

Registrar



ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE ADDRESSED TO THE FINANCIAL SECRETARY AND THE FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28500-16
Website: <http://www.mof.gov.jm>
Email: info@mof.gov.jm

MINISTRY OF FINANCE & PLANNING
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

2012 February 07

Circular No. 2
File No.107/04
Division: Public Expenditure Coordination Division
Permanent Secretaries
Heads of Departments
Chief Executive Officers

Re: Auditor General's Report
Financial Year 2010 – 2011

Your attention is invited to the Auditor General's Report 2010/11 which was tabled in Parliament on January 24, 2012.

The Report highlighted recurring breaches of:

- (a) Overpayments;
- (b) Unaccounted advances;
- (c) Internal control weaknesses;
- (d) Breaches of the Procurement Guidelines;
- (e) Arrears in the submission of annual Financial Statements.

Please take the necessary steps to rectify the areas of concern raised by the Auditor General in respect of your Ministry/Department/Public Body in a timely manner. Continuous dialogue must be maintained with the Auditor General's Department to inform that Department of the steps taken to implement the recommendations made and to avoid unresolved issues.

Accounting officers must ensure that an Audit Query Register is kept in every department, showing:

- (i) the date of receipt of all queries and letters received from the Auditor General;
- (ii) the date on which a reply was sent to the Auditor General.

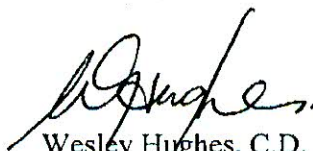
Where a Ministry/Department/Public Body is required to appear before the Public Accounts Committee (PAC) of Parliament, Accounting Officers must ensure that the relevant officers representing the Ministry/Department/Public Body, are adequately prepared to respond to

questions on issues that may be raised from the PAC deliberations and are sufficiently briefed on the proceedings of the Committee.

A report setting out the audit query and the response of the Ministry/Department/Public Body must be submitted by the Accounting Officer of the portfolio ministry at least three (3) clear working days before appearance at the PAC sitting, to the:

- 1) PAC;
- 2) Auditor General; and
- 3) Public Expenditure, Policy Coordination Division of the Ministry of Finance & Planning,

Permanent Secretaries, Heads of Department, Chief Executive Officers are asked to ensure that this Circular is brought to the attention of all relevant officers.



Wesley Hughes, C.D.
Financial Secretary