INTEGRITY COMMISSION
JAMAICA

ANNUAL REPORT 2025/2026

UNITED AGAINST CORRUPTION

Realizing and sustaining a corrupt-free Jamaica.

INTEGRITY COMMISSION

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June 29, 2026

The Most Hon. Mrs. Juliet Holness, MP
Speaker of the House of Representatives
Houses of Parliament
Gordon House
81 Duke Street
Kingston

Senator the Hon. Tom Tavares-Finson, OJ, CD, KC, JP
President of the Senate
Houses of Parliament
Gordon House
81 Duke Street
Kingston

Dear Honourable Speaker and Honourable President:

Section 36(2) of the Integrity Commission Act directs as follows:

"The Commission shall, not later than three months after the end of each financial year, or within such longer period as the Parliament may approve, submit to Parliament an annual report relating generally to the execution of the functions of the Commission during the preceding financial year, which shall contain the information set out in the Second Schedule".

In keeping with this provision, I hereby submit to you three (3) printed copies and an electronic copy of the Eighth Annual Report for the financial year 2025/2026.

Yours faithfully,

C Lawrence-Beswick

The Hon. Ms. Justice (Ret'd.) Carol Lawrence Beswick, CD
Chairman
For and on behalf of the Integrity Commission

Copy: Ms. Colleen Lowe, Clerk to the Houses of Parliament

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Chapter 1 - Messages

Chairman's Remarks

A Year of Learning, Leadership, and Growth

"Corruption is a cancer: a cancer that eats away at a citizen's faith in democracy, diminishes the instinct for innovation and creativity, and wastes the talent of entire generations." [1] The Integrity Commission is focused on excising this cancer from our midst.

Over the past year, the Commission has advanced its mission through expanded stakeholder engagement, strengthened public education initiatives, and enhanced responsiveness to complaints. These efforts have reinforced the Commission's role as a trusted institution, enhancing our ability to address complaints and produce reports in a timely and effective manner.

Strategic investments in modernisation, technical expertise, and operational capacity have positioned the Commission to meet emerging challenges with confidence. By improving internal processes and fostering collaboration, the organisation has strengthened its ability to deliver on its mandate and to contribute meaningfully to the national effort to combat corruption and promote good governance.

The sterling work of the stalwarts who created the strong foundation on which we now build, has allowed the Commission to make great strides this year. Guided by enduring values and standards, the Commission has preserved its core principles while embracing necessary reforms to support its continued evolution. This balance of tradition and innovation underscores the organisation's dedication to integrity, progress, and service to the public.

Senior Leadership Changes

During the reporting period, the Commission experienced several changes within its senior leadership team through the ending of contracts of Mr. Greg Christie, Executive Director and of Mr. Craig Beresford, Director of Information and Complaints.

Though committed members of staff admirably stepped into acting capacities and ensured that the exemplary work of Mr. Christie and Mr. Beresford continued, prolonged vacancies created uncertainty, increased operational pressures and highlighted the vulnerability of the organisation when critical leadership posts remain unfilled for extended periods.

[1] President Joe Biden

It was not until the 22nd of October, 2025, that appointments were formally made to the positions of Executive Director, Director of Corruption Prosecution and Director of Information and Complaints during a swearing-in ceremony held at King's House. Mr. Craig Beresford was appointed Executive Director, Mr. Roneiph Lawrence was appointed Director of Corruption Prosecution and Ms. Joeth Jones was appointed Director of Information and Complaints by the Governor General, His Excellency the Most Hon. Sir Patrick Allen, ON, GCMG, CD, KSt.J.

Strengthening Integrity, Delivering Results

The successes of the Integrity Commission are rooted in the commitment and expertise of its people. From the leadership team giving strategic guidance, to the officers working steadfastly behind the scenes, every member has contributed meaningfully to advancing the Commission's mandate. Consequently, the Commission's Statutory Divisions made important strides, significantly advancing the delivery of results as is detailed in this Report.

Navigating Legal Challenges

During the reporting period, the Commission observed an increase in legal actions brought against the organisation and particular members of its leadership team. The Commission respects the constitutional right of every individual to approach the courts and is committed to honouring all judicial processes and determinations. Nonetheless, it is important to recognize the implications of this emerging trend.

There is a legitimate concern that the increasing resort to litigation against the Commission and its officers in the execution of their lawful duties may, whether intentionally or otherwise, impede the timely discharge of the Commission's responsibilities. Defending legal proceedings requires the commitment of significant time, financial resources and institutional capacity that might otherwise be directed towards the investigation and prevention of corruption.

The courts play a vital role in safeguarding the rule of law and ensuring that public bodies operate within their legal authority. However, it is equally important that the lawful execution of the Commission's mandate is not frustrated, delayed, or undermined by actions designed solely to discourage robust investigations or to inhibit the Commission from carrying out the responsibilities entrusted to it.

The Commission will continue to pursue its mandate fairly, independently and without fear or favour, guided at all times by the law, the principles of justice and the unwavering commitment to integrity, transparency and accountability in public life.

Human Resources

Our employees go above and beyond the call of duty. Their professionalism, resilience and sense of purpose continue to be among the Commission's greatest strengths.

During the year, 39 individuals joined the organisation, bringing fresh perspectives and expertise to support the Commission's work.

Notwithstanding these gains, employee retention remains a significant challenge. During the reporting period, the Commission experienced the departure of 29 employees. Whilst staff movement is a reality for any organisation, the loss of trained and experienced personnel places additional demands on existing teams and requires considerable investment in recruitment, onboarding and capacity-building.

The challenge of employee retention is attributable, in part, not only to the compensation package offered but also to limitations relating to the level at which employees may be appointed within the approved salary scales. These constraints have affected the Commission's ability to compete effectively for highly skilled and specialised professionals in an increasingly competitive labour market impacting the organisation's capacity to fully staff critical positions and maximise operational efficiency.

Further, the nature of anti-corruption work itself also presents unique challenges, as employees are often required to operate in demanding environments, to manage sensitive matters and to navigate significant societal pressures regarding corruption.

It is important that as a society, we encourage suitable brave men and women to offer themselves to fight against corruption and that we compensate them appropriately, allowing them to perform their duties safely and securely.

A Future Guided by Integrity

The experiences of the past year have strengthened our resolve and sharpened our focus as we continue to advance the Commission's mission in service to the people of Jamaica. In this respect, the Commission is also currently considering recommendations for amendments to the Integrity Commission Act.

The pursuit of integrity is neither simple nor without challenges. The fight against corruption requires dedicated people from diverse backgrounds and disciplines, united by a common purpose to strengthen public trust, protect the public interest and contribute to the continued development of Jamaica.

As Jamaica's principal anti-corruption institution, the Integrity Commission of Jamaica operates within a complex environment that demands vigilance, courage and perseverance. Despite challenges, the Commission remains resolute in its commitment to safeguard the public interest and strengthen the systems that promote accountability and good governance.

The responsibility for building a culture of integrity, however, does not rest with the Commission alone. It is a shared national undertaking that requires the active participation of every Jamaican. Whether by reporting wrongdoing, rejecting corrupt practices, by promoting ethical conduct within communities, or by contributing in some way to remove corruption from our midst, each citizen has a meaningful role to play in shaping a more transparent and accountable society.

Together, we can foster a culture where integrity is valued, accountability is expected and corruption finds no safe haven. Through our collective actions and shared commitment to doing what is right, we can build a stronger, corruption free Jamaica.

The Hon. Ms. Justice (Ret'd) Carol Lawrence Beswick, CD

Chairman

Executive Director's Remarks

On October 23, 2017, the Integrity Commission Act became law upon receiving the Governor-General's assent. However, the Act did not come into force until February 22, 2018. The Integrity Commission was established under the Act on that date. I highlight these dates, as I believe it is important to make a point of the fact that the Integrity Commission is still a very young organisation. My appointment as the Executive Director of the Commission on October 22, 2025, marked exactly eight years since the Act became an Act of Parliament, and February 2026, the current year, marked only eight years since the establishment of the Integrity Commission.

In the 8 years since its establishment, the Commission identified its Commissioners and Statutory Directors, recruited staff, identified its home and customised the spaces to its operations, all while committing to meeting its obligation to the people of Jamaica as the country's principal public-sector anti-corruption agency.

Guided by the United Nations Sustainable Development Goals (SDGs) and Jamaica's Vision 2030, the Integrity Commission continues to advance both national and international standards of transparency, accountability, and good governance. Our efforts remain focused on strengthening institutional integrity and cultivating public trust.

Jamaica's Corruption Perceptions Index (CPI) score of 44 out of 100 in 2025 underscores the importance of sustained and coordinated efforts to address corruption risks and improve our global standing. While Jamaica possesses a robust anti-corruption architecture and institutional framework, our current index position highlights an implementation gap. This reality reinforces the urgency of the Commission's mandate and the need for a strategic, results-driven approach to integrity oversight.

In an effort to improve this perception, the Commission's work is anchored in clear strategic objectives covering a comprehensive range of targeted interventions. This approach enables us not only to address immediate challenges but also to strengthen systems, deepen public sector accountability, and nurture a sustainable culture of integrity.

Our mandate is driven by four strategic objectives: (1) Prevent, detect, investigate and prosecute acts of corruption efficiently and effectively; (2) Pursue a programme of effective communication with stakeholders to educate, inform and solicit feedback regarding the Commission's work and challenges to promote cultural change; (3) Enhance the Commission's effectiveness in responding to complaints, notifications and reports by enhancing technical proficiency of the staff and modernising ICT infrastructure to boost operational efficiency; and (4) Establish a culture of results-based performance, strong work ethics and values. We remain committed to meeting these objectives without fear and without favour.

During the 2025/2026 fiscal year, the staff of the Commission diligently advanced the strategic objectives.

This report provides a comprehensive overview of the performance of all Divisions and Units of the Commission, while transparently addressing the principal challenges facing the organisation.

Stakeholder Engagement

Following my appointment as Executive Director of the Commission, I conducted a series of courtesy visits with key stakeholders between December 2025 and March 2026. These included His Excellency the Most Honourable Governor General, the Most Honourable Prime Minister, the Leader of the Opposition, the Honourable Speaker of the House of Representatives, and the Honourable President of the Senate.

These engagements provided opportunities to discuss critical issues impacting the Commission's operations and the broader anti-corruption framework.

Notably, several critical discussions focused on gaps in the existing governance framework and institutional impediments that continue to hinder national coordination and oversight, reinforcing the need for a comprehensive and collaborative approach to the fight against corruption. Other issues raised included:

(a) **Competent Authorities [2]–** settling the collaborative frameworks required to seamlessly share information with other bodies pursuant to Section 7 of the Integrity Commission Act, dating back to 2024;

(b) **Integrity Commission Oversight Committee** – expediting the appointment of the members of the Integrity Commission Oversight Committee;

(c) **Strengthening of the Integrity Commission Act** – addressing the need for legislative amendments to strengthen the Integrity Commission Act to address procedural inefficiencies and clarify governance frameworks, including providing for electronic filing;

(d) **Section 35 Committee of Parliament** – highlighting the lengthy time being taken to conclude the deliberations on the Commission's recommendation to regularise critical positions undertaking the examination of statutory declarations, by the Section 35 Committee;

(e) **Leadership Code of Conduct** – broadening the subscription and adherence to the Leadership Code of Conduct; and

(f) **Compensation Structure** – addressing the human resource challenges, particularly in attracting and retaining skilled personnel due to compensation structures, affecting operational capacity and the need for alignment with international standards for anti-corruption agencies.

The issues raised, should they remain unresolved, will continue to limit effective oversight, diminish inter-agency coordination, and constrain efforts to strengthen the national integrity system.

[2] See detailed matrix in the "Executive Office – Legal Department" Section

Courtesy calls were also paid to stakeholders within the public anti-corruption space, as well as other key stakeholders across the public and private sectors, including the Jamaica Council of Churches. These valuable high-level discussions not only served to strengthen relationships between the Commission and the respective entities, but also provided an important platform for the exchange of ideas, the identification of opportunities for collaboration, and the advancement of shared objectives in promoting integrity, transparency, and accountability.

In navigating institutional complexities and managing external perceptions, the Commission continues to prioritise public confidence and absolute impartiality. While statutory restrictions on responding directly to public discourse can occasionally create information asymmetries in the public domain, the Commission remains steadfastly committed to its core principles of objectivity, neutrality, and independence.

Organisational Performance

The 2025/2026 financial year represented a period of transition, resilience, and strategic repositioning for the Commission. Progress was achieved despite challenges, including operational constraints and delays in the appointment of the Executive Management Team.

Operationally, the Commission recorded several landmark achievements, including an eleven percent (11%) increase in the compliance rate of public officials filing their statutory declarations, the monitoring of two thousand and twenty-six (2,026) government contracts valued at approximately two hundred and eight point six billion Jamaican dollars ($208.6B) and seven hundred and ninety-two million US dollars (US$792M), and the completion of one hundred and twelve (112) investigation reports. The Commission also continued its stakeholder engagements and outreach programmes and maintained its record of successful prosecutions.

Conversely, progress on the National Anti-Corruption Strategy (NAS) did not advance at the anticipated pace and efforts will continue during the 2026/2027 financial year to conclude this body of work. The NAS remains the single most important tool in the fight against corruption, as it brings together the consolidated efforts of all stakeholders towards one common goal.

Notwithstanding the gains and notable achievements, operational challenges such as staff turnover and the absence of legislative support for certain institutional necessities, constrained the Commission’s effectiveness in carrying out its mandate.

The overall organisation performance reflects a balance of commendable progress and structural constraints.

Safety and Security

Employee safety and physical security remain a concern and priority for the Commission. The Commission has engaged key stakeholders but the matter remains unresolved. The Commission is pursuing an early resolution to this matter to ensure that our staff are fully protected as they execute the mandate of the Commission on behalf of the people of Jamaica.

Staffing and Human Resource Development

The Commission advanced its organisational restructuring initiative designed to align internal capabilities with evolving operational demands. It is anticipated that the restructuring exercise will build on our successes and lessons learned and result in a more agile organisational structure to deliver on our mandate.

During the period, the Commission onboarded personnel to fill key executive management and other sensitive roles. In continuation of its obligation to maintain transparency and objectivity in the recruitment process, an external recruiting firm was engaged to manage the process, ensuring competition and impartiality.

Additionally, the Commission prioritised the strengthening of its human resource capacity to ensure the effective execution of its statutory mandate and made investments of approximately Seventeen Million Jamaican Dollars ($17M) in targeted training and professional development. These initiatives were implemented to optimise internal capacity while building a sustainable framework to attract and retain skilled professionals.

Change Management and Strengthening of Institutional Integrity

To establish an empirical baseline for operational efficiency, the Commission conducted a staff survey and focus group discussions to diagnose systemic internal challenges. The resulting data provided critical insights into internal communication gaps and operational concerns. These findings informed the terms of reference for the establishment of a dedicated Change Management Committee, which is tasked with overseeing the modernization of the organisation.

In parallel, the Commission advanced key governance and compliance updates to reinforce institutional integrity and due diligence. The Commission's due diligence and background programme for staff joining the Commission was strengthened and an enhanced vetting component was added for high-risk positions. The Commission's governance framework was also strengthened through the formal approval of a robust Conflict of Interest Policy and a Data Protection Policy. Both policies will be implemented in the 2026/2027 financial year, to guarantee institutional alignment with statutory and international standards.

Hardening of IT Infrastructure and Strategic Investments

The Commission significantly strengthened its information technology infrastructure to mitigate the growing risks associated with cyber threats and to safeguard sensitive and personal data.

Led by the Information Technology and Business Processes (ITBP) Division, targeted measures were implemented to remediate vulnerabilities identified across existing software and hardware systems.

Strategic investments were made to develop and acquire critical software to support the Commission's business processes, including: analysis, forensics and productivity tools. Information technology remains the primary solution to improve the Commission's efficiency and effectiveness.

Legal Challenges

The Commission experienced an increase in high-profile public law litigation regarding its investigative outputs. This trend was characterised by the increasing use of interim injunctions by external parties, which served to delay or halt active investigations and defer the publication of statutory outputs.

While these complex legal proceedings required a substantial allocation of fiscal and human resources, they underscored the robust nature of the Commission's legal frameworks. The organisation will continue to defend its statutory mandate against adversarial challenges. Rather than diminishing systemic impact, navigating these sophisticated legal developments has further fortified the Commission’s procedural execution and risk-mitigation strategies.

Moving forward, the Commission remains resolute in protecting its statutory mandate, ensuring that the transparency and timing of its anti-corruption outputs are maintained in strict alignment with the public interest.

Way Forward

As the Commission looks ahead, it remains firmly committed to strengthening institutional capacity and enhancing the effectiveness of its anti-corruption mandate by engaging all crucial stakeholders and partners. Building on the progress achieved during the reporting period, priority will be placed on advancing key strategic objectives, including improving operational efficiency.

Central to this forward trajectory is the continued focus on organisational development, including the recruitment and retention of skilled personnel, the implementation of policies, and the modernisation of systems and processes.

Additionally, the Commission will deepen its engagement with policymakers and key stakeholders to address legislative and structural challenges hindering our operations. Through these efforts, the Commission aims to foster greater collaboration within the context of the anticipated National Anti-corruption Strategy, enhance compliance, reinforce public trust and promote good governance.

Conclusion

Ultimately, the mandate of the Integrity Commission extends far beyond regulatory oversight and statutory investigations; it is foundational to safeguarding democratic principles, protecting national resources, and fortifying public trust in the transparency and accountability of our state institutions. While the strategic path ahead demands sustained institutional effort, targeted legislative reform, and deepened stakeholder partnerships, the Commission remains unwavering in its resolve. We continue to spearhead the building of a resilient national framework where institutional integrity serves as the foundation, transparency remains the operational norm, and corruption is effectively minimised across all facets of the public sector.

In closing, I wish to acknowledge and express my sincere appreciation to the dedicated staff of the Commission for their continued commitment, professionalism, and resilience throughout the 2025/2026 reporting period. Despite increased operational demands, and a dynamic external environment, the team has consistently demonstrated the highest level of integrity and dedication. Their contribution to the national cause remains the cornerstone in advancing the Commission's mandate.

I wish to also acknowledge the contribution of Mr. Greg Christie, who served the Commission as its first fully appointed Executive Director and who demitted office on May 17, 2025, after providing sterling and solid leadership for 5 years. I am humbled to serve as the Commission's second Executive Director and look forward to leading this noble organisation toward its next chapter of institutional excellence.

The Commission has been in existence for a mere eight years and it is my view that despite the challenges, including, the spreading of misinformation, and attempts to bully the Commission into silence or inaction, this Commission has managed to accomplish a lot and is committed to stay the course and give of our best for the national good.

Craig Beresford
Executive Director

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Chapter 2 – Executive Summary

EXECUTIVE SUMMARY

The 2025/2026 financial year was characterised by transition, periods of standstill, strategic manoeuvring and institutional resilience for the Integrity Commission (the Commission). Despite facing numerous challenges throughout the reporting period, the Commission remained resolute in the execution of its statutory mandate and concluded the financial year ending March 2026 with meaningful achievements and positive outcomes.

Corporate Governance

Pursuant to Section 8 of the Integrity Commission Act (ICA), 2017, the Commission operates under the leadership of Commissioners who are assigned roles in accordance with the Act and who collectively provide governance and oversight.

In the performance of its functions under Section 25 of the Act, the Commission, during the reporting period, convened 18 meetings of the Commissioners, 11 Audit, Finance and Technology Committee meetings, 9 Corruption Prevention Committee meetings, 3 Human Resource and Corporate Governance Committee meetings, 16 Information and Complaints Committee meetings, and 11 Investigations and Corruption Prosecutions Committee meetings.

At the executive level, a total of 3 Executive Management Committee meetings, and 6 Corporate Team Committee Meetings were convened during the reporting period.

During the first and second quarters of the financial year, the Commission experienced challenges in filling several key leadership positions following the completion of the statutory five-year appointments of the incumbent officeholders. The vacancies affected the positions of Executive Director, Director of Corruption Prosecution, and Director of Information and Complaints.

The delay in appointing successors to these offices impacted the Commission’s ability to fully execute certain functions prescribed under the Integrity Commission Act. The recruitment and appointment processes were subsequently completed, and all 3 positions were filled during the third quarter of the reporting period.

Anti-Corruption Activities

<u>Statutory Declarations</u>: The Commission, at the end of the reporting period, March 31, 2026, recorded a compliance rate of 87%, the highest ever, at the statutory deadline. This achievement represented a 20% or 3,510 increase in the number of Statutory Declarations submitted when compared to the prior period. At the time of preparing this report, the Division received 22,861 (93.60%) of the Statutory Declarations that were required for the period ended December 31, 2025.

With regards to the examination and certification of Statutory Declarations, the Commission during the reporting period, examined 8,529 Statutory Declarations. The Commission also certified 1,731 Statutory Declarations.

Complaints and Information: The Commission received 227 complaints and pieces of information during the period under review. 23 matters were referred to the Director of Investigation, 169 were closed, and 90 remained under review as at March 31, 2026.

Protected Disclosures: As the end of the reporting period, 175 or 98% of Public Bodies had submitted Protected Disclosures Procedural Guidelines. Also, 9 Protected Disclosures were received by the Commission, and 17 matters were carried forward from the previous period. 10 of the Disclosures were reviewed and assessed; 1 was referred to the Director of Investigation, 2 matters were referred to Prescribed Persons, 7 matters were closed, and 16 remained in progress at the end of the reporting period.

Electronic Declaration System (eDS):

Despite the legal challenges that continue to delay the full implementation of electronic filing for statutory declarations, the Commission successfully launched the Electronic Declaration System (eDS) Pilot during the reporting period.

A total of 29 public officials successfully submitted statutory declarations for the period ended December 31, 2025, using the eDS platform.

Investigation & Monitoring

Declarations and Financial Investigations and Contract, Procurement & Corruption Investigations:

During the 2025/2026 financial year, a total of 18 matters were referred for investigation. Of the 18 complaints referred for investigation, 10 matters were pursued. All cases being pursued are ongoing and are at varying stages of the investigation process, pursuant to Section 33 of the Integrity Commission Act.

Overall, at the end of the 2025/2026 financial year, a total of 31 matters were completed/closed of which 2 matters were tabled in Parliament, 26 closed on Enquiries, and 3 matters were referred to Competent Agencies.

Declarations and Financial Investigations:

During the 2025/2026 financial year, a total of 152 declarations and financial investigation matters were referred for investigation.

Of the 152 referrals/complaints received, a single batch of 147 referrals were in relation to non-compliance breaches (failure to file), and the remaining five (5), corruption-related. As at March 31, 2026, a total of 97 matters emanating from the referenced batch of 147 referrals were concluded, with 50 such matters remaining active.

As at March 31, 2026, a total of 97 matters emanating from the referenced batch of 147 referrals were concluded, with 50 such matters remaining active.

Monitoring:

During the period April 1, 2025, to March 31, 2026, a total of 893 construction contracts, 585 non-construction related contracts, and 557 licence/permits opportunities were monitored during the reporting period.

With regards to the Quarterly Contract Awards Reports (QCAR), the Commission recorded an average compliance rate of 100% during the April 1, 2025, to March 31, 2026 period.

Corruption Prosecution

For the reporting period, a total of 63 matters were referred to the Corruption Prosecution Division. Of the 63 referrals, there was 1 Discharge Liability Request and 62 Financial Investigation Referrals. Of the 62 Financial Investigation Referrals, 35 were recommended for prosecution, 2 matters were returned to the Investigation Division, while 25 remain under review.

Of the thirty-five (35) matters referred for prosecution, 12 matters were concluded, 12 Summons were to be issued/re-issued, and 2 matters were scheduled for a date in the coming period. As at the close of the financial period the Corruption Prosecutions Division had ongoing for 9 matters.

During the review period, 22 matters were concluded resulting in 21 convictions and 1 matter was withdrawn.

Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy

During fiscal year 2025-2026, approximately 1,800 individuals from 25 institutions/public bodies were exposed to the work of the Integrity Commission by virtue of either presentations or training interventions, delivered under its *Anti-Corruption and Good Governance Workshops* and/or via presentations at conferences/retreats and other events and through its various stakeholder engagement sessions.

During the reporting period, the Commission participated in Read Across Jamaica Day 2025, leveraging the initiative as an opportunity to engage primary-level students from 4 schools on the values of integrity, honesty, accountability and good citizenship. The initiative supported the Commission's broader objective of cultivating a culture of integrity from an early age while reinforcing the value of literacy and lifelong learning.

In furtherance of this objective, and pursuant to the Memorandum of Understanding between the Integrity Commission and the Ministry of Education, Skills, Youth and Information (MOESYI), the Commission developed and launched the Integrity Corner Initiative with 4 primary-level schools during the period under review. In February 2026, Integrity Corner Starter Kits were officially presented to the participating schools, marking the commencement of the pilot programme. The starter kits comprised integrity-themed posters, banners, graphically represented quotes, Integrity Champion Wall displays, badges, storybooks, and a variety of Integrity Commission branded educational materials. The initiative was designed to establish dedicated spaces within primary-level schools where students can engage with and demonstrate the core values of integrity, honesty, accountability, fairness and respect.

During the period under review, the Commission also provided periodic updates on the coordination and development of the NAS to the Jamaica Open Government Partnership, for which the Strategy remains a key deliverable, and to the Ministry of Finance and the Public Service through the Government of Jamaica Economic Reform Programme (ERP) monitoring framework.

Operational Activities

The 2025-2026 fiscal year began with a staffing level of 137 of 178 employees on the Commission's structure. At the end of the fiscal year, the structure was at 80% of capacity with 142 employees, representing an increase of 4% over the previous year's complement. The workforce capacity of the Commission at the end of the fiscal period represented an overall staff complement of 153 employees comprising 142 Fixed-Term Contract (FTC) employees, and 11 temporary employees.

During the reporting period, the Commission successfully filled 39 positions for FTC employees. In terms of separation, there were 27 FTC, and 2 temporary employees who separated from the organisation. The rate of separation continues to be a cause of concern within Commission, as the cost of finding new employees, plus the training costs and time to equip and deploy them to the productive workforce is negatively impacting the effectiveness and efficiency of the organization.

The Turnover Rate of FTC employees for the 2024-2025 reporting period was 19% representing a 7% increase over the previous year.

As it relates to its Training & Development Programme, the Commission continued its capacity and development initiatives, completing 59 training programmes at an overall cost of approximately $16.8M.

The Commission during the 2025–2026 financial year focused on bolstering ICT resilience by executing network penetration scans, remediating identified vulnerabilities, stabilizing enterprise data networks, and expanding end-user cybersecurity awareness training.

At the end of March 31, 2026, the Commission recorded a 99.1% ICT infrastructure uptime, maintained a 90% patch management compliance rate, ensuring systems and software remained current, and recorded an overall 99.3% uptime across its ICT systems and infrastructure.

Building on the foundation established in the previous year, the Commission further strengthened its communication strategy by consistently delivering clear, consistent anti-corruption messaging through 21 press releases, and 28 responses to media queries. Supported by an expanding digital and social media presence, these efforts enhanced public awareness of the Commission's role while reinforcing stakeholder confidence in its work.

The Commission remained steadfast in its commitment to protecting personal data in accordance with the Data Protection Act (DPA), 2020, and international best practices. Through robust data governance and strong focus on safeguarding individuals' privacy rights, the Commission maintained a Managed (Level 4) data protection maturity rating during the 2025/2026 financial year. This reflects the successful integration of data protection requirements into its governance, operational, and risk management frameworks.

The Commission remains committed to the continuous improvement of its privacy programme and advancing toward an Optimized (Level 5) maturity level through enhanced monitoring, reporting, and governance practices.

During the 2025-2026 period, the Commission continued bolstering its ICT environment from cyber-attacks both internally and externally, by conducting network penetration scans, remediating the vulnerabilities found, upgraded the ICT infrastructure and increasing the end-user cybersecurity awareness training participation. These projects had a positive impact on the organization's efficiency while embracing emerging and effective business processes to streamline operations, enhance communication and drive value towards achieving its mandate.

As it relates to Court Proceedings, the reporting year, April 1, 2025 to March 31, 2026, was marked by intensive litigation activities during which the Commission steadfastly pursued and defended matters before the Courts pursuant to its enforcement powers, under Section 63 of the Integrity Commission Act (ICA).

The Commission during the reporting year, continued to pursue 7 legal matters which were before the Courts, involving the Commission directly, or in relation to legacy entities.

Financial Performance

The Commission's approved Estimates of Expenditure for the 2025-2026 fiscal year, was $2.041.385 Billion, this included $42 Million for Statutory Expenditure, and $2.962 Million from the United Kingdom Foreign, Commonwealth & Development Office (FCDO) Donor Fund.

During the year, of the approved budget, a total of $1.735 Billion in Warrant was allocated to the Commission, of which total expenditure amounted to $1.729 Billion. At the end of the reporting period the percentage utilisation of the approved budget and warrant was approximately 85% and 100% respectively.

The Audited Financial Reports of the Commission, appended to this report, have been prepared in accordance with International Financial Reporting Standards (IFRS), as mandated by the Integrity Commission Act.

Outlook

The Commission, in the short to medium-term, intends to continue its focus on increasing and improving its anti-corruption and operational initiatives, its responsiveness and commitment in implementing its 4 strategic objectives for the upcoming period.

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Chapter 3 - Governance Structure

Governance Structure

The Integrity Commission is headed by Commissioners who are responsible for the governance and oversight of the Integrity Commission, pursuant to the requirements of the Act.

Section 5(4) of the Integrity Commission Act, 2017, provides as follows:

"The Commission shall –

- *(a) subject to sections 34(3) and 36(4), be ultimately responsible and accountable to Parliament for all matters relating to the functions of the Commissioner[sic]; and*
- *(b) monitor and report to Parliament on the operation and effectiveness of the provisions of this Act."*

Section 8(1) of the Integrity Commission Act, 2017, which is detailed hereunder, provides particulars of the constitution of the Commission and the persons who may be appointed to hold such an appointment, as a Commissioner.

8. - (1) Pursuant to section 5 and subject to subsection (3), the Commission shall consist of the following persons appointed as Commissioners —

- (a) *the Auditor-General;*
- (b) *four other persons (hereinafter referred to as "appointed Commissioners") appointed by the Governor-General, by instrument in writing, after consultation with the Prime Minister and the Leader of the Opposition, from any of the following categories of persons—*
  - *i. retired Judges of the Court of Appeal or retired Judges of the Supreme Court, from which two persons shall be appointed;*
  - *ii. senior retired public officials with knowledge and expertise in the area of finance, accounting or public administration;*
  - iii. *persons who represent non-governmental organizations that appear to be well established*

In this regard, the Commission, as at March 31, 2026, is currently composed of the following members:

1. The Hon. Ms. Justice (Ret'd) Carol Lawrence-Beswick, CD (Chairman) -as at February 26, 2025

2. Ms. Pamela Monroe Ellis, FCCA, CA

3. The Hon. Mr. Justice (Ret'd) Lloyd Hibbert, CD, KC.

4. The Hon. Mr. Brian Wynter, OJ, CD – as at February 26, 2025

5. Mr. H. Wayne Powell, O.D., J.P.

In the performance of its functions under the Act, the Commission, pursuant to Section 25 of the Act, has established several Committees through which oversight is provided.

Detailed, overleaf, are particulars of each Committee, inclusive of their membership and the number of meetings convened.

INTEGRITY COMMISSION COMMITTEES AND MEMBERS

<table>
<tr><th colspan="2">COMMISSION MEETING</th></tr>
<tr><td colspan="2">Standing Members:

The Hon. Ms. Justice (Ret'd) Carol Lawrence-Beswick (Chairman)
The Hon. Mr. Justice (Ret'd) Lloyd Hibbert, CD (Commissioner)
Ms. Pamela Monroe Ellis, FCCA, CA (Commissioner)
The Hon. Brian Wynter, OJ, CD (Commissioner)
Mr. H. Wayne Powell, OD, JP (Commissioner)

Executive Director</td></tr>
<tr><td>Meeting Schedule</td><td>The 1st Monday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>18</td></tr>
</table>

<table>
<tr><th colspan="2">AUDIT, FINANCE & TECHNOLOGY COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

The Hon. Brian Wynter, OJ, CD (Committee Chair)
Ms. Pamela Monroe Ellis, FCCA, CA
Mr. H. Wayne Powell, OD, JP

Executive Director
Director of Finance & Accounts
Director of Information Technology & Business Processes
Director of Corporate Services
Chief Audit Executive</td></tr>
<tr><td>Meeting Schedule</td><td>The 3rd Tuesday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>11</td></tr>
</table>

<table>
<tr><th colspan="2">CORRUPTION PREVENTION, STAKEHOLDER ENGAGEMENT & ANTI-CORRUPTION STRATEGY COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

The Hon. Ms. Justice (Ret’d) Carol Lawrence-Beswick (Chairman)
The Hon. Mr. Justice (Ret’d) Lloyd Hibbert, CD
Mr. H. Wayne Powell, OD, JP
The Hon. Brian Wynter, OJ, CD

Executive Director
Director of Corruption Prevention, Stakeholder Engagement & Anti-Corruption Strategy</td></tr>
<tr><td>Meeting Schedule</td><td>The 3rd Monday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>9</td></tr>
</table>

<table>
<tr><th colspan="2">HUMAN RESOURCE & CORPORATE GOVERNANCE COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

Ms. Pamela Monroe Ellis, FCCA, CA (Committee Chair, Human Resource Component)
Mr. H. Wayne Powell, OD, JP (Committee Chair, Corporate Governance Component)
The Hon. Mr. Justice (Ret’d) Lloyd Hibbert, CD

Executive Director
Director of Corporate Services
Manager of Human Resources</td></tr>
<tr><td>Meeting Schedule</td><td>The 4th Friday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>3</td></tr>
</table>

<table>
<tr><th colspan="2">INFORMATION & COMPLAINTS COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

Ms. Pamela Monroe Ellis, FCCA, CA (Committee Chair)
The Hon. Ms. Justice (Ret'd) Carol Lawrence-Beswick
Mr. H. Wayne Powell, OD, JP

Director of Information & Complaints</td></tr>
<tr><td>Meeting Schedule</td><td>The 3rd Wednesday of every month or as required, and the 4th Thursday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>16</td></tr>
</table>

<table>
<tr><th colspan="2">INVESTIGATION & CORRUPTION PROSECUTION COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

The Hon. Mr. Justice (Ret'd) Lloyd Hibbert, CD – (Committee Chair)
The Hon. Ms. Justice (Ret'd) Carol Lawrence-Beswick
The Hon. Brian Wynter, OJ, CD

Director of Investigation
Director of Corruption Prosecution</td></tr>
<tr><td>Meeting Schedule</td><td>The 2nd Friday of every month or as required</td></tr>
<tr><td>No. of Meetings convened for the Reporting Period</td><td>11</td></tr>
</table>

STATUTORY DIRECTORS' / EXECUTIVE DIRECTOR'S LEADERSHIP COMMITTEE	
Standing Members: Executive Director (Committee Chair) Director of Investigation Director of Corruption Prosecution Director of Information and Complaints Director of Corruption Prevention, Stakeholder Engagement & Anti-corruption Strategy	
Meeting Schedule	**The 2nd Wednesdays of every month or otherwise as may be determined**
Number of Meetings Convened for the Reporting Period	**5**
	NB: This Committee was abolished in January 2026 and replaced by the Executive Management Committee

LEADERSHIP TEAM COMMITTEE	
Standing Members: Executive Director (Committee Chair) Director of Investigation Director of Corruption Prosecution Director of Information and Complaints Director of Corruption Prevention, Stakeholder Engagement & Anti-corruption Strategy Director of Corporate Services Director of Finance and Accounts Director of Information Technology and Business Processes Legal Counsel Data Protection Officer Communications Officer Project Manager, Integrity Commission/Sagicor Relocation Project	
Meeting Schedule	**The 2nd Wednesdays of every month or otherwise as may be determined**
Number of Meetings Convened for the Reporting Period	**5**
	NB: This Committee was abolished in January 2026 and replaced by the Corporate Team Committee

STAFF MEETING	
Executive Director (Co-Chair) Director of Corporate Services (Co-Chair)	
Meeting Schedule	**Quarterly**
Number of Meetings Convened for the Reporting Period	**3**

EXECUTIVE MANAGEMENT COMMITTEE (EMC)	
Standing Members: Executive Director (Committee Chair) Director of Investigation Director of Corruption Prosecution Director of Information and Complaints Director of Corruption Prevention, Stakeholder Engagement & Anti-corruption Strategy Legal Counsel	
Meeting Schedule	**The 2nd Wednesdays of every month or otherwise as may be determined**
Number of Meetings Convened for the Reporting Period	**3**
	NB: This committee was formed in January 2026

<table>
<tr><th colspan="2">CORPORATE TEAM COMMITTEE</th></tr>
<tr><td colspan="2">Standing Members:

Executive Director (Committee Chair)
Director of Corporate Services
Director of Finance and Accounts
Director of Information Technology and Business Processes
Legal Counsel
Human Resource Manager
Chief Accountant
Data Protection Officer
Communications Officer
Registrar</td></tr>
<tr><td>Meeting Schedule</td><td>The 2nd Wednesdays of every fortnight or otherwise as may be determined</td></tr>
<tr><td>Number of Meetings Convened for the Reporting Period</td><td>6</td></tr>
<tr><td></td><td>NB: This Committee was formed in February 2026</td></tr>
</table>

Chapter 4- Statutory Requirements for Content of the Annual Report

The Integrity Commission, in the preparation and publication of its Annual Report, is bound by the requirements of the law regarding its content and the information which can be made available in the referenced Report. Specifically, Section 36 (2) of the Integrity Commission Act, 2017, provides as follows:

"The Commission shall, not later than three months after the end of each financial year, or within such longer period as the Parliament may approve, submit to Parliament an annual report relating generally to the execution of the functions of the Commission during the preceding financial year, which shall contain the information set out in the Second Schedule."

Detailed below is the verbatim content of the Second Schedule of the Integrity Commission Act and to which the substance of the Commission's Annual Report is aligned.

SECOND SCHEDULE (Section 36(2))

Contents of Annual Report of Commission

1. *A general description of the matters that were referred to the Commission.*

2. *Subject to section 53(3), a general description of the matters investigated by the Commission.*

3. *The following details with respect to matters investigated by the Commission—*
    a. *the number of investigations commenced but not finally dealt with during the financial year in question;*
    b. *the average time taken to deal with complaints and the actual time taken to investigate any matter in respect of which a report is made.*

4. *Any recommendations for changes in the laws of Jamaica, or for administrative action, that the Commission considers should be made as a result of the exercise of its functions.*

5. *The general nature and extent of any information submitted under this Act by the Commission during the year to the Security Forces or any other public body.*

6. *The number of matters investigated by the Commission which have resulted in prosecutions or disciplinary action in that year.*

7. *A description of its activities during that year in relation to any of its functions.*

8. *The number of convictions and acquittals, and where a charge is laid the time taken to dispose of each matter.*

9. *Such other information as the Commission thinks relevant; however, no details shall be provided by the Commission in relation to any matter under investigation by the Director of Investigation or for which criminal proceedings have been instituted by the Director of Corruption Prosecution.*

10. *The audited financial statements of the Commission for the financial year.*

Chapter 5 - Information and Complaints Division

Annual Report 2025-26

Human Resource

96%
(27 Staff Members as at March 31, 2026)

Office of the Director of Information and Complaints

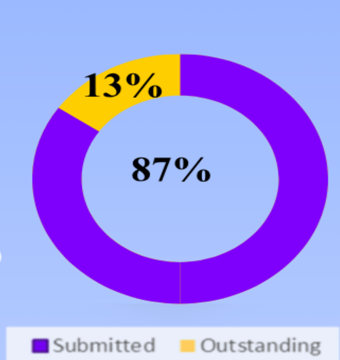
- Director of Information and Complaints (1 Filled)
- Reporting and Compliance Officer (1 Filled)
- Administrative Assistant to the Director of Information and Complaints (1 Filled)
- Administrative Assistant to the Division [1 Vacant]

Financial Analysis Unit

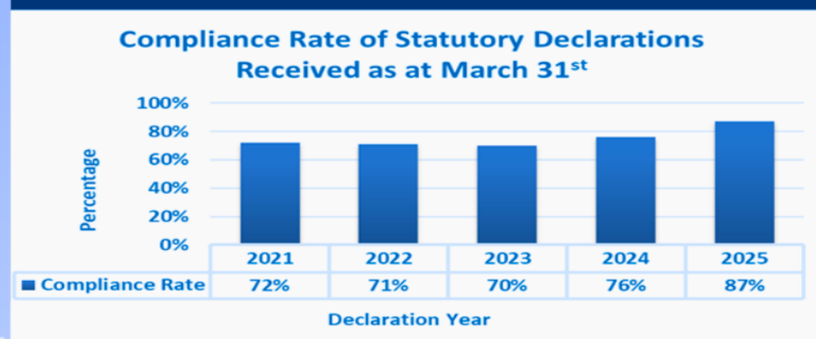
- Manager of Financial Analysis (1 Filled)
- Senior Financial Analyst (2 Filled)
- Financial Analyst (6 Filled)

INFORMATION AND COMPLAINTS DIVISION DASHBOARD

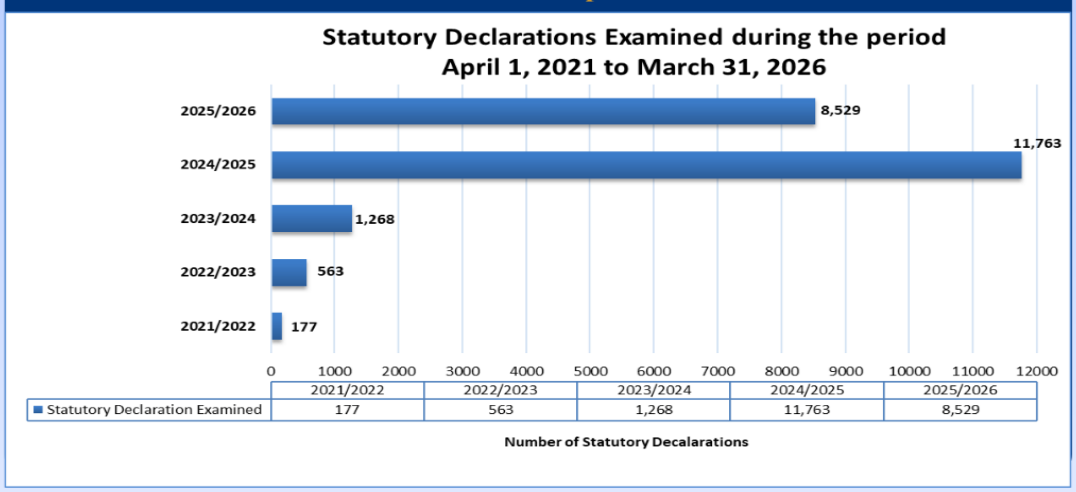
Current Reporting Period as at March 31, 2026



Five Year Comparison



Five Year Comparison



Current Reporting Period As at March 31st, 2026

- **8,529 Statutory Declarations Examined.**
- **Public Officials were advised of gaps identified in their statutory declaration.**

Annual Report
2025-26

Human Resource Con't

Complaints and Protected Disclosures Unit

- Manager of Complaints and Protected Disclosures (1 Filled)
- Senior Complaints and Protected Disclosure Officer (1 Filled)
- Complaints and Protected Disclosure Officer (6 Filled)

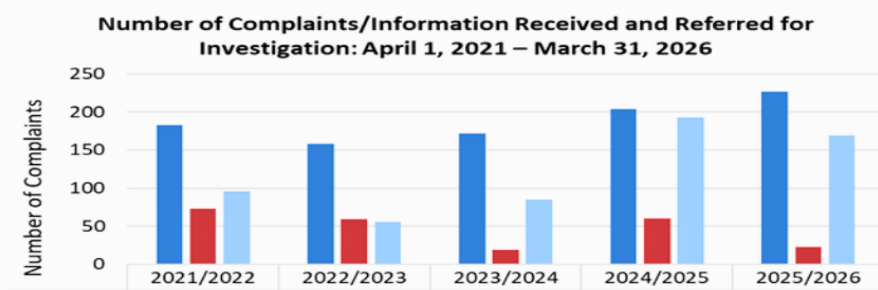
Declarations Unit

- Manager of Declarations (1 Filled)
- Senior Declarations Verification Officer (1 Filled
- Declarations Verification Officer (5 Filled)
- Registry Officer (1 Filled) – Corporate Services Division

Data Entry Project Initiative –
- Temporary Data Entry Officers (10 Filled) [3 Vacant]

INFORMATION AND COMPLAINTS DIVISION DASHBOARD

Five Year Comparison



	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Received	183	158	172	204	227
Referred	73	59	19	60	23
Closed	96	56	85	193	169

23 Complaints/Information Referred for Investigation ← **227 Complaints/Information Received** → **169 Complaints/Information Closed**

Protected Disclosures

	Number of Public Bodies that submitted Protected Disclosures Procedural Guidelines	Number of Protected Disclosures Received by Public Sector Entities	Number of Protected Disclosures Received by the Integrity Commission
2021/2022	16 (9%)	1	4
2022/2023	149 (81%)	6	7
2023/2024	169 (94%)	11	20
2024/2025	175 (98%)	8	13
2025/2026	175 (98%)	3	9

Functions of the Director of Information and Complaints

Section 32(1) of the Integrity Commission Act, 2017, sets out the functions of the Director of Information and Complaints, who heads the Information and Complaints Division of the Integrity Commission. The referenced section provides that:

"*The Director of Information and Complaints shall –*

a) receive, keep on record and examine all statutory declarations filed with the Commission;

b) make such enquiries as he considers necessary in order to certify or determine the accuracy of a statutory declaration;

c) receive and keep proper record of any complaint or information or notification in relation to any or all of the following matters:

> *(i) any allegation which involves or may involve an act of corruption;*
>
> *(ii) any allegation regarding impropriety or irregularity with respect to the award, implementations or termination of a government contract or the grant, issue, suspension or revocation of a prescribed licence;*
>
> *(iii) any allegation in respect of non-compliance with any of the provisions of the Act;*

d) refer to the appropriate Director, any complaint or information or notification received under paragraph (c), or any other matter, which he considers appropriate for action;

e) submit to the Executive Director, Quarterly reports on the activities of the Division; and

f) perform such other functions as may be assigned to him by or under this Act or any other enactment.

The Information and Complaints Committee

Pursuant to Section 25 of the Integrity Commission Act, 2017, a Committee of this Division was established. The Committee comprised of three (3) members of the Commission; Ms. Pamela Monroe-Ellis (Chair), the Hon. Justice (Ret'd) Ms. Carol Lawrence Beswick, Mr. H. Wayne Powell and the Director of Information and Complaints, Ms. Joeth Jones.

During the period under review, on July 11, 2025, Mr. Craig Beresford demitted office as Director of Information and Complaints. The new Director of Information and Complaints, Ms. Joeth Jones, was appointed on November 3, 2025.

The Terms of Reference of the Committee are to:

(a) review complaints regarding allegations of impropriety as well as non-compliance with any provision of the Integrity Commission Act, 2017;

(b) advise the Commission on matters of concern that it considers of significance and should be referred to the Director of Investigation; and

(c) review the summary of Statutory Declaration for the Prime Minister and Leader of the Opposition, for gazette publication approval.

Information and Complaints Committee Meetings

For the period under review, sixteen (16) committee meetings were held, where important matters were considered and discussed. Some of the matters discussed were:

a. Review of Net Worth Statements, and identifying resultant breaches of the Act, as well as potential cases of illicit enrichment, for further and necessary action;
b. Examination of Parliamentarians' Statutory Declarations for the period 2024 and 2025;
c. Certification of Statutory Declarations;
d. Operationalising various modules of the Electronic Declaration System (eDS);
e. Implementation of the Electronic Declaration System (eDS) through a pilot launch;
f. Implementation of a revamped Examination Process to improve output;
g. Statutory Declaration compliance;
h. Third-Party Verification;
i. Implementation of the Complaints and Protected Disclosures Management System (CPDMS);
j. Operationalising the Protected Disclosures Act, 2011; and
k. Complaints Referrals.

Information and Complaints Division's Objectives

The five (5) broad objectives pursued by the Director of Information and Complaints in 2025/2026 continued to support the Integrity Commission's mandate established under Section 6 of the Integrity Commission Act, in particular, to effectively prevent and detect corruption in public bodies, receive complaints in relation to alleged acts of corruption, to adopt and strengthen mechanisms for educating the public in matters relating to corruption and identify instances of non-compliance with respect to the legislation:

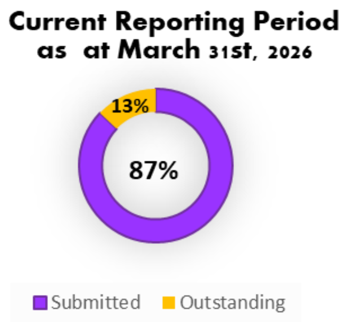
1. Implementation of the Electronic Declarations System (eDS) to allow for ease of submission on the part of Public Officials and to facilitate a more efficient and effective means of examining Statutory Declarations;

2. Targeting the 100% compliance rate with respect to the submission of Statutory Declarations, by using a dual-pronged approach of engagement and enforcement;
3. Implementation of a mechanism which utilises technology to analyse 100% of Statutory Declarations received from Public Officials;
4. Revision of methodologies, approaches, processes and systems to ensure that 100% of the illicit enrichment and false information cases identified are referred; and
5. Establishment of a robust mechanism to report corruption, fully operationalising the Protected Disclosures Act, 2011 and creating an environment where complainants feel free to report allegations of corruption and non-compliance with the provisions of the Integrity Commission Act.

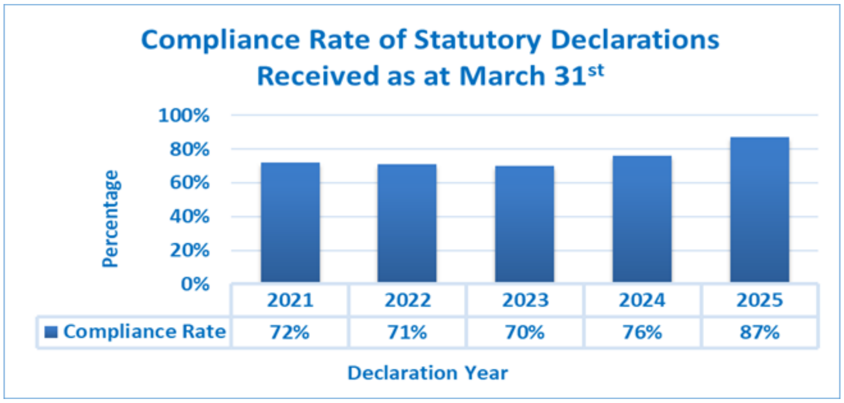
Information and Complaints Division for the period April 1, 2025 to March 31, 2026

The report provides a summary of the work of the Division for the fiscal period 2025/2026. Historical data with respect to the last five (5) years are also presented to demonstrate the areas of growth, challenges and opportunities for further strategic pivoting for the Division.

Statutory Declarations - Compliance



Five Year Comparison



The Integrity Commission received its highest level of compliance as at a statutory deadline on March 31, 2026. A compliance rate of 87% was achieved as at March 31, 2026. Three thousand, five hundred and ten (3,510) more Statutory Declarations were received as at March 31, 2026, when compared to the prior period. The Information and Complaints Division, also, noted that the foregoing represented a twenty percent (20%) increase in the number of Statutory Declarations submitted when compared to the prior period.

The increase was anticipated given the Integrity Commission's continued sensitization programmes and targeted communication campaigns throughout the year. Public Officials are now more aware of their obligation to file statutory declarations and the penalties which are associated with non-compliance.

The statutory declaration compliance figure in the table below provides the compliance results as at the statutory deadline on March 31st, 2026 and the comparative periods for the last five years.

The Table below summarizes the Compliance rates for each declaration period from December 31, 2021 through to December 31, 2025:

Statutory Declaration Period Ended	Number of Declarants required to file Statutory Declarations	Number of Statutory Declarations received as at the relevant declaration deadline March 31st, each year	Compliance Rate
December 31, 2021	40,347	29,207	72%
December 31, 2022	44,348	31,535	71%
December 31, 2023	22,523	15,848	70%
December 31, 2024	23,320	17,743	76%
December 31, 2025	24,423	21,253	87%

It should be noted that public officials continue to submit statutory declarations after the deadline. At the time of preparing this report, the Division received 23,048 (94%) of the Statutory Declarations that were required for the period ended December 31, 2025.

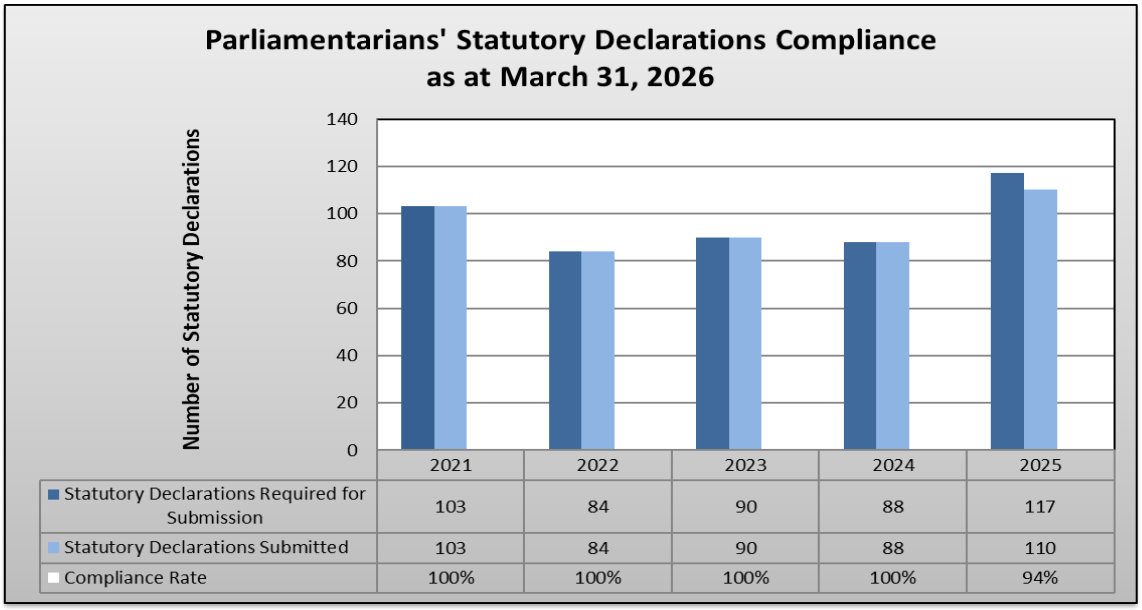
Parliamentarians

One hundred (100), which is eighty-five percent (85%) of the one hundred and seventeen (117) Parliamentarians who were required to file a Statutory Declaration, submitted their Statutory Declaration on or before the applicable deadline dates - May 31, 2025, June 30, 2025, December 31, 2025 and March 31, 2026. Following the deadline date, fifteen (15) Parliamentarians submitted their Statutory Declarations, and two (2) remained outstanding at the time of submission of this report. Pursuant to the Integrity Commission Act, 2017, both individuals have presented the Integrity Commission with reasonable cause for their non-compliance.

The table below details the 2025 Statutory Declarations received from the respective parliamentary groups:

Declarants	Declaration Date	Deadline for Submission	Number of Statutory Declarations Due for the year 2025	Statutory Declarations Submitted as at the Deadline Date	Late Submission	Outstanding Statutory Declarations
Appointed Members of the Senate	February 13, 2025	May 31, 2025	3	2	1	-
Appointed Member of the Senate	March 13, 2025	June 30, 2025	1	-	1	-
Former Member of Parliament	September 3, 2025	December 31, 2025	1	-	1	-
Elected Member of Parliament	September 3, 2025	December 31, 2025	63	56	7	-
Appointed Members of the Senate	September 18, 2025	December 31, 2025	21	19	2	-
Former Member of Parliament	October 30, 2025	January 31, 2026	1	1	-	-
Former Members of Parliament	December 31, 2025	March 31, 2026	22	17	3	2
Former Members of the Senate	December 31, 2025	March 31, 2026	5	5	-	-
Total Statutory Declarations			**117**	**100**	**15**	**2**

The Graph below shows Parliamentarians' compliance for the years 2021, 2022, 2023, 2024 and 2025 as at March 31, 2026:



Public Officials

The Division received twenty-six thousand, eight hundred and ninety-six (26,896) Statutory Declarations for varied declaration periods, during the period April 1, 2025 to March 31, 2026. The foregoing is two thousand, three hundred and ninety-six (2,396) more than the twenty-four thousand, five hundred (24,500) Statutory Declarations received during the previous period.

The table below shows the number of Statutory Declarations received during April 1, 2025 to March 31, 2026:

Total Number of Statutory Declarations Received during the period April 1, 2025 to March 31, 2026

Statutory Declaration Period Ended	Number of Statutory Declarations Received as at March 31, 2025	Number of Statutory Declarations Received as at March 31, 2026	Number of Statutory Declarations Received during 2025/2026
December 31, 2003-2017	258,272	258,283	11
December 31, 2018	22,725	22,798	73
December 31, 2019	24,797	24,992	195
December 31, 2020	32,292	32,399	107
December 31, 2021	33,989	34,163	174
December 31 2022	36,710	36,922	212
December 31, 2023	21,631	22,114	483
December 31, 2024	17,743	22,131	4,388
December 31, 2025		21,253	21,253
Total Statutory Declarations received for the period 2025/2026			**26,896**

The continuous submission of outstanding Statutory Declarations may be attributed to the Commission's sustained stakeholder engagement initiatives, public relations campaign, notifications sent to the Heads of Entities detailing compliance levels as well as the prosecution of non-compliant Declarants.

Overall Compliance Rates

The Division continues to experience growth with respect to prior years' compliance rates for the submission of Statutory Declarations.

The table below summarizes changes in the compliance rates observed in the last three (3) years for the declaration submission periods ended March 31, 2024, March 31, 2025 and March 31, 2026:

Statutory Declaration Period Ended	Number of Statutory Declarations Received as at March 31, 2024	Number of Statutory Declarations Received as at March 31, 2025	Number of Statutory Declarations Received as at March 31, 2026	Number of Statutory Declarations Expected	Compliance Rate as at March 31, 2024	Compliance Rate as at March 31, 2025	Compliance Rate as at March 31, 2026
December 31, 2018	22,655	22,725	22,798	35,000	65%	65%	65%
December 31, 2019	24,602	24,797	24,992	36,919	67%	67%	68%
December 31, 2020	32,187	32,292	32,399	40,449	80%	80%	80%
December 31, 2021	33,811	33,989	34,163	40,347	84%	84%	85%
December 31, 2022	36,388	36,710	36,922	44,348	82%	83%	83%
December 31, 2023	15,848	21,631	22,114	22,523	70%	96%	98%
December 31, 2024	-	17,743	22,131	23,320		76%	95%
December 31, 2025	-	-	21,253	24,423			87%

Increases between one percent (1%) to two percent (2%) were realized with respect to the periods ended December 31, 2019, December 31, 2021 and December 31, 2023. A nineteen percent (19%) increase was observed for the period ended December 31, 2024. The foregoing increase, brought the compliance rate with respect to the period ended December 31, 2024 to ninety-five percent (95%).

The Division having observed an eighty-seven percent (87%) compliance rate on March 31, 2026, is optimistic with respect to achieving a compliance rate of in excess of ninety-five (95%) with respect to December 31, 2025 at the close of the next financial year, March 31, 2027.

Compliance Rates for Senior and other Public Officials

The compliance rate for Public Officials in varied leadership categories is detailed in the table below:

Public Official Category	Estimated Number of Statutory Declarations required for the period ended December 31, 2025	Statutory Declarations Received as at March 31, 2026	Compliance Rate as at March 31, 2025	Compliance Rate as at March 31, 2026
Judiciary Officers	124	100	74%	81%
Councillors	224	210	74%	94%
Permanent Secretaries	18	17	88%	94%
Head of Entities	174	157	82%	90%
Other Public Officials	23,856	20,748	76%	87%

Similar to the general increase in the compliance rate for the period ended December 31, 2025, increase in compliance rates were observed for all the leadership categories. The category relating to the Councillors' Group showed a twenty percent (20%) increase, this was a significant increase when compared to prior years. Other leadership categories - Judiciary, Permanent Secretaries and Head of Entities showed single-digit increase in the compliance rates when compared to that of the prior period at the close of the statutory deadline. Notably, a number of public officials in the varied categories have submitted their statutory declarations at the date of completion of this report. The table below provides a summary of the statutory declarations received from senior public officials.

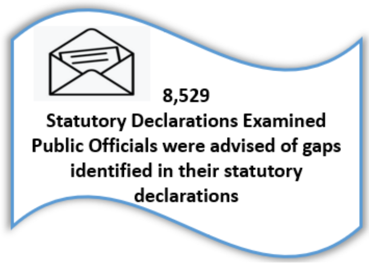
Statutory declarations received for senior and other public officials at the time of this report is detailed in the table below:

Public Official Category	Estimated Number of Statutory Declarations required for the period ended December 31, 2025	Statutory Declarations Received as at March 31, 2026	Late submissions	Submissions outstanding at the time of the report
Judiciary Officers	124	100	18	6
Councillors	224	210	3	11
Permanent Secretaries	18	17	0	1
Head of Entities	174	157	9	8
Other Public Officials	23,856	20,748	2,245	863

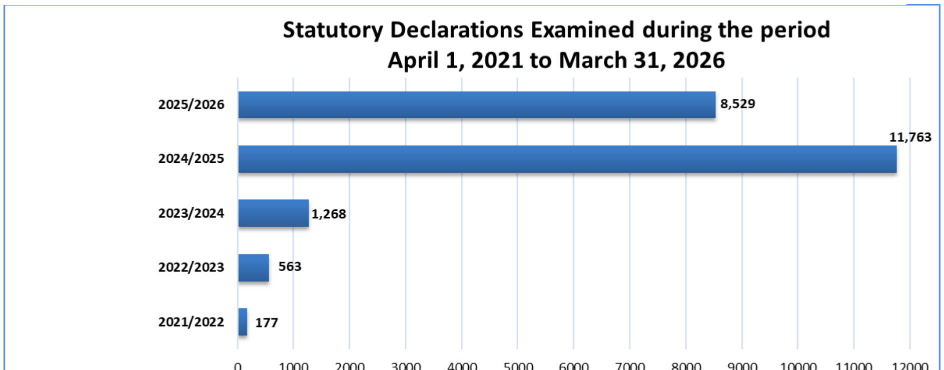
The above table indicates that the leadership category has again demonstrated the commitment to comply with the requirement of the Integrity Commission Act, 2017, albeit late in some instances.

Statutory Declarations (SDs) - Examination

Current Reporting Period
As at March 31st, 2026



Five Year Comparison



	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Statutory Declaration Examined	177	563	1,268	11,763	8,529

The Director of Information and Complaints pursuant Section 32 of the Integrity Commission Act is required to examine all statutory declarations submitted to the Commission. The Integrity Commission Act was passed in February 2018 and the Information and Complaints Division was staffed in 2020. Notwithstanding the time gap between the promulgation of the Act, staffing of the Division and the establishment of operational processes; the Commission required and placed on record statutory declarations. The foregoing invariably created a backlog at the start of the Division's examination processes.

The Information and Complaints Division was tasked by the Integrity Commission Parliamentary Oversight Committee to develop strategies to reduce the severe backlog of Statutory Declarations to be examined. In response to the request, the Division reviewed and reorganized its processes and now pursues a risk-based approached to the examination of statutory declarations wherein a tiered application of processes is used to complete examinations based on internal risk assessment. The objective is to significantly increase the examination rate and reduce the backlog of statutory declaration to be examined. The processes whilst more risk-based maintains steps geared at identifying indicators of possible non-compliance and corrupt activities.

During the reporting period, the Commission examined eight thousand, five hundred and twenty-nine (8,529) Statutory Declarations and certified one thousand, seven hundred and thirty-one (1,731) Statutory Declarations submitted by parliamentarians and other public officials across varied declaration periods.

The table below details the Declaration periods for which examinations and certifications were undertaken:

Statutory Declarations Examined and Certified during 2025/2026	Parliamentarians		Public Officials	
Declaration Period	Examined	Certified	Examined	Certified
2018		1	751	125
2019		2	1,019	218
2020		2	1,189	250
2021	1	2	1,294	268
2022	1	3	1,401	310
2023	1	11	1,436	363
2024	38		1,367	175
2025	24		7	1
Total Statutory Declarations	**65**	**21**	**8,464**	**1,710**

The eight thousand, five hundred and twenty-nine (8,529) examinations which were completed in the current period combined with the examination of the prior period resulted in the Division completing twenty thousand, two hundred and ninety-two (20,292) examinations within the last two reporting periods.

<u>Examination and Certification of Statutory Declarations</u>

Though the number of statutory declarations examined increased in the last two reporting periods the Division will continue to advance further initiatives to improve the examination processes.

The table below provide details of the Matrix of Statutory Declarations' Examination and Outcomes during the period April 1, 2018 to March 31, 2026:

Category	Number of Statutory Declarations Received	Number of Statutory Declarations Examined	Number of Statutory Declarations Certified	Number of Public Officials referred for Prosecution for Failure to provide Information	Number of Public Officials Referred for Investigation for potential Illicit Enrichment and/or False Information	Examination Work-In-Progress
Members of Parliament	571	451	285	10	14	101
Members of the Senate	190	134	88	3	1	37
Councillors	1,684	507	64	5	8	306
Permanent Secretaries	152	34	20	1	1	8
Heads of Entities	1,297	259	84	1	8	126
Other Public Officials	213,048	21,231	4,841	5	38	7
	216,942	**22,616**	**5,382**	**25**	**70[3] (347 SDs)**	**585**

[3] Some Public Officials were referred for breaches of the Integrity Commission Act, which included multiple Statutory Declarations, a total of three hundred and forty-seven (347) Statutory Declarations since 2018.

The Division continued the initiative to prioritize the examination of the Statutory Declarations submitted by all Parliamentarians (Members of Parliament and the Senate) for the declaration periods ended December 31, 2024, September 3, 2025 and September 18, 2025. As indicated in the Table above, five hundred and eighty-five (585) of the seven hundred and sixty-one (761) statutory declarations which were received with respect to the Parliamentary group have been examined.

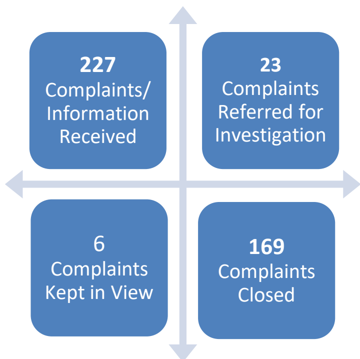
The table below provide details of the Matrix of Referrals and Outcomes during the period April 1, 2018 to March 31, 2026:

Category	Failure to Provide Information			Potential Illicit Enrichment and/or False Information		
	Number of Closures after Investigation/ Preliminary Enquiry	Number of Rulings to Charge/ Prosecute	Number of Prosecutions	Number Closures after Investigation/ Preliminary Enquiry	Number of Rulings to Charge/ Prosecution	Number of Rulings NOT to Charge
Members of Parliament	10	2	1	6	1	1
Members of the Senate	2	1	1	-	-	-
Councillors	4	-	-	1	2	-
Permanent Secretaries	2	-	-	1	-	-
Heads of Entities	-	-	-	4	1	-
Other Public Officials	4	-	-	6	1	
	22[4]	**3**	**2**	**18**	**5**	**1**

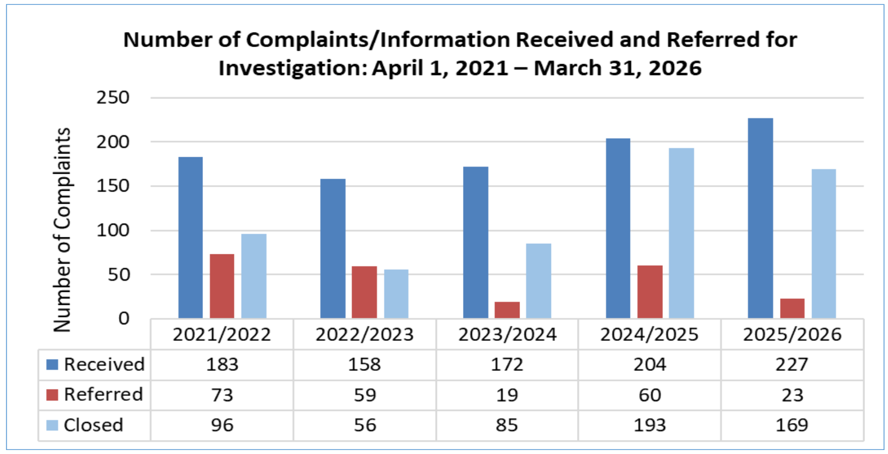
[4] Includes two (2) Discharge of Liability matters that were settled in full (payment of fine and provision of information).

Complaints Management

Current Reporting Period
As at March 31st, 2026



Five Year Comparison



For the period under review, two hundred and twenty-seven (227) complaints and information were received or identified for assessment by the Division. These came through various medium such as: the Integrity Commission's web portal, Information Gathering Framework, by letters, via telephone calls, emails and walk-ins.

The complaints and information received, assessed and referred by the Division during April 1, 2025 to March 31, 2026, are detailed in the table below:

Description of Information	Work-In-Progress as at March 31, 2025	Number of Complaints/ Information Received during the period April 1, 2025 to March 31, 2026	Number of Referral for Investigation	Number of Closure	Work-In-Progress as at March 31, 2026
Complaints	44	199	19	146	78
Director's Discretion	11	28	4	23	12
Total	**55**	**227**	**23**	**169**	**90**

The average time taken to process a complaint is approximately five (5) to twenty (20) business days, this is dependent on the information presented to the Integrity Commission. Information received is sometimes vague and necessitates further verification to validate its authenticity in order to determine the required steps and actions necessary to resolve such matters.

Types of Complaints Received by the Integrity Commission

Types of Complaints	Number of Complaints Received
Conflict of Interest	8
Contract/ Procurement Breach	14
Corruption/Fraud	30
Irregularity/Impropriety	62
License/Permit	5
Other	144

The Complaints categorised as Other includes the report of matters such as Request for Review of Permits, Public Safety Risk, Property Disputes, Pension Related Matters, Domestic Violence, Police Assault and Misconduct, Industrial Disputes as well as complaints not containing any specific allegation.

Outcome of Complaints and Information Received or Identified by the Division

Following the assessment of complaints and information, and upon the approval by the Director of Information and Complaints, the matters are referred to the Director of Investigation for action pursuant to Section 38(1)(d) of the Integrity Commission Act, 2017.

For the period under review, twenty-three (23) matters were referred to the Director of Investigation, one hundred and sixty-nine (169) matters were closed[5] and six (6) matters are being kept-in-view. The Complaints and/ or Information referred and closed during the period also include matters carried forward from the previous financial year, 2024/2025.

[5] These matters include those not within the Integrity Commission's jurisdiction, instances where there is insufficient information, and where the assessment concluded that such allegation was untrue.

The complaints and information referred and closed during the period April 1, 2025 to March 31, 2026, are detailed in the table below:

Description	Complaints and Information Work-In-Progress/ Received	Complaints/ Information Referred during the period April 1, 2025 to March 31, 2026	Complaints/ Information Closed during the period April 1, 2025 to March 31, 2026	Work-In-Progress as at March 31, 2026
Complaints *(Work-In-Progress as at March 31, 2025)*	44	9	27	8
Director's Discretion *(Work-In-Progress as at March 31, 2025)*	11	2	8	1
Complaints *(Received during the period April 1, 2025 to March 31, 2026)*	199	10	119	70
Director's Discretion *(Information identified during the period April 1, 2025 to March 31, 2026)*	28	2	15	11
Total	**282**	**23**	**169**	**90**

Information and Complaints Division Referrals

Referrals are made by the Director pursuant to the Integrity Commission Act, 2017 in particular:

1. Sections 32 and 38 of the Integrity Commission Act, which allows the Director of Information and Complaints to refer a complaint, information or any other matter which he considers appropriate for action to the suitable Director within the Commission;
2. Section 42(4) of the Integrity Commission Act, which provides that subject to the examination of a statutory declaration where the Director is of the opinion that an investigation in relation to the statutory declaration is required he shall refer the matter to the Commission for further and necessary action. The foregoing matters are in some instances, the subject of referrals to Investigation by the Commission;
3. Section 43 of the Integrity Commission Act, 2017, where a public official who is so required has failed to provide a statutory declaration or information without reasonable cause; or having committed any of the aforementioned offences, have failed to completely execute all the terms of an opportunity extended by the Director of Information and Complaints to discharge liability to conviction of the offence committed. Such matters are generally subjected to referral for prosecution.

4. Additionally, in keeping with Sections 14 and 15 of the Corruption Prevention Act, 2001 which prescribes applicable processes and fines regarding the offence of acts of corruption and illicit enrichment

During the reporting period, the following referrals were made:

Complaints and Protected Disclosures Referred to the Investigation Division for the Financial Year 2025/2026

Allegation	Referrals
Reports on Allegations of Conflict of Interest, Corruption, Fraud, Impropriety, Contracts and Procurement Breaches – Pursuant to Section 38 of the Integrity Commission Act, 2017	21
Matters identified which may be pursued under the Corruption Prevention Act, 2001	2

Mechanisms applied for Offences under the Integrity Commission Act, 2017 and the Corruption Prevention Act, 2001 for the Financial Year April 1, 2025 to March 31, 2026

Offence Mechanism applied pursuant to relevant Legislations	**Parliamentarians**	**Public Officials**
Failure to file a Statutory Declaration - Section 43 (1)(a) of the Integrity Commission, 2017:		
30 Days - Statutory Notice	2	27
Referred to Prosecution for Discharge of Liability	-	-
Referred to Investigation	-	147
Failure to provide Information – Section 43 (1)(b) of the Integrity Commission Act, 2017:		
Referred to Prosecution for Discharge of Liability	1	-
Referred to Investigation	-	-
Providing False Information – Section 43(2)(a) of the Integrity Commission Act, 2017 and Section 15(2)(b) of the Corruption Prevention Act, 2001:		
Referred to Investigation	2	4
Failure to honour opportunity to Discharge Liability - Section 43(3) of the Integrity Commission Act, 2017:		
Section 43 (1)(a) Offence – Referred to Investigation	-	-
Section 43 (1)(b) Offence – Referred to Investigation	-	-
Illicit Enrichment – Section 14 and 15 of the Corruption Prevention Act, 2001:		
Referred to Investigation	1	4
Other Referrals	-	-

Protected Disclosures

	Number of Public Bodies that submitted Protected Disclosures Procedural Guidelines	Number of Protected Disclosures Received by Public Sector Entities	Number of Protected Disclosures Received by the Integrity Commission
2021/2022	16 (9%)	1	4
2022/2023	149 (81%)	6	7
2023/2024	169 (94%)	11	20
2024/2025	175 (98%)	8	13
2025/2026	175 (98%)	3	9

The Information and Complaints Division focused on the operationalisation of the Protected Disclosures Act, 2011. The Protected Disclosures Work Programme was approved by the Information and Complaints Committee in 2021 and implementation continued during the period April 1, 2025 to March 31, 2026.

The Work Programme includes; the establishment and staffing of a Protected Disclosure Section, Internal Capacity Building and finalisation of the Protected Disclosure Process, Engagement with Prescribed Persons, Publication of the Protected Disclosures Procedural Guidelines Gazette, Requisition of Public Bodies to submit draft Protected Disclosures Procedural Guidelines, Development of a Technology Platform, Capacity Building for Designated Officers, Public Education Campaign, and Monitoring and Reporting.

Below is a summary of the progress that the Division has made during the period April 1, 2025 to March 31, 2026:

1. One hundred and ninety-seven (197) Public Bodies were requisitioned to prepare their Protected Disclosures Procedural Guidelines (PDPG) in accordance with the Act. Of the 197 Public Bodies, only one hundred and seventy-seven (177) are required to submit PDPG. As at March 31, 2026, a

total of one hundred and seventy-five (175) Public Bodies submitted their draft PDPGs. The Integrity Commission has approved the PDPGs for one hundred and sixty-five (165) Public Bodies[6].

2. The Management Institute for National Development (MIND) facilitated the training of two (2) cohorts with a total of fifty-nine (59) Designated Officers during the year 2025/2026. The Designated Officers trained during the period, still awaits certification from MIND. To date, a total of two hundred and twenty-two (222) Designated Officers have successfully completed the Protected Disclosures Act – Designated Officer training and were eligible for certification. The next Protected Disclosures Act – Designated Officer Training will be scheduled in the Financial Year 2026/2027, as MIND continues this initiative which is included in its annual Programmes' List.

3. The Division continued to facilitate Protected Disclosure engagements and sensitizations throughout the Public Sector during the reporting period, bringing the total engagements to two hundred and seventy (270), which includes one hundred and twenty (120) sensitization sessions with the management and one hundred and sixty-eight (168) with the general staff of Public Bodies; and two (2) with Private Sector Entities.

4. The Public Relations Campaign continued throughout the period and the Commission currently has six (6) Billboards strategically placed in Savanna-La-Mar, Mandeville, Portmore, Twickenham Park, St. Ann and Constant Spring; and one (1) Bus Wrap on a JUTC Bus. Under this Initiative, other public education programmes continued through the Jamaica Information Service (JIS) to raise awareness of the Protected Disclosures Act, 2011.

5. As at March 31, 2026, one hundred and sixty-five (165) Public Bodies have commenced the operationalisation of their Protected Disclosures Procedural Guidelines, pursuant to the Protected Disclosures Act. These Public Bodies have submitted their Monthly Reports in keeping with the requirement of the Protected Disclosures Act, 2011.

Protected Disclosures Received by the Designated Authority

For the period under review, nine (9) Disclosures were received by the Division, and seventeen (17) Protected Disclosure matters were carried forward from the previous period. Nine (9) of these Disclosures were reviewed and assessed; one (1) was referred to the Director of Investigation, two (2) matters were referred to different Prescribed Persons and six (6) matters were closed. As at March 31, 2026, seventeen (17) matters remain work-in-progress.

[6] The Protected Disclosures Annual Report for the period January 1, 2025 to December 31, 2025, will be submitted to the Minister of Justice prior to June 30, 2025, and will provide more details.

Protected Disclosures Annual Reports

The Integrity Commission, as Designated Authority, has submitted the Protected Disclosures Annual Report for three (3) consecutive years - the periods January 1, 2022 to December 31, 2022, January 1, 2023 to December 31, 2023 and January 1, 2024 to December 31, 2024, to the Minister of Justice.

The Information and Complaints Division's Staffing Proposal

The Ministry of Finance and the Public Service, given the policy position to reduce temporary positions across Ministries, Departments and Agencies, requested that steps be taken by the Integrity Commission to regularize the employment terms of the Data Entry Team during the financial year 2024/2025. Subsequent to the presentation of the scope and functions of the Data Entry Team, the Ministry of Finance and the Public Service through its Strategic Human Resource Management Division, gave approval on February 25, 2025 for the addition of thirteen (13) new posts to the structure of Integrity Commission.

The Integrity Commission, in keeping with Section 35(2) of the Integrity Commission Act, 2017, now awaits approval from the Section 35 Committee. The Data Entry Team continues to provide support to the Division while the Commission awaits approval.

Information and Complaints Division Major Initiatives and the Way Forward

Electronic filing of Statutory Declaration

The Third Schedule of the Integrity Commission Act, 2017, was amended in 2023 to facilitate the electronic submission of statutory declarations by public officials. Notwithstanding the amendment of the Third Schedule of the Integrity Commission Act, the legal requirement for a Justice of the Peace to witness the signature of the declarant and consistent with the Attestation of Instruments Act, affix his official seal, has rendered full electronic implementation in the current framework unimplementable.

The aforementioned is the main obstacle to full implementation of the electronic submission, and ancillary buy-in from public officials. In the foregoing regard, the Commission continues to advocate for further changes to the legal framework to allow for full electronic submission. Accordingly, continued dialogue with the Office of the Prime Minister culminated with the office indicating that the matter was referred to the Cabinet for consideration. The Office provided its recommitment to supporting the initiative.

Pilot – Electronic Declaration System (eDS)

Notwithstanding the legal challenges which continue to prevent full implementation of the electronic filing of statutory declaration, the eDS platform was successfully launched to public officials in March 2026 through a pilot, with individuals from three (3) public entities participating in the process. The Information and Complaints Division at the end of the period, March 31, 2026, received one hundred and six (106) indemnity forms, which is the form executed by declarants to facilitate registration to the eDS platform. Forty–seven (47) of the public officials who submitted Indemnity Forms completed the eDS Registration process, and twenty-nine (29) submitted a statutory declaration for the period ended December 31, 2025, using the eDS platform.

The full launch of the Electronic Declaration System (eDS) to public entities is being planned for the receipt of the December 31, 2026 statutory declarations which becomes due on March 31, 2027. The full launch will be supported by a communication campaign which will be executed during the next financial year, 2026/2027.

Other Electronic Declaration System (eDS) Advances

The Commission continues in its effort to develop the Electronic Declaration System (eDS). The eDS not only supports electronic filing but supports other processes around statutory declaration management. During the reporting period the eDS was further developed to support:

1. Automation of the dispatch process for letters of certification

   The process to dispatch letters of certification which is required pursuant to Section 42(3)(a) of the Integrity Commission Act was automated. The legislation provides that where upon examination of a statutory declaration, the Director of Information and Complaints is satisfied that the statutory declaration has been duly completed, he shall so inform the Commission and the Commission shall cause to be issued to the public official confirmation thereof in writing.

2. Completion of the Public Body – eDS Compliance Module

   The Compliance Module of the eDS is the module designed to allow public bodies to efficiently update the list of public officials eligible to file statutory declarations annually. The module was successfully developed and deployed to the Division during the reporting period 2025/2026. The external launch of the Compliance Module to public bodies is scheduled for 2026/2027. The full implementation of the Compliance Module of the eDS is anticipated to facilitate more efficient update to the eDS database, improved planning and more efficient communication with public officials during the statutory declaration period.

3. eDS Examination Module

The Division has developed the requirements for the examination module of the eDS. This module will allow the Division to automate aspects of the administrative intensive examination process. This improvement in the eDS will achieve significant improvement in the Examination and Reporting processes of the Division. Implementation is scheduled for 2026/2027.

The Division continues to leverage improvements in the eDS. The system is developed internally and continues to be improved to support the needs of the Division. It is anticipated that with continued development the Division will achieve significant efficiencies and improvement with respect to the following:

i. The turnaround time for the Examination and Analysis of Statutory Declarations;
ii. Compliance Rate for the Filing of Statutory Declarations;
iii. The process for the identification of non-compliant Declarants;
iv. Electronic Storage and security of Statutory Declaration Information; and
v. The use of automated means to communicate with Declarants.

Partnership and Relationship Building

Partnership and Relationship Building remains at the core of every activity undertaken by the Information and Complaints Division. The Division continued its effort through engagements with Public Bodies and other key stakeholders during the period April 1, 2025 to March 31, 2026. The Division facilitated engagement with new Parliamentarians following their election and appointments, strategic engagement with the Permanent Secretaries Board, the Bankers Association of Jamaica and Heads of Entities. These engagements facilitated clarification with respect to the Division's processes, sought to establish new frameworks which would yield better efficiencies and establish processes which would improve compliance with respect to the filing of statutory declarations.

Public Body-Risk Assessment

The Division, in collaboration with the Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division will commence the review of public bodies which will inform its internal risk assessment of public bodies and positions operating within public bodies. The public body risk assessment will inform the examination and financial analysis processes and support a more efficient examination and analysis process facilitating the Division's mandate to examine all statutory declarations received by the Commission.

<u>Complaints and Protected Disclosures Management</u>

The Integrity Commission continues in its efforts to develop the Complaints and Protected Disclosures Management System (CPDMS), making it fit for purpose to effectively manage the Complaints and Protected Disclosures processes. The CPDMS will be launched during the financial year 2026/2027. Accordingly, the public will be sensitized on the utilization of the CPDMS through the Complaints and Protected Disclosures Public Relations Campaign. It is anticipated that the anonymity feature of the system will overcome some of the common apprehensive sentiment which obtains when making complaints.

The CPDMS will allow complainants, where desired, to submit complaints anonymously and thereafter maintain contact with the Commission through coded access.

Chapter 6 - Investigation Division

Annual Report
2025-26

Activities undertaken during the reporting period

- **Launch of the Land and Asset Divestment, Public Private Partnership and Acquisition System (LADPAS)**
- **Increase monitoring of Environmental/ Building Permits**
- **Consultations for addition to existing list of "Competent Authorities"**

INVESTIGATION DIVISION DASHBOARD

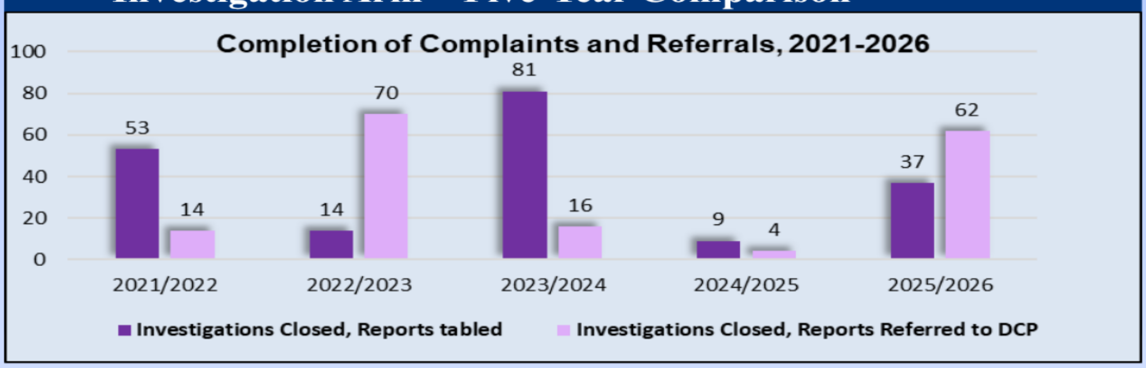
Investigation Arm - Units: CPCI/ DFI/ FAAU

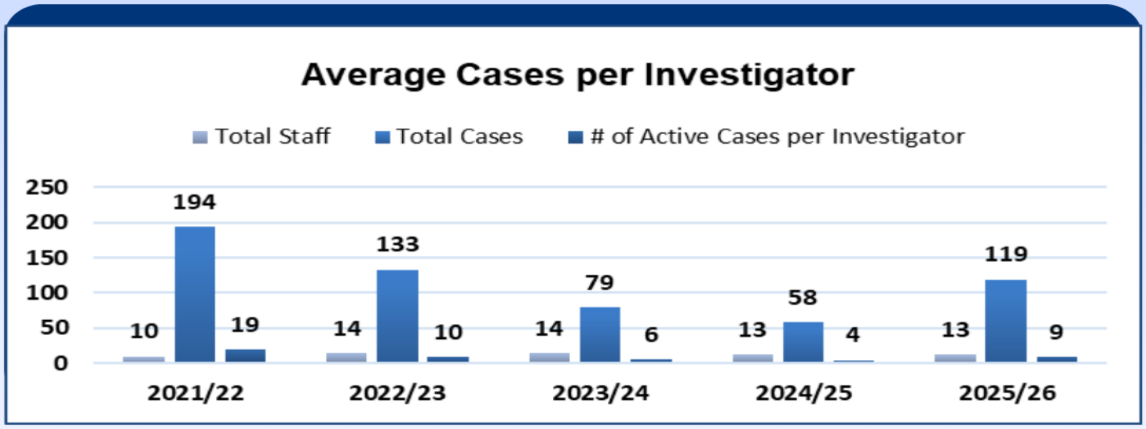
Current Reporting Period 2025/2026

Current Reporting Period

- **170 Complaints/Referrals Received**
- **112 Investigation Reports were completed**
- **39 Cases Closed on Preliminary Enquiries**
- **37 Investigations Closed, Reports Tabled**

Investigation Arm – Five-Year Comparison





Investigation Arm – **CPCI**- Contract, Procurement and Corruption Investigations; **FAAU** - Forensic Audit &Accounting Unit; **DFI** -Declarations and Financial Investigations, **IWM**- Intelligence & Witness Management

Annual Report
2025-26

Activities undertaken during the reporting period

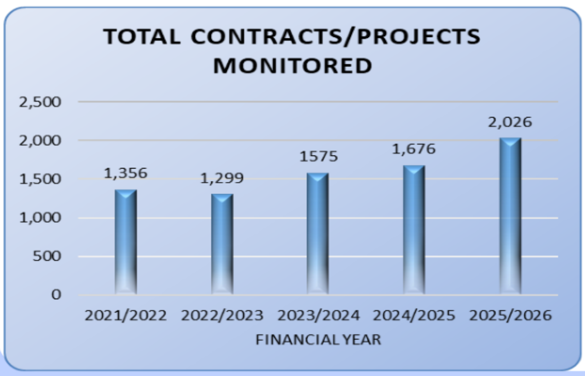
- **Increase monitoring of opportunities offered through less competitive procurement methodologies (restricted bidding and single source)**
- **Roll out of a Framework to monitor Post Hurricane Melissa procurement activities**

INVESTIGATION DIVISION DASHBOARD

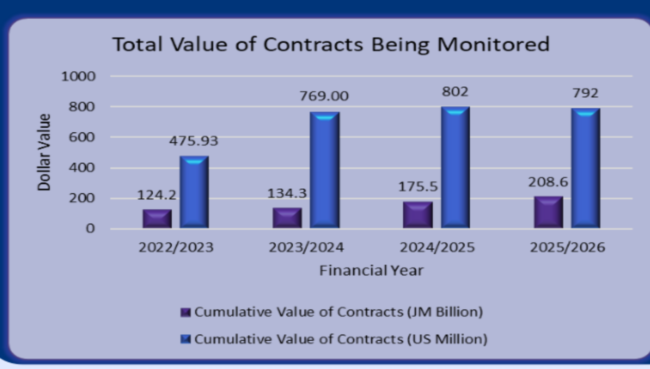
Monitoring Arm Units- CMU/LADA

Contracts/Projects Monitored

Five-Year Comparative Chart



Reporting Period – 2025/2026



Monitoring Arm- Contract Monitoring Unit (CMU) and Licencing, Asset Divestment/Acquisition (LADA).

Annual Report 2025-26

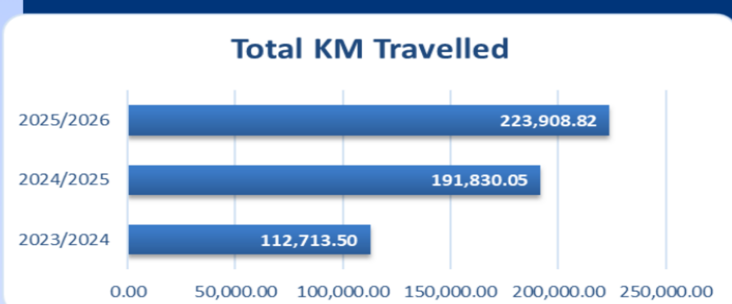
Constraints

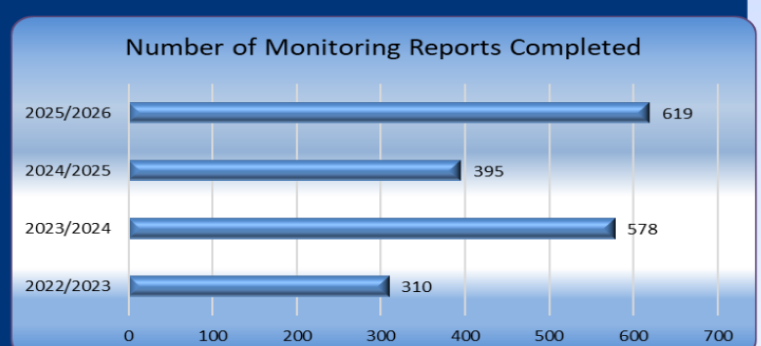
- Delays in case completion due to non-compliance from some Public Officials
- Obstruction/undue challenge to the Commission's investigative remit by public officials

INVESTIGATION DIVISION DASHBOARD

Monitoring Arm Units- CMU/LADA

Three-Year Comparative Chart





Monitoring Arm- Contract Monitoring Unit (CMU) and Licencing, Asset Divestment/Acquisition (LADA).

Annual Report
2025-26

Going Forward

- **Requisitioning of all Issuing Public Bodies to submit report the Prescribed Licensing Information Database (PLID)**
- **Revamping of the Quarterly Contract Awards (QCA) Reporting System**

INVESTIGATION DIVISION DASHBOARD

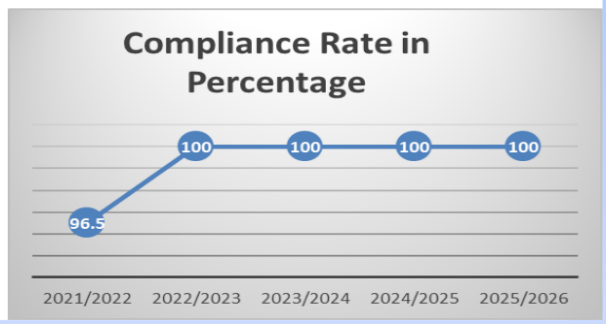
Monitoring Arm Units- CMU/LADA

Ratio of Cases to Inspector

Quarterly Contracts Award Report - Compliance

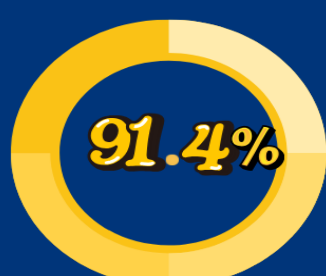
Reporting Period 2025/2026

Five-Year Comparative Chart

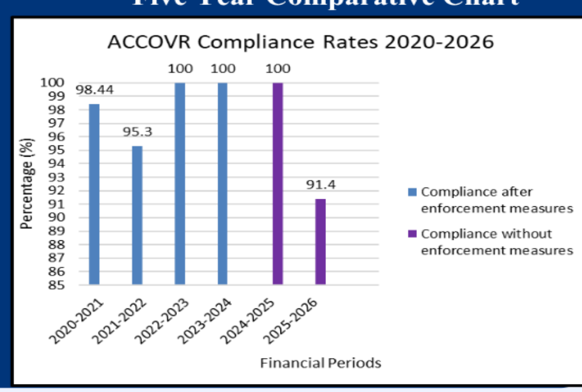


Annual Contract Cost Overrun and Variation Report - Compliance

Reporting Period 2025/2026



Five Year Comparative Chart



Monitoring Arm- Contract Monitoring Unit (CMU) and Licencing, Asset Divestment/Acquisition (LADA).

Activities Undertaken during the Reporting Period

- Launch of the Land and Asset Divestment, Public Private Partnership and Acquisition System (LADPAS);
- Increased monitoring of Environmental/Building Permits;
- Consultations toward expanding the existing list of “Competent Authorities”;
- Increased monitoring of opportunities offered through less competitive procurement methodologies (restricted bidding and single source);
- Roll out of a Framework to monitor Post Hurricane Melissa procurement activities;

Capacity building:

- Investigators were among the inaugural cohort of a six-week professional certificate programme- Fundamentals of Countering Financial Crime- offered by the UWI in partnership with the FID; and
- Investigators benefitted from expert guidance and technical support provided by the Basel Institute on Governance.

Constraints:

- Delays in case completion due to non-compliance from some Public Officials;
- Human resource limitations with acquiring new staff;
- Delay in case completion of matters under investigation due to numerous extension requests from public bodies; and
- Obstruction/undue challenge to the Commission’s investigative remit by public officials.

Going Forward:

- Requisitioning of all Issuing Public Bodies to submit report particulars via the Prescribed Licensing Information Database (PLID); and
- Revamping of the Quarterly Contract Awards (QCA) Reporting System.

Statistical Performance – Matters Investigated

Contract, Procurement & Corruption Investigation (CPCI) Unit

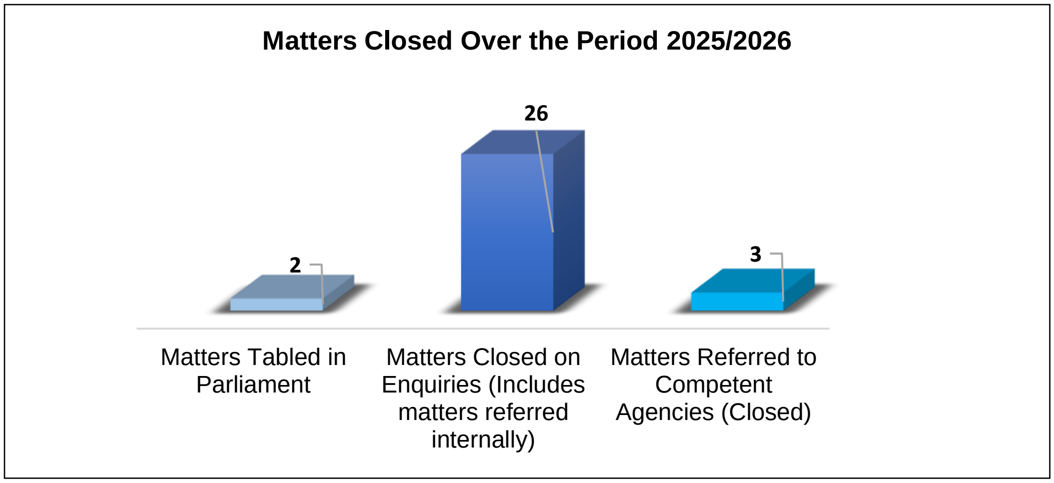
During the 2025/2026 financial year, a total of eighteen (18) matters were referred for investigation. The matters related to, inter alia, (a) allegations of impropriety and irregularity in the award of GOJ contracts, (b) allegations of conflict of interest and nepotism in the award and implementation of Government of Jamaica (GoJ) contracts, (c) allegations of corruption and breaches of the Corruption Prevention Act, (d) allegations of abuse and misuse of public funds, (e) breaches in the approval process in relation to Building Permits by Municipal Corporations, (f) breaches of the GoJ procurement procedure and the Financial Administration and Audit Act and other Financial Irregularities in the implementation and administration of GOJ contracts by Public Bodies, and (g) allegations of corruption in the award of GOJ contracts and grant of prescribed licences, and impropriety in the management and governance of Public Bodies.

Of the eighteen (18) complaints referred for investigation to the unit, ten (10) matters were pursued. All cases being pursued are ongoing and are at varying stages of the investigation process, pursuant to Section 33 of the Integrity Commission Act.

Two (2) cases were tabled in the Houses of Parliament, twenty-three (23) cases were closed after being investigated, three (3) cases were referred internally for monitoring by the monitoring arm of the Investigation Division and; three (3) cases was referred externally to a Competent Authority, due to the subject matters being outside the Commission’s remit.

Overall, at the end of the 2025/2026 financial year, a total of thirty-one (31) matters were closed. A breakdown of the closed matters is provided below:

Completed/Closed Matters Over the Period 2025/2026	
Matters Tabled in Parliament	2
Matters Closed on Enquiries (Includes matters referred internally)	26
Matters Referred to Competent Agencies (Closed)	3
Total Completed Matters Over the Period	**31**

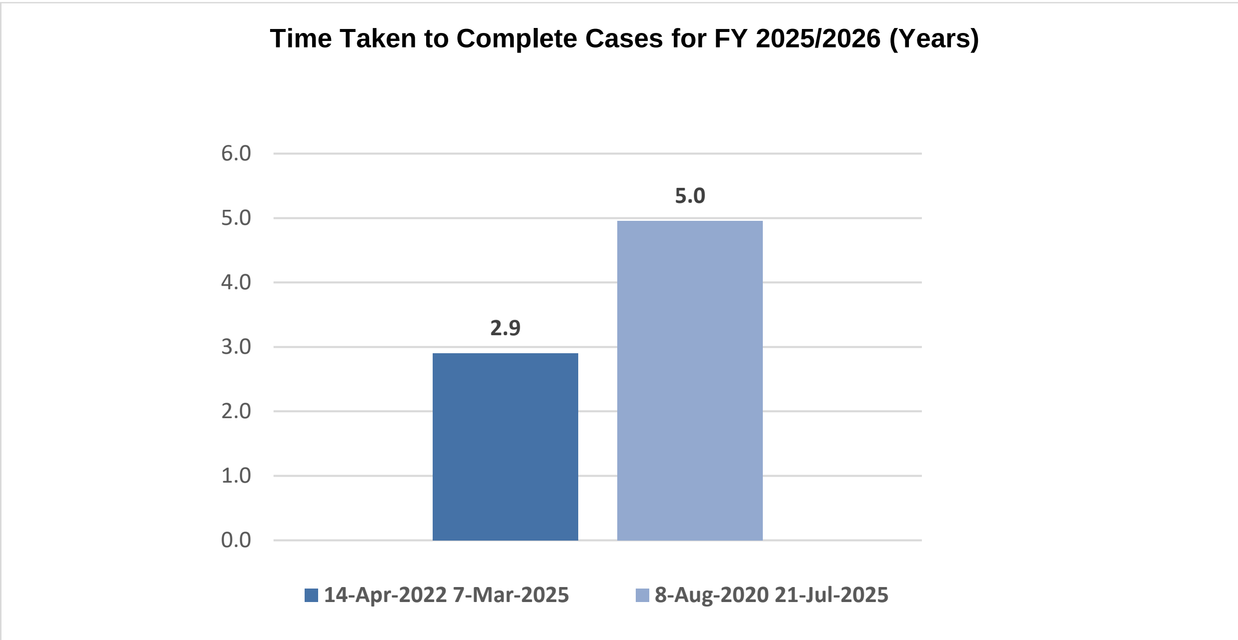


Particulars of Reports Tabled over the Reporting Period.

No.	Investigation	Commencement Date	Date Investigation was Completed	Date of Tabling in House of House of Representatives[7]
1.	Concerning Allegations of Impropriety and Procurement Irregularities at the National Education Trust	April 14, 2022	March 7, 2025	June 24, 2025
2.	Investigation Report - Concerning Allegations of Procurement Irregularities and Conflict of Interest in the Award of Contracts to Market Me Consulting Limited by the Ministry of Health and Wellness	August 8, 2020	July 21, 2025	October 7, 2025

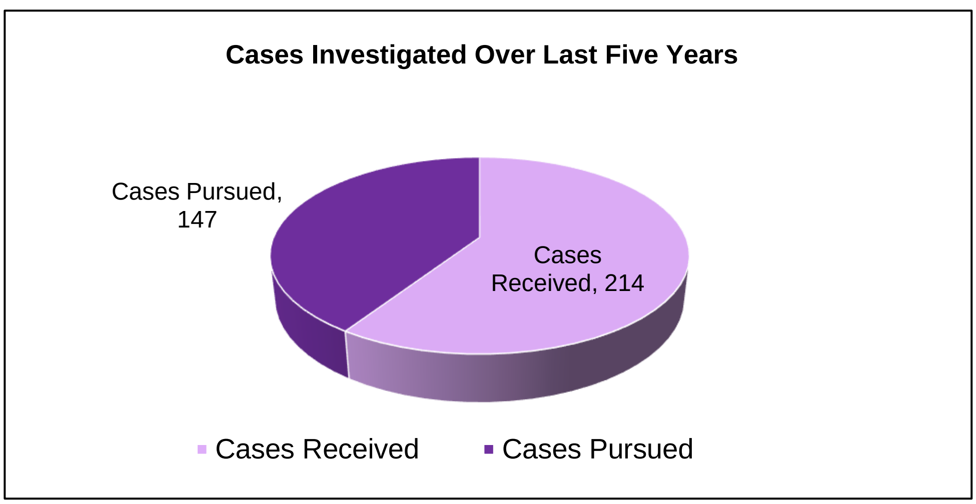
[7] Reflects the date on which the report was tabled in the House of Representative.

The figure below shows the time taken to complete cases which were tabled in the Houses of Parliament for the current financial year (2025/2026).



Historical Comparison of Cases Investigated for the Period April 2018 – March 2026

Over the last five (5) years, the Contract, Procurement & Corruption Investigation Unit received two hundred and fourteen (214) complaints. Of this number, one hundred and forty-seven cases (147) cases or 67% were pursued. The diagram below provides a depiction of pursued over the period April 2021 – March 2026.



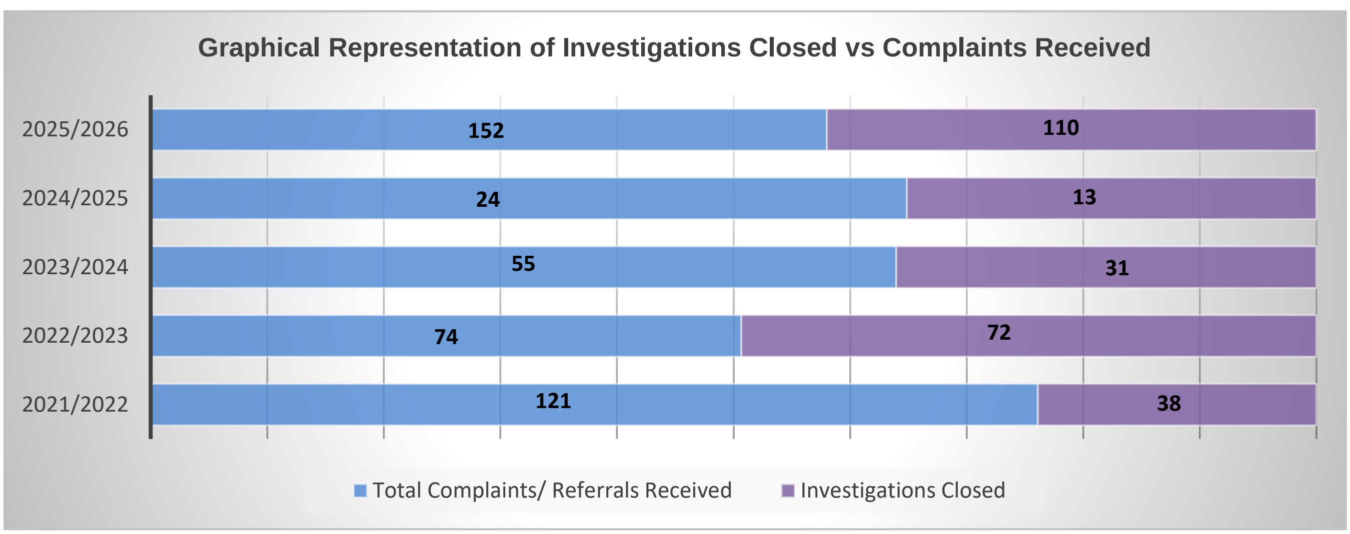
Declarations and Financial Investigations Unit

Pursuant to section 33(1)(a) of the Integrity Commission Act (ICA), the Declarations & Financial Investigations Unit conducts investigations into breaches of the Integrity Commission Act (ICA), 2017; the Protected Disclosures Act, 2011; and the Corruption (Prevention) Act, 2001 (CPA). Investigations undertaken by this unit, touch and concern inter alia, matters of non-compliance (failure to file a statutory declaration/failure to provide information), knowingly making a false statement in a declaration as well as corruption-related allegations pursuant to Section 14 of the CPA. The Unit's performance for the year 2025/2026 is summarized in the table below.

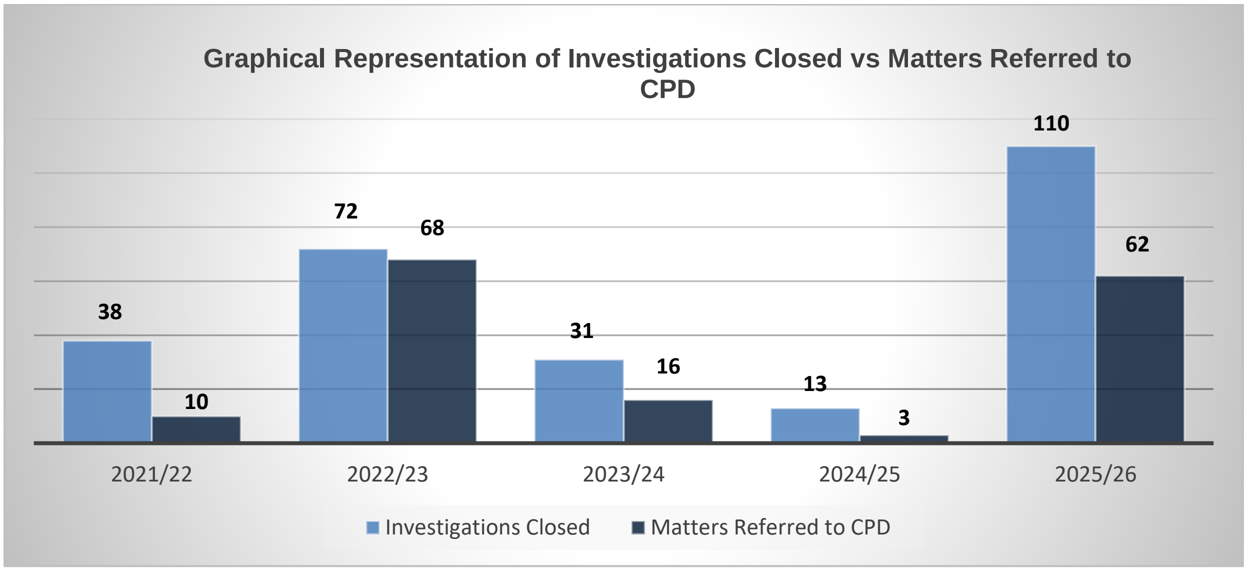
Declarations & Financial Investigations Unit's Key Indicators for 2025/2026

Key Indicators	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Total Complaints/ Referrals Received	121	74	55	24	152
Number of Investigation Reports Completed	38	72	31	13	110
Matters Closed on Preliminary Enquiry	847	2	9	82	8
Matters Referred to DCP	10	68	16	3	62
Average Days to Complete Investigations	2404	329	391	228	330

As at March 31, 2026, a total of ninety (90) investigations remain active, with an average of eleven (11) cases assigned to each investigator.

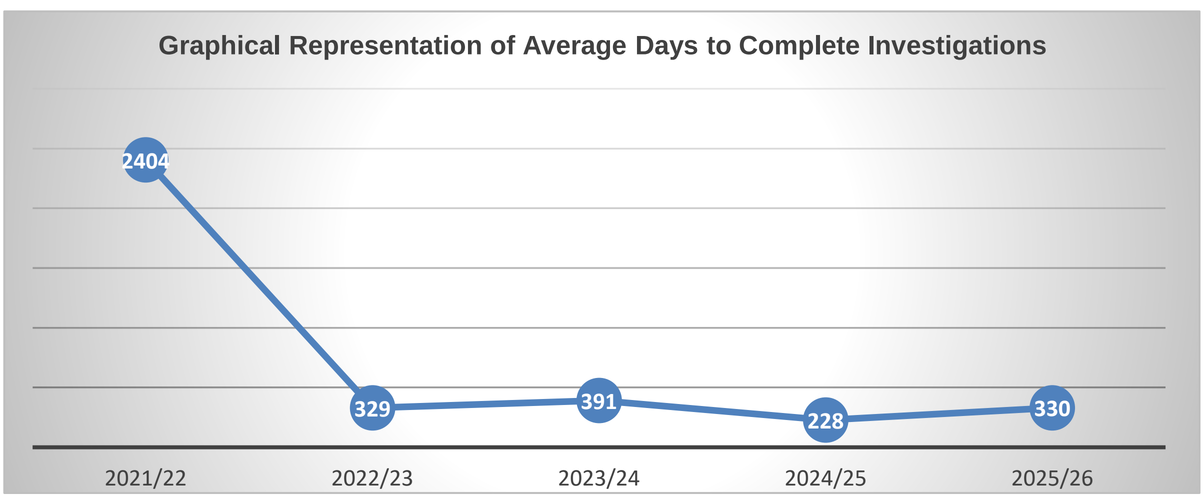


Of the one-hundred and fifty-two (152) referrals/complaints received, a single batch of one hundred and forty-seven (147) referrals were in relation to non-compliance breaches (failure to file) and the remaining five (5), corruption-related. As at March 31, 2026, a total of ninety-seven (97) matters emanating from the referenced batch of one hundred and forty-seven (147) referrals were concluded, with fifty (50) such matters remaining active.



For the financial year 2025/2026, a total of sixty-two (62) case files were referred to the Corruption Prosecution Division, a near twenty-fold increase from the previous financial year in which three (3) case files were referred.

Despite a marginal increase relative to the previous year, the average time taken to complete investigations continues to trend downwards, coming from a high of two thousand, four hundred and four (2,404) days in 2021/2022, to three hundred and thirty (330) days in 2025/2026. This is also against a backdrop of increased referrals and sub-optimal staffing.



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2021/2022, to three hundred and thirty (330) days in 2025/2026. This is also against a backdrop of increased referrals and sub-optimal staffing.

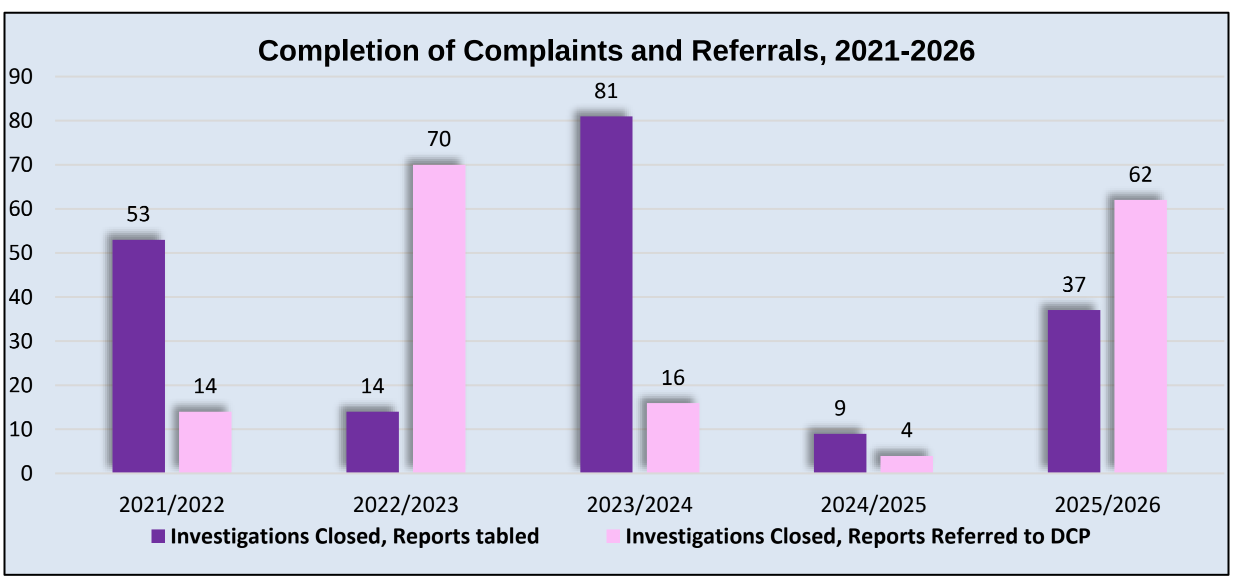
Historical Comparison of Cases Investigated for the Period April 2021– March 2026

Over the last five (5) years, the Investigation Division completed approximately 73% of investigations pursued, subsequent to the receipt of five hundred and twenty-eight (528) referrals/complaints. A breakdown is provided in the table and graph below:

Status/Disposal of Complaints and Referrals

Cases	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total
Complaints/Referrals Received	148	112	27	71	170	**528**
Investigation Closed, Reports Tabled	53	14	81	9	37	**194**
Referred Internally/Externally	4	11	3	4	6	**28**
Investigation Closed, Reports Referred to DCP	14	70	16	4	62	**166**
Investigation Closed on Preliminary Enquiries	848	126	40	104	39	**1157**

Completion of Complaints and Referrals Pursued by Investigation Division



Contract Monitoring Unit

The Contract Monitoring Unit (CMU) is one of the key components of the Investigation Division and is responsible for the monitoring of the award, implementation and termination of Government Contracts. The Unit is comprised of two (2) sub-units, namely, (i) the Construction Contracts Inspectorate (CCI) sub-unit and (ii) the Non-Construction Contracts Inspectorate (NCCI) sub-unit.

On the whole, government contracts are awarded on merit and are completed within time and budget. Value for money is also more often than not, achieved. Notwithstanding, there are instances where, inter alia, poor procurement planning, faulty preparation of bidding documents, poor contractor performance and a lack of vigilance on the part of procuring entities in the post contract phase, result in cost overruns, delays and value for money not being achieved. In these instances, the Director of Investigation (DI) brings this to the attention of the concerned procuring entities, encouraging them to implement remedial steps, which is usually done by way of advice, caution and/or warning.

As it relates to contractor performance and as reported in our last Annual Report, the DI notes a general reluctance on the part of public bodies to engage the raft of remedies available to them for breach of contract, particularly liquidated damages. This reluctance may have contributed significantly to the delayed completion of projects, thereby placing undue stress on the timely delivery of educational and health intuitions, offices and infrastructure which in turn would have deprived the general public of the benefits of these facilities for a period of time. The existence of this state of affairs makes it all the more important for a national strategy to be implemented to ensure that only contractors who perform well benefit from government contracts. Such a strategy however, requires a joined-up approach, involving all stakeholders and the tearing down of information silos and other barriers.

<u>Collaboration with the Office of Public Procurement Policy (OPPP) and the Public Procurement Commission (PPC)</u>

In an effort to strengthen good governance, robust public procurement, solid contractor performances, and impactful public procurement oversight, the Integrity Commission continued its mission which began in 2024, to partner with both the OPPP and the PPC during the financial year 2025-2026. This engagement took place in the form of meetings wherein discussions were held and thought-provoking ideas were brought to the fore with the intention of fostering a more seamless procurement process in Jamaica. The initial objective for the Integrity Commission was to have the collaborative efforts with the two (2) referenced institutions, eventually culminating in them being named, *"Competent Authorities"* pursuant to Section 7 of the *Integrity Commission Act.*

The meetings with the OPPP were convened on the following dates:

- October 16, 2025 - Offices of the Integrity Commission
- February 26, 2026 - Virtual (Included the PPC and AGD)

The meetings with the PPC were convened on the following dates:

- October 23, 2025 - Virtual
- February 26, 2026 - Virtual (Included the OPPP and AGD)

The Integrity Commission will continue to conduct meetings and discussions with the OPPP and PPC in anticipation of them being granted Competent Authority status during which, public procurement information, contract awards data, contractor registration/evaluation results and public education innovation can be shared among all three (3) Entities. We believe this will augur well for national development.

Lesser Competitive Methodologies (LCM) Portfolio

Lesser competitive methodologies are categorized as procurement methodologies that are subjected to a lesser degree of competition. Those methodologies being (1) the Restricted Bidding (RB) Methodology whereby only a select number of Contractors are invited by the procuring entity to participate in the procurement process and (2) the Single Source (SS) Methodology whereby only one (1) Contractor is invited to participate in the referenced process.

In March of 2023, an initiative was implemented whereby twenty-six (26) Public Bodies were selected to provide the Commission with a simplified procurement plan of their projected procurement activity for the Financial Year 2023/2024, showing which tenders would be undertaken using RB or SS.

Several challenges were experienced in relation to collecting the information, which included the following:

1. non-compliance by public bodies in several instances;
2. late submissions;
3. non-utilization of the prescribed format resulting in the inability of the Commission to standardize the information; and
4. consolidated project information being provided which made it difficult for the Unit to decipher which method would be associated with particular projects.

As a result of the above, the soft launch was extended far into the financial year making the received information obsolete.

In 2025 a new approach was undertaken; the Ministry of Finance and the Public Service (MOFPS) had mandated that all Procuring Entities (PE) conduct their procurement through the Government of Jamaica's Electronic Procurement Platform (GoJEP), which is accessible to the wider public. However, for opportunities that are advertised using the RB or SS methods, the wider public is not privy to them unless they are directly associated with those opportunities through a direct invitation. This was the case for the Integrity Commission.

The GoJEP Platform has a feature called “Auditor Access” that grants the ability to “see” any particular opportunity. This access has to be granted by the PE for each individual opportunity.

Beginning in September of 2025, Notices were dispatched to all PEs requesting that they grant the Integrity Commission Auditor Access on GoJEP for all advertised opportunities regardless of value. The initial commencement date was November 3, 2025, but was extended to December 1, 2025 in light of the passage of Hurricane Melissa.

In January 2025, the Commission began receiving the return Notices and the majority of PEs have been complying with our request. The Commission is now able to view and monitor, if selected, those opportunities that are subject to a lesser degree of competition.

<u>Hurricane Melissa</u>

Immediately following the passage of Hurricane Melissa, the Commission issued an advisory on November 3, 2025, which signalled its intention to deploy its monitoring and investigative resources to address acts of corruption or impropriety linked to the relief efforts.

Following the referenced advisory, a monitoring framework was developed and implemented, aimed at strengthening oversight of government procurement related to the Hurricane Melissa recovery efforts. The framework’s primary objectives are to monitor the award and implementation of hurricane-related government contracts, conduct post-contract audits of contracts awarded under emergency procurement arrangements and assess the efficacy of the allocation of public, donor and relief resources during the recovery period.

The framework focuses on the Government of Jamaica’s immediate and short-term recovery spending, particularly in circumstances where procurement rules were relaxed to facilitate urgent response, restoration and reconstruction. Through this process, the Commission will identify potential red flags, assess risk areas and evaluate the effectiveness of emergency procurement measures. Where breaches or irregularities are detected, the Commission will investigate to determine the appropriate course of action and, where necessary, make recommendations to strengthen accountability and the management of public funds during national disasters.

The Commission has undertaken the following activities:

1. Requested that all requisitioned procuring entities tag hurricane-related procurement activities as “Hurricane Melissa Recovery,” on their QCAR submissions to ensure that those transactions are clearly identifiable and traceable;
2. Sent requisition letters to the Office of the Prime Minister, the Cabinet Office, the Office of Disaster Preparedness and Emergency Management (ODPEM) and the Ministry of Finance and the Public Service; and
3. Commenced monitoring of a combination of construction and non-construction emergency and non-emergency contracts.

The Commission continues its outreach by actively monitoring post Melissa related contracts and encouraging the wider public to report any irregularity or impropriety.

Monitoring of Construction Contracts

The categories of projects that are monitored include Public Infrastructure, Housing, Mechanical and Electrical contracts/projects being implemented by various Ministries, Departments and Agencies of the Government of Jamaica (GOJ), or any authorized personnel acting on behalf of the GOJ. Additionally, the Commission provides advice on procurement matters to these entities.

Monitoring of a project may commence at the pre or post contract phase. Generally, it commences when GOJ entities place advertisements in the various news media, after which an Inspector is assigned to monitor the project until final completion. On average, each Inspector monitors just over one hundred and forty (140) projects.

The monitoring process includes the attendance of the Commission's representatives at site meetings/visits and the compiling of monitoring reports. In circumstances where an issue is identified during the pre or post contract phase of a project, the procuring entity is engaged on the matter either verbally or by way of a formal correspondence in order for a resolution to be found at the earliest stage of the process, consistent with the applicable procurement and contract guidelines, policies and legislation.

During the period April 1, 2025, to March 31, 2026, the Division, through its Construction Contracts Inspectorate monitored the pre and/or post contract phases for eight hundred and ninety-three (893) contracts. The cumulative value of the construction contracts that were monitored was J$154,170,719,649.45 and US$719,694,649.26.

During the same period, the Construction Inspectors made a total of two hundred and sixty-eight (268) site visits.

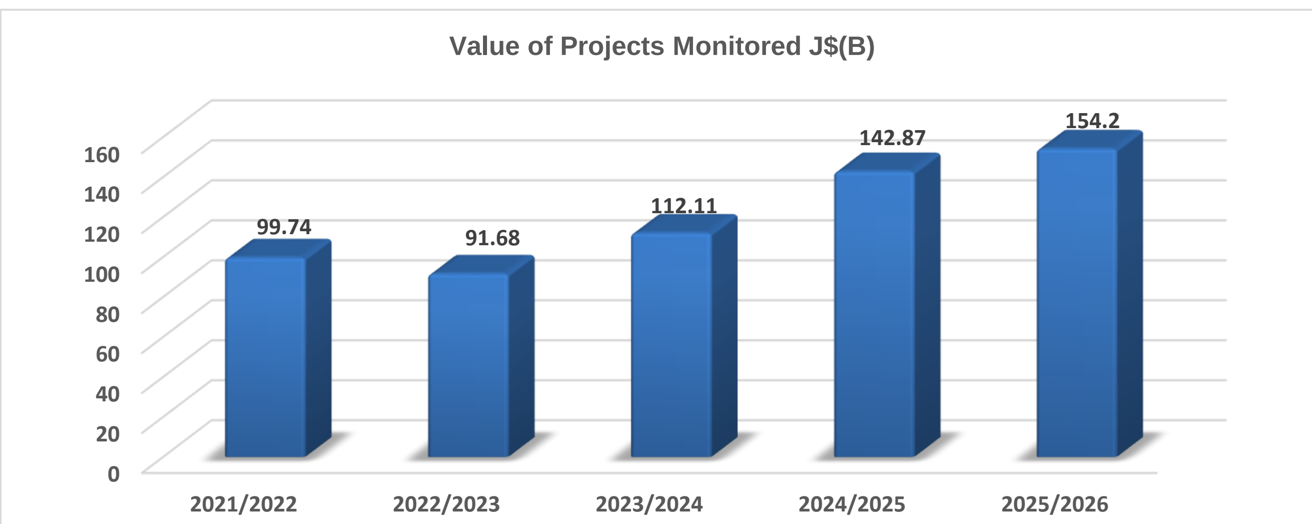
The Construction Contracts Inspectors attended one hundred and sixty-two (162) site meetings and were involved in the monitoring of one (1) Practical Completion Inspection. At the end of the reporting period, the Inspectors travelled a total of 76,108 kilometres for the purpose of discharging their monitoring duties island-wide.

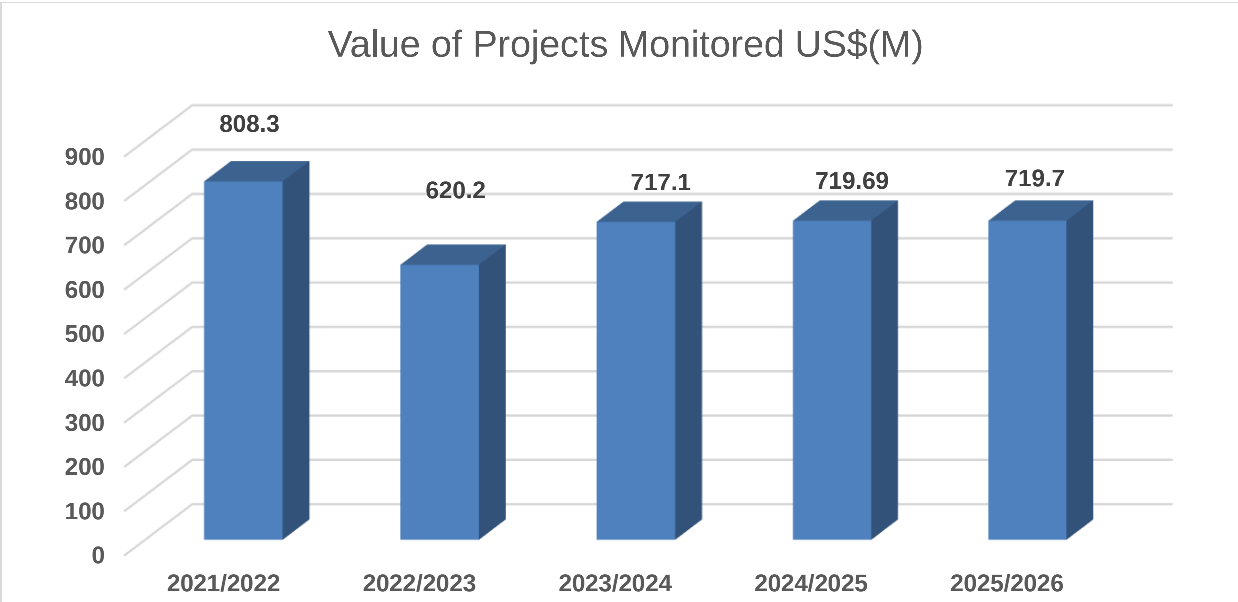
The table overleaf details the statistics relating to the performance and activities of the CCI for the reporting period juxtaposed with data from previous years.

Construction Contracts Unit Key Statistics

Activity/Item	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Number of monthly Unit meetings held (Includes both sub units)	7	9	11	8	10
Number of training programmes attended by the Unit (Includes both sub units)	7	9	16	17	7
Number of Construction Projects monitored	601	662	686	655	893
Number of Site meetings attended	99	113	79	134	162
Number of site visits attended	311	272	228	202	268
Number of Final Completion Reports	0	113	30	12	6
Number of Practical Completion inspections attended	19	9	8	5	1
Cumulative Value of Construction Contracts monitored, awarded in Jamaican Dollar (J$)	J$99.74 B	J$91.68 B	J$112.11 B	J$142.87 B	J$154.2 B
Cumulative Value of Construction Contracts monitored, awarded in United States Dollar (US$)	US$808.30 M	US$620.20 M	US$717.10 M	US$719.69 M	US$719.7 M
Total distance travelled by Inspectors (includes both sub units)	67,537 km	90,689 km	69,535.4 km	182,862 km	214,665.3 km

Value of Projects Monitored





<u>Annual Contracts Cost Overruns and Variations Report (ACCOVR)</u>

The GOJ Handbook of Public Procurement Procedures defines a Cost Overrun as *"…an increase in the contract sum resulting from escalation in the price of labour and/or material."*, while a Variation is defined as *"…a change to the deliverable(s) under a contract caused by an <u>increase or decrease</u> in the scope of work to be performed, amount/type of goods to be supplied or services to be provided, and must be directly related to the specific contract."*

For example, pre-contract activities, if not executed efficiently by the MDAs, may lead to contract variations in the following circumstances:

1. Late commencement of procurement process;
2. Use of incorrect procurement process/documents;
3. Selection of unsuitable bidder; and
4. Utilization of incorrect tender methodology.

The list is not closed.

ACCOVR Data

Please note that the following figures represent the raw data received from the Public Bodies as at June 10, 2026.

Subsequent to the close of the 2025-2026 financial year, the Director of Investigation requisitioned one hundred and ninety-eight (198) Public Bodies, to provide details of the Contracts Cost Overruns and Variations incurred within the financial year, by May 18, 2026. As at the stipulated deadline, the IC received submissions from one hundred and eighty-one (181) Public Bodies, which represented a compliance rate of 91.4%.

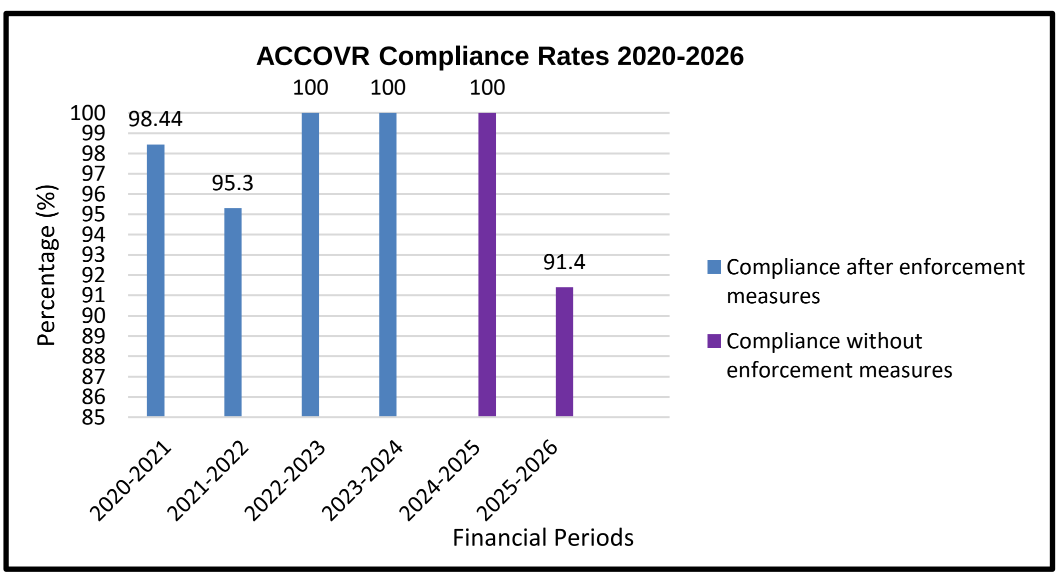
The information requested was relevant to all projects of value greater than J$500,000.00, for which monetary disbursements for Cost Overruns, Variations, and/or Any Other Price Adjustments were made during the financial period 2025-2026. In this regard, the ACCOVR data which was submitted by the Public Bodies indicated that the combined goods, works and services contracts valued approximately J$393.29 billion. The values of cost overruns, variations and any other price adjustments for the financial period were approximately J$712.97 million, J$1.78 billion, J$915.46 million respectively.

Update re ACCOVR for Financial Year 2024-2025

As at March 24, 2026, the Integrity Commission achieved a compliance rate of one hundred percent (100%) (197 responsive Public Bodies) for the 2024-2025 financial period. It is to be noted that the compliance rate of the submission of ACCOVRs for the 2024-2025 financial period was achieved by contacting the Public Bodies and following up on the progress of their submissions. No summonses were issued as was done for the previous period.

See compliance chart below which shows comparison of the ACCOVR compliance rates for periods 2020-2026 (after implemented compliance measures for each respective period).

ACCOVR Compliance Rates 2020-2026



The data analysis below is representative of the electronic submissions received for the relevant financial period.

Contracts Cost Overruns, Variations and Any Other Price Adjustments (AOPA) for Financial Period 2025-2026

Type of Contract	Total Contract Value (J$)	Total Value Cost Overrun (J$)	Total Value Variation (J$)	Total Value Any Other Price Adj. (J$)	% Cost Overrun	% Variation	% Any Other Price Adjustment (AOPA)
Goods	191.35B	16.12M	749.06M	7.18M	0.01	0.39	0
Works	113.54B	645.63M	474.69M	672..07M	0.57	0.42	0.59
Services	88.41B	51.23M	552.64M	236.21M	0.06	0.63	0.27
Goods/Works/ Services	393.29B	712.97M	1.78B	915.46M	0.18	0.45	0.23

Goods contracts represent the highest value of contracts awarded, being approximately J$191.35B or 48.65%, while Works was J$113.54B or 28.87% and Services was J$88.41B or 22.48%. The procurement of Works with 0.57% had the highest percentage of cost overruns followed by Services and Goods with 0.06% and 0.01% respectively. Services contracts had the highest variations, with approximately 0.63%, followed by Works then Goods with 0.42% and 0.39% respectively. Works contracts had the highest percentage of price adjustments with approximately 0.59%, followed by Services with approximately 0.27% and Goods with none.

Annual Contract Cost Overruns and Variations for Goods, Works and Services exceeding J$5million

The ACCOV data for the procurement of goods, works and services exceeding J$5million was reviewed and tabulated for the relevant financial period. The tables below indicate that the total variations were significantly higher than that of the total cost of overruns or any other price adjustments in most cases.

Annual Contract Cost Overruns and Variations for Goods, Works and Services exceeding J$5million for Financial Period 2025-2026

	Goods			Works			Services		
Procurement Thresholds	**J$5M to J$30M**	**J$30M to J$60M**	**$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**
Total Contract Value	16.62B	4.33B	155.86B	13.44B	7.07B	85.55B	15.08B	5.44B	53.40B
Cost Overrun	0	0	0	28.53M	0	0	104.38M	101.18M	414.11M
Variation	42.11M	0	613.84M	134.08M	81.05M	166.55M	364.99M	435.13M	148.28M
AOPA	0	0	0	41.47M	0	177.20M	81.68M	127.35M	451.63M

Of all categories of contracts valued $60M and above, contracts awarded in the goods category incurred the highest accumulative value for contract variation in the sum $613.84million which was approximately 72.87% and 75.84% greater than the variations incurred for contracts awarded in the works and services categories respectively.

Annual Contract Cost Overruns and Variations for Goods, Works and Services exceeding J$5million for Financial Period 2025-2026

	Goods			Works			Services		
Procurement Thresholds	**J$5M to J$30M**	**J$30M to J$60M**	**$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**
Total Contract Value	16.62B	4.33B	155.86B	13.44B	7.07B	85.55B	15.08B	5.44B	53.40B
Cost Overrun	0	0	0	28.53M	0	0	104.38M	101.18M	414.11M
Variation	42.11M	0	613.84M	134.08M	81.05M	166.55M	364.99M	435.13M	148.28M
AOPA	0	0	0	41.47M	0	177.20M	81.68M	127.35M	451.63M

For contracts valued $60M and above, only contracts awarded in the services category incurred a cost overrun, the total sum of which amounts to $414.11million.

Annual Contract Cost Overruns and Variations for Goods, Works and Services exceeding J$5million for Financial Period 2025-2026

	Goods			Works			Services		
Procurement Thresholds	**J$5M to J$30M**	**J$30M to J$60M**	**$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**
Total Contract Value	16.62B	4.33B	155.86B	13.44B	7.07B	85.55B	15.08B	5.44B	53.40B
Cost Overrun	0	0	0	28.53M	0	0	104.38M	101.18M	414.11M
Variation	42.11M	0	613.84M	134.08M	81.05M	166.55M	364.99M	435.13M	148.28M
AOPA	0	0	0	41.47M	0	177.20M	81.68M	127.35M	451.63M

Contracts valued $60M and above awarded in the services category accounted for the highest value of contracts that were subject to any other price adjustment during the financial year 2025/2026 with a sum of $451.63million. This was followed by contracts awarded in the works category and no such adjustments for contracts awarded in the goods category.

Annual Contract Cost Overruns and Variations for Goods, Works and Services exceeding J$5million for Financial Period 2025-2026

	Goods			Works			Services		
Procurement Thresholds	**J$5M to J$30M**	**J$30M to J$60M**	**$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**	**J$5M to J$30M**	**J$30M to J$60M**	**J$60M and above**
Total Contract Value	16.62B	4.33B	155.86B	13.44B	7.07B	85.55B	15.08B	5.44B	53.40B
Cost Overrun	0	0	0	28.53M	0	0	104.38M	101.18M	414.11M
Variation	42.11M	0	613.84M	134.08M	81.05M	166.55M	364.99M	435.13M	148.28M
AOPA	0	0	0	41.47M	0	177.20M	81.68M	127.35M	451.63M

Comparison of Annual Contract Cost Overruns and Variations for Public Bodies with Goods Contracts over $100 Million

The Goods CCOV was selected for analysis for the financial period 2025-2026 as it was observed that it represented 48.65% number of contracts awarded. See Table below.

Annual Contract Cost Overruns and Variations for Public Bodies with Goods Contracts over $100M (2025-2026)

Public Bodies	Total Contract Value (J$)	Total Value Cost Overrun (J$)	Total Value Variation (J$)	Total Value Any Other Price Adj. (J$)	% Cost Overrun	% Variation	% Any Other Price Adjustment
Bank of Jamaica	1.39B	0	0	0	0	0	0
E-Learning Jamaica Company Ltd.	155.67M	0	0	0	0	0	0
HEART NSTA Trust	582.36M	0	0	0	0	0	0
Jamaica Constabulary Force	287.93M	0	4.00M	0	0	1.39	0
Jamaica Customs Agency	373.86M	0	0	0	0	0	0
Jamaica Fire Brigade	124.60M	0	0	0	0	0	0

Ministry of Education, Youth and Information	256.77M	0	0	0	0	0	0
Ministry of Energy, Transport and Telecommunications	1.44B	0	0	0	0	0	0
Ministry of Health and Wellness	246.69M	0	0	0	0	0	0
Ministry of National Security (MNS)	1.53B	0	0	0	0	0	0
National Health Fund	3.93B	0	547.71M	0	0	13.93	0
National Land Agency	5.47B	0	0	0	0	0	0
National Water Commission (NWC)	1.09B	0	0	1.59M	0	0	0.15
Petrojam Limited	135.69B	0	0	0	0	0	0
Port Authority of Jamaica	909.30M	0	0	0	0	0	0
Urban Development Corporation (UDC)	102.68M	0	0	0	0	0	0

Comparison of Annual Contract Cost Overruns and Variations for Public Bodies with Works Contracts over $100 Million

The Works CCOV was selected for analysis for the financial period 2025-2026 as it was observed that while it represented 28.87% of the contracts awarded, the individual contracts are typically great in value and of national significance. See Table below.

<u>Annual Contract Cost Overruns and Variations for Public Bodies with Works Contracts over $100M (2025-2026)</u>

Public Bodies	Total Contract Value (J$)	Total Value Cost Overrun (J$)	Total Value Variation (J$)	Total Value Any Other Price Adj. (J$)	% Cost Overrun	% Variation	% Any Other Price Adjustment (AOPA)
Bank of Jamaica	309.32M	0	0	0	0	0	0
Church Teachers' College	102.43M	0	0	0	0	0	0
Culture, Health, Arts, Sports and Education (C.H.A.S.E.)	139.09M	0	11.52M	0	0	8.28	0
Housing Agency of Jamaica Limited	25.68B	0	0	0	0	0	0
Jamaica Social Investment Fund (JSIF)	1.12B	0	133.18M	0	0	12.02	0

Public Bodies	Total Contract Value (J$)	Total Value Cost Overrun (J$)	Total Value Variation (J$)	Total Value Any Other Price Adj. (J$)	% Cost Overrun	% Variation	% Any Other Price Adjustment (AOPA)
Jamaica Special Economic Zone Authority	197.99M	0	0	0	0	0	0
Ministry of Agriculture and Fisheries	536.04M	0	56.43M	0	0	10.53	0
Ministry of Economic Growth and Infrastructure Development	298.86M	0	0	0	0	0	0
Ministry of National Security (MNS)	6.54B	0	166.65M	32.42M	0	2.55	0.5
National Health Fund	2.85B	0	0	0	0	0	0
National Housing Trust	27.97B	441.96M	47.11M	400.48M	1.58	0.17	1.43
National Water Commission (NWC)	4.00B	0	69.51M	12.41M	0	1.74	0.31
National Works Agency	210.97M	0	0	0	0	0	0
Office of the Prime Minister	616.91M	0	0	0	0	0	0
Petrojam Limited	1.50B	0	0	0	0	0	0
Port Authority of Jamaica	188.53M	0	0	0	0	0	0
Tax Administration Jamaica	1.04B	16.05M	78.77M	0	1.54	7.56	0
Urban Development Corporation (UDC)	7.51B	0	-604.07M	0	0	-8.04	0

Annual Contract Cost Overruns and Variations for Public Bodies with Services Contracts over $100 Million

The CCOV for Services was also analysed for the financial period 2025-2026, representing 22.48% of the contracts awarded. See Table below.

Annual Contract Cost Overruns and Variations for Public Bodies with Services Contracts over $100M (2025-2026)

Public Bodies	Total Contract Value (J$)	Total Value Cost Overrun (J$)	Total Value Variation (J$)	Total Value Any Other Price Adj. (J$)	% Cost Overrun	% Variation	% Any Other Price Adjustment
HEART NSTA Trust	290.92M	0	0	0	0	0	0
ICT Authority (Formerly eGov Jamaica Limited)	131.78M	0	0	0	0	0	0
Jamaica Civil Aviation Authority	393.87M	0	0	0	0	0	0
Jamaica Constabulary Force	147.27M	0	0	0	0	0	0
Jamaica Tourist Board	11.41B						
Jamaica Urban Transit Company (JUTC)	3.27B	0	0	0	0	0	0
Ministry of Education, Youth and Information	241.29M	0	0	0	0	0	0
Ministry of Finance and the Public Service	177.48M	0	38.82M	0	0	21.87	0
Ministry of Health and Wellness	4.49B	0	272.67K	0	0	0.01	0
Ministry of Labour and Social Security	417.18M	0	0	0	0	0	0
National Health Fund	748.57M	0	0	0	0	0	0
National Housing Trust	6.23B	0	14.80M	200.42M	0	0.24	3.22
National Works Agency	280.54M	0	0	0	0	0	0
North East Regional Health Authority	1.71B	0	0	0	0	0	0
Petrojam Limited	3.46B	0	1.84M	0	0	0.05	0
Port Authority of Jamaica	314.11M	0	0	0	0	0	0
Post and Telecommunications Department	110.15M	0	101.02M	0	0	91.71	0
South East Regional Health Authority	11.11B	0	0	0	0	0	0
Southern Regional Health Authority	1.62B	0	0	0	0	0	0
Tax Administration Jamaica	2.03B	0	-50.14M	0	0	-2.47	0
Transport Authority	819.50M	0	0	0	0	0	0
University of Technology, Jamaica (UTECH)	269.27M	0	0	0	0	0	0
Urban Development Corporation (UDC)	809.18M	0	0	0	0	0	0
Western Regional Health Authority	740.26M	0	0	0	0	0	0

Discussion of Findings

During the period under review, the data indicated that goods contracts were the highest quantity of contracts awarded and represented the highest value of contracts awarded, followed by the value of Works contracts awarded. Services contracts were the least number of contracts awarded over the period, with 22.48%.

The data also indicates that the percentage of cost overruns and variations for contracts over $100 million during the period under review is between -8.04% to 91.71% which is an atypical range. The percentage range for the previous financial year was 0.01% to 2.54%.

For goods Contracts, the highest percentages of variations incurred were 13.93% from National Health Fund. For Works Contracts, the highest percentages of variations incurred were 7.56%, 8.28%, 10.53%, and 12.02% from Tax Administration Jamaica, CHASE Fund, Ministry of Agriculture and Fisheries, and the JSIF, respectively. For Services contracts, the highest percentages of variations incurred were 21.87% from Ministry of Finance and the Public Service and 91.71% Post and Telecommunications Department. The UDC incurred an overall negative variation percentage for Works contracts at 8.04% which indicates a significant reduction in expenditure. These variances may possibly be attributed to changes in the economy, poor project planning and/or impact from Hurricane Melissa. Tax Administration Jamaica incurred a negative variation of 2.47% for Services Contracts which may possibly be attributed to improper procurement planning and/or over budgeting.

Notwithstanding, the overall percentage of variations for all categories of contracts is 0.45% which remains low.

List of Non-Compliant Public Bodies for 2025-2026

	MDAs
1	Child Protection and Family Services Agency
2	Clarendon Alumina Production Limited (CAP)
3	Independence Park Limited
4	Jamaica Agricultural Commodities Regulations Authority
5	Jamaica Railway Corporation
6	Kingston & St. Andrew Municipal Corporation
7	Manchester Municipal Corporation
8	Ministry of Justice
9	Ministry of Legal and Constitutional Affairs
10	Montego Bay Free Port Ltd.
11	National Education Trust

12	Office of Disaster Preparedness and Emergency Management (ODPEM)
13	Overseas Examinations Commission
14	Pesticides Control Authority (PCA)
15	Ports Security Corps. Ltd
16	St. Catherine Municipal Corporation
17	St. Thomas Municipal Corporation

Monitoring of Non-Construction Contracts

The Non-Construction Contracts Inspectorate (NCCI), pursuant to Section 33 of the Integrity Commission Act, monitors the award, implementation and termination of Goods and Services Contracts. During the course of the NCCI's monitoring activities, Inspectors are expected to attend, where required, Pre-bid Meetings and procurement-related meetings as well as to conduct verifications of procured items.

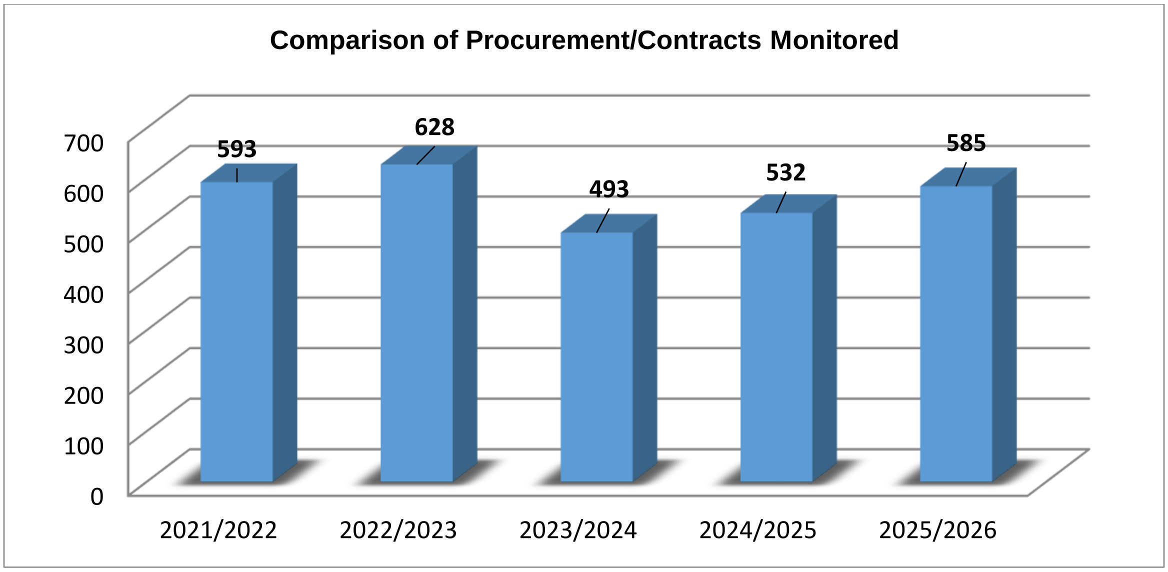
The NCCI is further tasked with the management/monitoring of several critical portfolios and where required, provides guidance to Public Bodies with respect to the procurement process.

The structure of the NCCI allows for a complement of four (4) Inspectors, two (2) Senior Inspectors, whose role is Supervisory, an Administrative Assistant and a Manager. The NCCI operated with its full staff complement for the majority of the reporting period. For the reporting period the Unit realized an increase in monitoring of new assignments as well as an increase in sustained monitoring which is attributable to the sub-unit being fully staffed.

Unfortunately, the Unit experienced several challenges during the course of the year that hampered our monitoring abilities. In June 2025, the Ministry of Finance and the Public Service made amendments to the Public Procurement Regulations essentially increasing the procurement thresholds for all categories of procurement. With this amendment there were less opportunities being publicly advertised and more opportunities falling into the restricted categories. The IC is unable to see opportunities that are not publicly advertised.

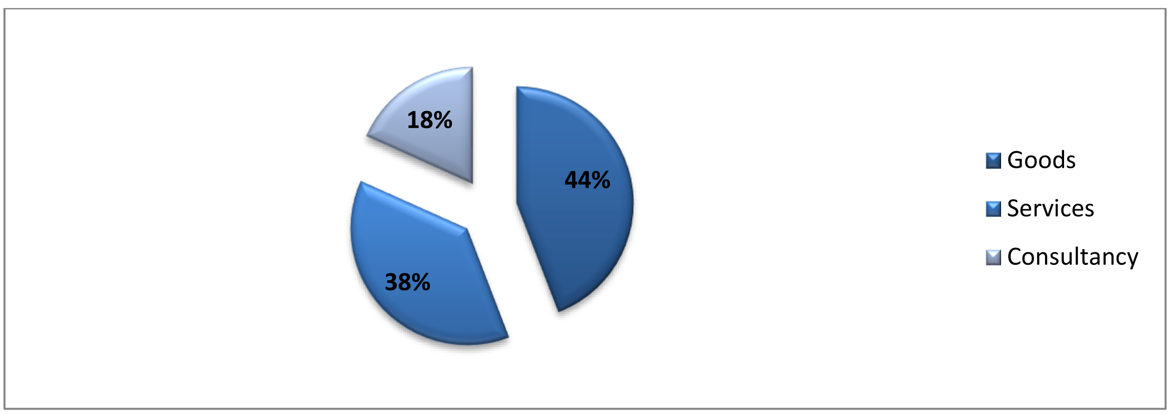
In October 2025, the island was ravaged by Hurricane Melissa. Many Public Bodies diverted their resources to recovery efforts and as such there were fewer routine opportunities being advertised. In support of the recovery efforts, the DI made the decision to allow the Public Bodies time to recover before actively engaging in monitoring activities.

The NCCI monitored five hundred eighty-five (585) procurement opportunities/contracts during the period April 1, 2025, to March 31, 2026. The estimated value of the contracts monitored, which were at varying stages of the procurement process, was approximately JMD$43 billion.



Thirty-eight percent (38%) of the contracts monitored by the Unit were service-related, such as security services, janitorial services and maintenance contracts. The Unit monitored one hundred ninety-three (193) 'goods' type contracts, which were comprised of, among other things, procurement of motor vehicles, medical equipment, and information and communications technologies (ICT) equipment, *etcetera*, representing 44% of the contracts monitored.

Consultancy type contracts represented eighteen percent (18%) of the projects monitored, and included consultancies related to the provision of construction-related services and information technology solutions.



During the period, Inspectors within this sub-unit were assigned one hundred thirty-three (133) new procurement opportunities. The remaining four hundred fifty-two (452) projects were carried forward from previous periods. One forty-two (142) of the projects that were being monitored either concluded or were aborted during the reporting period.

The Unit realized an increase in the number of Final Monitoring Reports completed that reflects the number of cases that were monitored to completion. The Unit further actively increased its presence at Site Meetings and Visits and conducted more verifications during the period.

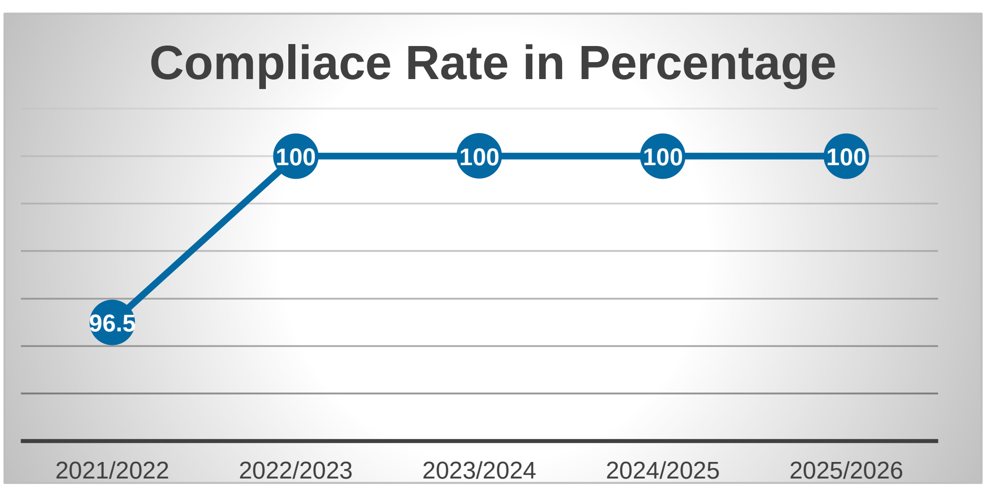
Reports Completed April 1, 2022 to March 31, 2026				
	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**
Final Monitoring Reports	133	68	76	123
Site Visit/Meeting/Verification Reports	26	14	45	64

Quarterly Contract Awards Reports (QCAR)

The Integrity Commission, in keeping with the provisions of Section 51 of the Integrity Commission Act, requires Procuring Entities, on a quarterly basis, to provide the particulars of contracts awarded above Five Hundred Thousand Dollars (J$500,000.00), within one (1) calendar month following the ending of the quarter to which they relate. Approximately one hundred and ninety-eight (198) Public Bodies are required to prepare and submit Quarterly Contract Awards (QCA) Report to the Director of Investigation.

For the period April 01, 2025 to March 31, 2026, the Commission recorded a compliance rate of 100%.

QCAR Compliance Rate over the past 5 Years



Contract Award Data

The Commission's web portal recorded a total of 34,398 contracts awarded for the period of April 01, 2025 through to March 31, 2026.

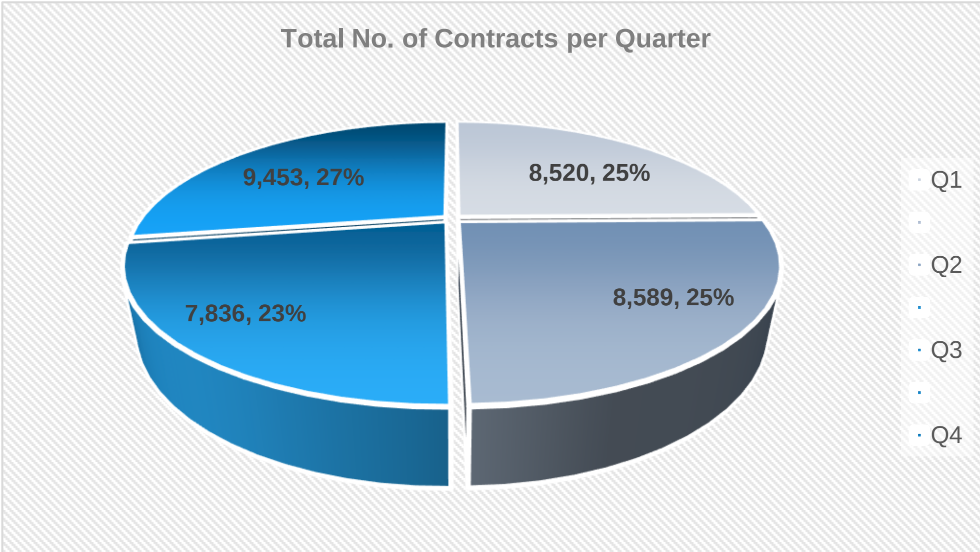
The total value of contracts awarded for the period was $370,680,397,884.93. The value of contracts for Goods and Services inclusive of Consulting and Insurance Placement Services was $288,138,726,632.92 while the value of Works contracts was $82,541,671,252.01.

Summaries of the information collated are represented below:

Summary of Contracts Awarded

Quarter	Total # of Contracts Awarded	Total value Goods Contracts	Total Value of Service Contracts	Value of Works Contracts	Total Value of Contracts
Q1	8,520	$48,347,562,296.81	$22,048,607,460.82	$9,448,836,681.81	**$79,845,006,439.44**
Q2	8,589	$53,720,802,353.06	$23,798,834,440.39	$11,815,516,890.57	**$89,335,153,684.02**
Q3	7,836	$31,685,891,654.41	$19,078,750,282.97	$15,672,538,253.37	**$66,437,180,190.75**
Q4	9,453	$58,738,264,512.96	$30,720,013,631.50	$45,604,779,426.26	**$135,063,057,570.72**
Total	**34,398**	**$192,492,520,817.24**	**$95,646,205,815.68**	**$82,541,671,252.01**	**$370,680,397,884.93**

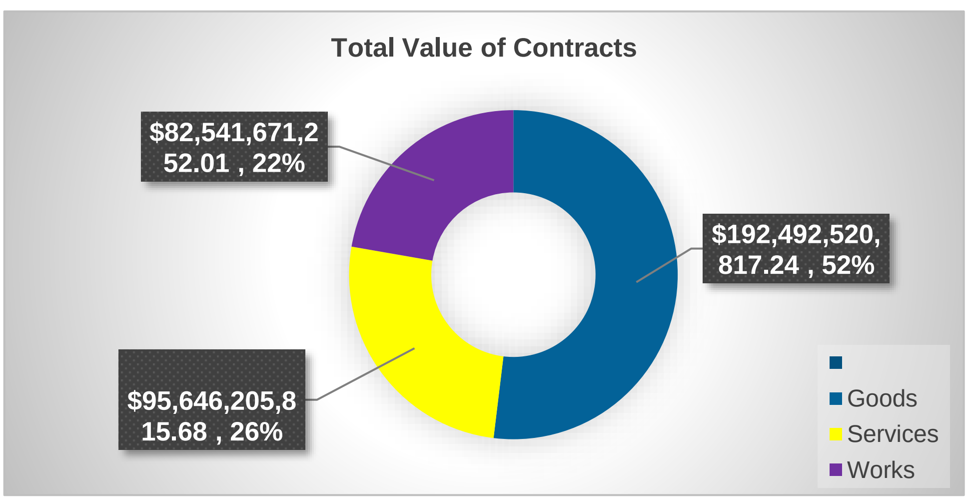
Total Number of Contracts Awarded per Quarter



Majority of the contracts awarded during the financial year 2025/2026 were awarded during the fourth quarter (Q4), that is, the period between January and March 2026, and the least number of contracts awarded during the third quarter (Q3), or the period between October through December 2025 (Refer to pie chart above).

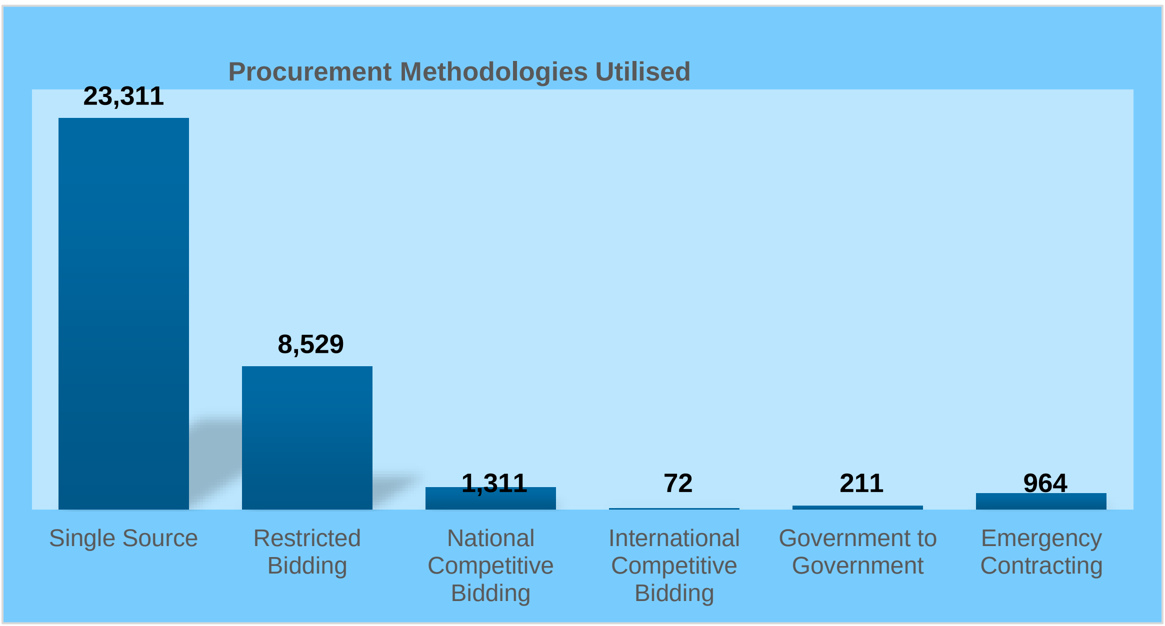
The total value of contracts awarded during the fourth quarter (Q4- January -March 2026), also accounted for the majority of the overall expenditure at thirty-six percent 36% or $135,063,057,570.72 of the total spend.

Value of Goods, Works and Services Contracts Awarded as a Percentage of Overall Contract



The aggregate amount spent on the acquisition of goods by procuring entities exceeds the value of works undertaken and the value of services acquired, combined. The value of goods contracts awarded accounted for fifty-two percent (52%) of the total value of contracts awarded or $192,492,520,817.24 of total procurement expenditure for the financial year 2025/2026. Service contracts accounted for twenty-six percent (26%) or $95,646,205,815.68 of the total procurement expenditure while infrastructural works accounted for twenty-two percent (22%) or $82,541,671,252.01 the total procurement expenditure.

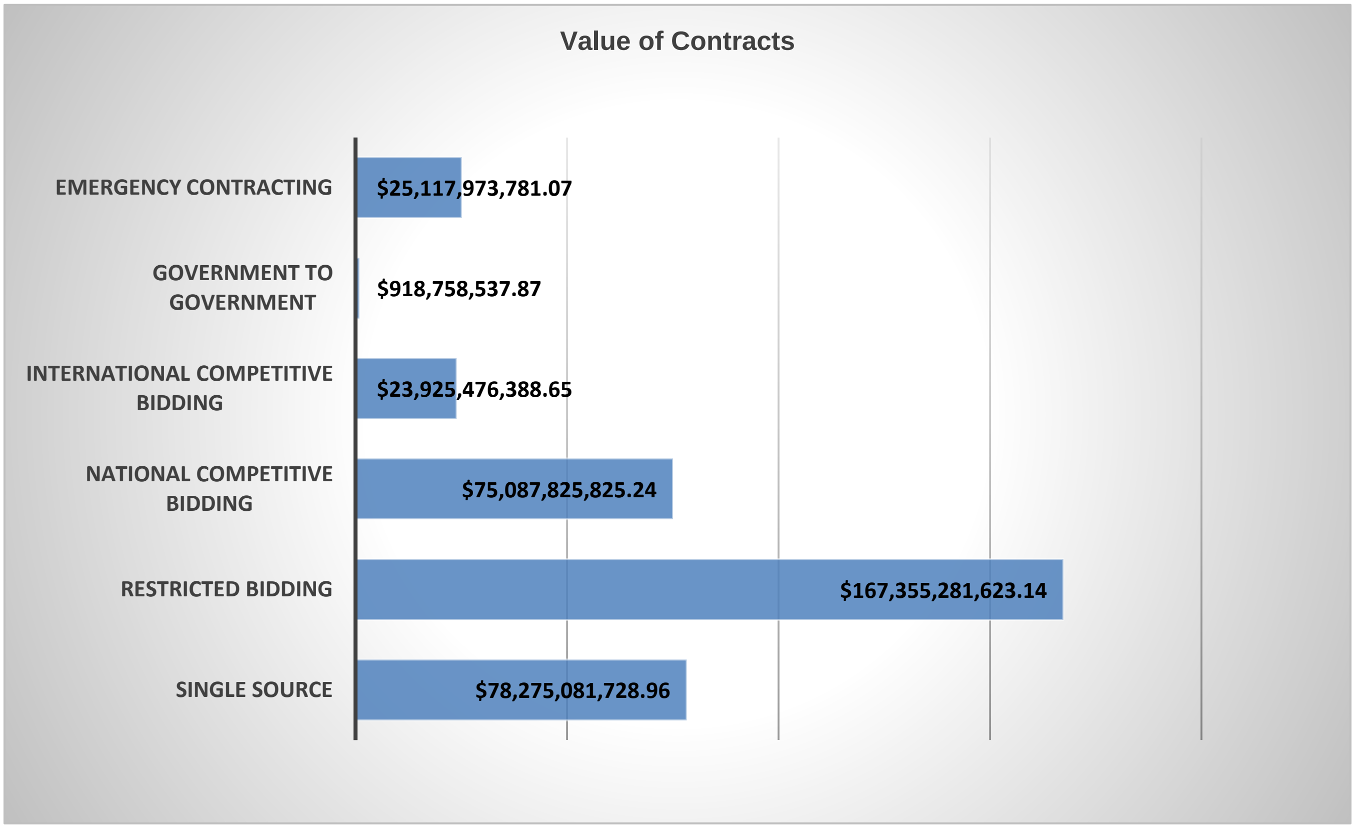
Procurement Methodologies Utilized



Over the course of the financial year in review, the Single Source Methodology was recorded as the most utilized method of engagement for procuring entities. Of the 34,398 contracts awarded, 23,311 or 68% were issued using this non-competitive procurement method of engagement whilst the most competitive bidding methodology-International Competitive Bidding, was used to award only 72 contracts, less than 1% of the aggregate number of contracts awarded. Further, 964 contracts which equates to 3% of the total number of contracts awarded during the period were issued via the emergency contracting while 211 of the contracts awarded, were government to government engagements. Only 4% or 1,311 contracts were awarded using the National Competitive Bidding methodology while 8,529 or 25% of contracts were reported as awarded out of a Restricted Bidding procurement process.

***Please note that the single source methodology comprises emergency contracting however, for the purpose of this illustration emergency contracting data was disaggregated. Total single source procurement inclusive of emergency contracting is $24,275 or 70.5% of the total contracts awarded.**

Value of Contracts Awarded based on Procurement Methodology Employed



Notwithstanding that the number of contracts awarded using the Restricted Bidding Methodology accounted for only twenty-five percent (25%) of the total number of contracts awarded during the financial year, the aggregate value of same, amounts to $167,355,281,623.14 or thirty-one percent (31%) of the total value of all contracts awarded over the period. The value of the contracts awarded using the Single Source methodology amounted to $78,275,081,728.96, which represent only fifteen percent (15%) of the total value of all contracts awarded. The percentile values of the contracts awarded using National Competitive Bidding, International Competitive Bidding, Government to Government and Emergency Contracting are ten percent 10%, 3%, 0.2% and three percent 3% respectively.

Parliamentary Exemptions

Section 41 of the Constitution of Jamaica, provides, *inter alia*, that save for such circumstances in which an exemption is granted by the House of Parliament to a Member of Parliament, the seat of a Member of either house shall become vacant, if (a) the Member becomes a party to any contract with the Government of Jamaica, (b) the Member is a partner in a firm or a director or manager of a company which becomes a party to such a contract, or (c) the member becomes a partner in a firm or director or manager of a company which is itself a party to such a contract.

The Integrity Commission, in its continued effort of securing greater transparency and probity in the award and implementation of all Government contracts to Parliamentarians, requested from the Clerk of the Houses of Parliament information on the Exempted Motions which were moved and approved in respect of Parliamentarians during the financial year 2025/2026.

The following represents the Exemption Motions which were granted as advised by the Clerk of the Houses of Parliament:

1. **Member of Parliament for St. Andrew Southern, Mark Golding, February 10, 2026**

   The exemption which was granted in respect of Mr. Mark Golding, on February 10, 2026, recognized that the Member of Parliament for St. Andrew Southern, "*is a Partner of the law firm Hart Muirhead Fatta, which may from time to time enter into contracts with the Government of Jamaica and its Agencies."*

2. **Member of Parliament for St. Andrew, North Western, Duane Smith, February 10, 2026**

   The exemption which was granted in respect of Mr. Duane Smith, on February 10, 2026, recognized that the Member of Parliament for St. Andrew, North Western "is a shareholder of Karleen Smith and Company, which entity may from time to time enter into contracts with the Government of Jamaica and its Agencies."

3. **Member of Parliament for St. Andrew, East Central, Dennis Gordon, February 10, 2026**

   The exemption which was granted in respect of Mr. Dennis Gordon, on February 10, 2026, recognized that the Member of Parliament for St. Andrew, East Central "*is a Director of JACDEN Group of Companies, which may from time to time enter into contracts with the Government of Jamaica and its Agencies."*

4. **Senator, Ramon Small Ferguson, February 06, 2026**

   The exemption which was granted in respect of Senator Ramon Small Ferguson, recognized that the Senator, as "*the Chief Executive Officer of Barita Investments Limited and Managing Director of Barita Unit*

Trusts Management Company Limited, both of which provide investment management and related financial services and which may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."

5. **Senator, Kavan Gayle, January 23, 2026**

The exemption which was granted in respect of Kavan Gayle, recognized that the Senator, "*is an Industrial Relations Consultant who may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."*

6. **Senator, Rose Marie Bennett Cooper, December 19, 2025**

The exemption which was granted in respect of Senator Rose Marie Bennett Cooper, recognized that the Senator, "*is a Partner in the law firm Bennett Cooper Smith which may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."*

7. **Senator, Kisha Anderson, December 19, 2025**

The exemption which was granted in respect of Senator Kisha Anderson, recognized that the Senator, "*is the CEO and Executive Director of Image Plus Consultants which may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."*

8. **Senator, Sherene Golding Campbell, December 05, 2025**

The exemption which was granted in respect of Senator Sherene Golding Campbell, recognized that the Senator, "*is the Principal Attorney at Golding Campbell & Associates which may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."*

9. **Senator, Professor Floyd Morris, November 21, 2025**

The exemption which was granted in respect of Senator Floyd Morris, recognized that the Senator, "*is a Consultant who may from time to time enter into contracts with the Government of Jamaica and its affiliated agencies."*

Licence And Asset Divestment/Acquisition Unit

The Licence and Asset Divestment /Acquisition (LADA) Unit, established in July 2020, monitors the grant, revocation and suspension of prescribed licences, the divestment/acquisition of land and other assets inclusive of those divested/acquired via Public Private Partnerships.

The LADA Unit is comprised of one (1) Manager, two (2) Senior Inspectors and four (4) Inspectors.

The table below provides a summary of the activities undertaken by the LADA Unit within the Financial Year 2025/2026:

Summary of Activities undertaken by the LADA Unit – Financial Year 2025/2026

Licence and Permits Monitoring Activity April 1, 2025 - March 31, 2026					
Activity	**Licence**	**Land**	**Asset Divestment**	**Acquisition**	**Public Private Partnership**
Number of Projects Monitored	289	221	29	5	13
Number of Tender Opening attended	N/A	6	3	-	-
Number of Site Visits	22	14	6	-	0
Number of Land Divestments Advisory Committee (LADC) Meetings monitored	N/A	6	N/A	N/A	N/A
Number of SCJ Holdings Limited Land Divestment Committee Meetings monitored	N/A	10	N/A	N/A	N/A
Number of Meetings held with Public Bodies	2	1	0	0	0

The Unit successfully completed the soft launch of its Land and Asset Divestment, Public Private Partnership and Acquisition System (LADPAS) with the submission of reports from the twelve (12) participating Public Bodies on May 30, 2025, for the reporting period July 1, 2024, to December 31, 2024.

The system aimed at capturing, on a bi-annual basis, all divestment and acquisitions undertaken for which Agreements have been executed, as well as, particulars on divestment and acquisition transaction commenced, but for which Agreements have not been executed during the reporting period. LADPAS was fully launched in the last quarter of 2025/2026. The System will see its first intake of reports for the period January to June 2026 on July 31, 2026.

Additionally, with regards to the Prescribed Licence Information Database (PLID) Pilot, the Unit is continuing its efforts to move from the Pilot stage into a full launch of the database. One of the major challenges experienced has been the large number of licences issued by some public bodies and that some of these public bodies already had a system that stored all their information regarding licences issued, revoked or rejected. As a result of this ongoing challenge, the Commission is currently seeking collaboration with the Jamaica Information and Communication Technology of Jamaica (JAMICTA) to assist us, the Commission, with the modification of our online portal, PLID, to achieve compatibility with existing databases in use by public bodies in order to facilitate submissions from various public bodies using different types of database systems. We look forward to collaborating with JAMICTA to identify solutions to the challenges we are facing, and charting a course towards full implementation of these solutions.

<u>Monitoring of Committees</u>

During the year under review, the Unit continued to monitor the activities of the following Committees remotely:
SCJ Holdings Limited Land Divestment Monitoring Committee;
Technical Review Committee – NRCA and NEPA; and
Land Divestment Advisory Committee (LDAC).

<u>Prescribed Licences And Permits</u>

During the year, the Unit commenced the monitoring of the grant of forty-one (41) new licences bringing the total number of licences actively monitored for the period to two hundred and eighty-nine (289). Licences were monitored across the following sectors:

Licences Monitored within varied Sectors

Sector	No Monitored
Telecommunication and Spectrum	22
Air Service	22
Water Abstraction and Well Drilling	85
Mining	22
Transportation	1
Spirit Licences	1
Game Bird Shooting	1
Removal of "Limited" – Charitable Organizations	47
Utilities - Sewerage	2
Importation	4
Environmental Permit	75
Extraction of Timber	2
Fishing/Vessel Licences	5
Total	289

In undertaking the monitoring function, a review of the existing internal policies and procedures of each licensing authority including the relevant legislation is undertaken to ascertain whether licences were issued/revoked or varied in compliance with the applicable legislation and governing policies.

Asset Divestment and Public Private Partnership/Acquisition Monitoring

The LADA Unit continued its monitoring of the divestment of Government-owned lands and assets, as well as, Public Private Partnership and Acquisition activities for the reporting period in accordance with the prescribed, policies, and regulations and legislations.

Two hundred and twenty-one (221) GOJ land divestment processes were monitored by the Unit, The Unit commenced the monitoring of Twenty-nine (29) new Land divestment opportunities during the period under review. Additionally, the unit monitored a total of Twenty-nine (29) Asset divestment activities, Thirteen (13) Public Private Partnership activities and Five (5) Acquisition transactions.

The Land Divestment Advisory Committee (LDAC)

The Land Divestment Advisory Committee (LDAC) is responsible for evaluating applications from the Commissioner of Lands and making recommendations to the Minister with responsibility for Crown Lands. The Committee plays only an advisory role to the Minister in respect of the divestment of government-owned lands. The Committee was dissolved on September 2, 2025, due to the General elections and a new committee was approved by Cabinet Decision No. 44/25 dated December 15, 2025, for a term of two (2) years.

During the reporting period the Unit remotely monitored six (6) meetings held by the referenced Committee.

During the period April 1, 2025, to March 31, 2026, the LDAC reported that it recommended seventeen (17) applications for divestment by way of lease with a rental value of $15,716,000, and twenty-six (26) applications recommended for divestment by way of sale with a total value of $208,196,653. The LDAC further reported that two (2) requests for transfer of land at no consideration(cost) were also recommended for Ministerial approval. The total value of government-owned lands recommended for divestment by the Committee was $223,912,653.

Applications Recommended for Lease by Land Use and Value for the 2025 – 2026 FY

Land Use	No. of Applications	Value ($)
Residential	1	1000.00
Agricultural	4	539,000.00
Residential & Agricultural	-	-
Commercial/Industrial	11	15,164,000.00
Institutional	1	12,000.00
***Other**	-	0
Total	**17**	**15,716,000.00**

***** Resort, recreational, community development and easement.

Applications Recommended for Sale by Land Use and Value for the 2025 – 2026 FY

Land Use	No. of Applications	Value ($)
Residential	15	168,292,200.00
Agricultural	1	1,650,000.00
Residential & Agricultural	5	3,904,453.00
Commercial/Industrial	5	34,350,000.00
Institutional	-	-
***Other**	-	-
Total	**26**	**208,196,653.00**

***** Resort, recreational, community development and easement.

Applications recommended for transfer by land use and value for the 2025 – 2026 FY

The LDAC recommended a total of two (2) applications for the transfer of properties. The applications related to one (1) residential property and one (1) property for commercial/light industrial use. Both applications were at consideration of a value of $0.00.

Land Use	No. of Applications	Value ($)
Residential	1	0.00
Commercial/Industrial	1	0.00
Total	**2**	**0.00**

SCJ Holding Limited Land Divestment and Monitoring Committee Meeting

The SCJ Holdings Limited (SCJH) is wholly owned by the Government of Jamaica and manages sugar lands owned by the Government of Jamaica. The SCJH is tasked with putting its land assets to use by attracting investors in areas such as mining, housing and agriculture. Proposals received by the company are submitted to its Land Divestment and Monitoring Committee for review and approval and further referral to the full Board of Directors.

The SCJH advised that during the reporting period there were changes to the composite of the committee due to the retirement of the Managing Director on May 22, 2025, and the appointment of a new Board of Directors by the Cabinet effective August 4, 2025.

The LADA Unit remotely monitored the proceedings of the eight (8) Land Divestment and Monitoring Committee meeting during the reporting period.

The Land Divestment and Monitoring Committee reported that it considered 190 applications for the period. Six (6) applications were withdrawn and were not resubmitted during the period, therefore a total of 184 applications were considered and approved during the review period. The majority of the applications considered related to regularization, that is, occupants already in possession of the company's land without a valid lease agreement in place.

Breakdown of Submission Recommended to SCJH's Board of Directors

Request	New	Resubmission	Total
Lease	158[1]	15[2]	173
Option to Lease	0	1	1
Addendum to Lease	1	1	2
Sale/Transfer of Land	4[3]	0	4
Licence	6	3	9
Easement	1	-	1
Total	**170**	**20**	**190**

[1] Four (4) applications withdrawn
[2] One (1) of these applications withdrawn
[3] One (1) of these applications withdrawn

Technical Review Committee Meeting

The Technical Review Committee (TRC) operates as a sub-committee of both the Natural Resources Conservation Authority (NRCA) and the Town and Country Planning Authority (TCPA). Its core mandate is to deliberate on development applications and provide informed recommendations to the Authorities regarding their approval or refusal, in accordance with its established Terms of Reference.

The TRC reported that, during the financial year April 1, 2025, to March 31, 2026, they operated at the critical intersection of development regulation and national recovery. Their work ensured that the review of applications for permits, licences, and approvals directly supported Jamaica's rebuilding and resilience efforts in the aftermath of Hurricane Melissa.

A total of One Thousand Two-Hundred and Eleven (1,211) submissions were reviewed by the NRCA Technical Review Committee.

The Technical Review Committee reported the total numbers of submissions deliberated upon by the committee for the financial year April 1, 2025 – March 31,2026 as illustrated in the table below:

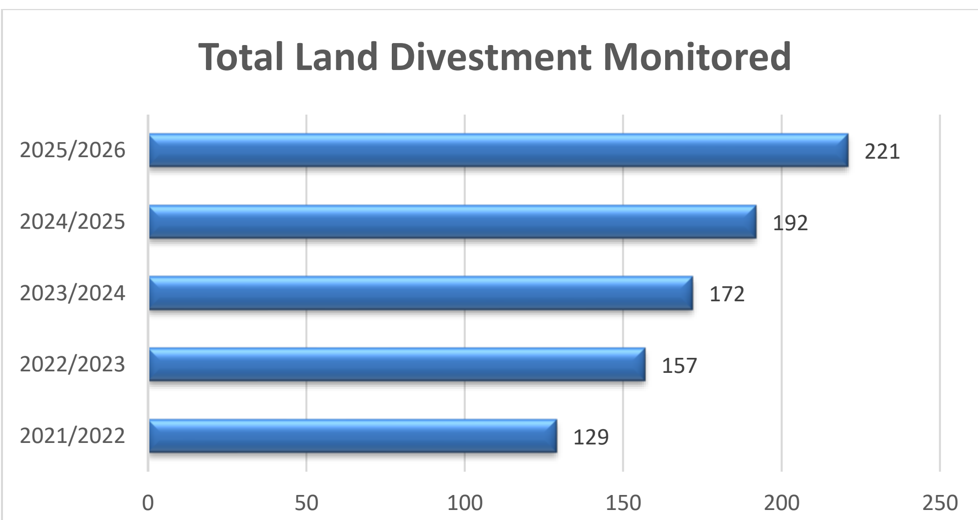
Total Submissions deliberated on by the Committee

Item	Description	Total Number
1	Total submission deliberated	1,211
2	New	749
3	Re-Submissions ✓ Amendments, Renewals, and Requests for the removal of the grandfather clause	365
4	Total number of submissions recommended for refusal	97

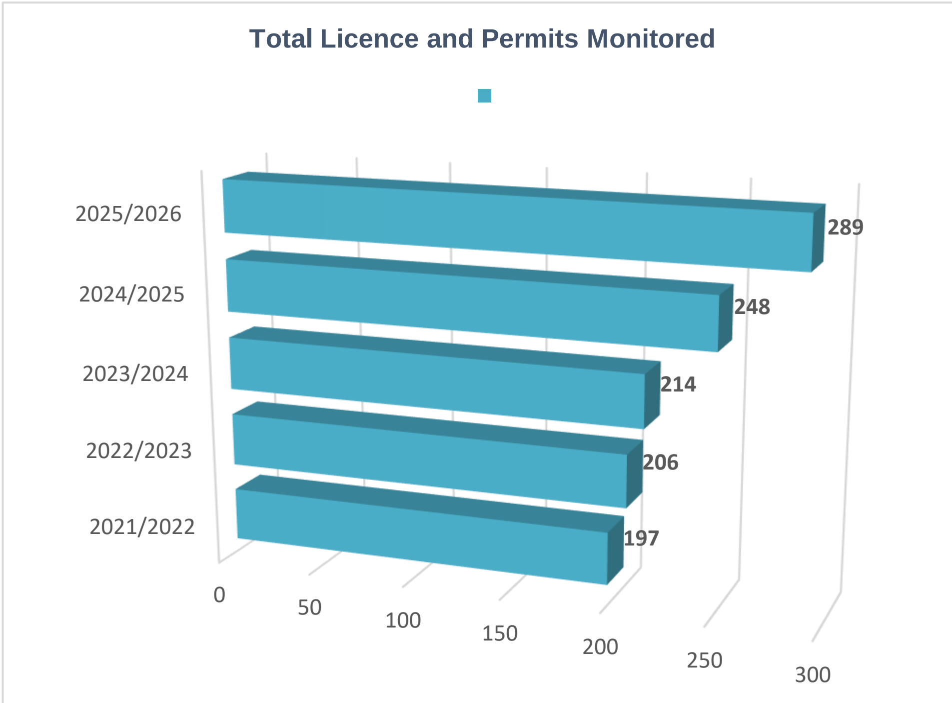
Five Year Analysis

In 2020, the Commission, in keeping with the Integrity Commission Act, extended its portfolio to include the monitoring of Licence, Asset Divestment and Acquisition through the establishment of the LADA Unit. The monitoring activities of the Unit throughout the period April 2021, to March 31, 2026, is encapsulated in the charts below:

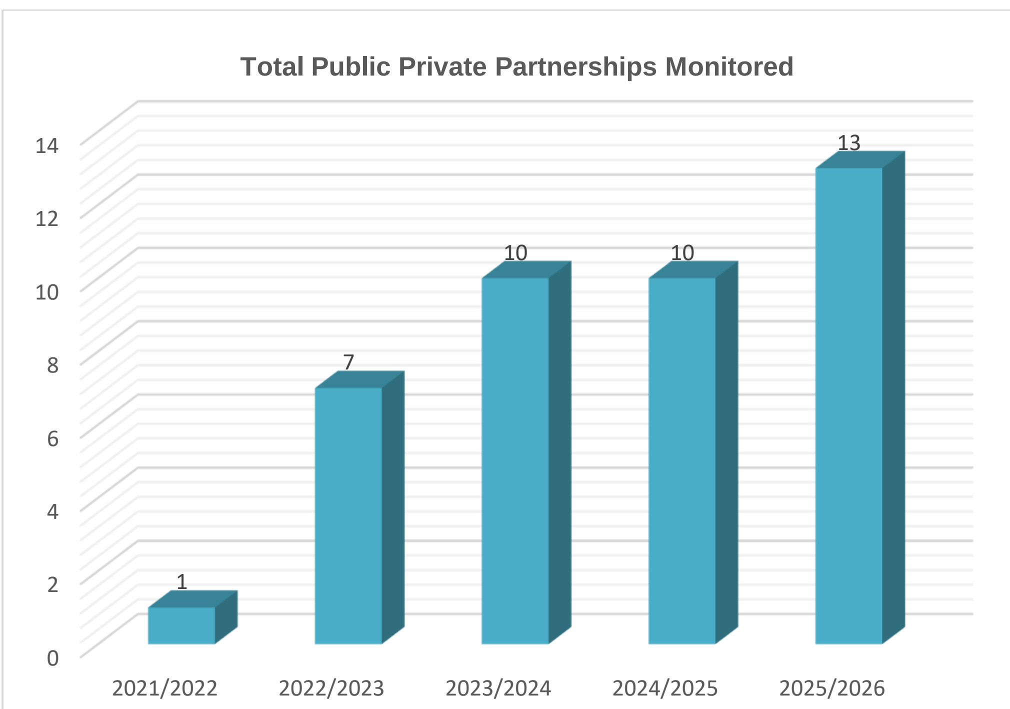
Total Land Divestment Monitored



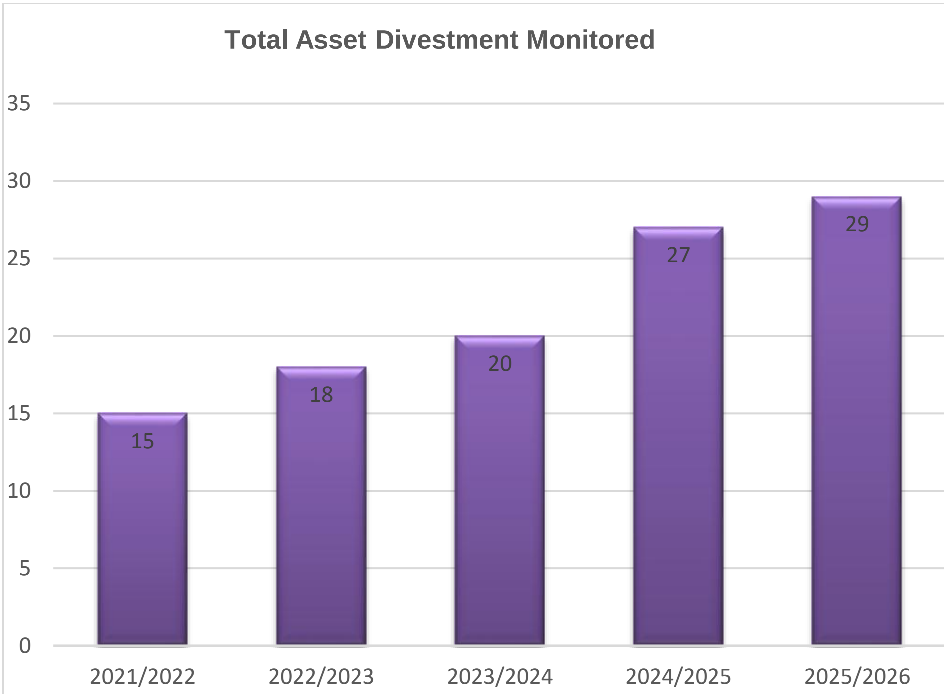
Total Licence and Permits Monitored



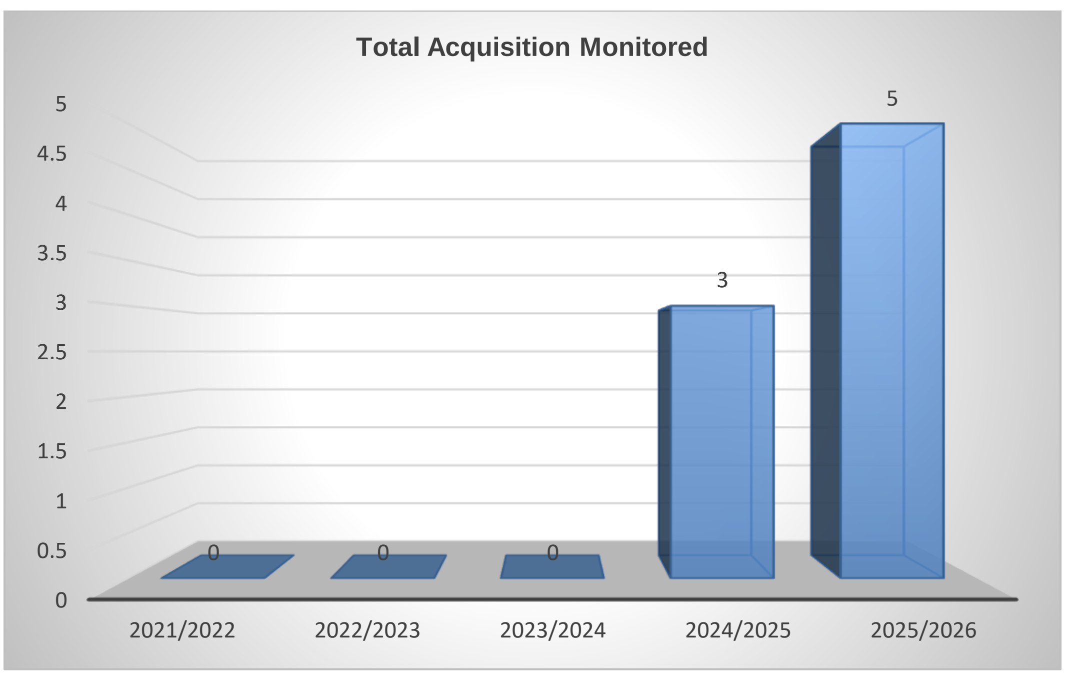
Total Public Private Partnerships Monitored



Total Asset Divestments Monitored



Total Asset Acquisition Monitored



Comparison of Reports Completed – April 2021 to March 31, 2026

Reports Completed – April 2021 to March 2026

Description	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/2026	Total
Final Monitoring /Termination Reports	36	39	32	21	29	**157**
Tender Opening Report	13	6	7	12	9	**47**
Site Visit Reports	7	15	15	31	37	**105**
Total No. of Reports	**56**	**60**	**54**	**64**	**75**	**309**

Other Activities

In an effort to bolster collaborative efforts between the unit and the Public Bodies monitored, six (6) stakeholder engagement sessions were held with the National Land Agency, Jamaica Environmental Trust (JET), Kingston and St. Andrew Municipal Corporation, National Environmental and Planning Agency (NEPA), Ministry of Local Government and SCJ Holding Limited during the period under review. The sessions provided a better understanding of the roles and functions of the Public Bodies, and provided clarifications on current divestment, licence and permit activities, as well as, facilitated discussions on challenges faced and areas for partnerships.

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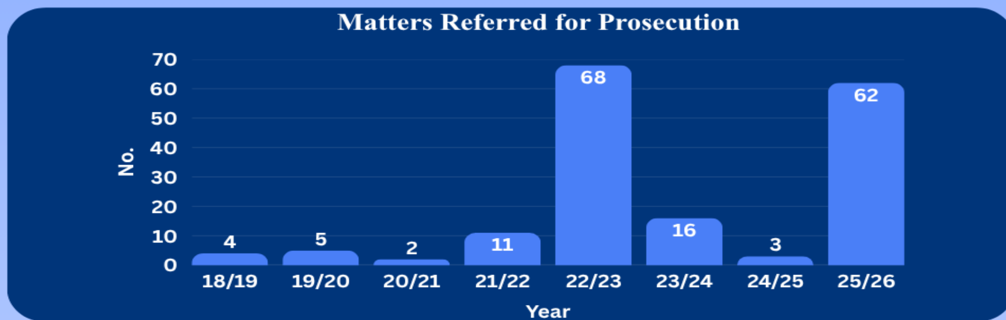
Chapter 7 – Corruption Prosecution Division

Annual Report 2025-26

CORRUPTION PROSECUTION DIVISION DASHBOARD



Highlights

- **Matters Referred for Prosecution- 62**
- **Requests to Issue Discharge Liability Notice- 1**
- **Prosecution Initiated- 31**
- **Convictions- 21**

Staff:

82%

Status of Matters as at March 31, 2026

Category	Number
Prosecution Scheduled	2
Prosecution Ongoing	4
Prosecution completed/file closed (to include referrals carried over from previous reporting periods)	23
Matters withdrawn	7
Referral(s) under Review	25
Summonses to be issued/reissued	38
Dormant Referral(s)	7
TOTAL	106

The Corruption Prosecution Division (CPD) was established in accordance with section 30(1)(c) of the Integrity Commission Act, 2017. The Division is headed by the Director of Corruption Prosecution (DCP) and has an overall staff compliment of eleven (11) persons, comprising:

- Two (2) Senior Prosecutors;
- Five (5) Prosecutors;
- One (1) Legal Secretary; and
- Two (2) Paralegals.

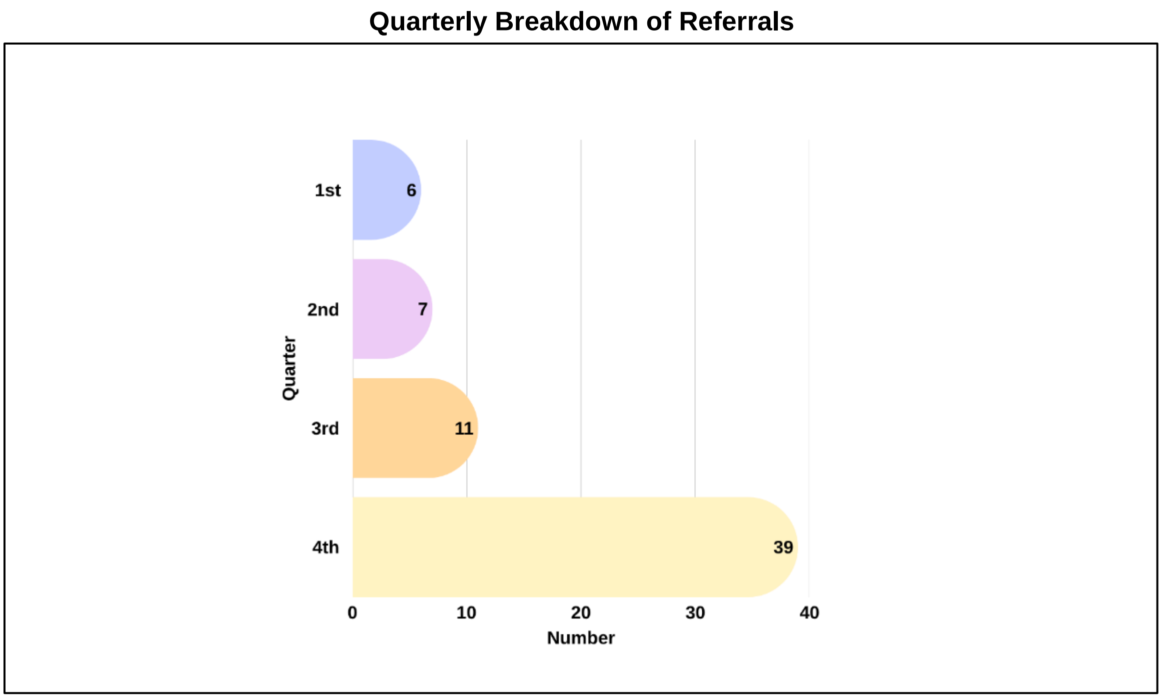
As part of its mandate, the CPD is tasked with determining, at the conclusion of an investigation (if so referred) whether criminal charges should be pursued against individuals who it is alleged, have engaged in corrupt conduct, under common law or statute. Further, the division provides support to the other Statutory Divisions, and, to a larger extent, the Commission.

This report outlines the activities undertaken by the CPD during the fiscal year 2025/2026, covering the period of April 1, 2025 – March 31, 2026.

Overview of Matters Referred to the Division as at March 31, 2026

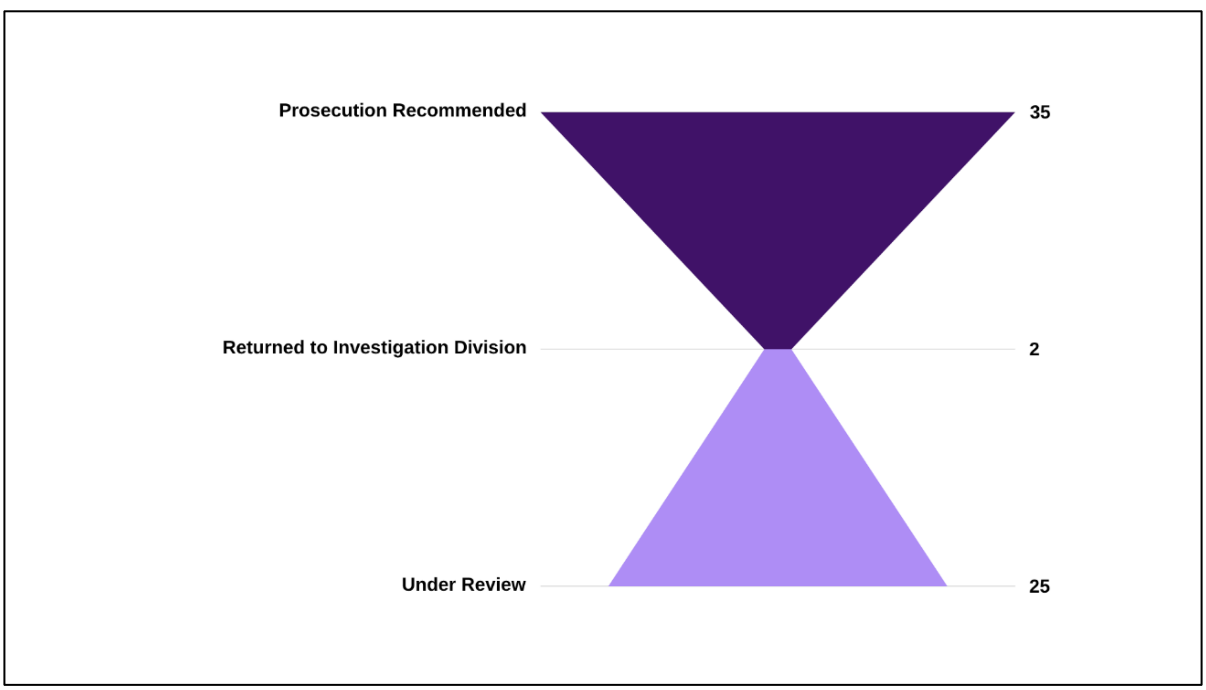
Type of Referral	No. Received
Discharge Liability Request	1
Financial Investigation Referrals	62
Special Reports of Investigations	0
TOTAL	**63**

The one (1) request to issue a Discharge Liability Notice from the Information and Complaints Division, was not granted and was received during the first (1^{st}) quarter of the period. The total number of Referrals were received throughout the four (4) quarters and are broken down in the chart overleaf.



The total number of referrals from the Investigation Division were financial investigations matters. The overall break down of referrals throughout the reporting period including the thirty-nine (39) new referrals in the fourth (4th) quarter are shown below.

Breakdown of the 62 Referrals over the Reporting Period



A comprehensive breakdown of the thirty-five (35) matters in which prosecution was recommended is outlined in the table below:

Status of the Matters Ruled for Prosecution	No. of Matters
Prosecution Concluded	12
Prosecution Ongoing as at the close of the period	9
Summons to be issued/re-issued	12
Prosecution Scheduled for a date in the coming period	2
TOTAL	**35**

Disposal of Matters

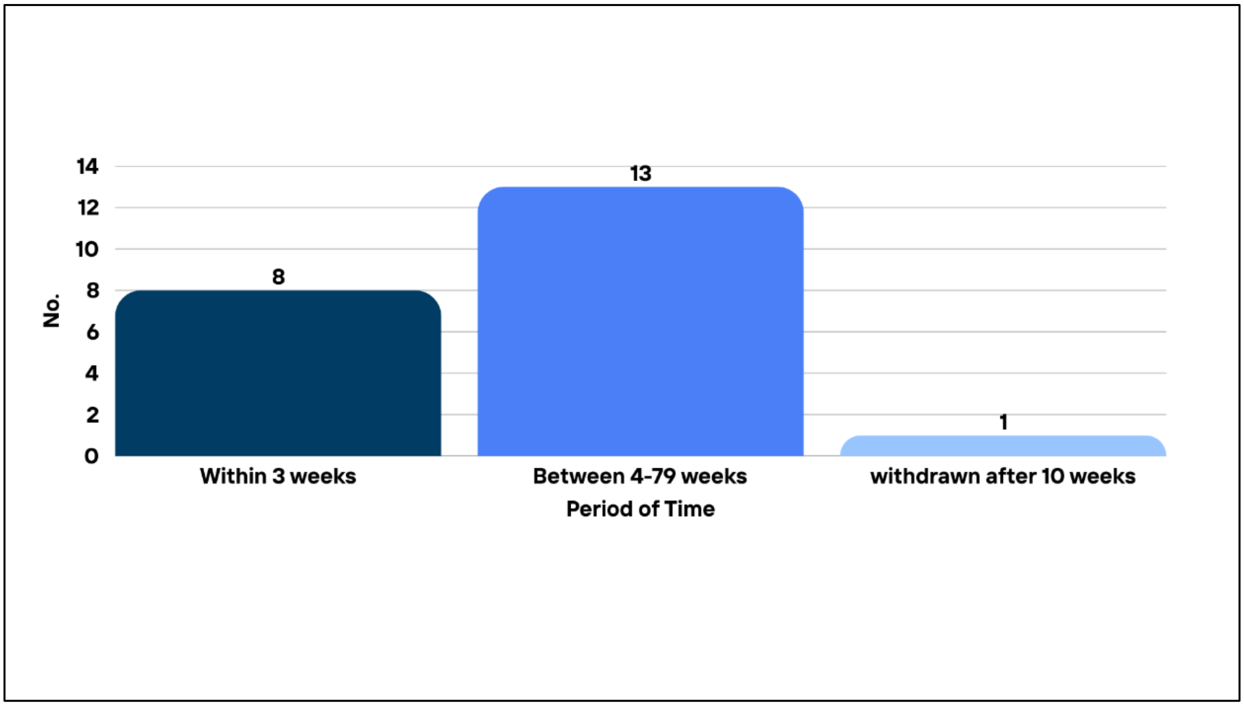
During the review period, twenty-two (22) matters were concluded: -

- Twenty-One (21) resulted in convictions; and
- One (1) matter, prosecution was withdrawn.

Types of Matters Concluded

TYPES OF OFFENCES	No. of Matters
Failure to submit Statutory Declarations	21
Failure to provide Information to the Director of Information and Complaints	1

<u>Time taken to Dispose of Matters</u>



(a) Disposal Within three (3) Weeks

Of the eight (8) matters concluded within three (3) weeks, seven (7) were concluded at their first appearance before the court, and one (1) was concluded in less than two (2) weeks.

(b) Disposal Within four (4) – seventy-nine (79) Weeks

For the thirteen (13) disposed of within four (4) weeks to seventy-nine (79) weeks, the declarants eventually pleaded guilty in all thirteen (13) matters, but did so at various stages of the court proceedings. The prolonged disposal periods were due to several factors outside of the CPD's control. These factors included, but were not limited to, multiple adjournments at the request of defence counsel to take instructions, and time allowed for declarants to source funding to pay the fines ultimately imposed at sentencing.

(c) Withdrawn After ten (10) Weeks

For the one (1) matter that was withdrawn, it was confirmed that the accused submitted the required statutory declaration, supported by proof of submission. A review showed that the filing had been treated as relating to a different reporting period, and the accused had not been informed of the issue. In the circumstances, the prosecution determined that it was fair to withdraw the matter.

Ongoing Referrals from Previous Reporting Period

(a) 2022/2023 Period:

There are three (3) matters from the fourth (4th) quarter of 2022/2023 where prosecution is not yet complete. This is primarily because of the difficulty the CPD has been experiencing in locating the declarants for the service of summons. These declarants have either resigned from their employment or are said to be overseas. The CPD has and will re-engage the Intelligence and Witness Management (IWM) Unit of the Investigation Division to obtain updated information on these declarants so that the matters may progress as best as possible.

Of the thirty-eight (38) referrals received in the third (3rd) quarter of 2022/2023, eight (8) matters were successfully prosecuted during the period. There was one (1) matter in which information was received that the declarant is deceased, and efforts are being made to obtain official confirmation.

Prosecution was not initiated in the remaining twenty-nine (29) matters due to the following reasons:

- evasion of service by the declarants;
- declarants not being present at their assigned locations; and
- the impact of Hurricane Melissa, which destroyed some of the areas in which the declarants resided.

(b) 2023/2024 Period:

There was one matter that was referred to the CPD in the first (1^{st}) quarter of the 2023/2024. Prosecution in this matter successfully concluded with a conviction.

There is one (1) matter remaining from the fourth (4^{th}) quarter of the 2023/2024. It is currently before the Court and is set to return in April, 2026.

(c) 2024/2025:

There are two (2) matters remaining matters from the second (2^{nd}) quarter of 2024/2025. These matters are still before the court and are slated to return in the coming period. It is to be noted that one (1) of these matters includes a Non-Financial/Special Report matter.

Dormant Files

The Division had eight (8) matters which were designated and reported as “dormant”. Six (6) of these matters were referred in the fourth (4^{th}) quarter of the 2020/2021 period while the remaining two (2) were referred in the third (3^{rd}) quarter of the 2021/2022 period.

Dormant Matters at The Beginning Of 2025/2026

Reporting Period	Quarter	Number
2020/2021	4th	6
2021/2022	3rd	2
Total		**8**

The dormancy protocol was activated on these matters pursuant to an internal prescribed divisional policy. A matter becomes dormant following several unsuccessful attempts of effecting service of a summons on a Declarant. During the reporting period, in an effort to revive the dormant matters, the CPD engaged the Intelligence & Witness Management Unit of the Investigation Division to assist in gathering new information to locate the relevant declarants.

In the fourth (4th) quarter of the 2025/2026 period, one (1) matter was reactivated after the declarant was located. The declarant was subsequently summoned and brought before the court. This matter concluded at its first court appearance, with the declarant entering a plea of guilty.

At the time of this report, the CPD did not receive any additional information to assist in the reactivation of the remaining (7) matters. Therefore, those matters will remain dormant in the interim until/unless new information is provided as it relates to the whereabout of these declarants.

ACTIVITIES UNDERTAKEN DURING THE REPORTING PERIOD

Outreach

On December 9, 2025, two (2) Prosecutors participated in the Commission's International Anti-Corruption Day outreach engagement at Prattville Primary School, in Manchester. The visit aimed to educate the students on the importance of integrity and inspire them to help build a nation grounded in ethical values and practices.

Technological Infrastructure

The Division continued to lend support to the Commission's wider Digitization Project by finalizing and updating the Standard Operating Procedures (SOPs) for a number of divisional processes. Additionally, the Division also attended and participated in numerous meetings in relation to the goCase platform, to identify any issues or recommendations necessary for its efficient use and implementation across the Commission. The UNODC representatives attended upon the Commission and caused a revision and training exercise to be done in respect of the goCase platform. This platform is an integrated investigative case management and analysis tool used by government law enforcement, investigative and prosecution agencies.

Training

Over the period, the members of the Division were trained in various disciplines through internal and external engagements. Members of the division participated in a wide range of professional development initiatives aimed at strengthening their technical, legal, and managerial competencies.
Training engagements included:

- leadership and management Programmes such as the Supervisory Management Executive Course and the Middle Managers Leadership Conference,
- Specialized areas such as: -
    - data analytics,
    - enterprise risk management, and
    - international procurement across multiple certification levels.

The CPD's Legal and prosecutorial capacity was further enhanced through seminars and programmes focused on regional jurisprudence, appellate advocacy, and prosecutorial effectiveness, including the Back to Basics Weekend Seminar and the Prosecutors' Empowerment Programme.

Further, the CPD members engaged in several technology-driven training sessions, including goCase system administration and user training, AI-focused sessions, and legal research tools such as vLex, ensuring improved digital proficiency and case management capabilities. Further development was achieved through participation in financial crime certification courses, fraud examination conferences, and sensitization sessions hosted by the Ministry of Legal and Constitutional Affairs. Complementing these were professional skills and workplace training in areas such as business writing, grammar, and workplace policies. Collectively, these training initiatives reflect a sustained commitment to enhancing operational efficiency, legal expertise, and overall institutional effectiveness.

Members of the Division also contributed to capacity building by facilitating several key training and sensitization sessions for external stakeholders. These included the delivery of the Good Governance and Anti-Corruption and Good Governance Sensitization Workshop Modules 10 and 11 to the National Irrigation Commission Limited and the Inspectorate and Professional Standards Oversight Bureau (IPROB).

Additionally, a member delivered a presentation on the legislative framework surrounding the Protected Disclosures Act through the Management Institute for National Development (MIND). These engagements highlight the division's active role in promoting legal awareness, strengthening institutional integrity, and sharing expertise across the public sector.

Overall, the Division participated in approximately thirty-three (33) training sessions that were geared towards professional development and competence building.

Constraint(s)

Staffing

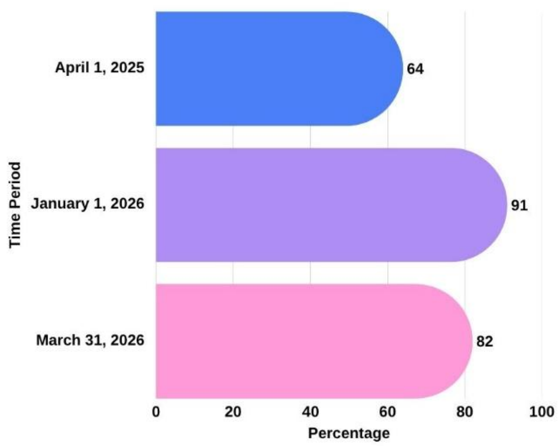
Staffing remained one of the most notable challenges affecting the Division during the period. At the start of the reporting period, the staff complement stood at seven (7) members, comprising the Acting DCP, one (1) Senior Prosecutor, four (4) Prosecutors, and the Legal Secretary. This represented sixty-four percent (64%) of the intended complement for the Division.

During the first quarter, the Division welcomed one (1) Paralegal. In the second quarter, the Division experienced two separations, comprising one (1) Prosecutor and one (1) Paralegal. In the third quarter, one (1) Prosecutor was onboarded. In the fourth quarter, the Division onboarded two (2) Prosecutors and two (2) Paralegals. The Acting Director was subsequently appointed Director of Corruption Prosecution in the third quarter, and one (1) Prosecutor was promoted to Senior Prosecutor in the fourth quarter. At that stage, only one (1) Prosecutor post remained vacant. These additions and changes brought the Division to ninety-one percent (91%) of its intended capacity, representing the highest level of establishment achieved since its inception.

On the last day of the period, there was however one (1) separation at the end of the fourth (4th) quarter, that being the DCP, Mr. Roneiph Lawrence, who resigned from the post. With this separation, the staff complement within the Unit has been reduced to approximately eighty-two (82%) percent of the approved establishment. Notably, the posts of DCP and one (1) Prosecutor remain vacant.

With the majority of positions now filled, it is anticipated that the productivity and efficiency of the Division will improve and its operations will continue to be strengthened.

STAFFING OVERVIEW FOR THE PERIOD 2025/2026



POSITION	FILLED	APPROVED CAPACITY
Director of Corruption Prosecution	1	1
Senior Prosecutor	2	2
Prosecutor	4	5
Legal Secretary	1	1
Paralegal	2	2
Total	10	11

Legislative Changes

The CPD did not make any recommendations for legislative amendments during the period.

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Chapter 8 - Corruption Prevention, Stakeholder Engagement & Anti-Corruption Strategy Division

Annual Report 2025-26

Human Resource

53% (10/19 Staff Members)

Office of the Director of Corruption Prevention, Stakeholder Engagement & Anti-Corruption Strategy

- Director Corruption Prevention, Stakeholder Engagement & Anti-Corruption Strategy (1 Filled)
- Administrative Assistant to the Division (1 Filled)

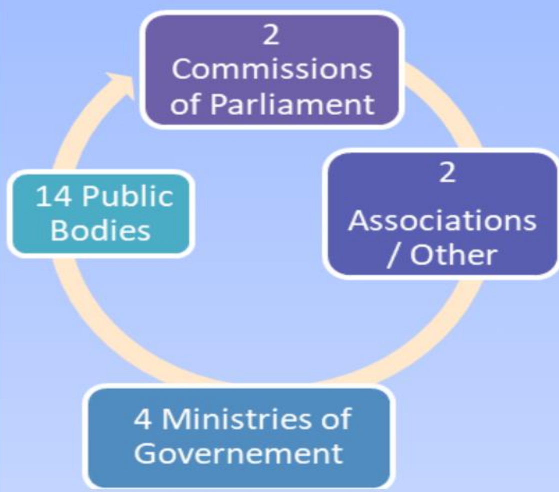
Anti-Corruption Policy and Strategic Engagement Unit

- Manager Anti-Corruption Policy and Strategic Engagement (1 Filled)
- Senior Corruption Prevention Officer (1 Vacant)
- Corruption Prevention Officer [1 Filled, 2 Vacant]
- Economist/ Statistician
- [1 Vacant]
- Anti-Corruption Research and Data Analyst (1 Filled, 1 vacant)

CORRUPTION PREVENTION, STAKEHOLDER ENGAGEMENT AND ANTI-CORRUPTION STRATEGY DASHBOARD

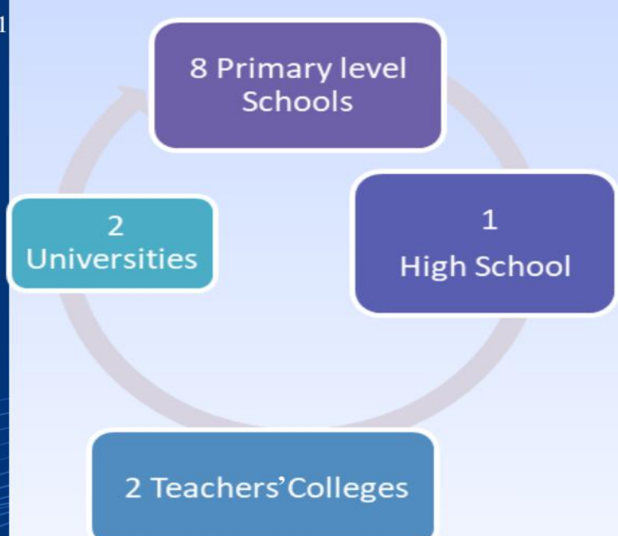
Current Reporting Period

Anti-corruption & Good Governance Interventions



Participation in Expositions/Symposium /Other

Interventions at Educational Institutions



Policy Papers/ Reports

Annual Report 2025-26

Human Resource

Anti-Corruption Outreach and Education Unit

- Manager Anti-Corruption Outreach and Education (1 Filled)
- Public Relations Officer [1 Filled]
- Publications and Content Management Officer [1 Vacant]
- Outreach Officer [2 filled]
- Ethics and Code of Conduct Officer [1 Vacant]
- Parliamentary & Public Sector Liaison (1 Filled)
- Private Sector Liaison [1 Vacant]
- Project Coordinator [1 Vacant]

CORRUPTION PREVENTION, STAKEHOLDER ENGAGEMENT AND ANTI-CORRUPTION STRATEGY DASHBOARD

Digital Awareness Posts and Campaigns

63

Integrity Corners Established in Pilot Schools

4

MOU Established with the Ministry of Education Skills, Youth & Information

During fiscal year 2025/2026 the work of the Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division was targeted and revolved around executing its mandate assigned under the Integrity Commission Act, 2017 as per under:

Public Education and Outreach

The Division's flagship public education initiative continued to be the Anti-Corruption and Good Governance Workshop Series, which serves as a primary mechanism for raising awareness of corruption, promoting ethical conduct, and strengthening understanding of the principles of integrity, accountability, and good governance.

The Workshop Series is designed to provide participants with practical knowledge of Jamaica's anti-corruption framework, the role and functions of the Integrity Commission, and the responsibilities of citizens and public officials in preventing and combating corruption.

During the period April 1, 2025 to March 31, 2026, approximately 1,800 individuals were exposed to the work of the Integrity Commission through workshops, presentations, conferences, retreats, stakeholder engagement sessions, and other outreach interventions delivered by the Division.

The Anti-Corruption and Good Governance Workshop Series covered the following key areas:

Module	Topic
1.	The Problem of Corruption
2.	Overview of Jamaica's Anti-Corruption Framework
3.	Principles of Good Governance and Integrity in Public Life
4.	Public Procurement Overview
5.	Other Critical Areas Involving the Integrity Commission's Oversight
6.	Statutory Declarations
7.	Protected Disclosures Act - Whistleblowing
8.	Reporting Allegations of Corruption
9.	Investigating Allegations of Corruption
10.	Prosecuting Allegations of Corruption
11.	Overview of Corruption Offences in Jamaica
12.	International Best Practices in Anti-Corruption and Anti-Bribery

The Division continued to deliver targeted Anti-Corruption and Good Governance sensitization sessions[8] to a wide cross-section of stakeholders during the reporting period. These engagements were designed to enhance awareness of corruption risks, strengthen understanding of the legislative and institutional anti-corruption framework, and promote ethical conduct, accountability, and transparency within participating organizations.

The sessions were delivered to representatives from Ministries of Government, Commissions of Parliament, public bodies, educational institutions, and other stakeholder groups, as represented hereunder:

Ministries of Government

No.	Ministries of Government
1.	Ministry of Industry, Investment and Commerce
2.	Ministry of Health & Wellness
3.	Ministry of Culture, Gender, Entertainment & Sport
4.	Ministry of Education, Skills., Youth and Information (MOESYI)[9]

Commissions of Parliament

No.	Commission of Parliament
1.	Integrity Commission
2.	Independent Commission of Investigations (INDECOM)

Other Entities/ Institutions

No.	Other
1.	The Management Institute for National Development - Protected Disclosure Programme
2.	National Integrity Action Multi-Stakeholder Forum

[8] It is noted that some of the Anti-Corruption and Good Governance Workshops were delivered jointly with the Information & Complaints Division, the Investigation Division and the Corruption Prosecution Division of the Integrity Commission.
[9] This was a joint engagement with the Financial Investigations Division

Agencies of Government

No.	Agency
1.	National Irrigation Commission
2.	Spectrum Management Authority
3.	Bank of Jamaica
4.	National Works Agency
5.	Jamaica Constabulary Force (incl. Inspectorate and Professional Standards Oversight Bureau IPROB)
6.	Child Protection & Family Services Agency
7.	National Water Commission
8.	E-Learning Jamaica
9.	Major Organized Crime & Anti-Corruption Agency
10.	Development Bank of Jamaica
11.	Transport Authority
12.	North East Regional Health Authority
13.	Financial Services Commission
14.	Department of Correctional Services

Academic Institutions

No.	Schools
1.	Sam Sharpe Teachers' College
2.	Shortwood Teachers' College
3.	MICO University College
4.	Northern Caribbean University
5.	Wolmer's Boys' School Law Society

Through these engagements, participants were equipped with, *inter alia*, practical knowledge on corruption prevention, whistleblower protection, statutory declaration obligations, public procurement integrity, and the mechanisms available for reporting allegations of corruption.

The diversity of entities engaged during the reporting period demonstrates the continued demand for anti-corruption education and underscores the Division's role in fostering a culture of integrity, accountability, and good governance across Jamaica.

Preparation of Policy Papers/Reports/Other Documents

The Division continued to support national, regional, and international anti-corruption initiatives through the preparation and submission of policy papers, technical reports, assessments, and advisory documents. These submissions contributed to Jamaica's reporting obligations under international anti-corruption frameworks, informed national policy development, and supported efforts to strengthen transparency, accountability, and integrity within the public sector.

During the reporting period, the Division prepared and submitted the following policy papers, reports, and technical documents:

No.	Policy Papers/Reports
1.	MESICIC – Submission of Progress Report
2.	MESICIC – Submission of Observations on Proposed Corruption Indicators
3.	National Anti-Money Laundering Committee – National Risk Assessment Reports
4.	Tax Administration Diagnostic Assessment Tool TADAT/IMF Assessment/Tax Administration Jamaica

Participation in Expositions/Symposium /Other

As part of its public education and stakeholder engagement mandate, the Division actively participated in a range of expositions, symposiums, conferences, and public awareness initiatives during the reporting period. These events provided valuable opportunities to engage diverse audiences, promote awareness of the Integrity Commission's mandate, disseminate anti-corruption information, and encourage public participation in the fight against corruption.

The Division participated in the following events:

No.	PARTICIPATION IN EXPOSITIONS/SYMPOSIUM/OTHER
1.	Judiciary of Jamaica's Public Education Day Symposium- May 27, 2025
2.	Jamaica Constabulary Force Exposition - June 19 and 20, 2025
3.	Judiciary of Jamaica's Public Education Day Symposium - October 8, 2025
4.	Jamaicans for Justice -*Justice for All* Expo - December 10, 2025
5.	National Jamaica Day Celebrations - Manchester High School - February 27, 2026
6.	11th Annual Commonwealth Caribbean Association of Integrity Commissions and Anti-Corruption Bodies Conference - June 2025

Featured Initiatives and Partnerships

Read Across Jamaica

The promotion of integrity among young people remains a key component of the Division's public education and outreach strategy. During the reporting period, the Division participated in Read Across Jamaica Day 2025, leveraging the initiative as an opportunity to engage primary-level students on the values of integrity, honesty, accountability and good citizenship.

Through interactive reading sessions and guided discussions, students were encouraged to reflect on the importance of ethical behaviour and responsible decision-making in their daily lives. The initiative supported the Division's broader objective of cultivating a culture of integrity from an early age while reinforcing the value of literacy and lifelong learning.

Read Across Jamaica Day activities were conducted at four primary-level schools, namely:

No.	Participating Schools
1.	Creative Kids Learning Academy
2.	Alpha Primary School
3.	St. Hugh's Preparatory School
4.	Half Way Tree Primary School

Memorandum of Understanding (MOU) Ministry of Education, Skills, Youth & Information & the Integrity Commission

The Integrity Commission is mandated, *inter alia*, to promote integrity, transparency, accountability, and good governance across all sectors of society. Public education is a key component of this mandate. In furtherance of this objective, the Commission entered into a Memorandum of Understanding (MOU) with the Ministry of Education, Skills, Youth and Information (MOESYI) in June 2005 to establish a collaborative framework for promoting anti-corruption education and ethical values among Jamaican youth.

The MOU supports the integration of anti-corruption concepts into the curriculum at the primary, secondary, and tertiary levels, as well as the delivery of anti-corruption training and awareness programmes within educational institutions. Through these initiatives, the partnership seeks to foster ethical behaviour, responsible citizenship, and a culture of integrity among young people.

Integrity Corners

Building on its partnership with the MOESYI, the Division launched the Integrity Corner Initiative during the period under review as a key component of its youth-focused corruption prevention strategy. The initiative seeks to promote integrity education at the primary level while fostering the values of honesty, accountability, fairness, respect, and responsible citizenship among young learners.

The Integrity Corner Initiative was designed to establish dedicated spaces within schools where students can engage with integrity-focused messages, educational resources, and interactive activities that reinforce positive values and ethical behaviour. Through a combination of visual displays, educational materials, student recognition features, and other learning tools, the initiative provides a practical and engaging platform for promoting integrity within the school environment.

By integrating integrity education into students' daily learning experiences, the Division aims to institutionalize discussions on ethics and good citizenship within participating schools while empowering students to serve as ambassadors for integrity within their homes, schools, and communities. The initiative also supports the broader objective of cultivating a culture of integrity from an early age and strengthening societal resistance to corruption over the long term.

As part of the pilot phase, four (4) schools were selected to participate in the initiative:

No.	PARTICIPATING SCHOOLS
1.	McIntosh Memorial Primary School
2.	Prattville Primary School
3.	Alvernia Preparatory School
4.	Mona Heights Primary School

In February 2026, Integrity Corner Starter Kits were officially presented to the participating schools, marking the commencement of the pilot programme. The starter kits comprised integrity-themed posters, banners, graphically represented quotes, Integrity Champion Wall displays, badges, storybooks, and a variety of Integrity Commission-branded educational materials.

Following a period of implementation and collaboration between school administrators, teachers, and students, Commission representatives returned to the participating institutions in March 2026 for the official Integrity Corner reveals. These visits provided an opportunity to observe the completed spaces and assess their initial impact.

The reveals demonstrated the creativity, enthusiasm and commitment of the participating schools, with each institution tailoring its Integrity Corner to reflect its unique school culture while maintaining the core integrity themes.

School representatives highlighted the positive influence the initiative was already having on student engagement, discussions surrounding ethical behaviour and the promotion of integrity-based values within the school community.

International Anti-Corruption Day

The Division successfully coordinated the Integrity Commission's observance of International Anti-Corruption Day on December 9, 2025, under the United Nations Office on Drugs and Crime (UNODC) theme, "Uniting with Youth Against Corruption: Shaping Tomorrow's Integrity." Recognizing the important role young people play in building a culture of integrity, the Division produced and disseminated a dedicated audio and video jingle across traditional media and digital platforms to increase public awareness of the significance of the day and the collective responsibility to combat corruption.

In keeping with the international theme, the Commission visited Pratville Primary School and collaborated with representatives from the Core Curriculum Unit of the Ministry of Education, Skills, Youth and Information to engage students in discussions and activities focused on integrity, honesty and accountability. The initiative provided students with practical examples of how ethical behaviour contributes to stronger schools, communities and national development.

Through these activities, the Commission reinforced its commitment to educating and empowering young people as champions of integrity and fostering a culture of transparency and accountability across Jamaica.

Jamaica Day

As part of our partnership with the Ministry of Education, the Integrity Commission participated in Jamaica Day 2026 at Manchester High School, delivering an interactive outreach initiative designed to promote integrity, accountability, honesty and fairness among students.

The engagement utilized age-appropriate educational activities to encourage learning and participation, including an integrity-themed snakes-and-ladders game that reinforced positive decision-making and ethical behaviour. Students were also engaged in discussions on the meaning and importance of integrity and its role in nation-building and personal development.

The session was supported by educational materials developed by the Division, which provided additional information on integrity and anti-corruption principles. Through these activities, the Commission sought to foster greater awareness of ethical values and encourage students to apply these principles in their daily lives, both within and beyond the classroom.

Public Education and Outreach Highlights

The above photo collage highlights the Integrity Commission's public education and outreach activities throughout the year, including sensitisation sessions, Read Across Jamaica Day, the Integrity Corner Initiative, Jamaica Day celebrations, and International Anti-Corruption Day observances. Through these initiatives, the Commission engaged students, educators, public officials and community members in promoting the values of integrity, accountability, transparency, and ethical decision-making across Jamaica.

Stakeholder Engagements

1. **Courtesy Call – Commonwealth Caribbean Association of Integrity Commissions and Anti-Corruption Bodies**
   The Director formed part of the Commission's representation at a courtesy call with some members of the Executive of the Commonwealth Caribbean Association of Integrity Commissions and Anti-Corruption Bodies. This meeting was held on Thursday January 29, 2026.

2. **Courtesy Call – Honourable Chief Justice**
   The Director formed part of the Commission's representation at a courtesy call with the Honourable Chief Justice along with Executives of the Court Administration Division on Wednesday January 21, 2026.

3. **Courtesy Call – Commissioner of Corrections**
   The Director formed part of the Commission's representation at a courtesy call with the Commissioner of Corrections along with Executives of the Department of Correctional Services on Thursday January 27, 2026.

Publications and Branded Educational Resources

During the reporting period, the Division continued to strengthen its public education and outreach efforts through the development and dissemination of a range of publications and branded educational materials designed to promote awareness of integrity, accountability and anti-corruption principles.

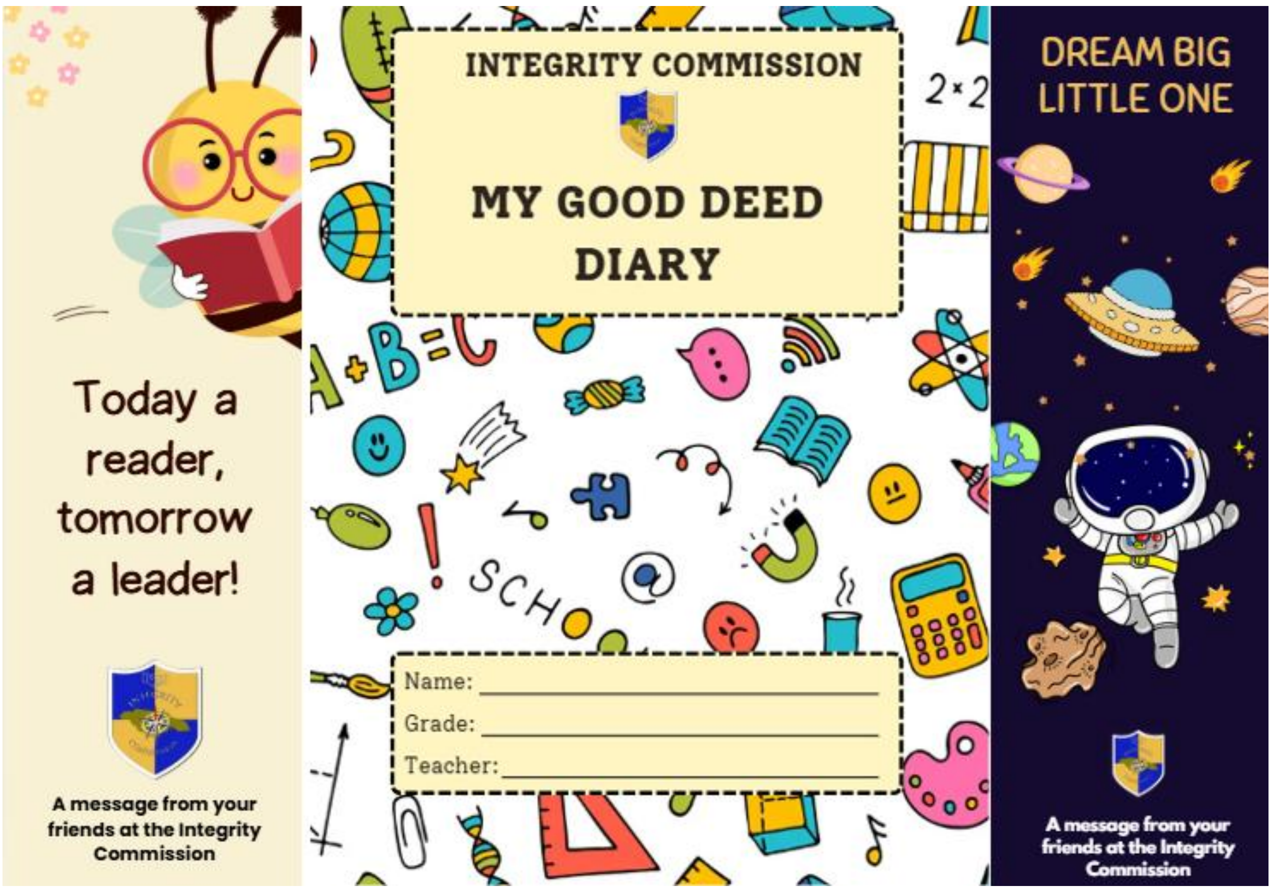
A key achievement was the publication of the Integrity Commission Booklet, a comprehensive resource that provides an overview of the Commission, its mandate, statutory and operational divisions, and key information on the prevention and reporting of corruption. The booklet serves as an important reference tool for stakeholders and members of the public seeking to better understand the Commission's role in fostering transparency and good governance.

THE INTEGRITY COMMISSION'S E-BOOK

Scan the QR code to access the publication

To expand accessibility and reach, an electronic version of the booklet was also developed, enabling users to conveniently access the publication through digital platforms.

In addition, several branded educational resources and keepsakes were produced to support outreach and sensitization activities. These included the Integrity Commission Colouring Book which was specially developed for children; the "Guided by Integrity" Teacher's Journal; integrity-themed bookmarks promoting key messages and values; and the "My Good Deeds Diary," which encourages children to reflect on and document positive actions.



The above collage is a selection of educational resources developed by the Division to support youth outreach and anti-corruption sensitization initiatives, including the "My Good Deeds Diary" and integrity themed bookmarks promoting positive values

These resources continue to serve as valuable tools in reinforcing integrity messages and extending the impact of the Commission's outreach initiatives across diverse audiences.

Media Engagement

The Division continued to leverage the Integrity Commission's digital and social media platforms—including Instagram, Facebook and X (formerly Twitter)—as key channels for public education, stakeholder engagement and awareness-building. During the period under review, approximately sixty-three (63) social media posts were developed and disseminated through the Executive Office in support of the Commission's mandate and strategic communication objectives.

The Division also expanded its digital outreach through a series of targeted campaigns and thematic content designed to promote integrity, transparency, accountability, good governance and anti-corruption awareness among diverse audiences.

These efforts sought to increase public understanding of the Commission's role, programmes and activities while encouraging ethical behaviour and active citizenship.

Notable campaigns and content series implemented during the period included:

- **#MythVsFact** – A public education campaign aimed at dispelling common misconceptions about corruption and increasing awareness of corruption-related issues through fact-based messaging.
- **#SpreadLoveNotCorruption** – A Valentine's Day-themed campaign that promoted the values of honesty, integrity and ethical behaviour through relatable and engaging content.
- **Statutory Declarations Reminder Campaign** – A series of informational posts providing timely reminders and guidance regarding statutory declaration filing obligations and requirements.
- **Read Across Jamaica Day Features** – Content highlighting the Commission's participation in Read Across Jamaica Day and its efforts to promote literacy, integrity and positive values among students.
- **Anti-Corruption and Good Governance Training Series** – Posts showcasing the Commission's educational and capacity-building initiatives and encouraging participation in training opportunities.
- **International Anti-Corruption Day Campaign** – Content developed in observance of International Anti-Corruption Day, reinforcing messages of accountability, transparency, youth engagement and integrity while promoting global anti-corruption efforts.

Through these digital engagement efforts, the Commission was able to extend the reach of its public education initiatives, maintain visibility among stakeholders, and foster greater public awareness of the importance of integrity, outreach and anti-corruption in national development.

National Anti-Corruption Strategy

Section 6(1)(j) of the Integrity Commission Act, 2017 mandates the Commission to *"coordinate the implementation of an anti-corruption strategy."* The National Anti-Corruption Strategy (NAS) is intended to serve as a comprehensive roadmap for addressing key corruption-related challenges in Jamaica. As a framework for coordinated national action, the NAS is aligned with commitments outlined in Jamaica's National Action Plan under the Open Government Partnership, among other national and international obligations.

As a precursor to the development process, the Integrity Commission, through its Corruption Prevention, Stakeholder Engagement and Anti-Corruption Strategy Division, hosted an initial stakeholder engagement session on April 28, 2023. The session brought together a broad cross-section of representatives from key national institutions and stakeholder groups.

Following this initial engagement, the Foreign, Commonwealth and Development Office (FCDO) contracted Public Administration International (PAI), a London-based international development consultancy specializing in governance reform, in October 2023 to support the development of the NAS in collaboration with the Integrity Commission. Upon PAI's engagement, an extensive consultation process commenced, involving meetings with a wide range of stakeholders. This process culminated in a national consultative workshop held on July 19, 2024, followed by the presentation of a draft report outlining the findings of the consultations in August 2024.

Following a period of internal deliberations, the repanelling of Technical Working Groups responsible for the National Anti-Corruption Strategy commenced. Efforts are currently underway to finalize the Strategy during the 2026/2027 financial year.

During the period under review, the Commission also provided periodic updates on the coordination and development of the NAS to the Jamaica Open Government Partnership, for which the Strategy remains a key deliverable, and to the Ministry of Finance and the Public Service through the Government of Jamaica Economic Reform Programme (ERP) monitoring framework.

Examination of the Practices and Procedures of Public Bodies

Pursuant to Section 6(1)(d) of the Integrity Commission Act, 2017, the Integrity Commission is advancing efforts to strengthen governance oversight within public bodies through the development of standardized governance and integrity assessment and reporting mechanisms. These instruments are intended to enhance transparency, accountability, and ethical conduct across the public sector while supporting the identification, assessment, and mitigation of integrity and corruption risks.

The proposed framework will provide the Commission with a structured approach to evaluating governance practices, internal controls, compliance systems, and institutional vulnerabilities within public bodies. It will also facilitate the early detection of weaknesses that may expose organizations to corruption, misconduct, maladministration, or other governance failures.

During the 2026/2027 financial year, the Commission will undertake stakeholder consultations and technical engagements to validate the proposed instruments and assessment methodology. Subject to the outcomes of these consultations, pilot implementation exercises will be conducted within selected public bodies to test the effectiveness, practicality, and scalability of the framework prior to wider rollout.

The initiative is expected to strengthen the Commission's corruption prevention mandate by promoting greater accountability, improving governance standards, and fostering a culture of integrity throughout Jamaica's public sector

Concluding Comments

During FY2026/2027 the Division intends to strengthen its capacity through the recruitment of additional staff. This is expected to accelerate the execution of key aspects of the Division's mandate, whilst maintaining its public education, stakeholder engagement, and anti-corruption outreach initiatives.

Chapter 9 – Executive Office - Information Technology and Business Processes Division

Annual Report 2025-26

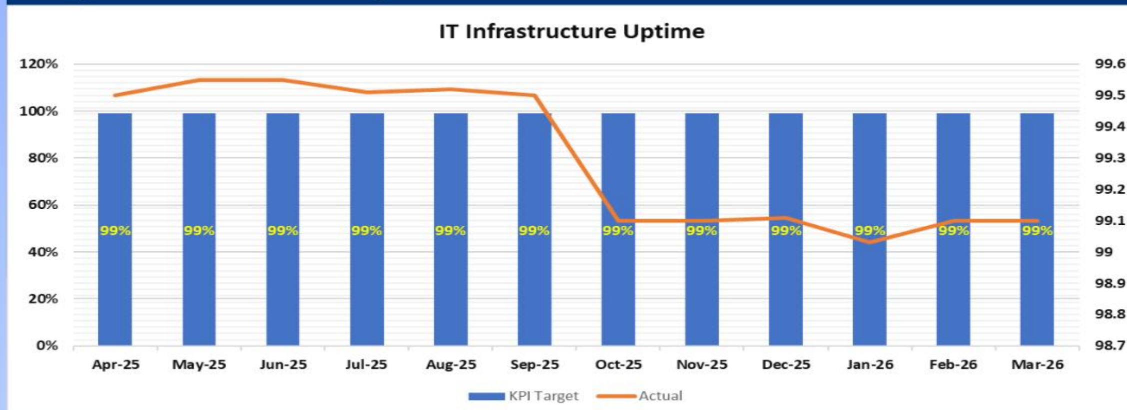
INFORMATION TECHNOLOGY BUSINESS PROCESSES DASHBOARD

Staff:

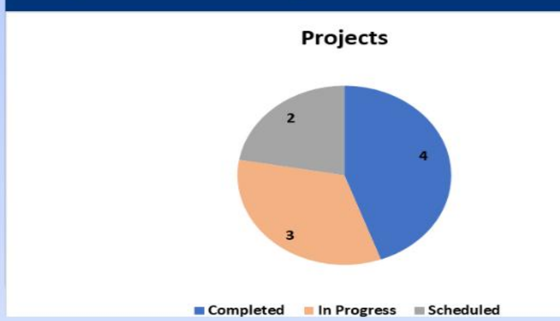
92%

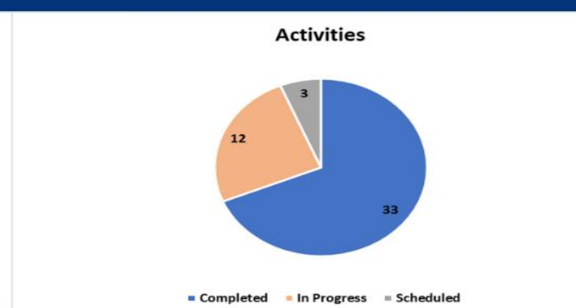
(13 Staff Members)

Operations - Availability



Operations – Projects and Activities





Systems Unit

- Manager, Systems and Network (filled)
- Network and Security Officer (2 filled)
- Senior Systems Administrator (filled)
- Systems Administrator (filled)
- User Support Officer (filled)

Software Unit

- Manager, Application Development (Filled, Acting)
- Programmer, Web Developer (2 filled)
- Systems Analyst (1 filled)
- Programmer, Web Developer (1 – vacant)

Office of the Director of Information Technology

- Director of Information Technology and Business Processes (1 filled)
- Business Analyst (1 filled)

Introduction

The Information Technology and Business Processes (ITBP) Division is responsible for overseeing all the Information Technology functions and needs of the Commission, and manages the technology operations to include the implementation of new applications, infrastructure and associated processes.

The ITBP Division is headed by a Director who reports directly to the Executive Director and is supported by a twelve (12) member team, with a capacity for 13.

The ITBP Division remains resolute in its mission of serving the information technology requirements of the Integrity Commission and has embraced the enterprise business process role. The ITBP division has two main teams, Systems Networking\Security and Application\Web Development supported by the Systems Analyst, a Business Analyst and specialized staff.

The vacancies filled during the year were; The post of Manager, Application Development was filled earlier in the year but the new manager had to separate based on personal challenges, the senior Application Developer was asked to act in the role. The vacant posts Programmer\Web Developer was filled after repeated attempts were made, the year ended with one (1) vacancy for the Manager, Application development.

<u>Support of Strategic Portfolios</u>

For the year under review, the ITBP was guided by the following strategic objectives:

- Adequately maintaining the Information and Communication Technologies (ICT) infrastructure which includes, software license renewal, hardware and software upgrades, managing systems vulnerabilities and security updates.
- Continued monitoring of critical infrastructure to include uptime, downtime and capacity projection.
- Proactively monitoring computer hardware and software for expirations and/or end of life to ensure timely renewals and refresh of end of life computer hardware.
- Strengthening cyber security resilience by, continuing user education and awareness, applying application and device patches, security updates and identifying vulnerabilities as needed, network and firewalls reviews were conducted, while data and security vulnerabilities were remediated.
- Supporting the Commission's operational and strategic objectives through the initiation and completion of key software solutions, including:
    - Contracts Costs Overruns and Variations (CCOV) application updates,
    - Prescribed Licenses System (PLIDS);

- Electronic Declaration System (eDS);
- Registry management System (RMS);
- Meeting Management System (MMS);
- IDEA Caseware; and
- Sage 300.

Project Summary

The 2025 to 2026 period focused on bolstering the ICT environment from cyber-attacks both internally and externally by conducting network penetration scans, resolving the vulnerabilities found, stabilizing the ICT data network infrastructure, increasing the end-user cybersecurity awareness training participation and supporting the other Divisions software requests and support.

The ITBP's projects were complemented by:

- Enhancing the Cybersecurity resilience, user education and awareness.
- Supporting and securing existing information technology (IT) infrastructure.
- Maintaining and supporting all internally developed software.
- Supporting and testing business continuity strategies.
- Supporting and automating existing business processes.
- Providing general user assistance.
- Providing recommendations for new technology initiatives.

Infrastructure Update and Maintenance

During the period the ITBP team focused on:

- Remediating vulnerabilities identified within existing Software and Hardware.
- Securing the Commission Internet edge devices (firewall, routers), and internal network devices (Switches and wireless Access points).
- Reviewing existing processes and procedures within the Divisions.
- Upgrading existing productivity software tools, such as Microsoft Office.
- Refreshing old and end of life computer hardware.

Information Security

During the year, the ITBP Team focused on resolving vulnerabilities identified during the internal and external network penetration and vulnerability scans. A vulnerability manager software tool was successfully integrated to manage the patching and updating processes and saw consistent improvement over the year, patch compliance as at March 2026 was 90% overall (i.e. 90% of all applicable updates were successfully installed).

A number of IT policies and internal procedures were reviewed during the period to reflect current realities and align them to the ISO27002:2022 standard, such as the “Technical Vulnerability and Patch Management Policy”.

The annual Cybersecurity awareness training continued with new and existing staff participating, resulting in a positive increase in the number of IC staff trained to potentially identify malicious cyber-attacks and take preventive measures.

Business Continuity Strategy

During the period, the Commission’s data backup infrastructure, offsite storage, daily and weekly backup, were successfully completed. To ensure a critical part of the recovery strategy, backup data stored offsite was successfully tested and the data stored on tapes were successfully restored on a periodic basis throughout the year.

The use of a software also played a key role with the monitoring of computing resources to ensure that proactive measures are taken based on trends, resource utilization, uptime and outages. The average uptime observed over the period was 99.305%.

The Integrity Commission Websites

The Integrity Commission utilised and maintained the following three (3) websites during the period under review:

- The Integrity Commission’s website – www.integrity.gov.jm
- Quarterly Contract Awards Portal – qca.integrity.gov.jm
- Contract Cost Overrun and Variation Portal – ccov.integrity.gov.jm

The Integrity Commission’s website provided pertinent information on matters relating to the Commission’s work. During the reporting period, the website was refreshed to improve security, enhance usability and facilitate easier navigation for users.

The primary purpose of the website was to provide a platform for promoting standards of ethical conduct among parliamentarians, public officials and other persons, while supporting transparency in the Government of Jamaica’s (GOJ’s) procurement and contract award processes. The website also served as a mechanism for ensuring that useful and timely information relating to the Commission’s activities and operations was readily accessible to stakeholders.

The Integrity Commission's Website Statistics

Sessions by
Session primary channel group ...

SESSION PRIMARY CHAN...	SESSIONS
Organic Search	24K
Direct	7.4K
Referral	1.3K
Organic Social	445
Paid Search	329
Unassigned	246
Paid Social	172

View traffic acquisition →

Views by Page title and screen class

PAGE TITLE AND SCREEN CLASS	VIEWS
Home | Integrity Commission	14K
Statutory Declaration Form | Integrit...	11K
Employment Opportunities | Integrit...	7.5K
Statutory Declaration Sample | Integ...	3.2K
Investigation Reports | Integrity Co...	3K
Contact Us | Integrity Commission	1.6K
About | Integrity Commission	1K

View pages and screens →

Figure 1 The Integrity Commission website statistic.

Chapter 10 – Executive Office - Corporate Services Division

Annual Report
2025-26

Staff:

Capacity Structure- (142/178)
80%

Head Count

- Fixed-Term Contract Employees- 142
- Temporary Employees- 11

Employee Movement

- New Hires- 32
- Turn-Over Rate- 19%

HUMAN RESOURCE CAPACITY DASHBOARD

Executive Direction & Administration Programme

Central Administration Sub-Programme
30%
54 Staff Members

Executive Office
5%
8 Staff Members

Corporate Services
15%
27 Staff Members

Finance & Accounts
4%
7 Staff Members

Information Technology & Business Processes
6%
12 Staff Members

Promotion of Integrity in the Public Service Programme

Anti-Corruption Services Sub-Programme
49%
88 Staff Members

Information & Complaints
15%
28 Staff Members

Investigation
22%
40 Staff Members

Corruption Prosecution
6%
10 Staff Members

Corruption Prevention
6%
10 Staff Members

Structure Composition

The structure of the Commission comprises two main programmes:

1. **Executive Direction & Administration**: This programme, comprising four Divisions, accounts for 30% of the approved structure. It seeks to provide institutional governance and operational capacity for the Commission, and is concerned with policy formulation, initiation, review and evaluation and provides centralized services such as personnel management, financial management, information technology, and other administrative services necessary to support the Central Administration operations.

   At the end of March 31, 2026, the staffing total for this programme was 54 employees, representing 30% of the employees as shown below

EXECUTIVE DIRECTION & ADMINISTRATION	Division	Approved Capacity	Current Complement	% of Capacity
Direction & Management	Executive	12	7	4%
Administration of Internal Audit		3	1	1%
Financial Management & Accounting Services	Finance & Accounts	7	7	4%
Human Resources & Other Support Services	Corporate Services	28	27	15%
	Information Technology & Business Processes	13	12	7%
CENTRAL ADMINISTRATION		**63**	**54**	
% of Capacity / Current Complement		**35%**	**30%**	

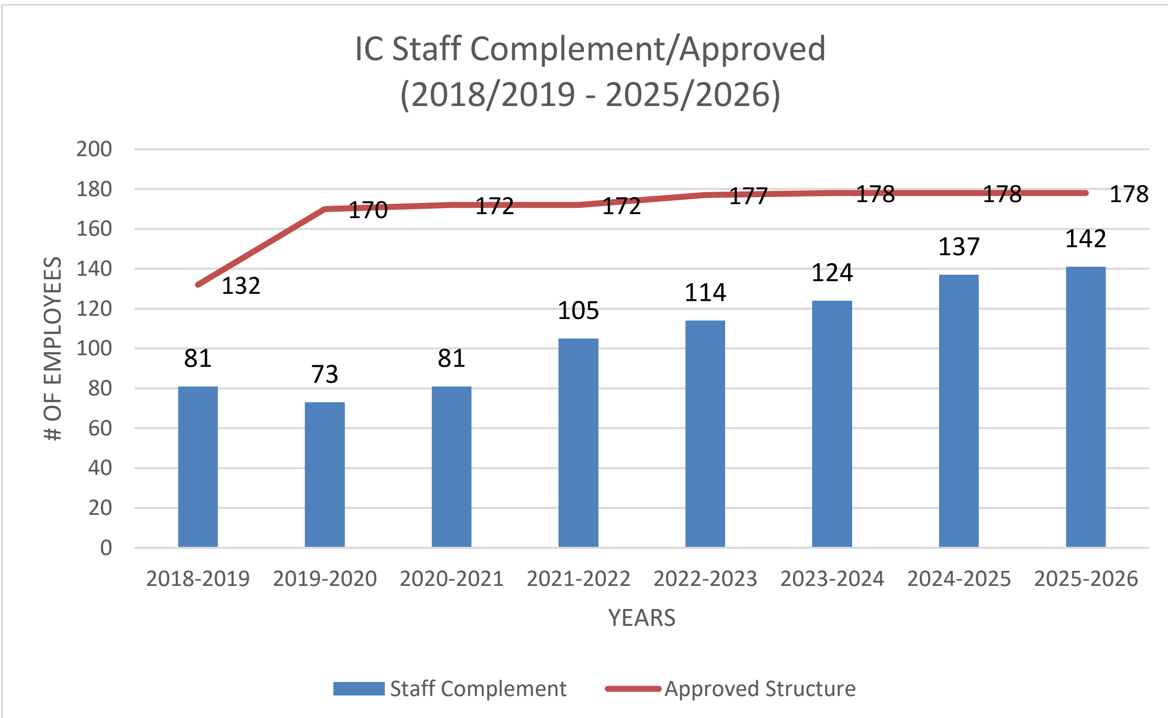
2. **Promotion of Integrity in the Public Service**: This programme, comprising four Divisions, represents 65% of the approved structure, and supports the core functions of the Integrity Commission Act, 2017. The core functions include, anti-corruption engagement programmes, the processing of complaints, contracts monitoring & investigation, and enforcement services.

   At the end of March 31, 2026, the staffing complement for this programme was 88 employees, representing 49% of the employees.

PROMOTION OF INTEGRITY IN THE PUBLIC SERVICE	Division	Approved Capacity	Current Complement	% of Capacity
Information & Complaints Processing	Information & Complaints	28	27	15%
Investigations for Corruption Detection	Investigations	57	40	22%
Corruption Prosecution	Corruption Prosecution	11	11	6%
Corruption Prevention	Corruption Prevention	19	10	6%
ANTI-CORRUPTION INITIATIVES/SERVICES		**115**	**88**	
% of Capacity/Current Complement		**65%**	**49%**	

<u>Overview of Staffing Capacity of the Integrity Commission</u>

Since the official formation of the Integrity Commission on February 22, 2018, approved amendments to the organizational structure were granted, to ensure that the structure has the requisite capacity to undertake the objectives and functions of the Act. Accordingly, the structure since being commissioned, increased from 132 employees to 178 employees, representing an increase of 34%, whilst the staffing complement grew steadily over the years. At the end of the financial year March 31, 2026, 142 Fixed-Term Contract (FTC) employees were employed, as depicted in the chart below.



The workforce capacity of the Commission at the end of the fiscal period represented an overall staff complement of 153 employees comprising 142 FTC employees, and 11 temporary employees.

The 142 FTC employees represents a 4% increase over the previous year's staffing level of 137 employees.

<u>Staffing Complement of the Integrity Commission</u>

The Commission commenced the 2025-2026 fiscal year with a staffing total of 150 employees comprising 137 Fixed-Termed Contract (FTC) employees, and 13 Temporary employees.

The Commission ended the fiscal year, March 31, 2026, with a staffing total of 153 employees comprising 142 FTC employees and 11 temporary employees.

MONTHS-ENDING	FTC EMPLOYEES	TEMP EMPLOYEES	TOTAL HEAD COUNT
Apr-25	137	13	150
May-25	139	13	152
Jun-25	138	13	151
Jul-25	137	13	150
Aug-25	135	13	148
Sep-25	133	12	145
Oct-25	132	12	144
Nov-25	131	12	143
Dec-25	133	11	144
Jan-26	136	11	147
Feb-26	134	11	145
Mar-26	**142**	**11**	153
Average head count	**136**	**12**	148

Operationalization of the Approved Structure

At the end of the Financial Year, ending March 31, 2026, the Commission's structure of 178 posts was at 80% of capacity with 142 employees onboarded as depicted below:

APPROVED STRUCTURE		178	178		
INTEGRITY COMMISSION	**CAPACITY ON STRUCTURE**	**PREVIOUS YEAR 2024/25 STAFFING**	**CURRENT YEAR 2025/26 STAFFING**	**CURRENT % ON STRUCTURE**	**CURRENT CAPACITY**
Executive Office	**15**	10	8	4%	53%
Corporate Services	**28**	28	27	15%	96%
Finance & Accounts	**7**	6	7	4%	100%
Information Technology	**13**	10	12	7%	92%
Corruption Prevention	**19**	9	10	6%	53%
Information & Complaints	**28**	28	27	15%	96%
Investigation	**57**	39	40	22%	70%
Corruption Prosecution	**11**	7	11	6%	100%
TOTAL ONBOARDED	**178**	**137**	**142**	**79%**	
% ON STRUCTURE		**77%**	**80%**		

Staffing – Recruitment & Selection (FTC Employees)

The Commission, for the 2025/2026 period, budgeted and targeted the recruitment and selection of 24 FTC vacant posts.

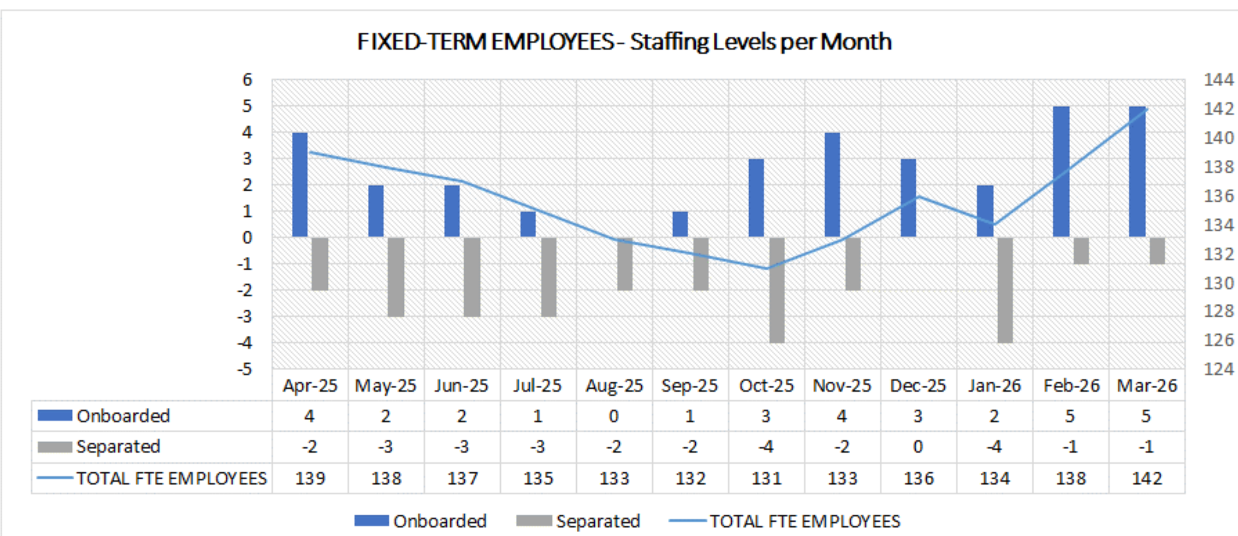
As at March 31, 2026, a total of 72 vacant posts were advertised. the Commission successfully recruited and filled 39 FTC vacant positions, onboarding 32 new recruits, as depicted in the Recruitment and Selection table below.

Staffing – Recruitment & Selection Table

MONTHS	VACANT POSTS ADVERTISED	INTERVIEWS CONDUCTED	NEW FTC POSTS ONBOARDED	POSTS FILLED INTERNALLY	TEMPORARY POSTS ONBOARDED
Apr-25	9	7	4	-	-
May-25	4	9	2	-	-
Jun-25	4	4	2	-	-
Jul-25	10	5	1	-	-
Aug-25	6	4	-	-	-
Sep-25	6	12	1	-	-
Oct-25	4	9	5	2	-
Nov-25	7	4	4	3	-
Dec-25	0	12	3	-	-
Jan-26	10	11	2	-	-
Feb-26	5	14	5	1	-
Mar-26	7	4	5	1	-
TOTAL	72	95	32	7	-

Staffing – Recruitment & Separation (FTC Employees)

During the reporting period, the Commission successfully recruited 32 new FTC employees, whilst there were 27 FTC separations from the organisation, as summarized below.



Staffing – Separation Breakdown (FTC + Temporary Employees)

The Commission recorded an overall separation of twenty-nine (29) officers from the organisation during the 2025/2026 reporting period as outlined below:

i. **Voluntary Separation (27 employees):**
   a. From Resignation:
      i. Twenty-two (22) FTC Officers.
      ii. Two (2) Temporary Officers
   b. Did not renew Contract: Three (3) FTC Officers

ii. **Involuntary Separation (2 Officers):**
   a. Contract not renewed at end of contract period: One (1) FTC Officer.
   b. Probationary Termination: One (1) FTC Officer

Turnover Rate (FTC Employees)

The employee turnover rate is influenced by two main factors: voluntary separation initiated by the employee and involuntary separation, initiated by the Commission.

The Turnover Rate of FTC employees for the 2025-2026 reporting period was 19%, which reflects an increase of 7% when compared with the previous period as depicted in the table below.

The influencing factors that impacted the turnover rate of FTC employees include: the expiration of three-year employment contracts; non-renewal of contracts; and last but not least resignations.

FINANCIAL YEAR	HEAD COUNT	NEW POSTS ONBOARDED	SEPARATION	TURNOVER RATE	
2018-2019	81	8	9	11%	Transition Period
2019-2020	73	2	8	11%	
2020-2021	81	22	13	16%	
2021-2022	105	34	11	10%	
2022-2023	120	21	11	9%	
2023-2024	123	33	18	15%	
2024-2025	137	31	17	12%	
2025-2026	142	32	27	19%	

Based on exit interviews conducted, the main reasons cited for the resignations have been generally attributed to unresolved issues with the new MOFPS compensation system, equal opportunities in other Public Bodies with better compensation package that doesn't have the high-risk working environment of the Commission.

The rate of separation continues to be a cause of concern within the Commission, as the cost of finding new employees, plus the training costs and time to equip and deploy them to the productive workforce is negatively impacting the effectiveness and efficiency of the organization.

The Commission's exit interview process for 2025-2026 period revealed that the three main reasons for separations were:

a. Low compensation, based on unresolved issues with the new compensation system.
b. High-risk working environment with elevated stress levels of which employees chose to leave to take up comparative posts in other Public Sector Bodies that offer better compensation and less levels of external stress.
c. The leadership challenges experienced by the Commission during the year posed concerns to employees who chose to separate from the organisation.

The anti-corruption services programme was impacted during the 2025-2026 period, recording 50% of the total separation from the organization.

Unresolved Issues - New Compensation System

Inherent issues in the classification structure of the organization remain unresolved.

The unresolved issues have negatively impacted the Commission's ability to attract and retain qualified and experienced staff, increasing the turnover rate within the organization.

Since the implementation of the new compensation system, the Commission has been experiencing several challenges which have negatively impacted its Recruitment Plan, and increased separation from the organization due to matters relating to inadequacies of the compensation package that the organization received. These setbacks were:

i. Inability to effectively fill vacant positions due to uncompetitive and unattractive compensation packages/rates.
ii. Frequent loss of trained and experienced staff which impacted productivity, and timely completion of tasks.
iii. High cost of recruitment and re-training of staff to effectively continue operations.

The Commission, in discussion with the MOFPS sought due consideration for a favourable review of the compensation package received, in keeping with the anti-corruption status of the organization, and the high-risk working environment with chronic operational hazards in which it operates causing excessive mental, emotional and elevated stress levels of its employees. As at the end of the current reporting period, no response has been received on the Commission's proposal.

Corporate Services Division

The Corporate Services Division (CSD) comprises four 4 departments:

1. Human Resource Management
2. Office Services
3. Public Procurement
4. Registry

At the end of the reporting period the Division had a staff complement of 27 employees across the two locations of the Commission. Private security personnel who also fall under the Division, are not counted as staff.

Human Resource Management Department

During the reporting period, the CSD through the Human Resource Management Department (HRMD) gave priority to general staffing activities, to include recruitment, performance assessments, staff welfare, and training & development programmes for the organization.

Staff Training & Development

During the 2025-2026 period, the organisation continued its Training & Development Programme to build the capacity and competency of its employees. At the end of the reporting period, the Commission facilitated 66 training programmes with an overall cost of approximately $16.8M.

Several employees across all Divisions were part of multiple training programmes during the period.

2025-2026	# of Training Programmes Completed	Cost
1st QTR (Apr-Jun 2025)	19	$5.1M
2nd QTR (Jul-Sep 2025)	14	$3.9M
3rd QTR (Oct-Dec 2025)	13	$3.6M
4th QTR (Jan-Mar 2026)	20	$4.3M
TOTAL	**66**	**$16.8M**

The Key Training Programmes embarked on during the reported period are summarized below:

- Cyber-Security Training (All Divisions)
- Supervisory Management (All Divisions)
- Procurement Training (INPRI) Levels 1 to 4
- Principles and Practice of Project Management
- Forensic Accounting
- Intelligence Gathering
- Fraud and Corruption in Public Procurement

Performance Management

During the reporting period, the Human Resource Department, continued its efforts towards improving the performance assessment process.

The Human Resource Department in collaboration with Divisional Heads, processed and completed a total of 135 performance appraisals during the reporting period, as depicted below.

2024-2025	# of Performance Appraisals Completed
1st QTR (Apr-Jun 2025)	44
2nd QTR (Jul-Sep 2025)	39
3rd QTR (Oct-Dec 2025)	20
4th QTR (Jan-Mar 2026)	32
TOTAL	**135**

Staff Welfare, Awards & Recognition Programmes

The Commission, planned, and successfully facilitated staff welfare and awards programmes during the year through our Social Activities Club. The Commission also hosted a Staff Recognition and Awards Ceremony, which formed part of the Commission's Christmas Luncheon/Year-end celebrations.

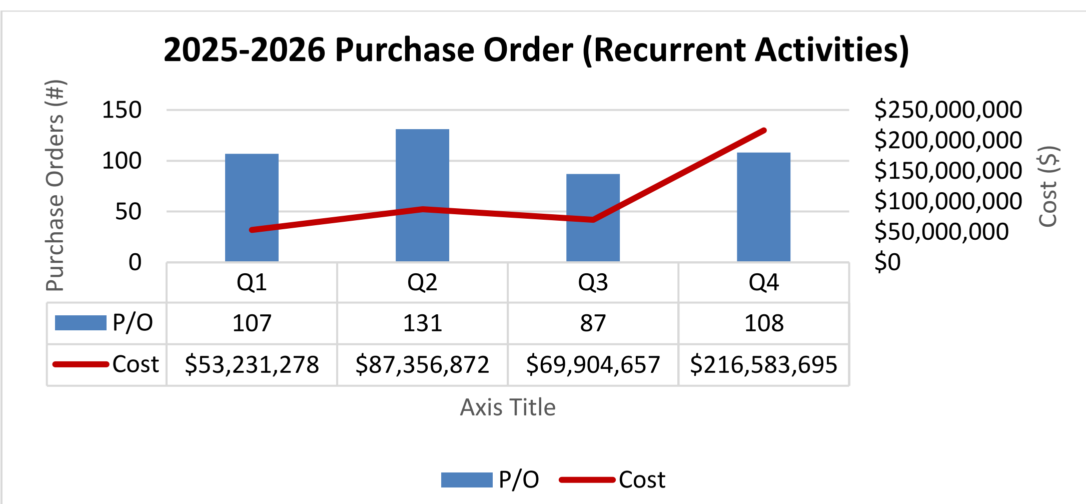
The Above and Beyond Award was established to help to inspire and motivate Integrity Commission employees to reach their maximum potential.

Thirteen (13) awardees were selected, recognised, and awarded for going above and beyond in the undertaking of their daily activities, and their outstanding work effort, exceptional contribution towards efficiency and effectiveness of the Commission's operations, and special efforts to promote workforce excellence.

Procurement Department

During the year, the Procurement Department generated 433 Purchase Orders on the GOJ GFMS system for Goods/Services and Fixed Assets activities with expenditures totaling approximately $427.1M, generated over the 4 Quarters, as summarized in the procurement table, and depicted in the chart below.

2024-2025	Purchase Orders	Cost
1st QTR (Apr-Jun 2025)	107	$53.2M
2nd QTR (Jul-Sep 2025)	131	$87.4M
3rd QTR (Oct-Dec 2025)	87	$69.9M
4th QTR (Jan-Mar 2026)	108	$216.6M
TOTAL	**433**	**$427.1M**



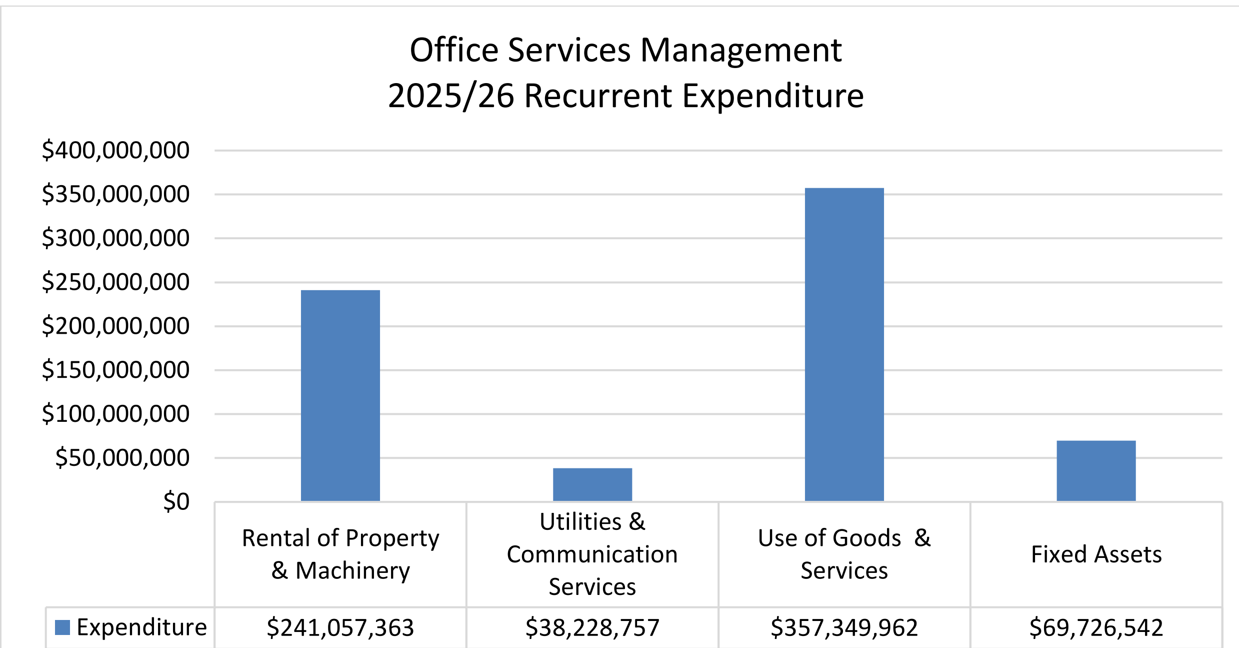
Quarterly Contract Award (QCA) Reports - 2025/2026

- All 4 QCA Reports for the fiscal year ending March 31, 2026, were prepared and uploaded on the portal within the specified timeframe per Quarter.

Office Services Department

The Office Services Department has direct responsibility for the management of Utilities and Communication Services; Rental of Property & Machinery; Receival and Management of all Assets; as well as Property Management and Maintenance Services at both locations.

The Department facilitated requests from all Divisions during the period for the procurement of related goods and services and fixed assets, and other goods and services during the 2025/26 Financial Year. These are summarized in the 2025/26 Expenditure Chart for Office Services.



Lease/Rental of Office Space

1. Leased from Planning Institute of Jamaica (PIOJ), located at 16 Oxford Road, Kingston 5 (1st Floor). The lease term is for five years commencing on the January 1, 2023 and expires December 31, 2028 with an option to renew a further five years.
2. Leased from Sagicor Life Jamaica Limited, located at 63-67 Knutsford Boulevard, Kingston 5 (Sagicor Sigma Building 3rd to 6th floors). The lease term is for ten years commencing September 1, 2021 and

expires August 31, 2031. There is an option to renew the lease for two further consecutive terms of five years.

Lease/Rental of Cark Parking Facilities

1. Seven parking spaces, included within the lease of property from Planning Institute of Jamaica (PIOJ), located at 16 Oxford Road, Kingston 5 (1st Floor). The lease term is for five years commencing on the January 1, 2023 and expires December 31, 2028 with an option to renew a further five years.
2. Thirty-six parking spaces leased from National Water Commission, located at 18 Oxford Road, Kingston 5. The lease term is for three years commencing on the May 16, 2025 and expires May 15, 2028, with an option to extend.
3. Seventy parking spaces leased from Sagicor Life Jamaica Limited, located at 63-67 Knutsford Boulevard, Kingston 5 (Sagicor Sigma Building 3rd to 6th floors). The lease term is for ten years commencing September 1, 2021 and expires August 31, 2032.

Occupational Health & Safety

Health and Safety

There were no major occupational health and safety issues during the reported period.

2025 Hurricane Season

The Meteorological Service of Jamaica forecasted three to five major hurricanes of the twenty-one storms that were predicted and named for the 2025 Atlantic Hurricane Season.

Hurricane Melissa, the 13th named storm, made landfall on Jamaica's south coast as a Category 5 hurricane at noon on October 28, 2025. Hurricane Melissa caused deaths and catastrophic damages across the Southern and Western Regions of the island.

Several staff members were impacted by the hurricane, but there were no injuries, nor any major damages of the Commission's properties and facilities.

On Thursday, November 20, 2025, the staff of the Commission supported the Hurricane Melissa's Relief Outreach programme by delivering care packages, food items, clothing and other amenities to impacted citizens in Westmoreland.

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Chapter 11 – Executive Office- Finance and Accounts Division

Annual Report
2025-26

Human Resource

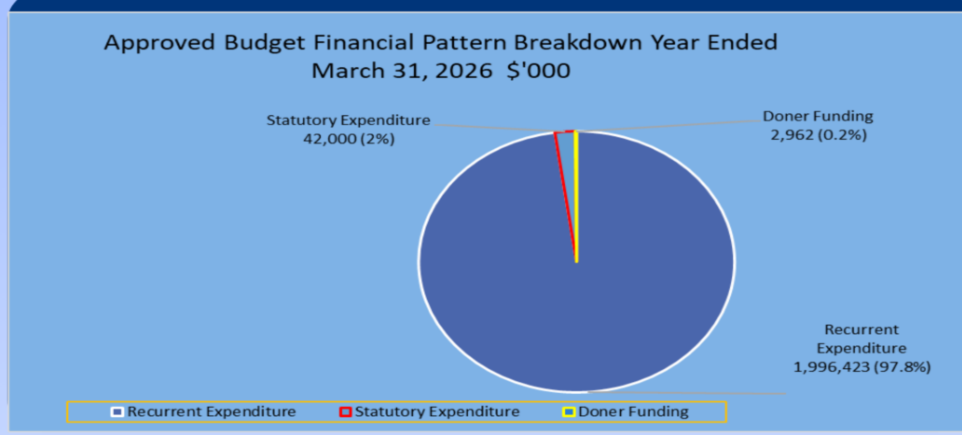
100 %

(7 Staff Members)

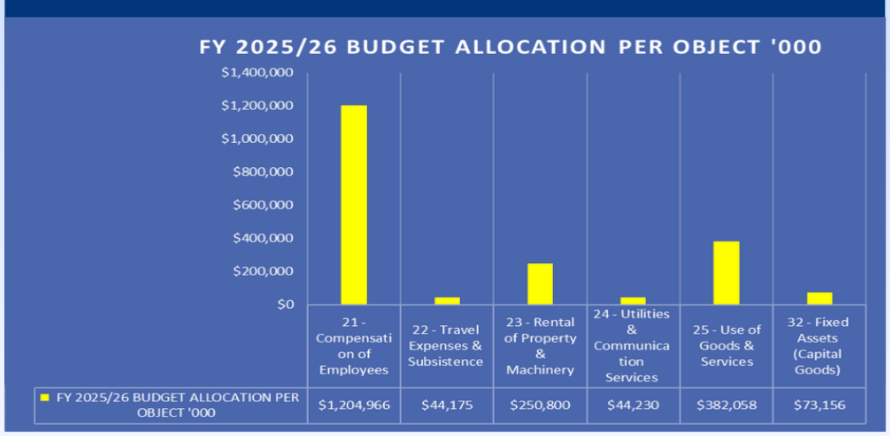
FINANCE & ACCOUNTS DIVISION DASHBOARD

Current Reporting Period April 1, 2025 to March 31, 2026

During the financial year April 1, 2025 to March 31, 2026, the Commission managed its resources in a manner consistent with the principles of accountability, transparency, and value for money. The approved budget for the period totalled J$2.041 billion. This comprised J$1.996 billion in recurrent expenditure, J$42.0 million in statutory obligations, and J$2.962 million in donor funding from the Foreign, Commonwealth and Development Office (FCDO).



Details	Approved Budget/ Vote	Warrant YTD	Expenditure YTD	% Warrant Utilized	% of Vote Utilized
TOTAL	2,041,385,000	1,735,162,000	1,729,589,271	98%	85%



Annual Report 2025-26

Finance and Accounts Division

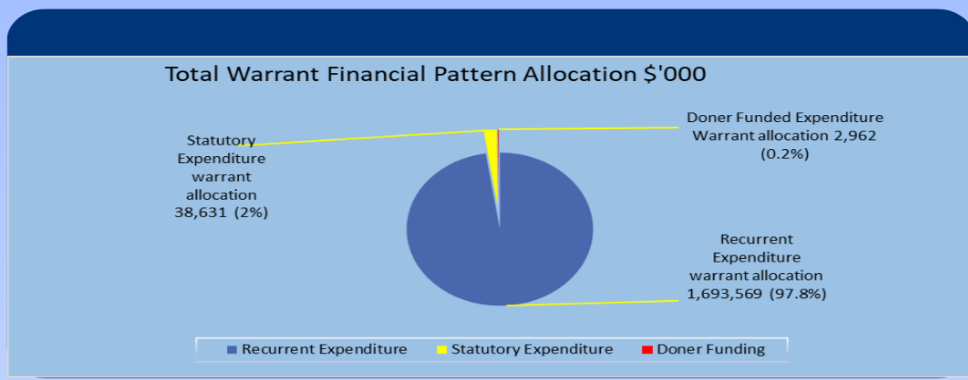
- Director of Finance & Accounts (1 Filled)
- Chief Accountant (1 Filled)
- Financial Accountant (1 Filled)
- Management Accountant (1 Filled)
- Senior Accounting Officer (1 Filled)
- Senior Payroll Officer (1 Filled)
- Payroll Officer (1 Filled)

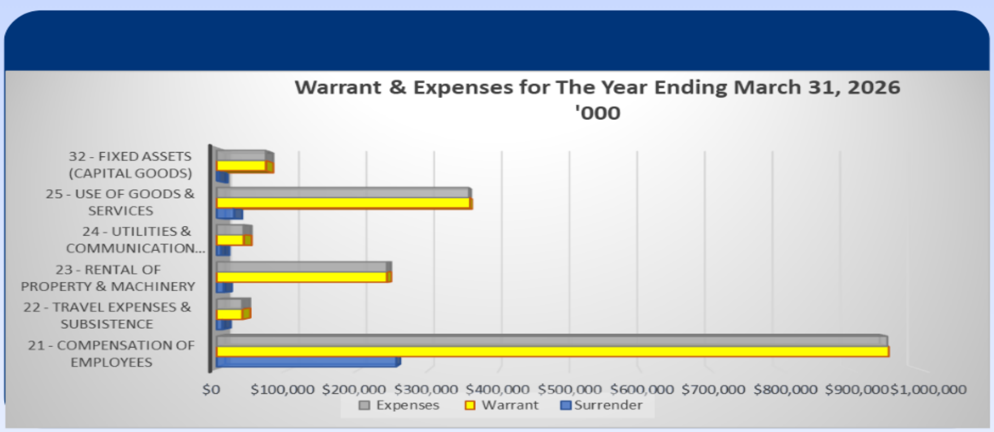
FINANCE & ACCOUNTS DIVISION DASHBOARD

Current Reporting Period April 1, 2025 to March 31, 2026

Total Warrant Allocation

For the reporting period, total warrants issued amounted to J$1.735 billion, consisting of J$1.697 billion for recurrent activities and J$38.6 million for statutory payments. 98% of warrants issued were fully utilized.





Estimates of Expenditure for the Period April 2025 to March 2026

The Accounting Period April 2025 – March 2026

The Commission's Estimates of Expenditure proposal for the Financial Year 2025/2026 was submitted to the Ministry of Finance and the Public Service in November 2024.

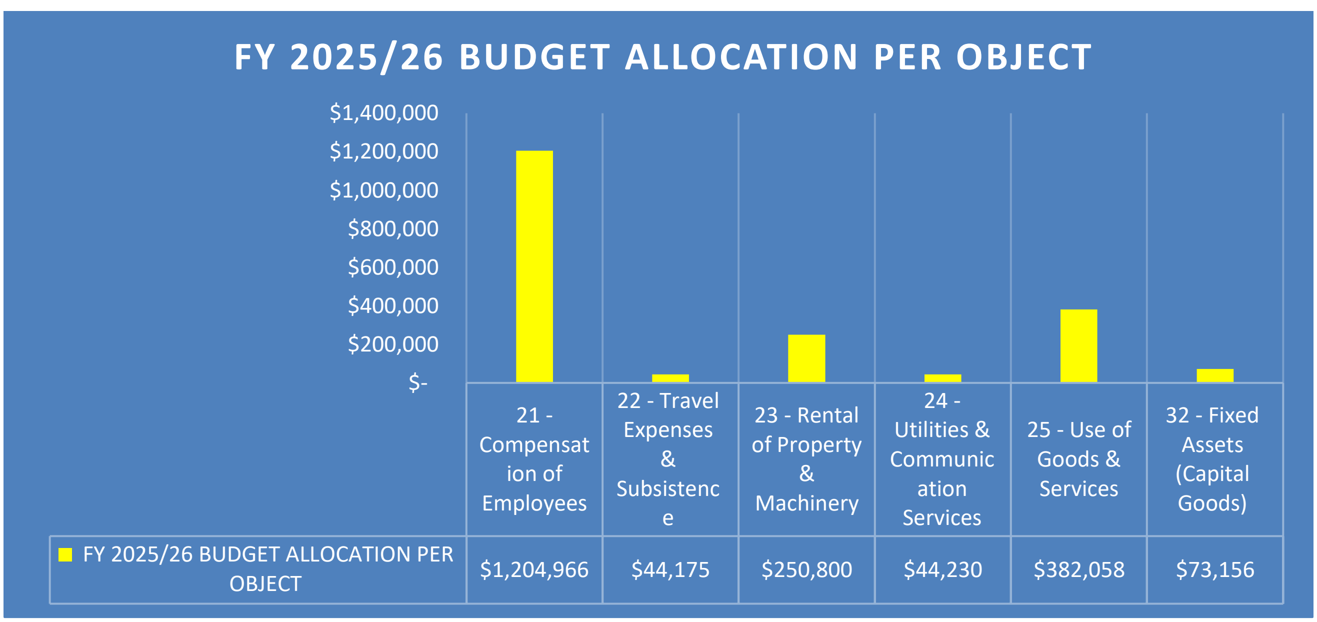
The approved budget, inclusive of Supplementary Estimates, amounted to Two Billion, Forty-One Million, Three Hundred and Eighty-Five Thousand Dollars ($2,041,385,000). This allocation included Forty-Two Million Dollars ($42,000,000) designated for Statutory Expenditure.

Breakdown of Approved Budget for 2025-2026

• Recurrent Expenditure	-	$1,996,423,000
• Statutory Expenditure	-	$ 42,000,000
• Donor Fund	-	$ 2,962,000
		$ 2,041,385,000

Approved Budget Allocation - Period April 2025 – March 2026

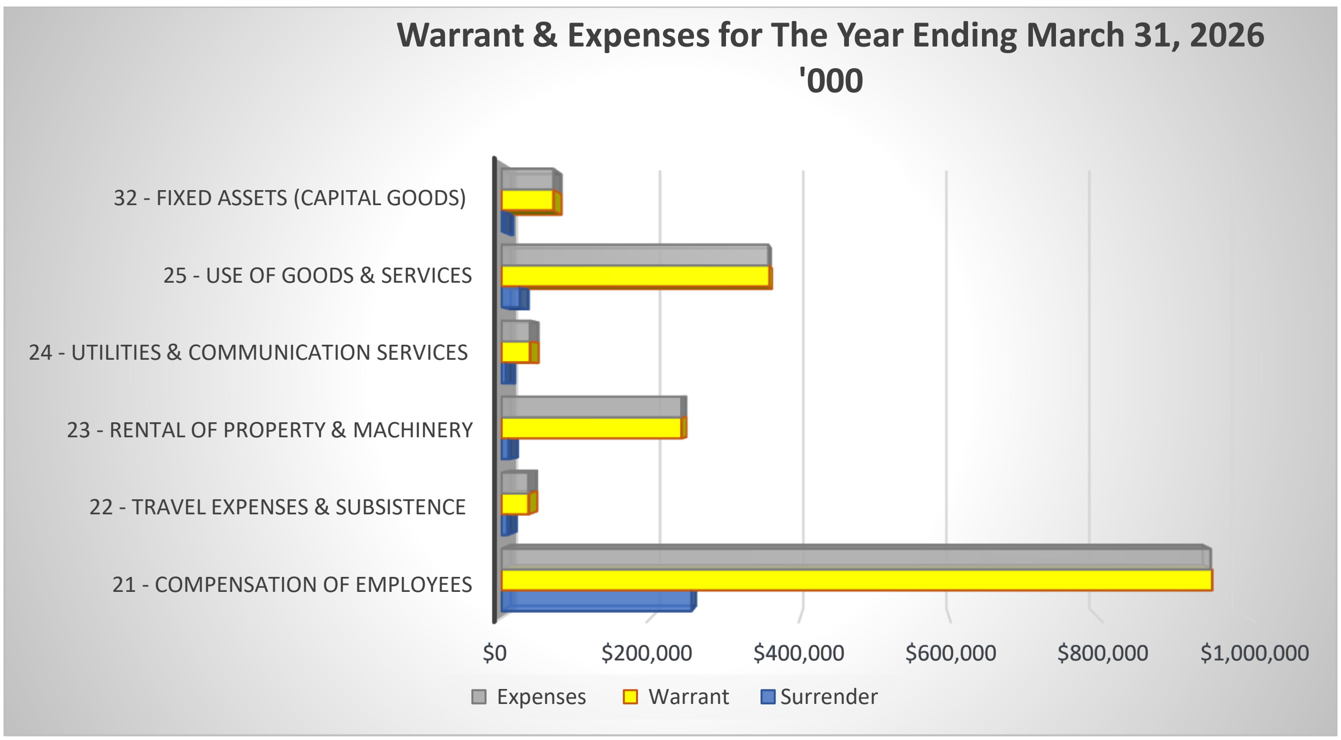
The approved budget was allocated to six (6) Budget Objects as depicted in the chart, comprising: Compensation of Employees (60%); Travel Expenses & Subsistence (2%); Rental of Property (13%); Utilities & Communication (2%); Use of Goods & Services (19%) and the Acquisition of Fixed Assets (4%).



Warrant Allocation as at March 2026

As of March 31, 2026, the Warrant Allocation for Recurrent Expenditure as shown in the chart amounted to One Billion, Six Hundred and Ninety-Six Million, Five Hundred and Thirty-One Thousand Dollars ($1,696,531,000), while Statutory Expenditure was Thirty-Eight Million, Six Hundred and Thirty-One Thousand Dollars ($38,631,000).

By the end of the fiscal period ending March 2026, a total of One Billion, Seven Hundred and Thirty-Five Million, One Hundred and Sixty-Two Thousand Dollars ($1,735,162,000) was authorized through warrants to the Commission. This amount covered Recurrent and Statutory Expenditure, as well as funding from the Foreign, Commonwealth & Development Office (FCDO).



Budget Performance – By Programme/Sub-Programme/Activity

Programme #001: Executive Direction & Administration

Sub-Programme: Central Administration

ACTIVITY		Approved Budget/Vote (J$)	Warrant YTD (J$)	Expenditure YTD (J$)	% of Warrant Utilized	% of Vote Utilized
10001	Direction & Management (including Statutory Provisions)	106,540,000	91,230,000	88,998,928	97%	84%
10002	Financial Management & Accounting Services	53,015,000	37,470,000	37,465,694	100%	71%
10003	Human Resources & Other Support Services	961,752,000	882,518,270	880,644,102	100%	92%
10279	Administration of Internal Audit	13,000,000	6,650,000	6,615,071	99%	51%
CENTRAL ADMINISTRATION		**1,134,307,000**	**1,017,868,270**	**1,013,723,795**	**99%**	**89%**

Programme #728: Promotion of Integrity in the Public Service

This programme supports the core functions of the Commission, of which the Strategic Business Units undertake engagement programmes, processing of complaints, contracts monitoring & investigation, and enforcement services utilized 79% of the Approved Vote and 79% of the Warrant Allocated.

Sub-Programme: Anti-Corruption Services

ACTIVITY		Approved Budget/Vote	Warrant YTD	Expenditure YTD	% of Warrant Utilized	% of Vote Utilized
11860	Information & Complaints Processing	259,666,000	224,487,770	224,249,720	100%	86%
11861	Investigations for Corruption Detection	449,021,000	348,697,105	348,650,247	100%	78%
11870	Corruption Prosecution	72,704,000	65,403,250	64,680,001	99%	89%
11871	Corruption Prevention	125,687,000	78,705,605	78,285,508	99%	62%
	Anti-Corruption Initiatives/Services	**907,078,000**	**717,293,730**	**715,865,476**	**100%**	**79%**

	09000-Integrity Commission	**Approved Budget/Vote**	**Warrant YTD**	**Expenditure YTD**	**%Warrant Utilized**	**% of Vote Utilized**
	TOTAL	**2,041,385,000**	**1,735,162,000**	**1,729,589,271**	**100%**	**85%**

Actual Expenditure

As of the end of the fiscal period ending March 2026, total expenditure amounted to One Billion, Seven Hundred and Twenty-Nine Million, Five Hundred and Eighty-Nine Thousand, Two Hundred and Seven-One Dollars ($1,729,589,271). This included Two Million Nine Hundred and Sixty-Two Thousand Dollars ($2,962,000) in funding from the FCDO.

The foregoing financial data are based on and aligned with the Commission's Consolidated Fund Accounting, as required for entities funded through the Consolidated Fund.

The Audited Financial Reports of the Commission, appended to this report, have been prepared in accordance with International Financial Reporting Standards (IFRS), as mandated by the Integrity Commission Act. A key distinction between the two accounting frameworks is that IFRS requires the accrual of income and expenditure, whereas Consolidated Fund Accounting primarily records transactions on a cash basis. Additionally, IFRS prescribes specific guidelines for the recognition, measurement, and reporting of assets, which differ from those applied under the Consolidated Fund Accounting framework.

Memorandum of Understanding with the Foreign, Commonwealth and Development Office (FCDO)

On July 7, 2020, the Commission submitted a proposal titled "Integrity Commission DFID Support: Needs Assessment & Plan" to the then Department for International Development (DFID), seeking funding support for key projects and resources essential to its effective operation. Subsequently, DFID merged with the Foreign & Commonwealth Office (FCO) to form the FCDO, effective September 2, 2020. Following this transition, the Government of Jamaica entered into a Memorandum of Understanding (MOU) with the FCDO in October 2020 to facilitate capacity-building support for the Integrity Commission under the Serious Organized Crime and Anti-Corruption Programme (SOCAP). The initial MOU covered the period from October 26, 2020, to March 31, 2025. However, this agreement was subsequently extended to March 31, 2026.

FCDO Funding 2025-2026

At the beginning of the financial year, the fund had an opening balance of Fourteen Thousand Nine Hundred and Forty-Nine Pounds and Fifty-Three Pence (£14,949.53) equivalent to Two Million, Nine Hundred and Sixty-Two Dollars ($2,962,000). The fund was expended to provide essential resources in Strategic Communication Programme.

This funding played a crucial role in strengthening the Commission's operational capabilities and enhancing its efforts in the fight against corruption.

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Chapter 12 – Executive Office - Legal Department

Court Proceedings – Reporting Year April 1, 2025 to March 31, 2026

The Legal Unit of the Integrity Commission ("the Commission") provides strategic legal support to facilitate the effective execution of the Commission's statutory mandates. The Unit actively manages a complex portfolio encompassing constitutional challenges, judicial reviews, defamatory claims, and legislative modernization initiatives. The reporting year, April 1, 2025 to March 31, 2026, was marked by intensive litigation activity during which the Commission steadfastly pursued and defended matters before the Courts pursuant to its enforcement powers, under Section 63 of the Integrity Commission Act (ICA).

Detailed hereunder are the particulars of the Court proceedings involving the Integrity Commission (IC) for the reporting year:

Court of Appeal Matters

1. <u>Morjorn Wallock v Integrity Commission</u>

This matter stems from a June 2, 2025, Supreme Court judgment in which the Claimant's orders were refused and the Court upheld the Commission's investigation process as fair and did not breach the rules of natural justice, the Commission's conduct of the investigation was not unreasonable, irrational or procedurally improper, the adverse findings made against the Claimant in the report were not unreasonable or irrational, and the Commission did not act ultra vires to the ICA. The Appellant, Ms. Morjorn Wallock, former Director, Legal and Enforcement, National Environmental Planning Agency (NEPA), filed a Notice of Appeal on July 14, 2025.

At the Case Management Conference (CMC) on February 3, 2026, the Court ordered the filing of a Supplemental Record of Appeal by March 27, 2026. The appeal is fixed for hearing during the week commencing February 15, 2027.

2. <u>Andrew Holness & Ors. v Integrity Commission & Ors.</u>

This matter arises from the Judgment in the matter delivered on December 6, 2024 wherein leave was granted to the Applicants to bring a judicial review claim seeking orders of certiorari to quash the Commission's August 30, 2024 Investigation Report and Special Report. The Court excluded from this grant of leave the paragraph urging Parliament to develop policy and legislation regarding the commercial and corporate activities of government Ministers and potential conflicts of interest. The Court refused the Applicants' application for leave to seek orders of mandamus to compel the Director of Information and Complaints to examine the Prime Minister's 2022 and 2023 statutory declarations, as well as the application to compel the Director of Investigation to recommend to the Commission that the Prime Minister be exonerated. The substantive hearing of the Fixed Date Claim Form in the Supreme Court has been stayed pending the Court of Appeal's determination of the interlocutory issues heard on paper on October 13, 2025.

The matter remains ongoing.

Supreme Court Matters

3. <u>Clava Mantock Snr et al v Dirk Harrison et al</u>

The claim concerns a National Contracts Commission (NCC) Application which was submitted by the Claimants as Directors of Cenitech Engineering Solutions. Upon the completion of an investigation into the matter, Mr. Harrison, former Contractor General, concluded that the referenced application contained forged documents and inaccurate information. Mr. Harrison subsequently referred the matter to the Major Organised Crime and Anti-Corruption Agency (MOCA). Detective Simms, an employee of MOCA, executed the warrant in relation to the referenced charges and the prosecution was conducted by the Office of the Director of Public Prosecutions, for which a no case submission was thereafter upheld. On July 27, 2020, the Claimants filed a claim against Mr. Dirk Harrison et al, seeking damages for false imprisonment and malicious prosecution.

On August 29, 2023, the Defendant filed the Notice of Application for Court Orders and supporting Affidavit to strike out the claim.
On November 28, 2025 the court delivered a decisive and highly favourable judgment, resulting in the striking out of the Claimants' Statement of Case against the 1st Defendant, Mr. Dirk Harrison.

The issue of costs remains outstanding. The parties await a date for the Taxation Hearing before the Registrar.

4. <u>Integrity Commission v Julie Malcolm</u>

This matter involves defamatory publications by Ms. Julie Malcolm against the Integrity Commission and its officers. A Notice of Application for Court Orders and supporting Affidavit was filed on August 2, 2023 seeking injunctions (i) requiring the Defendant, her servants and/or agents to take down/remove all Twitter, YouTube, TikTok, Facebook and other social media posts relating to the Commission and allegations of corruption as well as (ii) restraining the Defendant, her servants and/or agents from uploading, publishing or communicating the posts to Twitter, Facebook or other social media platforms as well as any further words of the same or similar content as that of the videos and posts that are the subject of this order.

The hearing for Notice of Application for Court Orders was held on August 16, 2023, wherein the Court ordered that the abovementioned injunctions be granted. On July 10, 2025, the Court found the Defendant in Contempt of Court for breaching an interim injunction dated August 16, 2023. Ms. Malcolm was ordered to pay a fine of Five Hundred Thousand Dollars ($500,000.00) or serve 21 days in prison.

The matter was before the court on June 22, 2026, where it was adjourned to June 30, 2026 for hearing. The matter remains ongoing.

5. <u>Spectrum Management Authority & Ors. v Kevon Stephenson and Anor</u>

The ruling of Justice C. Barnaby was delivered on December 19, 2025. The judgment concerns an application by the Spectrum Management Authority (SMA) and its Managing Director for leave to apply for judicial review and interim injunctive relief against the Integrity Commission (IC). The Court refused leave regarding actions taken on April 11, 2025, due to delay and consent. However, the Court granted leave for judicial review and issued interim injunctions regarding the notices issued on July 9 and 15, 2025, and the summons dated July 14, 2025.

The Claimant's Counsel filed the Fixed Date Claim Form and supporting Affidavits on January 2, 2026. The Attorney General filed a Notice of Application for Court Orders on January 28, 2026, seeking to intervene in the matter and for injunctive relief. At the First Hearing of the Fixed Date Claim Form on February 19, 2026, the matter was adjourned to May 11, 2026 for the hearing of the Attorney General's Application and the 1st hearing of the matter. When the matter came on for hearing the court granted Leave for the Attorney General to intervene and become an Interested Party to the claim filed on December 31, 2025 by the Spectrum Management Authority and Dr. Maria Myers-Hamilton. The Attorney General is permitted to make written and oral submissions and appear in person or by Counsel at the hearing referred to herein. The hearing of the Claim for Judicial Review and Constitutional Redress is scheduled for three (3) days on **November 23, 24 & 30, 2026** before a Full Court

The matter remains ongoing.

6. Attorney-General & Errol C. Greene v Kevon Stephenson & Integrity Commission

On March 23, 2026 the Attorney General and Mr. Errol Greene filed a without Notice Application seeking leave for judicial review and interim injunction against the Integrity Commission. On March 26, 2026, the Court granted the *ex parte* interim injunction. The hearing of the application for leave to apply for judicial review and the issue of the interim injunction are scheduled for hearing on April, 22, 2026. Thereafter, the matter was heard on diverse days. The hearing of the application for Leave to Apply for Judicial Review and the Respondent's Application for fixed to be heard on July 7 and 9, 2026.

The matter remains ongoing.

7. Zavia Mayne v Craig Beresford, Kevon Stephenson, Roneiph Lawrence & The Integrity Commission

The Integrity Commission (IC) first became aware of this matter through media reports on December 9, 2025. On December 11, 2025, the IC received "courtesy copies" of the *Application for Leave to Apply for Judicial Review* and the *Affidavit in Support* via a cover letter from Nigel Jones & Co.

Following an initial paper hearing on December 15, 2025, the Commission was formally served with a Court Order on March 9, 2026, scheduling the *inter partes* hearing for the Application for

Leave to Apply for Judicial Review for April 13, 2026, at 10:00 AM. Thereafter, the matter was heard on diverse days. On June 10, 2026, judgment was reserved in the matter.

The matter remains ongoing.

Memoranda of Understanding between the Integrity Commission and Competent Authorities

Section 7 of the Integrity Commission Act provides that the Commission, in the performance of its functions, may work in co-operation with any person or body as it may deem appropriate. Further, it provides that the Commission, with the approval of the Prime Minister, may enter into a Memorandum of Understanding or other agreement with a competent authority or a foreign agency whose functions are similar to the functions of the Commission.

The Memorandum of Understanding (MOU) between the Commission and these competent authorities facilitates the sharing and exchange of information with and by the Commission, relating to the prevention, detection, investigation and prosecution of offences relating to acts of corruption, financial crimes or revenue collection.

The competent authorities prescribed by the Integrity Commission Act are the Director of Public Prosecutions, Attorney General, Tax Administration Jamaica, Financial Investigations Division, Major Organised Crime and Anti-Corruption Agency, Revenue Protection Division, Jamaica Constabulary Force, Jamaica Customs Agency, and a person or an agency of government designated as a competent body by the Prime Minister.

The Commission is currently in the process of finalising a MOU with the Jamaica Customs Agency. The execution and progression of this MOU remains contingent upon the review and feedback of the Attorney General's Chambers, which are currently outstanding.

The draft Memorandum of Understanding (MOU) with Tax Administration Jamaica (TAJ) is currently undergoing parallel legal review by counsel for both entities. The final version has not yet been settled, pending the conclusion of these reviews.

The draft Memorandum of Understanding (MOU) with the Public Procurement Commission (PPC) is currently undergoing parallel legal review by counsel for both entities. The final version has not yet been settled, pending the conclusion of these reviews.

The Commission intends to enter into a similar Memorandum of Understanding with the Registrar General's Department (RGD) now known as National Identification and Registration Authority (NIRA), Office of Public

Procurement Policy (OPPP), Public Procurement Commission (PPC), and the National Environment and Planning Agency (NEPA), Independent Commission of Investigations ("INDECOM"). The Commission submitted a formal recommendation proposing that these entities be designated as competent authorities pursuant to Section 7(15) of the Integrity Commission Act to the Office of the Prime Minister. There has been no observable progress since the transmission of the initial recommendation, notwithstanding the Commission's routine and periodic follow-up enquiries to obtain status updates. As at the date of this report, the finalisation and gazetting of these designations remain outstanding.

Entity / Agency Name	Classification Status	MOU Current Status	Key Details / Action Items	As of Date
Jamaica Customs Agency (JCA)	Prescribed Competent Authority	In Progress / Draft Stage	Drafting finalised by the IC and JCA. Execution is contingent upon the completion of the review by the Attorney General's Chambers.	May 7, 2026
Tax Administration Jamaica (TAJ)	Prescribed Competent Authority	Under Review	MOU is undergoing parallel legal review by legal counsel for both entities; final version is yet to be settled.	May 8, 2026
Director of Public Prosecutions (DPP)	Prescribed Competent Authority	Statutorily Prescribed	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	—
Attorney General (AG)	Prescribed Competent Authority	Statutorily Prescribed	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	—
Financial Investigations Division (FID)	Prescribed Competent Authority	MOU executed December 16, 2021.	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	December 16, 2021
Major Organised Crime and Anti-Corruption Agency (MOCA)	Prescribed Competent Authority	MOU executed March 18, 2022	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	March 18, 2022
Revenue Protection Division (RPD)	Prescribed Competent Authority	Statutorily Prescribed	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	—
Jamaica Constabulary Force (JCF)	Prescribed Competent Authority	Statutorily Prescribed	Explicitly prescribed under Section 7 of the Act to facilitate sharing and exchange of information.	—
Public Procurement Commission (PPC)	Recommended / Proposed	Under Review and Pending Section 7(15) Designation	MOU undergoing parallel legal review by counsel for both entities. The competent authority designation by OPM remains contingent upon the completion of the review by the Attorney General's Chambers.	May 12, 2026
National Identification and Registration Authority (NIRA) (formerly RGD)	Recommended / Proposed	Pending Section 7(15) Designation	IC intends to enter into an MOU with NIRA. Formal recommendation submitted to OPM; finalisation and gazetting remain outstanding.	December 2, 2025

Entity / Agency Name	Classification Status	MOU Current Status	Key Details / Action Items	As of Date
Office of Public Procurement Policy (OPPP)	Recommended / Proposed	Pending Section 7(15) Designation	The competent body designation by OPM remains contingent upon the completion of the review by the Attorney General's Chambers.	May 12, 2026
National Environment and Planning Agency (NEPA)	Recommended / Proposed	Pending Section 7(15) Designation	The IC intends to enter into an MOU with NEPA. Competent authority designation by OPM remains contingent upon the completion of the review by the Attorney General's Chambers.	December 2, 2025
Independent Commission of Investigations (INDECOM)	Recommended / Proposed	Pending Section 7(15) Designation	Formal recommendation submitted to OPM on July 3, 2025; IC directed to submit recommendation to Ministry of Justice and Constitutional Affairs.	May 12, 2026

Access to Information Act

During the period April 1, 2025 to March 31, 2026, the Legal Unit received a total of Five (5) applications pursuant to the Access to Information Act ("the ATI Act"). In strict adherence to its statutory obligations, the Commission maintained full compliance throughout the reporting period, ensuring that all formal responses were successfully finalised and dispatched within the mandatory Thirty (30) day legal timeframe.

Legal Assistance provided to other Divisions for the Reporting Year April 1, 2025 To March 31, 2026

The Legal Unit provides general legal advice to the Commission, specifically its statutory and non-statutory divisions. The nature of the matters varies and primarily concerns the following areas: Contract Law, Employment Law, Commercial Law, Administrative Law, Procurement, and Anti-Corruption.

The following outlines a general overview of the legal support which was provided by the Legal Unit for the reporting year April 1, 2025 to March 31, 2026:

General Legal Advice

a. Provided legal opinions and general legal advice on matters primarily concerning corporate, contract, commercial, administrative, and employment law.
b. Drafted and amended several internal policies and procedures to further guide the operations of the Commission.

Contracts, and other Agreements

Reviewed, drafted, and finalised commercial contracts and service-level agreements to ensure legal compliance and risk mitigation during the procurement of various organisational goods and services.

Litigation Trends

Based on the active matters recorded in the report, several distinct litigation trends have emerged:

1. Escalation of Administrative Law Challenges by Public Officials
   There is a clear increase in high-profile public law litigation targeting the Commission's investigative outputs. Litigants are frequently utilising Judicial Review proceedings (*Holness, Spectrum, Greene, Mayne*) to challenge the procedural fairness of investigation reports, statutory notices, and summonses. This underscores a systemic trend where public figures aggressively test the boundaries of the Commission's oversight powers.

2. Tactical Use of Interlocutory Injunctions to Freeze Investigations
   Opposing parties are increasingly seeking *ex parte and interim injunctions* as a defensive litigation tactic to halt active investigations or suppress the publication of statutory notices (*Spectrum, Greene*). Consequently, the Legal Unit must maintain a proactive and agile posture, shielding operational divisions from risks of administrative overreaching or non-compliance while matters are being adjudicated.

3. Institutional Defense of Reputation via Tort and Contempt Enforcement
   The Commission is actively shifting from a purely defensive posture to aggressively protecting its institutional integrity and the reputation of its officers. The ongoing management of the defamation claim combined with swift contempt of court enforcement (*Integrity Commission v Julie Malcolm*) signals a low tolerance for the breach of protective court orders and public disinformation campaigns.

4. Judicial Validation of Statutory Immunities and Defenses
   The successful striking out of the statement of case in *Clava Mantock Snr v Dirk Harrison et al.* highlights a favourable judicial trend affirming the statutory protections and immunities afforded to Commission executives when executing referrals to law enforcement entities (like MOCA) in good faith. This sets a protective precedent against retaliatory civil suits (such as malicious prosecution or false imprisonment) brought by subjects of investigations.

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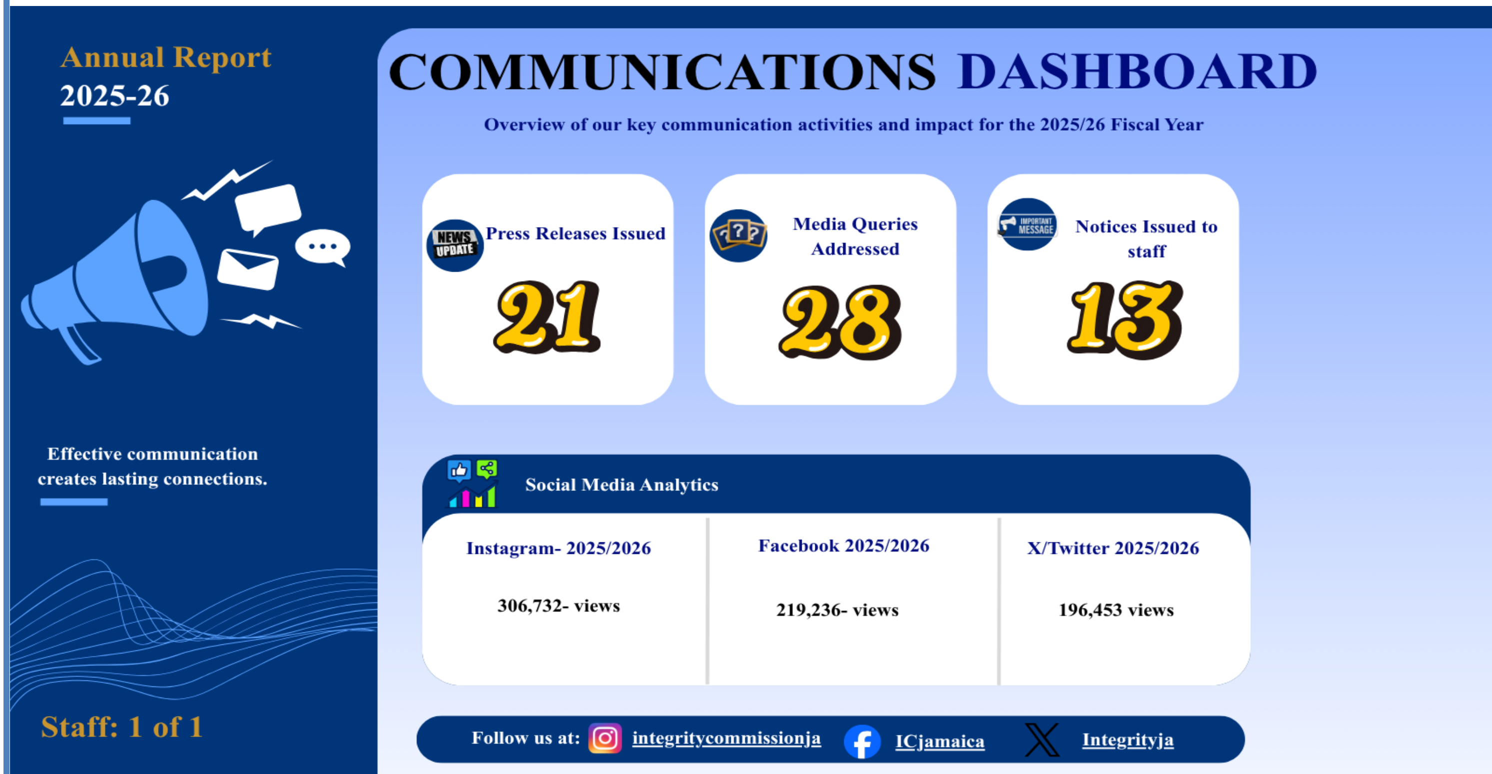
Chapter 13 – Executive Office - Communications



During the 2025/2026 fiscal year, the Communications Officer of the Integrity Commission continued to play a pivotal role in advancing the organisation's mandate through effective and strategic communication. Emphasis was placed on promoting transparency, strengthening stakeholder engagement, and enhancing both internal and external information flow.

Throughout the reporting period, deliberate efforts were made to refine and implement communication strategies that ensured messaging was clear, consistent, and aligned with the Commission's anti-corruption objectives. These efforts supported greater public awareness of the Commission's role and reinforced trust and credibility among key stakeholders.

As the Integrity Commission continues to execute its functions, strategic communication remains an essential pillar of its operations, underpinning its effectiveness, visibility, and overall national impact.

This report highlights the key achievements and activities undertaken by the Communications Officer for the 2025/2026 Fiscal Year.

1. Public Education Campaign Terms of Reference

The Integrity Commission's previous public education campaign concluded at the start of the 2025/2026 financial year, creating the need for a renewed and more targeted approach to public engagement.

During the reporting period, the Commission prioritized the development of a comprehensive Terms of Reference (TOR) to guide the procurement of a qualified agency to design and implement a new national communication campaign. The TOR outlines the strategic objectives, scope of work, key deliverables, and expected outcomes of the campaign, ensuring alignment with the Commission's mandate to promote transparency, accountability, and good governance.

The proposed campaign is intended to significantly increase public awareness and understanding of the Commission's role, functions, and services. It will also focus on educating citizens on ethical standards and providing clear, accessible guidance on how to report suspected acts of corruption. The TOR emphasizes the use of an integrated communications approach, leveraging both traditional and digital media platforms to effectively reach a wide cross-section of Jamaicans across the public and private sectors.

This initiative reflects the Commission's continued commitment to strengthening public trust and fostering a culture of integrity through strategic, well-coordinated public education efforts. The campaign is scheduled to commence in the first quarter of the 2026/2027 financial year.

2. Development of Communication Strategy Terms of Reference

The communication officer developed a term of reference to guide the procurement of a communication consultant to develop a comprehensive communication strategy aimed at strengthening the Integrity Commission's public outreach, media engagement, and stakeholder relations. This initiative was designed to ensure that the work of the Commission is consistently visible, transparent, and clearly understood by all Jamaicans.

Central to the development of the plan are several core objectives:

- increasing public awareness of the Commission's role, functions, and initiatives;
- promoting transparency by ensuring that the public is well-informed about its processes, decisions, and actions in the fight against corruption; and
- building trust and credibility in the Commission's ability to uphold integrity in public affairs.

The development of the plan will also include strategies to deepen stakeholder engagement by actively encouraging citizens to report corrupt practices and unethical conduct through established channels. Additionally, it will incorporate a crisis communication component to ensure the timely and effective management of issues that may impact public perception, along with training for front-facing staff, thereby safeguarding the Commission's reputation and maintaining public confidence.

3. Media Release

A total of **21 press releases** were issued by the Integrity Commission. These releases served as a key communication tool to keep the public and stakeholders informed about the Commission's activities, initiatives, and developments.

4. Social Media

The Commission expanded its digital outreach through the strategic use of sponsored advertising on its newly established social media platforms, including Instagram and Facebook. This initiative was aimed at increasing the visibility of the Commission's messaging and reaching a wider, more diverse audience across Jamaica.

The introduction of targeted sponsored ads significantly enhanced audience engagement and contributed to notable growth across both platforms. As a result, the Commission experienced a marked increase in followers, content reach, and overall interaction, strengthening its ability to disseminate information, promote public education, and foster greater awareness of its role in combating corruption.

5. Integrity Matters Newsletter

A total of 12 newsletters were produced and disseminated on a monthly basis for the period. This internal publication serves as a platform to share important updates, share success stories, and promote a culture of integrity among staff. The newsletter has been well-received, providing valuable insights and fostering engagement across the organisation.

6. Graphic Creation and Caption Development

The Communications Officer designed and produced a range of visual materials for both external and internal audiences. Externally, these graphics supported the promotion of the Integrity Commission's anti-corruption messaging and public education efforts. Internally, they were utilized to mark key observances and events, including Independence Day, Breast Cancer Awareness Month, the annual Christmas function, International Women's Day, and Administrative Professionals Day, as well as to facilitate effective staff communication through internal notices.

7. Media Management and Engagement

The Communications Officer continued to serve as the primary liaison for all media-related matters, ensuring that the Integrity Commission's positions were communicated in a timely, accurate, and consistent manner. Over the course of the year, approximately **28 media queries** were addressed, reflecting the Commission's ongoing commitment to transparency and responsiveness.

Additionally, the Commission's social media platforms were monitored daily to track public discourse, emerging issues, and remain informed of mentions relating to the organisation.

8. Email Monitoring (info@integrity.gov.jm)

The Commission's official email account is actively monitored to ensure the timely and efficient handling of incoming queries. All correspondence received is reviewed and promptly forwarded to the relevant division best suited to address the matter.

9. Dissemination of Information on Corruption

As part of its mandate to combat corruption, the Communications Officer actively shares relevant media articles and updates on corruption-related issues with staff and the Commissioners. By facilitating awareness and knowledge sharing, the Communications Officer contributes to strengthening the Commission's capacity to address emerging challenges and uphold integrity standards.

10. Social Activities Club

The Communications Officer actively participates in the organization and execution of all social activities, providing support in relation to content development and dissemination to staff, as well as hosting events.

The activities undertaken throughout the reporting period highlight the critical role of effective communication in reinforcing the Integrity Commission's credibility and supporting its mission. Through the range of initiatives highlighted above, the Communications Officer has significantly enhanced the Commission's communication efforts. These initiatives have not only advanced the organisation's goals but have also promoted the core values of transparency, accountability, and integrity that form the foundation of the Commission's work.

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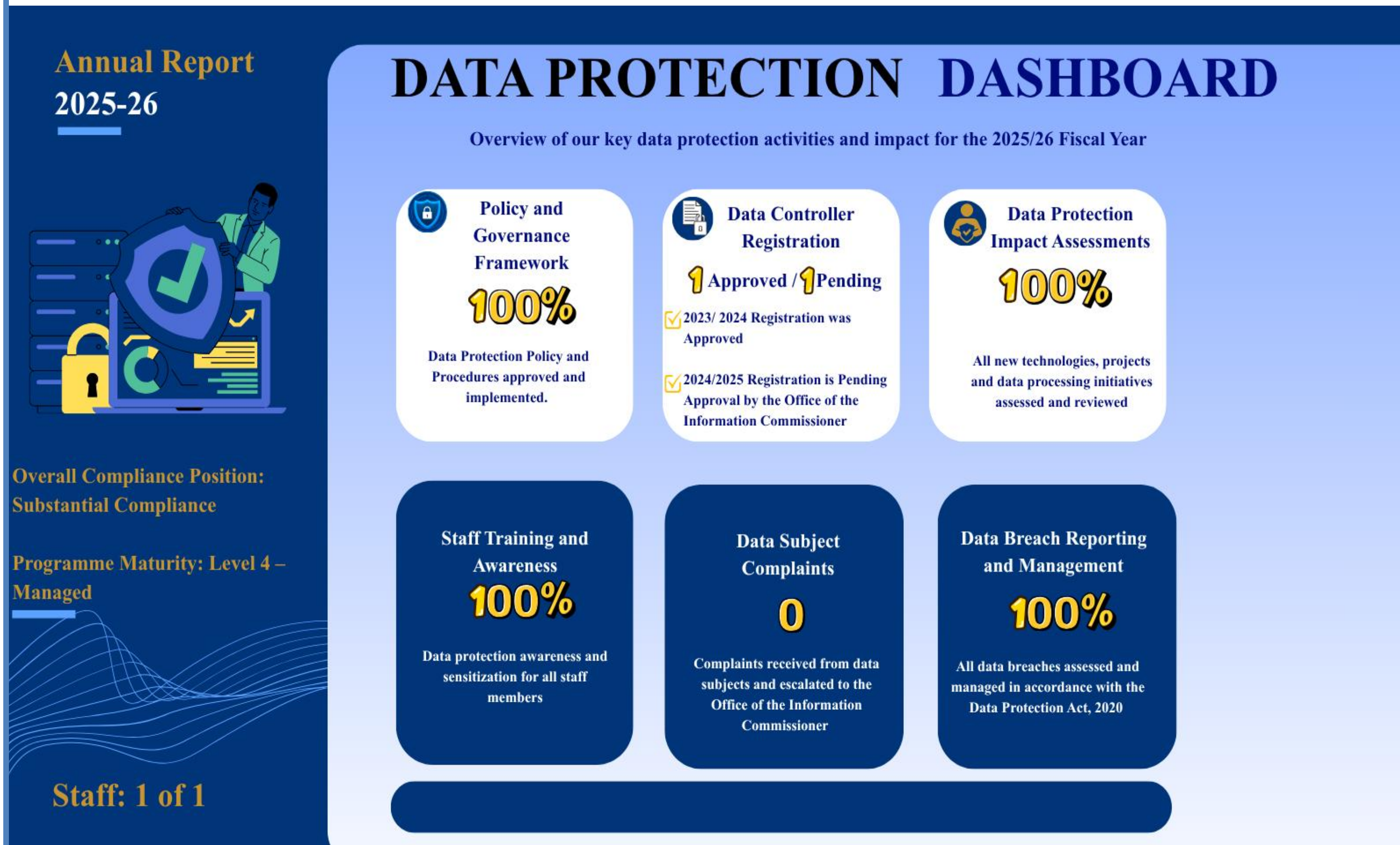
Chapter 14 – Executive Office – Data Protection



Introduction

The Commission is committed to protecting personal data in accordance with the Data Protection Act, 2020 ("DPA") and international best practices, maintaining stakeholder trust through sound data governance, and upholding individuals' rights to privacy.

The Data Protection Officer

The Commission's Data Protection Officer ("DPO") independently monitors the Commission's compliance with the DPA and oversees the implementation and continuous improvement of the Commission's data protection and privacy programme.

Key Achievements

For the 2025/2026 fiscal year, the DPO completed the following activities:

a. Finalized the Commission's Data Protection Policy and Procedures, which were approved by the Executive Director and disseminated to all staff members;

b. Received communication from the Office of the Information Commissioner (“OIC”) confirming approval of the Commission's 2023/2024 data controller registration. The Commission's 2024/2025 data controller registration submission remains pending approval by the OIC. The Commission’s data controller registration for 2025/2026 has not been submitted because the OIC's registration portal remains unavailable to the public, as acknowledged by the OIC through published notices in the newspapers and on social media;

c. Updated the Commission’s Records Management Policy;

d. Provided data protection advisory support to all Divisions and Departments at the Commission;

e. Conducted privacy impact assessments of new technologies, data processing activities, and third-party processors to ensure compliance with the DPA and mitigate risks;

f. Delivered staff sensitization and training on information security and DPA obligations;

g. Coordinated with the Registry Department and the Information Technology and Business Processes Division to align data processing and security practices with the DPA and international standards;

h. Reviewed and strengthened information security controls for both electronic and physical records to preserve confidentiality, availability, and integrity; and

i. Conducted periodic audits and gap analyses to identify and address deficiencies in the Commission’s data protection and privacy programme.

Data Protection Programme Maturity Assessment

During the 2025/2026 fiscal year, the Commission maintained a Managed (Level 4) data protection maturity rating, reflecting the successful integration of data protection requirements into its governance, operational, and risk management processes. This maturity level is supported by approved policies and procedures, as well as, privacy impact assessments, staff training and awareness initiatives, information security reviews, ongoing compliance monitoring, and periodic audits and gap analyses conducted by the Commission. The Commission remains committed to the continuous improvement of its privacy programme and advancing toward an Optimized (Level 5) maturity level through enhanced monitoring, reporting, and governance practices.

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Chapter 15 – Appendices

Appendix 1- Days Taken to Complete the Investigation of Complaint and Referrals

For the financial year 2025/2026, 37 cases[10] were completed by the Investigation Division. The average time taken to complete these cases is 387 days, see the table below for further details:

	Date Commenced	Declarant/ Title of Matter	Date Closed	Days Taken to Complete
1.	8-Aug-20	Investigation Report - Concerning Allegations of Procurement Irregularities and Conflict of Interest in the Award of Contracts to Market Me Consulting Limited by the Ministry of Health and Wellness	21-Jul-25	1808
2.	14-Apr-22	Concerning Allegations of Impropriety and Procurement Irregularities at the National Education Trust	9-Jul-24	817
3.	11-Oct-24	Donovan Guy	10-Jun-25	242
4.	11-Oct-24	Dwight Burke	10-Jun-25	242
5.	11-Oct-24	Vanrick Preddie	10-Jun-25	242
6.	11-Oct-24	Keisha Lewis	7-Oct-25	361
7.	11-Oct-24	Rohan Hall	7-Oct-25	361
8.	11-Oct-24	Roogae Kirlew	7-Oct-25	361
9.	11-Oct-24	Sydney Rose	11-Nov-25	396
10.	11-Oct-24	Renair Benjamin	11-Nov-25	396
11.	11-Oct-24	Keith McCook	11-Nov-25	396
12.	11-Oct-24	Leroy Dunn	11-Nov-25	396
13.	11-Oct-24	Ralston Wilson	2-Dec-25	417
14.	15-Apr-24	Zavia Mayne	2-Dec-25	596
15.	2-Apr-25	Tamica Afflick	13-Jan-26	286
16.	2-Apr-25	Sacheana Fuller	13-Jan-26	286
17.	2-Apr-25	Balford Bryan	3-Feb-26	307
18.	2-Apr-25	Cavel Miller	3-Feb-26	307
19.	2-Apr-25	Hazel McClymont-Donaldson	3-Feb-26	307
20.	2-Apr-25	Daniel Jumpp	3-Feb-26	307
21.	2-Apr-25	Marvette McPherson	3-Feb-26	307
22.	2-Apr-25	Nickesha Scott	3-Feb-26	307
23.	2-Apr-25	Valrie Mullings	3-Feb-26	307
24.	2-Apr-25	Philip Anderson	3-Feb-26	307
25.	2-Apr-25	Victoria Stewart	3-Feb-26	307
26.	2-Apr-25	Chevanese Billings	10-Feb-26	314
27.	2-Apr-25	Keisha Harriot-Harvey	10-Feb-26	314

[10] Investigation Reports listed in respect of the individuals/ entities named above, are those that were submitted to Parliament for tabling during the FY 2025/2026, in keeping with the provisions of Section 54(4) of the Integrity Commission Act.

	Date Commenced	Declarant/ Title of Matter	Date Closed	Days Taken to Complete
28.	2-Apr-25	Christie-Kay Smith Richards	10-Feb-26	314
29.	2-Apr-25	Kuruma Reid	10-Feb-26	314
30.	2-Apr-25	Brittney Blake	12-Feb-26	316
31.	2-Apr-25	Antonia Evans	10-Mar-26	342
32.	2-Apr-25	Floyd Thompson	10-Mar-26	342
33.	2-Apr-25	Maurice Thompson	10-Mar-26	342
34.	2-Apr-25	Paul Simon	10-Mar-26	342
35.	2-Apr-25	Rushane Clarke	10-Mar-26	342
36.	2-Apr-25	Tanesha Adams	10-Mar-26	342
37.	2-Apr-25	Delferine Gordon	10-Mar-26	342
		Average Days Taken		**387**

Appendix 2- Areas of Impact-Contract Monitoring Unit

The more frequently occurring anomalies observed during the course of our monitoring include, but are not limited to:

Non-Construction Contracts

1. Solicitation Documents were issued with the incorrect the reference source for the Public Procurement Commission. The aforementioned is an error in the Standard Bidding Document that is frequently overlooked by procuring entities.
2. There were procurement undertakings that were not guided by a comparable estimate. The comparable estimate forms the basis for the methodology to be employed, as well as, informs the price factor in determining a preferred bidder and therefore cannot be overlooked.
3. Solicitation documents were published with unclear specifications. The absence of clear specifications more often than not, results in project delays, cost overruns and/or variations and sometimes project failure.
4. For some procurement undertakings, the evaluation criteria were not clearly defined. The distinction between assessing on least cost or most advantageous has on numerous occasions had to be clarified by the Commission as same were frequently used interchangeably or incorrectly; and
5. An award criterion was not expressly stated in the solicitation document for a number of procurement undertakings. The absence of same can impact the outcome of the opportunity and as such, the Commission has sought to ensure that same is never inferred but always explicitly stated.
6. Some published solicitation documents were void of provisions for the observance of a standstill period. Section 44 (2) of the Public Procurement Act prescribes that a standstill period (a period not exceeding 10 days) is to be effected for all competitive procurement undertakings.

The list is not exhaustive.

Construction Contracts

1. Project stopped due to delays in the approval of Variation and or Extension of Time.
2. Contract having expired, however, works being undertaken without approved Extension of Time.
3. Poor quality works i.e. honeycombing and /or bulging to concrete after concrete pour which requires remedial work and loss of time.
4. Inadequate competent workers and supervision by the Contractor which result in rework of activities and loss of time.
5. Delayed payments to contractor by implementing Agencies resulting in cash flow issues and reduction or halting of works.

6. Health and safety issues i.e. absence or inadequate safety or directional signs and partial attire or absence of Personal Protective Equipment (PPE) on site.
7. Slow progress of works.

The list is not exhaustive.

During the course of the Financial Year, the Division, as a part of its core functions provided the following recommendations to Public Bodies in respect of the Procurement Process:

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
1	April 10, 2025	Jamaica Bauxite Mining Limited (JBM)	Supply, Delivery, Installation and Commissioning of Spring Water Treatment and Bottling Equipment Ref No: JBML ICB–2025-03-10 PRO/03	1. The Commission was advised that details of the comparable estimate will be submitted in due course, however, at the date of letter (10 days later), none was provided. Further, this is the second procurement opportunity where there has been a delay in receiving this information. 2. The Commission was not added as an Auditor via GOJEP as was advised in the PB's response.	1. Cost estimate is a crucial part of procurement, and given that this is a pre-tender figure used for the comparison of bids, this amount should be determined long in advance of tender closing. On this note, kindly provide details of the comparable estimate. 2. Instruction were again provided as to how to add IC as an Auditor.	1. Comparable Estimate was provided. 2. IC was subsequently added as an Auditor.
2	April 11, 2025	Passport, Immigration and Citizenship Agency (PICA)	Procurement of Consultancy Services to Develop Requirements for a Citizenship Application Management System	1.) No mention of the requirement for Consultants to provide their Tax Compliance Letter (TCL) in the Bid Data Sheet (BDS). 2.. No client reference form was appended to the Tender Document or uploaded to the GOJEP platform.	An addendum be issued requesting Consultants to prove that they are tax compliant by the submission of a TCL; and to provide the prescribed client referral form.	PICA accepted all recommendations and issued addenda in that regard.
3	April 15, 2025	National Irrigation Commission Limited (NICL)	Supply and Delivery of (310) 650 Gallon Water Tanks to thirteen (13) Rural Agricultural Development Authority (RADA) Offices RFQ Ref No: NIC/Q 07/2025	1. Tender opening date/time was omitted from the Bidding Document, though available via the Competition Details on GOJEP. 2. No indication of the intercom rule that is applicable to this procurement undertaking.	That the entity issues an addendum to indicate the Incoterms method applicable to the procurement, and to ensure important information such as tender opening date/time is included in future bidding documents.	Addendum issued.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
4	May 1, 2025	Ministry of Education, Skills, Youth and Information (MoESYI)	Procurement for the Supply and Installation of Smart Green House at Jose Marti Technical High School	1. Incorrect URL to access PPC's website quoted. 2. Award criterion not specified.	That the entity issues an addendum to clarify which award criteria will be utilised to award the contract. Also, the Ministry was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	Addendum issued advising Least Cost Methodology will be used as the award criteria.
5	May 1, 2025	Jamaica Constabulary Force (JCF)	Supply, Delivery and Installation of Office Furniture and Appliances for the Frome Police Station in Westmoreland	Evidence of approval from Procurement Committee and Head of Entity requisitioned. PB advised contract value below $1.5 million threshold does not require Committee / Head of Entity endorsement.	Reference was made to The Public Procurement Act, 2015: 43(1) which states that, *"…the procuring entity shall not award the procurement contract, in the case of the Tier 1 Limit - a value not exceeding $30,000,00.00-, without the prior approval of the head of the procuring entity"*. Given that goods were already delivered, entity was advised to be guided accordingly for future procurements.	Entity acknowledged receipt of letter.
6	May 1, 2025	Ministry of Education, Skills, Youth and Information (MoESYI)	Provision of Electrical Consultancy Services for Fair Prospect High, Brimmer Vale High, Marcus Garvey Technical, Brown Town High, Aabuthnott Gallimore High and William Knibb High	Reference was made to procurement MoEY/Electrical Consultancy/68/2024/2025, wherein the Public Procurement Commission issued a non-approval, on the basis that the Ministry breached sections 35 (a) and (b) of the ***Public Procurement Act (2015)***, by accepting and evaluating bids that were submitted in a single PDF file. Upon review of the attached Evaluation Report (MoEY/Electrical Consultancy/83/2024/2025), the same procedure seems to have been followed.	The Entity was asked to advise whether the technical and financial proposals were submitted separately for each bid and provide evidence of same.	The entity advised based on GOJEP's configuration, bidders could only upload one document, however, they were placed in separate folders, where the technical proposals were evaluated before the financial proposals. Copies of bids were also provided.
7	May 7, 2025	National Education Trust (NET)	Construction of a Classroom and Science Block at Cedric Titus	The following observations were made on April 7, 2025: 1. sewage manhole on route from the building to septic tank is inadequately	The Entity was asked to provide a copy of the most recent claim for Extension of Time submitted by the	The entity by way of letter dated May 21, 2025, stated that liquidated damages will be

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
			High School, Trelawny	sized as the Bills of Quantities specified a minimum of 24" by 24"; 2. the contract ended in March 2025, however, works were being undertaken without an approved Extension of Time, updated Insurances and Bonds; and 3. the progress of the works has not improved since the last meeting held.	contractor, and the respective responses by NET or its authorized representatives and further to indicate whether Liquidated Damages will be applied to the Contractor given that the contract period has elapsed.	applied if warranted, following the completion of the assessment of the Extension of Time Claim.
8	May 7, 2025	National Land Agency (NLA)	Supply, Delivery and Installation of Air Conditioning Units (5 Lots)	1. The Incoterms edition and method were omitted; and 2. There was no clause referencing Public Procurement Commission's (PPC) Contractor/Consultant Performance Evaluation System.	That the entity issues an addendum to indicate the Incoterms edition/method applicable to the procurement and advise potential bidders of PPC's evaluation system of contractors and consultants which will take effect.	Addendum was issued which advised the Bidding Document was amended to indicate Incoterms 2024 - Delivered at Place (DAP) was applicable to this procurement and the PPC Contractor / Consultant Evaluation System clause inserted as well.
9	May 7, 2025	Department of Correctional Services (DCS)	The Procurement for the Supply, Delivery and Installation of Three 40 kVA Generators and Three Automatic Transfer Switches for Outstations of the Department of Correctional Services (DCS).	DCS conducted a comprehensive technical assessment by a qualified Engineer to determine the actual requirements for the generator and subsequently revised the specifications	The Department issues an addendum to extend the deadline for bid submission to allow bidders sufficient time to respond to the revised specifications.	Entity stated that the opportunity was cancelled.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
10	May 7, 2025	Southern Regional Health Authority (SRHA)	Renovation, Retrofitting and Upgrading of the Cross Keys Health Centre	The contract expired on March 15, 2025, however, works were being undertaken without an approved Extension of Time or extended Insurances and Bonds	Requisition letter was sent requesting the most recent claim for Extension of Time, a copy of the Contractor's latest schedule, a copy of the updated Insurances and Bonds, an update on the project and for the PB to indicate whether Liquidated Damages will be applied, providing all supporting documents, if yes.	The Entity provided the Contractor's request for EoT and SRHA's response granting EoT to June 19, 2025 and the updated Insurance
11	May 9, 2025	Southern Regional Health Authority (SRHA)	The Procurement of CCTV Equipment for the Regional Office within the Southern Regional Health Authority (Retender)	Incorrect URL provided for PPC website.	The entity was urged to be mindful of the correct PPC's URL for future procurement opportunities.	Entity issued an addendum with correct URL via GOJEP.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
12	May 12, 2025	National Works Agency (NWA)	1. Road Rehabilitation Works – Runaway Bay Orange Valley to Brown's Town St. Ann; 2. Road Rehabilitation Works - Highgate Road to Darliston, Westmoreland; 3. Road Rehabilitation Works – Whithorn to Highgate Road, Westmoreland	1. Whithorn to Highgate Road: a) two (2) potholes were emerging on sections of the roadway; b) shrubs encroaching on some channels, which if not removed may eventually prevent the free flow of water from the road surface to channel and possible undermining of the road; and c) overgrown shrubs around a fire hydrant and lock-off which is relatively close to the road channel, resulting in partial obstruction to a section of the left lane of the road (to Darliston). Additionally, the partially hidden fire hydrant and lock -off is potential road hazard to unsuspected pedestrian and motorist. 2. Highgate Road to Darliston: a) an approximate 50mm wide cut across the asphalt pavement to facilitate a pipeline crossing the road, which may not be project related but may cause deterioration to the section of roadway if not remedied urgently. 3. Runaway Bay to Orange Valley to Brown's Town: a) blocked drains caused by over grown shrubs and debris; and b) the collapse of an existing retaining wall which may eventually compromise the integrity of the roadway and poses a threat to motorists and pedestrians traversing the area.	Letter was sent to the entity outlining the IC's observation and recommended that the entity urgently remedy matters within its purview to prevent the untimely deterioration of the roadway and preserve the longevity for which it was designed	The NWA responded in letter dated May 21, 2025, as follows: Whithorn to Highgate Road: a. The potholes as referenced were addressed as defects that occurred during the Defects Liability period and have since been remedied by the Contractor. b. The overgrowth of shrubs occurred after completion of the works and is a natural occurrence over time. The contractor is not responsible for routine maintenance after completion of work. De-bushing and maintenance of verges is typically covered by the Parish in routine maintenance exercises if and when a budget allocation is approved by the Agency. Highgate Road to Darliston: a. The referenced cut in the road was done by the resident and is not a defect of the Contractor's works. We have, however, asked the Contractor to facilitate remedying of the cut since it would negatively impact that

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
						section of the road way. Runaway Bay to Orange Valley to Brown's Town: a. The overgrowth of shrubs is a natural occurrence over time regrowth on the verges is expected. The continued clearance of the channel is not part of the project scope; the Contractor is not responsible for routine maintenance of the area after completion of the works. b. The reference retaining wall is not a part of the scope of the project and as such has no bearing on the completed works. The Agency is, however, aware of the need for a retaining wall and will move to address that providing availability of budgetary allocation as a separate project.
13	May 13, 2025	Western Regional Health Authority (WRHA)	The Supply and Delivery of an Uninterrupted Power Supply (UPS) for the Digital Radiographic Unit at the Savanna-la-mar Public General Hospital	Incoterms edition and method was not specified.	That the entity issues an addendum to indicate the Incoterms edition/method applicable to the procurement.	Addendum issued indicating Incoterms 2020 - Delivered Duty Paid (DDP) applicable to this procurement. Tender Document also amended and re-uploaded to GOJEP.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
14	May 28, 2025	Jamaica Customs Agency (JCA)	Procurement of Service for Preventative Maintenance for Inspection and Maintenance of Fire Protection Systems at Jamaica Customs Agency for the period of Two (2) years (2025-2027)	No evaluation criteria were provided to the bidders.	An addendum to be issued providing the evaluation criteria	Entity stated that the Evaluation Criteria was included in the SBDs and further stated that a checklist of the Criteria will also be provided to Bidders.
15	May 29, 2025	University of Technology (UTECH)	Supply and Delivery of 30 Apple iMac 24" Laptops for BACAT Lab	1. The tender document specifies "30 Apple iMac 24" Laptops. 2. Incorrect URL provided for PPC website.	1. University feels compelled to be brand specific, the terms "as equal to" or "equivalent to" must follow suit to not restrict competition among bidders. 2. The entity is being urged to be mindful of the correct PPC's URL for future procurement opportunities.	Entity stated that our correspondence was received subsequent to the opening and as such no addenda was issued.
16	May 30, 2025	Southern Regional Health Authority (SRHA)	Relocation of the Existing Main Car Park and associated Serviced at the May Pen Hospital	The contract expired on May 9, 2025, however, works were being undertaken without an approved Extension of Time or extended Insurances and Bonds as said in meeting dated May 15, 2025.	Requisition letter was sent requesting the most recent claim for Extension of Time, a copy of the Contractor's latest schedule and a copy of the updated Insurances and Bonds.	Extension of Time Claim from Contractor and SRHA's response, Contractor's revised Works Programme, and updated Insurance sent to IC.
17	June 1, 2025	National Education Trust (NET)	Construction of a Classroom Clock at Bridgeport High School	The contract expired on November 15, 2024, however, works were being undertaken without an approved Extension of Time or extended Insurances and Bonds	Requisition letter was sent requesting a copy of all claims for Extension of Time subsequent to #7, a copy of the Contractor's latest schedule and a copy of the updated Insurances and Bonds	Extension of Time Claims 8 & 9 from Contractor and NET's response, and Contractor's revised Works Programme sent to IC.
18	June 2, 2025	Southern Regional Health Authority (SRHA)	Re: The Provision of Private Security Services for Health Facilities the Southern Regional Health Authority Lot 1 – Lot 5.	1. Incorrect URL provided for PPC website.	The entity was urged to be mindful of the correct PPC's URL for future procurement opportunities.	No action required

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
19	June 11, 2025	Western Regional Health Authority (WRHA)	Procurement of one (1) 27-Seater Bus for the Western Regional Health Authority Ref No: STJPHS-1475-25	1. ITB 19.3 outlined the warranty period as 36 months or 100,000 km in the technical specifications however this not listed as a mandatory requirement; and 2. ITB 33.2(e) listed "a letter indicating the Supplier's ability to provide after sale servicing and minor repairs within 50km radius of the procuring site" while the technical specification stipulated this distance as "within a 60km radius".	That the entity issues an addendum to include the condition of warranty as a mandatory requirement and clarify the distance from the procuring site that suppliers are required to provide after sale servicing and minor repairs.	Bid submission deadline had already passed. Addendum could not be issued. Warranty will be deemed a mandatory requirement for future procurements of similar nature. Technical Evaluators will be informed about the discrepancy in kilometers.
20	June 11, 2025	Western Regional Health Authority (WRHA)	The Supply and Delivery of an Uninterrupted Power Supply (UPS) for the Digital Radiographic Unit at the Savanna-la-mar Public General Hospital Ref No: 24/25-WRMU-0129	The procurement opportunity was undertaken via the National Competitive Bidding (NCB) methodology, published on May 2, 2025, and indicated a closing date of May 8, 2025, representing a six-day notice period. The foregoing timeframe is insufficient and runs counter to the Third Schedule of the Public Procurement Regulations 2018, which instructs that the minimum timeframe for notification period prior to the submission of bids using NCB is 14 days.	Given that the bid submission deadline had already passed, the Commission recommended that the opportunity be aborted and retendered in the interest of fairness and transparency.	Recommendation acknowledged. Explanation was provided for the urgent need of the UPS procurement. Also advised that 5 bids were received promoting fair competition and that funding was committed by CHASE. Entity proceeded with procurement.
21	June 12, 2025	Companies Office of Jamaica (COJ)	Biometric Attendance System; Ref# HR2025-05-13	The Bid Data Sheet was not revised from the default narrative to indicate the award criterion that will be applied to the procurement undertaking. Please note that the recommendation must be explicitly stated in the BDS for award and can only be on the basis of lowest priced OR most advantageous.	That the Department issues an addendum explicitly stating the award criterion it deems most suitable for the undertaking.	Addendum issued.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
22	June 13, 2025	e-Learning Jamaica Company Limited	Procurement of Interactive Display Boards Ref No: ELJ2025-ID005	1. Incorrect URL provided to access PPC's website for more information on category classifications. 2. The acceptable form/s that the bid security should take was not specified; 3. Incorrect bid submission deadline referenced. 4. A Customer Reference Form was contained in the Tender Document; however, this was not listed as one of the required documents to be included in the bid. 5. The Evaluation and Qualification Criteria stated that, '*proposed devices which do not meet the mandatory requirements may be disqualified*', however, this is contradictory as failure to satisfy any technical specification listed as mandatory should result in immediate disqualification. 6. There was no clause referencing Public Procurement Commission's (PPC) Contractor / Consultant Performance Evaluation System. 7. The project site was stated as '*the procuring entity's warehouse*', however, the final destination should be clearly defined so that delivery costs can be accurately factored into the pricing of bids.	That the entity issues an addendum to specify the acceptable form/s the bid security should take, clarify the bid opening date and advise if the Customer Reference Form is mandatory. If in the affirmative, make the necessary amendment to the list of documents to be included in the bid, while stipulating the number of references required. Further, we are recommending that the evaluation criteria be amended to reflect objectivity and that reference be made to PPC's Contractor / Consultant Performance Evaluation System, through the issuance of an addendum. Also, the entity was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	"Response dated July 7, 2025 and received July 10, 2025 advised: 1. The correction is noted and will be updated for future. 2.The procuring entity accepts all acceptable forms of the bid security. 3.The bid submission was extended from June 9, 2025, to June 11, 2025. 4.The procuring entity did not request customer reference forms to be submitted with the bid. The entity will remove it for the future. 5.The procuring entity agrees with the Commission that bids that don't satisfy the mandatory requirements will result in immediate disqualification. We note the error in the use of the word "may" and its contradictory nature, the correct terms ought to have been "will". Adjustments are to be made for the future. 6.The procuring entity will make the changes as outlined for the future. 7.Whilst the procuring entity notes the commissions

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
						concern. The procuring entity does not incur delivery costs from vendor to warehouse. The procuring entity can make the changes as suggested for the future."
23	June 17, 2025	Ministry of Agriculture and Fisheries (MOAF)	Procurement of 250 Dairy Heifer for Jamaica Dairy Development Board	Award criteria was not clearly stated.	Issue an addendum to specify the contract award criteria.	An addendum dated June 23, 2025, indicated that the Procuring Entity may award one or more contracts to bidders who submit the Most Advantageous Bids, in accordance with the post-qualification requirements.
24	June 17, 2025	Caribbean Maritime University (CMU)	Procurement of Office Furniture	No evaluation criteria was presented within the tender document.	Issue an addendum to specify how bids will be evaluated and awarded.	In a letter dated July 23, 2025 the University advised that an addendum was not issued due to an internal administrative breakdown resulting in a late response to the Commission. The entity assured the Commission that the University will strengthen its procurement procedures to ensure future procurements are clearly defined.
25	June 17, 2025	Ministry of Local Government and Community Development (MLGCD)	Procurement for the Maintenance Contract Air Conditioning Units	Incorrect URL provided for PPC website.	The entity was urged to be mindful of the correct PPC's URL for future procurement opportunities.	No action required
26	June 17, 2025	South Eastern Regional Health Authority (SERHA	Renovation and Expansion of the Princess Margaret Hospital	The contract expired on May 19, 2025, however, works were being undertaken without an approved Extension of Time	Requisition letter was sent requesting the most recent claim for Extension of Time, a copy of the Contractor's latest	Extension of Time Claim from Contractor and SERHA's response, Contractor's revised Works

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				or extended Insurances and Bonds	schedule, a copy of the updated Insurances and Bonds, an update on the project and a copy of the concrete test results for the roof slab	Programme, and updated Insurance sent to IC.
27	June 20, 2025	Jamaica Social Investment Fund (JSIF)	Kirkvine Cold Storage Facility Construction, Manchester (#73867)	Site Meeting held on June 3, 2025 where it was observed that the masonry works done to date were of poor quality and in need of improvement.	This matter was discussed in said meeting and the IC therefore recommended that the JSIF follow up with same to ensure the quality issue is addressed. Additionally, the IC encouraged the JSIF to urge the contractor to improve supervision on site to avoid similar issues for the duration of the project	JSIF responded providing all requisitioned documents including the concrete test results which showed that the required compressive strength was achieved.
28	June 24, 2025	Port Authority of Jamaica	Provision of Janitorial Services at Falmouth Cruise Shipping Terminal (FCST) for a Period of Three (3) Years Ref No: PAJ-2302DT-0625	1. Incorrect URL provided to access PPC's website for more information on category classifications; 2. There was no clause referencing Public Procurement Commission's (PPC) Contractor / Consultant Performance Evaluation System; and 3. The Evaluation Criteria allocated a maximum of 25 points for the submission of four (4) client references, based on the quality of referrals received (excellent, good, satisfactory, poor). However, the form provided to capture information on contracts of a similar nature performed in the last five (5) years does not provide a scoring mechanism or a scale to gauge the quality.	That the entity issues an addendum which provides a Client Referral Form that allows for an objective scoring mechanism and that reference be made to PPC's Contractor / Consultant Performance Evaluation System. Also, the entity was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	Response dated and received October 25, 2025 advised that an addendum was issued which stated: 1. The correct URL to access PPC's website (ITB 4.2), 2. Clause referencing PPC's Contractor / Consultant Performance Evaluation System (ITB 36.3) 3. The Client Reference Scoring Guide was revised to align with the Client Referral Form, ensuring an objective scoring mechanism based on the quality of services.

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29	June 27, 2025	Water Resources Authority (WRA)	Procurement for the Supply and Installation of CCTV Systems at the Water Resources Authority	ITB 12.1 (g) of the Bid Data Sheet (BDS) stated that Bidders should submit client references among other mandatory documents, and that Bids submitted without the mandatory documents will be automatically rejected; however, no client referral form was provided within the tender document or on the GOJEP Portal.	It was recommended that an addendum be issued providing a client referral form for the bidders.	Addendum issued.
30	June 30, 2025	North East Regional Health Authority (NERHA)	Proposal for the Supply & Installation of Satellite Internet Service at Eight (8) NERHA Health Facilities as a Backup Service to Support the Region's Disaster Management Activities	1. The Commission notes that the first page of the bidding document uploaded to the GOJEP platform is titled "Procurement of Non-Consulting Service Restricted Bidding"; however, the procurement is categorized on the platform as an Open National Competitive Bidding (NCB) process, a classification that is also reflected in the competition notice associated with the same procurement. 2. The Authority did not clearly define the basis upon which bids will be evaluated nor awarded. While the Commission notes that the document indicates the use of the "lowest evaluated quotation that is substantially responsive," it does not specify the criteria by which "substantially responsive" will be assessed. Furthermore, the document lacks a detailed outline of the criteria to be used in evaluating bidders' capabilities and responsiveness to the Authority's requirements 3. The scope of works specifies the supply and installation of satellite internet services at eight (8) NERHA health facilities. However, the information presented in Schedule 2B is inconsistent: while the	1. The procuring entity to clarify the intended bidding procedure by way of an addendum to prevent confusion and to promote transparency and accountability in the procurement process. 2. Recommended that the Authority develop a comprehensive Evaluation Matrix, setting out the key evaluation criteria and, where applicable, sub-criteria. This would enhance the objectivity, consistency, and transparency of the evaluation process. 3. Address this discrepancy through an addendum to ensure alignment between the scope and the designated project location. 4. Authority should establish a specific and clearly defined completion date	NERHA responded and issued an addendum correcting the BDS

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				project site is listed as "Kingston," the accompanying table identifies the site as the "MIS Department. 4. In reference to the same schedule, the Commission notes that the stated completion date is indicated as "ASAP." The Commission finds this approach inadequate.		
31	July 8, 2025	National Works Agency (NWA)	Procurement of Security Services for NWA Offices Island-wide for the period 2025-2027 Ref No: 120:19SSC252	1. The procurement is divided into four (4) lots, however, it was not specified whether bidders have the option to bid on one or more lots or whether it is mandatory to bid on all. Further, the Evaluation Criteria did not state whether lots would be evaluated individually or collectively. 2. Incorrect URL provided to access the Public Procurement Commission's (PPC) website. 3. ITB 10.1 stated 'the deadline for clarification is Tuesday, July 29, 2025', however, the time of 11am, as stipulated on GOJEP, was omitted from the bidding document. 4. Award criteria was not explicitly stated.	That the entity issues an addendum to clarify whether it is mandatory to bid on all lots, specify the cut-off time for the submission of clarifications and indicate the criteria for which the contract will be awarded (lowest priced bid / most advantageous bid). Entity was be urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	No response received from Public Body. Addendum was retrieved from the Government of Jamaica Electronic Procurement (GOJEP) platform which advised: 1. the correct URL to access PPC's website (ITB 4.2); and 2. the clarification deadline was updated to include the cut-off time for submission (ITB 10.1).
32	July 11, 2025	Jamaica Civil Aviation Authority (JCAA)	The Supply and Installation of a Central Air Conditioning Unit at the Sangster International Airport Tower for the Jamaica Civil Aviation Authority Ref No: RFP#2025/JCAA /13	Incorrect URL provided to access the Public Procurement Commission's (PPC) website	Entity was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	No action required

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33	July 15, 2025	Ministry of National Security (MNS)	The Supply, Installation and Maintenance of Air Conditioning Units for JamaicaEye and the JCF Communication Sites Ref No: MNS2024/09/34 4	There was a sole bidder who was recommended for the award of contract, however, the Public Body dispatched a standstill notice to their Head of Entity.	Being that the standstill period allows unsuccessful bidders to potentially challenge the contract award decision before the contract is formally signed, the dispatch of same is redundant. A successful letter to the Contractor would have sufficed as they were the only bidder.	No action required
34	July 16, 2025	Port Authority of Jamaica (PAJ)	Provision of Armed, Unarmed and Canine Security Services at Montego Bay Free Zone Co. Ltd for a period of two years Ref No: MBFZ-NCB-SEC-07/2025	1. Incorrect URL provided to access the Public Procurement Commission's (PPC) website. 2. Award criteria was not explicitly stated.	That the entity issues an addendum to clarify the criteria for which the contract will be awarded (lowest priced bid / most advantageous bid). Also, the entity was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	Addendum was issued correcting the URL to access PPC's website and to specify the award criteria
35	July 16, 2025	Universal Service Fund (USF)	Procurement of Consultancy Services - The Solarization of Community Wi-Fi Enclosures	It was observed that the project was initially classified as a Consultancy, however, upon further examination of the documentation, it appears that the nature of the project aligns more closely with the classification of Goods.	A justification was requested for the classification of the project being a Consultancy.	USF advised the IC that further review of the tender will be conducted and as a result the tender process was cancelled.
36	July 18, 2025	Jamaica Bauxite Mining Limited (JBM)	Supply and Delivery of Double Cab Tipper Truck RFQ No: JBML NCB-2025-07-14 PRO/16	1. Incoterms method was not specified. 2. ITB 20.1(a) stated that, “an authentic letter from the bank certifying that the company has the financial capability to supply the good/ service” is not applicable, however, ITB 22.2 contradicts that statement. 3. ITB 43.2 stated “there shall be no standstill period”, however, reference is made to section 44(2) of the Public Procurement Act (2015), wherein the procuring entity shall notify each bidder, in writing, of the determination of the	That the entity issues an addendum to specify the Incoterms method, clarify whether a letter from a bank is required to certify the company’s financial capability, stipulate the number of days, not exceeding ten, that the standstill period will take effect for and confirm the minimum/maximum cc rating for the tipper truck.	Response dated and received August 4, 2025 advised that an addendum was issued which stated: 1. The incoterms method as "EXW - Sellers Premises in Jamaica" 2. An authentic letter from the bank certifying that the company has financial capability to supply the good/service - is applicable

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				successful bid and the commencement of the standstill period (hereinafter referred to as the "standstill notice"). 4. The Technical Criteria states the cc rating as 5000-6000, however, the List of Goods and Delivery Schedule and Price Schedule stipulates this rating as 5000-6500.		3. There is a standstill period of 3 days 4. The cc rating of the proposed double cab tipper truck is 5000-6000.
37	July 24, 2025	Passport, Immigration and Citizenship Agency (PICA)	Procurement of a Fire Suppression System for the Agency's ICT Server Rooms and Maintenance Services	ITB 37.3(a) of the Bid Data Sheet (BDS) stated "Evaluation will be on the basis of Most Advantageous proposal" however, Section III Evaluation and Qualification Criteria Stated that, "the procuring entity may award the contact to the bidder that offers the Lowest responsive bid".	An addendum be issued to clarify whether the award of contract will be based on Least Cost or Most Advantageous.	An addendum was issued to read, ...award of contract will be based on Most Advantageous.
38	July 25, 2025	Ministry of Education, Skills, Youth and Information (MoESYI)	Supply and Delivery of Science Equipment for 56 Secondary Schools Ref No: JM-MOEY-358803-GO-RFB	1. Ambiguity whether after-sale services is required; 2. The Evaluation Criteria advised the contract will be awarded to the bidder with the Most Advantageous bid. Further, ITB 34.6 stated *"The purchaser's evaluation of a Bid <u>may</u> take into account, in addition to the Bid Price, <u>one or more</u> of the following factors…"*. The factors which bids will be evaluated against should be clearly stated. Use of the terms 'may' and 'one or more' adds ambiguity to the criteria. Further, when Most Advantageous methodology is being utilized, a scoring matrix is usually developed, showing the breakdown of points allocated to each criterion. The subjective nature of the evaluation criteria could prejudice the selection process.	That the entity issues an addendum to clarify whether after sales service is required, develop a scoring mechanism outlining the relevant criteria that bids will be evaluated against and make the necessary amendments to the evaluation criteria to reflect objectivity.	Response dated September 16, 2025 and received April 15, 2025 advised: 1. The science equipment are 'off-the-shelve', non-complex items and therefore would not require after sales services 2. The evaluation of the bids were done on a pass/fail basis, i.e. examining if each supplier complied with the specifications in the bidding document.

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39	July 29, 2025	Petrojam Limited	Supply of Camera and Accessories for Petrojam's Refinery CCTV Project	Bid validity period expired from August 31, 2024 and contract was not awarded as at this date.	That the entity provides evidence of extension of the bid validity period sought from bidders and their response to same.	Response dated and received August 25, 2025 provided evidence of request for bid validity extension and the bidders agreement to same
40	August 13, 2025	Vocational Training Development Institute	Procurement of One 2-Storey 40Ft. Modular Office and One Pre-Fab Foldable Bedroom House-RFQ# VTDI-CONT-2025-07-28	The tender document included technical specifications; however, it did not clearly indicate which specifications were mandatory. This lack of clarity may create room for subjectivity during the evaluation stage, potentially leading to a prejudiced or inconsistent assessment of bids	Issue an addendum to the bidding document, prior to the bid submission deadline, clearly identifying which specifications are mandatory, if not all	The Entity halted the process as the IC's letter was received after tender opening. IC dispatched letter dated September 2, 2025, recommending that the tender process be aborted to which the entity agreed.
41	August 14, 2025	Brown's Town Community College	Procurement of a Coaster Bus for Brown's Town Community College	1. Incorrect URL provided for PPC website. 2. Clarification deadline was not included. 3. The procured item name was exclusively available from a specific supplier.	The entity was urged to be mindful of the correct PPC's URL for future procurement opportunities and also to consider a more suitable procurement methodology.	Response received, however, our concerns were not addressed.
42	August 14, 2025	Caribbean Maritime University (CMU)	Procurement to Locate, Refloat, Tow and Sink M/V Tagu Vessel from the Ship's Channel in the Kingston Harbour	To confirm the delivery and completion schedule stated in the tender document.	Indicate whether the date listed represents the completion date of the procurement.	Response received, however, our concerns were not addressed. At the close of tender, no bids were received.

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43	August 14, 2025	Ministry of Health and Wellness (MOHW)	Procurement of Physiotherapy Equipment for Primary Care Sites	1. Incorrect URL provided for PPC website. 2. Entity did not offer a standstill period to bidders. 3. Technical specifications were listed, however, there was no indication of which ones were mandatory. 4. Award criterion not stated.	The entity is being urged to be mindful of the correct PPC's URL for future procurement opportunities and issue an addendum indicating a standstill period, state which technical specifications are mandatory and further state the award criteria.	Response received. PB stated that a standstill period will be afforded to Bidders and that all technical specifications are mandatory. The award criterion, however, was not stated.
44	August 18, 2025	South East Regional Health Authority (SERHA)	Provision of Three (3) Years' Service Contract for Air Conditioning Units for the Region.	No. 9 of ITB 12.1 (i) of the Preparation of Bids states that, *"Minimum Four (4) Client references from different Organizations or Institutions not older than three (3) months (see form in Annex 1 attached) …"* and the Evaluation Criteria outlined that a maximum of ten (10) points will be awarded for four (4) Client Referrals, however, no Client Referral Forms were attached.	An addendum to be issued with the attachment of the Client Referral Forms.	PB stated that our observation was addressed prior to the receipt of our letter
45	August 27, 2025	Petrojam Limited	Procurement of a New Crane for Petrojam's Workshop	Conflicting length of time crane is expected to be operational for and 2. Solicitation document advised standstill period is not applicable to this procurement	That the entity issues an addendum to clarify the length of time the crane is expected to be functional and stipulate the number of days, not exceeding ten, that the standstill period will take effect for.	Response dated September 2, 2025 and received September 3, 2025 advised: 1. The expected useful life of the workshop crane is 20 years (ITB 16.3) 2. The number of days for standstill shall be 2 days (ITB 39.2)
46	August 27, 2025	Transport Authority (TA)	Procurement of Architectural/Engineering Design Services for the Proposed Transport Authority's Southern Regional Office, Manchester	1. ITC 2.1 advised the method of selection is Quality and Cost Based Selection, however, the weightings allocated to the technical proposal and financial proposal were not specified. 2. Conflicting deadline for bid submission.	That the entity issues an addendum to advise the weighting allocated to the technical proposal and financial proposal and clarify the bid submission deadline and date of tender opening.	Response dated and received August 29, 2025 advised an addendum was issued which clarified: 1. Technical proposal has a weighting of 70 points, while the

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				3. Conflicting tender opening date.		financial proposal has a weighting of 30 points 2. The deadline for the submission of bids is no later than Friday, September 19, 2025 at 1:00 p.m. 3. The bid opening shall take place on Friday, September 19, 2025 at 1:15 p.m.
47	September 5, 2025	Ministry of Education, Skill, Youth and Information (MoESYI)	Supply and Delivery of Audio-Visual Equipment for 183 Secondary Schools Ref No: JM-MOEY358832-GO-RFB	1. The Evaluation Criteria advised that the contract will be awarded to the bidder with the Most Advantageous bid. Further, ITB 34.6 stated *"The purchaser's evaluation of a Bid may take into account, in addition to the Bid Price, one or more of the following factors…"*. The factors which bids will be evaluated against should be clearly stated. Use of the terms 'may' and 'one or more' adds ambiguity to the criteria. Further, when Most Advantageous methodology is being utilized, a scoring matrix is usually developed, showing the breakdown of points allocated to each criterion. The subjective nature of the evaluation criteria could prejudice the selection process. 2. ITB 11.1(j) advised that Performance Security should comprise the bid, however, given that this is a financial guarantee provided by the successful contractor/supplier to ensure they fulfil their contractual obligations, this would not be required at this stage in the procurement process. 3. Part 2 - Supplier Requirements of the solicitation document advised that warranty is	That the entity issues an addendum to clarify whether a bid security is required, and if in the affirmative, advise the amount and the acceptable form/s that it may take, and whether a performance security will be required up on award of contract. Further, we are recommending that evidence of warranty be included in the listing of required documents to comprise the bid and that MoESYI develop a scoring mechanism outlining the relevant criteria that bids will be evaluated against and make the necessary amendments to the evaluation criteria to reflect objectivity.	Response dated October 8, 2025 and received April 15, 2026 advised through an addendum that: 1. A Performance Security must be provided by the successful bidder before the award of contract 2. Bids will be evaluated based on Compliance with Specifications, Compliance with Delivery Schedule and delivery of items as per Incoterms and Lowest Bid Price 3. The warranty for the interactive boards and projectors have been stated in the Technical Specification, Section VII, Schedule of Requirements of the solicitation document

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				required for interactive boards and projectors. We are recommending that evidence of supplier's condition of warranty be listed as a required document to comprise the bid, in an attempt to ensure the responsiveness of same.		
48	September 26, 2025	Ministry of Health and Wellness (MoHW)	Construction of the Western Children's Hospital – St James	On August 29, 2025, representatives from the IC attended a site meeting for the referenced project and the following was observed and/or noted: 1. the progress of the works has not improved since the previous meeting held July 25, 2025; 2. the project is impacted by the number of outstanding submittals to be provided by the Contractor for the equipment they planned on supplying and installing in the building; and 3. some toilets which were not approved by the team have been delivered to the site for installation, however, service parts for these are not available locally. Additionally, the Commission has concerns regarding the delay as a result of the material shipment being held at the Kingston Wharf. The following reasons were provided as the causes of the delay:	The entity was invited to provide some clarity on the status of matters highlighted, what measures will be taken to resolve them and the anticipated timeline of resolution.	The Ministry of Health & Wellness by way of letter dated October 9, 2026 indicated that it is important to note that the project is a gift from the Government of the People's Republic of China (GPRC). The Implementation Contractor and Contract Administrator were both selected by GPRC. The Ministry does not exercise direct control over the pace of the implementation but has previously expressed its concerns regarding the project delays through the Embassy of the People's Republic of China in Jamaica. The primary concern raised relates to the automatic electronic flush valves intended for installation. The

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				1. the tax exemption letter to be sent to the Jamaica Customs Agency from the Ministry of Finance and the Public Service (MoFPS) was still outstanding; and 2. the MOHW was awaiting a response from the MoFPS in order to get the funds to pay the fees for the containers.		Contractor has assured that a reasonable stock of spare flush valves will be provided. Regarding the delay in clearing materials at the Kingston Wharf, the Ministry wishes to clarify that while the tax exemption renewal remains under consideration by the Ministry of Finance and the Public Service (MOFPS), the Ministry of Health and Wellness (MOH&W) has been paying the applicable duties and related fees to facilitate the timely release of shipment. The ministry has also instructed the Contractor to provide all shipping documents and itemized listed in advance to prevent further clearance delays.
49	September 26, 2025	Southern Regional Health Authority (SRHA)	Renovation, Retrofitting and Upgrading of the Cross Keys Health Centre	On September 11, 2025, representatives from the IC visited the project site where the following were observed and/or noted: 1. the project appeared to be halted as there was no ongoing activity and minimal progress was noted when compared to the previous visit on August 5, 2025; and 2. there were no representatives on site from Cenitech Engineering Solutions Ltd. or the Southern Regional Health Authority (SRHA). Kindly explain the reason for the pause, how the pause in the	The entity was asked to provide the following: a) an update on the project to include percentage completion and the reasons for delay; b) the expenditure to date, to include a copy of approved Payment Certificates and the respective receipts of payment; c) a copy of approved Variation Orders; d) a copy of the most recent claim for	SRHA stated that the project had experienced delays due to funding arrangements not being disbursed consistently. Extension of Time Claim from Contractor and SRHA's response, Payment Certificates 1-2, Contractor's revised Works Programme, updated Insurance, and Project Status Report sent to IC.

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				Works will affect the project schedule and how the time lost will be recovered.	Extension of Time submitted by the contractor, and the respective responses by SRHA or its authorized representatives; e) a copy of the Contractor's latest approved Works Programme/Schedule; and f) a copy of the updated Bonds and Insurances submitted by the Contractor.	
50	September 29, 2025	National Education Trust (NET)	Design-Build Services for Construction and Renovation of Facilities at Oracabessa Primary, St. Mary	In reviewing the Tender Document for the above-mentioned project, Section F, Award of Contract 46 Award Criteria states that *The Procuring Entity shall award the contract to the Bidder whose bid has been determined to be the lowest priced or the most advantageous…*, however, the Award Criteria under ITB 1.1 of the Bid Data Sheet is listed as the Most Advantageous Bid. Furthermore, Section F ITB 44.1 under Award of Contract in the Bid Data Sheet states that *the procuring entity will award the contract to the responsive bidder that has offered the lowest price.*	The NET was asked to confirm whether the Lowest Responsive or the Most Advantageous award criteria will be used.	NET stated that the Most Advantageous award criteria would be used and submitted the Addendum sent to the Bidders stating same.
51	October 21, 2025	National Works Agency (NWA)	Shared Prosperity through Accelerated Improvement to our Road Network (SPARK) – Package 3	A visit was conducted for road rehabilitation projects, Gayle Town in the parish of St. Elizabeth on September 9, 2025, and Barnstaple Road in Manchester Central on September 18, 2025. During the drive through of the projects it was observed that the work done to the roads in general were of a satisfactory standard, with exception to the following that may or may not be attributed to the parameters of the project.	In respect of the observations it is our opinion that timely corrective works to the referenced roads may preserve the longevity for which it was designed.	The NWA in their response stated the following: 1. Rehabilitation of Gayle Town Road, chainage 0+080 - The Contractor has not yet constructed the required concrete swales in this area. The design drawings have a concrete swale connecting the two V-drains

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				1. Rehabilitation of Gayle Town Road, which was recently asphalted, along chainage 0+080, at a juncture where it appears that substantial amount of water flows from a property crossing the road to a "V "drain on the opposite side of the road. The IC's concern, is that the if the edges of the roadway closest to the property (from which the water flows) are not properly sealed/protected, the water may erode and eventually compromise the sub-base of the road, leading to an early deterioration or failure of the roadway in that area. 2. Rehabilitation of Barnstaple Road, which was also recently asphalted, along chainage 0+772, showed sections of the asphaltic concrete being very porous and appears not adequately rolled, which could result in early deterioration and a significantly reduced life span of the asphaltic concrete.		and collecting the outflow from the property in question. The Contractor's work methodology for the Gayle Town road is to first construct the asphalt pavement after which, the concrete swales will be installed. The Taking Over certificate has not been issued for this road. 2. Rehabilitation of Barnstaple at CH0+772 - The Contractor's internal Quality control had identified and acknowledged the defect in question and has initiated corrective measures. The Contractor has not yet requested an inspection of said roadway and any defects observed by our team will be addressed prior to issuing the Taking Over Certificate.
52	November 11, 2025	Jamaica Civil Aviation Authority	The Supply and Installation of a CCTV System at the Norwood Radar Site in Montego Bay, St. James for the Jamaica Civil Aviation Authority (JCAA) Ref No: RFP#2025/JCAA/22	1. Incorrect URL was provided to access PPC's website. 2. A client referral form was attached, however, there was no mention if this document should be included in the bid. 3. The evaluation criteria did not provide a minimum qualifying score.	That the entity issues an addendum to advise whether bidders are required to populate the client referral form, and if in the affirmative, state how many referrals should be provided. Also, clarify whether a minimum qualifying score applies to this procurement and state said score, if applicable.	1.Addendum issued with correct URL link to access the PPC's website 2. Addendum issued advising how the client referral form should be included in the bid. 3. The evaluation criteria were updated to include the minimum qualifying score via addendum.

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53	November 11, 2025	Port Authority of Jamaica (PAJ)	Supply, Delivery and Installation of Furniture at the Port of Montego Bay Ref No: PAJ-2902-KH-1025	1. Incorrect URL was provided to access PPC's website.	Entity was urged to be mindful of the correct URL to access PPC's website for future procurement opportunities.	No action required
54	November 18, 2025	Aeronautical Telecommunications (Aerotel)	Renovation Works of Office Building Spaces (Montego Bay Office)	1. The roof layout did not appear to match the roof plan that was provided to us. 2. Connection of the metal columns (stanchions) to the timber beams for the roof appears incomplete.	A requisition letter was written to the entity with the following requests, *inter alia*: a) the most current roof framing plan clearly showing the sizes and/or spacing of the timber members; b) detailed drawings from the Architect/Engineer showing the connection for the timber beam and metal column for the timber roof;	A new roof was not originally included in the contract and was redone due to termite damage as a Variation Order. Roof connection drawings were submitted; Variation Order for roof submitted; update on project was provided.
55	November 25, 2025	South East Regional Health Authority (SERHA)	Provision of Three (3) Years' Service Contract for Air Conditioning Units for the Region.	There was no break out of assigned scores for Firm's Capacity within the Evaluation Matrix	Issue an addendum, clearly assigning the appropriate scores to Firm's Capacity.	An addendum was issued to clarify the required quantities. The addendum stated that correction will be made to the delivery schedule, and price schedule. Procurement opportunity was cancelled after receiving no qualified bids.
56	November 26, 2025	Ministry of Health and Wellness (MoHW)	Procurement for the Supply, Delivery & Installation of Office Furniture for the Ministry of Health & Wellness 30-36 Knutsford Boulevard (Six Lots):	Incorrect URL provided for PPC website.	The entity was urged to be mindful of the correct PPC's URL for future procurement opportunities.	No action required
57	November 27, 2025	Jamaica Cultural Development Commission (JCDC)	Supply and Delivery of Seven (7) Laptops to Jamaica Cultural	The tender document lists the procurement as the Supply and Delivery of Seven (7) Laptops to the Jamaica Cultural	That JCDC issue an addendum, indicating the correct name and scope of the procurement	An addendum was issued on December 9, 2025, confirming the name of the project

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			Development Commission	Development Commission and the Supply and Delivery of Forty (40) Desktop Computers and Twenty-two (22) Laptops to the Jamaica Cultural Development Commission.	opportunity to eliminate the discrepancy.	to be: Supply and Delivery of Seven (7) Laptops.
58	December 11, 2025	Ministry of Health & Wellness (MoHW)	Procurement of Works for 3 Health Centres in St. Catherine: Old Harbour	Honeycombing and exposed steel rebars were identified throughout a stiffener in the Conference Room area during a walkthrough for a site meeting held November 20, 2025.	Entity asked to provide Engineer's recommendations for rectifying the honeycombing and exposed steel rebars.	Site was assessed by MoHW Engineer and repair procedure steps provided to Contractor. Contractor made good to honeycombing.
59	December 11, 2025	Jamaica Civil Aviation Authority (JCAA)	The Supply and Installation of a CCTV System at the Norwood Radar Site in Montego Bay, St. James for the Jamaica Civil Aviation Authority (JCAA) Ref No: RFP#2025/JCAA/22	The comparable estimate submitted is the same as the one received for the previous tender, though infrastructural works were completed.	That the entity amends the comparable estimate to reflect only the outstanding works and items to be procured for the completion of this procurement. Further, when undertaking the evaluation, it is this adjusted figure that the bid prices should be evaluated against. Otherwise, a bidder may be recommended for the award of contract with a bid price that is highly overstated.	Comparable estimate was amended to remove the cost of infrastructural works as this was previously addressed.
60	December 12, 2025	Western Regional Health Authority (WRHA)	Supply and Install AC Units for the Hanover Health Services	Section 2, Schedule of Requirements, Lot 1 specifies a quantity of three (3) 12000 BTU Non-inverter AC units for ITB 1 which listed five (5) locations needing replacement and installation. Additionally, ITB 3 specified a quantity of three (3) 24000 BTU Non-inverter AC units but has four (4) locations listed.	An addendum to be issued to clarify both the required quantities of AC units and the specific locations where installation is expected.	Addendum issued clarifying the award criteria to be Least Cost.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
61	December 18, 2025	Transport Authority (TA)	Procurement of Security Services at the Transport Authority for a period of three (3) years from 2025-2028	1. The solicitation document advised that bidders are required to provide armed and unarmed security services. As it relates to the evaluation of a bidder's experience, scoring was assigned only to firms who provided armed services. This may be interpreted as an amendment to the criteria and procedures set out in the solicitation document, resulting in a breach of Section 35 of The Public Procurement Act (2015), which outlined points would be allotted to works undertaken of a similar nature and complexity to the proposed works. 2. Had this change not been implemented, and all else remain same, the ranking of bidders would have been different, resulting in a different contractor being recommended for the award of contract.	That the entity advises: a) the reason(s) why completed unarmed contracts were not evaluated; and b) whether bidders were informed that unless a contract has an armed component, those contracts would not be considered. In the event that the Transport Authority is unable to provide a satisfactory justification for the referenced IC's concerns, it was recommended that: a) a re-evaluation be undertaken, where both armed and unarmed services are assessed and there is strict adherence to the criteria and procedures set out in the solicitation document; and b) communication be made with the Public Procurement Commission (PPC) advising of your position and that you provide us with a copy of all correspondence between the Transport Authority and PPC.	Response dated and received December 24, 2025 advised: 1. The Scope of Works/Terms of Reference as stated in the issued solicitation documents had conveyed that the Transport Authority (TA) required experience in both armed and unarmed guards from all interested security guard companies. The nature of the type of service for this procurement specifically referenced both armed and unarmed guard as a complete package as opposed to unarmed only or armed only. 2. All interested security guard companies were notified of the requirements for both armed and unarmed security guard services in their bid submission. This was communicated at the pre-bid meeting, which was scheduled on July 15, 2025, which explicitly stated the nature of the intended works and provided a comprehensive breakdown of the requirements regarding the assignment of scores. This was to

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
						ensure that the recommended service provider for award of contract was able to effectively execute the assigned duties concerning the use of armed and unarmed services for safekeeping of the TA's assets. 3. The requirement in the Evaluation Criteria did not solely focus on armed contracts but had included the provision of armed and unarmed services, projects with start and verifiable end dates within the last five (5) years. In addition, kindly also note that the Transport Authority sought clarification from the Office of the Public Procurement Policy (OPPP) and would not seek to modify the stipulated Evaluation Criteria as stated in the issued solicitation documents. Therefore, there was no intent to breach Section 35 of the Public Procurement Act (2015) for this procurement opportunity, which was reviewed and supported by the Public Procurement Commission (PPC) on November 5, 2025.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
62	December 24, 2025	HEART/ NSTA Trust	Procurement for the Preventative Maintenance of Food Processing Equipment by lots for the HEART/NSTA Trust's Locations.	1) ITB 1.4 states that the contract duration is three (3) months; however, the specified commencement date is December 2025 and the completion date is May 2026, which reflects a six-month period. The Commission further notes that the stated commencement date of December 2025 precedes the bid submission deadline of January 19, 2026. 2) ITB 35 allows for quotations in either JMD or USD for this contract; however, the Commission notes that the document does not specify the date on which the exchange rate will be applied. 3) The Commission notes that a standstill period was not specified in the tender document.	1) The IC recommended that the Bid Data Sheet be amended to reflect a more accurate and realistic timeline, thereby ensuring greater clarity and transparency; 2) that the applicable exchange rate date be clearly stated to ensure fairness and to avoid any potential issues during evaluation; and 3) that an addendum be issued to include a standstill period in order to ensure transparency and procedural integrity.	The Entity issued a response which addressed the IC's Concerns, however, they could not correct the BDS as time had passed but indicated they would make proper provisions for their future undertakings.
63	December 24, 2025	Ministry of Justice and Constitutional Affairs (MOJCA)	Construction of the Hanover Justice Centre at Sandy Bay, Hanover	Reference is made to a site meeting held on November 13, 2025, which was attended by our representatives and subsequent to the meeting a walkthrough of the site by same representatives where it was noted that the finished tile floor was not being protected whilst other construction activities were being carried out in close proximity. We also observed wooden pallets supporting bags of cement, and other objects including a metal chair and concrete block placed on the referenced unprotected finished tile floor, which could contribute to the tiles being damaged during movements of the objects mentioned.	Consequently, we recommended that all finished floor tiles be adequately protected to prevent them from being scratched otherwise damaged which could cause duplication of activities and further delays in satisfactorily completing the project. In the foregoing regard, we were of the opinion that based on the slow progress of activities, poor quality finish to aspects of the works and recent disruption to activities by Hurricane Melissa, it is highly unlikely the extended completion date of December 31, 2025, would be achieved.	MOJ responded with a copy of all requisitioned documents including numerous correspondences (10 letters) from the Consultant to the contractor regarding poor performance/ dissatisfaction with the rate of progress and the consequential actions as outlined in the contract.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
64	January 23, 2026	Ministry of Health & Wellness (MoHW)	Procurement of Works for 3 Health Centres in St. Catherine: Old Harbour	Nails were used as fasteners to secure the hurricane straps from the rafters to the wall plate, instead of the specified screws.	The requisite remedial works be actioned at its earliest to prevent possible failure of the roofing structure in the event of natural disasters such as hurricanes. We are also recommending improved supervision to ensure that the works are effected in accordance with the contract.	MOHW stated material for ridge straps, that T-11 sheeting was to be installed directly on the ridge, and to replace Simpson Strong-Tie diagonally driven fasteners with Type 10d nail diagonally driven from both sides of rafters into ridge board. They have, however, yet to address the issue concerning the specified fasteners for the hurricane straps.
65	January 30, 2026	National Education Trust (NET)	The Supply and Delivery of Educational Resources for Infant Schools-Retender.	While the tender document provides the total number of items per lot, it did not specify the distribution requirement or the number of sets required for each individual school.	An addendum to be issued providing the quantity of items to be delivered to each school.	The entity stated that the distribution list was inadvertently omitted from the tender document.
66	January 30, 2026	Universal Service Fund (USF)	Procurement of Network Equipment for Restoration Project in St. James	The Award Criteria states *"The procuring entity shall award the contract to the supplier whose quotation has been determined to be the most advantageous quotation…"* However, with no scoring matrix in the document and evaluation based on the least cost and compliance with the mandatory specification, the award criteria appears to be Least Cost.	An addendum to be issued to clarify whether the award criteria is Least Cost or Most Advantageous. If it's the latter a scoring mechanism should be included in the evaluation criteria.	Addendum issued clarifying the award criteria to be Least Cost.
67	February 19, 2026	Bureau of Standards (BoS)	Supply, Delivery, Installation and Commissioning of One (1) Pair of CFR Engine for Octane Determination with Ten (10) Years Preventative Maintenance and Five (5) Years Warranty	.ITB 35.3(a) of the BDS states that *"Evaluation will be on the basis of the lowest bid price or most advantageous bid that is substantially responsive to this tender."* essentially using both evaluation methods	The Commission recommended that the Bureau issue an addendum explicitly stating the award criterion it deemed most suitable for the undertaking to enhance the objectivity, consistency, and transparency of the evaluation process.	The entity issued an addendum which addressed the IC concerns.

No.	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation	Action Taken by PB
68	March 26, 2026	Forestry Department (FD)	The Design, Supply and Building of Grid-Tied Solar Photovoltaic System	1.The award criterion was not explicitly stated, however, it appeared, based on the outline of the evaluation matrix, that it was the intention of the Department to award the contract to the most advantageous (highest scored) bidder. 2. As it relates to the evaluation matrix, we noted that while points were allotted for the price factor, a formula indicating how same will be apportioned was not included	1. It was recommended that the Department issue an addendum specifying the award criterion. 2 The Commission recommended that the Department include in its addendum, a price-scoring formula, to reducing the risk of perceived bias or prejudice in the procurement process.	The procurement was cancelled
69	March 30, 2026	Jamaica Social Investment Fund (JSIF)	Frankfield Primary & Infant Special Education Block Construction Project, Clarendon	Reference was made to the site meeting held on March 12, 2026, which members of the Integrity Commission (IC) were in attendance. During the meeting an IC representative alluded to an observation of extensive honeycombing to the columns, beams and underside of the floor slab, of the building being constructed. The consultant advised of being aware of the matter and the possible causes for the occurrence. He further indicated a methodology to remedy the more severe honeycombing and stated that the methodology to make good the others would be in accordance with the severity of honeycombing.	The following were requisitioned: a. justification in respect of the decision to extend the contract period from 4 to 6 months; b. a copy of all requests for Extension of Time submitted by the contractor and the JSIF's responses; and c. a copy of all concrete test results to date.	JSIF responded to item (a) saying, *"The contract period for the Frankfield Primary and Infant Special Education Block Construction Project has been extended from four (4) months to six (6) months. This adjustment became necessary due to unforeseen circumstances and external factors that significantly impacted the planned workflow and overall project timeline."* The main reasons included Impact of Hurricane Melissa, and Persistent Rainfall & Adverse Weather Conditions. The concrete tests results, however, were not provided; this is to be followed up. All other requisitioned documents were received.

Appendix 3 - Areas of Impact – Licences and Asset Divestment/ Acquisition

During the course of the Financial Year the Division, as part of its core functions, provided a number of recommendations to Public Bodies in respect of the Divestment and Licensing process. These recommendations are summarized below:

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
1	April 17, 2025	National Housing Trust (NHT)	Sale of Commercial Property – Lot 850, Longville Park, Clarendon	The Agreement for sale records the completion date as "On or before Ninety (90) days from the availability of the Title and on payment of all monies payable by the Nominee herein in exchange for the duplicate certificate" It was noted that the agreement was executed on April 27, 2018, however based on the status update provided a balance of $515,000.00 remains outstanding as at March 2025. On our review of the Instrument of Transfer of Land we note that the general execution date was March 10, 2022 as well as the NHT's statement that the title has been transferred. It is therefore noted that although a conveyance has been executed, the sale has not been completed as the balance has not been paid up to March 2025	The NHT is reminded of the importance of the completion date as this is the agreed upon date when sale is finalized and the ownership is legally transferred from the seller to the buyer and the remaining purchase price is paid. Clause 8 indicates that " All stipulations as to the time of payment shall be of the essence of the contract and in the event the Nominees fail to make payment on the due date the Vendor shall be entitled as its sole discretion to allow the Nominees time to satisfy their obligation…nevertheless to the right of the Vendor to take such steps against the Nominee as it is entitles [sic] to do including forfeiture of the deposit and recession of this Agreement for sale always provided that the delay in payment is attributed to the default of the Nominees or their mortgage or their banker"
2	May 4, 2025	Urban Development Corporation (UDC)	Request for Offers to Purchase (RFOP) - Lot 373, Upper Fort (Block 3), Hellshire, St. Catherine; b. Request for Offers to Purchase (RFOP) – Lot 374, Upper Fort (Block 3), Hellshire, St. Catherine; and c. Request for Offers to Purchase (RFOP) - Rooms on the Beach Property, Ocho Rios, St. Ann.	1. Inconsistences between information requested from local bidders and that of overseas bidders. 2.. Inconsistency in instruction given: a. item '1' of Table 2 (evaluation criteria) in the IMDs for lots 373 and 374 exhibits inconsistencies with regard to the wording of the calculation formula; and b. section 10, on page 8 of the IMD for lot 374 indicates, "...that if a sale of the subject property is awarded under this RFOP, the successful bidder/purchaser is required to pay the following cost to effect the sale: The agreed purchase price: A further (10% deposit submitted as per application requirement) payment of 5% on account of the sale price. ii. Balance payable on completion of the sale ii. Half (1/2) Stamp Duty iv. Half (1/2) Registration Fee.	The requirement in the Information Memorandum Document (IMD) should indicate that for Overseas Bidders, a valid Tax Compliance document issued by the appropriate tax authority in the bidder's country of registration is to be submitted. This document must confirm that the bidder is tax compliant or in good standing with respect to its tax obligations within its country of domicile; and ii. be notarized or apostilled (where applicable). UDC should provide clarification regarding the anomaly.

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
				v. Administrative fee for preparation of the Agreement for Sale and other documentation to effect the transfer plus GCT." In contrast, section 12, page 9 of the IMD for lot 373 indicates: ...that if a sale of the subject property is awarded under this RFOP, the successful bidder/purchaser is required to pay the following cost to affect the sale: The agreed purchase price i. A further (10% deposit submitted as per application requirement) payment of 5% on account of the sale price. ii. Balance payable upon transfer within 90 days. ii. Administrative fee for preparation of the Agreement for Sale and other documentation to effect the transfer plus GCT."	
3	May 28, 2025	NHT	Sale of Commercial Property- Lot 850 Rehabilitation, Longville Park, Clarendon	1.Final payment of J$515,000.00 to conclude the sale has not yet been received. 2.The copy of the Duplicate Certificate of Title with the transfer duly registered for Lot 850 is in the name of the Purchasers. 3.The Instrument of Transfer of Land issued indicates that the title has been transferred; 4.Letter dated April 29, 2025, requesting a timeframe for the completion of outstanding payment was submitted to successful bidders, and 5.The NHT has indicated that the Title will remain in the NHT's possession until the balance is paid.	While the Commission recognizes the socio-economic challenges that may hinder timely loan approvals, we are constrained to remind the NHT of its fiduciary responsibility to safeguard public assets and enforce contractual obligations in a manner that is fair, transparent and consistent with the principles of accountability. The entity was urged to consider the following recommendations: a) the National Housing Trust should refrain from transferring property titles to purchasers until full payment has been received. Transferring titles prior to the satisfaction of all financial obligations exposes the institution to potential loss and undermines the enforceability of its contracts; b) while the Commission understands the rationale provided, the blanket decision to not enforce a critical clause of the Agreement for Sale may create a precedent that could result in inconsistent treatment of the purchasers and potential legal or audit anomalies; and c)in lieu of waiving Clause 3 entirely, the Commission recommends that NHT establish a structured extension mechanism. This may include: i. granting a reasonable extension period (additional 90-120 days) on a case-by-case basis; ii. requiring purchasers to provide documented proof of financing delays; and iii. incorporating clear timelines and consequences for failure to meet extended deadlines.
4	June 3, 2025	SCJ Holdings Limited	Lease of land with Option to Purchase by ALF Investments for Housing Developments	Land being divested *via* lease for housing development and SCJ's comment to Developer as follows: " on review of our divestment process, it appears that we have erred in complying with the GoJ approved procedural steps for divesting land for housing development….we will be seeking to remedy this procedural misstep and unfortunately must withdraw the	The Commission implored the SCJ to be guided by the following sections of the Policy Framework and Procedures Manual for the Divestment of Government-owned Lands: a) section 2.24 on page 7 which indicates that, "the land divestment process shall be based on a system of equity, accountability, integrity and transparency". As such it is essential that the process be viewed as objective rather than subjective" b) section 2.2.4 (C) on page 8 which indicates that all properties for divestment shall be advertised through at least two (2) of these media: print media, electronic Media,

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
				offer to lease land part of Lakes Pen, St. Catherine contained in letter dated November 22, 2024. As the lands being sought for housing development, the appropriate mode of divestment should be by sale and such divestment in keeping with GOJ Land Divestment Policy, must be advertised. In light of the foregoing, we will advertise the property for divestment… "	website, community buildings or on site. Notably, properties valued at $10M and over shall be required to be advertised in the print media along with any other medium, unless such properties qualify for an exemption from advertisement; and c) section 2.2.7(f) on page 11 and 2.2.7(i) on page 12 which indicates that "all lands to be divested shall be valued by the Commissioner of Lands Valuation or by a Chartered Valuation Surveyor" and "valuations shall not be older than 12 months" respectively.
5	July 16, 2025	Factories Corporation of Jamaica	Sale of Properties: Lot 12 Hague IE, Trelawny, Lot 5 Beach Drive, Lyssons, St. Thomas and Land Part of Port Morant, St. Thomas	Sale of Property – Lot 12 Hague IE, Trelawny: - 1. The names listed on Evaluation report as having submitted submissions differred from the Bid Opening Record. Additionally the bid for a particular bidder was not recorded among the submissions opened during the tender opening ceremony. 2. Several of the Evaluation score sheets were not dated 3. Not all the eligibility requirements for the listed bidders were completed consistently or thoroughly on the Bid Opening Form 4. The location map and /or survey plan was not included in the Information Memorandum Document issued in 2024 Sale of Property – Lot 5 Beach Drive, Lyssons, St. Thomas: - Despite our request for the FCJ to provide an Evaluation Report concerning the divestments only summary reports were submitted. While these summary reports offer a general overview, they lacked the requisite detail regarding the applicant selection process as it pertains to the twelve criteria identified in the referenced report. The summary report did not specify the performance of each bidder against each individual criterion.	Sale of Property – Lot 12 Hague IE, Trelawny: - 1. The reasons for the discrepancy must be noted and an explanation provided regarding the circumstances that led to the evaluation of the bid which was neither included nor recorded among the bids received at the Tender Opening Ceremony. 2.Ensure that all future score sheets are properly dated for enhanced clarity and transparency; 3. It is important to explicitly indicate whether each bidder has met the eligibility requirement. This can be effectively achieved by recording "Met" or "Not Met" (or similar designation) in the relevant sections of the form or a Bidders Compliance Matrix. 4.The entity is to provide clarification regarding the reason for the omission. The IC emphasizes the importance of including the location map and/or survey plan within the IMD as it provides essential details about the exact boundaries, dimensions, physical characteristic and the surrounding conditions of the property being divested Sale of Property – Lot 5 Beach Drive, Lyssons St. Thomas: - 1. For future divestments the IC highly recommends the preparation of a comprehensive Evaluation report which should include a table that enumerates the twelve criteria, the number of applicants, and the assessment results for each criterion. 2. The format of the Evaluation Report should include: a. the medium utilized for advertisement of the property b. the number of bids received; c. The bid opening form and documentation; d. the compliance of the bidder/Applicant with the requirements; e. the mode of divestment; f. the evaluation criteria utilized;

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
					g. the score sheet indicating the breakdown of scores assigned to each bidder/applicant; h. the award criterion; and i. the recommendation for award of contract.
6	July 17, 2025	Ministry of Economic Growth and Job Creation	Land Divestment matters – Sale of Property- Lot 39 Fair Mountain Scheme, Malvern, St. Elizabeth, et al.	1. The advertisement did not provide sufficient details or instructions for prospective applicants regarding the divestment opportunities advertised. We note that no formal Evaluation report was prepared after the completion of the evaluation process.	To promote fairness, clarity, transparency and efficiently as well as to safeguard the interests of both the public body and the applicants, we recommend the development of a comprehensive and detailed information package. This package should include, but not be limited to, the following: a) a summary of salient facts about the property; b) a location map and/or survey plan (if available) c) information on eligibility requirements d) instructions for prospective applicants; e) application forms (if applicable); f) details regarding the location, time and date for the receipt of offers; g) the Evaluation criteria; and h) the Award criterion. We recommend the preparation of a detailed evaluation report instead of a simplified matrix for the following reasons: A) a comprehensive report provides a clear explanation of the reasoning behind the scores and decisions, thereby ensuring fairness and transparency in the evaluation process. A matrix that presents only the scores does not provide this level of detail; B) a thorough report encompasses justification, methodologies and compliance details, which significantly reduce the potential for disputes and claims of unfair treatment or perceived subjectivity in the evaluation process; C) a well-documented report clarifies the rationale for the selection of applicants, demonstrating that the evaluation process was conducted in an unbiased manner. Whereas a matrix delivers only numerical data, without accompanying explanation, details or qualitative considerations; and D) additionally, a comprehensive report guarantees accountability and defensibility in connection with the evaluation decisions and recommendations. While a matrix can serve as a useful summary of scores, it lacks the depth necessary for supporting continuous improvement. A detailed report, however, provides a valuable reference for future evaluations and assists public bodies in refining their evaluation criteria over time.
7	July 21, 2025	National Housing Trust	Commercial Property for sale at Estuary, St. James	On review of the advertisement and the Information Document it was noted that the current documents do not include a deadline by which potential bidders may submit clarification questions. Given the nature of the lots being offered, a designated period or point of contact for site visits should be communicated. The Information document currently does not address the procedural requirements for overseas bidders.	Establishing a clarification window would ensure procedural fairness and allow all parties to make informed decisions. The designated period or point of contract for site visit would aid in due diligence, particularly for prospective bidders unfamiliar with the location. To ensure inclusivity, the NHT should request: a) notarization or certification of documents issued outside of Jamaica b) require currently conversion and bids amounts expressed solely in Jamaican Dollars c) funds in foreign accounts are to be stated in the financial statements.

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
				The bid ranking process is noted, however a clear evaluation matrix outlining the relative weights assigned to key factors would reinforce transparency and allow bidders to assess the competitiveness of their submission. The need for the inclusion of a note/clause on whether there are any post-sale obligations, such as designated use timeline, construction deadlines, or compliance inspections, would clarify expectations and support appropriate planning by the successful bidder.	
8	August 8, 2025	National Land Agency	Sale of Properties - Land Part of Reading, Francis Tulloch Road and Land Part of Cambridge in St. James	Having reviewed the advertisement, the Commission noted item (a) indicated that Companies (must be in good standing) and the request for a valid/current copy of its Certificate of Incorporation issued by the Office of the Registrar of Companies Jamaica	Note that the Certificate of Incorporation does not indicate an expiry date. The Commission therefore recommended that the NLA also requested a current letter of good standing from the applicants to confirm that the company is compliant with the Companies Act and has satisfied all filing and statutory requirements for the current year. The NLA was advised to take into consideration the above observation and recommendation prior to the close of tender and issue an appropriate addendum to address the issue identified.
9	October 2025	Jamaica Railway Corporation of Jamaica	Re: Lease of Railway Corporation of Jamaica lands in Greater Portmore, St. Catherine	A valuation report for the subject property was not provided when requested and the response of the JRC was as follows" "JRC does not have a valuation report for the subject property. The JRC is operating under financial constraints and these costs would be prohibitive at this time". We note that in several instances, rental sums payable by the lessees were in arrears in excess of 90 days, (in one instance up to eight months outstanding). Clause 5 of the Lease Agreement indicates that, "If the Lessee shall be in arrears with any payments after Ninety (90) days due under this Lease, interest at two percent (2%) above the prevailing Bank of Jamaica Treasury Bill rate shall be recoverable by the Lessor as a debt due under the Lease Without Prejudice to the rights of the Lessor to proceed to act in accordance with its other rights hereunder". We note that several of the commercial lease agreements provided were either not dated or were partially dated, lacking a full day, month, and year of	The JRC was therefore requested to indicate what internal procedure was established, in the absence of a professional valuation, to determine the value or method employed to ascertain the market value and lease price for the property /properties. Having acknowledged the budgetary constraints that public bodies sometime faces, the Commission reiterates the critical importance of obtaining professional valuations for all properties undergoing divestment including those being leased. The Professional valuation ensures a fair market value and by understanding the fair market value the JRC will be in a position to negotiate more effectively ensuring that the government receives the best possible returns on its assets. Section 2.2.7, (f) of the ***Policy Framework and Procedures Manual for Divestment of Government-Owned, 2015*** indicates that all lands to be divested shall be valued by the Commissioner of Land Valuations or by a Chartered Valuation Surveyor. We therefore recommend that to maintain legal and procedural integrity in the divestment of public assets the JRC should ensure that all future commercial lease agreements are duly and fully executed with a clear date. This is essential to establish legal validity, prevent contractual ambiguities and mitigate the risk of fraudulent activities or manipulation of records.

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
				execution of the lessees process. Undated agreements create significant legal uncertainty as without a clear date it is difficult to determine or confirm the official start of the lease term, the commencement of rent payments and the validity of clauses tied to specific timelines.	
10	November 19, 2026	Mines & Geology Division	Constantine Bogle Mining & Construction Limited Quarry Licence (QL No. 1966) for Sand in Gravel Hillside, St. Thomas	Having conducted a site inspection, the following was observed: 1. pursuant to Special Condition 5 of the Quarry Licence (QL)No.1966, it appears that the licensee has failed to maintain a legible sign at the entrance of the quarry site indicating the name of the licensee, quarry number and the material being quarried; 2. pursuant to Special Condition 6, it appears that the licensee has failed to maintain legible signs along the main road, on both the right and the left-hand lane, no less than fifty (50) meters from the entrance to the quarry, indicating the entry of heavy equipment onto the major thoroughfare; 3. pursuant to Special Condition 13, it also appears that the licensee failed to utilize large boulders l other rejected materials to stabilize the bank of the river; and 4. pursuant to Special Condition 26, it appears that the licensee has failed to display a copy of this license prominently at all times.	Clarification to be provided regarding the following: 1. an indication of the number of renewals granted to the licensee since 2020; and 2. Copies of Quarry Production Return from 2017 to 2025
11	January 14, 2026	National Housing Trust	Properties for Sale - Stokes Hall, St. Thomas and Wickie Wackie	On review of the Evaluation Report, we noted that although four persons were named as members of the Evaluation Committee, in some instances only two members, and in others three members signed the Qualification Assessment Forms submitted for the respective bidders	The HAJ should for future divestment activities 1) ensure that all members of the Evaluation Committee sign the Qualification Assessment Forms and 2) prepare a more comprehensive Evaluation Report indicating clearly the final recommendation of the Committee regarding the submissions received and the divestment process
12	March 3, 2026	National Environment and Planning Agency (NEPA)	Environmental Permit (Amendment) for the proposed construction of a housing complex (10-25) at 24 Dulwich Avenue, Kingston	Having conducted a site visit, the Commission noted the following anomalies: 1. no evidence of Permit Licence posted in a prominent place; and	Confirmation is to be provided whether approval was granted for the enclosure of the studio bedroom area by partition and whether this alteration impacts the approved unit count, density or parking requirements. NEPA is to clearly indicate the number of habitable rooms approved and the impact of the modification on same. The entity is to indicate what steps will be taken to address and rectify the matter if the modification was not authorized.

No	Date of Recommendation	Public Body/ Entity	Project Title	Observation	Recommendation
				2. the amended environmental permit was not approved for the construction of one-bedroom units, however the team observed partitions added enclosing the bedroom in some units making it a one-bedroom unit rather than a studio unit as approved	
13	March 13, 2026	NEPA	Environmental Permit (Amendment) for the proposed construction of a housing complex (10-25) at 12 Dulwich Avenue, Kingston	Having conducted a site inspection on February 6, 2026 it was observed that the building was completed according to the specifications of the initial environmental permit with reference no. 2019-0217-EP00311 although an amendment was issued with different construction specifications. The original permit allowed for the construction of a multifamily development consisting of four (4) storey Blocks containing twenty-eight (28) units comprising: 1. six (6) studio Units; and 2. one (1) two-bedroom unit. While the amendment listed permitted activities as "construction of multifamily development consisting of five (5) storey block containing thirty-one (31) units comprising: 1. twenty-five (25) studio units; 2. five (5) 2- bedroom units; and one (1) 3- bedroom unit.	Clarification to be provided for the basis for proceeding with the initial permit or whether any further amendments were issued authorizing a reversion to the pre-amendment permit
14	March 13, 2026	Mines & Geology Division	One Trucks Quarry Licence (QL No. 2258) for Sand and Gravel in Spring Garden, Portland.	Having conducted a site inspection at the mentioned property, it was observed that the permittee failed to conduct quarrying activities in a manner that prevents the processing of stockpiling within the river, which is contravention of Condition 12 of the Special Condition of the Quarry Licence, QL 2258 " there shall be no processing or stockpiling of material in the river". Further to the foregoing, it was observed that the quarrying techniques employed have resulted a section of the river developing conditions akin to swamping/ponding.	The entity is to provide an outline of the restoration techniques that will be employed to rectify the issues and the timeframe for execution of same. The Division is to provide copies of site inspection reports, notices served.

Appendix 4 – Recommendations for Legislative Amendments and Best Practices

Recommendations Arising from Completed Reports of Investigations

During the course of the financial year, the Director of Investigation made several recommendations in keeping with Section 54 of the Integrity Commission Act and anti-corruption initiatives geared at improving public procurement and contract administration as well as improving systems of governance and eradicating corruption enabling devices.

The following recommendations and anti-corruption initiatives were made to Houses of Parliament, Competent Authorities, and other germane Ministries, Departments and Agencies:

a) The Director of Investigation recommended that the National Education Trust strictly adhere to the procurement laws and guidelines pertaining to the initiation and conduct of procurement undertakings, criteria for the respective procurement methodologies, and the critical responsibilities bestowed upon procurement specialists and/or practitioners to action procurement requests on behalf of the procuring entity.

b) The Director of Investigation recommended that the relevant officers of the National Education Trust be trained and sensitized in the conduct of procurement undertakings in an effort to ensure that the officers tasked with executing such functions understand the policy imperative and fundamental principles which underpin public procurement such as transparency, fairness, competition and value for money.

c) The Director of Investigation recommended that the officers of the National Education Trust be guided by the scheme of Jamaica's procurement law to ensure that procurement undertakings are devoid of irregularities such as conflict of interest occasioned by the unification of functions within the procurement process (initiator/requestor, procurement officer and approver). More particularly, the National Education Trust should ensure that there is effective segregation of duties, so that the roles of initiator/requestor, procurement officer and approver in any procurement undertaking do not reside in the same individual. This is an important countermeasure in mitigating against acts of corruption and the misuse of power/control for unethical, fraudulent or criminal purposes.

d) The Director of Investigation recommended that the Ministry of Health and Wellness refrain from the improper use of the Direct Contracting procurement methodology and ensure that this methodology is utilised only within the parameters of the Public Procurement Act and the attendant Regulations, Guidelines and Circulars.

e) The Director of Investigation recommended that the Ministry of Health and Wellness ensure that at all times, it has in place a comprehensive procurement plan which facilitates value for money, prudent financial management and allows the entity to plan more effectively, in the procurement of goods, works and services, whilst adhering to international best practices and applicable laws and procurement guidelines. In addition, it was further recommended that the Ministry ensure the execution of proper procurement planning, as a critical and important first step in the procurement cycle to avoid, inter alia, the occurrence of engaging in the ad hoc acquisition of goods and services, as well as, eliminating the need.

f) The Director of Investigation recommended that the respective Public Officers at the Ministry of Health and Wellness, who are charged with the responsibility of administering the award of government contracts, become familiarized with and strictly adhere to the provisions of the Public Procurement Act and Regulations, the Integrity Commission Act, and the Government of Jamaica Handbook of Public Sector Procurement Procedures (insofar as it remains relevant). In an effort to ascertain value for money in public sector procurement, the Director of Investigation urged the Ministry of Health and Wellness to employ best practice which will enable the Ministry to obtain the maximum benefits from goods, works and services acquired with available resources.

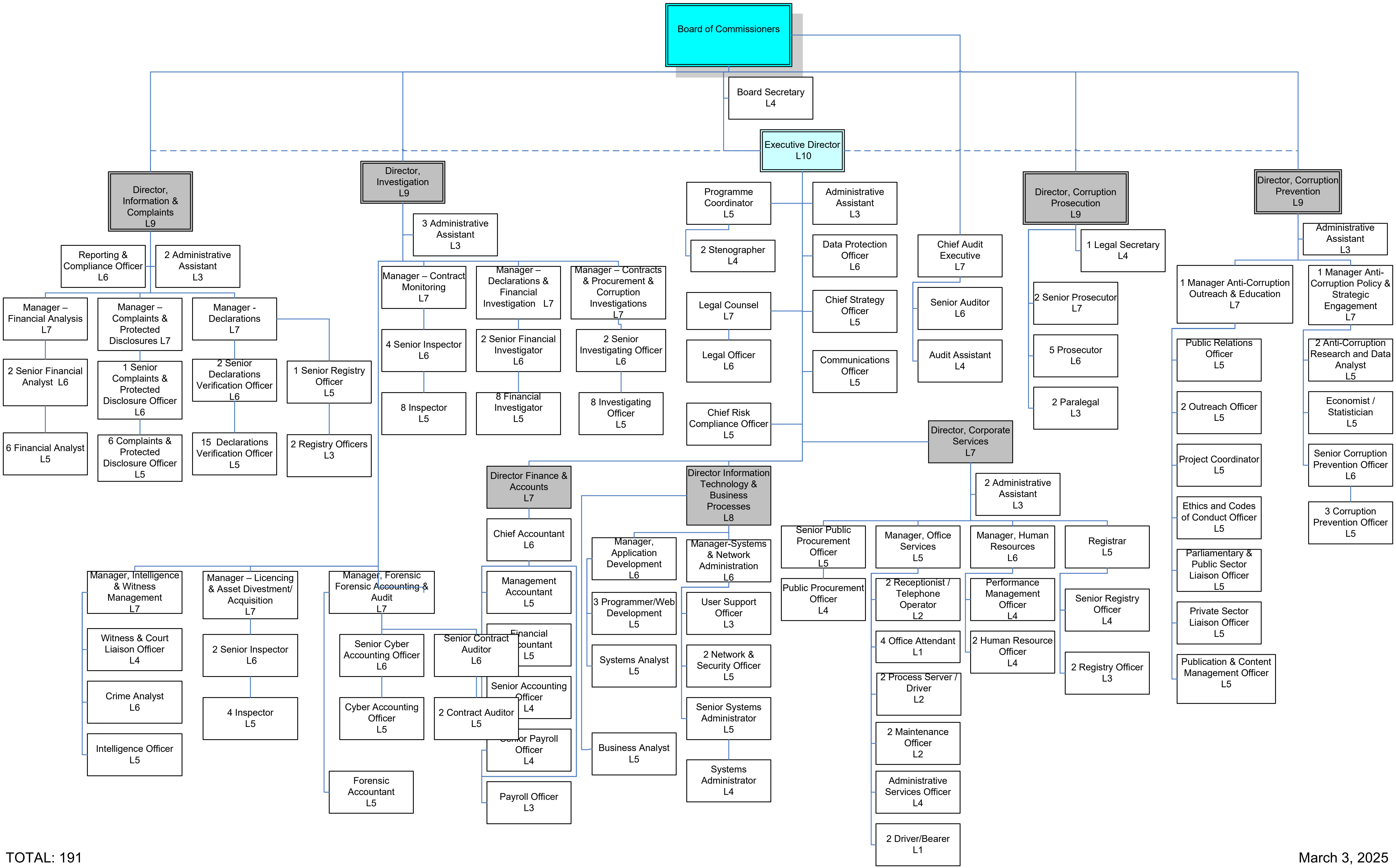
g) The Director of Investigation recommended that the Ministry of Health and Wellness excise from its procurement practices, the award of GOJ contracts based upon the receipt of Unsolicited Proposals, without administering the requisite due diligence. The Director of Investigation is of the view that the Unsolicited Proposal mechanism is a corruption enabling facility, that if left unchecked may undermine the integrity and/or credibility of the contract award process.

h) The Director of Investigation recommended that in the alternative, and where an Unsolicited Proposal is accepted, that the Procuring Entity administer the test laid out in Section 1.2 of the Handbook of Public Sector Procurement Procedures. More particularly, the referenced test stipulates that, “an unsolicited proposal may be considered by a Procuring Entity if it: a) demonstrates a unique and innovative concept, or demonstrates a unique capability of the contractor; b) offers a concept or service not otherwise available to the Government; and c) does not resemble the substance of a recent, current or pending Competitive Tender.” In circumstances where the proposal does not satisfy this test, the procuring entity is advised to undertake a competitive bidding process.

i) The Director of Investigation recommended that having regard to the ambiguous nature of the goods apparently purchased on Ministry of Health and Wellness's behalf, by Market Me, and the reimbursements made therefor, that the matter be referred to the Permanent Secretary for a determination to be made as to whether the government has suffered any loss, and if so, to cause such loss to be appropriately recovered. It may be necessary to conduct an audit to determine the particulars around the items that the "…company was asked to purchase … on behalf of Ministry of Health", the quantities, specifications, unit costs and whether they were delivered to the Ministry of Health and Wellness. This information is important in determining whether the payments made were justifiable.

j) The Director of Investigation recommended that having regard to the conflict of interest concerns around Dr. the Honourable Christopher Tufton's introduction of Market Me and his friendship with its Co-Director, Ms. McDonnough, and his subsequent involvement in discussions from which he ought properly to have been recused, that the matter be referred to the Honourable Speaker of the House of Representatives.

INTEGRITY COMMISSION - APPROVED ORGANIZATIONAL STRUCTURE



TOTAL: 191

March 3, 2025

Appendix 6 – Audited Financial Statements

INTEGRITY COMMISSION

FINANCIAL STATEMENTS
MARCH 31, 2026

SFAI JAMAICA
C.R.Hylton & Co.
Chartered Accountants

INTEGRITY COMMISSION

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YEAR ENDED MARCH 31, 2026

Charlton Hylton F.C.C.A., F.C.A., Hayseworth Hylton F.C.A., MBA
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SFAI JAMAICA

Independent Auditor's Report

To the Commissioners of the Integrity Commission

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Integrity Commission (the “Commission”), which comprise the statement of financial position as at March 31, 2026, the statement of comprehensive income, the statement of changes in reserves, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at March 31, 2026, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 *Auditor’s Responsibilities for the Audit of the Financial Statements section of our report*. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants including International Independence Standards (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

We draw attention to the net deficit reported for the year of $45.071 million and the accumulated deficit at the end of the reporting period of $284.091 million and to Note 18(b) to the financial statements reconciling the reported deficit to the surplus before depreciation, amortization and finance charges. Our opinion is not modified in respect of this matter.

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 IFRS 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.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

The Commissioners are responsible for overseeing the Commission’s financial reporting process.

Independent Auditor's Report (cont'd)

To the Commissioners of the Integrity Commission

Report on the Audit of the Financial Statements (cont’d)

Auditor’s 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 auditor’s 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 Commission’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 use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commissions' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- 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 presents a true and fair view.

We communicated with management 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.

Chartered Accountants
June 17, 2026

INTEGRITY COMMISSION

STATEMENT OF FINANCIAL POSITION
MARCH 31, 2026

	Note	2026 $	Restated 2025 $
ASSETS			
Non-current Assets			
Property plant and equipment	9	194,403,474	232,406,740
Right-of-use assets	15	355,346,310	434,157,168
Intangible assets	10	20,589,596	9,331,877
		570,339,380	675,895,785
Current Assets			
Loans receivable	11	588,985	625,250
Prepayments and deposits	12	39,612,948	54,553,916
Cash and bank balances	13	841,252	3,645,919
		41,043,185	58,825,085
TOTAL ASSETS		611,382,565	734,720,870
RESERVES AND LIABILITIES			
Reserves			
Transferred assets	14	-	-
Accumulated deficit	22	(284,090,806)	(239,019,201)
		(284,090,806)	(239,019,201)
Non-current Liabilities			
Lease liabilities	15	376,172,632	465,211,675
Deferred income	16	191,685,484	237,402,088
		567,858,116	702,613,763
Current Liabilities			
Current portion of lease liabilities	15, 22	114,745,489	97,269,782
Payables and accruals	17, 22	212,869,766	173,856,526
		327,615,255	271,126,308
TOTAL RESERVES AND LIABILITIES		611,382,565	734,720,870

Approved, on behalf of the Commission on June 17, 2026 and signed on its behalf by:

Chairman

Commissioner

Executive Director

The accompanying notes form an integral part of the financial statements.

INTEGRITY COMMISSION

STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED MARCH 31, 2026

	Note	2026 $	Restated 2025 $
Subvention	4	1,664,124,392	1,544,470,627
Grant income	7	-	27,306,738
		1,664,124,392	1,571,777,365
Administrative and general expenses	5, 22	(1,580,299,733)	(1,466,559,278)
Direct expenses funded by Grant	7	(3,069,092)	(60,661,124)
Interest income		38,098	31,770
Surplus before depreciation, amortisation & finance charges		80,793,665	44,588,733
Depreciation and amortization of plant, equipment and intangible assets	9,10	(108,213,328)	(110,505,508)
Depreciation of right-of-use assets	15	(91,753,490)	(91,203,107)
Interest expense on long term lease	8,15	(34,327,881)	(38,726,421)
Foreign currency gain		209,946	508,382
Deferred income amortised	16	108,219,483	110,505,508
Net deficit for the year, being total comprehensive loss	18	(45,071,605)	(84,832,413)

The accompanying notes form an integral part of the financial statements.

INTEGRITY COMMISSION

STATEMENT OF CHANGES IN RESERVES
YEAR ENDED MARCH 31, 2026

	Accumulated Deficit $
Balance at April 1, 2024 as previously reported	(41,823,463)
Prior period adjustment (Note 22)	(112,363,325)
Balance at April 1, 2024 as restated	(154,186,788)
Net deficit, being total comprehensive loss for the year as restated (Note 22)	(84,832,413)
Balance at March 31, 2025 as restated	(239,019,201)
Net deficit, being total comprehensive loss for the year	(45,071,605)
Balance at March 31, 2026	(284,090,806)

The accompanying notes form an integral part of the financial statements.

INTEGRITY COMMISSION

STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2026

	Note	2026 $	Restated 2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Net deficit for the year		(45,071,605)	(84,832,413)
Adjustments for items not affecting cash resources:			
Lease interest expense	15	34,327,881	38,726,421
Foreign exchange gains		(209,946)	(508,382)
Interest income		(38,098)	(31,770)
Depreciation charge on right-of-use asset	15	91,753,490	91,203,107
Depreciation on property, plant and equipment	9	90,947,132	86,305,930
Amortisation charge on intangible assets	10	17,266,196	24,199,578
Write off deposit on assets		6,156	-
Deferred income amortised	16	(108,219,483)	(110,505,508)
		80,761,723	44,556,963
Decrease/(Increase) in operating assets:			
Loans receivables		32,699	214,729
Prepayments and deposits		(4,030,496)	(18,879,754)
Increase/(Decrease) in operating liabilities:			
Payables and accruals		39,013,240	15,754,851
		115,777,166	41,646,789
Interest received		41,664	32,655
Net cash provided by operating activities		115,818,830	41,679,444
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	9	(33,978,558)	(54,027,737)
Acquisition of intangible asset	10	(28,523,915)	(5,712,950)
Net cash used in investing activities		(62,502,473)	(59,740,687)
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease payments	15	(118,833,849)	(93,779,307)
Deferred income	16	62,502,879	78,712,151
Net cash used in financing activities		(56,330,970)	(15,067,156)
Decrease in cash and cash equivalents		(3,014,613)	(33,128,399)
Cash and cash equivalents at beginning of year		3,645,919	36,265,936
Effect of exchange rate movement on cash and cash equivalents		209,946	508,382
CASH AND CASH EQUIVALENTS AT END OF YEAR	13	841,252	3,645,919

The accompanying notes form an integral part of the financial statements.

1. IDENTIFICATION

The Integrity Commission (the "Commission") was established under the Integrity Commission Act (2017) (the "Act"). The Commission is domiciled in Jamaica.

Among the objects and functions of the Commission are:

(a) To promote and strengthen measures for the prevention, detection, investigation and prosecution of acts of corruption;

(b) To ensure that government contracts are awarded, varied, renewed or terminated impartially, on merit and in a financially prudent manner;

(c) To examine the practices and procedures of public bodies and make recommendations, in relation to the revision of those practices and procedures, which in the opinion of the Commission may reduce the likelihood or the occurrence of acts of corruption;

(d) To prepare codes of conduct and other advisory material relating to corruption and guide public bodies in respect of matters within the purview of this Act;

(e) To monitor current legislative and administrative practices in the fight against corruption;

(f) To adopt and strengthen mechanisms for educating the public in matters relating to corruption; and

(g) To compile and publish statistics relating to the investigation, prosecution and conviction of offences relating to acts of corruption.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

2.1 Statement of Compliance

The Commission's financial statements have been prepared in accordance and comply with International Financial Reporting Standards (IFRS) and their interpretations issued by the International Accounting Standards Board.

The financial statements have been prepared under the historical cost basis and are expressed in Jamaican dollars, unless otherwise indicated.

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses for the year then ended. Actual results could differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

There are no significant assumptions and judgements applied in these financial statements that carry a risk of material adjustment in the next financial year.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION (CONT'D)

2.2 Amendments to IFRS that are mandatorily effective for the current year

In the current year the Commission has applied a number of amendments to IFRS issued by the International Accounting Standards Board (IASB) that are mandatorily effective for the accounting period that begins on or after 1 January 2025.

The application of these amendments has not had any impact on the amounts reported or the presentation and disclosures in these financial statements but may impact the accounting for future transactions and arrangements.

Amendments to Standards		Effective for annual periods beginning on or after
IAS 21	*The effect of Changes in Foreign Exchange Rates* Amendment on 'Lack of Exchangeability', providing guidance to specify when a currency is exchangeable and how to determine the exchange rate when it is not.	January 1, 2025

Amendments to IAS 21: Lack of exchangeability of foreign currency

The amendments specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking.

If a currency is not exchangeable into another currency, an entity is required to estimate the spot exchange rate at the measurement date with the objective to reflect the rate at which an orderly exchange transaction would take place at the measurement date between market participants under prevailing economic conditions. An entity can use an observable exchange rate without adjustment or another estimation technique.

The standard requires disclosing information that enables users of the financial statements to understand how the currency not being exchangeable into the reporting currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION (CONT'D)

2.3 New and revised IFRS in issue but not yet effective

At the date of authorisation of these financial statements, the following Standards, Interpretations and amendments thereto were in issue but were not effective or early adopted for the financial period being reported on:

		Effective for annual periods beginning on or after
New Standards		
IFRS 18	Presentation and Disclosures in Financial statements	January 1, 2027
IFRS 19	Subsidiaries without Public Accountability: Disclosures	January 1, 2027
Revised Standards		
IFRS 10 and IAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture - Amendments to IFRS 10 and IAS 28	Effective date postponed indefinitely pending outcome of project on equity method of accounting
IFRS 7 and IFRS 9	*Financial Instruments: Disclosures and Financial Instruments*	
	- Amendments regarding the classification and measurement of financial instruments	January 1, 2026
	- Power Purchase Agreements: Contracts Referencing Nature-dependent Electricity	January 1, 2026
IAS 7 Statement of Cash Flows	Amendments requiring the use of the operating profit subtotal as defined in IFRS 18 as the starting point for the indirect method of reporting cash flows from operating activities. Additionally, the presentation alternatives for cash flows related to interest and dividends paid and received will be removed.	When IFRS 18 is applied, effectively for annual periods beginning on or after January 1, 2027
IFRS 1, 7, 9, 10, IAS 7	Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION (CONT'D)

2.3 New and revised IFRS in issue but not yet effective (cont'd)

New and Revised Standards and Interpretations in issue not yet effective that are relevant
The Commission has assessed the impact of all the new and revised Standards and Interpretations in issue not yet effective and has concluded that the following are relevant to the operations of the Commission:

- **IFRS 18: Presentation and Disclosures in Financial Statements (New Standard)**
The objective of the standard is to set out requirements for the presentation and disclosure of information in general purpose financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses that is useful to users of financial statements in assessing the prospects for future net cash inflows to the entity and in assessing management's stewardship of the entity's economic resources.
IFRS 18 identifies what a complete set of financial statements comprises and identifies this as 'primary financial statements'.

Statement of profit or loss
The standard requires that an entity classify all income and expenses within its statement of profit and loss into one of five categories: operating, investing, financing, income taxes and discontinued operations, the first three of which are new. This is complemented by the requirement to present subtotals and totals for 'operating profit or loss', 'profit or loss before financing and income taxes' and 'profit or loss'.

Main business activities
For purpose of classification in the three new categories, an entity will need to assess whether it has a 'specified main business activity' of investing in assets or providing financing to customers, as specific classification requirements apply to such entities. Judgement is required in determining the fact and circumstances relevant to a specified main business activity as an entity may have more than one business activity.

Investing Category
This category will generally include income and expenses from investments in associates, joint ventures and unconsolidated subsidiaries, cash and cash equivalents and other assets, if they generate a return individually and largely independently of the entity's other resources.

Financing category
For an entity that does not provide financing to customers as a specified main business activity, the financing category comprises income and expenses from liabilities arising from transactions that involve only the raising of finance, for example, debentures, loans, notes, bonds and mortgages. It would also include interest income and expenses and the effects of changes in interest rates from liabilities arising from transactions that do not involve only the raising of finance, for example, payables for goods or services, lease liabilities and defined benefit pension liabilities, but only if the entity identifies those amounts when applying another IFRS accounting standard to other liabilities that do not involve only the raising of finance.

Those entities that provide financing to customers as a main business activity will classify in the operating category income and expenses from liabilities that arise from transactions that involve only the raising of finance related to the provision of financing to customers and make an accounting policy choice to classify in the operating category or financing category income and expenses from liabilities that arise from transactions that involve only the raising of finance not related to the provision of financing to customers.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION (CONT'D)

2.3 New and revised IFRS in issue but not yet effective (cont'd)

Operating category
This category is intended to capture income and expenses from the entity's main business activities. IFRS 18 describes it as a residual category and it therefore will comprise all income and expenses not included within the other categories irrespective of volatility or their unusual nature. However, any income or loss from investments accounted for using the equity method is to be included in the investing category, regardless of the specified main business activity of the entity.

Retrospective application of the standard is mandatory for annual reporting periods starting from 1 January 2027 onwards but earlier application is permitted provided that this fact is disclosed.

The Commission is assessing the impact of this new standard on its financial statements and will implement the standard on the period it becomes effective.

- ***Annual Improvements to IFRS Accounting Standards – Volume 11 (issued in July 2024)***
  These improvements include:
  - IFRS 9 *Financial instruments* – Clarifies the treatment of gain/loss on derecognition of lease liabilities by a lessee; Remove and replace phrasing for 'transaction price' in relation to IFRS 15 Revenue from contracts with Customers - *effective 1 January 2026.*

    This amendment is not expected to have any measurable impact on the financial statements of the Commission as it expects to hold its leases to maturity.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION (CONT'D)

2.4 Use of estimates and judgements:

The preparation of the financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of, and disclosures related to, assets, liabilities, contingent assets and contingent liabilities as at the reporting date and the income and expenses for the period then ended.

Actual amounts could differ from these estimates.

The estimates and associated assumptions are based on historical experience and/or various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources.

Critical judgements in applying the Commission's accounting policies:

Critical judgements used in applying the Commission's accounting policies that have a significant risk of material adjustment in the next financial year relate to the estimated useful lives and residual values of plant and equipment, leases and other post-employment benefits.

a) *Depreciable assets*
Estimates of the useful life and the residual value of plant and equipment are required in order to apply an adequate rate of transferring the economic benefits embodied in these assets in the relevant periods. The Commission applies a variety of methods in an effort to arrive at these estimates from which actual results may vary. Actual variations in estimated useful lives and residual values are reflected in profit or loss through impairment or adjusted depreciation provisions.

b) *Leases - estimating the incremental borrowing rate*
If the Commission cannot readily determine the interest rate implicit in the lease, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Commission would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Commission ‘would have to pay’, which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease.

The Commission estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as stand-alone credit rating).

3. MATERIAL ACCOUNTING POLICIES

3.1 Property, plant and equipment

All items of property, plant and equipment held for administrative purposes, are recorded at historical or deemed cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied in the part will flow to the Commission and its cost can be reliably measured.

The cost of day-to-day servicing of property, plant and equipment is recognized in income as incurred.

Depreciation is calculated on the straight-line basis over the estimated useful lives of such assets. The rates of depreciation in use are:

Computers	- 3 years
Furniture, fixtures & equipment	- 10 years
Motor vehicles	- 5 years
Leasehold improvements	- 5 years
Office equipment	- 5 years
Licenses and software	- 3 years

3.2 Long-term receivables

Long-term receivables are recognized at amortized cost. Appropriate allowances for estimated irrecoverable amounts are recognized in income when there is objective evidence that the assets are impaired.

3.3 Accounts payable

Accounts payable are stated at amortized cost.

3.4 Cash and bank balances

Cash and bank balances comprise cash in hand and cash with banks.

3.5 Leases

As Lessee

The Commission applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low value assets. The Commission recognizes lease obligations as lease liabilities and right-of-use assets representing the right to use the underlying assets.

The Commission recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying assets are available for use). The right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of the initial lease liabilities recognized, initial direct costs incurred, and lease payments made on or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.5 Leases (cont'd)

As lessee (cont'd)
Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable.
- payments of penalties for terminating the lease, if the lease term reflects the Commission exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability. The lease payments are discounted using the lessee's incremental borrowing rates being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

3.6 Revenue recognition

Income comprises recurrent subvention received from the Government of Jamaica ("GOJ") and interest income. Subvention from GOJ is recognized when it is received while interest income is recognized when it is earned.

3.7 Provisions

Provisions are recognized when the Commission has a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

3.8 Financial instruments

Financial instruments include transactions that give rise to both financial assets and financial liabilities. Financial assets and liabilities are recognised on the Commission's statement of financial position when the Commission becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments issued by the Commission are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the Commission after deducting all of its liabilities.

Financial assets include cash and bank deposits, accounts receivable, long-term receivables and other current assets except prepayments.

The fair values of the financial instruments are discussed in Note 20.

3.9 Comparative information

Where necessary, comparative figures have been reclassified and or restated to conform to changes in the current year.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.10 Employee benefits

Employee benefits are all forms of consideration given by the Commission in exchange for service rendered by employees. These include current or short-term benefits such as salaries, statutory contributions, vacation leave, non-monetary benefits such as medical care; post-employment benefits such as pensions; and other long-term employee benefits such as termination benefits.

Employee benefits that are earned as a result of past or current service are recognized in the following manner:

- Short-term employee benefits are recognized as a liability, net of payments made, and charged to expense. The expected cost of vacation leave that accumulates is recognized when the employee becomes entitled to the leave.

3.11 Foreign currencies

The financial statements are presented in the currency of the primary economic environment in which the Commission operates (its functional currency).

In preparing the financial statements of the Commission, transactions in currencies other than the Commission's functional currency, the Jamaican dollar, are recorded at rates of exchange prevailing on the dates of the transactions. At each reporting date, monetary items denominated in foreign currencies are retranslated at the rates prevailing on the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items and on the retranslation of monetary items are included in the statement of comprehensive income for the period.

3.12 Related party identification

The Commission's related parties comprise:

(i) directly or indirectly a party that:
- controls, is controlled by, or is under common control with the Commission;
- has an interest in the Commission that gives it significant influence over the Commission; or
- has joint control over the Commission

(ii) a party that is a member of the key management personnel of the Commission

(iii) a party that is a close member of the family of an individual referred to above

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.13 Grants

Grants are recognized when there is reasonable assurance that the Commission will comply with the conditions attached to the grants and that the grants will be received.

Grants are recognised in profit or loss on a systematic basis over the periods in which the Commission recognises as expenses the related costs for which the grants are intended to compensate. Specifically, grants whose primary condition is that the Commission should purchase or otherwise acquire noncurrent assets are recognised as deferred income in the statement of financial position and transferred to income over the useful lives of the related assets.

4. SUBVENTION

Income represents subvention from the Government of Jamaica from the annual national budget. Total Vote approved by Parliament was $1,999,385,000 (2025: $1,785,697,000) and $42,000,000 (2025: $41,600,000) for the recurrent and statutory budgets respectively.

The Commission's income is exempt from income tax pursuant to section 12(b) of the Income Tax Act.

	2026 $	2025 $
Subvention received	1,735,162,000	1,696,109,000
Non-cash warrants	(2,962,000)	-
Surrendered to the consolidated fund (*unused amount*)	(5,572,729)	(89,625,911)
	1,726,627,271	1,606,483,089
Deferred income - capital assets acquired (Note 16)	(62,502,879)	(62,012,462)
Subvention in comprehensive income	1,664,124,392	1,544,470,627

5. ADMINISTRATIVE AND GENERAL EXPENSE

	2026 $	2025 $ Restated
Staff costs (Note 6)	995,103,341	971,924,666
Legal fees	15,731,761	9,655,193**
Consultancy and other professional fees	21,169,294	686,998**
Computer software renewal	60,161,978	17,053,919**
Computer maintenance and related expenses	58,480,179	15,588,797**
Medical supplies	2,368,206	1,021,110
Staff welfare	2,162,217	1,450,050
Security	84,116,103	94,321,853
Janitorial	6,039,829	3,007,861
Dues and subscriptions	572,111	795,232
Insurance	5,693,239	9,631,608
Supplies and services	5,030,534	5,639,432
Motor vehicle expense	5,489,004	5,494,297
Travelling and subsistence	36,086,799	25,356,163
Maintenance of rental properties and parking lots	118,971,142	131,565,096
Utilities and communication	37,944,032	31,132,630
Repairs and maintenance	6,637,888	13,316,896
Commissioners' fees	36,491,628	41,008,050
Meals and entertainment	9,316,878	13,826,054**
Postage and delivery	51,963	33,911
Printing and stationery	13,204,380	6,755,966
Audit fees	6,171,667	7,160,000
Advertising	5,758,072	3,327,762**
Public relations and promotions	29,831,802	35,993,230**
Bank charges	46,218	32,433
Low value assets (under $50,000)	323,298	1,149,478
Training and workshops	14,679,323	16,026,200
Conference expenses	-	496,427
General office expenses	2,666,847	3,107,966**
	1,580,299,733	1,466,559,278

** Reclassified to agree with 2026 classification.

6. STAFF COSTS

The number of employees at the end of the year was as follows:

	2026	2025
Temporary	11	14
Permanent	142	137
	153	151

The aggregate payroll costs for these persons were as follows:

	2026 $	2025 $
Salaries, wages and related costs	771,276,376	768,293,197
Gratuity	184,597,544	164,197,994
Statutory contributions	39,229,421	39,433,475
	995,103,341	971,924,666

7. GRANT

This represents a grant received from The Government of the United Kingdom of Great Britain and Northern Ireland acting through the Foreign, Commonwealth and Development Office (FCDO). The grant was established by a Memorandum of Understanding (MOU) signed on November 2, 2020 to expire March 31, 2023. The MOU was subsequently extended with the most recent extension effective as of March 19, 2025 to expire on March 31, 2026.

The total budget for the year is $Nil (£Nil), (2025: $29,698,500 (£150,000)). The Grant received in the year was £Nil (2025: £150,000) in cash and £Nil (2025: £71,818) in-kind for expenses incurred directly by FCDO on behalf of the Commission

	2026 $	2025 $
Grant received – cash (£150,000/£200,000)	-	29,609,115
Grant received – in-kind (£71,818/£18,504)	-	14,397,312
Total grant received	-	44,006,427
Deferred income for additions to plant and equipment, and intangible included in notes 9 & 10 (Note 16)	-	(16,699,689)
Grant received included in income	-	27,306,738
Expenses:		
Purchase of goods and services	3,069,092	44,111,444
Consultancy services	-	16,549,680
	3,069,092	60,661,124
Net cash flow recognized in income	(3,069,092)	(33,354,386)

Movement in FCDO grant bank balance	2026 $	2025 $
Opening bank balance	2,961,211	35,826,194
Grant received	-	29,609,115
Disbursed in the year (on expenses and assets)	(3,069,092)	(62,982,480)
Interest income less charges	726	-
Foreign currency gains	209,945	508,382
Closing bank balance (Note 13)	102,790	2,961,211

8. INTEREST EXPENSE ON LONG TERM LEASES

IFRS 16 requires entities engaged in leasing activities to capitalize the future discounted cash outflow (lease rental payments), over the life of the agreement and report the amount as right of use assets. A similar amount is recognized as the lease liability representing the entity's obligation under the lease agreement. The interest rate used to discount the lease payments is also used to compute a finance charge on the lease obligation. This finance charge is reported as interest expense on long term leases.

9. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Improvement $	Furniture, Fixtures and Equipment $	Computers $	Motor Vehicles $	Total $
At Cost/Valuation					
Balance at March 31, 2024	3,013,626	205,864,845	301,808,743	49,429,995	560,117,209
Additions	-	15,044,456	33,980,954	5,002,327	54,027,737
Balance at March 31, 2025	3,013,626	220,909,301	335,789,697	54,432,322	614,144,946
Reclassification (Note 9(b))	-	44,800,245	(44,800,245)	-	-
Additions (Note 9 (c))	-	19,660,055	9,767,162	23,516,649	52,943,866
Balance at March 31, 2026	3,013,626	285,369,601	300,756,614	77,948,971	667,088,812
Accumulated Depreciation:					
Balance at March 31, 2024	3,013,626	66,927,083	179,206,988	46,284,579	295,432,276
Charge for year	-	25,312,522	53,602,874	7,390,534	86,305,930
Balance at March 31, 2025	3,013,626	92,239,605	232,809,862	53,675,113	381,738,206
Reclassification (Note 9(b))	-	13,423,413	(13,423,413)	-	-
Charge for year	-	27,735,902	59,291,285	3,919,945	90,947,132
Balance at March 31, 2026	3,013,626	133,398,920	278,677,734	57,595,058	472,685,338
Carrying amount					
At March 31, 2026	-	151,970,681	22,078,880	20,353,913	194,403,474
At March 31, 2025	-	128,669,696	102,979,835	757,209	232,406,740
At March 31, 2024	-	138,937,762	122,601,755	3,145,416	264,684,933

(a) Transferred assets included in plant and equipment were fully depreciated as of 31 March 2022. See Note 14.

(b) Reclassifications were made to agree the general ledger with the register of assets maintained.

(c) This includes $18,965,308 transferred from deposits on fixed assets as at 31 March 2025 and $33,978,558 financed from subvention (9see Cash Flow statement) for total additions of $52,943,866.

10. INTANGIBLE ASSETS

Intangible assets represent licenses and software with an estimated useful life of three (3) years.

Intangible assets in the statement of financial position were determined as follows:

	2026 $	2025 $
Cost		
Balance at the beginning of the year	90,321,980	84,609,030
Additions	28,523,915	5,712,950
	118,845,895	90,321,980
Accumulated Amortisation		
Balance at the beginning of the year	(80,990,103)	(56,790,525)
Current year charge	(17,266,196)	(24,199,578)
	(98,256,299)	(80,990,103)
Carrying amount	20,589,596	9,331,877

Intangible assets are being amortised over 3 years for the license and software, unless there is significant impairment during the year.

11. LOANS RECEIVABLE

	2026 $	2025 $
Staff loans:		
Loan balance	584,377	617,076
Accrued interest	4,608	8,174
	588,985	625,250

Staff loans are disbursed up to a maximum of $300,000 per staff member and are repayable within 12 months with interest at 3% charged on the reducing balance. Staff loans are recovered by salary deduction.

12. PREPAYMENTS AND DEPOSITS

	2026 $	2025 $
Prepaid rent	7,112,737	6,125,365
Other prepayments	3,371,111	327,987
Security deposit	29,129,100	29,129,100
Deposit on fixed assets	-	18,971,464
	39,612,948	54,553,916

13. CASH AND BANK BALANCES

Cash and bank balances included in the statement of financial position and statement of cash flows are comprised of the following:

	2026 $	2025 $
Petty cash	200,000	200,000
Cash in J$ current accounts	538,462	484,708
Cash in FCDO foreign currency account - £501 (2025:- £14,950)	102,790	2,961,211
	841,252	3,645,919

The FCDO bank account is used to facilitate the receipt and disbursement of the FCDO grant.

14. TRANSFERRED ASSETS

This represents net assets of the three legacy entities that were merged into the Integrity Commission as of February 22, 2018 in accordance with the Act.

	$
Office of the Contractor General	33,010,640
Commission for the Prevention for Corruption	(4,702,646)
Integrity Commission (Legacy)	6,638,916
	34,946,910

These assets are included in plant and equipment (Note 9) and were fully depreciated as of 31 March 2022.

15. RIGHT-OF-USE ASSETS/LEASE LIABILITIES

Recognised in non-current assets

	2026 $	2025 $
Balance of cost at the beginning and end of the year	676,974,037	676,974,037
Additions in the year	12,942,632	-
Derecognised at end of lease	(11,021,487)	-
Balance of cost at the end of the year	678,895,182	676,974,037
Depreciation of right-of use assets		
Balance at the beginning of the year	(242,816,869)	(151,613,762)
Derecognised at end of lease	11,021,487	-
Charge for the year	(91,753,490)	(91,203,107)
	(323,548,872)	(242,816,869)
Carrying amount	355,346,310	434,157,168

Amounts recognised in the statement of comprehensive income

Surplus/(deficit) for the year includes the following amounts relating to leases:

	2026 $	2025 $
Depreciation expense on right-of-use asset	91,753,490	91,203,107
Interest expense on lease liability (note 8)	34,327,881	38,726,421
Expense relating to short-term leases	29,346	28,491

The total cash outflow for leases in 2026 was $118,863,195 (2025: $109,975,214).

Net debt reconciliation

This section sets out an analysis of net debt and the movements in net debt for each of the years presented.

Lease liability	2026 $	2025 $ Restated
Net debt as at 1 April	562,481,457	617,534,343
Additional lease obligations	12,942,632	-
Cash flows- Lease installments paid	(118,833,849)	(93,779,307)
Financing cash flows- Interest expense	34,327,881	38,726,421
Net debt as at 31 March	490,918,121	562,481,457

Interest expense in 2025 includes accrued interest on the lease of $4,560,093. The accrued interest remains due and unpaid at the end of the reporting period.

15. RIGHT-OF-USE ASSETS/LEASE LIABILITIES (CONT'D)

Maturity Analysis	**2026** **$**	**2025** **$** Restated
Year 1	142,797,733	130,784,599
Year 2	121,438,339	121,714,067
Year 3	83,272,706	116,153,371
Year 4	88,618,738	82,829,716
Year 5	94,830,730	88,618,738
Over 5 years	40,624,155	135,454,884
	571,582,401	675,555,375
Less unearned interest	(80,664,280)	(113,073,918)
	490,918,121	562,481,457
Analysed as:		
Non-current	376,172,632	465,211,675
Current	114,745,489	97,269,782

The Commission contracted long-term leases in the 2023 financial year as detailed below. The Sagicor lease which is a new location was partially occupied at the end of the 2023 financial year due to works being completed by the Lessor. The NWC lease expired in May 2025 and a new lease was contracted.

(i) Thirty-six (36) parking spaces located at 18 Oxford Road, Kingston 5, leased from National Water Commission (NWC). The lease term was for three (3) years commencing on May 16, 2022 and expired May 15, 2025. A new lease was entered into for three (3) years commencing May 16,2025, with an option to renew for another three (3) years. The rent is $4.6 million per annum, payable monthly in advance with annual increases of 7.5%. Security and maintenance service fees are payable separately under the agreement.

(ii) Office space located at 16 Oxford Road, Kingston 5 (1st Floor), leased from Planning Institute of Jamaica (PIOJ). The lease term is for five (5) years commencing on January 1, 2023 and expires December 31, 2028 with an option to renew for a further five (5) years. The rent is approximately $35.274 million annually, payable monthly in advance with annual incremental increases of 10%. Maintenance services are payable separately under the agreement.

(iii) Office space located at 63-67 Knutsford Boulevard, Kingston 5 (Sagicor Sigma Building 3rd to 6th floors), leased from Sagicor Life Jamaica Limited. The lease term is for ten (10) years commencing September 1, 2021 and expires August 31, 2031. There is an option to renew the lease for 2 further consecutive terms of five years. The Sagicor lease payment commenced in May 2022, upon the Integrity Commission occupying the 4th floor of the Sagicor building. The monthly lease payment amount was $1,163,959.38 and this monthly payment continued until January of 2023. The monthly payment for all four (4) floors of $4,965,174.50 commenced in February 2023, when the 3rd, 5th and 6th floors were ready to be occupied. The annual increase in the rent is 7%.

The lease agreements do not impose any covenants other than the security interests in the leased asset that is held by the lessor. Leased assets are not used as security for borrowing purposes.

The discount rate used for the leases approximate 6.7%.

16. DEFERRED INCOME

This represents cash received under object 32 of GOJ chart of accounts and FCDO grant funding to acquire plant and equipment and intangible assets, which is subsequently amortised to income over the life of the acquired assets.

	2026 $	2025 $
Opening balance	237,402,088	269,195,445
Assets acquired (Note 16.1)	62,502,879	78,712,151
Amortization of assets being used	(108,219,483)	(110,505,508)
Closing balance	191,685,484	237,402,088

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16.1 Assets acquired during the year were financed as follows:

	2026 $	2025 $
GOJ subvention (Note 4)	62,502,879	62,012,462
FCDO grant (Note 7)	-	16,699,689
	62,502,879	78,712,151

17. PAYABLES AND ACCRUALS

	2026 $	Restated 2025 $
Payables	5,457,437	10,553,707
Accrued audit fees	5,000,000	5,000,000
Accrued vacation leave	41,614,531	36,482,036
Accrued gratuities	158,866,037	119,852,093
Other accruals	1,931,761	1,968,690
Closing balance	212,869,766	173,856,526

18. RECONCILATION OF CASH-BASIS TO ACCRUAL BASIS

18(a)

	2026	
	$	$
Net deficit for the year, being total comprehensive loss		(45,071,605)
Subvention utilised	1,726,627,271	
Grant received	-	
Total cash received		1,726,627,271
Cash spent on administrative and general expenses	(1,667,193,484)	
Deferred income – subvention deferred	(62,502,879)	
		(1,729,696,363)
		(3,069,092)
Accrual-basis adjustments:		
Accrued vacation leave, net	(5,132,495)	
Prepayments, net	4,030,495	
Reversal of lease rental payments	118,833,849	
Lease interest expense	(34,327,881)	
Depreciation charge on right-of-use asset	(91,753,490)	
Depreciation charge on plant, equipment and intangibles	(108,213,328)	
Deferred income amortised to income	108,219,483	
Bank charges	-	
Foreign exchange gain	209,9456	
Interest income	33,490	
Accruals, net	(153,732,838)	
	(33,876,138)	
Other	(26,444)	
		(42,002,513)
Grant:		
Deferred income	-	
		-
		(45,071,605)

18. RECONCILATION OF CASH-BASIS TO ACCRUAL BASIS (CONT'D)

18(a) (Cont'd)

	2025 Restated	
	$	$
Net deficit for the year, being total comprehensive loss		(61,176,229)
		(84,832,413)
Subvention utilised	1,606,483,089	
Grant received	44,006,427	
		1,650,489,516
Total cash received		
Cash spent on administrative and general expenses	(1,597,949,291)	
Deferred income – subvention deferred	(62,012,462)	
		(1,659,961,753)
		(9,472,237)
Accrual-basis adjustments:		
Accrued vacation leave, net	(7,236,290)	
Prepayments, net	(91,710)	
Reversal of lease rental payments	93,779,307	
Lease interest expense	(38,726,421)	
Depreciation charge on right-of-use asset	(91,203,107)	
Depreciation charge on plant, equipment and intangibles	(110,505,508)	
Deferred income amortised	110,505,508	
Bank charges	32,433	
Foreign exchange gain	508,382	
Interest income	31,770	
Accruals, net	(15,754,851)	
Other	-	
		(58,660,487)
Grant:		
Deferred income	(16,699,689)	
		(16,699,689)
		(84,832,413)

18(b) RECONCILIATION OF DEFICIT TO SURPLUS

	2026	**2025**
	$	**$**
Reported deficit	(45,071,605)	(84,832,413)
Adjustment for depreciation and amortisation charged	199,966,818	201,708,615
Net effect of complying with IFRS 16 (Leases)	(84,505,968)	(71,220,302)
Net effect of other adjustments	10,404,420	(1,067,167)
Surplus before depreciation, amortization & finance charges	80,793,665	44,588,733

19. RELATED PARTIES

The Commission's statement of financial performance includes the following transactions, undertaken with related parties in the ordinary course of business:

	2026 $	2025 $ Restated
Transactions with Commissioners:		
Commissioners' fees	36,491,628	41,008,050
Remuneration for key management personnel:		
Executive Director (Note 1)	11,989,175	17,866,212
Director, Information and Complaints (Note 2)	11,744,312	14,369,213
Director of Corruption Prosecution (Note 3)	6,778,846	14,606,113
Director of Investigation	15,660,434	14,369,213
Director, Corruption Prevention	15,405,979	14,440,483
Director, Corporate Services (Note 4)	9,698,056	16,158,895
Director, Finance and Accounts (Note 5)	999,568	13,193,218
Director, Information Systems (Note 6)	12,708,266	20,352,481
Employer contribution for personnel	3,192,972	4,488,118
	88,177,608	129,843,946
	124,669,236	170,851,996

The comparative information for 2025 has been restated to exclude two managerial positions previously included in key management personnel disclosures. The adjustment reduced the reported key management disclosure by $ 16,081,128.

Notes:

(1) This position was filled for 7 months during the current year.

(2) This position was filled for 9 months during the current year.

(3) This position was filled for 6 months during the current year.

(4) Gratuity of 25% was paid for one year in respect of this position compared with 3 years in prior year.

(5) The total includes $195,765 relating to an acting position, an appointment to the position having taken effect in February 2026.

(6) Gratuity of 25% was paid for one year in respect of this position compared with 3 years in prior year.

20. FINANCIAL INSTRUMENTS

(a) Fair value

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. A market price, where an active market (such as a recognized stock exchange) exists, is the best evidence of the fair value of a financial instrument. Market prices are not available for some of the financial assets and liabilities of the Commission. Fair values in the financial statements have therefore been presented using various estimation techniques based on market conditions existing at reporting date.

Generally, considerable judgement is required in interpreting market data to develop estimates of fair value. Accordingly, the estimates presented in these financial statements are not necessarily indicative of the amounts that the Commission would realise in a current market exchange.

The amounts included in the financial statements for cash and bank deposits, receivables and payables, reflect the approximate fair values because of the short-term maturity of these instruments.

(b) Financial risk management

The Commission has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk

The Commissioners, together with senior management, have overall responsibility for the establishment and oversight of the Commission's risk management framework.

20. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

The Commission's risk management policies are established to identify and analyse the risks faced by the commission in order to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Commission's activities.

(i) Credit risk
Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's principal financial assets are cash and bank deposits; and receivables and prepayments.

Cash and bank balances
The credit risk on cash and bank deposits is limited as they are held with financial institutions with high credit rating.

At reporting date, there were no significant concentrations of credit risk and the maximum exposure to credit risk is represented by the carrying amount of each financial asset.

	2026 $	2025 $
Loans receivable	588,985	625,250
Deposits	29,129,100	48,100,564
Cash and bank balances	841,252	3,645,919
	30,559,337	52,371,733

(ii) Liquidity risk

Liquidity risk is the risk that the Commission will not meet its financial obligations as they fall due. The Commission's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Commission.

The following are the contractual maturities of the financial liabilities excluding the impact of any netting agreement.

	Carrying Amount $	Contractual Cash flow $	Less than 1 year $
March 31, 2026			
Other payables	5,457,437	5,457,437	5,457,437
March 31, 2025			
Other payables	10,553,707	10,553,707	10,553,707

(iii) Market risk
Market risk is the risk that changes in market prices, such as interest rates will affect the Commission's holding of financial instruments. The objective is to manage and control market risk exposures within acceptable parameters, while optimising the return.

20. FINANCIAL INSTRUMENTS (CONT'D)

(b) Financial risk management (cont'd)

(iii) Market risk (cont'd)

Interest rate risk:
Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

Interest-bearing financial assets comprise bank deposits and staff loans, which have been contracted at fixed interest rates for the duration of their terms.

Fair value sensitivity analysis for fixed rate instruments
The Commission does not hold any fixed rate financial assets that are subject to material changes in fair value through profit or loss. There are no instruments that are measured at fair value after initial recognition Therefore, a change in interest rates at the reporting dates would not affect net income or equity.

21. LITIGATION

The Commission is a party to various claims and legal actions in the normal course of its activities. Although the ultimate result of legal proceedings cannot be predicted with certainty, it is the opinion of the Commission's management that the outcome of any claim which is pending, either individually or on a combined basis, will not have a material effect on the financial position of the Commission.

At the reporting date and up to the date of these financial statements, on the advice of its legal representatives, no matters have been adjudicated or actioned against the Commission that would require a provision or disclosure in these financial statements.

22. RESTATEMENT

The Commission's financial statements have been restated in respect of the year ended 31 March 2025 and the comparative balances as at 31 March 2024. The restatement includes adjustments to two line items in the opening statement of financial position. The full effect and explanation of these adjustments are presented in the accompanying disclosure notes. A third column has not been included on the face of the statement of financial position, as the nature and impact of the adjustments are fully described in the note.

(a) Gratuity payments, in accordance with employees' terms of employment, have historically been disbursed at the end of contract periods, which are typically renewable for terms of one to three years. In practice, the Commission has recognised gratuities only upon payment, resulting in significant gaps in the recognition of this benefit, notwithstanding that employees had already satisfied the conditions for entitlement.

In compliance with International Accounting Standard (IAS) 19 Employee Benefits and consistent with the normal accounting practice of accruing such benefits rateably over the period of service, the Commission has adopted a policy of accruing gratuities over the relevant service periods rather than at the time of payment. The effect of this change in accounting policy has been reflected in these financial statements, with comparative figures restated as described below.

22. RESTATEMENT (Cont'd)

(b) In the 2025 financial year, certain lease payments under a lease accounted for in accordance with IFRS 16 were recorded as though disbursed in line with the amortisation schedule established for the lease term. However, the payments withheld were not settled during the current financial year. To correct this error in the accounting treatment of the lease transaction, a restatement has been made to the 2025 financial year comparative as detailed below.

Reconciliation of statement of financial position at 31 March 2025:

	Note	As previously Reported 2025 $	Adjustment $	Restated 2025 $
ASSETS				
Non-current assets				
Total non-current assets		675,895,785	-	675,895,785
Current assets				
Total current assets		58,825,085	-	58,825,085
TOTAL ASSETS		734,720,870	-	734,720,870
RESERVES AND LIABILITIES				
Transferred assets		-		-
Accumulated deficit	**3**	(102,999,692)	136,019,509	(239,019,201)
Non-current liabilities				
Lease liabilities		465,211,675		465,211,675
Deferred income		237,402,088		237,402,088
Total non-current liabilities		702,613,763		702,613,763
Current liabilities				
Current portion of lease liabilities	**1**	81,102,366	16,167,416	97,269,782
Payables and accruals	**2**	54,004,433	119,852,093	173,856,526
Total current liabilities		135,106,799	136,019,509	271,126,308
TOTAL RESERVES AND LIABILITIES		734,720,870	-	734,720,870

Notes: Restatement Impact

1. Effect of increase in lease liability for unpaid instalments in 2025, incorrectly offset against property expenses - $16,167,416.

2. Effect of recognition of additional expense accruals for staff gratuities - $7,488,768 for 2025 and $112,363,325 as at 31 March 2024.

3. The aggregate effect of recognising the adjustments described in Notes 1 and 2, reflected in the accumulated deficit for 2025 and as at 31 March 2024.

22. RESTATEMENT (Cont'd)

Reconciliation of statement of financial position at 31 March 2024:

	Note	As previously Reported 2024 $	Adjustment $	Restated 2024 $
ASSETS				
Non-current assets				
Total non-current assets		817,863,713	-	817,863,713
Current assets				
Total current assets		72,870,962	-	72,870,962
TOTAL ASSETS		890,644,675	-	890,644,675
RESERVES AND LIABILITIES				
Transferred assets		-		-
Accumulated deficit	3	(41,823,463)	(112,363,325)	(154,186,788)
Non-current liabilities				
Lease liabilities		551,671,143	-	551,671,143
Deferred income		269,195,445	-	269,195,445
Total non-current liabilities		820,866,588	-	820,866,588
Current liabilities				
Current portion of lease liabilities		65,863,200	-	65,863,200
Payables and accruals	2	45,738,350	112,363,325	158,101,675
Total current liabilities		111,601,550	112,363,325	223,964,875
TOTAL RESERVES AND LIABILITIES		890,644,675	-	890,644,675

Reconciliation of statement of comprehensive income for year ended 31 March 2025:

	As previously Reported 2025 $	Adjustment $	Restated $
Subvention and Grant Income	*1,571,777,365*	-	*1,571,777,365*
Administrative and general expenses (***Notes 1 & 2***)	(1,442,903,094)	(23,656,184)	(1,466,559,278)
Direct expenses funded by Grant	(60,661,124)	-	(60,661,124)
Interest income	31,770	-	31,770
Surplus before depreciation, amortization & finance charges	*68,244,917*	(23,656,184)	*44,588,733*
Depreciation amortization and finance charges	(240,435,036)	-	(240,435,036)
Foreign currency gain	508,382	-	508,382
Deferred income amortised	110,505,508	-	110,505,508
Net deficit for the year, being total comprehensive loss	**(61,176,229)**	**(23,656,184)**	**(84,832,413)**