

**NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA
FINANCIAL STATEMENTS
MARCH 31, 2019**

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Financial statements
Period ended March 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Report on the Audit of the Project's Accounts

Opinion

We have audited the accompanying financial statements, which comprise the statement of cash flows, the statement of cumulative investments and a summary of significant accounting policies, and other explanatory information for the National Identification Systems Project (the Project), executed by the Office of the Prime Minister (OPM), and financed by the Inter-American Development Bank Loan Agreement #4437/OC-JA as of and for the period ended March 31, 2019 and have obtained all the information and explanations which we required.

In our opinion, the financial statements present fairly, in all material respects, the cash flows and cumulative investments for the National Identification Project for the period ended March 31, 2019, in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Basis of Accounting

Without modifying our opinion, we draw attention to note 3(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement #4437/OC-JA. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
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Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the OPM's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink that reads 'KPMG'.

Chartered Accountants
Kingston, Jamaica

July 31, 2019

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

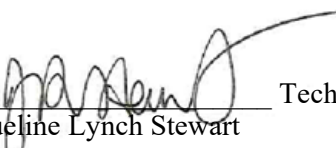
STATEMENT OF CASH FLOWS

Period ended March 31, 2019


(Expressed in local currency and U.S. dollars)

	Period ended March 31, 2019	
	IDB	
	<u>US\$</u>	<u>JAS</u>
CASH RECEIVED		
Activities during the period:		
Advance of Fund-disbursements/ replenishments	<u>2,000,000</u>	<u>263,100,719</u>
DISBURSEMENTS MADE		
Activities during the period:		
Project expenditure	<u>(1,312,535)</u>	<u>(171,638,675)</u>
AVAILABLE CASH AS AT END OF PERIOD	<u>687,465</u>	<u>91,462,044</u>

The financial statements on pages 4 to 10 were approved by the National Identification Systems Project on July 31, 2019 and signed on its behalf by:



Mrs. Jacqueline Lynch Stewart Technical Director, Strategic & Major Projects



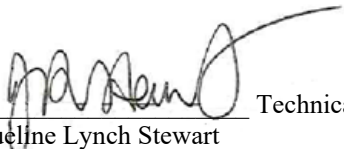
Mr. Denzil Plummer Programme Director, Acting

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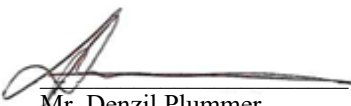
NATIONAL IDENTIFICATION SYSTEMS PROJECT
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STATEMENT OF CUMULATIVE INVESTMENTS- IDB AND LOCAL
Period ended March 31, 2019
(Expressed in local currency and U.S. dollars)

<u>Investment category</u>	Period ended March 31, 2019	
	IDB	
	<u>US\$</u>	<u>JA\$</u>
I Implementation of Legal and Institutional Framework for NIDS		
Establishment of the NIRA	569,075	74,577,912
Improvement of the Civil Registry	-	-
Communications and Behavior Change	<u>511,076</u>	<u>66,777,849</u>
	<u>1,080,151</u>	<u>141,355,761</u>
II Implementation of a unique National Identification and National Identification Management System		
Data center and connectivity	214,338	27,968,252
Establishment of enrollment sites	<u>17,869</u>	<u>2,291,665</u>
	<u>232,207</u>	<u>30,259,917</u>
IV Auditing and M&E		
Monitoring and evaluation	<u>177</u>	<u>22,998</u>
TOTAL	<u>1,312,535</u>	<u>171,638,676</u>



Mrs. Jacqueline Lynch Stewart Technical Director, Strategic & Major Projects



Mr. Denzil Plummer Programme Director, Acting

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Notes to the Financial Statements
Period ended March 31, 2019

1. The Project

The Government of Jamaica entered into a loan agreement on February 26, 2018 with Inter-American Development Bank (IDB) to finance the National Identification Systems Project (the Project) executed by Office of the Prime Minister (OPM).

The National Identification System (NIDS) aims to preserve the universal right to personal identity providing a secure and safe environment for citizens and legal residents identity information. The main objective of this Project is to reduce the transactional costs associated with identity verification for citizens to access and providers to deliver services both in the private and public sectors in Jamaica. This objective will be achieved through: (i) the establishment of a reliable and universal identification system; and (ii) the reduction in the constraints experienced in accessing birth certificates, especially for mothers and persons with special needs.

The total cost of the Project in the amount of US\$68,000,000 will be distributed among the following categories of expenditures.

(in US\$)	
Component 1. Implementation of the Legal and Institutional Framework for NIDS	14,923,000
Establishment of the NIRA	5,637,000
Project Management and Coordination	3,700,000
Improvement of the Civil Registry	3,332,000
Communications and Behavior Change	2,254,000
Component 2: Implementation of a unique National Identification Number and National Identification Management System	45,894,000
Data center and connectivity	10,824,000
Establishment of production site	867,000
Establishment of enrollment sites	4,585,000
Implementation of national identification management system	29,618,000
Component 3. Change management and training	4,060,000
Alignment of financial sector regulations for the adoption of the NIDS	460,000
Modifications of databases and biometric equipment in selected MDA	2,080,000
Training for employees in MDA in identity verification	1,520,000
Audits and M&E	454,000
Contingency	2,669,000
Total	68,000,000

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NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Notes to the Financial Statements (Continued)
Period ended March 31, 2019

2. Components of the Project

The Project constitutes of the following three components:

i. Component 1. Implementation of the Legal and Institutional Framework for the NIDS

The objective of this component is to support the implementation of the legal and institutional framework for the National Identification System (NIDS) as established in the National Identification and Registration (NIR) Act.

This component will finance: (i) the establishment of the new National Identification and Registration Authority (NIRA), including defining its business model (sources of income, pricing policy, cost projections, etc.), organizational structure, design and implementation of a service delivery quality framework, training for NIRA's personnel (including training in identity verification and the usage of the identity management system), as well as hardware and software; (ii) improvement of the civil registry, including digitization of the records in the civil registry, development and implementation of new software to consolidate the birth, marriage and death database, and updated hardware; and (iii) the design and implementation of a communications plan and behavioural change strategy for the NIDS, focused on marginalized and vulnerable populations.

This component will also finance: (i) mobile workstations for civil registration, including tablets with biometric reading and capture capabilities, to scale up electronic bedside registration; and (ii) the dissemination services for birth certificates and ID cards.

Regarding persons with special needs this component will finance: (i) mobile workstations for civil registration of this populations; and (ii) the sensitization and training in partnership with the Jamaica Council for Persons with

ii. Component 2. Implementation of a unique National Identification Number (NIN) and National Identification Management System

The objective of this component is to support the enrolment of the population in the NIDS and the implementation of a national identification management system. This component will finance: (i) the implementation of the national identification management system for all the Jamaican citizens and legal residents, including two biometric characteristics; (ii) the establishment of 43 enrolment sites for the NIDS in current offices of the Jamaica Post, and any other sites as may be determined, including hardware and software for capturing biometric data, and the acquisition of mobile enrolling stations, to bring the services closer to the citizens; (iii) the establishment of a card production site for the NIDS; and (iv) the adaptation of the data centre for E-Gov Jamaica Limited to host the national identification management system; and (v) secure data sharing inter-connectivity for the enrolment sites, as well as public and private sector entities.

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NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Notes to the Financial Statements (Continued)
Period ended March 31, 2019

2. Components of the Project (continued)

iii. Component 3. Streamlined identity verification for public and private sector.

The objective of this component is to support public and private sector entities for the adoption of the NIN, the adaptation and cleaning of their information systems and the implementation of identity verification through the NIDS. This component will finance: (i) a consultancy to conduct a comprehensive review the existing financial sector regulations to ensure the adoption of the NIDS by financial institutions, and also to strengthen them in light of the recent Financial Action Task Force (FATF) mutual evaluation report, especially in relation to recommendations related to "know your customer" and "customer due diligence"; (ii) training in identity verification for employees of the Bank of Jamaica (BOJ), the Financial Services Commission (FSC) and the Financial Investigations Division (FID); (iii) modifications of information systems in selected Ministries, Departments and Agencies (MDAs) to adopt the NIN and cleaning of beneficiary databases;² (iv) equipment for MDAs to capture biometric information, like cameras and fingerprint scanners; and (v) appropriate capacity building for all relevant MDA's in identity verification, data analysis and other related areas.

3. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared using the cash basis of accounting, recognizing revenue when the cash is received and recognising expenses when the cash has been disbursed. This accounting policy differs from International Public Sector Accounting Standards (IPSAS) under which transactions should be recorded when they occur and not when they are paid. However, IPSAS have been applied to circumstances such as those discussed in the chapter "Cash Basis IPSAS: *Financial Reporting under the Cash Basis of Accounting*".

(b) Currency translation

Transactions in foreign currencies are recorded at the rates of exchange agreed with the executing agency in keeping with Article 3.03 of the loan agreement

4. The budget

The budget allocation for the financial year 2018/2019 (revised) was USD\$1,913,754 (JMD\$248,788,000). This amount represents funds that were included in the Approved Budget of Jamaica for the fiscal year ended March 31, 2019.

The amount converted at using rate of USD1.00 = JMD 130.00.

THE OFFICE OF THE PRIME MINISTER
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NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Notes to the Financial Statements (Continued)
Period ended March 31, 2019

5. Available cash balance

The available cash balance as at March 31, 2019 in the Project's bank accounts are as follows:

	<u>2019</u> US\$
Bank of Jamaica:	
Account #810606 - USD account	442,070
Bank of Nova Scotia (Jamaica) Limited:	
Account #803850 - JMD account	283,410
Effect of exchange rate change on JMD account	(38,015)
	<u>687,465</u>

At March 31, 2019, the balance in the Bank of Nova Scotia Jamaica Limited account no. 803850 was J\$35,542,463 (US\$283,410).

6. Advances and justification

	<u>2019</u> US\$
Advances recorded during the period:	
Advances received	2,000,000
Justification of advance	(1,172,194)
Closing balance of advances	<u>827,806</u>

The Project received one advance from IDB for the financial period ended March 31, 2019.

7. Disbursement requests to IDB

During the period, requests for disbursements were as follows:

<u>2019</u>				
<u>Date</u>	<u>Disbursement #</u>	<u>Amount requested</u> US\$'000	<u>Amount approved by IDB</u> US\$'000	<u>Amount recorded in the Projects's financial statements to March 31, 2019</u> US\$'000
28-Jun-18	1	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Notes to the Financial Statements (Continued)
Period ended March 31, 2019

8. Advances pending justification

As at 31 March 31, 2019, the amount pending justification to the IDB amounted to US\$118,303 which includes funds paid following disbursement requests approval by the bank and expenditures incurred but not yet submitted for payment:

	<u>2019</u> US\$
Implementation of Legal and Installation Framework	100,144
Implementation of NIDS number and Management System	<u>18,159</u>
	<u>118,303</u>



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INDEPENDENT AUDITORS' REPORT

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

The System of Internal Control

We have audited the statement of cash flows for the period ended March 31, 2019 and the statement of cumulative investments as at March 31, 2019 for the National Identification Systems Project (the Project), executed by the Office of the Prime Minister (OPM), and financed by the Inter-American Development Bank Loan Agreement #4437/OC-JA, and have issued our report thereon dated July 31, 2019.

We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank. These require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements, whether due to fraud or error.

Management's responsibility

The management of OPM is responsible for establishing and maintaining a system of internal control sufficient to mitigate the risks of financial information misstatements and safeguard the assets of the Project, including other procured goods. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of the system of internal control policies and procedures. The objectives of a system of internal control are to provide management with reasonable, but not absolute, assurance that assets are protected against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the contract, and transactions are recorded properly to permit the preparation and fair presentation of the financial statements.

R. Tarun Handa
Cynthia L. Lawrence
Rajan Trehan
Norman O. Rainford
Nigel R. Chambers

Nyssa A. Johnson
W. Gihan C. De Mel
Wilbert A. Spence
Rochelle N. Stephenson
Sandra A. Edwards



INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

The System of Internal Control (Continued)

Management's responsibility (continued)

Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risks that procedures may become inadequate because of the changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Auditors' responsibility

In planning and performing our audit of the Project's financial statements for the period ended March 31, 2019, we obtained an understanding of the system of internal control and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Project's financial statements and not to express an opinion on the effectiveness of the system of internal control. Accordingly, we do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the specific elements of the system of internal control does not reduce to a relatively low level the risk that significant errors or irregularities in amounts that would be material in relation to the Project's financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the system of internal control would not necessarily disclose all matters in the system of internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted no matters involving the system of internal control and its operations that we consider to be material weaknesses as defined above.

We have not identified any significant weaknesses or shortcomings in the internal control structure, and therefore have not made any observations or suggestions thereon.

A handwritten signature in blue ink that reads 'KPMG'.

Chartered Accountants
Kingston, Jamaica

July 31, 2019



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INDEPENDENT AUDITORS' REPORT

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Integrated Review of the Procurement and Disbursement Requests submitted to IDB

We have examined the disbursement requests and the processes to procure and contract goods, works and consulting services, performed by the Executing Agency for the period ended March 31, 2019. Our engagement included verifying the reasonableness of such and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the period ended March 31, 2019.

We have audited the financial statements comprising the statement of cash flows set out on page 4 as at and for the period ended March 31, 2019, and the statement of cumulative investments set out on page 5 for the period ended March 31, 2019, the National Identification Systems Project (the Project), executed by the Office of the Prime Minister (OPM), and financed by the Inter-American Development Bank Loan Agreement #4437/OC-JA, and have issued our report thereon dated July 31, 2019. We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank and for the purpose of forming an opinion on the financial statements taken as a whole.

Management's Responsibility

Management is responsible for implementing processes to procure and contract works, goods and services in accordance with the applicable guidelines and for maintaining documentation to support disbursement requests in accordance with the requirements of the Project.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Office of the Prime Minister
NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Integrated Review of the Procurement and Disbursement Requests submitted to IDB (Continued)

Auditors' Responsibility

Our responsibility is to express an opinion on whether or not disbursement requests are supported by adequate documentation, are fairly presented and represent valid and eligible expenses of the Project and whether or not the process to procure and contract works, goods and services are performed in accordance with the applicable guidelines. The standards require that we comply with independence and ethical requirements in performing the review.

Our engagement includes verifying the reasonableness of, and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the period ended March 31, 2019. The engagement also includes, examining on a test basis, evidence supporting the processes of selecting and contracting goods, works, and services, and the amounts and disclosures in the disbursement requests submitted, which form a part of the statement of cash flows and the statement of cumulative investments for the period ended March 31, 2019.

Opinion

In our opinion, the processes to procure and contract works, goods, and services were performed in accordance with the applicable guidelines, and the documentations supporting the expenditures made correspond to the disbursement requests for the period ended March 31, 2019, and were fairly presented and represented valid and eligible expenses to the Project, in all material respects.

Restriction of Use

The report is provided in order to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement #4437/OC-JA. As a result, the report may not be suitable for another purpose.

A handwritten signature in blue ink that reads 'KPMG'.

Chartered Accountants
Kingston, Jamaica

July 31, 2019

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN
AGREEMENT 4437/OC-JA

SUPPLEMENTARY INFORMATION TO THE
FINANCIAL STATEMENTS

PERIOD ENDED MARCH 31, 2019

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

STATEMENT OF CASH FLOWS

Period ended March 31, 2019

Reconciliation of IDB and NIDS Expenditure
(Expressed in U.S. dollars)

<u>Investment Category</u>		March 31, 2019			
		Loan			<u>Explanation</u>
		<u>Budget</u> US\$	NIDS accumulated <u>expenditure</u> US\$	IDB records accumulated <u>expenditure</u> US\$	
01.00.00	Implementation of Legal and Installation Framework	16,052,000	980,876	980,876	-
02.00.00	Implementation of NIDS number and Management System	43,375,000	213,179	191,141	22,038
	Streamlined ID verification	4,779,000	-	-	-
04.00.00	Auditing and M&E	454,000	177	177	-
	Contingencies	<u>3,340,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>68,000,000</u>	<u>1,194,232</u>	<u>1,172,194</u>	<u>22,038</u>

Explanation

1. This difference represents a disputed amount with the supplier that was resolved subsequent to the justification.

THE OFFICE OF THE PRIME MINISTER
INTER-AMERICAN DEVELOPMENT BANK

NATIONAL IDENTIFICATION SYSTEMS PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4437/OC-JA

Property, Plant and Equipment Acquired
(Expressed in U.S. dollars)

Category	US\$
Appliances	1,153
Audio visual equipment	2,559
Equipment	13,922
Furniture	9,187
Laptops	22,601
Leasehold improvement	6,491
Network, switches, routers	36,527
Other technical equipment	73,557
Other computer devices	460
Software	<u>71,103</u>
Total	<u>237,560</u>