

***Audit of the  
COVID-19 Allocation of Resources for Employees  
(CARE) Programme***

***Review of the CARE Programme with specific emphasis on the  
COVID-19 Path Grants, General Grants & BEST Cash Grants***

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



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# FOREWARD

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This represents the third and final in a series of reports on the results of the audit of the *COVID-19 Allocation of Resources for Employees (CARE) Programme*.

This phase of the audit sought to determine if there was compliance with the eligibility, processing and disbursement guidelines pertaining to the BEST Cash and General Grant (*specifically the occupational groups under the Tourism Product Development Company, Entertainment Practitioners and Bar Operators*) components of the CARE programme. I also conducted a follow up review of the COVID-19 PATH Grant with specific emphasis on the application controls over the Beneficiary Management Information System (BMIS) and the general controls over the beneficiary registration, verification and payment processes to determine whether reliance can be placed on the systems and processes used in administering the COVID-19 PATH Grant.

I am satisfied that there was compliance with the requirements relating to the BEST Cash as the audit did not identify any unresolved material discrepancies. There was, however, an increased risk of unqualified persons benefiting from a COVID-19 General Grant because the responsible agency/ministry relied on data provided by external third-party associations for some occupational groups/practitioners without conducting the requisite due diligence to validate the data provided. There was also a high risk of irregular or erroneous COVID-19 PATH Grant payments, and PATH payments in general, because the relevant controls over the BMIS, the beneficiary registration, verification and payment processes were not operating effectively. Consequently, I cannot provide any assurance that the information produced by the BMIS is reliable.

I wish to thank the management and staff of eGov Jamaica, Tax Administration Jamaica, the Ministry of Finance and the Public Service, the Accountant General's Department, the Ministry of Culture, Gender, Entertainment and Sport, Tourism Product Development Company and the Ministry of Labour and Social Security for their responsiveness and courtesies extended to me and my staff.



Pamela Monroe Ellis, FCCA, FCA  
Auditor General

# Executive Summary

The *COVID-19 Allocation of Resources for Employees (CARE) Programme* is a temporary cash transfer programme to individuals and businesses to cushion the economic impact of the COVID-19 pandemic. We conducted an *Information Systems Review* to assess the risks associated with the *CARE Programme* and evaluated the control framework to determine whether reliance can be placed on the systems and processes used in administering the programme, in particular, the *BEST Cash, General Grant and the COVID-19 PATH Grant* components to provide reasonable assurance that only qualified and legitimate applicants benefit under these components. In relation to the *General Grant*, this report focused on the occupational groups under the Tourism Product Development Company, Entertainment Practitioners and Bar Operators as at the time of this audit the processing of benefits under the other categories was at a preliminary stage. The key findings and recommendations are outlined below.

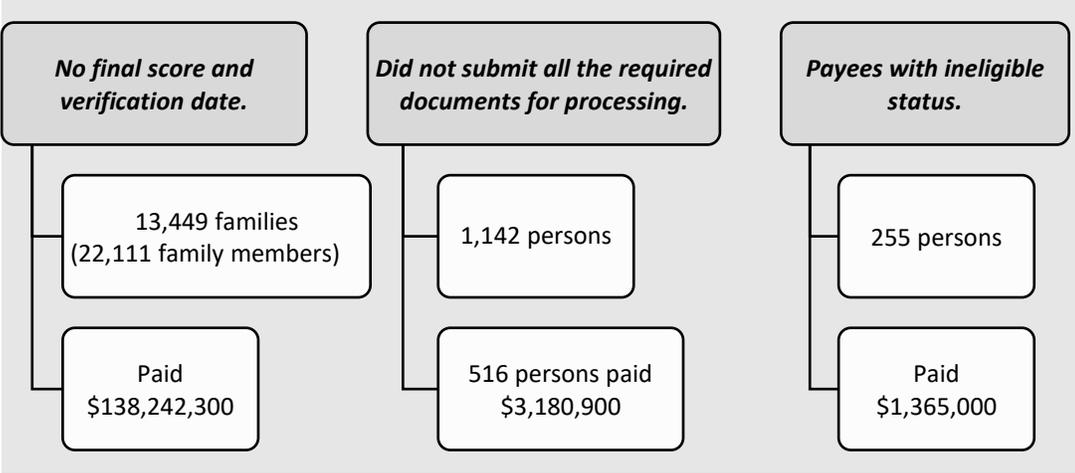
## Key Findings

### COVID-19 PATH Grant

#### Inadequate controls over the Beneficiary Management Information System (BMIS)

1. The BMIS used to process PATH benefits did not have effective controls to provide reasonable assurance that the information processed was reliable, that data was being processed as intended in keeping with the system’s design and business requirements, and that the information generated was accurate, complete and consistent and relates to only bona-fide PATH beneficiaries.

**Figure 1: Anomalies relating to the May 2020 PATH Payroll**



2. Other discrepancies identified with the BMIS included inadequate controls to identify duplicate records in the enrolment of individuals in the PATH programme, and inconsistencies between the family status and the family member status of beneficiaries in the system. Additionally, we conducted a follow up review of the 776 terminated

individuals who, according to the MLSS, were “inadvertently included in the May 2020 payment...due to a glitch in the Beneficiary Management Information System (BMIS)”. MLSS had reported that it withheld these payments totalling \$5,413,100. However, despite requests, the MLSS has not provided any evidence that the amounts have been written back in order to reduce the risk of loss. Subsequent checks revealed that three of the 776 individuals were also included in the June 2020 payroll.

### Inadequate controls over the Beneficiaries’ Manual Files

3. We expected the MLSS to appropriately maintain PATH beneficiaries’ files with the required documents to justify the authenticity of payments made. However, the Ministry did not have an adequate system in place to facilitate an effective audit trail and to ensure that beneficiaries’ files were complete, accurate and appropriately safeguarded. MLSS did not provide fifty-nine percent of the beneficiaries’ files requested for audit review. We selected a sample of 409 beneficiaries’ files for review, however, only 167 files or 41 percent of the files requested were submitted for review. The Ministry indicated that the remaining 242 files, representing payments totalling \$1,592,000 could not be located at the time of audit. Consequently, we were not able to determine whether all the beneficiaries from the sample satisfied the eligibility criteria under the programme. Our review of the files received revealed that 66 beneficiaries’ files did not include at least one of the documents required for the processing of PATH benefits. The total amount paid to these 66 individuals in May 2020 was \$440,600.

MLSS, in its response indicated that they accepted our recommendations and that going forward, for all PATH payments, the payment file will be verified by the Internal Auditors to ensure that all beneficiaries have met the requirements for application and are eligible prior to payments being made. The Ministry also advised that “*follow up and ongoing monitoring of parishes is being undertaken to ensure that PATH beneficiary files are properly maintained*”.

## **COVID-19 General Grant**

### Red Cap Porters, Golf Caddies, Independent Tour Guides and Entertainment Practitioners

4. The responsible agency/ministry did not conduct the requisite due diligence to provide reasonable assurance that the schedule of names provided in respect of Red Cap Porters, Golf Caddies, Independent Tour Guides and some Entertainment Practitioners was reliable and contained only legitimate practitioners. The names of persons in the three tourism related occupations and some Entertainment Practitioners were provided by external third party associations, however, the responsible agency/ministry did not review the relevant controls at these entities to provide reasonable assurance that the information provided was legitimate, instead reliance was placed on these associations to prepare and submit the names of members to be included in the respective databases. Consequently, there was an increased risk of unqualified persons benefiting from a *COVID-19 General Grant*.

## ***Recommendations***

1. MLSS should take the necessary steps to strengthen the application controls in the BMIS to ensure that payments are made to only bona fide beneficiaries. The Ministry should also ensure that all beneficiaries' files are updated and adequately maintained with the necessary documents to validate payments and provide an effective audit trail.
2. Steps should be taken to validate the data provided by external third parties in order to reduce the risk of unqualified persons benefiting from a *COVID-19 General Grant*.

# PART ONE: INTRODUCTION

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## Background

- 1.1.** The *COVID-19 Allocation of Resources for Employees (CARE) Programme* is a temporary cash transfer programme to individuals and businesses to cushion the economic impact of the COVID-19 pandemic. The systems to deliver a targeted intervention of this scale have been built from scratch by a multidisciplinary team from the Ministry of Finance and the Public Service (MoFPS), the Accountant General's Department (AGD), Tax Administration Jamaica (TAJ) and eGov Jamaica Limited (eGovJa).
- 1.2.** The *CARE Programme* is broad in scope with benefits for a wide range of individuals and businesses who are likely to be affected. The *CARE Programme* is comprised of the following nine components.
1. SET Cash - Supporting Employees with Transfer of Cash
  2. BEST Cash - Business Employee Support & Transfer of Cash
  3. COVID-19 General Grants
  4. COVID-19 Compassionate Grants
  5. COVID-19 Path Grants
  6. COVID-19 Small Business Grants
  7. COVID-19 Tourism Grants
  8. COVID-19 Student Loan Relief
  9. Other COVID-19 Support Programmes (Funding allocation for the Constituency Development Fund, small farmers through the Ministry of Industry, Commerce, Agriculture and Fisheries and for the Poor Relief Fund.)
- 1.3.** Applications for and the management of the BEST Cash, SET Cash, General Grant, Small Business Grant and Compassionate Grant elements of the programme are managed through a custom-built GOJ portal, [www.wecare.gov.jm](http://www.wecare.gov.jm).

## Objective of the Information Systems Review

- 1.4.** The general objective of the *Information Systems Review* is to assess the risks associated with the *CARE Programme*, evaluate the control framework and determine whether reliance can be placed on the systems and processes used in administering the programme, in particular, the *BEST Cash, General Grant and the COVID-19 PATH Grant* components to provide reasonable assurance that only qualified and legitimate applicants benefit under these components.

## Management's Responsibilities

- 1.5. Management is responsible for designing, implementing and maintaining internal controls relevant to the activities of the *CARE Programme* to ensure that errors and irregularities, including fraud are prevented or detected. It is the responsibility of management to ensure that the internal controls are designed and managed in accordance with the requirements of the *CARE Programme*, the Financial Administration and Audit Act and other government regulations and best practices.
- 1.6. Management is responsible for providing us with:
- I. Access to all information of which management is aware that is relevant to the *CARE Programme*;
  - II. Additional information that may be requested from management for the purpose of the audit; and
  - III. Unrestricted access to all relevant systems and persons from whom we determine it necessary to obtain audit evidence.

## Auditor's Responsibilities

- 1.7. The *Information Systems Review* was conducted in accordance with auditing standards issued by the International Organisation of Supreme Audit Institutions. Those standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance that reliance may be placed on the internal controls over the *CARE Programme* and that the transactions were executed in accordance with the relevant guidelines.

## Audit Scope

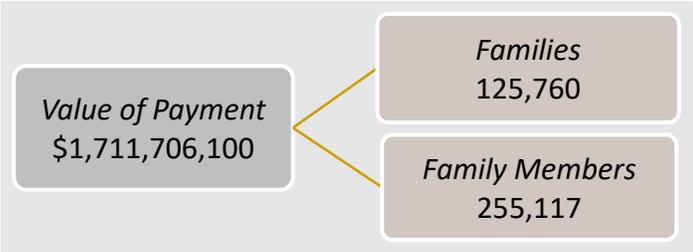
- 1.8. The *Information Systems Review* included a review of the key information technology systems used in the *CARE Programme* (*CARES Portal System and the Revenue Administration Information System-RAiS*), the *PATH Programme* (*Beneficiary Management Information System*), related documents, interviews with management and staff, key stakeholders, and analysis of information provided by eGov Jamaica, TAJ, MoFPS, AGD, Ministry of Culture, Gender, Entertainment and Sport, Tourism Product Development Company and the Ministry of Labour and Social Security.
- 1.9. The procedures selected were based on the auditor's judgement, including the assessment of the risks of fraud or error. Because of the test nature and other inherent limitations of an audit, and any accounting, information technology and internal control system, there is an unavoidable risk that some errors may remain undiscovered. In conducting risk assessments, I considered internal controls relevant to the *CARE Programme*, in order to design audit procedures and obtain sufficient appropriate evidence to support my conclusion.

# PART TWO: COVID-19 PATH Grants

## Background

2.1. The *Programme of Advancement Through Health and Education (PATH)* is a social service administered by the Public Assistance Division within the Ministry of Labour and Social Security (MLSS). It is an income support programme that targets the poorest and most vulnerable citizens in Jamaica. The processing of PATH benefits is facilitated through the use of a *Beneficiary Management Information System (BMIS)*. Persons enrolled on PATH were scheduled to receive two equal payments in the period April to June 2020. However, the *COVID-19 PATH Grant* added another payment of equal size, increasing the total number of payments in the April to June 2020 period to three.

**Figure 2: Total PATH Benefits for May 2020**



Source: MLSS

2.2. The BMIS is used to assess each applicant’s level of need using a proxy means test based on predetermined eligibility criteria. Information submitted at the application stage should be independently verified by a social worker. The information captured is then entered into the BMIS and requires verification by an Administrator or Manager before a final assessment can be performed to determine whether the family will be *Approved* or *Rejected* by the system. Where the required documents, such as a birth certificate or identification card, remain outstanding for a family member the individual application status would be *Pending*. The application status should be changed to *Applicant* upon the submission of the outstanding documents and then *Accepted* or *Waitlisted* depending on whether the application falls within the PATH quota. Where the application falls within the PATH quota, the status changes to *Registered*, upon signing of the Letter of Agreement, and the individual or family becomes eligible for payment. The system should also provide data that enables the monitoring of performance of the PATH programme in relation to established targets. It is used by the MLSS and its 13 Parish Offices with connection through a Wide Area Network.

## What Was Done

2.3. This is a follow-up to the report tabled in June 2020 and includes a review of the application controls over the BMIS, general controls relating to the processing of PATH benefits, and field visits to review the processes and beneficiaries’ files at three parish offices to determine whether only qualified and legitimate PATH beneficiaries benefited under this component.

## Analysis of the BMIS

### ***Audit Expectation***

We expected the BMIS to generate accurate and consistent information for bona fide PATH beneficiaries.

### ***Duplication of records on BMIS***

- 2.4. The BMIS did not have adequate controls to identify duplicate records in the enrolment of an individual in the PATH programme. Within the BMIS, an applicant is uniquely identified by a *Family Member Identification Number* and a combination of Family Number and Member Number assigned at the time of enrolment. We found 30 records with duplicated Family and Member Number combinations representing payments totalling \$227,800. This included three instances in which family members were added to a family twice and assigned different “family member id” numbers and seven individuals who had more than one Member Number in the same family.

### ***Payees with ineligible Member Status***

- 2.5. Two hundred and fifty-five (255) persons were paid a total of \$1,365,000 on the May 2020 PATH payroll whose status in the BMIS was either pending, inactive, suspended or terminated as shown in **Table 1**.

**Table 1: Ineligible Payees on May 2020 PATH payroll**

Member Status	Total Number of Family Members	No. of persons with payment withheld	Difference	Amount (\$)
Inactive	32	1	31	215,500.00
Pay Suspended	20	0	20	99,500.00
Pending	672	626	46	198,700.00
Terminated	169	11	158	851,300.00
<b>Total</b>	<b>893</b>	<b>638</b>	<b>255</b>	<b>1,365,000.00</b>

Source: Analysis of May 2020 PATH payroll

### ***Payees without the required documents***

- 2.6. The May 2020 Payroll included 1,142 persons who, according to the BMIS, did not submit all the required documents for processing. Of this number, the MLSS indicated that payments relating to 626 individuals were withheld while the remaining 516 persons were paid a total of \$3,180,900 (**Table 2**). The absence of the required documents, such as a birth certificate or identification card, to complete the application process, increased the risk of benefits being paid to unqualified individuals.

**Table 2: Payees without the required documents**

Member Status	No. of Family Members	Amount (\$)
Accepted	50	318,200
Pending	46	198,700
Registered	419	2,660,300
Terminated	1	3,700
<b>Total</b>	<b>516</b>	<b>3,180,900</b>

Source: Analysis of BMIS May 2020 payroll

## Families on the May 2020 Payroll without a final score and verification date

- 2.7. Our audit revealed that \$138,242,300 was paid to 13,449 families (22,111 family members) in May 2020 (**Table 3**) who did not have a final score and verification date. The absence of a final score and verification date implies that the requisite social worker verification was either not conducted or the information was not entered in the BMIS for final eligibility to be determined by the system.

**Table 3: Payees without final score and verification date**

Family Status	No. of Families	Amount (\$)
Accepted	590	5,674,800
Approved	29	170,800
Flagged for Termination	2	13,000
Pending Recertification	1,846	24,691,500
Registered	10,977	107,664,300
Terminated	5	27,900
<b>Total</b>	<b>13,449</b>	<b>138,242,300</b>

Source: Analysis of BMIS payroll data for May 2020

## Inconsistent Family Status and Family Member Status

- 2.8. We also identified inconsistencies between the family status and the family member status of beneficiaries in the BMIS. Our comparison of the family status with member status for May 2020 revealed that the family status of 96 individuals (family members) was not aligned with their member status. The 96 family members had a family member status of “registered”, however, their family status was listed as “Terminated” (45), “Accepted” (37), “Approved” (13) and one family was classified as active.

## 776 Terminated Individuals – Follow-up

- 2.9. In June 2020, the MLSS reported that 776 terminated individuals were “inadvertently included in the May 2020 payment...due to a glitch in the Beneficiary Management Information System (BMIS)”. The MLSS reported that it subsequently withheld these payments totalling \$5,413,100. However, despite requests, the MLSS has not provided any evidence that the amounts have been written back in order to reduce the risk of loss. Subsequent checks revealed that three of the 776 individuals were also included in the June 2020 payroll.

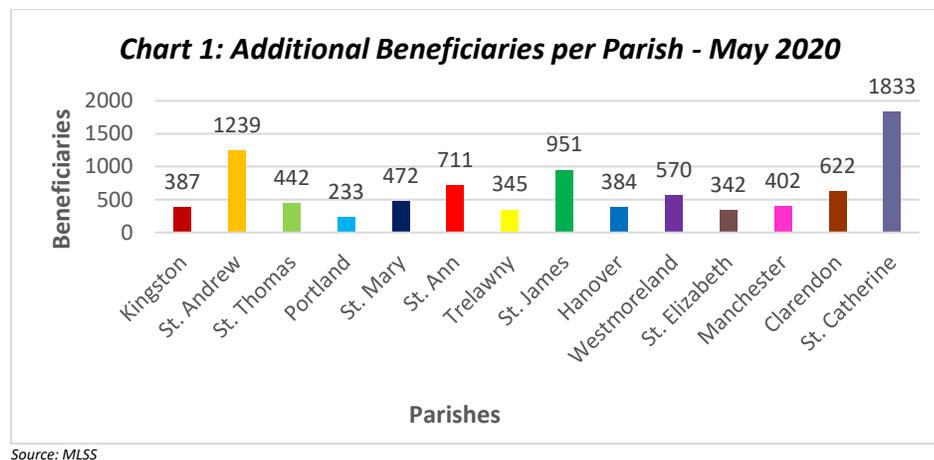
## Review of Beneficiaries' Manual Files

### **Audit Expectation**

We expected the MLSS to appropriately maintain PATH beneficiaries' files with the required documents to justify the authenticity of payments made.

### 59 percent of beneficiaries' files not presented for audit review

**2.10.** We selected a sample of 409 beneficiaries' files from four parishes namely, Kingston, St. Andrew, St. Catherine, and Clarendon. However, only 167 beneficiaries' files or 41 percent of the files requested were submitted for review. The Ministry indicated that the remaining 242 files representing payments totalling \$1,592,000 could not be located at the time of audit. Consequently, we were not able to determine whether all the beneficiaries from the sample satisfied the eligibility criteria under the programme.



### Payee information missing from beneficiary files

**2.11.** We were unable to verify the authenticity of payments totalling \$30,200 made to six beneficiaries in May 2020 because certain critical information was missing from their family file. The names of four of the payees were not included in the respective beneficiary files while the address of the other two payees was listed as unknown. Consequently, we were unable to verify whether these persons were legitimate beneficiaries.

### Documents missing from beneficiary files

**2.12.** In June 2020, MLSS indicated that 4,354 new beneficiaries did not sign the Agreement Letter as required by the PATH Operations Manual, but they satisfied the other requirements of the programme for eligibility. The Ministry indicated that for the May 2020 payment, "the requirement to sign the Agreement Letter was relaxed owing to social distancing, reduced office hours and other measures implemented by the Government in response to the COVID-19 pandemic".

**2.13.** We requested 262 of these files for review, however, only 107 files were provided by the Ministry. We were advised that the other files could not be located at the time of audit. Our review of the 107 files revealed that 66 beneficiaries' files did not include at least one of the documents required for the processing of PATH benefits. Forty-six files had no birth certificate; 17 files had no birth certificate and no identification card; two files had no birth certificate, no identification card and no proof of disability while one file had no birth certificate, no identification card and no proof of pregnancy/lactation. The total amount paid to these 66 individuals in May 2020 was \$440,600. In the absence of these documents, we were not able to verify that these 66 beneficiaries satisfied all the eligibility requirements of the programme.

The MLSS, in its response indicated that they accepted our recommendations and that going forward, for all PATH payments, the payment file will be verified by the Internal Auditors to ensure that all beneficiaries have met the requirements for application and are eligible prior to payments being made. The Ministry also advised that *“follow up and ongoing monitoring of parishes is being undertaken to ensure that PATH beneficiary files are properly maintained”*.

# PART THREE: COVID-19 General Grants

## Background

3.1. The *COVID-19 General Grant* is a one-time grant of \$25,000 or \$40,000, which was available to specific occupation categories registered with the Tourism Product Development Company, Transport Authority or a Municipal Corporation as well as Entertainment Practitioners registered with the Ministry of Culture, Gender, Entertainment and Sport, and Early Childhood Educators and non-academic (ancillary) staff employed to an institution registered by the Early Childhood Commission. This report, however, only focuses on the occupational groups under the *Tourism Product Development Company, Entertainment Practitioners and Bar Operators* as at the time of this audit the processing of benefits under the other categories was at a preliminary stage.

**Figure 3: COVID-19 General Grant Benefits**



## Tourism related occupation categories

### Inadequate system to verify Red Cap Porters, Golf Caddies and Independent Tour Guides

3.2. In keeping with the requirements of the CARE programme, TPDCo was responsible for providing a schedule of registered individuals for the tourism related occupations eligible to benefit from the *COVID-19 General Grant*. However, TPDCo did not have a robust system in place to ensure that the schedules relating to Red Cap Porters, Golf Caddies and Independent Tour Guides contained only legitimate practitioners.

3.3. Individuals from these occupational groups were not previously required to be registered/licensed by the Jamaica Tourist Board, consequently, TPDCo had to rely on

external sources in compiling these schedules. These sources include the Red Cap Porters Association, Directors of Golf and Human Resource Offices of the Golf Courses, and the Port Authority of Jamaica. Though the data collection was coordinated by the TPDCo's Destination Managers located in the resort areas, there was no evidence that TPDCo reviewed the relevant controls at these entities to provide reasonable assurance that the information provided was legitimate.

#### Eligibility Determination, Bank Validation, Batching & Approval

- 3.4.** We compared the *General Grant* applications (tourism related occupations) in the CARES Portal System with the schedules provided by TPDCo to confirm the eligibility status of each applicant based on the CARE programme's eligibility requirements. We found that, except for one individual, the applicants that were deemed eligible met the eligibility requirements based on the information supplied by TPDCo. That individual, a craft vendor, was not registered with the TPDCo until June 1, 2020, which was past the April 30, 2020 deadline for registration. Consequently, the payment of \$40,000 to the individual was improper as the applicant would not have been eligible, based on the registration criteria, for a General Grant.
- 3.5.** All eligible applicants' banking information should be validated with the respective commercial bank before batching and transfer to the Accountant General's Department for payment. We reviewed the bank validation process to determine whether each eligible applicant's banking information was verified prior to being batched for payment. Our review revealed that, of the 2,331 applicants who selected a commercial bank and were batched at the time of audit, 190 had unsuccessful bank validation results while 10 applicants had no validation records. eGov Jamaica subsequently indicated that the anomalies were being investigated.
- 3.6.** As at the time of audit, 3,544 of the 3,623 eligible applicants were batched for payment. All batches were approved by the Ministry of Finance and transferred to the Accountant General's Department for payments totalling \$141,760,000. The remaining applicants were being processed for payment.

### **Bar Operators**

#### Eligibility Determination, Bank Validation, Batching & Approval

- 3.7.** We compared the General Grant applications (Bar Operators) in the CARES Portal System with the spirit licence payments maintained by TAJ to confirm the eligibility status of each applicant based on the CARE programme's eligibility requirements. Our audit confirmed that 2,371 or 64 percent of the 3,697 applicants were eligible for a General Grant based on the CARE programme's eligibility criteria.
- 3.8.** Our review of the bank validation process revealed that 2,098 bar applicants opted to receive grant disbursements via a commercial bank. However, at the time of audit, the bank validation for 106 of the batched applicants was not successful and six batched

applicants did not have any bank validation records. eGov Jamaica subsequently indicated that the anomalies were being investigated.

- 3.9.** At the time of audit, 2,280 of the 2,371 eligible applicants were batched for payment. All batches were approved by the Ministry of Finance and transferred to the Accountant General's Department for payments totalling \$91.2 million. The remaining applicants were being processed for payment.

## **Entertainment Practitioners**

### *Inadequate controls over the preparation of the list of Entertainment Practitioners*

- 3.10.** Entertainment Practitioners who were registered with the Ministry of Culture, Gender, Entertainment and Sport (MCGES) by April 15, 2020 were eligible for a General Grant in keeping with the CARE programme's eligibility criteria. The initial list of Entertainment Practitioners provided by MCGES consisted of 1,831 practitioners. However, the list was returned to the Ministry for review after we identified 25 individuals who were not Entertainment Practitioners but who were athletes. MCGES subsequently revised the list to 1,600 practitioners, which the Ministry indicated included practitioners from the National Registry of Entertainment and Creative Industries (E-Registry), Jamaica Cultural Development Commission (JCDC), Jamaica Federation of Musicians, Entertainers of Jamaica and Showjam entertainment groups that were active in the tourism industry.
- 3.11.** Though the data collection was coordinated by the MCGES, the Ministry did not have a system in place to verify the names submitted by the JCDC, Jamaica Federation of Musicians, Entertainers of Jamaica and Showjam entertainment groups but instead relied on these associations to prepare and submit the names of members to be included in the overall list of Entertainment Practitioners. MCGES did not review the relevant controls at these entities to provide reasonable assurance that the information provided was legitimate.

### *Eligibility Determination, Bank Validation, Batching & Approval*

- 3.12.** We compared the General Grant applications (Entertainment Practitioners) in the CARES Portal System with the list provided by MCGES to confirm the eligibility status of each applicant based on the CARE programme's eligibility requirements. Our audit confirmed that 173 of the 643 applicants were eligible for a General Grant based on the CARE programme's eligibility criteria.
- 3.13.** All eligible applicants' banking information should be validated with the respective commercial bank before batching and transfer to the Accountant General's Department for payment. However, at the time of audit, the bank validation for six of the batched applicants was not successful and two batched applicants did not have any bank validation records. eGov Jamaica subsequently indicated that the anomalies were being investigated.

**3.14.** At the time of audit, 167 of the 173 eligible applicants were batched for payment. All batches were approved by the Ministry of Finance and transferred to the Accountant General's Department for payments totalling \$6.68 million. The remaining applicants were being processed for payment.

# PART FOUR: BEST Cash

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## Background

- 4.1. The *Business Employee Support and Transfer of Cash (BEST Cash)* Programme provided temporary cash transfers to registered businesses operating within the tourism industry who are registered with the Tourism Product Development Company (TPDCo). The Grant was provided to these businesses based on the number of workers they kept employed as of March 10, 2020 whose net taxable income is less than or equal to the income tax threshold of \$ 1.5 Million per annum. Businesses who applied and qualified received \$9,000 per fortnight (\$18,000 per month) for each employee retained on their payroll who has taxable income less than or equal to \$1.5 million, as confirmed by TAJ.

## Eligibility Determination, Bank Validation, Batching & Approval

- 4.2. We compared the *BEST Cash* grant applications in the CARES Portal System with the P45s and payroll tax returns in RAiS for those companies in the tourism sector to confirm the eligibility status of each applicant based on the CARE programme's eligibility requirements. We reviewed the bank validation process to determine whether each eligible applicant's banking information was validated prior to being batched for payment. We also reviewed the batching process to verify that only eligible applicants with valid banking information were actually batched for payment and the appropriate amount paid based on the retention count. Tests were also conducted to verify that only batched payments were approved and disbursed. Our review did not identify any unresolved material discrepancies.