

**MINISTRY OF NATIONAL SECURITY
CITIZEN SECURITY AND JUSTICE PROGRAM
Commonwealth of The Bahamas
IDB Loan Agreement 3499/OC-BH**

**Financial Statements
For the year ended June 30, 2019**

**MINISTRY OF NATIONAL SECURITY
CITIZEN SECURITY AND JUSTICE PROGRAM
Commonwealth of The Bahamas**

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INDEPENDENT AUDITORS' OPINION

To Those Charged with Governance of
Citizen Security and Justice Program:

Opinion

We have audited the financial statements of Citizen Security and Justice Program (the "Program"), which comprise the Statement of Cash Received and Disbursements and the Statement of Cumulative Investments for the year ended June 30, 2019, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Program for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of accounting described in Note 2 and the Inter-American Development Bank ("IDB") Loan Contract No. 3499/OC-BH dated February 4, 2016.

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 Program 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.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. Program Management prepares the financial statements to assist the Program in compliance with the requirements established in Loan Contract 3499/OC-BH and the Financial Management Guidelines for IDB Financed Projects. Thus, the financial statements may not be suitable for other purposes. The Auditors' Report on the financial statements is only intended for the Program Executing Unit and the IDB. Our opinion is not modified in respect of this matter.

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

Program Management is responsible for the preparation and fair presentation of the financial statements in accordance with guidelines set out by the Inter-American Development Bank (“IDB”), and for such internal control as management determines is necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Program’s ability to continue for the expected duration of the Program, disclosing, as applicable, matters related to non-compliance with the provisions of Loan Contract No. 3499/OC-BH, and management’s intention to cease operations of the Program prematurely.

Those charged with governance are responsible for overseeing the Program’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.

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 Program’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s assessing the Program’s ability to continue for the expected duration of the Program, disclosing, as applicable, matters related to non-compliance with the provisions of Loan Contract No. 3499/OC-BH, and management’s intention to cease operations of the Program prematurely.

If we conclude that a material non-compliance exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Program to cease prematurely.

- 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 "Deloitte & Touche". The signature is stylized, with a large, looped "D" at the beginning.

October 31, 2019

MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM

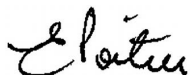
STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

(Expressed in United States dollars)

ITEM	Notes	2019	2018
CASH RECEIVED			
Accumulated cash received at the beginning of the year		\$ 2,373,656	\$ 2,373,656
Activity during the year:			
Advances		1,602,360	-
Total Cash Received	10	\$ 3,976,016	\$ 2,373,656
DISBURSEMENTS MADE			
Cumulative cash disbursed at beginning of year		\$ 1,771,137	\$ 1,259,325
Activity during the year:			
Procurement of goods and services	8	1,870,923	511,812
Total Cash Disbursed		\$ 3,642,060	\$ 1,771,137
AVAILABLE CASH AS OF YEAR END	4	\$ 333,956	\$ 602,519

The accompanying notes are an integral part of these financial statements.

The financial statements have been approved by the Permanent Secretary in the Ministry of National Security on October 31, 2019.



Eugene Poitier
Permanent Secretary

MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM

STATEMENT OF CUMULATIVE INVESTMENTS
FOR THE YEAR ENDED JUNE 30, 2019

(Expressed in United States dollars)

ITEM	Notes	June 30, 2018	2019 Yearly Movement	June 30, 2019
01.00.00 - Social C&V Prevention in New Providence				
Needs and asset assessment	9(a)	\$135,000	\$ -	\$135,000
Youth centers refurbished and expanded	9(a)	773,070	200,222	973,292
Community members trained	9(a)	-	86,945	86,945
Violence interrupters trained	9(a)	10,871	-	10,871
School workshops	9(a)	-	2,300	2,300
Public awareness campaigns in the media developed and implemented	9(a)	38,219	74,120	112,339
Feasibility studies for violence interruption model completed	9(a)	5,678	-	5,678
		\$962,838	\$363,587	\$1,326,425
02.00.00 - Youth Employability, Training, Strengthen PES				
At-Risk youth 15-29 obtained certificate on completion in training programs in New Providence	9(b)	\$115,373	\$579,677	\$695,050
Surveys	9(b)	3,307	-	3,307
Electronic labor exchange enhanced (system)	9(b)	209,645	-	209,645
PES enhancement	9(b)	8,382	-	8,382
		\$ 336,707	\$ 579,677	\$ 916,384

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM**

**STATEMENT OF CUMULATIVE INVESTMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

(Expressed in United States dollars)

03.00.00 - Strengthen Justice Admin System				
Integrated justice system (case management) designed and implemented (including oversight of case management strategy)	9 (c)	32,489	49,681	82,170
DPP office strengthened – ICT Equipment	9 (c)	-	181,618	181,618
Family Courts Strengthened - Courts Refurbishments	9 (c)	-	66,550	66,550
Office of the Attorney General (including document center, communication and refurbishment) strengthened	9 (c)	70,000		70,000
		\$102,489	\$297,849	\$400,338
04.00.00 - Rehabilitation and Reintegration of offenders				
Inmates Trained and Certified	9 (d)	-	255,392	255,392
Prison Industries Workshop Equipped – Refurbishment	9 (d)	-	6,048	6,048
Case management and monitoring systems for juvenile designed and implemented	9 (d)	37,255	51,895	89,150
Video Visitation System Implemented - Needs Assessment of Video-Conferencing	9 (d)	-	9,762	9,762
		\$37,255	\$323,097	\$360,352
05.00.00 - Project Admin				
PIU Payroll costs	9 (e)	285,827	208,493	494,320
Administrative costs	9 (e)	1,165	33,335	34,500
Audit fees	9 (e)	26,875	29,400	56,275
Advertising	9 (e)	10,076	21,568	31,644
Training and travel	9 (e)	7,905	13,917	21,822
		\$331,848	\$306,713	\$638,561
TOTAL		\$1,771,137	\$1,870,923	\$3,642,060

The accompanying notes are an integral part of these financial statement

MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS

CITIZEN SECURITY AND JUSTICE PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2019 (Expressed in United States dollars)

1. GENERAL

The Government of the Commonwealth of The Bahamas (“GOTB”) entered into a loan financing agreement on February 4, 2016 in the amount of USD \$20,000,000 (twenty million dollars) with the Inter-American Development Bank (“IDB”) (“Loan Contract 3499/OC-BH” or “the Loan”), to implement a Citizen Security and Justice Program (the “Program”). The overall objective of the Program is to reduce crime and violence in The Bahamas, namely, homicides, armed robberies and rapes. Consequently, the Program was designed to achieve its objectives through four components aimed to:

- (i) improve behaviors for non-violent conflict resolution in New Providence (“Component 1”);
- (ii) increase employability and employment of the at-risk youth population (ages 15 – 29) in New Providence (“Component 2”);
- (iii) strengthen institutional capabilities of justice services (“Component 3”); and
- (iv) reduce the recidivism rate among persons within the prison system (“Component 4”).

The Ministry of National Security (“MONS”) is the Executing Agency responsible for implementing the Program on behalf of the Government of The Bahamas. The MONS hired consultants to form a Project Implementation Unit (“PIU”). The PIU works with a cross-section of governmental agencies, departments and ministries to effectively implement the activities in each Component. These agencies provide technical support to the PIU for the procurement of Program activities and include the following:

- a) the Department of Labor for Component 2
- b) the Office of the Attorney General for Component 3 and
- c) the Department of Corrections and Department of Rehabilitative and Welfare Services for Component 4.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below is a summary of significant accounting policies.

- a) **Basis of preparation** – The financial statements have been prepared using the cash basis of accounting, recognizing IDB funding when cash is received and recognizing expenses when the cash is 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 (i.e. on an accrual basis). Nonetheless, the IPSAS have been applied to circumstances such as those discussed in chapter “Cash Basis IPSAS: Financial Reporting under Cash Basis of Accounting”.

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
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**NOTES TO FINANCIAL STATEMENTS
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(Expressed in United States dollars)

- b) Functional and presentation currency** – The financial statements are presented in United States dollars (“US dollars”), the Program’s functional and reporting currency. The Project’s accounting records are maintained in US dollars, in accordance with IDB’s requirements. The foreign exchange rate for the Bahamian Dollar is set on par with the US dollar.

3. MANAGEMENT’S REPRESENTATION

Management represents that the Bank’s funds were spent in accordance with the purposes specified in the Loan Contract. Also, internal control measures commensurate with the risks identified for the administration of resources were implemented, and these were effective during the reported period.

4. AVAILABLE CASH BALANCE

Cash received from the IDB is deposited to the Program’s bank account with the Central Bank of The Bahamas, and subsequently transferred to the consolidated fund of the GOTB. The MONS’ public treasury account for the Program is funded by transfers from the consolidated fund, via funding requests, in order to facilitate disbursement of Program expenditure. The available cash balance as of June 30, 2019 is \$333,956 (2018: \$602,519).

	2019	2018
Advance from IDB held at Central Bank of the Bahamas	\$ 1,602,360	\$ -
Balance at consolidated fund	(1,268,404)	602,519
Available cash	\$ 333,956	\$ 602,519

There were no interest rate gains or losses incurred during the year.

5. ADVANCES AND JUSTIFICATION

The following is a summary of the advances and justifications from inception to date:

	2019	2018	2017
Opening balance of advances	\$ 1,397,052	\$ 1,397,052	\$ -
Advances recorded & justified	(1,536,464)	-	(593,968)
Advances received	1,602,360	-	1,991,020
Closing balance of advances	\$ 1,462,948	\$ 1,397,052	\$ 1,397,052

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
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**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**
(Expressed in United States dollars)

6. ADVANCES PENDING JUSTIFICATION

As of June 30, 2019, the amount pending justification to the IDB amounted to \$1,462,948 (2018: \$1,397,052), and is as follows:

	2019	2018
Balance from Disbursement #2	\$ -	\$ 84,727
Balance from Disbursement #4	-	1,268,426
Balance from Disbursement #7	1,419,049	-
Ineligible expenses	43,899	43,899
Total balance pending justification	\$ 1,462,948	\$ 1,397,052

In 2017, \$50,000 representing an ineligible program contract, had been excluded from the Statement of Cumulative Investments. The amount represented payment to a former PIU team member that failed to resubmit a signed contract, due to amendments made to the original contract that was nullified. \$14,722 of the \$50,000 was included in the 2017 \$382,636 reimbursement from the IDB. \$29,167 was included in advances justified in 2017 totaling \$593,968.

7. PRIOR PERIOD ADJUSTMENT

In the prior year, Justification #5 in the amount of \$903,316 was included based on a submission date of June 19, 2018; however the value date of this transaction was actually September 12, 2018 and therefore it is included in the 2019 justification of \$1,376,404.

8. PROCUREMENT OF GOODS AND SERVICES

The following summarizes procurement of goods and services during the year by type:

Investment Category	Total	Works	Goods	Non Consulting Services	Consulting Firms	Individual Consultants
01.00.00 - Social C&V Prevention in New Providence	\$363,587	\$94,051	\$34,532	\$7,300	\$163,312	\$64,392
02.00.00 - Youth Employability, Training, Strengthen PES	579,677	-	49,334	-	490,898	39,445
03.00.00 - Strengthen Justice Admin System	297,849	66,550	181,618	-	49,681	-
04.00.00 - Rehabilitation and Reintegration of offenders	323,097	-	-	6,487	249,150	67,460
05.00.00 - Project Admin	306,713	-	14,249	46,358	29,400	216,706
06.00.00 - Contingencies	-	-	-	-	-	-
Total	\$1,870,923	\$160,600	\$279,733	\$60,145	\$982,441	\$388,003

9. INVESTMENT CATEGORIES

a) SOCIAL CRIME & VIOLENCE PREVENTION IN NEW PROVIDENCE

Component 1.1 Needs and asset assessment:

In 2017, \$135,000 was spent on consultancy services to canvass nine communities in New Providence to assess where community centers should be located.

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Component 1.2 Youth Centers refurbished and expanded:

During the year, \$200,222 (2018: \$40,403) was spent on the community centers; \$121,169 (2018: Nil) was spent on the Edmund Moxey Community Center; expenditures incurred for the Grants Town Center were Nil (2018: \$12,000); and expenditures incurred for the Fox Hill Center were NIL (2018: \$Nil). During the year \$12,733 (2018: \$Nil) was spent on furniture and equipment for the Edmund Moxey and Quakoo Street Community Centers; and \$23,981 (2018: \$Nil) was spent on consultancy services to develop a sustainable community center business model and strategic plan.

Additionally, \$42,339 (2018: \$28,403) was paid to a Coordinator responsible for managing the project outputs specifically related to the social and crime prevention component of the loan.

Component 1.5 Violence Interrupters trained:

In 2017, \$10,871 was spent on consultancy services and related costs to train individuals on violence interruption methods.

Component 1.6 Schools Training Sessions Workshop:

During the year, \$2,300 (2018: \$Nil) was spent on consultancy services for the development of school surveys to investigate the perspectives of teenagers in The Bahamas on interpersonal relationships and the prevalence of violence.

Components 1.4 & 1.7 Community members trained:

During the year, \$86,945 (2018: \$Nil) was spent on consultancy services for the development of crime and violence prevention curriculum and delivery of train the trainer module to be used in community centers operations.

Component 1.9 Public Awareness Campaigns:

During the year, \$74,120 (2018: \$38,219) was spent comprising of \$22,386 (2018: \$28,238) in consultancy services for the design, implementation and coordination of a multi-agency public awareness campaign and communication media strategy; \$30,000 (2018: \$Nil) in the production of a conceptual and social media video on Citizen Security and Justice Program (CSJP) and \$21,734 (2018: \$9,981) in consulting fees for a communications specialist.

Component 1.10 Feasibility studies for Violence Interruption model:

In 2016, \$5,678 was spent on consultancy services to develop a model to train individuals on violence interruption methods.

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**NOTES TO FINANCIAL STATEMENTS
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**b) YOUTH EMPLOYABILITY, TRAINING AND STRENGTHENING PUBLIC
EMPLOYMENT SECTOR**

Component 2.1 At-risk youth 15-29 training:

During the year, \$579,677 (2018: \$55,471) was spent comprising of \$540,232 (2018: \$13,804) for a pilot soft skills training program which was conducted with the National Training Agency and \$39,445 (2018: \$41,667) in consulting fees for a coordinator responsible for managing the project outputs specifically related to the Youth Employability Component of the loan.

Component 2.2 Surveys for training programs:

In 2018, \$3,307 was spent on stipends to individuals who participated in surveying community members in New Providence in order to identify persons willing to participate in the Youth Employability training program.

Component 2.3 Electronic Labor Exchange system enhanced:

During the year, Nil (2018: \$92,020) was spent on upgrades to the Department of Labor's Public Employment Sector system.

Component 2.4 PES offices enhanced:

In 2018, \$8,382 was spent on the opening ceremony for the Rosetta Street PES office.

c) STRENGTHENING OF THE JUSTICE ADMINISTRATION SYSTEM

Component 3.1 Integrated Justice system (case management):

During the year, \$49,681 (2018: \$Nil) was spent on consultancy services for the design of a work plan for the predation of a roadmap for the design and implementation of an integrated justice information system for case management.

Component 3.4 DPP Office strengthened – ICT equipment:

During the year, \$181,618 (2018: \$Nil) was spent on the purchase of computer equipment to enhance the operations of the Department of Public Prosecutions (DPP).

Component 3.6 Family Court strengthened – Courts refurbishments:

During the year, \$66,550 (2018: \$Nil) was spent refurbishing the Family Court in the Main Supreme Court Building.

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
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**NOTES TO FINANCIAL STATEMENTS
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(Expressed in United States dollars)

Component 3.7 Office of the Attorney General – refurbishments:

No additional spending was incurred during the year; in 2018, \$70,000 was spent on a monitoring and evaluation specialist for the Office of the Attorney General.

d) REHABILITATION AND REINTEGRATION OF OFFENDERS

Component 4.3 Inmates trained and certified:

During the year, \$255,392 (2018: \$Nil) was spent in relation to training and certification programs for inmates through a partnership with The Bahamas Technical and Vocational Institute. \$249,150 was spent on tuition and \$6,242 was spent on graduation ceremonies.

Component 4.4 Prison industries workshop equipped:

During the year, \$6,048 (2018: \$Nil) was spent on consultancy services to assess the prison industries workshops and learning spaces.

Component 4.9 Case management and monitoring systems for juveniles:

During the year, \$51,895 (2018: \$37,255) was spent in consulting fees for a coordinator responsible for managing the project outputs specifically related to the rehabilitation and reintegration component of the project.

Component 4.10 Video visitation system:

During the year, \$9,762 (2018: \$Nil) was spent on consultancy services to assess the viability of a video visitation system at the prison.

e) PROJECT IMPLEMENTATION AND ADMINISTRATION

Payroll costs are attributable primarily to the core operational team members inclusive of the Project Manager, Procurement Specialist, Monitoring and Evaluation Specialist, Financial Specialist and an Administrative Assistant.

Administrative costs of \$33,335 (2018: \$1,165) include ancillary costs associated with PIU and governmental oversight agencies meetings held during the year.

During the year, \$29,400 (2018: \$26,875) was spent on an annual audit which is a requirement of the loan.

During the year, \$21,568 (2018: \$10,076) was spent on advertising expenses related to newspaper advertisements for consultants, individuals and firms required in the operation of the various project activities.

During the year, \$13,917 (2018: \$7,905) was spent on staff training and travel in the furtherance of the project objectives.

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019
(Expressed in United States dollars)

10. IDB AVAILABLE LOAN BALANCES

The following is a summary of project disbursements from inception to June 30, 2019:

	Project Budget	Disbursed to-date	Available Balance
01.00.00 - Social C&V Prevention in New Providence	\$ 4,849,000	\$1,326,426	\$ 3,522,574
02.00.00 - Youth Employability, Training, Strengthen PES	4,080,000	916,384	3,163,616
03.00.00 - Strengthen Justice Admin System	5,554,800	400,338	5,154,462
04.00.00 - Rehabilitation and Reintegration of offenders	3,380,000	360,351	3,019,649
05.00.00 - Project Admin	1,682,000	638,561	1,043,439
06.00.00 – Contingencies	454,200	-	454,200
Sub-total	20,000,000	3,642,060	16,357,940
Undisbursed advances	-	333,956	(333,956)
Total	\$20,000,000	\$3,976,016	\$16,023,984

11. RECONCILIATION BY INVESTMENT CATEGORIES BETWEEN THE PROGRAM'S RECORDS AND IDB RECORDS

The following is a reconciliation of disbursements by investment category of the CSJP and IDB records:

			01.00.00	02.00.00	03.00.00	04.00.00	05.00.00
		Total	Social C&V Prevention in New Providence	Youth Employability, Training, Strengthen PES	Strengthen Justice Admin System	Rehabilitation and Reintegration of offenders	Project Admin
Per LMS10		\$2,353,009	\$1,250,487	\$387,936	\$102,489	\$146,073	\$466,024
Add:							
	Unjustified disbursements	1,462,948	222,691	520,065	297,849	205,811	216,532
Deduct:							
	LMS adjustments pending	(130,008)	(146,753)	8,383		8,468	(106)
	Ineligible expenses	(43,889)					(43,889)
Cumulative Investments per CSJP		\$3,642,060	\$1,326,425	\$916,384	\$400,338	\$360,352	\$638,561