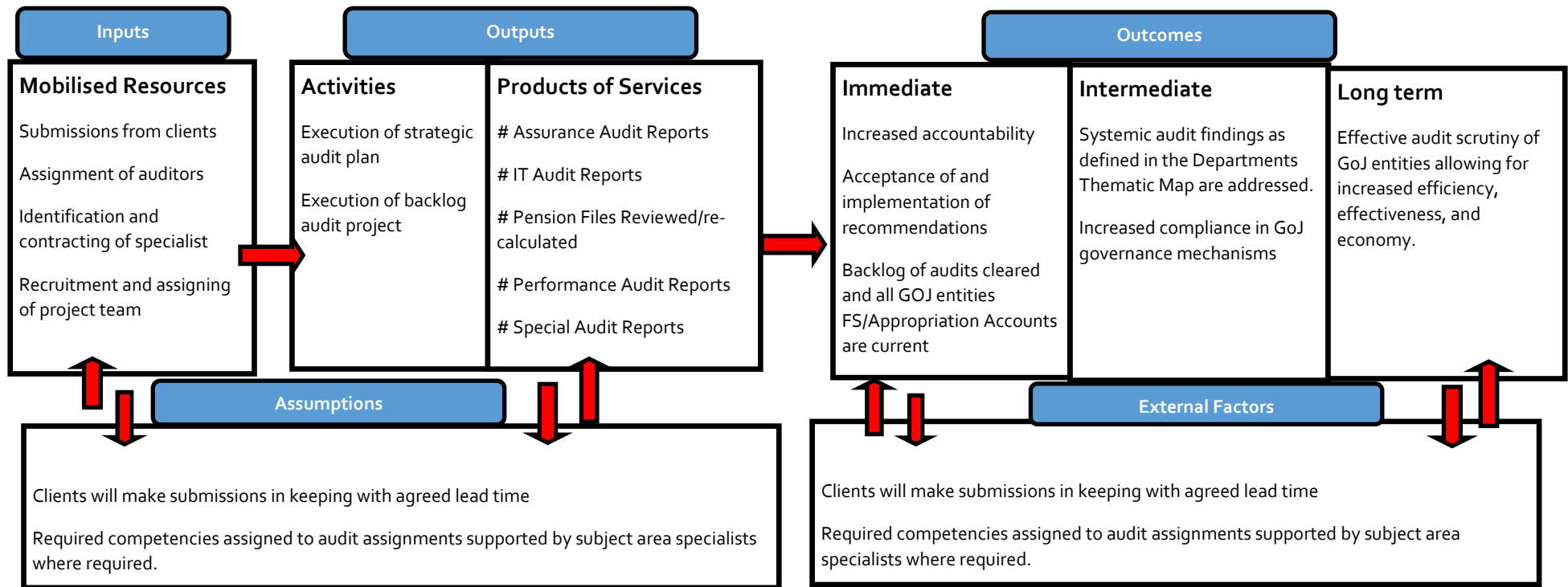
Programme Objective: (Strategic Objectives 1 and 2)

⇒ To improve public sector financial management and governance through the provision of financial, compliance, information technology and performance audit reports on the basis of the IFPPs resulting in an actionable recommendations.

⇒ To maximize the impact of our audit productivity by reflecting emerging risks and stakeholder’s concerns in the planning of our audit work and by improved communication about our audit results.

Sub Programme Name: Administration of Audits and Backlog Project

Sub Programme Objective: Audits executed across Ministries, Departments and Agencies paying special attention to high risk areas and perceived emerging risks



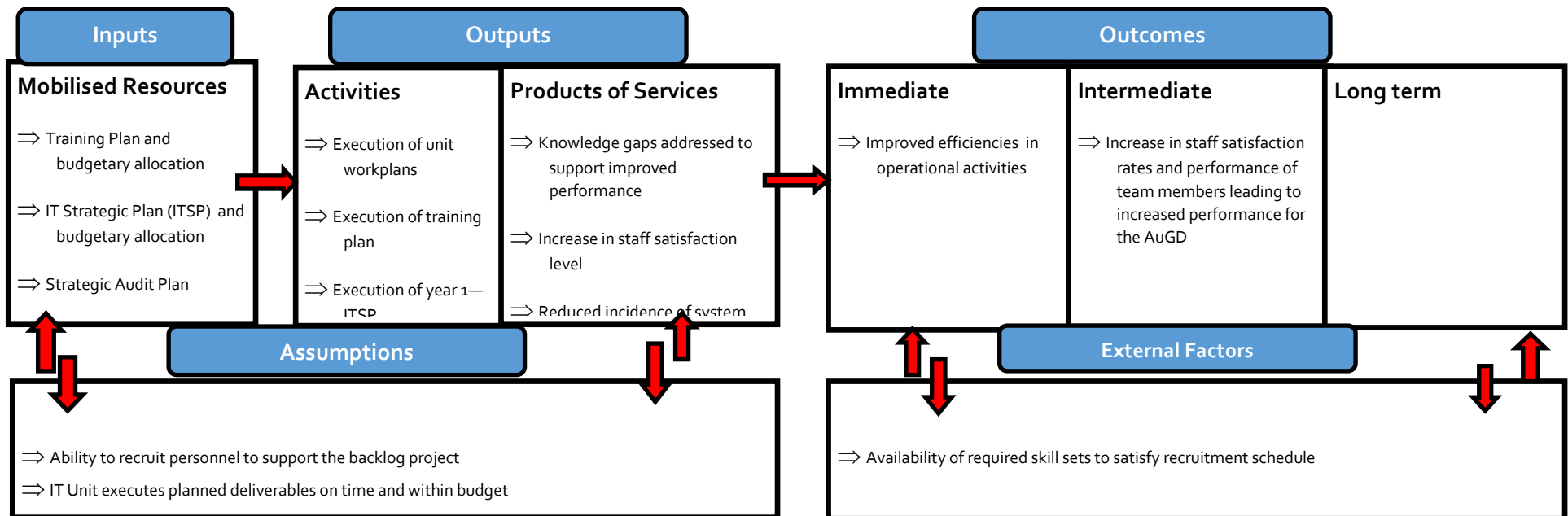
Programme Name: Executive Direction and Administration

Programme Objective: (Strategic Objectives 3–5)

- ⇒ The AuGD's organization can be regarded as a model public entity; and that our organizational structure and business processes reflect best practice and enhance the efficiency and quality of our audit processes.
- ⇒ TO ensure that all our staff, and the organization as a whole, acts in full alignment with our core values as defined in the plain. In addition, we want to be an open organization in which conduct that deviates from our core values can be questioned and will be corrected if necessary.
- ⇒ To ensure that we have in place a multifunctional and adaptable human resource cohort by continually developing and maintain the professional competence of its staff and supporting them with adequate facilities and IT infrastructure support.

Sub Programme Name: Central Administration

Sub Programme Objective:



12.3. Procurement Plan FY2021/2022

ITEMS/PARTICULARS	Quantity	COST	GCT	Total Cost	PROCUREMENT STAGE AS AT (example Dec.01.2020)	PAYMENT PERIOD			
						\$'000 QUARTER 1	\$'000 QUARTER 2	\$'000 QUARTER 3	\$'000 QUARTER 4
Drugs		170,000	25,500	195,500			97,750		97,750
Medical Supplies		15,000	2,250	17,250			8,625		8,625
Food & Drink - Catering Service		600,000	90,000	690,000		172,500	172,500	172,500	172,500
Other Food & Drink		400,000	60,000	460,000		115,000	115,000	115,000	115,000
Laundry and cleaning		53,000	7,950	60,950		15,238	15,238	15,238	15,238
Postal Service		7,700	1,155	8,855			8,855		
Bedding		7,000	1,050	8,050			8,050		
Towels, Blankets, Drapery		13,000	1,950	14,950			14,950		
other household items		55,000	8,250	63,250			63,250		
Foreign Consultancy Services			-	-		-			
Local Consultancy Services		1,070,000	160,500	1,230,500		1,230,500			
Guard Services		1,700,000	255,000	1,955,000		488,750	488,750	488,750	488,750
Janitorial Services		650,000	97,500	747,500			747,500		
Pest Control		150,000	22,500	172,500				172,500	
Waste Disposal		1,200,000	180,000	1,380,000		345,000	345,000	345,000	345,000
other Security Services		1,200,000	180,000	1,380,000		1,380,000			
Subscriptions to Magazines			-	-					

ITEMS/PARTICULARS	Quantity	COST	GCT	Total Cost	PROCUREMENT STAGE AS AT (example Dec.01.2020)	PAYMENT PERIOD			
						\$'000 QUARTER 1	\$'000 QUARTER 2	\$'000 QUARTER 3	\$'000 QUARTER 4
<i>Gleaner Subscription</i>		95,000	14,250	109,250			109,250		
<i>E- Paper</i>		80,000	12,000	92,000			92,000		
<i>Jamaica Observer</i>		58,000	8,700	66,700			66,700		
Paper		300,000	45,000	345,000		172,500		172,500	
Journal		150,000	22,500	172,500		172,500			
File Jacket/Folder		220,000	33,000	253,000			126,500		126,500
Hard Cover Books		180,000	27,000	207,000			103,500		103,500
Pen, Pencils, & other Written Material		145,750	21,863	167,613			83,806		83,806
Other Stationery & office Supplies		320,650	48,098	368,748				-	368,748
Identification cards		30,000	4,500	34,500		34,500			-
Printing of Cheques		100,000	15,000	115,000		57,500		-	57,500
Other Printing and Photocopying		50,000	7,500	57,500			-	57,500	57,500
Local Advertising		200,000	30,000	230,000		57,500	57,500	57,500	57,500
Destruction of Records		460,000	69,000	529,000		264,500		-	264,500
Moto Vehicle Insurance		200,000	30,000	230,000			230,000		
Repair of Machinery & Equipment		450,000	67,500	517,500		129,375	129,375	129,375	129,375
Repair to Furniture & Fixtures		65,000	9,750	74,750		18,688	18,688	18,688	18,688
Repair & Service Air Conditioner		130,000	19,500	149,500		37,375	37,375	37,375	37,375

ITEMS/PARTICULARS	Quantity	COST	GCT	Total Cost	PROCUREMENT STAGE AS AT (example Dec.01.2020)	PAYMENT PERIOD			
						\$'000 QUARTER 1	\$'000 QUARTER 2	\$'000 QUARTER 3	\$'000 QUARTER 4
Locksmith Services & Parts		70,000	10,500	80,500		40,250		40,250	40,250
Other Food & Drink Training & Workshop		350,000	52,500	402,500		100,625	100,625	100,625	100,625
Moto Vehicle Licenses		14,000	2,100	16,100			16,100		
Fitness Certificate		4,000	600	4,600			4,600		
Tyres & Tubes (Motor vehicle)		90,000	13,500	103,500					103,500
Repairs & Services (moto vehicle Garage)		150,000	22,500	172,500					172,500
Computer Software Renewal Licenses			-	-					
<i>Web Hosting & maintenance</i>		250,000	37,500	287,500			287,500		
<i>Microsoft 365</i>		4,400,000	660,000	5,060,000		5,060,000			
<i>Teammate</i>		11,500,000	1,725,000	13,225,000			13,225,000		
<i>Symantec Endpoint Protection</i>		500,000	75,000	575,000		575,000			
<i>IDEA</i>		500,000	75,000	575,000					575,000
<i>Veritas Backup Exec</i>		150,000	22,500	172,500		172,500			
<i>Adobe Creative Cloud</i>		450,000	67,500	517,500				517,500	
<i>Case Ware Smart Sync</i>		18,400,000	2,760,000	21,160,000					21,160,000
<i>VMWare</i>		300,000	45,000	345,000			345,000		
<i>Preventative Maintenance (Virtualised Environment)</i>		1,900,000	285,000	2,185,000				2,185,000	
<i>Preventative Maintenance (Laptop, Desktops etc)</i>		4,500,000	675,000	5,175,000		5,175,000			

ITEMS/PARTICULARS	Quantity	COST	GCT	Total Cost	PROCUREMENT STAGE AS AT (example Dec.01.2020)	PAYMENT PERIOD			
						\$'000 QUARTER 1	\$'000 QUARTER 2	\$'000 QUARTER 3	\$'000 QUARTER 4
<i>NGTP Blade</i>		430,000	64,500	494,500					494,500
<i>Checkpoint VPN Licenses</i>		165,000	24,750	189,750			189,750		
Other Technology Services			-	-					
<i>M365</i>	10	217,647	32,647	250,294		250,294			
<i>Case Ware Smart Sync (Backlog Audit-CaseWare Licenses)</i>	10	3,134,009	470,101	3,604,110		3,604,110			
<i>FortiGate Firewall</i>	1	11,271,220	1,690,683	12,961,903		12,961,903			
TOTAL		69,270,977	10,390,646	79,661,623		32,631,108	17,308,737	4,625,301	25,194,229

ITEMS/PARTICULARS	Quantity	COST	GCT	Total Cost	PROCUREMENT STAGE AS AT (example Dec.01.2020)	PAYMENT PERIOD			
						\$'000 QUARTER 1	\$'000 QUARTER 2	\$'000 QUARTER 3	\$'000 QUARTER 4
Laptops	36	10,800,000	1,620,000	12,420,000		12,420,000			
Laptops	10	3,000,000	450,000	3,450,000		3,450,000			
Moto vehicle	1	6,000,000	900,000	6,900,000			6,900,000		
Executive Chair	3	90,000	13,500	103,500				103,500	
Other Furniture		200,000	30,000	230,000			115,000		115,000
TV		150,000	37,500	187,500		187,500			
		-							

		-							
TOTAL		20,240,000	3,051,000	23,291,000		16,057,500	7,015,000	103,500	115,000

12.4. Back Log Audit Listing

Audits included in the backlog exclude statements which have not been submitted for the FY2019/2020. The total backlog as of November 2020 amounts to two hundred and sixty-one (261).

Head	Ministry, Statutory Bodies and Executive Agencies	Type of Statement	Years	Number of Years
	Forestry Department (*)	Accrual basis	2017/2018 - 2018/2019	2
	National Environment and Planning Agency (*)	Accrual basis	2018/2019	1
	Jamaica Custom Agency (*)	Accrual basis	2017/2018 - 2018/2019	2
	National Commission on Science and Technology	Cash basis	2014/2015 to 2018/2019	5
	Passport, Immigration and Citizenship Agency (*)	Accrual basis	2018/2019	1
	Fisheries Management and Development Fund	Cash basis	2015/2016 - 2018/2019	4
	Capital Development Fund	Accrual basis	2017/2018 to 2018/2019	2
	Pesticides Control Authority	Accrual basis	2016/2017 to 2018/2019	3
	Anti-Dumping and Subsidies Commission	Accrual basis	2018/2019	1
	Financial Investigations Division	Accrual basis	2018/2019	1
	Institute of Jamaica	Accrual basis	2017/2018 to 2018/2019	2
	Jamaica National Heritage Trust	Accrual basis	2008/2009 to 2018/2019	11
	Jamaica Veterinary Board	Cash basis	2018/2019	1
	Land Administration Management Programme	Accrual basis	2015/2016 to 2017/2018	3
	National Council on Drug Abuse	Accrual basis	2011/2012 to 2018/2019	8
	National Gallery of Jamaica	Accrual basis	2016/2017 to 2018/2019	3
	National Youth Services	Accrual basis	2013/2014 to 2019/2020	6

Head	Ministry, Statutory Bodies and Executive Agencies	Type of Statement	Years	Number of Years
	Pharmacy Council of Jamaica	Accrual basis	2018/2019 to 2019/2020	1
	Export Division	Accrual basis	2014/2015 to 2019/2020	5
	Clarendon Municipal Corporation	Modified Accrual Basis	2013/2014 to 2019/2020	6
	Hanover Municipal Corporation	Modified Accrual Basis	2016/2017 to 2019/2020	3
	Kingston & St. Andrew Municipal Corporation	Modified Accrual Basis	2015/2016 to 2019/2020	4
	Manchester Municipal Corporation	Modified Accrual Basis	2016/2017 to 2019/2020	3
	Portland Municipal Corporation	Modified Accrual Basis	2016/2017 to 2019/2020	3
	Portmore Municipal Council	Modified Accrual Basis	2017/2018 to 2019/2020	2
	St. Ann Municipal Corporation	Modified Accrual Basis	2009/2010 to 2019/2020	10
	St. Catherine Municipal Corporation	Modified Accrual Basis	2016/2017 to 2019/2020	3
	St. James Municipal Corporation	Modified Accrual Basis	2013/2014 to 2019/2020	6
	St. Mary Municipal Corporation	Modified Accrual Basis	2013/2014 to 2019/2020	6
	St. Thomas Municipal Corporation	Modified Accrual Basis	2014/2015 to 2019/2020	5
	Westmoreland Municipal Corporation	Modified Accrual Basis	2012/2013 to 2019/2020	7
	Parochial Revenue Fund	Accrual basis	2018/2019 to 2019/2020	1
02000	Houses of Parliament	Appropriation Account	2018/2019 to 2019/2020	1
06000	Office of the Services Commission	Appropriation Account	2011/12, 2014/15 to 2019/2020	6
15000	Office of the Prime Minister	Appropriation Account	2018/2019 to 2019/2020	1
15000B	Office of the Prime Minister	Appropriation Account	2018/2019	1
15020	Registrar General's Department (*)	Appropriation Account	2014/2015, 2015/2016 & 2019/2020	2
16000	Office of the Cabinet	Appropriation Account	2018/2019	1
16000B	Office of the Cabinet	Appropriation Account	2018/2019	1
17000	Ministry of Tourism	Appropriation Account	2018/2019	1
19000	Ministry of Economic Growth and Job Creation	Appropriation Account	2018/2019	1

Head	Ministry, Statutory Bodies and Executive Agencies	Type of Statement	Years	Number of Years
19000A	Ministry of Economic Growth and Job Creation	Appropriation Account	2018/2019	1
19000B	Ministry of Economic Growth and Job Creation	Appropriation Account	2018/2019	1
19046	Forestry Department (*)	Appropriation Account	2013/2014 to 2018/2019	6
19047	National Land Agency (*)	Appropriation Account	2010/2011 to 2018/2019	9
19048	National Environment and Planning Agency (*)	Appropriation Account	2018/2019	1
19050	National Works Agency (*)	Appropriation Account	2011/2012 to 2018/2019	8
20000	Ministry of Finance and the Public Service	Appropriation Account	2018/2019	1
20000A	Ministry of Finance and the Public Service	Appropriation Account	2018/2019	1
20000B	Ministry of Finance and the Public Service	Appropriation Account	2015/2016 & 2018/2019	2
20011	Accountant General	Appropriation Account	2013/14, 2015/16, 2016/17, 2018/19	4
20018	Public Debt Servicing (Interest Payments)	Appropriation Account	2013/2014 to 2018/2019	6
20019	Pensions	Appropriation Account	2013/2014 to 2018/2019	6
26022	Police Department	Appropriation Account	2018/2019	1
26024	Department of Correctional Services	Appropriation Account	2016/17, 2018/19	2
26057	Institute of Forensic Science & Legal Medicine	Appropriation Account	2017/2018 to 2018/2019	2
28000B	Ministry of Justice	Appropriation Account	2017/2018 to 2018/2019	2
28027	Resident Magistrates' Courts/Parish Courts	Appropriation Account	2013/14 to 2015/16, 2017/18 to 2018/2019	5
28029	Supreme Court	Appropriation Account	2013/2014 to 2015/16	3
28031	Attorney General	Appropriation Account	2018/2019	1
28032	Trustee in Bankruptcy	Appropriation Account	2014/2015 to 2015/2016	2
28054	Court Management Services	Appropriation Account	2010/11, 2018/19	2
40000	Ministry of Labour & Social Security	Appropriation Account	2011/12 to 2012/13	2
40000A	Ministry of Labour & Social Security	Appropriation Account	2012/2013	1
40000B	Ministry of Labour & Social Security	Appropriation Account	2011/2012 to 2012/2013	2
41000	Ministry of Education, Youth & Information	Appropriation Account	2012/13, 2014/15 to 2018/2019	6

Head	Ministry, Statutory Bodies and Executive Agencies	Type of Statement	Years	Number of Years
41000A	Ministry of Education, Youth & Information	Appropriation Account	2014/2015 to 2018/2019	5
41000B	Ministry of Education, Youth & Information	Appropriation Account	2014/2015 to 2018/2019	5
41051	Child Development Agency (*)	Appropriation Account	2017/2018 to 2018/2019	2
42000	Ministry of Health	Appropriation Account	2015/2016 to 2018/2019	4
42000A	Ministry of Health	Appropriation Account	2015/2016 to 2017/2018	3
42000B	Ministry of Health	Appropriation Account	2015/2016 to 2018/2019	4
42034	Bellevue Hospital	Appropriation Account	2015/2016 to 2018/2020	4
42035	Government Chemist	Appropriation Account	2017/2018 to 2018/2019	2
46000	Ministry of Culture, Gender, Entertainment & Sport	Appropriation Account	2018/2019	1
46000A	Ministry of Culture, Gender, Entertainment & Sport	Appropriation Account	2018/2019	1
46000B	Ministry of Culture, Gender, Entertainment & Sport	Appropriation Account	2018/2019	1
50000	Ministry of Industry, Commerce, Agriculture & Fisheries	Appropriation Account	2015/16, 2018/19	2
50000A	Ministry of Industry, Commerce, Agriculture & Fisheries	Appropriation Account	2015/16, 2018/19	2
50000B	Ministry of Industry, Commerce, Agriculture & Fisheries	Appropriation Account	2015/16, 2018/19	2
5300	Ministry of Industry, Investment & Commerce	Appropriation Account	2014/2015 to 2015/2016	2
5300B	Ministry of Industry, Investment & Commerce	Appropriation Account	2014/2015	1
50038	Companies Office of Jamaica (*)	Appropriation Account	2016/2017 to 2018/2019	3
56000A	Ministry of Science, Energy & Technology	Appropriation Account	2018/2019	1
56000B	Ministry of Science, Energy & Technology	Appropriation Account	2018/2019	1
56039	Post & Telecommunications Department	Appropriation Account	2018/2019	1
72000A	Ministry of Local Government & Community Development	Appropriation Account	2018/2019	1
	Total			261

