

**AUDITOR GENERAL'S DEPARTMENT
SPECIAL AUDIT REPORT
HOUSES OF PARLIAMENT (HoP)**

The Auditor General is appointed by the Governor General and is required by the Constitution, Financial Administration and Audit Act, other sundry acts and letters of engagement, to conduct audits at least once per year of the accounts, financial transactions, operations and financial statements of central government ministries and departments, local government agencies, statutory bodies and government companies.

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 was prepared by the Auditor General's Department of Jamaica for presentation to the House of Representatives.

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AUDITOR GENERAL'S
DEPARTMENT OF JAMAICA

'A better Country through effective audit scrutiny'

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Auditor General's Overview

This report presents the results of a Special Audit conducted by the Auditor General's Department on the operations of the Houses of Parliament (HoP). The review focused on critical areas of governance and resource management, specifically the administration of fleet vehicles, procurement practices, and the management of the government-funded credit card. These areas were selected based on allegations of mismanagement at the entity.

Our examination revealed deficiencies in fleet management controls, including inadequate record-keeping, weak oversight of vehicle usage, and non-compliance with the Revised Comprehensive Motor Vehicle Policy (RCMVP). These lapses increased the risk of misuse of government assets and undermined accountability. We also identified breaches in procurement procedures and identified weaknesses in the management of HoP's government funded credit card relating to late submission of required quarterly reports and faithful review of reconciliation reports.

The findings underscore the need for urgent corrective action to strengthen internal controls, enforce compliance, and safeguard public resources. The HoP has since taken steps to address some of the concerns raised in this report.

Thanks to the management and staff of the Houses of Parliament, for the cooperation and assistance given to my staff, during the audit.



Pamela Monroe Ellis, FCCA, FCA
Auditor General

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Executive Summary

The Auditor General's Department conducted a Special Audit of key operational areas in response to the following allegations:

- i. a fleet vehicle was used for private purposes by the Facilities and Operations Manager,
- ii. the government-funded credit card utilised for personal use, and
- iii. procurement breaches occurred in relation to the renovation of the Members' Lounge and the purchase of air conditioning equipment.

Based on the allegations, we sought to assess whether HoP's procurement, credit card management, and fleet vehicle practices aligned with applicable laws, regulations, and best practices to ensure compliance and value for money.

The audit confirmed that a fleet vehicle was used for unofficial purposes by the Facilities and Operations Manager (FOM), and procurement breaches occurred in the renovation of the Member's Lounge and purchase of air conditioning units. No personal misuse of the credit card was found; but deficiencies in its management and monitoring were identified, necessitating stronger oversight controls.

The allegations and key findings of the audit are summarized below.

Allegation(s)	Criteria	What we found	Assessment Against Criteria 1
Fleet vehicle was used for private purposes by the Facilities and Operations Manager (FOM).	Government motor vehicles should only be used for official duties.	A fleet vehicle was used for private purposes by the FOM to attend classes at the university and subsequently parked at his home.	
Improper use of the government-funded credit card	Credit cards must not be used for private and personal expenses.	No evidence of personal use but weak monitoring and reconciliation practices noted.	
Procurement breaches in relation to the renovation of member's lounge and purchase of air conditioning equipment.	Procurement activities accorded with applicable laws, regulations, guidelines and good practices, to attain value for money.	Procurement undertaken without budgetary allocation, varying bid procedures, improper contract selection and award noted.	
 Substantiated	 Partially Substantiated		 Unsubstantiated

1 Substantiated: There is sufficient and reliable evidence to support the allegation made; **Unsubstantiated:** There is insufficient evidence to either prove or disprove the allegation. **Partially Substantiated:** There is some evidence to support the allegation, but not enough to fully prove it.

Key Findings

Fleet Management

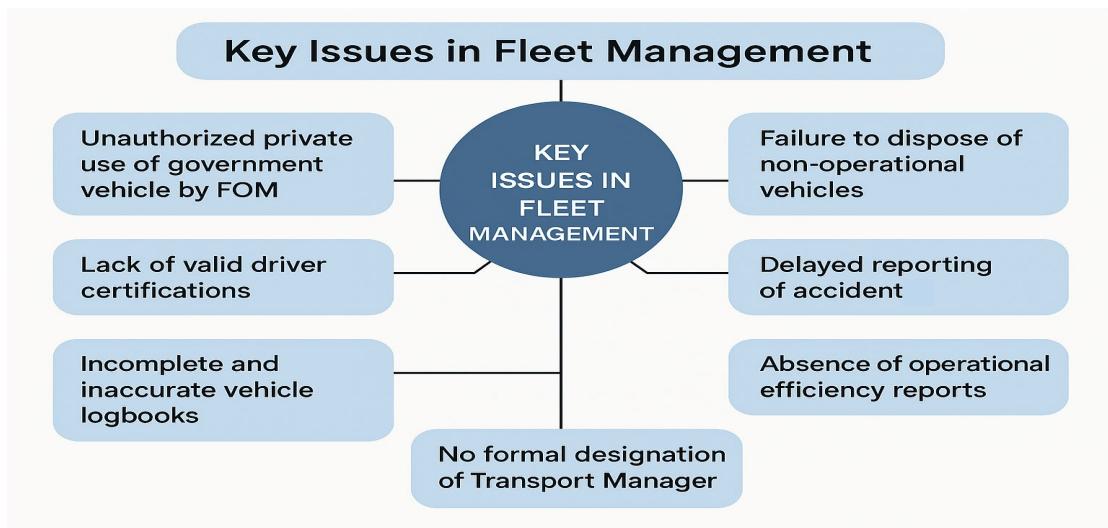
1. Our audit confirmed that a fleet vehicle was used for unofficial purposes by the Facilities and Operations Manager (FOM). This practice contravenes Section 5.4.2 of the Revised Comprehensive Motor Vehicle Policy for the Public Sector (RCMVP), which stipulates that "*The government motor vehicles should only be used for official duties; therefore, on no occasion should these vehicles be used privately*". Our analysis of logbooks for the period June 20, 2024, to December 19, 2024 (183 days) showed that the fleet vehicle was utilised by the FOM for 173 days, inclusive of weekends and public holidays. Further, analysis of the times recorded in the logbooks showed that this fleet vehicle was not parked at the HoP at the end of the working day but apparently parked at the FOM's place of abode during the night on 173 occasions. In September 2025, HoP indicated that:

Since June 13, 2025, following legal guidance and Clerk instructions, the FOM has ceased driving government vehicles². I am awaiting confirmation of the certification of the other driver and authorization for the vehicle to be kept overnight will be done in accordance with GoJ policy before the end of September 2025.

2. The policy stipulates that government vehicles should not be retained overnight or beyond the period of the specific assignment except in special circumstances such as, where a vehicle is used to transport members of staff to and from work or for any other justified extenuating circumstances. The policy also authorised the Accounting Officer to grant permission for the extenuating circumstances; however, he/she must satisfy himself of the continued safe custody of the vehicle during these specific assignments. We saw no evidence granting the FOM permission to use the vehicle due to any extenuating circumstances, and no evidence was presented that the Accounting Officer had conducted the necessary assessment regarding the continued safe custody of the vehicle while in the possession of the FOM at nights. HoP responded in September 2025 "*that by memo dated August 15, 2025, the FOM stated that the vehicle use was conducted pursuant to permission granted by the Clerk in recognition of extended official hours and the need for personal safety during late-night duties*". However, evidence of the stated authorisation was not provided.
3. The audit revealed shortcomings in the management of fleet vehicles at the HoP, including a lack of proper certification for drivers, absence of required quarterly efficiency reports, and inadequate maintenance of vehicle records. Several vehicles have remained unused for years

² HoP's emphasis.

without timely disposal, and a motor vehicle accident was reported to the Financial Secretary and the Auditor General approximately 15 months after the accident had occurred. Additionally, while the Facilities and Operations Manager (FOM) was responsible for managing the HoP's fleet, there was no formal designation of the FOM as the Transport Manager, and logbooks were not faithfully maintained and presented for review. These deficiencies not only breached the GoJ Revised Comprehensive Motor Vehicle Policy but raised concerns about oversight and asset use.



Management of Government-Funded Credit Card

4. The audit revealed weaknesses in HoP's oversight of government-funded credit card usage. These deficiencies were due to poor monitoring and absence of required reconciliations, which increased the risk of non-compliance and financial exposures.
 - i. **Our review of the credit card statements for the selected period revealed no transactions of a personal or private nature.** We found that HoP appropriately used the credit card for 65 sampled transactions, totalling US\$14,279.68 .
 - ii. **HoP failed to consistently monitor its credit card and recurrent bank accounts, which resulted in a \$28.96 million transfer to its credit card account that went undetected for approximately four months.** On January 28, 2025, HoP requested a transfer of the Jamaican equivalent of \$181,026.73 to its USD credit card account. However, the bank withdrew \$28.96 million instead and credited US\$181,026.73 to the credit card account. HoP only requested a correction on May 28, 2025, and the bank reversed the erroneous transaction on June 18, 2025. This delay raised concerns about the effectiveness of the reconciliation of the recurrent bank account and lack of monthly monitoring over the credit card account, as required by FAA Act. Additionally, HoP provided no evidence that its Credit Card Administrator (CCA) performed the required monthly reconciliations, despite 40 transactions totalling US\$11,377 from February 2025 to May 2025 (**Appendix 2**).

iii. **HoP failed to consistently submit quarterly credit card reports to the Accountant General's Department, breaching FAA Act requirements.** HoP submitted only two of the five reports due between October 2023 and June 2025, which were both late – one report by 3 days and the other by 40 days. As of September 30, 2025, the remaining three reports were still outstanding, with delays ranging from 302 to 427 working days.

Procurement and Contract Management

In October 2024, HoP entered into a contractual agreement valued at \$24.407 million for the renovation of its members' lounge. Additionally, in March 2025, HoP committed to the purchase of 16 air-conditioning units valued at \$3.2 million. We noted weaknesses in procurement planning and budgeting, unauthorized bid modifications, use of incorrect procurement methodology, absence of contract agreement and the non-inclusion of critical terms to protect government's interest.

- i. **HoP's procurement of renovation works, and air-conditioning units lacked proper needs assessment and was not included in its procurement plan and annual capital budget.** While HoP cited urgent health and safety concerns for the lounge refurbishment and identified 14 air-conditioning units in need for replacement, no supporting evidence or analysis was presented to justify these procurement decisions. Additionally, due to the non-submission of Appropriation Accounts for the 2024-25 financial year, we were unable to determine if the expenditures exceeded the approved budget. Our 2024 Annual Report noted that HoP had not submitted Appropriation Accounts for the six years from 2018-19 to 2023-24. This continued non-submission constitutes a breach of the Financial Administration and Audit (FAA) Act.
- ii. **HoP's modification to the original bid price by way of discount of \$1 million, which reduced the original bid from \$25.407 million to \$24.407 million, breached both the Instructions to Bidders and GoJ Procurement Guidelines.** The Instructions to Bidders stipulates that bids cannot be modified or withdrawn after the submission deadline and the GoJ Procurement Guidelines states that modifications or withdrawals received after the deadline must not be opened and discounts must be disclosed at the bid opening, and any undisclosed discounts cannot be considered during evaluation. However, HoP sought and obtained approval for discount from the bidder on August 23, 2024, the same day of the evaluation committee meeting, undermining the integrity and transparency of the procurement process. The evaluation committee subsequently recommended that the contract be awarded to the preferred bidder for a revised cost of \$24.407 million.
- iii. **Our review of procurement records revealed that the contract for renovation works, valued at \$24.407 million, was signed after the works had been substantially completed.** The related contract was dated October 2024; however, the Quantity Surveyor's report indicated that the works commenced on September 1, 2024, and were completed by October 4, 2024. This practice contravenes standard procurement procedures, which require a signed agreement outlining terms and conditions to be in place before work commences, to safeguard the Government's interests. We noted that critical terms were not included in the contract agreement to minimise the exposure to financial risk in the event that the contractor failed to perform satisfactorily. The Instruction to Bidders

documents submitted to prospective bidders stipulates that performance security must be provided to HoP by the successful bidder within 28 days of receipt of the letter of acceptance and that failure to provide the security shall constitute sufficient grounds for annulment of the award and forfeiture of the bid security. However, the required performance bond was neither considered in the evaluation of the bidders nor included as a term of the contract agreement. Also, retention and liquidated damages clauses were not included in the contract agreement.

- iv. **The HoP commenced variation works without the requisite prior approvals from the Accounting Officer.** Our review of the variation order showed that the HoP formally approved variation works after the works had been completed. The order dated September 30, 2024, indicated that the HoP proposed the variation works on October 31, 2024, while practical completion of the works was on October 4, 2024. HoP approved net variations of \$0.3 million to the original contract sum, comprising additions of \$6.4 million and omissions of \$6.8 million. However, \$1.06 million of the omissions reflected deductions from the provisional sum rather than actual reductions in the scope of works, contrary to the contract agreement and procurement best practices (**Appendix 4**). Further, the HoP did not provide evidence of the specific works omitted, limiting the ability to assess whether the variation represented an actual change in renovation works. The use of the provisional sum appears improper, as it reduced the contract value without formally altering the scope of works. Since the scope remained unchanged, the deduction from the provisional sum does not constitute a valid variation under the contract's procedures. The GoJ's procurement guidelines refer to variation as a change to the deliverable(s) under a contract caused by an increase or decrease in the scope of works to be performed, amount/type of goods to be supplied or services to be provided and shall be specific to the specific contract.
- v. **HoP did not follow the required competitive bidding process for the procurement of 16 air-conditioning units costing \$3.2 million.** HoP procured the equipment directly from a single supplier, instead of using the Limited Tender method, which mandates at least three quotations for procurements between \$1.5 million and \$5 million. This breach of the government procurement guidelines undermines transparency and fairness and denied other suppliers the opportunity to participate. The supplier was also engaged without a formal contract, purchase order or provision of warranty. Additionally, the required attestation from the Commitment Control Officer confirming availability of funds was not presented, in a context where no budgetary allocation was in place. There was no evidence that the assets were recorded in the HoP's inventory records, and supplier documentation lacked identifying details such as serial numbers, preventing physical verification. The absence of a signed contract limits the HoP's ability to enforce claims if the equipment is found to be substandard.

Conclusion

1. Overall, these findings point to governance and compliance issues that require urgent corrective action to strengthen internal controls, ensure adherence to statutory and policy requirements, and safeguard public resources. The expenditures relating to the FOM's unauthorized personal use of the fleet vehicle are considered improper payments which ultimately resulted in a loss to the government. Based on the foregoing, the AuGD is reviewing the matter for possible surcharge action. The HoP has since taken steps to adjust some of the concerns we raised.

Recommendation

1. The HoP must ensure that all capital expenditures are included in the approved annual budget and procurement plan and implement a formal review process to align procurement activities with strategic objectives. The appropriate bidding procedures must be strictly followed, and contracts should only be awarded to compliant bidders with valid documentation. All contract modifications and variations should receive prior approval from the Accounting Officer. Additionally, formal contracts or purchase orders must be in place before engaging suppliers, to safeguard public funds and ensure accountability.

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Part 1

Introduction

Background

1.1. The Houses of Parliament (HoP) is the government department mandated to provide the directly elected House of Representatives, the appointed Senate and the Office of the Leader of the Opposition with the required administrative support to carry out their constitutional mandate. The main objectives of the HOP are to facilitate the timely making, reviewing and amendment of Jamaican legislation; and to provide commissions of Parliament with the required administrative support to carry out their mandate³.

1.2. HoP's mission statement is *"to support our democracy by facilitating the work of our parliamentarians and creating a citizenry which is informed and interested in the work of the legislature."* HoP's vision statement is to be a *"recognized leader of parliamentary best practices, efficiency and operational effectiveness enabling us to meet the aspirations of the people."*

Audit Objective

1.3. The special audit was conducted in response to stakeholder allegations of mismanagement of various operations at the Houses of Parliament. Consequently, we conducted the audit to determine whether the procurement and contracts management practices relating to selected renovation works and equipment acquisition accorded with GoJ Guidelines and good practices, to attain value for money. The audit also sought to ascertain whether management of government vehicles and use of official credit card accorded with FAA Act (Instructions), Ministry of Finance and the Public Service (MoFPS) circulars and best practice.

Scope and Methodology

1.4. Our audit was planned and conducted in accordance with the Government Auditing Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). The audit covered the period 2023/24 to 2025/25 and focused on the review of internal and external documents, interviews with senior officers and staff of the Houses of Parliament for the period February 2025 to July 2025.

Table 1: Schedule of Auditee Feedback

AUDIT ACTIVITIES	DATES
First Response Matrix Sent to the Auditee	August 11, 2025
Auditee Response to First Response Matrix	September 5, 2025
Exit Meeting	September 15, 2025
Draft Report Sent to Auditee	October 17, 2025
Auditee Response to Draft Report	November 7, 2025

Source: AuGD Compiled

1.5. The special audit was conducted in response to stakeholder allegations of alleged mismanagement of various operations at the Houses of Parliament (HoP). As per our policy, a

³ ESTIMATES OF EXPENDITURE 2025/2026 (for the Financial Year Ending 31st March 2026) as Presented in the House of Representatives 13th day of February 2025.

preliminary assessment was carried out to evaluate the credibility of these allegations to justify the need for the audit exercise. Judgemental sampling techniques were applied to all areas reviewed.

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Part Two

Management of Fleet Vehicles

 At A Glance			
Strategic Objectives	Criteria	Key Findings	Assessment Against Criteria
Transport Manager	Permanent Secretaries, Heads of Departments, and Chief Executive Officers shall appoint a FOM as Transport Manager with responsibility for the management of the fleet.	Formal documentation designating the Transport Manager with responsibility for the management of the fleet was not presented. However, the job description identified the FOM as the officer responsible for management of fleet vehicles.	
Official use of fleet vehicle	Government motor vehicles should only be used for official duties; therefore, on no occasion should these vehicles be used privately.	A fleet vehicle was used for unofficial purposes by the FOM.	
Driver Certification	The Transport Manager must ensure all fleet drivers are certified by Island Traffic Authority (ITA).	Only one of the four officers operating fleet vehicles had valid certification to operate government vehicles from The Island Traffic Authority (ITA).	
Logbooks	Motor vehicle logbooks should record purpose, authority and distance travelled to allow for proper monitoring of fleet vehicles as required by the RCMVP.	Purpose of travel was not always recorded in the logbooks. Logbooks were not presented for seven of the vehicles that were out of service.	
Operational Efficiency Report	The operational efficiency of each vehicle is to be maintained to inform an assessment as to whether the asset is uneconomical to operate.	The quarterly operational efficiency report for each fleet vehicle was not prepared.	
Accident Management	Accounting Officers shall comply with Section 26 of the FAA Act and other stipulated guidelines that provide details on the requirement to submit reports to the Financial Secretary and the Auditor General on any deficiency, loss or destruction of government property, including motor vehicle accidents.	The motor vehicle accident which occurred on July 11, 2024, was reported to the Auditor General and the Financial Secretary approximately 15 months later in September 2025.	
 MET the criteria	 Partially met		 Did not meet the criteria

In this PART we sought to determine whether the management of fleet vehicles at the Houses of Parliament is consistent with the Government of Jamaica (GoJ) Revised Comprehensive Motor Vehicle Policy (RCMVP) for the Public Sector⁴ and best practices.

2.1 Our review of motor vehicle records showed that HoP maintains three assigned vehicles and twelve fleet vehicles. The assigned vehicles were properly allocated to the President of the Senate, Speaker of the House of Representatives and the Clerk to the Houses of Parliament in accordance with Section 3 of the GoJ's Motor Vehicle Policy and the applicable Ministry of Finance and Public Service (MoFPS) Circular⁵. Seven of the twelve fleet vehicles were non-operational: one due to an accident,

⁴ This Revised Comprehensive Motor Vehicle Policy (June 19, 2017) was issued under the authority of the Ministry of Finance and the Public Service, pursuant to Cabinet Decision No. 21/17 dated May 22, 2017.

⁵ MINISTRY OF FINANCE AND THE PUBLIC SERVICE (MoFPS) Circular No.7 dated January 10, 2023, outlines the adjustments to Sections 3.1 – 3.2 of the Government of Jamaica Comprehensive Revised Motor Vehicle Policy for the Public Sector in respect of procedures for the assignment of government-owned motor vehicles to the Executive Arm of Government, the Speaker of the House of Representatives, the President of the Senate as well as the Managerial and Technical staff of the Government.

while six were parked at the HoP premises. As of July 2025, HoP had five operational fleet vehicles - four motor vehicles and one motorcycle - available for use.

HoP was not effectively managing its fleet of motor vehicles

2.2 Section 5 of the RCMVP for the Public Sector details the procedures, HoP should follow to effectively manage and operate its fleet vehicles. The policy designates Heads of Departments as responsible for fleet vehicles and mandates the appointment of a Transport Manager as an Accountable Officer to oversee the management of all fleet vehicles. Although we were not presented with formal documentation from the Clerk to the Houses of Parliament (henceforth referred to as the Clerk) designating any officer as the Transport Manager, we noted that the roles and functions were being undertaken by the Facilities and Office Manager (FOM) as prescribed in the Job Description⁶. Section 5.1 of the Policy requires Permanent Secretaries, Heads of Departments and Chief Executive Officers to appoint a Transport Manager as an "Accountable Officer", charged with responsibility for the management of the fleet. In September 2025, HoP requested guidance from the MoFPS on whether a new post of Transport Manager should be formally created within HoP's organizational structure or whether the title of the existing FOM post should be amended to reflect his substantive post as Transport Manager.

2.3 Our review showed that the FOM was not always compliant with the policy regarding the individuals authorized to use the fleet vehicles as only one of the four individuals who operates the fleet vehicles had current certification from the Island Traffic Authority (ITA). The logbooks were not faithfully or properly maintained in all instances and critical information (such as the purpose of the trip) was often omitted. The section of the logbook that captures the purpose of travel did not always reflect legitimate and official use of the vehicle. Based on the information recorded in the vehicle's logbook, it appears that the fleet vehicle was used by the FOM to travel to the University of the West Indies to attend classes, while the evidence suggests that in three instances, the fleet vehicle was being used on public holidays.

Unauthorized officers operate HoP fleet vehicles

2.4 Review of HoP records, including logbooks showed that four individuals operated its fleet vehicles and the motorbike: the two designated drivers, the courier and the FOM. While the required Island Traffic Authority (ITA) certification was presented for one driver in compliance with the RCMVP, HoP is yet to provide valid certification from ITA for the remaining driver, courier/bearer and FOM. HoP indicated that management has therefore proceeded to arrange certification for one remaining driver and the assigned bearer. However, the evidence was not presented. Review of HoP's motor vehicle records showed that the use of the fleet vehicles by the two designated drivers was reflected in the HoP logbooks. In September 2025, HoP indicated that:

*Since June 13, 2025, following legal guidance and Clerk instructions, the FOM has **ceased driving government vehicles**⁷. I am awaiting confirmation of the certification of the other driver and authorization for the vehicle to be kept overnight will be done in accordance with GoJ policy before the end of September 2025.*

⁶ FOM Job Description: manage the maintenance plan for the Parliamentary building and vehicles in the fleet, and to maintain a log of expenses, repairs and maintenance for vehicles.

⁷ HoP's emphasis.

HoP did not faithfully maintain and update Logbooks

2.5 Contrary to the RCMVP, the HoP did not faithfully maintain logbooks for the five operational fleet vehicles over the selected period (**Appendix 2**). The responsible officer(s) within the HoP did not faithfully complete the motor vehicle logbooks to always indicate details, such as the purpose of trips undertaken, supervisor's signature, mileage, speedometer readings, nature of assignments undertaken and quantity of fuel supplied to the relevant vehicles. For instance, between July 2024 to December 2024, we identified 229 instances where the purpose of travel was not recorded in the logbooks for the vehicle operated by the FOM as required by Section 5.4 (ix)(a) of the RCMVP. HoP responded in September 2025 stating that it "will ensure that logbooks are faithfully maintained, including purpose of travel, odometer readings and supervisor verification". Logbooks were not presented for seven of the vehicles that were out of service; therefore, it could not be ascertained whether these vehicles were being used for official purposes prior to being damaged or inoperable.

2.6 On September 2, 2025, the Houses of Parliament (HoP) sought to initiate disciplinary proceedings with the Office of the Services Commission (OSC) regarding issues such as the refusal to submit fleet logbooks and vehicle data. In its response dated September 8, 2025, the OSC advised that conducting investigations did not fall within its remit. The OSC further indicated that, under the Delegation of Functions, the Clerk "*may take the necessary steps to implement measures to have the relevant investigations carried out.*" Subsequently, in a letter dated September 9, 2025, the Clerk requested guidance from the Ministry of Finance and the Public Service (MoFPS) on "*the appropriate course of action in relation to the actions and/or inactions of the Facilities and Operations Manager (FOM) as cited in the Auditor General's draft report.*" According to HoP, MoFPS did not provide a response.

Fleet vehicle utilized by staff for private/personal use

2.7 Our review of the use of the 2022 Toyota Prado (5125KH) showed that the vehicle was operated by the FOM and was not always used for official duties, contrary to Section 5.4.2 of the RCMVP, which stipulates that "*The government motor vehicles should only be used for official duties; therefore, on no occasion should these vehicles be used privately*". Our analysis of logbook for the period June 20, 2024, to December 19, 2024 - a total of 183 days - showed that the vehicle was utilised by the FOM for 173 days, inclusive of weekends and public holidays. Further, analysis of the times recorded in the logbook showed that this fleet vehicle was not parked at the HoP at the end of the working day, but instead parked at the FOM's place of abode during the night on 173 occasions (**Table 2**).

Table 2: Analysis of Logbook for 2022 Toyota Prado

Description	Number of Days
Total No. of weekdays (including three public holidays)	131
Total No. of weekend days (Saturday & Sunday)	52
Review period (June 20, 2024, to December 19, 2024)	183

Source: AuGD compiled from HoP records

2.8 Section 5.4.4 of the RCMVP stipulates that government vehicles should not be retained overnight or beyond the period of the specific assignment except in special circumstances such as, where a vehicle is used to transport members of staff to and from work or for any other justified extenuating circumstances. The policy authorised the Accounting Officer to grant permission for the extenuating circumstances; however, he/she must satisfy himself of the continued safe custody of the

vehicle during these specific assignments. We saw no evidence of correspondence granting the FOM permission to use the vehicle due to any extenuating circumstances, and no evidence was presented that indicated that the Accounting Officer had conducted the necessary assessment regarding the continued safe custody of the vehicle while in the possession of the FOM at nights. HoP responded in September 2025, that *“By memo dated August 15, 2025, the FOM stated that the vehicle use was conducted pursuant to permission granted by the Clerk in recognition of extended official hours and the need for personal safety during late-night duties”*. However, the documentation was not provided.

2.9 Our review of HoP records showed that the vehicle tracking system has not been operational since May 2023. We noted only two instances where the records indicated that the vehicle was either used to transport staff to work (Monday, Sept 9, 2024) or transport staff to their place of residence (Sunday, Dec 15, 2024).

2.10 Further, our analysis of the notations in the motor vehicle logbooks, the flexible work schedule for the FOM as well as HoP’s Management responses suggested that a fleet vehicle was being used in a private capacity by the FOM to attend classes at the University of the West Indies (UWI). We identified 26 occasions wherein the vehicle logbook indicated that the FOM drove the said vehicle to the UWI (Mona) campus. In 22 of the 26 instances within the period, “The Nature of Work” section of the logbook indicated that the purpose of travel was to attend “meetings”. However, the specific purpose of the meetings was not provided. Our review of the FOM’s personnel file indicated that the FOM is a registered student at the educational institution, and flexible working hours were approved by the then Director, Corporate Services to facilitate his class schedules (**Table 3**). Further, the “meetings” hours coincided with the time in which his flexible workday would end. Our review of the logbook for the period under review also identified one instance where this fleet vehicle was operated by another driver on November 26, 2024.

Table 3 – Approved Flexible Work Schedule for the FOM

DAY	SEPTEMBER – DECEMBER 2023		JANUARY - MAY 2024	
	START TIME (am)	END TIME (pm)	START TIME (am)	END TIME (pm)
Mondays	6:30	3:00	6:30	2:00
Tuesdays	6:30	4:00	6:30	12:00
Wednesdays	6:30	2:30	7:30	5:00
Thursdays	6:30	4:00	6:30	4:00
Fridays	6:30	4:00	6:30	4:00

Source: AuGD compiled from HoP records

2.11 The logbook records for these trips were often incomplete and there were discrepancies between ending and starting odometer readings. The fleet vehicle logbooks contained designated signature slots for both the operator and the supervisor of each vehicle. However, it has been observed that in all instances where the vehicle was used by the FOM, the FOM signed as the supervisor rather than the operator. This practice effectively approves the FOM’s own use of the vehicle. Such actions raise concerns about the adequacy of controls and the segregation of duties in the management and operation of fleet vehicles, potentially leading to unauthorized or inappropriate private use of government assets. This lack of proper oversight/supervision aided the FOM’s private usage of the fleet vehicle. We saw no evidence that HoP sought and obtained the approval of the MoFPS for variation to its motor vehicle policy and related circulars.

2.12 This vehicle, previously assigned to the [then] Political Ombudsman was returned to the HoP's fleet when the Office of the Political Ombudsman (OPO), was made vacant in November 2022. The Houses of Parliament was previously responsible for several aspects of the operations of the Office of The Political Ombudsman, specifically: budgeting, accounting, finance related services, aspects of human resource management. The motor vehicle assigned to the Political Ombudsman's Office was also owned by HoP.

Operational Efficiency Reports not maintained

2.13 Section 5.4(vi) of the RCMVP requires that the operational efficiency of each vehicle is captured on the prescribed form. However, the requisite quarterly operational efficiency report for each vehicle was not prepared; therefore, HoP could not demonstrate that it is able to effectively monitor the fuel consumption rate, maintenance and repairs (including downtime), performance and accident profile of each fleet vehicle. HoP's management responded that operational efficiency reports have not been maintained due to limited manpower within the Facilities & Office Management Branch. However, our review determined that the Branch employed 11 employees, in line with its approved staff establishment (**Table 4**). HoP acknowledged the observation and indicated that:

The Clerk has directed that operational efficiency reports must be prepared quarterly starting September 2025.

Table 4 : Staff complement of the Facilities & Office Management Branch

No.	POST	GRADE	OCCUPIED	Latest ITA Certification
1	Facilities and Office Manager	GMG/AM4	Yes	July 13, 2022 – July 12, 2024
2	Stores Clerk	GMG/RIM3	Yes	NA
3	Public Utility Clerk	GMG/RIM3	Yes	NA
4	Telephone Operator/Receptionist	OPS/TO2	Yes	NA
5	Driver No.1	LMO/DR1	Yes	May 7, 2024, to May 6, 20268
6	Driver No.2	LMO/DR1	Yes	NP
7	Attendant No.1	LMO/TS1	Yes	NA
8	Attendant No.2	LMO/TS1	Yes	NA
9	Attendant No.3	LMO/TS1	Yes	NA
10	Courier	LMO/TS1	Yes	September 2, 2020 (NWA competency to operate motorbikes)
11	Groundsman	LMO/TS 1	Yes	NA

NP – Not Presented

NA – Not Applicable

Source: HoP staff records

2.14 The need for the maintenance of formal operational efficiency records is critical to inform an assessment to determine if an asset is uneconomical to operate. As of July 2025, HoP records showed that six of the seven non-operational vehicles were no longer in use and should be disposed of by way of board of survey. We noted that these vehicles have not been registered and certified for fitness as

⁸ Resigned October 6, 2025.

far back as July 2019 and May 2020, respectively (**Table 5**). When a fleet vehicle becomes uneconomical to maintain, a Board of Survey (BOS) inspection should be requested by the HoP. The MoFPS will determine if the vehicle is unserviceable and a BOS Report with findings and recommendations completed for appropriate action. HoP provided documentation, which showed that the MoFPS was contacted to undertake the required board of survey for motor vehicles in March 2025. In November 2025, HoP indicated that a formal Board of Survey request was submitted to MoFPS during September 2025 however, the documentation was not presented.

Table 5 : List of Vehicles Submitted for Board of Survey

NO.	Year	Make/Model	Registration No.	Motor Vehicle Registration (Expiration Date)	Certificate of Fitness (Expiration Date)
1	2001	Toyota Hilux Pick-up	30 2921	July 2019	May 2020
2	2001	Toyota Coaster	30 2920	March 2023	October 2022
3	2008	Toyota Hiace	30 3584	October 2020	June 2020
4	2014	Motorcycle	NP	NP	NP
5	2014	Motorcycle	NP	NP	NP
6	2014	Mitsubishi Pajero	7667 GS	August 2023	January 2023

NP – Not Presented

Source: Review of HoP motor vehicle records

2.15 In September 2025, HoP responded that “*Management is now actively engaging with the Asset Management Unit (AMU), MoFPS, to regularise the matter and will present the required BOS requests with supporting documentation no later than the end of October 2025*”.

Motor Vehicle Accident

2.16 Our review of HoP motor vehicle records showed one accident involving a 2017 Toyota Land Cruiser Prado (Reg. No. 7800HK), on July 11, 2024. The driver involved in the accident was not duly certified by the Island Traffic Authority (ITA) to operate a government fleet vehicle, in breach of RCMVP. The accident report was submitted to the Auditor General and Financial Secretary approximately 15 months after the accident occurred, on September 18, 2025, in accordance with Section 26 of the Financial Administration and Audit (FAA) Act and MoFPS Circular (No. 9 dated May 21, 2007). HoP provided the required driver's accident report, police report, evidence of submission of the accident report to the insurance company, and an estimate of repairs in compliance with Section 5.7.1 of the GoJ-RCMV Policy. Up to August 2025, there was no evidence that the HoP sought legal advice in compliance with GoJ-RCMV Policy. The HoP presented email correspondence dated September 4, 2025, to the Clerk by the Legislative Counsel, which stated that an assessment of the settlement offer, recommendation and proposed steps will be completed by September 09, 2025.

Corrective action is now being taken. The matter has been referred to the Legal Branch, which has carriage of the file, to provide confirmation of the assessor's report from the insurer and to ensure full compliance with all outstanding obligations. Management will submit the relevant proof and legal confirmation to the Auditor General and Financial Secretary forthwith.

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Part Three

Use of Government

	At A Glance		
Operational Activities	Criteria	Key Findings	Assessment Against Criteria
Credit Limit	The credit card limit must comply with MoFPS stipulation.	Limit in line with schedule within the FAA Act Financial Instructions	
Use of Credit Card	Credit Cards must be used for general purposes such as payment of subscription fees, procurement of goods and services or other business transactions for which the credit card is the mode of payment requested by the vendor or is a more efficient and economical method of payment.	HoP appropriately utilized the Government funded credit.	
Monitoring and Control	Heads of Departments must assign Credit Card Administrator (CCA) tasked with the responsibility for the monitoring and control of Government funded credit cards.	Evidence of formal appointment of CCA by current Clerk.	
	CCA must obtain all required supporting documents in respect of all credit card purchases, verify that purchases are for valid official purposes, prepare monthly reconciliation and submit quarterly report to the Accountant General on credit card operations.	Only two of the five quarterly reports were submitted to the Accountant General for the period under review.	
	The CCA must monitor the Accounts Department to ensure that all legitimate credit card payments are made in full to the bank on or before the due date thereby avoiding finance charges. Where finance charges accrue, the CCA or any officer responsible for the delay in payment shall be held liable forgoing undetected for up to five months.	HoP's failure to monitor the credit card account resulted in transfer of \$28.96 million from recurrent account to credit card account, forgoing undetected for up to five months.	
Bank Charges		HoP's failure to cancel the credit card after the former Clerk's retirement resulted in bank fees totaling US\$70.84.	
 MET the criteria	 Partially met		 Did not meet the criteria

In this PART we sought to determine whether HoP's management of its official credit card conformed with the FAA Act (Instructions), guidelines issued by the Ministry of Finance and the Public Service (MoFPS) and best practice⁹. The use of the government funded credit card was examined due to information received by the AuGD alleging mismanagement and/or misuse. The allegation relates to transactions by the current credit cardholder; however, issues relating to the cancellation of the credit card to the former Clerk were examined.

⁹ Section 5.12.3 [Types of Government Funded Credit Cards] of the FAA (Instructions) states that “(i) Credit cards shall be of two types: (a) General Credit Cards (GCC) – issued for general purpose such as payment of subscription fees, payment of goods and service or other business transactions for which credit card is the mode of payment requested by the vendor or is a more efficient and economical method of payment. (b) Individual Credit Cards (ICC) – issued to authorized persons to include Ministers of Government, Permanent Secretaries, Heads of Departments and Chief Executive Officers.”

By way of correspondence dated May 20, 2025, the MoFPS wrote to the HoP outlining its concerns regarding non-compliance with guidelines for the use of the government funded credit card, directed the suspension of the use of the credit card and requested a report on the operations of the credit card issued to the HoP. HoP submitted a response to MoFPS dated September 24, 2025 on its SOP for requesting and issuing Per Diem, a verification of the reversal of the erroneous transfer of US\$177,109.37 to the credit card as well as the use of the credit card for the period December 2024 to March 2025. HoP maintains a General Credit Card (GCC) as provided for under section 5.12.3 of the FAA Instructions, which authorizes its use for general purposes such as payment of subscription fees, procurement of goods and services or other business transactions for which the credit card is the mode of payment requested by the vendor or is a more efficient and economical method of payment.

HoP's Failure to Monitor the Credit Card Account Resulted in a Transfer Of \$28.96 Million to the Credit Card Account, Going Undetected for up to Five Months.

3.1 HoP by way of correspondence dated January 28, 2025, requested that the “*Recurrent Expenditure Account be debited with the Jamaican equivalent of One Hundred Eighty-One Thousand Twenty-Six Dollars and Seventy-Three Cents (\$181,026.73)10 and be credited to the USD Scotiabank MasterCard Account*”. On January 29, 2025, The Accountant General’s Department (AcGD) transferred \$181,026.73 to HoP’s current account for reimbursement of expenditure related to the government funded credit card incurred for the period. However, the bank withdrew \$28.96 million from the recurrent account on January 31, 2025, and credited the credit card account with US\$181,026.73, which represents the Jamaican dollar equivalent. HoP previously made a payment of US\$1,299.87 on January 27, 2025, towards the outstanding balance of US\$2,660.84. We saw no evidence that the CCA queried the transaction as part of the review and monitoring responsibilities.

3.2 HoP requested a correction of the transaction by way of correspondence to the bank dated May 28, 2025. We noted that the bank corrected the error on June 18, 2025, five months after the alleged erroneous transaction, by way of a credit balance refund of US\$177,109.37, which was lodged to HoP’s recurrent account. This overpayment on the credit card raised questions regarding the regular monitoring function over the credit card as stipulated by Section 5.12.9(b) of the FAA (Regulations), which required the preparation of monthly reconciliations between the amounts claimed by the bank for payment and the bills/sales drafts, etc., submitted by the cardholder. Further, HoP did not present any evidence to indicate that the CCA conducted the requisite monthly reconciliations. The need for proper review is essential given the negative balances reflected on the credit card statements, in a context where 40 transactions totalling US\$11,377 were made from February 2025 to May 2025 (**Appendix 3**).

Management has conducted due diligence into the sequence of events surrounding the erroneous debit to the Houses of Parliament's account. Based on the Principal Finance Officer's review and supporting documentation, the following timeline is provided:

- *On January 28, 2025, the then Principal Finance Officer (PFO) issued a letter to the [name of financial institution redacted] (submitted on January 30, 2025) requesting that the Jamaican*

10 HoP emphasis.

equivalent of US\$181,026.73 be debited from the Houses of Parliament's bank account and credited to a USD [name of Financial Institution redacted] Card. On January 31, 2025, the bank attempted to verify this instruction with the PFO and other account signatories (now no longer employed at the entity). While the PFO later confirmed availability for discussion, no further follow-up was made by the bank at that point.

- *Upon assuming duties on April 1, 2025, the current PFO experienced delays in obtaining access to the Houses of Parliament's online banking platform, which slowed the review of historical transactions.*

On May 6, 2025, the PFO identified an unauthorized debit of J\$28,955,225.46. Immediate written queries were sent to the bank seeking documentary evidence of the transaction, with no corresponding internal records found. This discovery preceded the MOFPS instruction f [sic] May 20, 2025, regarding the cancellation of the credit card.

Review of credit card statements from December 3 -December 23, 2024, to May 23 – June 23, 2025, showed 65 transactions with total expenditure of US\$14,279.68. Credit card balances were fully repaid within the designated time frame. These transactions covered among other items lunch and refreshments for meetings, payments for software subscriptions, airline tickets overseas accommodation.

Credit Card Terminated Approximately Two Months After Retirement of the Assignee

3.3 The MoFPS approved the operation of a government funded credit card assigned to the then Clerk in January 2023 and the current Clerk in October 2024. HoP requested termination of the credit card issued to the former Clerk to the Houses of Parliament on June 7, 2024, approximately 2 months after the officer retired on April 6, 2024. This is in breach of the FAA Act (Financial Instructions) which states that "*Government Funded credit cards must be terminated immediately when the authorized card holder: dies, resigns, retires, is dismissed or is separated from office in any other way.*"¹¹ Our review of the credit card statements for the period March 22 - April 22, 2024 to May 22 - June 24, 2024, showed that HoP incurred late payment fee of US\$70.84. This situation resulted from the failure of the Corporate Services Director (CSD) to comply with the instructions of the Clerk to cancel the card and the inadequate oversight by the Credit Card Administrator to effectively monitor the credit card account to ensure that outstanding balances are paid in a timely manner, in accordance with Section 5.12.9(iii) of the FAA (Instructions)¹². By way of memorandum dated April 5, 2024, the then Clerk

¹¹ Section 5.12.11(iii)(a)(e)

¹² Credit Card Monitoring and Control. The CCA must :-(a) obtain from cardholders all bills, sales draft, invoices, statements, transaction receipts etc. in respect of all credit card purchases and shall check same to ensure that the purchases are for valid official purposes.(b) prepare monthly reconciliation between the amounts claimed by the bank for payment and the bills/sales drafts etc. submitted by the cardholder.(c) Monitor the Accounts Department to ensure that all legitimate credit card payments are made in full to the bank on or before the due date thereby avoiding finance charges. Where finance charges accrue, the CCA or any officer responsible for the delay in payment shall be held liable for payment of such charges.

informed the Director of Corporate Services that the assigned credit card had been returned to the custody of the Secretary to the Clerk.

3.4 Review of HoP records revealed that the termination of the credit card was actioned after instructions from the Accountant General's Department by way of email correspondences dated April 11, 2024. On April 11, 2024, in response to HoP's correspondence, the Accountant General's Department indicated that there was an existing credit card issued to the former Clerk, which has not yet been cancelled. The cancellation is required before HoP can commence the application for a new credit card for the current Clerk. The HoP's correspondence referred to in the AcGD's correspondence was not presented for review. By way of memorandum dated April 17, 2024, the Clerk instructed the CSD to take steps to cancel the credit card assigned to the former Clerk's card. However, no evidence was presented that the CSD acted on this instruction and informed the Bank to cancel the card. The CSD by way of correspondence dated June 07, 2024, to the Bank requested that the credit card in the name of the former Clerk be cancelled with immediate effect as the cardholder has retired from the public service and advised that all outstanding balances have been cleared. In September 2025, the Clerk responded that,

As the Accounting Officer, it is my considered view that all reasonable steps were taken on my part to ensure compliance with the FAA Instructions and to secure the timely termination of the card. The delay arose from a lapse in oversight within the Corporate Services Division, specifically the failure of the then CSD to execute the directives given. There was no intent on the part of management to disregard regulatory obligations, and corrective actions have since been taken to reinforce accountability, including clearer assignment of responsibilities and enhanced monitoring of card administration.

HoP Did Not Faithfully Submit the Required Quarterly Reports

3.5 As depicted in Table 6 below, HoP did not faithfully submit the required quarterly credit card reports to the AcGD in contravention of the FAA Act (Financial Instructions). Review of the quarterly credit card reports for the seven quarters from the second quarter of financial year 2023/24 (October 2023) to June 2025, showed that HoP prepared five quarterly reports. Only two of the reports were submitted to the Accountant General's Department. HoP indicated that the third quarter report for 2024/25 was submitted by email on January 29, 2025, by then PFO. However, the documentation was not presented for our review. The two quarterly reports (January to March 2024-25 and April to June 2025-26) were submitted to the AcGD, after the prescribed period by 40 days and 3 days respectively. As at September 30, 2025, the remaining five quarterly reports remained outstanding, with delays ranging from 302 to 427 working days, in breach of the submission deadlines prescribed by the FAA Financial Instructions¹³. Also, the April-June 2024 quarterly reports prepared bore no evidence that all the required signatories (CCA, Clerk or the Principal Financial Officer) were affixed.

¹³ Section 5.12.9(iii)(d) of the FAA Act Instructions.

Table 6 : Quarterly Credit Card Reports

Years	Quarter	Prepared by CCA	Certified by Accounting Officer/Clerk	Approved by DF/PFO	Date Submitted to AcGD	Deadline for Submission	Lapsed Time (working days)
2025-26	April-June	July 23, 2025	July 23, 2025	July 23, 2025	July 23, 2025	July 18, 2025	3
2024-25	January- March	Unsigned	June 17, 2025	June 17, 2025	June 17, 2025	April 22, 2025	40
	WACC	WACC	WACC	WACC	WACC	WACC	WACC
	WACC	WACC	WACC	WACC	WACC	WACC	WACC
	April-June*	Not Presented	Not Presented	Not Presented	NS	July 18, 2024	302
2023-24	January- March	May 30, 2024	May 31, 2024	May 31, 2024	NS	April 19, 2024	366
	October- December	May 30, 2024	May 31, 2024	May 31, 2024	NS	January 19, 2024	427

WACC – without active credit card

NS – evidence of submission to Accountant General's Department not presented to the AuGD.

*- unsigned quarterly report presented

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Part Four

Renovation Works

 At A Glance			
Strategic Objectives	Criteria	Key Findings	Assessment Against Criteria
Strategic Focus	Needs assessment to inform procurement plans and budgetary allocation for funding approval.	Air conditioning purchases and renovation works were not included in procurement plan or annual budget.	
Advertisement	Advertise the procurement opportunities to receive the best possible market value.	Direct contracting, instead of limited tendering was employed for the procurement of AC units. Inconsistencies were identified in the advertisement dates and submission deadlines for the procurement process over the renovation works.	
Selection of Contractor	To ensure transparency and fairness, we expect HoP to evaluate the bids/proposals against criteria outlined to prospective bidders and in line with GoJ regulations.	HoP made unauthorised modification to the bid submission period, bid price (by way of discount of \$1 million).	
Contract Award	Signed contracts outlining the terms and conditions should be entered into by both parties before work commences to protect the parties' interest.	The renovation contract was signed after the works were completed, and the required performance bond, retention and liquidated damages clauses were not included in the contract agreement to protect HoP interests. Also, the air-conditioning procurement was executed without a formal contract, warranty, or purchase order.	
Variation	We expect variations to the original scope of work to be properly approved before implementation.	HoP commenced variation works without the requisite prior approvals from the Accounting Officer.	
 MET the criteria	 Partially met		 Did not meet the criteria

In this PART we sought to determine whether the procurement and contracts management practices relating to renovation works of the member's lounge and purchase of air-conditioning equipment, accorded with applicable laws, regulation, guidelines and good practices, to attain value for money. This is in response to allegations of procurement breaches regarding the circumvention of GoJ's procurement guidelines in relation to the procurement of goods and works by HoP.

No Budgetary Provision Allocated for Renovation of Members' Lounge

4.1. HoP entered into an agreement with a contractor for \$24.407 million in October 2024 for renovation of the members lounge “*to facilitate dining by the members, mainly when meetings of the Senate and Lower House are held at Gordon House.*” The works being procured were divided into four categories: demolition works, joinery and hardware, finishes, electrical and air-conditioning (AC) installation. This contracted amount accounted for approximately 33 per cent of the total allocated budget for capital expenditure of \$73.85 million for the 2024-25 financial year¹⁴. However, there was no indication that the appropriate budgetary provision was made to accommodate this public expenditure. HoP responded that:

The evidence now on record confirms that the payment related to the renovation were charged to the Consolidated Fund (Head 1000) under Object 25- Use of Goods and Services. This payment was effected by the former PFO, {name redacted} The current (Acting) PFO, {name redacted}, upon subsequent review, has indicated that the correct object classification for these expenditures should have been Object 32 – Capital Expenditure, consistent with the nature of the renovation works. The Acting PFO further clarified that this will be appropriately regularised through the necessary accounting adjustments, ensuring proper alignment between expenditure classification and the nature of the works undertaken.

4.2. HoP is yet to present the required virement approved by the Accounting Officer, in accordance with Section 3.7(ii) of the FAA Act (Financial Instructions)¹⁵ Additionally, due to the non-submission of Appropriation Accounts for the 2024-25 financial year, we were unable to determine if the expenditures exceeded the approved budget. Our 2024 Annual Report noted that HoP had not submitted Appropriation Accounts for the six years from 2018-19 to 2023-24. This continued non-submission constitutes a breach of the Financial Administration and Audit (FAA) Act.

4.3. The GoJ's procurement process requires each procurement activity to be based on the assessed and prioritised need for the renovation activity, documented in a Procurement Plan to inform its annual budget. However, HoP's procurement plan and annual capital expenditure budget for 2024/25 did not include this activity. Our review of the procurement plans for the period under review identified a single instance in fiscal year 2023/24, which included a line item for the "Renovation of the Members Lounge and Generator's Room," with an estimated cost of \$1.3 million. In September 2025, HoP responded that the lounge required urgent refurbishment to ensure that the area met acceptable health and safety standard; however, the documentation regarding the health and safety issues, which necessitated the need for the procurement activity was not presented. The Clerk responded that:

Upon taking office, a serious health and safety issue was observed in the Members' Lounge due to its severely dilapidated condition. This presented not only operational and reputational challenges but also posed a significant risk to the well-being of Members and staff. The area required urgent refurbishment to ensure it met acceptable health and safety standards. Given these circumstances, a decision was taken to proceed with the renovation to complete the work in a timely manner.

¹⁴ Object 32 – Fixed Assets (Capital Goods)

¹⁵ Section 3.7(ii) of the FAA Act Instructions: Accounting Officers may, where necessary, authorize reallocation within other components of the Recurrent Budget.

Based on the Bill of Quantities, HoP utilized the correct procurement methodology in advertising the procurement opportunity on the Government of Jamaica Electronic Procurement (GoJeP) platform on August 13, 2024, utilising the national competitive bidding methodology. HoP presented a copy of the advertisement that was placed in the newspaper on Saturday August 17, 2024, which indicated a deadline for submission of bids 'no later than Monday, August 19, 2024, at 10:00 am'. The advertisement also stated that clarifications must be submitted on or before Friday, August 16, 2024. HoP also submitted an invitation to bid advertisement for the renovation works, which indicated a deadline of Monday, September 2, 2024, at 3:00 pm. Bidder No. 2 and Bidder No. 3, the two lowest bidders, did not submit bid security and Bidder No. 3 did not provide evidence of reference; therefore, both bidders were deemed non-responsive. Bidder No. 1 provided the bid security in compliance with Section 23.1 (Bid Security) of the Invitation to Bidders document¹⁶ (**Table 7**).

Table 7: Summary of Bids

Supplier	Date bid received*	Bid amount (\$)	Evaluation Committee Recommendation
Bidder No. 1	August 20, 2024	25,407,000	Recommended bidder
Bidder No. 2	August 20, 2024	21,094,000	Deemed non-responsive due to absence of bid security
Bidder No. 3	August 19, 2024	19,479,000	Deemed non-responsive due to absence of bid security/evidence of reference

*Tender Opening Record signed by Procurement Director (Acting) and dated August 20, 2024.

Source: AuGD's Analysis of Information provided by HoP

Hop Allowed Modification to the Original Bid Price By Way Of Discount, Contrary To GoJ Procurement Guidelines

4.4. HoP's sought and obtained approval for discount from the Contractor on the same day of the evaluation committee meeting. By way of correspondence dated August 23, 2024, to the Contractor, the Director of Public Procurement (Acting) requested "*an adjustment by way of a discount to the costing presented at bid submission. This is in order to facilitate the planned budget for the works to be done on the named project*". The Contractor responded on the same day by way of letter accepting the offer of a discount of \$1 million; thereby reducing the bid price to \$24.407 million. Thereafter, the Evaluation Committee recommended that the contract be awarded to the Contractor for the renovation of the Members' Lounge for \$24.407 million.

4.5. HoP's modification to the original bid price by way of discount is contrary to the instruction to bidders and the GoJ Procurement guidelines. Section 28.5 of the Instruction to Bidders stated that "*after the bid submission deadline, the withdrawal or modification of the bid will result in the forfeiture of the bid security and rejection of the bid*". Further, the GoJ Procurement guidelines specify that bidders are allowed to submit modifications to their original bid, prior to the bid opening, and any modifications and withdrawals received after the deadline shall not be opened. The guidelines stipulates that discounts should be announced and recorded at the opening; such discounts not disclosed at the time at Bid Openings cannot be considered during the evaluation process (**Table 8**). Review of HoP's records, including the certificate of completion submitted by the quantity surveyor

¹⁶ The bidder shall furnish as part of its bid, the bid security, if required, as **specified in the BDS**.

showed that the discount was then applied to the provisional sum as allowed by the GoJ's procurement guidelines¹⁷.

4.6. To ensure transparency and fairness, we expected HoP to evaluate the bids/proposals against criteria outlined to prospective bidders on GoJeP platform, public advertisement and invitation to quote. Section 35 of the Public Procurement Act (2015) requires public bodies to evaluate bids based on criteria outlined in the bidding documents. The Section states that "*In evaluating bids and determining the successful bid, the procuring entity shall—use only those criteria and procedures set out in the bidding documents; apply those criteria and procedures in the manner disclosed in such documents; and not apply criteria or procedures that are not authorized under or pursuant to this Act.*"

Management acknowledges the Auditor General's observation that the procurement branch engaged the responsive contractor for a post-bid discount of \$1 million. We recognize that this adjustment, though intended to align the project within budget constraints, was inconsistent with the Government of Jamaica's (GOJ) Procurement Guidelines and the Instructions to Bidders, which clearly prohibit modification of bids after submission and restrict the application of discounts to those declared at the bid opening.

It is further acknowledged that the action taken by the Director of Public Procurement to request a discount was outside the scope of the authority provided under the procurement framework. While the intent was to safeguard the project's financial feasibility, we accept that the approach was procedurally incorrect and inconsistent with the stipulated legal and regulatory framework.

Table 8: Analysis of Bids

GOVERNMENT OF JAMAICA HANDBOOK OF PUBLIC SECTOR PROCUREMENT PROCEDURES [VOLUME 2 of 4 PROCEDURES FOR THE PROCUREMENT OF GOODS, GENERAL SERVICES & WORK]		Audit Verification	Results
Ref.	Section Details		
OPENING PROCESS			
A8.6.1(a)	Bids, modifications and withdrawals received after the deadline shall not be opened	Modification by way of discount requested and accepted on August 23, 2024, four days after the bid submission deadline (August 19, 2024)	–
A8.6.1(d)	The Bidders' names, bid withdrawals or modifications; bid price; discounts; alternatives; and the presence or absence of requisite bid security, should be announced and recorded at the opening (Form # 3)	Discount not recorded at the opening of the bid.	–
A8.6.1(f)	It is important for all discounts and alternatives to be read aloud. Bid prices and discounts which are not read aloud at Bid Openings cannot be considered in the subsequent evaluation.	No evidence presented.	–
MODIFICATIONS AND DISCOUNTS			
A8.12.2.3	In accordance with the Bidding Documents, Bidders are allowed to submit modifications to their original bid, prior to the Bid Opening. The impact of modifications should be fully reflected in the examination and evaluation of the bids. These modifications may include either increases or discounts in the bid amounts that reflect last-minute business decisions. Accordingly, the original bid prices should be modified at this point in the evaluation.	Discount requested by HoP after the bid opening	–

 Met



Partially met



Not met

Source: AuGD Analysis of GoJ Procurement Handbook

4.7. Review of the procurement committee endorsement form reflected that Bidder No. 1 was recommended to be awarded the contract for \$24.407 million for the renovation of the member's lounge based on restricted bidding procurement methodology. The procurement committee

¹⁷ Section A8.12.2.3 (MODIFICATIONS AND DISCOUNTS) states that "*Any discount expressed in percentage terms shall be applied to the appropriate base specified in the bid and shall be verified if it applies to any provisional sums.*"

endorsement form was endorsed by three voting members and the chairperson of the procurement committee on August 28, 2024, and August 29, 2024, respectively.

4.8. We identified conflicting information as to the procurement methodology utilized for the renovation works. The GoJeP platform, which is accessible to prospective bidders, indicated Open - National Competitive Bidding (NCB), procurement committee endorsement form specified restricted bidding procurement methodology and the bid evaluation report indicated that it was based on an emergency in accordance with section 1.1.5 of the GoJ's Procurement Guidelines (Vol 2) via the NCB method on the GoJeP website. The Clerk of the HoP approved the procurement opportunity to the Contractor for \$24.407 million on August 29, 2024. HoP indicated that,

The reference to "Restricted Bidding" on the Procurement Committee's Endorsement Form, and the emergency citation in the Evaluation Report, were inadvertent administrative errors in documentation. These did not alter the process followed or compromise the competitive nature of the procurement. The process was open to all qualified bidders in accordance with the stipulations of the GOJ Procurement Guidelines.

Works Commenced Without Formal Contract in Place

4.9. Our analysis of the procurement records indicated that the contract agreement was signed after the works had been substantially executed. We expect HoP to enter into signed contractual agreement outlining the terms and conditions that should be entered into by both parties before work commences to protect the government's interest. The contract for \$24.407million was signed in October 2024 and the specific day was not indicated. As reflected on the contract, work was scheduled to commence on September 1, 2024, and end by October 14, 2024. However, our review of the Quantity Surveyor's report indicated that the work commenced on September 1, 2024, and was completed on October 4, 2024, with payment made in November 2024 totalling \$20.5 million¹⁸. Also, our review of the procurement committee minutes for November 2024 showed deliberation regarding this procurement, highlighting concerns regarding work commencing without formal contract in place.

Management acknowledges the Auditor General's findings that the formal contract for the renovation of the Members' Lounge was signed after substantial works had already commenced, and that certain protective provisions such as performance security, retention, and liquidated damages clauses were not included in the final contract.

4.10. We expect that bidders submit the requisite performance bond in accordance with the procurement guidelines to minimise the exposure to financial risk in the event that the contractor failed to perform satisfactorily. Review of Instruction to Bidders documents submitted to prospective bidders stipulates that performance security must be provided to HoP within 28 days of receipt of the letter of acceptance to the successful bidder and that failure to provide the security shall constitute sufficient grounds for annulment of the award and forfeiture of the bid security¹⁹. However, the required performance bond was neither considered in the evaluation of the bidders nor included as a term of the contract agreement to protect government's interests. Also, the required retention and liquidated damages clauses were not included in the contract agreement to protect HoP interests. The HoP responded that:

¹⁸ Inclusive of contractor levy payment of \$0.4 million.

¹⁹ Section 49 of the Instructions to Bidders document.

With respect to performance security, Section A7.6.2 of the Government of Jamaica's Handbook of Public Sector Procurement Procedures provides that performance security may be required for contracts valued above \$15 million. In this case, however, the requirement was not included in the bidding data sheet or the bidding documents and therefore was not factored into the evaluation or incorporated into the final agreement. Management 'acknowledges this as a procedural lapse.

HoP Approved Variation Works Subsequent to the Completion

4.11. Our analysis of the quantity surveyor's report (October 29, 2024) showed that variations were due mainly to the decision to install quartz counter, supply three instead of two air conditioning units, affix and paint gypsum ceiling instead of dismantling existing ceiling, encasement works to receive panel instead of gypsum wall encasement for planter boxes and walls. In accordance with Section 1.5 of the GoJ's procurement guidelines, we expect variations to the original scope of work to be properly approved by the Clerk of HoP or authorised officer in writing, prior to implementation²⁰. However, HoP did not provide any documentation evidencing that the variation works were formally approved, prior to commencement of additional works, in accordance with the guidelines. Our review of the variation order dated September 30, 2024, indicated that HoP proposed the variation works on October 31, 2024, while practical completion of the works was on October 4, 2024, which suggests that the variation works were formally approved after the works had been completed. In September 2025, HoP responded:

Going forward, all variation works must be supported by written approval from the Clerk or Accounting Officer prior to commencement, in keeping with Section 1.5 of the GoJ procurement Guidelines. Any deviation from this procedure will be escalated to the Procurement Committee for immediate review.

4.12. HoP approved net variations of \$0.3 million representing additions of \$6.4 million and omissions of \$6.8 million; however, \$1.06 million was included in the variation omissions to reflect deduction from the provisional sum, instead of a decrease in the scope of works as required by contract agreement, procurement guidelines and best practice (**Table 9 & Appendix 4**). HoP did not provide evidence of the specific works omitted, limiting the ability to assess whether the variation represented an actual change in renovation works. Further, utilising the provisional sum appears improper, as it reduced the contract value without changing the scope of the original works. Since the scope remains unchanged, the deduction from the provisional sum would not constitute a valid variation under the contract procedures. The GoJ's procurement guidelines refer to variation as a change to the deliverable(s) under a contract caused by an increase or decrease in the scope of works to be performed, amount/type of goods to be supplied or services to be provided and shall be specific to the specific contract²¹.

²⁰ Section 1.5 (APPROVAL REQUIREMENTS FOR CONTRACT VARIATION) of the GOVERNMENT OF JAMAICA HANDBOOK OF PUBLIC SECTOR PROCUREMENT PROCEDURES VOLUME 2 of 4 PROCEDURES FOR THE PROCUREMENT OF GOODS, GENERAL SERVICES & WORK), stated that the "*Head of the Procuring Entity shall give prior written approval for all contract variations. No other Public Officer or project consultant shall approve the variation of a contract unless the Head of the Procuring Entity gives him/her written authorization to do so. Notwithstanding any delegation of authority, the Head of the Procuring Entity remains solely accountable for contract variations.*"

²¹ Section 1.4 (VARIATION) of the GOVERNMENT OF JAMAICA HANDBOOK OF PUBLIC SECTOR PROCUREMENT PROCEDURES VOLUME 2 of 4 PROCEDURES FOR THE PROCUREMENT OF GOODS, GENERAL SERVICES & WORK).

Table 9: Analysis of Contract Variation (Additions and Omissions)

Variation	Description – variation order	Sub-Total (\$)	HoP Total (\$)	AuGD Total (\$)
Addition	Install quartz counter, supply three air conditioning units, affix and paint gypsum ceiling, works to receive panel wall encasement for planter boxes and walls and additional plumbing works.		6,418,500.00	6,418,500.00
Omission	Supply two air conditioning units; dismantle existing ceiling; gypsum wall encasement works for planter boxes and walls.	(5,698,000.00)		(5,698,000.00)
	Include a provisional sum of \$3 million to be expended by the project manager, for electrical works including rewiring, conduits, trunking, outlets and provisions for data, all that specified.	(1,064,895.50)	(6,762,895.50)	-
Net Variation			(344,395.50)	720,500

Source: AuGD's Analysis of approved Variation Order # 1

4.13. Review of records showed that the QS (Quantity Surveyor) and the HoP certified the works as satisfactorily completed on October 4, 2024, and October 31, 2024, respectively. However, our analysis showed a difference of \$2.13 million between revised works and the certified works (**Table 10**).

4.14. HoP indicated that,

Management has determined that the matters highlighted, especially the treatment of provisional sums and the \$2.13 million discrepancy, require further investigation. This will include a reconciliation of the QS's report, the certified works, and the payment records to establish the basis for the variance and is under active review.

Table 10: Comparative Analysis of Contract Variation (revised versus certified works)

Details	HoP (\$)	AuGD (\$)
Planned Works (net of contingency and discount)	23,407,000.00	23,407,000
Variation		
Additional works	6,418,500.00	6,418,500.00
Omission- deducted works	(5,698,000.00)	(5,698,000.00)
Omission- provisional sum	(1,064,895.50)	-
Net Variation	(344,395.50)	720,500
Revised works Sum	23,062,604.50	24,127,500.00
Works Certification		
Certified works (as per certificate of completion)	20,928,584.50	20,928,584.50
Difference (Uncertified works)	2,134,020.00	3,198,915.50

Source: AuGD analysis of HoP data

4.15. As a result of not including retention clauses in the contracts, HoP did not withhold any retention amounts to protect its interests in the event that defects are identified during the 12-month

defects liability period²². We expect that the required 10 per cent retention money would be deducted from payments made for all work certified in accordance with GoJ's procurement guidelines²³. In September 2025, HoP responded that,

Management acknowledges the omission of retention clauses from the contract documentation. This was a serious oversight. Effective immediately, all procurement and contract management staff will be required to use a standardized contract template vetted by Legal Counsel to ensure that performance security, retention, and damages clauses are consistently included.

Renovation works not reported to Integrity Commission (IC)

4.16. Information pertaining to this procurement was not reported to the Integrity Commission (IC), thereby contravening the reporting obligations established under Section 51(1)(a)(i) of the Integrity Commission Act (ICA), which requires public bodies to submit information regarding the award of contracts. HoP's failure to report this procurement constitutes a violation of these statutory reporting requirements. We noted emails from as far as February 2023, where HoP enquired with the Integrity Commission about gaining access to the Web Portal for Quarter Contract Award (QCA) and Contract Cost Overruns and Variations. However, after a subsequent email sent on August 8, 2023, we saw no further evidence of HoP's action to address the issues surrounding access to the portal.

Procurement Planning

4.17. We also sought to assess whether HoP has a structured process for identifying needs and planning for procurement activities. This process typically begins with establishing clear strategic and operational objectives, defining procurement goals, requirements, and specific targets. It then involves developing comprehensive procurement plans that detail strategies, timelines, and budgets to guide the procurement activities effectively. Strategic planning is essential for guiding the operational plan, which determines procurement requirements and ultimately leads to the development of a comprehensive procurement plan.

4.18. To this end, we requested HoP's strategic and operational plans, needs assessments, and procurement plans covering the period from 2023-24 to 2024-25. The HoP developed a procurement plan to guide purchase, inform the annual budget, and allow for streamline cash flow for each financial year (**Table 11**). However, the operational plans and draft appropriation accounts were not submitted. For the period 2018-19 to 2023-24, five Appropriations Accounts remain outstanding.

²² Certificate of completion document (defects liability period of 12 months) duly signed by quantity surveyor, HoP and the Contractor.

²³ Section (A7.6.5 RETENTION) states that “*for works contracts, the Procuring Entity shall retain from each payment due to the contractor, the portion of retention stated in the Contract Data until the completion of the works or the satisfactory delivery/installation of major procurement items. The Procuring Entity shall withhold no more than ten percent (10%) of the contract price for the duration of the Defects Liability or Service Guarantee Period, as per the contract documents.*”

Table 11: Key Strategic Documents required by the FAA Act

Year	Strategic Plans	Operational Plan	Needs Assessment	Procurement Plan			Budget	Appropriation Accounts
	Prepared	Prepared	Prepared	Prepared	Approved By HoP	Date Approved	Approved by HoP	Prepared
2024-25	Yes	NP	NP	Yes	NP	NP	NP	NP
2023-24	Yes	NP	NP	Yes	NP	NP	NP	NP

Non-submission of the Quarterly Contract Award Reports to Integrity Commission

4.19. The Houses of Parliament did not submit the required Quarterly Contract Award (QCA) Reports to the Integrity Commission, in breach of the Integrity Commission Act, 2017,²⁴24. The Integrity Commission requires Procuring Entities, on a quarterly basis, to provide the details of contracts awarded above \$0.5 million within one (1) calendar month. In March 2025, we requested the QCA reports for calendar year 2025. HoP responded stating “*Please be advised that attempts have been made to gather the requested Quarterly Contract Award Reports submitted to the Integrity Commission for the period January to December 2024. However, the Director of Public Procurement has informed us that the Houses of Parliament does not have access to the Integrity Commission's portal to submit the QCA Reports. As a result, no reports have been submitted.*” Section 43 of the Integrity Commission Act, 2017, details the extent of legal action that can be instituted against the head of entity, and the penalties range from the imposition of fines to custodial sentences. QCA report is a statutory requirement and constitutes a crucial component of the country's anti-corruption framework, aimed at promoting transparency and accountability in government procurement.

Air-conditioning Equipment and Other Items - \$3.2 million

4.20. HOP acquired 16 air-conditioning units at a cost of \$3.2 million. This cost covered condensers, evaporators, installation (labour and material) and transportation costs (**Table 12**). We found weaknesses in the needs assessment, selection and approval process, recording and identification of assets.

Table 12: Air-conditioning Equipment

No.	Location	Description	Payment \$
1	Clerk's Office	18,000 BTU	\$185,723.97
2	Deputy Clerk's Office	18,000 BTU	\$145,877.30
3	Executive Secretary to the Clerk	12000 BTU	\$168,718.30
4	Passageway - Admin Block Unit 1	18000 BTU	\$145,877.30
5	Passageway - Admin Block Unit 2	24000 BTU	\$226,877.30
6	IT Department Unit 1	18000 BTU	\$145,877.30
7	IT Department Unit 2	18000 BTU	\$145,877.30
8	Opposition Conference Room	24000 BTU	\$268,007.24
9	Lobby	24000 BTU	\$264,001.47

²⁴ Section 51(1)(a)(i) of the IC Act.

No.	Location	Description	Payment \$
10	Registrar's Office	12000 BTU	\$201,901.47
11	Orderly's Lounge	24000 BTU	\$282,323.97
12	Police Post	24000 BTU	\$268,007.24
13	Final Accounts Manager's Office	12000 BTU	\$205,907.24
14	Tuck Shop	18000 BTU	\$183,001.47
15	Internal Audit Section	18000 BTU	\$183,001.47
16	Attendants Room - JMEA Building	12000 BTU	\$205,907.24
			\$3,226,887.58

Source: AuGD's compilation of information provided by HoP

Procurement Of Air-Conditioning Was Not Informed by Proper Needs Assessment

4.21. Review of HoP's records indicated that “*an assessment was done, and it was identified that 14 air-conditioning units are in need to change*”. However, this assessment was not provided to evaluate HoP's justification of the procurement need, to inform procurement plans and budgetary allocation for funding approval. HoP did not provide any analysis including formal board of survey by the MoFPS and the expected savings that informed its decision to replace the air-conditioning equipment. By way of memorandum dated March 18, 2023, the Facilities and Operations Manager (FOM) wrote to the Clerk seeking approval for the invoices to be paid. The Clerk approved the request on March 20, 2025.

HoP acknowledges that the memorandum submitted by the FOM did not satisfy the requirements for a formal needs assessment as required under the Public Procurement Act and FAA Instructions. The absence of a documented assessment means that the procurement cannot be fully demonstrated to have been informed by adequate technical or financial justification.

The Clerk approved payment on March 20, 2025, after the fact, based on the information presented in the FOM's memorandum. The Clerk did not approve or authorize the initial procurement decision; the responsibility for procurement justification and approval resides with the designated procurement and technical officers.

Procurement Plan and Budgetary Allocation

4.22. Review of HoP's 2024/25 procurement plan detailed the replacement and upgrade of central air condition unit in the Chamber for an estimated sum of \$30 million with a projected contract award and delivery dates of June 2024 and August 2024, respectively. However, this procurement activity was not undertaken.

4.23. Instead, the FOM committed the HoP to capital expenditure of \$3.2 million, prior to obtaining approval from the accounting officer, based on our comparison with the supplier invoice dates (March 4, 2025, to March 20, 2025) and the request and subsequent approval by the Accounting Officer on March 18, 2025, and March 20, 2025, respectively (**Table 13**)

4.24. In September 2025, HoP indicated that;

Please be advised that the Clerk's involvement was limited to:

- Participation in preliminary discussions with ATL regarding the central AC replacement, generators, and energy efficiency considerations.*
- Subsequent approval of payment upon receipt of invoices, which was presented by the Facilities and Operations Manager (FOM). For the avoidance of doubt, this approval was strictly post-facto based on the understanding that due process had been observed by the responsible officer.*

Table 13: Analysis of the Authority to Commit Public Funds

Ref.	FAA (Instructions) Section Details	Expected Outputs	Audit Verification	Results
Authority to Commit Public Funds				
5.8.2 (i)	Accounting Officers shall in writing authorise appropriate accountable officers to commit public funds up to the level of expenditure stated in the letter of assignment.	Approval letter from Clerk of the HoP	Not presented	✗
5.8.2 (iv)	Copies of each letter of authorization or any revocation or amendment to such authorization must be submitted to the Principal Finance Officer/Head of Accounts and the Human Resource Director/Manager who shall note same and place on the officer's personal file.	Authorisation letter – included in personal file	Not seen	✗
5.8.2 (v)(a)	Public officers shall not commit the Government to any expenditure unless he/she has: (a) been authorized in writing by his/her Accounting Officer/ or Head of Department; and	Authorisation letter	Not presented	✗
5.8.2 (v)(b)	advised in writing by the Commitment Control Officer, that funds were provided and are available for the specific purpose of the proposed expenditure.	Commitment control office verification letter	Not presented	✗
✓ Met ⚠ Partially met ✗ Not meet				

Source: AuGD Analysis of GoJ FAA Instructions

HoP utilised the incorrect procurement methodology

4.25. The FOM initiated the procurement of the equipment by ordering the air conditioning equipment from only one supplier, using the single source procurement methodology. Given that supplier's invoices totalled \$3.2 million as of March 20, 2025, we expect the HoP to use the limited tender (LT) procurement method, which requires at least three quotations for procurements valued

between \$1.5 million and \$5 million²⁵ (**Table 14**). Failure to obtain the required quotations for the procurement of the air-conditioning units represented a breach of the government procurement guidelines; thereby depriving equal opportunity to other suppliers to participate in the bid submission process. The threshold limits were in effect from September 2016 until amendment by the Public Procurement Competition Thresholds Order (2025), which was Gazetted on May 16, 2025. The use of the competitive bidding process is required to promote transparency and opportunity to obtain quality goods and services at the best price.

Table 14: Procurement Methodology

Procurement Methods	Thresholds for the Procurement of Goods	
October 1, 2016, to May 15, 2025²⁶		
Limited Tendering (LT)	Above \$5M up to 10M	Minimum of 5 quotations required
	Above \$1.5M up to \$5M	Minimum of 3 quotations required
Direct Contracting (DC)	Up to \$1.5m	-

4.26. On July 30, 2025, HoP indicated these acquisitions were undertaken due to the urgent need to replace aging and malfunctioning AC units, and the need to ensure uninterrupted cooling and working conditions in critical areas and office spaces in HoP. However, the MoFPS Circular requires that assets to be replaced must be subjected to the assessment by its ADA Unit to determine if an asset can continue in service once it has passed its estimated useful life²⁷. However, there was no evidence that HoP conducted the assessment or the required board of survey from the MoFPS to inform the decision to replace the air-conditioning equipment. In September 2025, HoP indicated that *“the replacements were undertaken due to urgent operational need, given that aging and malfunctioning units materially impaired functionality in critical offices, including the offices of the Clerk and Deputy Clerk”*. Nonetheless, details regarding the status of the replaced equipment were not presented. HoP responded that it:

Recognizes the importance of documenting assessments in accordance with MoFPS guidelines. While the replacement was necessary to maintain uninterrupted working conditions, the formal Board of Survey assessment to justify replacement was not obtained, and the status of the replaced units has not been clearly documented, which represents a procedural gap.

²⁵ MoFPS Circular No. 27 [Re. Increased Procurement Contract Approval Limits and Procurement Method Thresholds] dated September 28, 2016.

²⁶ Public Procurement Competition Thresholds Order 2025, Resolution Gazetted on May 16, 2025 [Extracted from the Minutes of the Honourable House of Representatives held on April 29, 2025].

²⁷ Section 9.1.1 (DEPRECIATION PERIOD) of the GOVERNMENT OF JAMAICA COMPREHENSIVE ASSET MANAGEMENT POLICY FOR THE PUBLIC SECTOR (February 18, 2020).

No signed contract agreement and purchase order in place

4.27. There was no contract in place with the supplier, and HoP contracted the firm directly without pursuing a competitive bidding process or the limited tender procurement methodology, which further compromised HoP's ability to receive value for money. The absence of a signed contract by both parties may prevent HoP from enforcing any claims, if the supplier's equipment is found to be substandard. Also, the required purchase order was not submitted and the required written attestation from the Commitment Control Officer that funds were provided and are available for the specific purpose of the proposed expenditure was not presented. A signed purchase order (PO) would provide details regarding the specific air-conditioning equipment to be purchased, along with the agreed-upon prices and quantities.

HoP recognizes that the absence of a signed contract and lack of warranty documentation represents a procedural weakness and may impact the ability to enforce claims or guarantee quality of goods and services. HoP also acknowledges that compliance with procurement laws, FAA instructions, and value-for-money principles requires formal agreements and documented warranties, regardless of the perceived urgency or invoice amount.

Equipment not included in HoP inventory records

4.28. HoP presented the supplier tax invoices that listed the items and costings, without any identifying marks, such as serial number to enable physical inspection of the air conditioning equipment installed at the various locations at HoP. As a result, we were unable to identify the equipment valued at \$3.2 million. Further, there was no record of the inclusion of the equipment in HoP's fixed assets register and location records (**Table 15**). Notwithstanding the lack of proper supporting documents, the purchases were certified and approved by HoP's management for payment, including attesting that the goods were received in good condition. Given that the tax invoices had no serial number, we expected the person who received the items to record the serial number on the tax invoices. HoP responded that "*the items shall be duly entered into the official asset register in September 2025.*"

HoP recognizes that, at the time of audit, tax invoices lacked serial numbers, and the units were not yet recorded in the fixed asset register, representing a procedural gap. While goods were certified as received in good condition, proper recording is essential for accountability, verification, and audit purpose.

Table 15: Equipment Not Seen on HoP Inventory

No.	Invoice No.	Invoice Date	\$	Goods Received (date)
1	0000153687	March 4, 2025	831,905.86	March 3, 2025
2	0000154608	March 13, 2025	947,828.97	March 14, 2025
				March 17, 2025
3	0000154611	March 13, 2025	979,103.79	March 17, 2025
4	0000155019	March 18, 2025	282,323.97	March 19, 2025
6	0000155216	March 20, 2025	185,723.97	March 20, 2025
			3,226,886.56	

Source: AuGD compiled from HoP records

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Appendices

Appendix 1: Analysis of Transport Manager's Roles and Responsibilities

No.	Tasks	Audit Verification	Results
1	Only authorized personnel are allowed the use of a fleet vehicle.	Clerk authorisation - Our review of the logbooks concluded that four individuals including the FOM operate HoP's fleet vehicles. Two are employed as drivers however, only one of the two is certified by ITA, another individual is employed as a courier, ITA certification was not presented for him. While the fourth, the FOM, is not a certified fleet driver.	
2	Travel itinerary for the driver(s), including the time and purpose of the assignment, is legitimate.	One fleet vehicle utilized for private purposes.	
3	All fleet drivers are certified by ITA	Current ITA certification seen for one driver; no ITA certification presented for the second driver; expired ITA certification presented for FOM; NWA certification presented for the courier to operate motorbike.	
4	Safe custody of the original motor vehicle particulars.	Original documents in custody of FOM, certified copies are kept in each fleet vehicle.	
5	Safe custody of the Fuel Cards for fleet vehicles.	Gas cards are kept in the possession of the assigned drivers.	
6	Operational efficiency of each vehicle is captured on the prescribed form.	Operational efficiency forms not maintained.	
7	Where the fleet vehicle is driven by several persons, i.e. in a pool, that there is a check in/check-out system.	HoP maintained a check in/check-out system for use of fleet vehicles.	
8	Transport Manager shall report any motor vehicle accident in keeping with the established guidelines	An accident in July 2024 was not reported to the Auditor General and Financial Secretary until approximately 15 months later, on September 18, 2025	
9	The driver of a fleet vehicle: (a) maintains the prescribed logbook; (b) returns the vehicle and key to base immediately upon the completion of the assignment; (c) reports accidents in accordance with regulations	Logbooks were not faithfully maintained as the required details were not always included. One fleet vehicle kept primarily at the FOM's residence nightly. We identified instances where another two fleet vehicles were kept in the possession of fleet drivers at nights after transporting staff to their homes; however, the requisite approval from Clerk was not presented.	

Met

Partially met

Not met

Source: GoJ Comprehensive Revised Motor Vehicle Policy, HoP motor vehicle records

Appendix 2: Status of Logbook for HoP Fleet Vehicles

No.	Year	Make/Model	Registration No.	Status	Logbook		
					2023/24	2024/25	2025 - Present
1	2022	Toyota Prado	5125KH	Operational	NP	20/06/2024 - 10/02/2024 10/02/2024 - 27/01/2025	NP
2	2018	Toyota Hilux Pickup	30 4474	Operational	15/12/2022 - 11/07/2023	12/02/2024 - 08/05/2024	04/02/2025 – 20/03/2025
					05/10/2023 - 12/02/2024	08/05/2024 - 02/08/2024	21/03/2025 – 09/05/2025
					24/09/2024 - 31/10/2024		
					31/10/2024 - 07/12/2024		
					09/12/2024 - 03/02/2025		
3	2018	Toyota Corolla	20 3995	Operational	NP	NP	NP
4	2017	Toyota Prado	7800 HK	Non-operational	05/07/2022 - 16/06/2023	15/05/2024 - 20/06/2024	NP
	2014	Mitsubishi Pajero	3468 JW	Operational	04/07/2023 - 28/11/2023	07/06/2024 - 19/09/2024	17/02/2025 – 05/05/2025
					25/01/2023 – 11/4/2024	23/09/2024 - 15/11/2024	
5					29/11/2023 - 07/06/2024	19/11/2024 - 18/2/2025	
6	2020	Honda Motorcycle (CBF 160 Horn)	101692	Operational	NP	NP	NP

No.	Year	Make/Model	Registration No.	Status	Logbook		
					2023/24	2024/25	2025 - Present
7	2001	Toyota Hilux Pick-up	30 2921	Non-operational	NP	NP	NP
8	2001	Toyota Coaster	30 2920	Non-operational	NP	NP	NP
9	2008	Toyota Hiace	30 3584	Non-operational	NP	NP	NP
10	2014	Motorcycle	NP	Non-operational	NP	NP	NP
11	2014	Motorcycle	NP	Non-operational	NP	NP	NP
12	2014	Mitsubishi Pajero	7667 GS	Non-operational	NP	NP	NP

NP – Not Presented

Source: HoP motor vehicle records – logbooks

Appendix 3: Analysis of Credit Card Transactions

Month	Period	Balance (US\$)	(US\$)	Payment (US\$)	Actual (Date)	Repayment	Pay by Date		
December 2024	December 03-23, 2024	0.00	241.84	0.00	NA		January 17, 2025		
January 2025	December 23 - January 22, 2025	-241.84	2,660.84	(241.84)	January 17, 2025		February 17, 2025		
February 2025	January 22, February 24, 2025	-2,660.84	8,150.58	(1,299.87)	January 27, 2025		March 21, 2025		
				(181,026.73)	January 31, 2025				
March 2025	February 24, 2025 – March 25, 2025,	(171,515.18)	882.31	(7,848.31)	March 03, 2025		April 22, 2025		
				(137.80)					
				(85.70)					
				(103.57)	March 18, 2025				
				(572.25)					
				(72.98)	March 7, 2025				
April 2025	March 25 – April 25, 2025	(179,453.48)	1,620.13	0.00	NA		May 20, 2025		
May 2025	April 25, 2025 – May 23, 2025	(177,833.35)	723.98	0.00	NA		June 17, 2025		
February -May 2025			11,377						
June 2025	May 23, 2025 - June 23, 2025	(177,109.37)	177,109.37	0.00			July 18, 2025		
			191,389.04						

Appendix 4: Members Lounge - Contract Variation Analysis

	HoP		AuGD
	\$	\$	\$
Contract			
Bid (works)		23,407,000	23,407,000
Contingency		2,000,000	2,000,000
Discount		(1,000,000)	(1,000,000)
Original Contract Sum		24,407,000.00	24,407,000.00
Planned Works (net of contingency and discount)		23,407,000.00	23,407,000
Variation			
Additional works	6,418,500.00		6,418,500.00
Omission- deducted works	(5,698,000.00)		(5,698,000.00)
Omission- provisional sum	(1,064,895.50)		-
Net Variation		(344,395.50)	720,500
Revised works Sum		23,062,604.50	24,127,500.00
Works Certification			
Uncertified works		2,134,020.00	3,198,915.50
Certified works (as per certificate of completion)		20,928,584.50	20,928,584.50
Payments to:			
Contractor	20,510,012.81		
Contractor Levy	418,571.69		
Retention	0.00	20,928,584.50	20,928,584.50

Appendix 5: Review of Variation Order

	Addition/(Omissions)	\$
Joinery and Hardware		
Planter Boxes	Drywall encasement – gypsum board Encasement works (to receive panels/tiles)	(390,000) 595,000
Counter	Quartz L-shaped counter slab and framing	350,000
		350,000
Finishes		
Screeding, Skirting and Panelling	Affix skirting board, supply and install panel finishes to walls, columns, planter box and bar area.	2,730,000
Wall Cladding	Supply and install 'Bubos' or equivalent wooden slat panels	(2,090,000)
Preparation of Wall	Hack and grind existing blockwalls	(98,000)
LED Mirrors	Oval LED mirrors	(425,000)
Wall Tiles	Supply and install textured wall tiles – side of bar counter, planter boxes and columns	(500,000)
Painting	Paint wall	(40,000)
Electrical & AC Installation		
Air Conditioning Units	Supply two 36,000 BTU split A/C units Supply three 36,000 BTU split A/C units	(1,700,000) 2,040,000
Plumbing	Works	350,000
Ceiling		
Ceiling works	Dismantle and remove existing ceiling Supply and install LED pendant lamps Affix 12mm thick gypsum board ceiling	(395,000) (60,000) 313,500
Painting	Paint ceiling	40,000
		(1,063,895.50)
		(710,395.5)
Provisional Sum	Include a provisional sum of \$3 million to be expended by the project manager, for electrical works including rewiring, conduits, trunking, outlets and provisions for data, all that specified	(1,064,895.50)
	Net Variation	(344,395.50)