AUDITOR GENERAL'S DEPARTMENT OF JAMAICA

HURRICANE MELISSA RELIEF INITIATIVE AUDIT

COMPLIANCE AUDIT REPORT

MANAGEMENT AND DISTRIBUTION OF IN-KIND DONATIONS

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

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Auditor General's Foreword

We continued the audit of the Hurricane Melissa relief. We examined how donated resources were received, recorded, valued and safeguarded, and whether activities are being carried out transparently while relief is still under way. Our aim is not to slow down emergency relief. It is to reduce risks to transparency and to identify problems early, before losses build up, rather than after the fact.

This report examines how in-kind donations for Hurricane Melissa relief were managed. It covers how local and international donations were classified and valued, and whether donated items were entered in the inventory and fixed asset records of the Office of Disaster Preparedness and Emergency Management (ODPEM) and the Jamaica Constabulary Force (JCF). It also looks at accountability for items sent to third parties, and at the use of donated funds to offset transportation costs, brokerage and demurrage fees related to relief shipments through the ports. We have shared our findings with the entities concerned. They are intended to help improve disaster response, strengthen accountability and protect public resources.

I wish to thank the management of the Office of the Prime Minister (OPM), ODPEM and the JCF for their responsiveness and the courtesies extended to my staff.

Pamela Monroe-Ellis, CD, FCCA, FCA
Auditor General

Audit at a glance

$6.3B	$1.5B	$4.8B	696
TOTAL IN-KIND DONATIONS AS AT JULY 2026	INTENDED FOR GOJ	INTENDED FOR 3RD PARTIES	DONATED STARLINK DEVICES

Total Donations Received

TOTAL DONATIONS

- $1.5B in in-kind donations intended for the GoJ
- Of the $1.5B, $1.3B was internationally donated items
- $45.1M of donated cash was spent on brokerage, and other fees
- The $6.3B excludes consignments valued at about $780M on which ODPEM incurred clearance fees; 15 unopened containers had not been valued or recorded

Documents Gaps

DOCUMENTATION

- No documentation provided to show donor intent for the $4.8B stated as intended for 3rd parties
- No stock count or reconciliation performed of items received and issued
- No documentation of items in the warehouse prior to the audit count

Post Issue Authorisation

STARLINK DEVICES

- 683 of 696 donated devices issued to 75 recipients
- No allocation criteria or needs assessment
- Authorisation letter issued four months after distribution began

Executive Summary

This report is the fourth in a series of audit reports intended to evaluate multiple aspects of the Hurricane Melissa Relief Initiative. On October 28, 2025, Hurricane Melissa, a Category 5 hurricane, struck Jamaica and caused widespread devastation, especially in the western parishes of the island. The Government launched a coordinated relief effort, led by the Office of Disaster Preparedness and Emergency Management (ODPEM).

The audit examined whether ODPEM and the Jamaica Constabulary Force (JCF) managed resources received under the Hurricane Melissa Relief Initiative transparently. It also assessed whether their internal controls were adequate to prevent and detect fraud, waste and abuse of public resources. This report covers: (a) the management of in-kind goods and assets donated by local and international donors; (b) the funds used to clear those donations through the ports; and (c) the allocation of, and accountability for donated Starlink devices, which were held and distributed by the Jamaica Constabulary Force.

We found weaknesses in three areas: how in-kind donations were classified, valued, recorded and distributed; how donated fixed assets and Starlink devices were accounted for; and the authority for, and control over, the use of donated and public funds to pay clearance costs for goods meant for third parties. In response to our findings, ODPEM convened an internal inquiry in July 2026 to determine the circumstances surrounding the identified weaknesses. Following its preliminary review, ODPEM referred the matter on September 7, 2026, for further investigation.

Key Findings

Receipt and Verification of Donated Relief Supplies

1. **ODPEM did not establish adequate controls to ensure the complete, accurate, and accountable management of donated relief supplies.** ODPEM had an Inventory Management Procedures Manual and an SOP for delivering humanitarian aid after Hurricane Melissa. However, there was no evidence that either was approved, or that their controls were consistently applied. ODPEM should have checked the quantity, type, condition and intended recipients of donated items against the donors' shipping and delivery documents. There was no evidence that donated relief supplies were independently verified against supporting records before items were recorded and distributed. ODPEM also could not show that it had controls to separate shipments meant for the Government of Jamaica (GoJ) from those meant for third parties, or to account for their costs separately. As a result, ODPEM could not give assurance that donated supplies were fully and accurately recorded, or that they were distributed as donors intended. This weakened accountability for humanitarian aid, increased the risk of inaccurate inventory records, and limited ODPEM's ability to show that donated items reached the people they were meant for.

Classification and Valuation of In-Kind Donations

2. ODPEM reported in-kind donation of $6.3 billion broken down as follows:

Classification	$
Local Donations- GoJ	171,445,844
International donations – GoJ	1,292,306,087
Sub Total - GoJ Donations	1,463,751,931
International donations - 3rd parties	4,842,048,254
Total In-Kind Donations	**6,305,800,185**

i. We sought to determine the accuracy of the reported sum, but were unable to do so, as the required information was not provided. By way of correspondence dated August 25, 2026, we requested ODPEM to indicate how it had verified that the items identified for other organisations (third parties - $4.8 billion) were ultimately released to or received by the intended third parties, and to provide the relevant evidence of transfer and receipt. To date, ODPEM has not provided a response. ODPEM's donation schedule was not complete; as it did not include shipments worth approximately $780 million. Further, we conducted a physical inspection on September 4, 2026, during which we identified 15 unopened containers and other items at Warehouse 2 which had not valued or entered into ODPEMs records.

ii. We found that ODPEM incurred $298 million for transportation cost, brokerage and demurrage fees for donated items intended for Government of Jamaica (GoJ) as well as those consigned to ODPEM for third parties **(Appendix 6)**. We also determined that of the $298 million, $45 million was paid from ODPEM's Donation Account, whereas the balance of $253 million came from the Contingencies Fund and the National Disaster Fund **(Table 4)**. Further, of the $45 million from the Donation Account, $33 million represented sums used to offset transportation cost, brokerage and demurrage fees for goods intended for the third parties referred to above. ODPEM could not provide documents showing its authority to use donated relief funds in this way. It stated that the donated funds had been approved to support the Government Directed Roof Repair and Semi-permanent Housing Solution Programme under the broader Shelter Recovery Programme, and that the brokerage fees were outside the approved expenditure. ODPEM also could not show that all items cleared for third parties with these funds reached the intended beneficiaries or otherwise supported the Government's relief effort.

iii. ODPEM on July 10, 2026, submitted to us an in-kind donations schedule which showed $146.7 million (GoJ) and $56.4 million (third parties) in relation to building materials **(Appendix 1)**. We requested evidence to determine the receival, distribution and use of the building materials; however, as at the report date, ODPEM had not presented the requested information.

Distribution and Traceability of Donated Relief Items- Consumables

3. Of the $1.46 billion donations to the Government of Jamaica, approximately $859 million[1] related to consumables items received from local and international organisations **(Appendix 1)**.

    i. ODPEM employs a process where Warehouse Receipt Forms are prepared to record the intake of goods and Warehouse Issuing Forms prepared when there is distribution of goods. We sought to trace donated consumable items throughout the distribution process, from receipt through to delivery to beneficiaries. ODPEM provided 65 Warehouse receipt forms relating to internationally donated items **(Appendix 4)**. However, the receipt forms or other supporting documentation for locally donated items were not provided. We reviewed the 65 warehouse receipt delivery forms. Of the 65, only two forms had supporting commercial invoices, which detailed the value of the items. These items carried a value of $19 million. ODPEM did not provide us with the relevant supporting documents for the remaining 63 Warehouse Receipts Forms. Also, the warehouse receipts did not carry a monetary value. Therefore, we could not confirm the accuracy of the value of the internationally donated items as shown on ODPEM's Hurricane Melissa In-Kind Donation Tracker (V.6). Resultantly, we were only able to validate 2.2 per cent (or $19 million) of the $859 million of the consumable goods ODPEM reported as having received.

    ii. As it pertains to the distribution of donated items, ODPEM provided us with 114 Warehouse Issuing Forms. The issuing forms did not carry a monetary value. We reviewed the 114 forms to identify the quantity and type of items distributed, the details of which can be found in **Table 1, Appendix 8.** Consumables were given to both public and private entities without any documented criteria for deciding who should receive them and in what order. The records also did not show that quantities issued were checked, or identified the communities served or the final recipients. Consequently, ODPEM could not provide a complete distribution trail to confirm that donated consumables reached the intended communities and individuals. As a result, there was no complete trail to show that donated consumables reached those affected by the hurricane.

Inventory Control, Stock Counts and Expiry Management

4. **ODPEM did not maintain accurate inventory records or effective warehouse controls over donated relief supplies (consumables).** ODPEM provided a Microsoft Excel schedule, which listed donated items received from donors. The schedule did not indicate the quantity and description of the items to facilitate the comparison with the goods on hand in the warehouse. In the absence of detailed inventory records, we undertook a 100 per cent stock count at Warehouse 3 on June 18, 2026 **(Appendix 2).** We were able to determine the consumable items at hand at the specified date. Owing to the absence of proper store records, we were not able to satisfy ourselves that the goods in the warehouse represent what ODPEM should have on hand. Our physical inspection found 359 boxes of crackers, which were past their best-before date, and insects on the packaging of some

[1] ODPEM's records further indicated that donations valued at $849.3 million and $9.5 million in relief items were received from international and local donors.

consumable items. Of note, ODPEM fumigated Warehouse 3 in May 2026 for $450,000. The weaknesses in the inventory system identified during the physical count were previously reported to ODPEM in the 2024 Performance Audit of ODPEM, which cited limited storage space, staff shortages, poor stock rotation and unsuitable storage conditions, showing that long-standing issues remain unresolved.

Governance and Oversight of Donated and Procured Starlink Devices

5. By way of letter dated February 2026, the Minister of Energy, Transport and Telecommunications authorized the JCF to distribute and safeguard 696 donated Starlink devices. However, the JCF did not keep a record of the devices received and provided no evidence of the items being recorded as inventory for distribution. Consequently, we were unable verify the total amount of devices received by the JCF. Further, the JCF distributed 683 of the 696 donated Starlink devices to 75 recipients without documented allocation criteria or formal transfer arrangements. We sent confirmation request to 70 recipients, who together received 670 Starlink Devices, (representing 530 issued to GoJ recipients and 140 non-GoJ recipient) to determine whether they received the devices. Of the 70 recipients, 33 responded, comprising 28 of the 57 GoJ recipients and five of the 13 non-GoJ recipients. Of the 670 devices issued, 513 devices were confirmed as received. Thirty-seven of the purported recipients in relation to 157 devices did not provide a response to our confirmation request.

Conclusion

The audit identified weaknesses in the Office of Disaster Preparedness and Emergency Management's (ODPEM) systems of oversight, accountability and control for managing in-kind donations received under the Hurricane Melissa relief initiative. ODPEM had procedures for receiving, recording, distributing and monitoring donations, but could not show that they were formally approved or consistently applied. As a result, it could not give assurance that donations in its care were completely and accurately recorded, properly valued, safeguarded and distributed. We recognise that ODPEM operated under exceptional conditions following a Category 5 hurricane, managing an unprecedented volume of donations within a short period. However, these conditions increased, rather than reduced, the need for basic controls over the receipt, recording and distribution of donated resources.

We also found instances where ODPEM did not comply with laws and regulations on managing, holding, recording and disposing of public resources, further weakening accountability and transparency. Weaknesses in classifying and valuing donations, managing inventory and assets, monitoring distribution and overseeing third-party recipients meant that ODPEM could not show that donations were managed lawfully, as donors intended and in line with sound public financial management.

Similar accountability weaknesses were identified in the JCF's management of donated Starlink devices. Further, the distribution of the devices was not supported by documented allocation criteria or formal transfer arrangements establishing ownership and custodial responsibilities.

Collectively, these weaknesses heighten the risk of loss, misuse, waste, unauthorised disposal, inaccurate reporting, and inequitable distribution of relief supplies. Similar issues were reported in the 2024 Performance Audit, which shows that long-standing control weaknesses remain unresolved and need urgent action.

Recommendations

Given the significance and recurrence of the weaknesses identified, the following recommendations are proposed for implementation as a matter of priority:

I. ODPEM should put in place documented procedures for receiving, recording, valuing and distributing donated consumables. Every donation should be backed by complete source records, entered promptly into an inventory system, and classified and valued under Section 9.5(ii) of the FAA Act Financial Instructions. This includes non-physical donations such as skilled labour and services from international partners. ODPEM should match its customs clearance records to the donation schedules so that every consignment cleared on its behalf is accounted for, including relief supplies that do not appear on any donation schedule and consignments that remain unopened or unrecorded in its warehouses. Distribution records should show what was issued, where it went and who received it. ODPEM should also carry out regular stock counts and reconciliations to keep a full audit trail and introduce expiry and stock-condition controls and proper storage, to prevent further losses.

II. ODPEM should strengthen asset management and inventory controls for donated fixed assets by ensuring that all items, both local and international, including any assets identified in the unopened containers and unrecorded items at ODPEM's warehouses, are promptly recorded in an integrated inventory system, with unique identification numbers and, where applicable, serial numbers. Discrepancies between warehouse receipt forms, inventory records and donation schedules should be investigated, reconciled and formally documented. Loan agreements should be formalised in accordance with Section 6.6.1 of the GOJ Comprehensive Asset Management Policy (2020) and periodic physical counts should be undertaken across all warehouse locations.

III. The JCF, in consultation with ODPEM, should immediately reconcile all Starlink devices received, distributed and still in inventory, using verifiable records such as serial numbers, recipient details and dates of issue. The JCF should also record all emergency assets received in its Inventory Register and, with ODPEM, establish a documented framework for the allocation and transfer of donated technological assets, including allocation criteria, prior approval and written transfer terms.

IV. ODPEM should develop and implement a formal allocation framework for the distribution of donated goods during disaster relief actions, incorporating documented needs assessments, transparent and equitable prioritisation criteria and a clearly defined approval process, in accordance with the Disaster Risk Management Act (2015) and Government of Jamaica property management guidelines.

V. ODPEM, in conjunction with the Ministry of Finance and the Public Service, should clarify the authority governing the use of donated and public funds to meet brokerage fees, demurrage and related clearance costs; establish controls to distinguish and separately account for consignments intended for the Government of Jamaica and those intended for third parties, so that every consignment on which clearance costs are incurred is captured in the consignment register and traceable to the in-kind donation schedules; and pursue recovery of clearance costs incurred on behalf of third-party consignees where appropriate.

The measurable targets, deadlines and priority ratings for each recommendation, together with management's acceptance, are set out below.

SCHEDULE OF RECOMMENDATIONS – IMPLEMENTATION AND MANAGEMENT ACCEPTANCE

No.	Measurable target	Deadline	Priority	Management Acceptance (Yes/No)
I	• Warehouse Management Policy and Valuation of Donated Inventory SOPs approved and issued. • 100% of consumable donations received supported by a source record (donor letter/packing list/manifest) and recorded in the inventory system within 5 working days of receipt. • 100% of donations classified and valued at prevailing market rate. • 100% of issues supported by a Warehouse Issue Form identifying quantity, recipient location and final beneficiary. • Quarterly stock counts completed and reconciled; variances investigated and cleared within 30 days. • Expiry register in place; zero relief items written off due to undetected expiry. • 100% of consignments cleared on ODPEM's behalf matched to the donation schedules, with the approximately $780 million in consignments not on any schedule identified, valued and recorded; all 15 unopened containers at Warehouse 2 opened, inventoried, valued and recorded. • Donated skilled labour and services from international partners identified, classified and valued under Section 9.5(ii) of the FAA Act Financial Instructions and included in the donation schedules.	Expiry protocols and expiry register: Dec 31, 2026 Assessment of infested stock: Nov 30, 2026 Consignment reconciliation and unopened containers: Dec 31, 2026 Full implementation: Mar 31, 2027 Warehouse Management Policy and the Valuation of Donated Inventory Standard Operating Procedures: Nov 30, 2026	High	Yes
II	• 100% of the donated fixed assets recorded in the integrated inventory/fixed asset register with a unique identifier and, where applicable, a serial number. • Documented reconciliation of the warehouse receipt forms and physical count results, with every variance explained and signed off. • 100% of temporary loans of donated assets covered by an executed MOU or contractual agreement.	Reconciliation and MOU regularisation: Dec 31, 2026 Full asset tagging and count cycle: Mar 31, 2027	Medium	Yes

No.	Measurable target	Deadline	Priority	Management Acceptance (Yes/No)
III	• Reconciliation completed for all donated and procured Starlink devices, recording serial number, source, custodian, location, activation status and returns. • Formal confirmation requests issued to 100% of recipients, with non-responses escalated. Ownership status and terms of issue documented for every device, including temporary loans returned. • 100% of Starlink devices and other emergency assets received recorded in the JCF Inventory Register, showing serial number, source, value, custodian and location, and reconciled to the device reconciliation. • Allocation and transfer framework for donated technological assets documented and signed off by the JCF and ODPEM, setting out allocation criteria, prior-approval requirements and written transfer terms; 100% of subsequent allocations and transfers supported by a recorded prior approval and written transfer terms.	Dec 31, 2026	High	Yes
IV	• Allocation framework approved by the Board/Accounting Officer and issued to all distribution points. • Framework includes documented needs-assessment template, prioritisation criteria and approval/delegation matrix. • 100% of distributions in the next relief activation supported by a needs assessment and an approval recorded before issue. • Framework tested through at least one simulation or after-action review before the 2027 hurricane season.	Framework approved: Mar 31, 2027 Operational before June 1, 2027, hurricane season	Medium	Yes
V	• Donation Account reimbursed in full for the $45.1M charged, including the $33 million relating to third-party consignments. • Consignment registers in place distinguishing GOJ from third-party consignments at point of entry; 100% of clearance payments coded to the correct consignee category.	MoFPS determination and consignment controls: Dec 31, 2026 Reimbursement/recovery: Mar 31, 2027	High	Yes


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Part One

Introduction

Background

1.1 In 2015, the Office of Disaster Preparedness and Emergency Management (ODPEM) was designated as a body corporate under the Disaster Risk Management (DRM) Act of 2015, as the public body mandated to oversee national disaster management[2]**.** The DRM Act repealed the Disaster Preparedness and Emergency Management Act (1993). Section 4 of the DRM Act states that the principal objects of the Office shall be to- advance disaster preparedness and emergency management measures in Jamaica by facilitating and coordinating the development and implementation of integrated disaster management systems; and institute measures as may be necessary for mitigating disasters. The functions of the Office include the following **(Figure 1):**

FIGURE 1 ODPEM'S STATUTORY FUNCTIONS



Source: Disaster Risk Management Act (2015)

1.2 On October 28, 2025, Hurricane Melissa made landfall in Jamaica as a Category 5 hurricane, causing catastrophic damage across the island, particularly in the western parishes. In response, the Government of Jamaica (GoJ) launched the Hurricane Melissa relief and recovery initiative, a coordinated national effort designed to provide immediate relief (food, shelter, medical supplies), support housing recovery, and

[2] Section 3(1) of DRM Act: There is hereby established for the purposes of this Act, a body to be called the Office of Disaster Preparedness and Emergency Management which shall be a body corporate to which the provisions of section 28 of the *Interpretation Act* shall apply

strengthen long-term community and climate resilience through partnerships with the private sector, non-governmental and international organisations. The ODPEM coordinates the Hurricane Melissa relief efforts in Jamaica and plays a central role in both emergency response and recovery. Additionally, the Government of Jamaica launched the disaster relief website *supportjamaica.gov.jm*, which handles donations and humanitarian aid logistics.

Audit rationale, scope and methodology

1.3 Disaster relief efforts often face challenges such as the need for rapid decision-making, fluid operating conditions, coordination across multiple agencies, and heightened risks of resource misallocation, all of which can strain governance and control systems and increase public demand for transparency. Unlike a traditional audit carried out after a programme ends, a real-time audit reviews activities while they are still taking place, so problems can be fixed early. A real-time audit helps address these issues by verifying whether emergency procurement and operational processes remained compliant and properly documented. It also evaluates the adequacy of governance and coordination mechanisms. In addition, this audit reviewed controls over the receipt and distribution of relief resources. Overall, it provides independent assurance to strengthen accountability and enhance future disaster response efforts.

1.4 The objective of the real-time audit is to assess whether the activities relating to the Hurricane Melissa Relief Initiative were conducted with due regard for transparency and accountability. Specifically, the series of audits seeks to determine whether internal controls were adequate to prevent fraud, waste and abuse of public resources during disaster response and recovery, by assessing whether **(Figure 2)**:

a) appropriate IT controls existed over www.supportjamaica.gov.jm website;

b) all donations (including funds and benefits in kind) were accounted for in keeping with the relevant GoJ guidelines; and

c) procurement activities complied with the applicable laws, regulations and guidelines.

1.5 The key audit questions and audit criteria were communicated to the Office of Disaster Preparedness and Emergency Management (ODPEM) and the Office of the Prime Minister (OPM) during the audit entrance meetings held on November 24, 2025, and December 19, 2025, respectively. The audit areas and corresponding key questions are outlined in **Figure 2**.

1.6 The Jamaica Constabulary Force was not originally an intended auditee. During the audit, we found that the JCF had received and distributed donated Starlink devices, and we extended our enquiries to the JCF. We communicated our findings to the JCF, and its responses are reported in Part Three.

FIGURE 2 AREAS TO BE COVERED IN HURRICANE MELISSA RELIEF INITIATIVE REAL TIME AUDIT

Information Technology Audit
Did appropriate IT controls exist over the supportjamaica.gov.jm website to ensure information security?

Governance & Oversight
Is there an effective institutional framework in place to manage disaster relief efforts?

Financial Management
Are all hurricane relief funds and in-kind donations accurately accounted for?

Procurement
Is the awarding of contracts for goods and services compliant with the applicable GoJ procurement procedures?

Inventory Management
Does ODPEM have an effective inventory management system in place to account for all relief items, whether procured or donated?

Relief Distribution
Are procured and donated items distributed to the intended beneficiaries?

Source: AuGD planning documents

Key Areas Covered in this Report

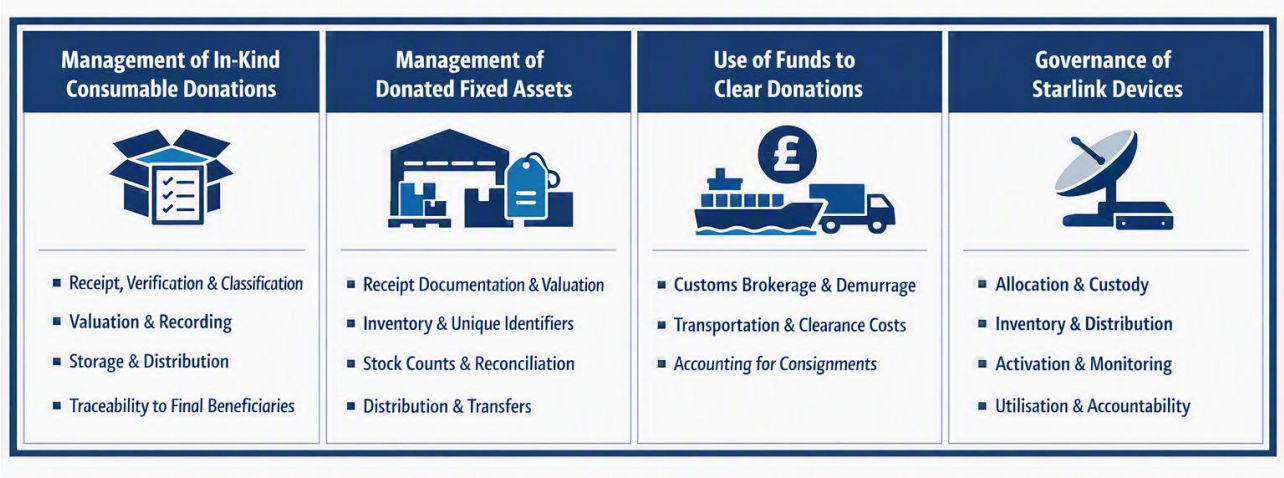
1.7 This report focuses on the management of in-kind donations received under the Hurricane Melissa Relief Initiative, examining how donated goods were received, classified, valued, stored, and distributed to affected communities. According to Section 9.5 of the Financial Administration and Audit Act Financial Instructions, donations in kind are classified as shown in **Figure 3**:

FIGURE 3 IN-KIND DONATIONS CLASSIFICATION



1.8 Central to the review is whether the records maintained by the responsible entities were adequate to establish a reliable audit trail for each donated item, from receipt through to the final beneficiary. The report also examines the allocation and accountability of Starlink devices, both donated and procured, that were distributed to restore connectivity in affected areas **(Figure 4)**.

FIGURE 4 FOCUS OF THIS REPORT



Source: AuGD's Planning Documents

1.9 We also considered how the audit would contribute to the wider strategic aim of the Auditor General's Department to promote improvements in the use of public funds through better governance and resource management **(Figure 5)**. This audit focused on one of the thematic approaches of the Auditor General's Department, which is aligned with national priorities and key development concerns.

FIGURE 5 IN SCOPING THE AUDIT, WE CONSIDERED HOW IT WOULD CONTRIBUTE TO THE ACHIEVEMENT OF THE AUDITOR GENERAL'S DEPARTMENT'S WIDER STRATEGIC AIMS BY:



Source: AuGD's Audit Study Plan

1.10 The audit was conducted in accordance with auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI), including the International Standards of Supreme Audit Institutions (ISSAI) 4000 on Compliance Auditing and the Guidance on Auditing Disaster Management (GUID 5330). The audit placed specific emphasis on the Recovery and Relief Activities, as well as the National and International Response to Emergency phases of the disaster management cycle. In accordance with these standards, the audit was planned and performed in compliance with applicable ethical requirements and to obtain reasonable assurance that reliance may be placed on ODPEM's and Jamaica Constabulary

Forces' (JCF) systems of internal control. The audit team obtained qualitative and quantitative evidence through engagement with key stakeholders and complemented this with site visits, walkthroughs, and analytical procedures, which collectively formed the basis for the audit's opinions and conclusions.

Limitations in Scope

1.11 The audit was unable to obtain reasonable assurance regarding the completeness, accuracy, and value of in-kind donations received under the Hurricane Melissa relief initiative due to insufficient documentary evidence. Information requested regarding Starlink devices was not provided by entities, adequate supporting documentation was unavailable to substantiate building materials reportedly donated for roof repairs and a stock count was not conducted at ODPEM's Warehouse One (1) used to store donated items. Consequently, the audit could not independently verify certain donations reported as received and distributed. Consequently, the audit could not independently verify the existence and quantities of these assets or fully reconcile the reported inventory balances. These limitations restricted the audit's ability to obtain reasonable assurance regarding the completeness, accuracy and value of certain in-kind donations reported as received, held and distributed.

Management's Responsibilities

1.12 The audit was conducted on the understanding that management and, where appropriate, those charged with governance acknowledge and accept responsibility for establishing and maintaining internal controls that provide reasonable assurance that activities are carried out in accordance with applicable policies, laws, and prescribed procedures, and that errors, irregularities, including fraud and illegal acts, are prevented or detected in a timely manner.

Auditor's Responsibilities

1.13 In accordance with ISSAI 4000, the auditor's responsibility is to plan and perform the audit in compliance with applicable ethical requirements and professional standards, exercise professional judgement and scepticism, obtain sufficient and appropriate audit evidence, and report objectively on whether the subject matter complies, in all material respects, with applicable laws, regulations, and other authorities.


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Part Two

Management of In-Kind Donations

	At A Glance		
Systems and practices	**Criteria**	**Key Findings**	**Assessment Against Criteria**
Documentation for consumables receipt	Section 7.3.1 (Maintenance of Asset)(i) of the FAA Act Financial Instructions requires Accounting Officers to keep proper inventory records of all Government assets, including those received as gifts; Section 9.5 further requires in-kind donations to be supported by adequate documentation identifying the donor, the nature and quantity of the donation, and any donor conditions.	Only 2 of 65 (3 per cent) warehouse receipt forms for internationally donated items were supported by documents indicating the value of the shipments.	⛔
Inventory recording and stock control	Section 2.1(vii) of the GoJ Comprehensive Asset Management Policy (CAMP) (2020) requires that, when an asset is acquired, all documents pertaining to it (including source, cost and description) be included in the Asset Register during the Receive and Inspection process, ensuring a complete and auditable record.	ODPEM did not maintain perpetual inventory records and could not demonstrate periodic stock counts or provide a reconciliation of items received, distributed and remaining; no store records were available against which the 18 June 2026 physical count could be reconciled.	⛔
Distribution of consumables	Section 4.5(v) of the GoJ Comprehensive Asset Management Policy (2020) requires the Asset Register to record the receiving department, description, quantities and cost of distributed expendable items.	Consumables were not recorded in ODPEM's asset register; the 114 disbursement records did not consistently identify the communities, quantities, allocation criteria or final beneficiaries, and no reporting was required from third parties to confirm receipt.	⛔
Fixed asset receival and valuation	Section 9.5(ii) of the FAA Act Financial Instructions requires donated (gift-in-kind) assets to be valued at the prevailing market rate — inclusive of transportation,	Receipt forms were provided for 1,084 of the 1,332 assets, and no receipt form was seen for 11 motor vehicles or 200 prefabricated houses.	⚠

	At A Glance		
Systems and practices	**Criteria**	**Key Findings**	**Assessment Against Criteria**
	installation, customs duties and licensing fees — with the basis of valuation disclosed where the value exceeds $500,000.		
Fixed asset recording	Section 9.5(iv) of the FAA Act Financial Instructions requires donated assets to be inventorised and added to the Fixed Asset Register, and Section 2.1(vii) of the GoJ CAMP (2020) requires all supporting acquisition documents to be recorded in the Asset Register.	None of the internationally donated fixed assets was recorded in ODPEM's inventory records or Fixed Asset Register; no unique identifiers or serial numbers were assigned; and no periodic stock counts were undertaken.	⛔
Fixed asset distribution and loans	Section 6.6.1 of the GoJ Comprehensive Asset Management Policy (2020) requires a Memorandum of Understanding or contractual agreement for the loan of assets between parties, identifying all assets loaned (with identifying features), the duration of the loan and any applicable charges.	As at 10 July 2026, no MOU, loan agreement or other formal documentation had been provided for any of the generators, chainsaws or motor vehicles recorded as on loan to the Jamaica Defence Force (JDF), ODPEM offices, the MLSS, the Jamaica Fire Brigade, private entities and one named community.	⛔
In-Kind Donations Clearing Cost	Donated funds are to be used solely to support Hurricane Melissa relief and recovery activities and the ODPEM should be able to demonstrate that expenditures financed by those funds directly contributed to the intended Hurricane relief objectives.	$33 million was expended from the donated funds to clear donated items for third parties. ODPEM was unable to provide sufficient evidence that all items cleared on behalf of third parties using the donated funds were ultimately distributed to the intended beneficiaries	⛔

✔ Met the criteria ⚠ Criteria partially met; improvement needed ⛔ Did not meet the criteria

Documentation, Classification and Valuation

Absence of Evidence of Verification of Donated Relief Supplies at Ports of Entry

2.1 ODPEM provided an Inventory Management Procedures document dated September 2022, which was revised in August 2025. In addition, ODPEM submitted an undated document entitled *'Standard Operating Procedures (SOPs), Delivery of Humanitarian Aid Post Hurricane Melissa (Jamaica)'*, which set out the framework and operational guidelines for the receipt, coordination, management, and monitoring of humanitarian aid in Jamaica following Hurricane Melissa. While the development of the Standard Operating Procedures (SOPs) represented a proactive effort to strengthen the management of relief operations and internationally donated items, the documents did not bear signatures or evidence of approval by the relevant authorities. Consequently, ODPEM could not demonstrate that the procedures had been formally adopted as official procedures, which weakened their authority and made it harder to hold staff accountable for following them. In addition, although the Inventory Management Procedures outlined general requirements for the management of donated items, the SOP did not contain specific verification procedures for locally donated supplies, and no evidence was provided that local donations were independently verified prior to being recorded and distributed.

2.2 The *'Delivery of Humanitarian Aid Post Hurricane Melissa'* SOP states that, upon arrival at designated ports, international relief supplies should be verified by ODPEM using supporting donor documentation, including donor letters, packing lists, manifests, and invoices. Following verification, the donated items should be transported to National Staging Centres (NSCs), primarily two outsourced Warehouses, which are managed and operated by the Jamaica Defence Force (JDF). Upon receipt at these facilities, JDF personnel should complete a Warehouse Receipt Form to formally record the items received.

2.3 All donated relief items are required to be requested using the approved Requisition Form. Upon approval by ODPEM, JDF personnel are to prepare the items for distribution to the relevant Ministries, Departments and Agencies (MDAs), humanitarian support groups, or designated distribution hubs/Logistics Support Areas (LSAs), including Burke Barracks (Montego Bay JDF Base), Trelawny Stadium, Luana, Denbigh, Frome, Santa Cruz, Lucea, and Darliston. A Warehouse Issue Form is then to be completed by the JDF and signed by the assigned driver to document the release and distribution of the items.

2.4 We noted that the Warehouse Receipt Forms and Warehouse Issue Forms were being utilised by JDF officers assigned to Warehouse 3 to record the receipt and distribution of donated relief supplies. However, no evidence was presented to demonstrate that ODPEM conducted the verification procedures at the ports of entry prior to the goods being accepted into the relief supply chain. Specifically, documentation evidencing verification of donated supplies against donor letters, packing lists, manifests, invoices, or other supporting donor documentation was not provided for review. Consequently, there was no record (audit trail) showing that the quantity, type, condition, intended beneficiaries, and ownership of relief items were independently confirmed before the items were received into the warehouse management system and distributed.

2.5 The absence of evidence that donated supplies were verified upon receipt at the ports weakened accountability over humanitarian aid and limited assurance that items received, recorded, and distributed were complete and consistent with donor intentions. Without an independent verification process, ODPEM could not demonstrate that all donated goods entering the relief supply chain were properly accounted for, nor that distributions were aligned with the conditions established by donors. This weakness is particularly significant in circumstances where relief items were not intended for ODPEM or the Government of Jamaica, but for specific third-party organisations or private relief initiatives as is demonstrated later in Part D of this report. In such instances, the lack of verification reduced transparency regarding the ownership and intended destination of the goods, increased the risk of inappropriate custody, distribution, or use of donor-funded assistance, and impaired the ability to demonstrate that humanitarian aid was managed in accordance with donor expectations and established governance requirements.

Management's Response (September 2026)

As part of its comprehensive review, the following documents are being reviewed and/or developed for implementation in the management of ODPEM's warehouses:
i. The Warehouse Management Policy – Under review
ii. The Inventory Management Standard Operating Procedures – Signed
iii. Key Control and Security Standard Operating Procedures – Signed
iv. Valuation of Donated Inventory Standard Operating Procedures – Under Review
Management has also begun implementing enhanced inventory reconciliation procedures supported by improved warehouse documentation, revised receipt and issue vouchers, inventory registers, warehouse inspection schedules and stock verification exercises.

Classification and Valuation of In-Kind Donations

2.6 Section 9.5 of the Financial Administration and Audit Act Financial Instructions requires the classification of donations in kind under: (a) skilled labour; (b) special skills; (c) consultant services; (d) medical services; (e) physical assets; (f) consumable items (including food, medications, clothing, and toiletries); and (g) other in-kind items. The Financial Instructions further stipulate that "Upon the acceptance of gift in kind, its value must be estimated based on the prevailing market rate. The prevailing market rate should include all costs incurred in bringing the asset into use, such as transportation, installation, custom duties and licencing fees. Where the value of the asset exceeds Five Hundred Thousand Dollars Jamaican ($500,000.00), the amount and the basis on which the market value was determined must be disclosed in the notes to the General-Purpose Financial Statements for MDAs and Consolidated General Purpose Financial Statement. Donated assets must be inventoried and added to the Fixed Assets register".

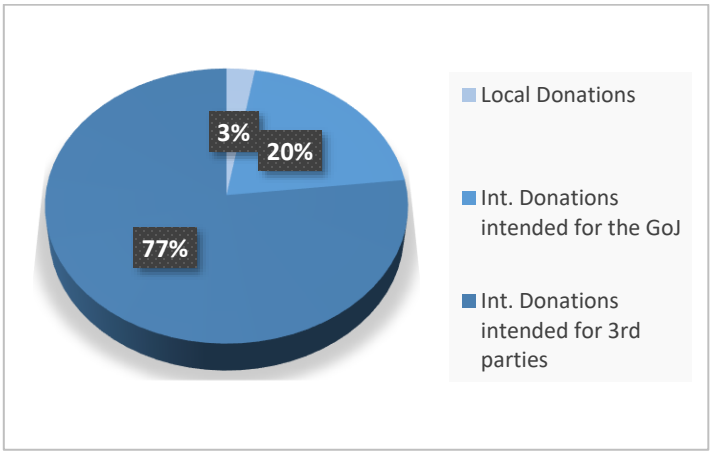
2.7 Additionally, ODPEM is expected to maintain complete and reliable supporting documentation for all donated items, including records identifying the donor, the nature and quantity of the donation, and any terms, conditions, restrictions, or intended purposes stipulated by the donor at the time the donation was

made. [3] To assess compliance with these requirements, we sought to verify the nature and extent of in-kind donations provided to the Government of Jamaica through the ODPEM in response to Hurricane Melissa, with particular emphasis on consumable items, physical assets, and skilled labour.

2.8 Between January and July 2026, ODPEM provided three schedules detailing the value of local and international in-kind donations received. However, the schedules reported varying values and items showing $5.5 billion in February 2026 and $400 million in June 2026. In July 2026, the ODPEM submitted a third schedule outlining approximately $1.5 billion in assets intended for the GoJ consisting of items donated from local bodies ($171 million or 3 per cent) and international donations consigned to the ODPEM intended for the GoJ ($1.3 billion or 20 per cent). International donations consigned to the ODPEM intended for third parties amounted to $4.8 billion or 77 per cent of the reported total in-kind donations **(Figure 6) (Appendix 1)**. However, ODPEM was unable to substantiate the value assigned to the $1.5 billion in donations intended for the GoJ, as supporting documentation was incomplete. In addition, ODPEM did not provide documentation to confirm that the $4.8 billion in consignments were intended for third parties, or to show how these consignments were accounted for while in its custody. Further, evidence indicated that donated items for which brokerage and related clearance fees were incurred were not reflected in the schedules provided by the ODPEM. During a site visit to Warehouse 2 on September 4, 2026, the audit team observed 15 unopened containers, along with other consumable items and assets, that had not been valued or recorded in ODPEM's inventory and asset records. These observations indicated that the reported value of $6.3 billion understated the value of in-kind donations received in support of the Hurricane Melissa relief efforts.

FIGURE 6 SCHEDULE OF IN-KIND DONATIONS AS AT JULY 2026

Classification	$
Local Donations- GoJ	171,445,844
Int. donations – GoJ	1,292,306,087
Sub Total GOJ Donations	1,463,751,931
Int. donations - 3rd parties	4,842,048,254
Total In-Kind Donations	**6,305,800,185**



Source: ODPEM's records

[3] Section 7.3.1 of the FAA Act Financial Instructions - Maintenance of Asset (i) Accounting Officers shall be responsible for keeping proper inventory records of all stationery, consumable stores, furniture, office machines, equipment, plant and machinery, lands, buildings and other government assets including those received as gifts

2.9 Additionally, we found no evidence that the full value of in-kind donations was recognised in ODPEM's accounting records. While ODPEM's July 2026 schedule reflected approximately $171 million in its inventory records for local donations comprising building supplies, food supplies, household items, and donated Starlink devices, the records did not indicate that all forms of in-kind assistance were identified, valued, and accounted for in accordance with the FAA Financial Instructions. For example, despite evidence that international partners provided skilled personnel to support the Government-Directed Roof Restoration Programme, ODPEM did not provide records demonstrating that these contributions were quantified or assigned a monetary value.

2.10 Furthermore, ODPEM submitted correspondence dated July 6, 2026, from the Office of the Prime Minister, which stated that $400 million of building materials had been received to aid in roofing repairs. However, ODPEM submitted in-kind donation schedule on July 10, 2026, which showed building materials of $146.7M (GoJ) and $56.4M (third parties) **(Appendix 1)**. We requested evidence to determine the receival, distribution and use of the building materials; however, as at the report date, ODPEM had not presented the requested information. Consequently, the completeness and accuracy of the reported value of in-kind donations could not be verified.

2.11 In light of the inconsistencies identified in information provided in response to the audit queries, ODPEM convened an internal inquiry on July 2, 2026, to examine the circumstances surrounding the Logistics Department's failure to provide a complete and reliable inventory. The inquiry identified apparent deficiencies in government-owned and donated disaster-relief inventory, as well as material inconsistencies relating to the custody, recording and control of the inventory. Following the inquiry, ODPEM referred the matter to an external investigation body for consideration and investigation, as evidenced by correspondence dated September 7, 2026, which ODPEM provided in response to the draft audit report.

Management's Response (September 2026)

ODPEM is advancing the enhancement and optimisation of its integrated management accounting system. The current work is focused on strengthening its functionality, governance, data integrity, user capability and alignment with operational and compliance requirements. The enhanced system will provide a controlled source of financial, inventory and warehouse information. It will support end-to-end traceability, improve stock visibility, strengthen audit trails, and reduce reliance on manual records. Relevant officers will receive training in system use, administration, and data governance, supported by a structured lifecycle-management process.

On July 2, 2026, the ODPEM convened an inquiry into the circumstances under which the Logistics Department failed to provide a complete and reliable inventory. The inquiry has revealed an apparent deficiency in government-owned and donated disaster-relief inventory, along with material inconsistencies related to the custody, recording and control of such inventory. These matters create unresolved questions concerning the custody and accuracy of the inventory records and the circumstances surrounding the apparent deficiency. The ODPEM considers that the findings and inconsistencies warrant independent investigation by a competent law-enforcement authority and has referred the matter for external investigation. The referral of the investigation does not constitute a finding that any staff or other party has committed theft, fraud or any other criminal offence.

Consumable Donations

Inadequate Records to Support Traceability of Consumables

2.12 We sought to trace donated consumable items throughout the distribution process, from receipt through delivery to beneficiaries. ODPEM provided 65 Warehouse receipt forms relating to internationally donated items, however, receipt forms or other supporting documentation for locally donated items were not provided. Our review found that only two of the 65 receipt forms (3 per cent) included supporting documentation for goods valued at $19 million. Consequently, we were unable to verify the completeness and accuracy of the information presented or obtain sufficient and appropriate audit evidence to reasonably conclude that the reported value of consumable in-kind donations received in response to Hurricane Melissa was accurate.

2.13 We also sought to determine whether donated relief items treated as consumables were recorded in the inventory records. The inventory records for the locally donated relief items captured only the inventory number, description, and quantity; however, the monetary values of those items were not recorded in the ODPEM's inventory records **(Appendix 1)**. ODPEM's records further indicated that donations valued at $849 million in relief items were received from international donors. However, the relief items were not recorded in ODPEM's inventory records. This was not in keeping with the Government of Jamaica Comprehensive Asset Management Policy (2020), which requires consumables to be recorded in the asset register[4].

2.14 We expected ODPEM to establish and document the basis on which donated consumables would be allocated and distributed to public and private entities, including defined eligibility and allocation criteria and approved requests supporting each allocation, and the intended beneficiary communities. Section 4.5(v) of the GoJ Comprehensive Asset Management Policy (2020) requires that the asset register record the receiving department, description, quantities, and cost of distributed expendable items. In addition, ODPEM's practice is that all donated relief items are requested using the approved Requisition Form and that a Warehouse Issue Form is completed and signed to document their release and distribution. Accordingly, we expected distribution records to identify, for each issue of consumables, the approved requisition, the recipient entity, the description and quantities of items issued, the date of issue, and the communities or beneficiaries for whom the items were intended, so as to provide a complete and verifiable distribution trail from receipt to final beneficiary.

2.15 We requested ODPEM to provide all disbursement records for inventory removed from its warehouse locations and issued to entities or beneficiaries. ODPEM provided 114 disbursement records, which showed that consumable items were issued to public and private entities, including the Ministry of Health and Wellness, the Ministry of Labour and Social Security, and the Jamaica Defence Force, for

[4] Section 4.5 of the GOJ Comprehensive Asset Management Policy (2020) states: Consumables should be accounted for in the Asset Register in a separate model category. The Register should record/track the quantity that is available as well as the total cost.

distribution to beneficiaries. We also noted that ODPEM was recorded as a recipient of consumable items. The Warehouse Issuing Forms did not carry a monetary value. We reviewed the 114 forms to identify the quantity and type of items distributed the details of which can be found in **Table 1, Appendix 8**. Additionally, the disbursement records neither specified the communities that benefitted nor the allocation criteria. ODPEM was unable to provide a verifiable distribution trail confirming that donated consumable items reached the intended communities and individuals. Additionally, ODPEM had not established procedures or reporting requirements for third-party recipients of consumable items. Therefore, ODPEM did not establish a mechanism to verify whether the goods distributed to these entities or individuals ultimately reached the intended beneficiaries.

TABLE 1 SUMMARY OF TOP 20 DONATED ITEMS DISTRIBUTED

Description	Units Issued
Water Purification Tablets	4,535,000
Gloves	349,661
Face Mask	128,288
Otoscope Tips	60,000
Diapers	46,566
Water (Bottled)	31,191
Tourniquets	25,000
MRE (Meals Ready-to-Eat)	22,696
Mosquito Net	18,188
Garbage Bags	17,550
Syringe Needles	15,000
Sheet	13,073
Tarpaulin	11,743
Food Packages	10,973
Electrosurgical Pads	10,000
Battery	8,722
Monoject Syringe	7,200
Plaster Bandages	6,912
Polyethylene Aprons	6,000
Rice	5,881

Source: ODPEM Records

Lack of Periodic Stock Counts and Obsolete Warehouse Inventory

2.16 In June 2026, we conducted a physical stock count at Warehouse 3 with officers from ODPEM and the JDF. We expected the inventory records to be updated continuously (a perpetual inventory), showing each item received, each item given out and the balance remaining. However, ODPEM did not present store

records showing the balance of goods in the warehouse to allow for a comparison with the physical count. Therefore, we were unable to compare the physical count with records of items received since November 2025 or to distributions during the period under review **(Appendix 2).**

2.17 Our physical inspection of the warehouse showed that, except for 359 boxes of crackers, which had best before dates from March 4-10, 2026, all items were within their usable dates. During the physical verification, the presence of insects was observed on consumable items. ODPEM records indicated that a fumigation maintenance activity was conducted at Warehouse 3, following the identification of an infestation risk to stored food commodities. We reviewed an email dated March 23, 2026, from the Logistics Manager formally notifying the Administrator that "*approximately 200 bags of rice at the facility were heavily infested with weevils*". The email stated that the "*infestation posed a significant risk to the integrity of the remaining stock and may result in further deterioration if not addressed promptly*". At our stock count, we noted 20,400 (204 bags containing 100 packs each) packs of rice. Rice therefore remained in storage about three months after the infestation was reported, which pointed to weaknesses in storage conditions and stock rotation (FIFO), and not only to the effectiveness of the fumigation treatment.

2.18 In response, fumigation services were procured and subsequently executed at Warehouse 3. The contractor completed the work on May 14, 2026, as evidenced by an invoice dated May 16, 2026, confirming that the services were satisfactorily delivered at a cost of $450,000. The scope of work, as outlined in the invoice, included treatment of the building to control insects; treatment of both the interior and exterior perimeter of the warehouse; and the sealing of grains using chemicals, cling wrap, and tarpaulin to ensure the safety of the commodities and the elimination of infestation. The presence of insects on the consumable items during the June 2026 stock count raised concerns regarding the effectiveness and sustainability of the fumigation treatment carried out and ODPEM should obtain an assessment of the suitability of the items for consumption.

2.19 The issue of expired, obsolete and damaged inventory was also raised in our 2024 ODPEM Performance Audit. We noted that ODPEM did not adhere to the First-In-First-Out inventory methodology due to limited storage space and manpower shortages; obsolete and damaged items were stored among regular relief supplies; warehouse visits identified duplicated inventory coding, insufficient segregation between GoJ and donated items, and transfer-related discrepancies; and items were stored in inappropriate conditions affected by mould growth, excessive humidity, water damage and pests. The performance audit report also noted that ODPEM informed the Auditor General in April 2024 that estimated losses of relief items amounted to $3.9 million, indicating a recurring inventory management weakness rather than a matter confined to the Hurricane Melissa response.

2.20 In the absence of complete and verifiable records, reasonable assurance could not be obtained that donated consumables were properly received, accurately valued, fully accounted for and distributed to the intended beneficiaries. The recurrence of similar inventory weaknesses previously reported in ODPEM's 2024 performance audit increases the risk that relief supplies may continue to deteriorate, remain unaccounted for, or be unavailable for timely distribution unless corrective actions are fully implemented and monitored.

Management's Response (July 2026)

The ODPEM acknowledges the need to strengthen procedures for receipt, issue, stock count, expiry management and traceability. The ODPEM further recognises that the unprecedented scale and pace of the event placed extraordinary pressures on the existing administrative systems… Management has also commenced implementation of enhanced inventory reconciliation procedures supported by improved warehouse documentation, revised receipt and issue vouchers, inventory registers, warehouse inspection schedules and stock verification exercises.
In keeping with the organisational arrangements to build logistics and warehouse capacity prior to the receipt of the subject report, the ODPEM on July 6, 2026, partnered with the World Food Programme to conduct a supply chain assessment workshop aimed at translating 'insights' into actionable improvement initiatives.

Management's Response (September 2026)

ODPEM further concedes that the identified deficiencies arose, in part, from gaps in staff knowledge and understanding of the requirements prescribed under the applicable statutory and policy requirements, which affected the consistent application of the relevant procedures.
To address these deficiencies, targeted training and sensitisation will be undertaken to strengthen staff knowledge and application of the applicable statutory and policy requirements. This will be supported by updated procedures, compliance guidance and supervisory review mechanisms to ensure that the requirements are consistently understood, applied and monitored. A system of periodic stock checks has also been implemented, along with the application of the first-in, first-out methodology to the warehouse management strategy.

Fixed Assets (Physical) Donations

Inadequate Controls for the Receipt, Storage, and Distribution of Donated Fixed Assets

2.21 In July 2026, ODPEM provided a revised schedule reporting that 1,332 fixed assets valued at $443 million were donated to the Government of Jamaica by various countries and entities in support of Hurricane Melissa relief efforts **(Table 2)**. The schedule included assets such as motor vehicles, prefabricated houses, generators and chainsaws intended to support emergency response and rehabilitation activities. We sought to determine whether all donated assets were supported by appropriate receipt documentation, promptly recorded in the relevant inventory or fixed asset records, assigned unique identifiers where applicable, properly secured while in ODPEM's custody, periodically verified through physical stock counts and reconciliations, and distributed or transferred through approved and documented arrangements[5].

[5] Section 2.1 of the Government of Jamaica Comprehensive Asset Management Policy (2020), Section 9.5 of the FAA Act Financial Instructions and Section 6.6.1 of the GOJ Comprehensive Asset Management Policy.

TABLE 2 DONATED FIXED ASSETS AS AT JULY 10, 2026

Item Category	Qty Received	Total Estimated Value (JMD) $	Receival	Recording	Asset Reconciliations	Distribution/ Transfer
Generators	768	84,537,711	⚠	⛔	⛔	⚠
Chainsaws	353	17,119,069	⚠	⛔	⛔	⚠
Motor Vehicles	11	202,196,452	⚠	⛔	⛔	⚠
Pre-fab Houses	200	139,104,000	⚠	⛔	⛔	⚠
Total	1332	**442,957,232**				

☑ Met the criteria ⚠ Criteria partially met; improvement needed ⛔ Did not meet the criteria

Source: ODPEM Records

2.22 ODPEM provided us with Warehouse Receipt Forms to support 1,084 assets donated **(Table 3).** Whereas receipt forms were not provided for the remaining 248 we have so far verify the existence of the 11 motor vehicles, 31 prefabricated houses and the 353 chainsaws. We found no evidence that the internationally donated fixed assets were recorded in ODPEM's inventory records or fixed asset register. Further, receipt forms were not provided for the remaining 248 assets noted on ODPEMs schedule. Our review also identified inconsistencies between the warehouse receipt forms and the donation schedules maintained by ODPEM to account for the fixed assets. The quantities recorded on the warehouse receipt forms did not agree with those reflected in ODPEM's donation schedules, and successive revisions to the schedules introduced further variances rather than resolving them **(Table 3)**. The omission of donated assets from the fixed asset register created a risk that financial and asset records would be incomplete or inaccurate, undermined accountability and limited ODPEM's ability to track, monitor, maintain and report on assets entrusted to its care.

TABLE 3 VARIANCE NOTED IN FIXED ASSETS DONATED FOR HURRICANE MELISSA RELIEF

Items	Quantities		
	Receipt Forms	**Receival (July 2026 Schedule)**	**Variance**
Generators	765	768	3
Chainsaws	319	353	34
Vehicles	Not seen	11	11
Pre-fab Houses	Not seen	200	200
Total	**1,084**	**1,332**	**248**

Source: ODPEM's Records

2.23 Further, there was no evidence that ODPEM conducted periodic stock counts or reconciled its fixed asset records to physical holdings at its warehouse locations managed by the Jamaica Defence Force (JDF).

As a result, ODPEM was unable to demonstrate that donated assets recorded in its schedules were verified against assets physically held in its custody.

2.24 We also noted deficiencies in the management of assets reportedly distributed on loan. Assets were distributed to the JDF, ODPEM offices, Ministry of Labour and Social Security (MLSS), private entities, the Jamaica Fire Brigade and one named community. Further, the on-loan schedule provided by ODPEM contained inconsistencies between the quantities recorded as distributed and the corresponding quantities reported as being on hand, raising concerns about the accuracy and reliability of the records used to account for these assets. As at July 10, 2026, ODPEM had not provided any Memoranda of Understanding (MOUs), loan agreements, or other formal documentation governing the loan of generators, chainsaws and motor vehicles recorded on the schedule. There was no documented evidence outlining the terms and conditions of the loan arrangements, including the assets loaned, their identifying characteristics, the duration of the loan, eligibility requirements, responsibilities of the receiving parties, or the conditions governing the return of the assets.

2.25 While the audit acknowledged that formal agreements may not have been executed at the height of the emergency response immediately following Hurricane Melissa, it was reasonable to expect that, approximately eight months after the event, the loan arrangements would have been regularised and appropriately documented to support accountability for government-owned assets. This was especially important given the number of assets reportedly distributed and the extended period for which they had remained in the possession of third parties.

2.26 The Government of Jamaica Comprehensive Asset Management Policy (2020), Section 6.6.1, requires that a Memorandum of Understanding (MOU) or contractual agreement, where applicable, be prepared for the loan of assets between parties. The policy further requires that such agreements identify all assets being loaned, including relevant identifying features, and specify the duration of the loan and any applicable charges.

2.27 ODPEM did not provide updated inventory records or other supporting documentation indicating changes to stock balances that would explain the differences between the recorded inventory and the quantities observed during the physical count. These discrepancies further highlighted weaknesses in the inventory records maintained for donated assets. Consequently, we were unable to determine whether the donated assets were effectively accounted for, monitored, safeguarded, or that visibility was maintained over internationally donated assets throughout their useful life.

Management's Response (July 2026)

The ODPEM acknowledges the observations and recommendations concerning the enhancement of asset management and inventory control. It has already initiated comprehensive monitoring and oversight mechanisms for the custody and utilisation of donated assets. Additionally, ODPEM has undertaken efforts to engage logistics and warehouse personnel in regular compliance awareness and capacity-building sessions that address relevant legal, regulatory, accounting, inventory, procurement, and Government of Jamaica asset management requirements.

Subsequent to the audit review, the Office engaged in a comprehensive reconciliation exercise, and for clarity, has distinguished international donations into the following categories: International Donation intended for and received by the ODPEM and International Donations intended for and received by a third party.

Loan MOU/Contractual Agreements – the ODPEM notes Section 6.6.1 of the GoJ Comprehensive Asset Management Policy (2020) and the findings of the AuGD and has developed a MOU template.

Management's Response (September 2026)
ODPEM acknowledges the findings concerning Section 2.1 of the FAA Act Financial Instructions and Section 6.6.1 of the GoJ CAMP (2020) [*sic*][6]. Accordingly, the Office is reviewing and undertaking to regularise all existing temporary loans through duly executed Memoranda of Understanding or contractual agreements; reconciling the assets concerned with its Asset Register; in keeping with the applicable statutory and policy requirements. ODPEM will also strengthen its internal procedures, provide targeted training to relevant officers and institute supervisory and periodic compliance reviews to ensure consistent application of the governing requirements and prevent recurrence of the identified deficiencies.

In-Kind Donations Clearing Cost

Brokerage fees, Demurrage Fees and Other Fees incurred for donations not intended for the GoJ

2.28 ODPEM's schedule of in-kind donations dated 10 July 2026 reported that international donations with an estimated value of $4.8 billion were consigned to ODPEM but were intended for third parties rather than the Government of Jamaica. These consignments represented 77 per cent of the $6.3 billion in total in-kind donations reported **(Appendix 1)**. Further, ODPEM spent $298 million to cover brokerage fees, transportation, lease expense and demurrage fees (charges for leaving containers at the port beyond the free period) incurred in relation to donated items. To verify the accuracy, validity, and appropriateness of these payments, we reviewed all supporting documentation relating to the brokerage payments, as well as records supporting transportation costs incurred in moving donated items from the ports of entry to designated warehouses. It was noted that funds were expended from the National Disaster Fund (NDF), the funds donated towards Hurricane Melissa relief and $1 billion allocated to the ODPEM for disaster relief via Cabinet Decision No. 37/25 **(Table 4).**

TABLE 4 PAYMENTS FOR BROKERAGE, TRANSPORTATION AND OTHER ITEMS BY FUNDING SOURCE

Funding Source	No. of Payments	Brokerage Fees	Transportation	Other[7]	Total Amount Paid
Contingencies Fund (via Cabinet Decision No. 37/25)	23	115,430,844	6,499,724	9,877,288	131,807,856
National Disaster Fund (NDF)	64	91,216,786	17,416,338	12,430,803	121,063,927
Donation Account	50	43,215,316	-	1,849,143	45,064,459
TOTAL	**137**	**249,862,946**	**23,916,062**	**24,157,234**	**297,936,242**

[6] Should read Section 2.1 is a provision of the GoJ Comprehensive Asset Management Policy (CAMP) (2020) and 6.6.1 of the CAMP.

[7] Lease of warehouse space, motor vehicle servicing, toll charges, fuel.

Source: ODPEM schedule of brokerage and other fees

2.29 The supporting documents showed that $45.1 million was paid from the donated funds to settle brokerage and related clearance fees, and lease and utility expenses. Of this amount, $33 million related to the clearance of items intended for third parties that were consigned to ODPEM, while $5.7 million related to items intended for the Government of Jamaica. A further $4.6 million related to brokerage, taxes, duties, handling and freight charges that we were unable to match to any shipment on the schedules provided by ODPEM, while the remaining $1.8 million related to lease and utility expenses **(Table 5; Appendix 6)**. We also noted from our review of documents presented that brokerage and other fees were incurred to clear items consigned to ODPEM valued at approximately $780 million[8], which were not represented on any of the in-kind donation schedules provided by ODPEM. Additionally, the supporting documentation presented did not provide information for all reported donations based on the container numbers and bills of lading identified. These discrepancies further demonstrated weaknesses in ODPEM's processes for recording and reporting in-kind donations and indicated that the schedules did not provide a complete account of the donations received. Consequently, ODPEM was unable to demonstrate that all donations received were adequately identified, recorded, valued, and reported, limiting transparency and accountability over resources received under the Hurricane Melissa relief effort.

TABLE 5 FEES PAID FROM DONATION ACCOUNT

Cost Incurred		$
Brokerage fees	GoJ	5,672,294
	3rd Parties	32,974,605
Other Brokerage Fees		4,568,417
Rental/Utilities		1,849,143
Total		**45,064,459**

Source: ODPEM records

2.30 We sought to ascertain the authority under which funds donated for Hurricane Melissa relief were used to settle brokerage fees, demurrage, storage, handling, transportation, and other clearance-related fees for third parties. We also sought to determine the controls established to distinguish consignments intended for the Government of Jamaica from those intended for third parties, the mechanisms in place to separately account for the associated costs, and the arrangements governing responsibility for those costs. However, ODPEM did not provide the requested information. As a result, the audit was unable to verify whether the goods were designated by donors for third parties or donated to the Government of Jamaica or to assess the appropriateness of the related expenditure incurred for their clearance and distribution.

2.31 Further, it was expected that donated funds would be used solely to support Hurricane Melissa relief and recovery activities and that ODPEM would be able to demonstrate that expenditures financed by those funds directly contributed to the intended relief objectives. However, ODPEM was unable to provide

[8] Based on the Cost, Insurance and Freight Values that can be identified from documents provided.

sufficient evidence that all items cleared on behalf of third parties using the donated funds were ultimately distributed to the intended beneficiaries or otherwise supported the Government's relief efforts.

2.32 Consequently, funds intended to support Hurricane Melissa recovery initiatives, including reroofing activities and the construction of foundations for container housing solutions, were used for other purposes. ODPEM confirmed that the donated funds had been approved to support the Government Directed Roof Repair and Semi-permanent Housing Solution Programme and that the brokerage fees fell outside the approved expenditure (see Management's Response below). These funds were used to finance brokerage fees, demurrage and related costs for consignments that ODPEM's own schedules identified as not intended for the Government of Jamaica, and there was no documented authority for this expenditure. In the absence of evidence demonstrating that these expenditures directly supported the intended relief objectives, there was no assurance that the use of the donated funds was consistent with the purpose for which they were provided.

Management's Response (September 2026)

ODPEM acknowledges the Auditor General's observation that customs brokerage fees were paid from the donated funds. Management confirms that the donated funds were approved to support the Government Directed Roof Repair and Semi-permanent Housing Solution Programme under the broader Shelter Recovery Programme, and that the brokerage fees were outside the approved expenditure. However, payment of the fees became operationally critical and time-sensitive, as customs clearance was necessary to secure the release and distribution of relief consignments and to sustain post-Hurricane Melissa relief operations. Accordingly, as an exceptional and limited operational measure, Management authorised payment from the Donation Account to prevent delays to the relief effort.

ODPEM is currently in dialogue with the Ministry of Finance and the Public Service regarding additional allocation of funds to support the continuation of the post-Hurricane Melissa activities. Management has maintained the relevant records and is actively tracking the expenditure charged to the Donation Account. Upon receipt of the additional allocation, ODPEM will reimburse the Donation Account in full for the fees, thereby restoring the funds and ensuring that they are applied in accordance with their approved purpose.


1
RECEIPT
2
INSPECTION & VERIFICATION
3
INVENTORY & RECORDING
4
STORAGE & SAFEKEEPING
5
DISTRIBUTION & HANDOVER
6
USE & IMPACT

Part Three

Governance and Oversight of Donated Starlink Devices

	At A Glance		
Systems and practices	**Criteria**	**Key Findings**	**Assessment Against Criteria**
Documentation of receipt of donated Starlink	Section 6.5 (a-d) of the GoJ Comprehensive Asset Management Policy requires receiving entities to identify ownership of donated assets.	The JCF did not provide sufficient documentation to identify the donor(s), substantiate receipt of the devices or verify the completeness of the inventory received.	⛔
Allocation and authorisation	Distributions of donated devices should be supported by adequate records evidencing the authority for distribution, the basis for allocation, the recipients, and the transfer of custody of the assets.	The JCF distributed 683 devices to 75 recipients; however, no documented allocation criteria were provided to demonstrate the rationale for recipient selection or the quantities allocated. A letter dated 27 February 2026 was subsequently issued as retrospective authorisation for the distribution, after the devices had already been disseminated.	⛔
Ownership designation	Section 6.6 of the GoJ CAMP requires specific procedures to be followed when assets are transferred between Government entities, including the establishment and documentation of the terms and conditions governing the transfer.	Distribution forms did not specify whether the devices were transferred as gifts, loans, or temporary-use arrangements, nor did they establish the terms and conditions of the transfer. Consequently, sufficient evidence was not available to determine the legal status of the devices, the responsibilities assigned to recipients, or the circumstances under which the assets could be recalled, transferred, or otherwise disposed of.	⛔

☑ Met the criteria ⚠ Criteria partially met; improvement needed ⛔ Did not meet the criteria

Unclear Accountability and Inadequate Documentation for Donated Starlink Devices

3.1 A formal framework was not in place for the distribution of donated technological assets at the start of the Hurricane Melissa response. Operational responsibility for the receipt and distribution of the Starlink devices was informally delegated to the Jamaica Constabulary Force (JCF) without prescribed requirements for donor documentation, beneficiary selection criteria, ownership designation or formal approval for distribution.

3.2 In correspondence dated 15 May 2026, the JCF indicated that the devices were not recorded in its inventory and stated that it was facilitating the distribution of the devices based on instructions received, which were not formally documented until February 2026. However, Section 3 of the GoJ Comprehensive Asset Management Policy (CAMP) defines custodianship as taking responsibility for an asset once it is handed over from one party to another, with the custodian assuming accountability for the safeguarding of the asset

against loss, damage, or theft. The policy further requires that all assets received by a government entity be entered into the Asset Register and managed through established custodial processes. Additionally, the Asset Manager or designated delegate is responsible for receiving assets, maintaining custody records, and ensuring assets are properly recorded in the Asset Register.

3.3 By accepting the devices and subsequently distributing them to recipients, the JCF effectively assumed custodianship of the assets. Consequently, the devices should have been recorded in the JCF's Asset Register and managed in accordance with the requirements of the CAMP.

3.4 Further, the JCF provided a schedule on March 4, 2026, indicating that it received 696 donated Starlink devices between November 1 and December 8, 2025 **(Table 6)**. However, the JCF was unable to provide supporting documentation, including information identifying the donor(s), delivery receipts, donor schedules, or serial number listings, to substantiate receipt of the devices or verify the completeness of the inventory received. Consequently, the origin of the devices and the roles and responsibilities of the entities involved in receiving and managing the donation could not be determined.

TABLE 6 STARLINK DEVICES REPORTEDLY RECEIVED BY THE JCF

Date Received	Device Type	Quantity
November 01, 2025	Standard	400
November 03, 2025	Mini	53
November 05, 2025	Mini	20
November 06, 2025	Standard	56
November 10, 2025	Mini	138
December 03, 2025	Standard	14
December 08, 2025	Standard	15
Total	—	696

Source: JCF Records

3.5 The absence of donor documentation and supporting records prevented independent verification of the completeness, accuracy, and origin of the 696 devices reportedly received. Consequently, the Government of Jamaica could not demonstrate that all donated devices were received, safeguarded, and distributed as intended. Further, the absence of valuation and inventory records undermined the completeness and accuracy of financial reporting and limited transparency and accountability to donors and other stakeholders regarding the management and disposition of the donated assets.

JCF's Management's Response (September 2026)

The JCF accepts that this operational role carried corresponding responsibilities for safeguarding, recording, and accounting for the devices. The fact that the devices were received for onward distribution and were understood to form part of a wider national emergency response did not remove the need to maintain suitable custody and inventory records. The JCF will strengthen the recording of donated and emergency-response assets by: establishing a central register for emergency assets received by the JCF, recording identifying information, including serial numbers where available, documenting the date of receipt, source, location, and responsible custodian, recording all transfers and distributions, documenting all returns and changes in custody, reconciling emergency asset records with the JCF's broader inventory and asset-management arrangements, assigning responsibility for maintaining and periodically updating the records.

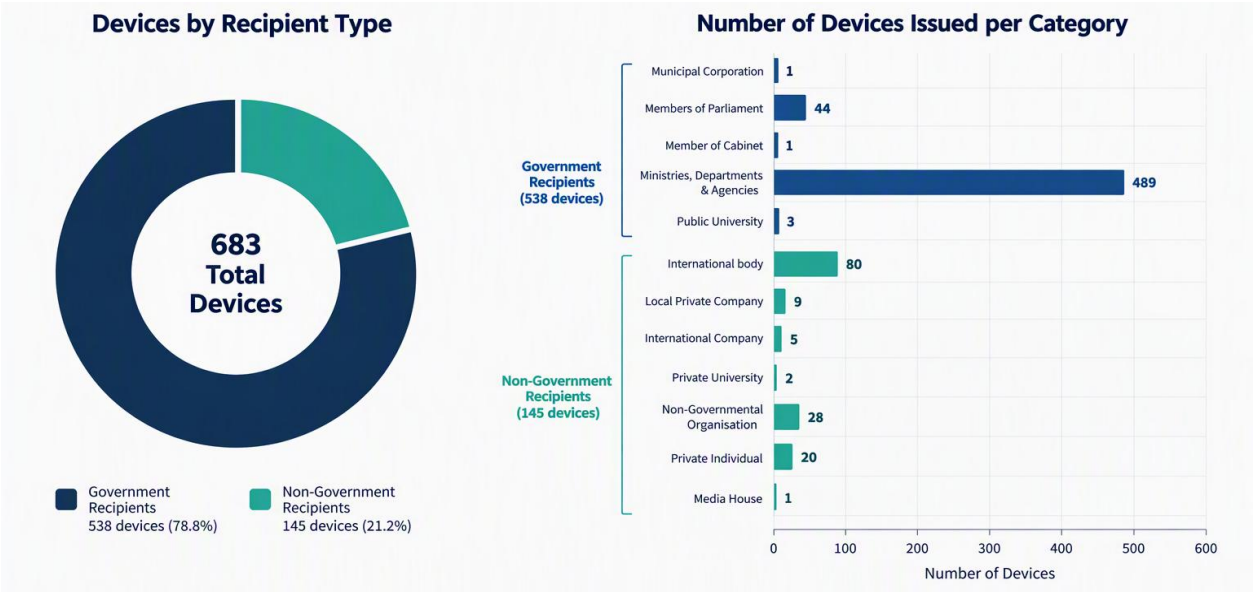
No Clear Basis for Allocation of Donated Starlink Devices

3.6 We expected the distribution of donated devices to be supported by adequate records evidencing the authority for distribution, the basis for allocation, the recipients, and the transfer of custody of the assets. In addition, Section 6.6 of the Government of Jamaica Comprehensive Asset Management Policy (CAMP) requires transfers of assets between Government entities to be supported by documented arrangements establishing the terms and conditions governing the transfer, including the responsibilities of the parties involved.

3.7 JCF records showed that 683 donated Starlink devices were distributed to 75 recipients, while 13 devices remained in stock. Of the devices distributed, 538 were issued to 61 Government of Jamaica entities, Members of Parliament, and Ministers, while 145 were issued to 14 non-Government recipients. **(Figure 7; Appendix 7)**

3.8 However, we found no evidence that the distributions were supported by documented allocation criteria, or authorisation establishing the basis on which recipients were selected or quantities allocated. Further, the distribution records did not establish the ownership status of the donated devices or specify whether they were transferred as gifts, loans, or temporary-use arrangements. As a result, the terms and conditions governing the transfer of the devices, including ownership, custodial responsibility, return requirements, and accountability arrangements, could not be determined from the records presented.

FIGURE 7 DISTRIBUTION OF STARLINK DEVICES BY JCF



Source: JCF Records

3.9 A letter dated February 27, 2026, issued approximately four months after distributions commenced, was provided as after-the-fact (retrospective) approval for the actions taken. The correspondence, signed by one of the Co-Chairs of the Relief and Recovery Oversight Committee, the Minister of Energy, Transport and Telecommunications, acknowledged the JCF's logistical and security support and directed that the letter be

retained as official confirmation of the authorisation and actions carried out pursuant to the emergency directive.

3.10 The absence of documented allocation criteria, transfer arrangements, and custodial requirements weakened transparency and accountability over the distribution of the devices. Consequently, the rationale for the allocations, the obligations of recipients, and the responsibilities for the ongoing management, safeguarding, and return of the devices, where applicable, could not be readily established.

JCF's Management's Response (September 2026)

Distribution decisions were made within the context of an urgent national response to the loss or degradation of conventional communication networks. The devices were intended to support emergency communications and relief activities in affected areas, including communication with residents, coordination of relief efforts, and access to emergency services and information.

The JCF's understanding was that recipient selection and allocation decisions were guided by operational instructions and stakeholder assessments of immediate needs. In some instances, devices were issued to external stakeholders on a temporary basis because those stakeholders had the operational reach, community presence, and communication platforms necessary to reach affected persons directly on the ground and, where applicable, through media and other public information channels. However, the JCF accepts that these considerations were not sufficiently formalised in written needs assessments, allocation schedules, or approval documents. As a result, the rationale for certain allocations cannot be readily established from the records presented to the audit.

The JCF will work with ODPEM and relevant coordinating authorities to develop and document allocation criteria for emergency communications equipment…

The JCF accepts that retrospective documentation is not a substitute for timely approval and that emergency actions should be supported by a clear record of authority, even where decisions must be taken rapidly. The retrospective confirmation was intended to regularise and document actions undertaken pursuant to emergency instructions during the immediate response period. It was not intended to diminish the need for prior authorisation, proper accountability, or clear documentation of the terms on which devices were issued, including where devices were intended to be used on a temporary loan basis.

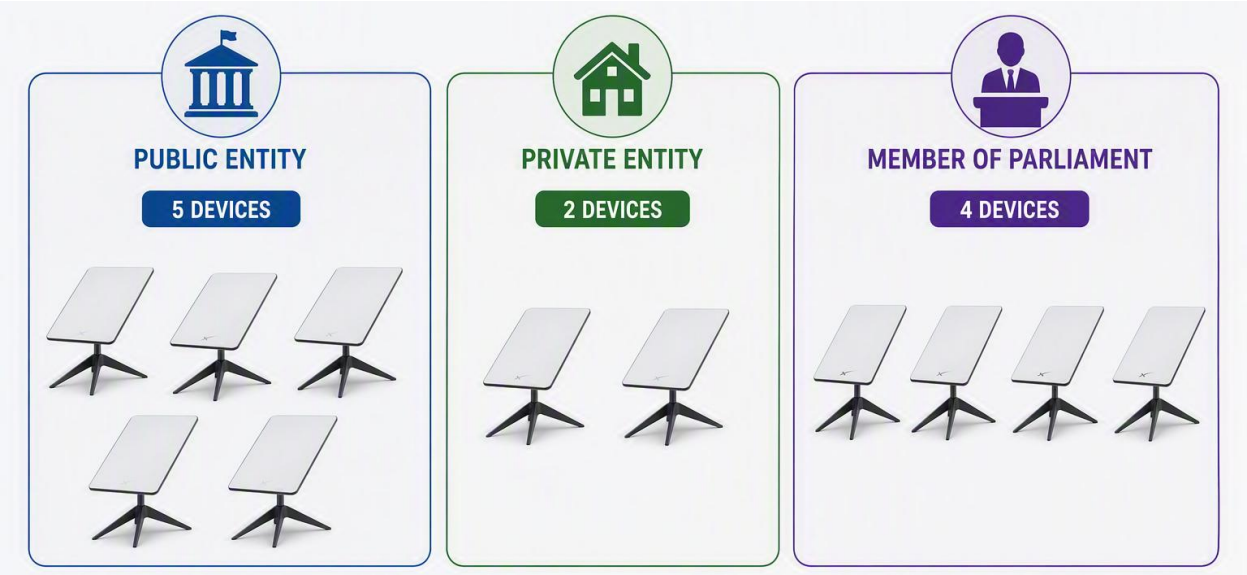
Inadequate Accountability for Distributed Starlink Devices

3.11 To assess accountability for Starlink devices distributed during the Hurricane Melissa response, we sought to determine whether recipients had recorded the devices in their inventory and asset management records in accordance with Government requirements. Confirmation requests were issued to 70 of the 75 identified recipients, comprising 58 Government of Jamaica (GoJ) entities and Members of Parliament and 13 non-GoJ recipients. The recipients selected represented those that received larger allocations of devices, were assessed as higher risk, or for which independent verification was considered necessary to obtain sufficient and appropriate audit evidence.

3.12 By way of correspondence dated March 2, 2026, the Co-Chair of the Relief and Recovery Oversight Committee instructed three recipients to return devices previously distributed to them. However, there was no evidence indicating whether similar instructions were issued to other recipients or the basis on which these recipients were selected. Our verification conducted on May 12, 2026, confirmed that 11 devices were

subsequently returned to the JCF, comprising five devices from one public entity, two devices from one private entity, and four devices from one Member of Parliament **(Figure 8).**

FIGURE 8 DEVICES RETURNED TO THE JCF



Source: JCF records

3.13 We sent confirmation request to 70 recipients, who together received 670 Starlink Devices, (representing 530 issued to GOJ recipients and 140 non-GoJ recipient) to determine whether they received the devices. Of the 70 recipients, 33 responded, comprising 28 of the 57 GoJ recipients and five of the 13 non-GoJ recipients. Of the 670 devices issued, 513 devices were confirmed as received. Thirty-Seven of the purported recipients in relation to 157 devices did not provide a response to our confirmation request. **(Table 7)**

TABLE 7 INVENTORY RECORDING AND UTILISATION OF STARLINK DEVICES ISSUED TO ENTITIES

Recipients	No. Recipients (sample)	No. devices Issued	No. of respondents (actual)	No. of devices
GoJ - MDA	22	485	14	460
GOJ - MP	34	44	13	21
Senator	01	01	01	01
Sub-total – GOJ	**57**	**530**	**28**	**482**
Non GoJ[9]	13	140	5	31
Grand total	**70**	**670**	**33**	**513**

Source: AUGD analysis of JCF records and responses from sampled recipients

[9] NA – Not assessed: inclusion of the devices in the recipient's inventory was not examined.

3.14 JCF records showed that 140 devices were issued to 13 non-GoJ individuals and entities. Five of the recipients, who received a total of 31 devices, responded to our requests and confirmed that only nine devices were used in the emergency response **(Table 8)**. Of the five respondents, the international body stated that the devices it held were not GoJ property, and the private individual indicated that the Starlink devices were exchanged for others held by an international charity.

3.15 JCF records showed that 20 standard Starlink devices were distributed to the private individual on November 3, 2025. In correspondence dated March 24, 2026, we asked the individual to confirm the number of devices received, the ownership or other arrangement for the devices and their intended use, and to provide supporting documents. In a response dated March 26, 2026, the individual stated that the devices had not been received for personal use. Instead, an international charity had agreed to provide 20 mini (mobile) Starlink devices in exchange for 20 standard devices donated to Jamaica. The individual further provided a swap schedule, which listed the serial numbers of the mini devices said to have been issued to the JCF and of the standard devices distributed to the individual. Records subsequently provided by the JCF indicated that the 20 mini devices were issued to a public entity/MDA. In response to our enquiry, the MDA confirmed that the 20 mini devices were received and recorded in its inventory.

3.16 Further, the JCF schedule showed that devices were distributed to the international body, the JCF did not provide the related equipment distribution form to confirm the issue. In its response dated March 26, 2026, the organisation stated that "*the five Starlink devices received by [name redacted] were a direct donation from International Donor Entity [name redacted]. These devices are being used in our current emergency response programme and have not been donated*".

3.17 The remaining eight non-GoJ recipients, who received 109 devices, did not respond despite our requests. There was no evidence that the JCF took any action to determine whether the devices were being used for the intended purpose or whether the devices were returned.

TABLE 8 THIRD-PARTY CONFIRMATION OF STARLINK DEVICES ISSUED TO NON-GOJ RECIPIENTS

Entity Type	No. of Entities/Individuals (sample)	No. of Devices Issued	Respondents	No. Devices from Respondents (third party confirmed)	Remarks
International Body	3	80	1	5	Entity indicated that (devices were a direct donation from the International Donor Entity[10].)
Local Private Company	3	9	1	3	Utilised, no evidence of return
Private University	1	2	1	2	Not utilised; returned to JCF
Non-Governmental Organisation	4	28	-	-	No response to letters and emails
Private Individual	1	20	1	20	Private Individual indicated that the 20 mini devices were substituted for 20 standard kits.
Media House	1	1	1	1	Utilised, no evidence of return
Total	**13**	**140**	**5**	**31**	

Source: AUGD analysis of JCF records and responses from recipients

3.18 The deficiencies identified in the management of the donated Starlink devices were similar to those previously reported for the 200 devices procured by the Government of Jamaica at a cost of approximately $12.12 million. These procured devices were examined in the Governance and Procurement Report published in February 2026, which identified weaknesses in inventory recording, asset tracking and utilisation monitoring. The recurrence of these deficiencies across both donated and procured devices indicates broader weaknesses in the accountability and asset management arrangements governing Starlink devices.

3.19 The Starlink devices were intended to restore internet and phone connectivity in communities severely affected by the hurricane, so that residents could contact family, reach emergency services and receive relief information while conventional networks were down. For many of the devices, the audit could not confirm whether this benefit was achieved. From our review, the activation and usage status of 157 of the 683 distributed donated devices (23 per cent) could not be determined as the recipients did not respond to the audit's confirmation requests. While this does not show that these devices were unused, their benefit to affected communities could not be confirmed. Devices left in storage or not activated did not contribute to restoring connectivity in the affected communities. Because allocation was not supported by documented needs assessments, the Government also could not demonstrate that the devices reached the communities worst affected.

JCF's Management's Response (September 2026)

The JCF acknowledges the audit finding that the utilisation status of the distributed donated devices was unknown. The Force accepts that the objective was not simply to distribute devices, but to provide effective emergency

[10] Correspondence dated March 26, 2026, from International Body to the AuGD stated that:" The five Starlink devices received by [name redacted] were a direct donation from [International Donor Entity name redacted]. These devices are being used in our current emergency response programme and have not been donated".

connectivity in support of affected communities, relief coordination, and essential response services. This required devices to be appropriately deployed, activated where needed, operational, and used for their intended purpose.

As part of the reconciliation process, the JCF will verify the activation, deployment, and operational status of all devices, whether donated or government-procured, and determine whether inactive or underutilised devices should be activated, relocated, recovered, or reassigned to areas of identified need.

The JCF will also support ODPEM and the relevant coordinating authorities in establishing a utilisation-monitoring framework for emergency communications devices.

Going forward, the JCF will seek to ensure that emergency communications assets are monitored throughout their period of use so that their effectiveness, continued relevance, and accountability can be properly assessed.

Appendices

Appendix 1 – Estimated values of In-Kind Donations

Item / Category	Qty received	Estimated value (JMD) $	Total ($)
Donations intended for the GoJ			
Generators	768	84,537,711	**442,957,232**
Chainsaws	353	17,119,069	
Motor Vehicles	11	202,196,452	
Pre-fab Houses	200	139,104,000	
Building materials	n/a	146,682,377	**146,682,377**
Other assets*	n/a	14,401,742.30	**14,401,742.30**
Starlink Devices	55	861,725.70	**861,725.70**
Consumables (international)	n/a	849,348,854	**858,848,854**
Consumables (local)	n/a	9,500,000	
Subtotal — intended for the GoJ	**1,332**	**1,463,751,931**	**1,463,751,931**
Donations intended for third parties			
Dongles	n/a	3,931,437	
Relief supplies**	-	4,588,371,282	
Meals Ready to Eat (MREs)	n/a	95,978,182	
Building materials	n/a	56,443,874	
Medical supplies and equipment	n/a	57,298,065	
Pharmaceuticals	n/a	13,903,830	
Motor vehicles	n/a	26,121,584	
Subtotal — intended for third parties		**4,842,048,254**	**4,842,048,254**
COMBINED TOTAL	**1,332**	**6,305,800,185**	**6,305,800,185**

* Other assets- such as cooking and gas items, shelter supplies equipment, water supplies equipment, lighting and bedding and protection.

** Relief supplies comprise consumables and medication.
Quantity received is shown only for the discrete-unit categories (such as generators, chainsaws, pre-fab houses); all other categories cover mixed items and units of measure, so quantities are not comparable and are marked n/a.

Appendix 2- Warehouse 3 Stock as at June 18, 2026

Description of Item	Unit of Measure	Quantity Physically Counted
Rice	204 bags containing 100 packs each	20,400 packs
Blood Pressure Machine	24 pcs per box	11
Gloves	100 pcs per box	79
Glucose Meters	72 per box	10
Paediatric Nebuliser	50 per box	4
Adult Aerosol Mask	50 per box	4
Adult medical concentration tubing	50 per box	4
Room turnover lining	20 per box	50
Silver Tarpaulin	1 per box	69
Marine Ultra Cooler	1 per box	130
Ryobi One Blower	1 per box	13
Ryobi One Jigsaw	1 per box	6
Ryobi One Batteries	1 per box	19
Backpack Sprayer	1 per box	81
Nitrate Coated Work gloves	10 gloves per pack	8
410mL Blue Water	24 bottles per case	23
Inflatable Excursion Boat Set	1 per box	5
Portable Solar Lighting Kits	10 per box	3
Bungee Cords	2 per pack	3
Plastic Bag Water Container (2.6 gallons)	200 per box	5
25x40 Silver Tarpaulins	1 per pack	28
Eveready Batteries Superheavy Duty	20 per box	13
Eveready Batteries ultima	72pks per box	4
Single fly / Double Fly Family Ridge Tents	1 each	20
Twin-Size Sheet Sets	Each	13
Mosquito Nets	1 each	58
Paper Towel -Members Selection	single rolls	184
Tissue - Members Selection	single rolls	480
Bleach Bottle (empty)	single bottles	1667
Blankets	single	60
Water Pump- Lancin	1 per box	15
Water Pump- Commando	1 per box	48
Chain Saws – Ridgeline	1 per box	76
Chain Saws – STIHL	1 per box	2
Chain Saws – Husqvarna	1 per box	46
Chain Saw- Husqvarna 130	2 per box	7
Generator – Firman	1 per box	6
Generator – Truper	1 per box	37
Generator – Champion	1 per box	1
Generator – Lancin	1 per box	5
Generator – Honda	1 per box	10
Generator - Total 800W	1 per box	44
Generator -Atlas Capo	1 per box	235
Generator – Luxemburg	1 per box	10
Generator – Catified	1 per box	1
Generator – Powersmart	1 per box	1
Generator – Duramax	1 per box	1
40W High Power Led Bulbs	4 per box	18
Sleeping Cot	1 per box	25

Description of Item	Unit of Measure	Quantity Physically Counted
Tissue Suave	24 per pack	1
Tissue Suave	single roll	1
Tissue -Snuggle	40 per pack	1
Paper Towel- So Dry	8 per pack	1
Paper Towel- Hi D	Singles	2
Hospital Pack Adult Briefs	30 per pack	1
Maxi Pad	Singles	4
Maternity Pad	40 per pack	2
Adult Brief	25 per pack	1
Hand Towel- Rocio	Singles	6
Tissue Rocio	Singles	16
Powdered Detergent	single 400g	1
Wipes	Single	4
Antiseptic Ointment	single	1
Alcohol	Bottle	2
Sneakers	Pairs	2
Storage Container – Black	single	7
Storage Container – Clear	single	5
A-Pak MRE	12 per box	59
Sopakco-MRE	16 per box	326
Solar Flashlight	2 per box	2
Triskits Crackers	1 bag per case	359
Water-Icool 1.5L	12 per case	45
Seat Top Cooler- 5gal	2 per box	19
Heavy Duty Gloves	Pairs	304
Solar Portable Lamps	4 per Box	30
Helmets	10 per box	10
Tarpaulin- 20x40	1 per box	14
Tarpaulin- 12x16	single	11
Rubberised Gloves	Single	5
Saline	40 per box	246
Bleach	1000 liter per container	9
Spinal / Epidural Tray	Single	1
Oxygen Mask	Boxes	20
Adult Diapers	4 packs x 20 in each pack (1 Box)	1
Procedural Mask	Boxes	2
Microscope Slides	Pack	7
Face Shields	20 per Pack	4
Surgical Gown	Boxes	45
Plastic Sheet	1 per Box	20
Mattress	Single and Double	32
Pillows	single	484

Appendix 3 – Donated Motor Vehicles

Donor Name	Item Description	Quantity Received	Estimated Unit Value (JMD)	Total Estimated Value (JMD)
People Republic of China	Compression garbage truck	2	12,491,070.18	24,982,140.36
	Wheeled tractor	3	8,299,927.22	24,899,781.66
	Wheel Loader	2	6,565,818.94	13,131,637.88
	Backhoe Loader	1	10,572,603.68	10,572,603.68
	Water truck	1	9,608,515.52	9,608,515.52
Barbados	Compression garbage truck	2	59,500,886.67	119,001,773.34
Total		11	107,038,822.21	**202,196,452.44**

Appendix 4- ODPEM Warehouse Receipt Form Example

HADR Warehouse Receipt Form

80-82 Marcus Garvey Dr, Kingston 15

Date and time received:	Source/ Donor Agency	Receiving Number	Bill of Lading Number:
[redacted]	[redacted]		

Delivery Personnel Name:	Receiving Officer's Name:
[redacted]	[redacted]
Vehicle No. [redacted]	Vehicle Type: [redacted]

Ser.	QTY	Description	Condition on Arrival	Verification Against and Results	Remarks
1.	218ea	Generator 2.3 KVA			
2.	12ea	Generator 6.0 KVA			
		LAST ITEM			
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					

Receiver's Signature: [redacted] Date: 12 NOV 25

Authorising Officer's Stamp:

AUTHORISING OFFICER
Sign [redacted]
Date 12 Nov 25

Appendix 5 – ODPEM Warehouse Issuing Form- Example

HADR Warehouse Issuing Form

80-82 Marcus Garvey Dr, Kingston 15

T.O.D 1025hrs

T.O.D 1113hrs

Date and time	Requesting Agency	Issue Number	Receiving Officer
12 Dec 25	[redacted]		[redacted]

Approved by:

Releasing Officer: [redacted]

Delivery Location: [redacted]

Vehicle No. [redacted]

Vehicle Type: Box Truck (FAW)

Ser.	Category	Quantity	Description	Remarks
1.		200 ✓	Smart Bottle	
2.		02 ✓	Tank	
		108,000	Water Purification Tablet	
4.		02 ✓	Plastic Sheeting H	
5.		216 ✓	AAA Battery Every Ready	
6.		100 ✓	D-1050 Battery Ever Ready	
7.		192 ✓	Ever Ready CZ135	
8.		192 ✓	AA-Battery Ever Ready	
9.		14 ✓	D-14 Duracell	
10.		100 ✓	Sheet	
11.		25 ✓	Tarp 30x70	
12.		29 ✓	40x40	
13.		16 ✓	30x40	
14.		63 ✓	20x30	
15.		65 ✓	20x20	
16.		02 ✓	30x30	
17.		2016ea	Water 1.5Litre H	4 pallets, 504ea on pallet
18.			Last Item	
19.				
20.				

Receiver's Signature: [redacted] Date: 12. 12. 2025

Authorising Officer's Stamp:

[redacted]

Sign [redacted]

Date 12 Dec 25

Warehouse Purposes

Appendix 6 – Summary of Brokerage and Transportation related fees from the different funding sources

Donation Accounts		
Entities	**Description**	**Total Payments**
Broker 1	Brokerage Fees	37,347,171
Broker 2	Brokerage Fees	5,622,361
Broker 3	Demurrage Charges	245,784
Factories Corporation of Jamaica Ltd.	Lease and utility expenses	1,849,143
Total		**45,064,459**

Contingencies Fund via Cabinet Decision No. 37/25		
Vendor	**No. of Payments**	**Total Payments**
Brokerage		
Broker 1	8	104,332,023
Broker 2	2	8,160,468
Broker 5	2	1,512,162
Broker 6	1	1,426,191
Subtotal - Brokerage	**13**	**115,430,844**
Transportation Providers		
Transporter 1	1	3,858,400
Transporter 2	1	380,000
Transporter 3	1	1,426,000
Transporter 5	1	544,834
Transporter 9	1	190,490
Transporter 10	1	100,000
Subtotal - Transportation	**6**	**6,499,724**
Other		
Warehouse Lessor 1	1	9,176,425.00
Fuel Provider 1	3	700,863
Subtotal - Other	**4**	**9,877,288**
TOTAL - ALL VENDORS	**23**	**131,807,856**

National Disaster Fund		
Vendor Code	**No. of Payments**	**Total Amount Paid**
Brokerage Providers		
Broker 1	13	57,766,895
Broker 2	30	26,794,891
Broker 4	2	6,655,000
Subtotal - Brokerage	**45**	**91,216,786**
Transportation Providers		
Transporter 1	3	8,653,553
Transporter 2	1	5,398,510
Transporter 4	1	1,249,976
Transporter 5	1	642,346
Transporter 6	1	739,200
Transporter 7	1	387,500
Transporter 8	1	285,253
Transporter 11	1	60,000
Subtotal – Transportation	**10**	**17,416,338**
Other		
Factories Corporation of Jamaica Ltd.	2	10,161,012
Fuel Provider 1	4	1,202,418
Electrical Installer 1	1	717,373
Toll Road Operator 1	2	350,000
Subtotal – Other	**9**	**12,430,803**
TOTAL - ALL VENDORS	**64**	**121,063,927**

Source: ODPEM Accounting information

Appendix 7 Summary of Distribution of Donated Starlink Devices

Type	Entity Type	No. of Entities/Individuals	Total Entities	No. of Devices Issued	Total Devices
Non-GoJ	International body	3	14	80	145
	Local Private Company	3		9	
	International Company	1		5	
	Private University	1		2	
	Non-Governmental Organisation	4		28	
	Private Individual	1		20	
	Media House	1		1	
GoJ	Municipal Corporation	1	61	1	538
	Members of Parliament	34		44	
	Senator/Minister	1		1	
	Public Entity/MDAs	24		489	
	Public University	1		3	
	Total	**75**	**75**	**683**	**683**

Appendix 8 Summary of Items Distributed from HADR Warehouse

Description	Total Quantity Issued
Water Purification Tablets	4535000
Gloves	349661
Face Mask	128288
Otoscope Tips	60000
Diapers	46566
Water (Bottled)	31191
Tourniquets	25000
MRE (Meals Ready-to-Eat)	22696
Mosquito Net	18188
Garbage Bags	17550
Syringe Needles	15000
Sheet	13073
Tarpaulin	11743
Food Packages	10973
Electrosurgical Pads	10000
Battery	8722
Monoject Syringe	7200
Plaster Bandages	6912
Polyethylene Aprons	6000
Rice	5881
Cookware & Utensils	5744
Noodles	5370
Surgeon Caps	5000
Sterile Alcohol Prep Pads	5000
Specimen Containers	4800
Calcium Biscuit	4799
Insulin Syringes	4000
Water Filter	3633
Alcohol Prep Pads	3500
Smart Bottles	3200
Shelter Kit	2600
Sterile Gauze Swabs	2600
Safety Blood Collection Infusion Set	2400
Patient Robe	2400
Gown	2400
Lantern / Flashlight	2211
Hygiene Kit	1654

Description	Total Quantity Issued
Baby Wipes	1600
Sleeping / Roll Mat	1590
Puriqua Bottles	1573
Surgical Gowns	1550
Toothbrushes	1507
Gauze Bandages	1440
Nebulizers	1150
Blood Sets	1088
Urine Collection (Push Pull Valve)	1000
Mattress / Bed	985
Care Packages	927
Cooking Oil	927
Cot	922
Oral Airway	900
Jerry Can	750
Blanket	727
Tent	718
Always Pads	670
Wash Basin	600
Oxygen Supply Tubing	550
Comforter	548
Pillow	510
Sterile Compresses	500
Eye Pads	500
Tunas	496
Solar Lighting Kit	491
Oats (Assorted)	329
Vanish Point Syringe	300
Bar Soaps	290
Icu Medical	288
Blood Pressure Machine	270
Sausage (Tin)	240
Sitz Bath	240
Water Tank	225
Generator	224
Tools (knives, brooms, shovels)	220
Shaving Cream	214
Body Bags & Tags	211
Towel	200

Description	Total Quantity Issued
Stove	197
Toothpaste	192
Gas Cylinder	180
Tissues (Assorted)	180
Sodium Chloride Injection	180
(Mr4) Farfalle Pasta	160
Soap Dish	153
Baby Soaps	150
Sleeping Bag	150
Chamber Pot	148
Salts	120
Cover All	120
Nature Valley	120
Adhesive Tapes	120
Regulator	110
Laundry Detergents	108
Table / Chair	103
Jericans	100
Safety Goggles	100
Buckets With Covers	98
Evaporated Milk	97
Pads	96
Gerbers	96
First Aid Kits	88
Vanilla Milk	81
Razors	76
Paper Towels	71
Lintel	68
Sugar	63
Nestum	62
Cup Soups	60
Gasoline Cans	56
Sardines	53
Chainsaw & Accessories	50
Household Kits	50
Plastic / Multi-purpose Sheeting	50
Dinnerware Sets	43
Crocs	41
Flour	40

Description	Total Quantity Issued
Biscuits	40
Cornflakes (Assorted)	36
Tool Kit	35
Wheelchair	32
Ensure	32
Peas (Assorted)	32
Thermometer	31
Assorted Medications	30
Malta	30
Gauze (Surgical)	30
Box Of Household	30
Water Filter / Purifier unit	30
Medical Box	30
Cold Pack	24
Air Dryer	24
Coffe	24
Snacks (Assorted)	23
Laundry Detergent	21
Formula (Parents Choice)	20
Igloo (cooler)	20
Gauze Roll	12
Spam Porks	12
Large Box Milk	12
Alcohol Wipes	12
Facial Tissues	12
Oil	12
Nescafe	10
Bunge Cords	10
Deodorants (Assorted)	9
Pork And Bean	8
Corn	7
Macaroni	7
Writing Books	6
Flushable Wipes	6
Balls	6
Heinz Baby Food	6
Whole Milk Small	6
Water Keg	5
Barrel	5

Description	Total Quantity Issued
Enfamil	4
Crayons	4
Ecg Machine	3
Red Peas	3
Tea Bags	3
Pinto Bean	3
Scrap Books	3
Lunch Bags	2
Colouring Sets	2
Tomato Purees	2
Mussels	2
Lunch Kits	2
Pouchs	2
Herbal Life (Bottle)	2
Cashew	1
Cornmeal	1
Mushroom	1
Socks	1
Hp Printer	1
Coconut Milk	1
Peach Halves	1
Broad Bean	1
Black Bean	1
Shampoo (Bottle)	1
Spaghetti	1
Computers	1
Grand Total	5423241

Acronyms and Glossary

Acronyms

Acronym	Meaning
AuGD	Auditor General's Department
CAMP	Government of Jamaica Comprehensive Asset Management Policy (2020)
DRM Act	Disaster Risk Management Act (2015)
FAA Act	Financial Administration and Audit Act
FIFO	First-In-First-Out
GoJ	Government of Jamaica
GUID	INTOSAI Guidance
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
JCF	Jamaica Constabulary Force
JDF	Jamaica Defence Force
LSA	Logistics Support Area
MDAs	Ministries, Departments and Agencies
MLSS	Ministry of Labour and Social Security
MoFPS	Ministry of Finance and the Public Service
MOU	Memorandum of Understanding
MP	Member of Parliament
MRE	Meals Ready to Eat
NDF	National Disaster Fund
NSC	National Staging Centre
ODPEM	Office of Disaster Preparedness and Emergency Management
OPM	Office of the Prime Minister
PI	Private Individual
SOP	Standard Operating Procedure

Glossary of Terms

Term	Meaning
Audit trail	A complete chain of records that allows an item to be traced from start to finish, for example from receipt at the port to the final beneficiary.
Consignment / Consignee	A shipment of goods / the person or organisation to whom the shipment is addressed.
Consumables	Items that are used up rather than reused, such as food, water, medication, clothing and toiletries.
Custodianship	Responsibility for keeping an asset safe and accounted for once it has been handed over.
Brokerage Fee	Fees paid to licensed agents to prepare documents and clear goods through Customs.
Demurrage	Charges for leaving containers at the port beyond the allowed free period.
FIFO (First-In-First-Out)	A stock method in which the oldest items are issued first, to reduce waste from expiry.
Fixed assets	Items of lasting value used over several years, such as vehicles, generators, chainsaws and prefabricated houses.
In-kind donation	Goods or services contributed toward Hurricane Melissa Relief.
Perpetual inventory	A stock record that is updated each time items are received or issued, so the balance on hand is always known.
Reconciliation	Comparing two sets of records, or records against a physical count, to confirm they agree and to explain any differences.