



**OFFICE OF THE
AUDITOR GENERAL**

**AUDIT OF THE
BAHAMAS HIGH COMMISSION - LONDON**

**FOR THE PERIOD
JULY 1ST, 2018 TO JUNE 30TH, 2022**

Reference No. **OAG/C.9/1/038**



OFFICE OF THE AUDITOR-GENERAL
P. O. Box N-3027
Nassau, The Bahamas

The Permanent Secretary
Ministry of Foreign Affairs
Nassau, Bahamas

September 21st, 2022

**AUDIT OF THE BAHAMAS HIGH COMMISSION- LONDON
FOR THE PERIOD JULY 1st, 2018 TO JUNE 30th, 2022**

We have conducted an audit of The Bahamas High Commission, London for the period July 1st, 2018 to June 30th, 2022.

The objective of the audit was to determine whether accounting functions were performed in accordance with the Financial Administration and Audit Act 2010, Public Finance Management Act, 2021 and the Financial Regulations 1975; also to assess the internal control system and to determine whether accounting records are being maintained in accordance to accounting best practices.

Our audit was carried out on a sample basis. Our findings along with recommendations are set out in the attached report. These arose from our normal audit procedures, which are designed for the purpose of forming an opinion on the government accounts. Consequently, our work did not involve a detailed review of all system and cannot be regarded as a comprehensive statement of all weaknesses that may exist or all potential improvements.

Sincerely,

A handwritten signature in black ink, appearing to read 'Terrance Bastian', written over a horizontal line.

Terrance Bastian (Mr.)
Auditor General

CB/nt

c.c. The Financial Secretary – Ministry of Finance
Accountant General – Public Treasury Department

EXECUTIVE SUMMARY

The Ministry of Foreign Affairs (MFA) is the agency that represents The Bahamas Government in all matters of international relations and diplomacy with other countries, international agencies and its citizens abroad. Additionally, this Ministry provides consular services to foreign nationals seeking entry into The Bahamas through the issuance of visas along with other notarial services.

In carrying out this mandate, the Government has established Embassies and Missions in strategic geographical locations that are pivotal in promoting multilateral and bilateral partner negotiations.

The High Commission (HC) is located in Mayfair District in London, England at No. 10 Chesterfield Street. Adjacent to the Chancery, is the official residence, housed in No. 11 Chesterfield Street. Both properties are owned by the Government of The Bahamas.

The audit of The Bahamas High Commission, London was conducted during the period of July 15th, 2022 and July 20th, 2022 covering the period July 2019 to June 2022. The previous audit was done in July 2018 and covered the period July 2016 to June 2018.

His Excellency Mr. Ellison Greenslade was appointed High Commissioner on October 17th, 2017. The Acting Deputy Chief of Mission is Mr. Marche Mackey, Special Advisor/Minister Counselor, Ms. Portia Williams Finance Attache, and Justin Smith Second Secretary. The staff complement at the time of our audit was fourteen (14) persons. **(ANNEX I)**

Revenues are collected from three (3) main sources namely visas, passports and legalization of documents. Due to the Covid-19 pandemic revenue collection has changed; an account was established by the Public Treasury for the collection/recording of Visa payments. The process of obtaining a draft from the bank has been eliminated. Fees for Passports and Legalization however, are still being received by the Mission and are paid for on-line and allocated to the revenue account. In some cases, revenue was deposited into the Operational Account rather than the Revenue Account.

The High Commission operates four (4) main bank accounts. Three (3) accounts are segregated into a current, deposit and a business premium component. The current

elements are capped at £25,000.00 for the sterling accounts and US \$25,000.00 for the USD dollar account.

The credit balances on the bank accounts at June 30th, 2022 were as follows:

| Account Type | Account Currency | Date Account Opened | Balance |
|------------------|------------------|---------------------|----------------|
| Current Account | GBP | 29th August,1973 | £ 50,000.00 |
| Business Premium | GBP | 17th August,2004 | £ 1,262,686.60 |
| Current Account | GBP | 9th May,1978 | £ 9,998.02 |
| Business Premium | GBP | 6th October,2004 | £ 192,475.65 |
| Current Account | USD | 9th January,2008 | USD 10,000.00 |
| Business Premium | USD | 9th January,2008 | USD 69,069.59 |
| Business Premium | GBP | 18th January,1999 | £ 62,210.90 |

The High Commission maintains a credit card facility with Barclays Bank. The card is assigned to the High Commissioner (Limit £25,000.00). Additionally, two debit cards are attached to the Operational Account with a daily spending limit of £50,000.00. These cards are in the possession of the Acting Deputy Chief of Mission and the Finance Attache, and are utilized mainly for quarterly office purchases.

The Office Imprest is maintained at £200.00 to accommodate small purchases under £20.00 or less for the High Commission.

The High Commission currently has three (3) vehicles. **(ANNEX II)**

**AUDIT EXAMINATION OF THE ACCOUNTS OF
THE BAHAMAS HIGH COMMISSION – LONDON
FOR THE PERIOD JULY 1ST, 2018 TO JUNE 30TH, 2022**

An audit was carried out on the Revenue and Expenditure Accounts of The Bahamas High Commission, London for the period July 1st, 2018 to June 30th, 2022.

INTRODUCTION

The High Commission is responsible for issuing visas to foreign nationals and providing passport services to Bahamian nationals within its jurisdiction. Additionally, the Mission renders services to Bahamian nationals in distress.

OBJECTIVES

Our primary objectives of the audit were to determine whether;

- a) Revenues were being accessed in accordance with the Ministry of Foreign Affairs (Visas) Regulations 2015;
- b) Revenues were collected and deposited intact on a timely basis, properly accounted for and recorded in the underlying accounting records;
- c) Revenues and official receipts were remitted to the Ministry of Foreign Affairs on a timely basis;
- d) Revenues collected were accurately recorded and deposited to the Consolidated Fund Account in a timely manner;
- e) Expenditures were made in accordance with the Financial Administration and Audit Act 2010, Public Finance Management Act, 2021, the Financial Regulations 1975; and in accordance with best accounting practices and standards;
- f) Expenditures were accurately recorded in the underlying records and records were being properly maintained;
- g) Expenditures were made in accordance with proper financial authority.

SCOPE

Our audit included a general review of the accounting procedures and tests of the accounting records and other supporting evidence as we considered necessary.

METHODOLOGY

The audit was conducted by interview, observation and examination of a sample of the accounting records and supporting documents to obtain an overview and understanding of the operational procedures.

FINDINGS AND RECOMMENDATIONS

1.0 IMPREST

1.1 We conducted a Petty Cash examination on July 19th, 2022, and noted that the petty cash was satisfactorily maintained.

2.0 CASH ON HAND

2.1 During our review, there was no cash on hand for Legalization.

3.0 RECEIPT BOOK REGISTER

3.1 Our examination of the receipt book register revealed that receipt books were accounted for. The unused books are identified below:

| Passport | Visas/Legalization |
|-----------------|---------------------------|
| 859601-859625 | 429601-429650 |
| 859626-859650 | 563001-563050 |
| 859651-859675 | 563051-563100 |
| | 563101-563150 |
| | 563151-563200 |
| | 563201-563250 |

4.0 REVENUE RETURNS

Revenue Account - BHC Fees Account

Bank Name: Barclays Bank PLC

4.1 The balance on the Mission Revenue Account at June 30, 2022 was £62,210.90

5.0 REVENUE REMITTANCE

5.1 The revenue collected during the period October 2018 to June 2022 totaled \$ 98,995.00 as shown in the table below:

| BAHAMAS HIGH COMMISSION, LONDON ENGLAND | | | | | | | |
|---|--|------------------|-----------------|-----------------|------------------|------------------|----------|
| REVENUE FOR THE PERIOD 1ST OCTOBER 2018 - 30TH JUNE, 2022 | | | | | | | |
| DATE REMITTED | PERIOD | VISAS | PASSPORTS | LEGALISATIONS | TOTAL | REMITTED | VARIANCE |
| 04/02/2019 | 1st October 2018 - 31st December 2018 | 12,150.00 | 1,155.00 | 660.00 | 13,965.00 | 13,935.00 | - 30.00 |
| 26/04/2019 | 1st January 2019 - 31st March 2019 | 16,830.00 | 1,605.00 | 1,060.00 | 19,495.00 | 19,525.00 | 30.00 |
| 08/07/2019 | 1st April 2019 - 30th June 2019 | 24,240.00 | 1,930.00 | 720.00 | 26,890.00 | 26,560.00 | - 330.00 |
| 03/10/2019 | 1st July 2019 - 30th September 2019 | 16,120.00 | 1,285.00 | 540.00 | 17,945.00 | 18,275.00 | 330.00 |
| 16/01/2020 | 1st October 2018 - 31st December 2019 | 8,200.00 | 435.00 | 680.00 | 9,315.00 | 9,315.00 | - |
| 26/07/2021 | 1st January 2020 - 31st March 2020 | 5,350.00 | 535.00 | 1,000.00 | 6,885.00 | 6,885.00 | - |
| 26/07/2021 | 1st July 2020 - 30th September 2020 | 100.00 | 50.00 | - | 150.00 | 150.00 | - |
| 26/07/2021 | 1st October 2020 - 31st December 2020 | - | 200.00 | 560.00 | 760.00 | 760.00 | - |
| 23/07/2021 | 1st January 2021 - 31st March 2021 | - | 75.00 | 400.00 | 475.00 | 475.00 | - |
| 26/07/2021 | 1st April 2021 - 30th June 2021 | - | 50.00 | 720.00 | 770.00 | 770.00 | - |
| 12/11/2021 | 1st July 2021 - 30th October 2021 | 110.00 | 225.00 | 1,120.00 | 1,455.00 | 1,455.00 | - |
| 25/01/2022 | 1st November 2021 - 31st December 2021 | - | 50.00 | 160.00 | 210.00 | 210.00 | - |
| 05/04/2022 | 1st January 2022 - 31st March 2022 | - | 200.00 | 240.00 | 440.00 | 440.00 | - |
| 08/07/2022 | 1st April 2022 - 30th June 2022 | - | 240.00 | - | 240.00 | 240.00 | - |
| | TOTAL | 83,100.00 | 8,035.00 | 7,860.00 | 98,995.00 | 98,995.00 | - |

5.2 The last remittance of revenue in the amount of \$240.00 was on July 8th, 2022 covering the period of May 10th, 2022 to June 29th, 2022 for Legalization.

5.3 During our audit, we noted that revenue is transferred directly to the Revenue Account. The Mission cannot transfer funds from the Revenue Account; due to International transfer laws. As a result, funds are placed into the Operational Account that are remitted to the Public Treasury.

5.4 In a few cases, revenue was inadvertently transferred by direct deposit to the Operational Account; as a result of the Mission providing the clients with the incorrect account number. The Ministry of Foreign Affairs is unaware of the revenue collected in the Mission as records are not properly recorded and reconciled.

5.5 We recommend that the Mission put in place measures to ensure that the correct account is given to clients when paying for services. It is further recommended that revenue amounts be reconciled by the Mission, and records of the same be retained within the Ministry of Foreign Affairs.

6.0 EXPENDITURE

Operational Account

Current Account Business Premium Acct (BPA)

Bank Name: Barclays Bank PLC Barclays Bank PLC

6.1 The balances of the current and the BPA accounts at June 30th, 2022 were £50,000.00 and £1,262,686.60 respectively.

6.2 The Interest earned on the Operational Account for the period July 2018 through June 2022 was £ 6,931.16.

| Date Paid DD/MM/YYYY | Interest Period | Amount Earned |
|---------------------------------|--|--------------------------|
| 03/09/2018 – 03/06/2019 | Interest paid 4 th June 2018 through 2 nd June ,2019 | 1,951.18 |
| 02/09/2019 – 08/06/2019 | Interest paid 3 rd June through 7 th June,2020 | 3,880.52 |
| 07/09/2020 – 07/06/2021 | Interest paid 8 th June through 6 th June,2021 | 604.14 |
| 06/09/2021 – 06/06/2021 | Interest paid 7 th June through 5 th June,2022 | 495.32 |
| | Total | £ 6,931.16 |

6.3 The MFA transfers funds directly to the operational account. This account is capped at £50,000.00 and the excess is automatically transferred on a daily basis to the BPA which is interest bearing.

6.4 Our analysis of the budget projections compared with the actual expenditures for the periods below revealed that the expenditures incurred were not within the budget submissions as follows:

| Description | 2020/2021 | 2021/2022 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Budget Submission | 1,209,739.00 | 1,052,354.00 |
| Actual Transferred | 893,895.41 | 809,503.00 |
| Variance | 315,843.59 | 242,851.00 |

EXAMINATION OF PAYMENTS VOUCHERS

6.5 During our review of a sample from the accounting records, we noted that the Mission has made tremendous improvement; however, some payment vouchers did not have three quotes attached to substantiate payment. Additionally, payment vouchers descriptions included multiple justifications for expenditures rather than a specific reason for acquisition of goods or services. A sample of these vouchers are indicated in the table below:

| Date DD/MM/YYYY | Voucher No. | Description | Amount £ | Explanation |
|--------------------|----------------|--|-------------|--|
| 03/08/2021 | 0070 | Purchase of filing cabinets for storage of financial documents | 6,010.80 | Three Quotations were not obtain. |
| 11/05/2022 | 0667 | Chancery's Basement Kitchen area. | 6,666.09 | Three Quotations were not obtain. |
| 18/11/2019 | 388 | Barclay's Card Charges | 3,324.06 | Credit card multiple charges. |
| 16/07/2021 | 34 | Direct Debit | 610.00 | Reimbursement, Registration & Video access. |
| 18/06/2020 | 780 | Barclay's Card Charges | 13,538.51 | Living Accommodation, Air fare, Ground Transportation. |

6.6 We recommend that specific details be provided on the vouchers and the relevant three quotes attached where applicable to facilitate the audit trail.

6.7 During our review of the expenditure vouchers, we noted payments payable in cash that was made by vouchers.

| Date | Item # | Voucher No. | Amount £ |
|----------|---------|--------------|-----------------|
| 06.06.22 | 2211210 | 0721 | 540.00 |
| 14.06.22 | 2211210 | 0746 | 540.00 |
| 22.06.22 | 2211210 | 0777 | 1,080.00 |
| | | TOTAL | 2,160.00 |

6.8 We recommend that the need to make cash payments be addressed, in an effort to strengthen controls governing disbursements. Although, a reasonable explanation was given, we suggest that payments of this nature are effected in the shortest timeframe.

6.9 During our review of the expenditure records, we noted payment voucher number 439 dated December 6th, 2019 in the amount of £3,214.80 or (US\$4,179.24) for Christmas cards on behalf of Bahamas High Commission and the Bahamas Embassy of Brussels.

6.10 We recommended that the approval from Ministry of Foreign Affairs, should be on file to support the expenditure.

BUPA DENTAL INSURANCE

6.11 Bupa dental/ medical insurances are provided to eight (8) staff members at the High Commission; with monthly premiums fluctuating between £ 1,794.15 and £ 2,053.12 per month with respect to the medical insurance. The dental insurance varies between £ 1, 131.25 and £ 141.97 monthly. During the period July 2019 through June 2022. An amount of £ 72,358.47 was paid by the mission for both insurance coverages.

| Period | Medical Insurance £ | Dental Insurance £ | Total £ |
|-----------------------|---------------------|--------------------|------------------|
| July 2019 – June 2020 | 21,962.04 | 1,588.37 | 23,550.34 |
| July 2020 – June 2021 | 21,978.21 | 1,598.52 | 23,576.73 |
| July 2021 – June 2022 | 23,571.49 | 1,659.84 | 25,231.33 |
| Totals | 67,511.74 | 4,846.73 | 72,358.47 |

OUTSTANDING TAX REFUND

- 6.12 The Bahamas High Commission had applied for Tax refunds from the London Foreign Commonwealth and Development Office (FCDO). During the period July 2018 through December 2021, the outstanding tax refunded to the Mission was £2,933.99 or (US\$3,814.19). The latest tax refund was filed on January 2022 to June 2022 for the amount of £573.40 or (US\$745.42).

| PERIOD | Total Duty Claimed £ | Total Vat Claimed £ | Total Outstanding £ |
|--------------------------------|---------------------------------|--------------------------------|--------------------------------|
| February,2020 to December,2021 | 565.55 | 167.30 | 732.85 |
| July 2019, to September,2019 | 172.83 | 52.21 | 225.04 |
| January 2019 to March,2019 | 399.99 | 118.65 | 518.65 |
| July 2018 to September,2018 | 465.38 | 138.81 | 604.18 |
| October 2018 to December.2018 | 656.94 | 196.33 | 853.27 |
| Totals | 2,260.69 | 673.30 | 2,933.99 |

7.0 CONGESTION CHARGES

- 7.1 The High Commission often times incurred expenses for Congestion charges payable to Transport for London (TFL) due to the Official vehicle being photographed within the Congestion Charging zone. One of the requirements of paying a reduced amount is to pay within 14 days and receive a discounted rate.
- 7.2 During our review of payment transactions from the accounting records, an amount of £10,343.00 or (US\$13,445.90) was spent for congestion charges that covered the period July 27th, 2018 through October 27th, 2020.

Management noted that payment was made to TFL via cheque for the Resident Parking Permit Discount; however, one of the cheques was not applied to the account for the Volvo jeep, which resulted in a refund to the High Commission.

The High Commission sought to reapply for the discount; however, the date had expired and the full payment was made for Congestion Charge. As a result of the Covid-19 pandemic, TFL was not accepting applications for renewal of resident discounts. The High Commission was successful in applying for the resident discount for all vehicles in 2022.

7.3 We recommend that the Mission continue to monitor and ensure that payments are applied within the Fourteen (14) days discount period.

8.0 OVERTIME

8.1 The Mission implemented strict controls to address officers having to work overtime in excess of thirty-five hours.

8.2 We reviewed a minute paper dated June 7th, 2018 that noted “overtime on behalf of the Bahamas High Commission in London must be granted by the High Commissioner”. Additionally, such approval must be granted in advance of any overtime.

8.3 An “Overtime Record Form” was instituted by the Mission, which must be turned in to management preferably the day after the overtime worked.

8.4 We recommend that management continue to monitor controls governing overtime disbursements.

TRAVEL AND SUBSISTENCE

8.5 The Travel and Subsistence Register was properly maintained with Officers completing their travel reports within fourteen days (14) after travel. The last entry was for the period of July 4th, 2022.

8.6 We recommend that the Travel and Subsistence Register continue to be maintained and up-dated on a consistent basis.

9.0 INVENTORY

9.1 The inventory of Nos. 10 and 11 Chesterfield were not updated from the last report prepared on June 11th, 2017 and June 7th, 2017 respectively. We were informed that the Covid-19 pandemic was the main reason for list not being updated.

9.2 While we noted that a requisition form had to be completed for the issuance of supplies, we observed that an inventory logbook was opened on August 2nd, 2017; however, the last postings were made on July 5th, 2018.

9.3 We recommend that adequate inventory controls be implemented for all phases of inventory management.

10.0 ACCOUNTS RECEIVABLES

10.1 The High Commission incurred expenses on behalf of ministries/ departments. The mission has collected an amount of £ 278,342.72, leaving an outstanding balance of £ 698,037.68, indicated below:

| Period | Expenses Incurred £ | Amount Paid £ | Amount Owed £ |
|---------------|--------------------------------|--------------------------|--------------------------|
| 1 – 30 days | 163,215.63 | 161,296.81 | 1,918.79 |
| 31 – 60 days | 86,808.98 | 86,808.98 | - |
| Over 90 days | 726,355.79 | 30,236.93 | 696,118.86 |
| Total | 976,380.40 | 278,342.72 | 698,037.65 |

10.2 The majority of the outstanding balance relates to the expenditures incurred on behalf of the Brussels Embassy in the amount of £632,286.05 or (US\$821,971.87).

10.3 The Current Account was used to affect the transfers of funds to the Brussel Embassy. The funds were mostly used to pay expenses related to other government agencies and travel.

10.4 An email from the Permanent Secretary of the Ministry of Foreign Affairs authorized the expenditure; however, documentation to indicate that the disbursement was approved by the Cabinet was not seen on the file.

10.5 We recommend that documentation be placed on the file, for the transfer/approval of £ 632,286.05 (US\$ 821,971.87) to the Brussels Belgium Embassy.

11.0 BAHAMAIAN NATIONALS

11.1 The Accounts receivable listing indicated an expense in the amount of (£1,064.00) for urgent medical assistance on behalf of a Bahamian National.

11.2 The following expenses totaling £ 52,848.10 or (US\$ 68,702.53) incurred in respect to Bahamian nationals in distress during the fiscal periods July 2018 through June 2022 listed below:

| Fiscal Period | Amount Billed £ |
|------------------------|--------------------|
| July 2018 – June,2019 | 5,252.53 |
| July 2019 - June ,2020 | 5,239.92 |
| July 2020 – June,2021 | 6,769.14 |
| July 2021- June,2022 | 35,496.51 |
| Total | 52,848.10 |

11.3 The funds owed were not returned to the operational account. As a result, we could not determine whether funds were paid to the Ministry of Foreign Affairs.

11.4 During our last audit report (OAG/C.9/2/119) dated November 21st, 2019, there was no systematic record keeping in place to match reimbursements with the associated receivables; as a result, time was consumed in verifying the amounts received. However, we suggest that urgent attention be given to establishing an Accounts Receivable Ledger to record all related expenses and to reconcile when reimbursements are made.

11.5 We recommend that the mission seek the assistance of the Ministry of Foreign Affairs in recovering the outstanding receivables. The High Commission should maintain a proper accounts receivable ledger that properly matches reimbursements with initial payments.

12.0 COVID-19 PANDEMIC EXPENSES

12.1 During our review of payment transactions, we noted that the Bahamas High Commission assisted forty Seven (47) Bahamian nationals to be repatriated from London to Nassau via Turks and Caicos on June 11th, 2020. The Embassy assisted with hotel and ground transportation only. The effected individuals were responsible for purchasing their return tickets to Nassau. The total cost expended by the Embassy was £ 14,547.51 or (US\$ 18,911.77).

| Date DD/MM/YY | Payment Voucher # | Description | Amount £ |
|------------------|----------------------|---|------------------|
| 12.06.20 | 0772 | Ground Transportation due to Covid | 1,009.00 |
| 18.06.20 | 0780 | Expenses occurred in the months of May through June,2020 due to Covid | 13,538.51 |
| | | Total | 14,547.51 |

12.2 During our review of payments of accounts, we noted an amount of £ 8,265.83 (US\$10,000.00) transferred by wire to the Bahamas Consulate General Miami to assist Bahamians nationals in distress during the Covid-19 pandemic.

12.3 We further observed documents instructing a total of five(5) Missions to transfer a total equivalent of US\$ 60,000.00 to assist Bahamian nationals who were overseas and in need of assistance. The amount of £ 8,265.83 (US\$ 10,000.00) is inclusive in the total amount earmarked for Miami Consulate receipt.

12.4 We recommend that all relevant information be documented and properly filed to provide an audit trail and to substantiate expenditure.

13.0 NATIONAL INSURANCE CONTRIBUTIONS

13.1 During our review of the NIB file, we noted that the last remittance to the Board was in June 29th, 2022 covering the period July 2022 to December 2022. The total contributions paid to the board were £ 2,266.00 or (US equivalent \$2,945.80) as at June 29th, 2022.

14.0 SALARY ADVANCE

14.1 At the time of the audit there were no outstanding advances on the record.

15.0 VEHICLE MAINTENANCE

15.1 The BHC's transportation services consist of a fleet of three (3) vehicles: two (2) 2005 Volvos and one (1) 2007 BMW. All vehicles are over 15 years old.

15.2 We were informed by the BHC that the Addison lee transportation services provided required additional passenger capacity. As a result, a need exist to upgrade the vehicle fleet.

15.3 The insurance cost for the three (3) vehicles during the periods of February 14th,

2021 to February 13th, 2022 and February 14th, 2022 to February 13th, 2023 were £8,850.00 (US 11,505.00) and £ 6,961.25 (US 9,049.63) respectively.

16.0 MAINTENANCE OF BUILDINGS

- 16.1 We reviewed documentation for maintenance of the official residence and chancery and noted that the building was bought in the 1980s. During our last audit in November 19th, 2019, the Ministry of Public Works and Urban Development were conducting inspections on the structure of which a detailed scope of works was to be prepared in conjunction with the contractor responsible for formulating the Quorum report.
- 16.2 Due to the Covid-19 pandemic the works to the official residence and the chancery were postponed and it is expected to resume as soon as possible.

16.3 We recommend that the structural repairs be done as a matter of urgency, in an effort to avoid further damage to the buildings. Further the Ministry of Works along with the appropriate authorities should be engaged and made aware of the necessary repairs.

17.0 INDEPENDENCE CELEBRATION

- 17.1 The Cabinet Office provides funds for Independence Celebrations. The High Commission spent in excess of funds transferred from the Cabinet Office in July 2019 as detailed below:

| Period | Amount Transferred B\$ | Amount Transferred £ | Amount Spent £ | Amount Spent B\$ | Variance £ |
|--------------|------------------------|----------------------|------------------|------------------|-----------------|
| July, 2019 | 15,600.00 | 12,000.00 | 18,430.21 | 23,959.27 | 6,430.21 |
| July, 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| July,2021 | 6,00.00 | 4,302.62 | 943.84 | 1,226.99 | 3,358.78 |
| Total | 16,200.00 | 16,302.62 | 19,374.05 | 25,186.26 | 9,788.99 |

17.2 We recommend that, wherever practical, expenditures for Independence Celebrations be more in line with budgeted allocations.

18.0 PREVIOUS AUDIT REPORT

18.1 The previous audit of the High Commission represented the period July 2016 to June 2018.

19.0 CONCLUSION

We discussed the findings of our audit with the High Commission and there was an understanding that efforts would be made to address the observations made.

We express our gratitude to the Bahamas High Commission, London for the courtesies extended to the audit team and the cooperation received during the audit process. Further, for implementing the recommendations made in the last audit report.

ANNEX I

| BAHAMAS HIGH COMMISSION – LONDON STAFF LISTING | | | |
|---|-----------------------|------------------------------------|---------------------|
| NAME OF OFFICERS | | TITLE | DATE IN POST |
| 1 | Ellison Greenslade | High Commissioner | October ,2017 |
| 2 | Marche Mackey | Acting Deputy Chief of Mission | March, 2016 |
| 3 | Allison Nortje | Special Advisor/Minister Counselor | April,2022 |
| 4 | Portia Williams | Finance Attache | September,2019 |
| 5 | Justin Smith | Second Secretary | May,2022 |
| 6 | Evanya Major | Administrative Asst (PA) | January 2nd, 2003 |
| 7 | Irene Fernando | Administrative Asst | June 5th, 2007 |
| 8 | Cherilynn Wood | Sr. Accounts Clerk | June 23rd, 1997 |
| 9 | Leonard Wanigaratine | Sr. Driver | November 16th, 1998 |
| 10 | Carolyn Umoso | Sr. Registry Clerk | February 17th, 2004 |
| 11 | Patricia Runghen | Sr. Receptionist | May 8th, 2017 |
| 12 | Neastor Montoya | Janitor | February 2nd, 2004 |
| 13 | Evanglina Luna Moreno | Janitress | August 1st, 2015 |
| 14 | Maribel Antoine | House Keeper | November 5th, 2018 |

**Bahamas High Commission-London
Vehicle List**

| YEAR | MAKE | MODEL | VEHICLE ID NO |
|------|-------|----------------------------------|-------------------|
| 2005 | VOLVO | S 80 SE (170 BHP) AUTO (Blue) | YV1TS614951404398 |
| 2005 | VOLVO | 240 GL AUTO (Grey) | YV1CZ796751190776 |
| 2007 | BMW | 730LI SE AUTO (Black) | WBAMN22020DE97316 |

ANNEX III

**Payments Received by Geneva Belgium Mission from London
For the period 25.04.2019 to 28.06.2019**

| ENTRY DATE | TRANSACTION DETAILS | Payment Amount | Receipt Amount |
|------------|-----------------------------|-------------------|-------------------|
| 25/04/2019 | Transfer | | 42,730.68 |
| 25/04/2019 | Charges Rent TFR | 15.00 | |
| 25/04/2019 | Charges Home Insurances TFR | 15.00 | |
| 25/04/2019 | Charges TFR | 15.00 | |
| 25/04/2019 | Charges Rent TFR | 15.00 | |
| 25/04/2019 | Charges Home Insurances TFR | 350.73 | |
| 25/04/2019 | Charges Rent TFR | 7,054.67 | |
| 25/04/2019 | Charges Rent TFR | 14,106.86 | |
| 25/04/2019 | Transfer | 21,158.42 | |
| 25/04/2019 | Transfer | | 28,188.97 |
| 26/04/2019 | Charges TFR | 15.00 | |
| 26/04/2019 | Transfer | 28,173.97 | |
| 14/05/2019 | Transfer | | 70,919.65 |
| 14/05/2019 | Transfer | 70,919.65 | |
| 15/05/2019 | Transfer | | 226,016.58 |
| 15/05/2019 | Transfer | 15.00 | |
| 15/05/2019 | Transfer | 226,001.58 | |
| 21/05/2019 | Transfer | | 17,995.84 |
| 21/05/2019 | Transfer | 15.00 | |
| 21/05/2019 | Office Rent | 17,980.84 | |
| 25/06/2019 | Transfer | | 13,278.79 |
| 25/06/2019 | Comm. (Debit) | 5.73 | |
| 25/06/2019 | Transfer | 15.00 | |
| 25/06/2019 | Transfer | 13,258.06 | |
| 27/06/2019 | Transfer | | 28,257.29 |
| 27/06/2019 | Transfer | 15.00 | |
| 27/06/2019 | Transfer | 15.00 | |
| 27/06/2019 | Transfer | 828.01 | |
| 27/06/2019 | Transfer May Rent | 27,399.28 | |
| 28/06/2019 | Transfer | | 3,978.91 |
| 28/06/2019 | Transfer | 15.00 | |
| 28/06/2019 | Transfer | 3,963.91 | |
| | TOTAL | 431,366.71 | 431,366.71 |

**Payments Received by Geneva Belgium Mission from London
For the period 02/07/2019 to 24/09/2019**

| ENTRY DATE | TRANSACTION DETAILS | Payment Amount | Receipt Amount |
|-------------|-----------------------------|----------------|----------------|
| 02/07/2019 | Transfer | | 412.95 |
| 02/07/2019 | Charges Gas Belgium | 15.00 | |
| 02/07/2019 | Charges Electricity Belgium | 15.00 | |
| 02/07/2019 | Charges Electricity Belgium | 15.00 | |
| 02/07/2019 | Charges Gas Belgium | 15.00 | |
| 02/07/2019 | Charges Cable Belgium | 15.00 | |
| 02/07/2019 | Charges Electricity | 47.18 | |
| 02/07/2019 | Charges Gas Belgium | 49.96 | |
| 02//07/2019 | Transfer Gas Belgium | 49.98 | |
| 02/07/2019 | Transfer Electricity | 57.09 | |
| 02/07/2019 | Transfer Cable | 133.74 | |
| 02/07/2019 | Transfer | | 2,621.55 |
| 05/07/2019 | Transfer | 15.00 | |
| 05/07/2019 | Transfer | 2,606.55 | |
| 05/07/2019 | Transfer Belgium | | 43,824.34 |
| 09/07/2019 | Transfer | 15.00 | |
| 09/07/2019 | Transfer | 15.00 | |
| 09/07/2019 | Transfer | 15.00 | |
| 09/07/2019 | Charges Expenses Transfer | 15.00 | |
| 09/07/2019 | Transfer Belgium Expenses | 7,635.41 | |
| 09/07/2019 | Transfer Belgium Expenses | 9,461.18 | |
| 09/07/2019 | Transfer Belgium Expenses | 11,918.37 | |
| 09/07/2019 | Transfer Belgium Expenses | 14,749.38 | |
| 09/07/2019 | Transfer Underside SPRL | | 174.53 |
| 23/07/2019 | Transfer | 174.53 | |
| 23/07/2019 | Transfer | | 286.45 |
| 24/07/2019 | Transfer | 15.00 | |
| 24/07/2019 | Transfer Belgium Embassy | 15.00 | |
| 24/07/2019 | Charges Embassy Transfer | 15.00 | |
| 24/07/2019 | Charges TFR | 15.00 | |
| 24/07/2019 | Charges TRF | 47.32 | |
| 24/07/2019 | Belgium TRF | 50.11 | |
| 24/07/2019 | Belgium TRF | 57.25 | |
| 01/08/2019 | Belgium Embassy TRF | 71.77 | |
| 01/08/2019 | Charges Cable INT. | | 17,582.81 |
| 01/08/2019 | Charges Belgium TFR | 15.00 | |
| 01//08/2019 | Transfer | 15.00 | |
| 01/08/2019 | Transfer | 15.00 | |
| 01/08/2019 | Transfer | 15.00 | |
| 01/08/2019 | Transfer | 15.00 | |

| ENTRY DATE | TRANSACTIONS DETAILS | Payment Amount | Receipt Amount |
|------------|--|-------------------|-------------------|
| 01/08/2019 | Transfer | 15.00 | |
| 01/08/2019 | Transfer | 15.00 | |
| 01/08/2019 | Transfer Belgium | 50.92 | |
| 01/08/2019 | Transfer | 455.43 | |
| 01/08/2019 | Transfer | 609.69 | |
| 01/08/2019 | Transfer | 845.05 | |
| 01/08/2019 | Transfer | 2,044.80 | |
| 01/08/2019 | Transfer | 2,658.24 | |
| 01/08/2019 | Transfer | 10,813.68 | |
| 29/08/2019 | Transfer | | 135,999.58 |
| 29/08/2019 | Transfer | 15.00 | |
| 29/08/2019 | Transfer | 15.00 | |
| 29/08/2019 | Transfer | 14,889.98 | |
| 29/08/2019 | Belgium Embassy TRF | 121,079.60 | |
| 24/09/2019 | Transfer | | 17.13 |
| 24/09/2019 | COMM 3 rd ,June/1 st Sept,2019 | 17.13 | |
| | TOTAL | 200,919.34 | 200,919.34 |

List of Persons Interviewed

| NAME | POSITION |
|------------------------|--------------------------------|
| H.E Ellison Greenslade | High Commissioner |
| Marche Mackey | Acting Deputy Chief of Mission |
| Portia Williams | Finance Attaché |