

**OFFICE OF THE AUDITOR GENERAL  
COMMONWEALTH OF THE BAHAMAS**



**AUDIT REPORT ON THE ACCOUNTS OF THE  
DEPARTMENT OF METEOROLOGY**

FOR THE PERIOD

**1 JULY 2018 – 30 JUNE 2021**

Reference No. .... **OAG/C. 9/1/041**



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

**Permanent Secretary  
Ministry of Transport & Local Government  
Nassau, Bahamas**

**September 22nd, 2022**

**RE: AUDIT OF THE ACCOUNTS OF  
THE DEPARTMENT OF METEOROLOGY  
FOR THE FISCAL PERIODS JULY 1ST, 2018 TO JUNE 30TH, 2019  
JULY 1ST, 2019 TO JUNE 30TH, 2020 & JULY 1ST, 2020 TO JUNE 30TH, 2021**

We have carried out an audit of the accounts of the Department of Meteorology for the period July 1st, 2018 to June 30th, 2021. The purpose of our examination was to determine whether the accounting functions were being performed in accordance with the Financial Administration and Audit Act, 2010, the Financial Regulations, 1975 and whether the accounting records are being maintained in accordance with International Standards of Supreme Audit Institution, ISSAI.

The findings from our audit are set out in the attached report. These arose from our normal audit procedures designed for the purpose of forming an opinion on the accounts of the Government. Consequently, our work did not involve a detailed review of all aspects of the system and cannot be regarded as a comprehensive statement of all weaknesses that exist, or of all potential improvements.

Sincerely,

A handwritten signature in black ink, appearing to read "Terrance Bastian".

\_\_\_\_\_  
Terrance Bastian (Mr.)  
Auditor General

CEB/da/jw  
Attch.

cc. Financial Secretary, Ministry of Finance  
Accountant General, Public Treasury Department

## **SECTION 1    EXECUTIVE SUMMARY**

- 1.1 The Department of Meteorology is a division under the Ministry of Transport & Local Government and is responsible for reporting and recording the weather and climate for The Bahamas.
- 1.2 The main objective of the Department of Meteorology is to predict, record and report the best information possible on the atmospheric conditions over and around The Bahamas to both citizens and visitors, to make well informed decisions that would affect their safety in travel, transport and work.
- 1.3 The main highlight of The Bahamas' Department of Meteorology is Climatological Meteorology with a focus on Aviation Meteorology. Also to incorporate Broadcast and Forecast Meteorology presenting data to the general public to facilitate everyday life.
- 1.4 The Department is set to incorporate more Maritime and Agricultural Meteorology; to better assist our fishermen, sailors and farmers in their everyday and long term careers and investments.
- 1.5 The mission of The Bahamas Department of Meteorology is to provide high quality meteorological and climatological information on a timely basis, to be used by special interest agencies and the public at large for research, education and the protection of life and property.
- 1.6 The Bahamas Department of Meteorology is fully committed to providing the most accurate and timely aeronautical meteorology products, climatology data and service under present technology to fully meet the needs of its customers and seeks to refine services through a Quality Management System (QMS) as follows:
  - Adhere to defined regulations that meet the needs and requirements of stake holders through product verification;
  - Conduct ongoing assessment and training of personnel; and
  - Upgrade/update products and services to conform to changes in requirements and technology.

RE: AUDIT OF THE ACCOUNTS OF THE  
DEPARTMENT OF METEOROLOGY  
FOR THE PERIOD JULY 1ST, 2018 TO JUNE 30TH, 2021

An audit on the Expenditure Accounts of The Department of Meteorology was conducted for the period July 1st, 2018 to June 30th, 2021.

***SECTION 2 OBJECTIVES***

Our primary objectives of the audit were to determine whether:

- Expenditures were being made in accordance with the Financial Administration and Audit Act 2010, related amendments and the Financial Regulations 1975.
- Expenditures were accurately recorded in the underlying records and that such records were being properly maintained.
- Expenditures were made in accordance with proper Financial Authority.
- The audit trail is maintained for all services.

***SECTION 3 SCOPE***

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

***SECTION 4 METHODOLOGY***

The audit was conducted by interviews, observations and examinations of the accounting documents.

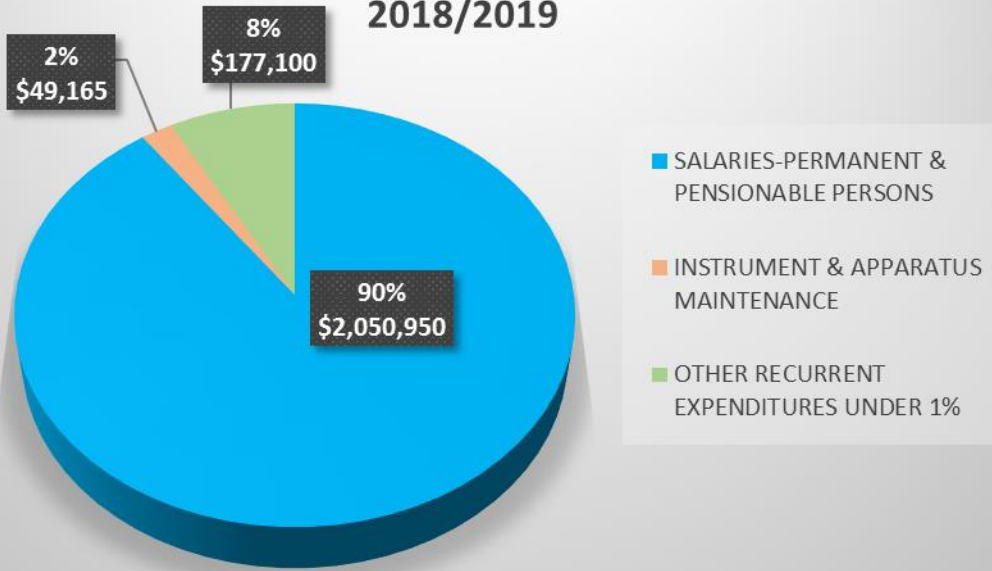
## FINDINGS AND RECOMMENDATIONS

### SECTION 5 BUDGET PERFORMANCE

DEPARTMENT OF METEOROLOGY (HEAD 055) RECURRENT EXPENDITURE 2018/2019 VS 2019/2020					
DESCRIPTION	2018/2019 ACTUAL \$	2019/2020 ACTUAL \$	2019/2020 REVISED APPROVED BUDGET \$	2019/2020 (OVER)/UNDER VARIANCE \$	2019/2020 ACTUAL PERCENTAGE %
SALARIES-PERMANENT & PENSIONABLE PERSONS	2,050,950.04	2,068,525.63	2,053,000	(15,525.63)	92.5%
HONORARIA	-	-	7,000	7,000.00	0.0%
OVERTIME	-	1,555.50	20,000	18,444.50	0.1%
RESPONSIBILITY ALLOWANCE	8,499.96	8,499.96	10,000	1,500.04	0.4%
ACTING ALLOWANCE	-	-	1,500	1,500.00	0.0%
DISTRUBANCE ALLOWANCE	4,200.00	8,400.00	15,000	6,600.00	0.4%
AIR TRANS (DOMESTIC)	14,451.57	10,256.60	19,000	8,743.40	0.5%
SUBSISTENCE (DOMESTIC)	12,407.30	9,071.96	14,250	5,178.04	0.4%
AIR TRANS (INTERNATIONAL)	14,768.65	2,251.51	23,750	21,498.49	0.1%
SUBSISTENCE (INTERNATIONAL)	18,749.60	734.75	9,500	8,765.25	0.0%
LIVING ACCOMMODATION RENT	11,080.00	600.00	20,000	19,400.00	0.0%
OTHER COMMUNICATION & CABLE SERVICE	7,919.44	-	8,550	8,550.00	0.0%
OIL & LUBRICANTS	287.59	-	1,200	1,200.00	0.0%
OFFICE SUPPLIES & STATIONERY	8,412.74	2,627.21	13,870	11,242.79	0.1%
FOOD, ICE & DRINKING WATER	3,465.79	1,875.10	17,100	15,224.90	0.1%
PUBLICATIONS	-	-	760	760.00	0.0%
CLEANING & TOILET SUPPLIES	6,064.86	8,389.69	13,300	4,910.31	0.4%
COMPUTER SOFTWARE SUPPLIES & MATERIALS	4,229.94	644.00	9,500	8,856.00	0.0%
CLOTHES & CLOTHING SUPPLIES	-	703.36	14,250	13,546.64	0.0%
OTHER SUPPLIES AND MATERIALS	13,087.77	3,656.91	14,250	10,593.09	0.2%
PRINTING & DUPLICATION SERVICE	8,180.85	1,753.32	11,400	9,646.68	0.1%
ADVERTISING & PUBLIC NOTICES	-	-	475	475.00	0.0%
TUITION, TRAINING & IN-SERVICE AWARDS	3,539.37	52,850.00	34,105	(18,745.00)	2.4%
LICENCING & INSPECTION OF VEHICLES	1,950.00	195.00	3,500	3,305.00	0.0%
FEES AND OTHER CHARGES	10,260.67	15,906.00	20,900	4,994.00	0.7%
STAFF EVENTS	666.00	800.00	2,014	1,214.00	0.0%
FREIGHT AND EXPRESS	1,676.12	1,397.89	3,515	2,117.11	0.1%
BUILDING MAINTENANCE	360.00	2,053.75	4,750	2,696.25	0.1%
OFFICE EQUIPMENT MAINTENANCE	317.95	-	950	950.00	0.0%
INSTRUMENT & APPARATUS MAINTENANCE	49,164.96	21,663.10	120,000	98,336.90	1.0%
OPERATION OF FACILITIES OR OTHER TRANSPORTATION EQUIPMENT - UPKEEP	7,318.82	4,655.89	28,215	23,559.11	0.2%
VAT EXPENSE	-	-	950	950.00	0.0%
<b>TOTAL</b>	<b>\$2,277,214.88</b>	<b>\$2,237,212.16</b>	<b>\$2,530,804.00</b>	<b>\$ 293,591.84</b>	<b>100.0%</b>

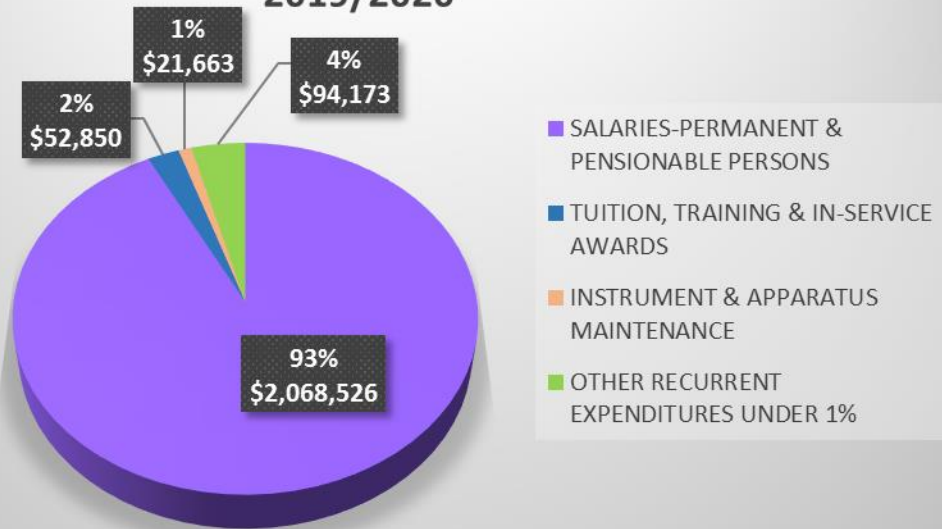
**DEPARTMENT OF METEOROLOGY  
RECURRENT EXPENDITURE**

**2018/2019**

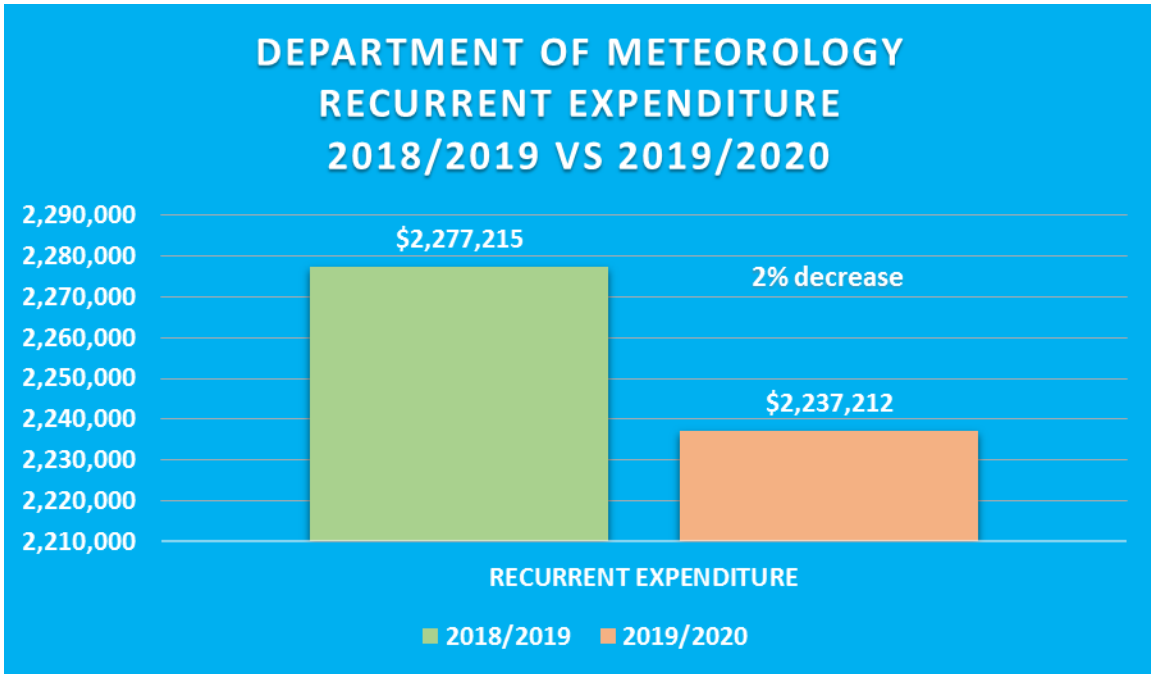


**DEPARTMENT OF METEOROLOGY  
RECURRENT EXPENDITURE**

**2019/2020**



DEPARTMENT OF METEOROLOGY (HEAD 055) RECURRENT EXPENDITURE 2018/2019 VS 2019/2020			
DESCRIPTION	2018/2019 ACTUAL \$	2019/2020 ACTUAL \$	DECREASE/ (INCREASE) VARIANCE \$
SALARIES-PERMANENT & PENSIONABLE PERSONS	2,050,950.04	2,068,525.63	(17,575.59)
HONORARIA	-	-	-
OVERTIME	-	1,555.50	(1,555.50)
RESPONSIBILITY ALLOWANCE	8,499.96	8,499.96	-
ACTING ALLOWANCE	-	-	-
DISTRUBANCE ALLOWANCE	4,200.00	8,400.00	(4,200.00)
AIR TRANS (DOMESTIC)	14,451.57	10,256.60	4,194.97
SUBSISTENCE (DOMESTIC)	12,407.30	9,071.96	3,335.34
AIR TRANS (INTERNATIONAL)	14,768.65	2,251.51	12,517.14
SUBSISTENCE (INTERNATIONAL)	18,749.60	734.75	18,014.85
LIVING ACCOMMODATION RENT	11,080.00	600.00	10,480.00
OTHER COMMUNICATION & CABLE SERVICE	7,919.44	-	7,919.44
OIL & LUBRICANTS	287.59	-	287.59
OFFICE SUPPLIES & STATIONERY	8,412.74	2,627.21	5,785.53
FOOD, ICE & DRINKING WATER	3,465.79	1,875.10	1,590.69
PUBLICATIONS	-	-	-
CLEANING & TOILET SUPPLIES	6,064.86	8,389.69	(2,324.83)
COMPUTER SOFTWARE SUPPLIES & MATERIALS	4,229.94	644.00	3,585.94
CLOTHES & CLOTHING SUPPLIES	-	703.36	(703.36)
OTHER SUPPLIES AND MATERIALS	13,087.77	3,656.91	9,430.86
PRINTING & DUPLICATION SERVICE	8,180.85	1,753.32	6,427.53
ADVERTISING & PUBLIC NOTICES	-	-	-
TUITION, TRAINING & IN-SERVICE AWARDS	3,539.37	52,850.00	(49,310.63)
LICENCING & INSPECTION OF VEHICLES	1,950.00	195.00	1,755.00
FEES AND OTHER CHARGES	10,260.67	15,906.00	(5,645.33)
STAFF EVENTS	666.00	800.00	(134.00)
FREIGHT AND EXPRESS	1,676.12	1,397.89	278.23
BUILDING MAINTENANCE	360.00	2,053.75	(1,693.75)
OFFICE EQUIPMENT MAINTENANCE	317.95	-	317.95
INSTRUMENT & APPARATUS MAINTENANCE	49,164.96	21,663.10	27,501.86
OPERATION OF FACILITIES OR OTHER	7,318.82	4,655.89	2,662.93
TRANSPORTATION EQUIPMENT - UPKEEP	15,204.89	8,145.03	7,059.86
VAT EXPENSE	-	-	-
<b>TOTAL</b>	<b>\$ 2,277,214.88</b>	<b>\$ 2,237,212.16</b>	<b>\$ 40,002.72</b>



#### **SECTION 6 PURCHASE ORDERS/VENDOR FILES**

6.0 During our audit, it was noted that vendor files were being maintained; files contain copies of purchase orders, quotations and invoices. However, we observed a few cases where one quotation was attached to the approval of payment services document. Details are listed below:

NAME OF SUPPLIER	VENDOR ID	DESCRIPTION OF EQUIPMENT/ SERVICE	AMOUNT \$
A	M5001	Purchase of Remote Sensing Equipment Anemometer	<b>\$14,649.29</b>
B	F0019	Clear Minibar with Amber Dome & magnetic Mount	<b>\$1,341.78</b>
C	T3342	Uniforms for Staff	<b>\$515.20</b>

#### **MANAGEMENT RESPONSE**

Management stated that there are vendors that are sole distributors of certain items.



**6.1 It is recommended that the Treasury Procedural Manual section 6.0 Purchasing Procedures Subsection 6.1, that states “written explanatory notations be provided with respect to the non-availability of the requisite number of suppliers be adhered to.**

6.2 The Department of Meteorology has a three (3) year contract to lease a copy/fax machine. It is our understanding that the lease agreement is signed by the Treasury Department and sent to the Department for filing.

**6.3 It is recommended that the Department review the agreement; in an effort to examine the benefits of leasing versus outright purchase.**

**SECTION 7 TRAVEL REGISTER**

7.0 The Department is not maintaining a travel register; as a result we could not verify all official travel. In addition, we could not confirm compliance with travel procedures. The Department expended the following amounts on travel during the fiscal periods under review:

BUDGET PERIOD	GENERAL LEDGER ACCOUNT	AMOUNT \$
July 2018 through June 2019	055221110111	\$60,377.12
July 2019 through June 2020	055221110111	\$22,314.82
July 2020 through June 2021	055221110111	\$21,383.69

**7.1 It is recommended that a travel register be implemented and clearance reports submitted.**

**SECTION 8 TRAINING/EDUCATION**

8.0 The Department has selected two training institutions, namely the Caribbean Institute for Meteorology and Hydrology (CIMH) and the University of West Indies both located in Barbados to conduct training.

8.1 An employee bond document was received by the Department approximately six (6) years after completion of studies at CIMH; the employee enrolled on an

In-service Training Award (INSTA) on January 13th, 2014, approval from the ministry of Public Service & National Insurance was not obtain prior to admission. The employee completed studies on July 10th, 2015, however the bond document was not received until May 20th, 2021 and subsequently signed on May 26th, 2021.

**8.2 It is recommended that the Ministry of Public Service & National Insurance (MPS&NI), and the In-Service Training Awards (INSTAs) Policy Revised April 2017 be adhered to.**

8.3 The Department has a total of fifty three (53) staff members inclusive of senior management. Seven (7) are stationed in Grand Bahama and three (3) managers, that make up the Directorate, are on pre-retirement which include; the Director and two (2) Deputy Directors. As a result, the Department through the Ministry of Transport and Local Government should immediately engage the Ministry of Public Service in a national recruitment program.

**8.4 It is recommended that a national recruitment exercise be conducted to address the staff shortages.**

8.5 The Department was indebted to the Caribbean Institute for Metrology and Hydrology (CIMH) in the amounts of \$43,440.00 and \$59,792.50 in October, 2019 and April, 2017 respectively which required the sector to make lump sum payments to bring the accounts current in the aforementioned periods.

**8.6 It is recommended that the Department closely monitor all payments to CIMH that will become due; in an effort to avoid having to make substantial payments and indebtedness.**

## SECTION 9 VEHICLE FLEET DOCUMENT

9.0 The Department has a total of ten (10) vehicles registered on its fleet document. We observed that a white Hyundai H100 truck was not listed on the document and it was deemed inoperable.

All of the vehicles listed below are located in New Providence.

	<i>VEHICLE MAKE</i>	<i>VEHICLE MODEL</i>	<i>YEAR</i>	<i>PLATE #</i>	<i>VIN/ SERIAL #</i>	<i>2021 INSURANCE CERTIFICATE</i>
<b>1</b>	Jeep	Wrangler	2016	GV 4236	1C\$BJWDGL313670	Seen
<b>2</b>	Jeep	Wrangler	2016	GV4240	1C4BJWDGL313675	Seen
<b>3</b>	Hyundai	Accent	2014	GV3905	KMHCU41CBEU573337	Seen
<b>4</b>	Ford	F-150	2017	GV3958	1FTEW1CFXHKC21051	Seen
<b>5</b>	Suzuki	Swift	2008	GV3065	JS2YC21S885102124	Not Seen
<b>6</b>	Nissan	Urvan	2016	GV4166	JN1UC4E26Z0003179	Seen
<b>7</b>	Nissan	Almera	2011	GV2957	KNMC4C2HMBP847271	Seen
<b>8</b>	CMC Bus	Veryca	2016	GV4314	RKMCP5153GY151652	Seen
<b>9</b>	Kia	K2700 Truck	2019	GV4550	KNCSJX71AK726294	Seen
<b>10</b>	Ford	CMAX	2014	GV3999	1FADP5AU6EL510778	Seen

9.1 An inspection of the Department vehicles were carried out on 13th July, 2021 and it was discovered that all ten (10) vehicles listed on the vehicle fleet document were considered to be in good running condition.

9.2 Our inspection further revealed two (2) damaged Ford Eco Sports vehicles housed at the Upper Air Station Facility that was given to the Department after Hurricane Joaquin.

9.3 Two (2) vehicles are assigned to the Department which are located in Grand Bahama. The vehicles are not listed on the vehicle fleet document as they are on loan by the Ministry of Finance.

**9.4 It is recommended that the Department engages the Ministry of Finance in having the three (3) inoperable vehicles condemned and taken to the Ministry of Works to be added to the condemned vehicles list to be either sold for parts and/or discarded.**

## **SECTION 10    ACCOUNTS SECTION**

- 10.1 A Finance Officer is not stationed at the Department of Meteorology. The Finance Officer in the Ministry of Transport & Local Government (MT&LG) is responsible for the daily accounting functions. The Department's organizational chart includes a Finance Officer and an Accountant; however, we observed both posts were vacant. An Accounts Clerk is stationed at the Department's Head office.
- 10.2 The Accounts section in the department has very little segregation of duties existing; the clerk performs all accounting functions including and not limited to the following; maintenance of all supplies files, inventory of Supplies, maintenance of Stores register and issuance of supplies, maintenance of cheque register, typing letters related to the issuance of cheques and is the buyer/requestor on SSA Global System for goods and services.
- 10.3 Monthly expenditure reports are not generated within the Department, as a result, this led to the audit trail being hindered at times i.e. various payments in the TFMS could not be traced to source documents due to the MT&LG effecting direct transfers to some companies without the knowledge of the accounts clerk.
- 10.4 **It is recommended that the Department fill the vacant post of Finance officer and accountant to be stationed at the division Head Office.**

## **SECTION 11    OUTSTANDING ACCOUNTS RECEIVABLES**

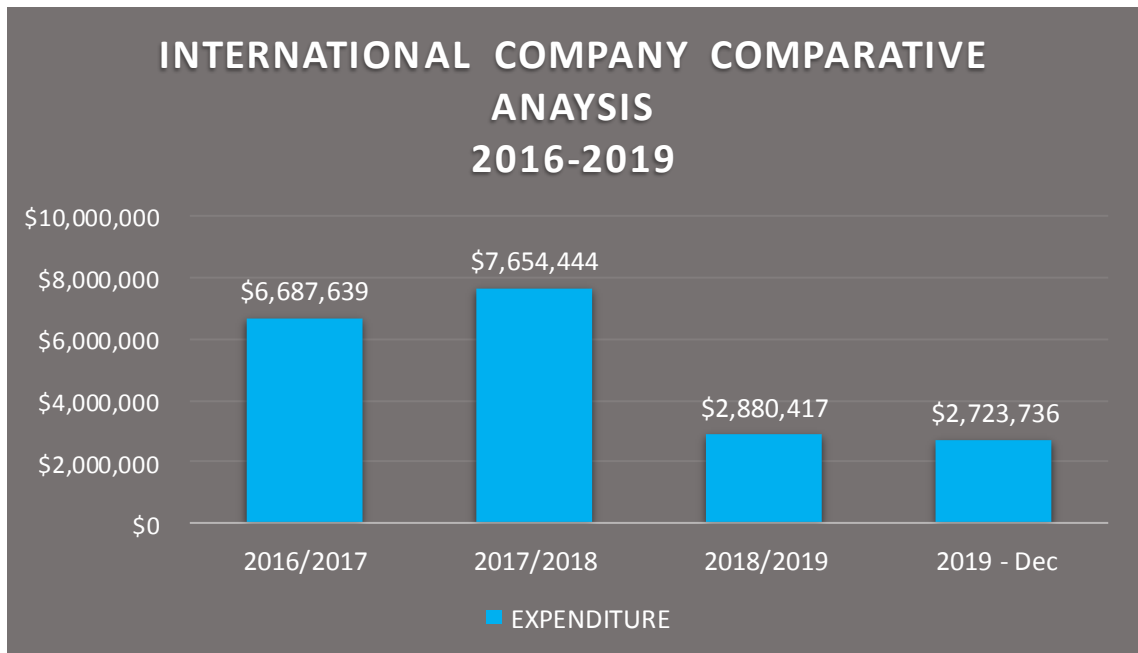
- 11.0 While reviewing employee's files, we observed that an employee is indebted to the Government in the amount of One Thousand, Five Hundred Dollars (\$1,500.00). A review of the employee file did not indicate that the amount was reimbursed to the Department.
- 11.1 **It is recommended that DOM recover the amount of \$1,500.00.**

## ***SECTION 12 DOPPLER WEATHER RADAR PROJECT***

- 12.0 After the passage of Hurricane Joaquin the Department of Meteorology (DOM) realized the limitations of the existing Doppler radar to cover the southern islands of Long Island, San Salvador, Rum Cay and MICAL constituency that were outside of the effective range of 150 miles.
- 12.1 The Ministry of Transport and Aviation, now the Ministry of Transport and Local Government, signed a contract with an International company for the project price USD \$19,136,110.00 on October 27th, 2016, which included vat of 7.5%.
- 12.2 The contract deliverables' were for the installation of four (4) Doppler Weather Radars, throughout the Bahamas and nine (9) Airport Weather Observing Systems (AWOS) together with associated software and services.
- 12.3 The contract was amended on March 6th, 2017 and subsequently signed on July 22nd, 2019. The amendments to the contract included the following; Additional Supplies-Containers (Annex1 in the contract document), Updated Project Plans and Additional Costs (Annex 2 in the contract document) and Late Payment Interest of 12% charge if balances remained unpaid (Annex 3 in the contract document).
- 12.4 This project is fully funded by the Government of the Bahamas and is being managed by DOM. Five (5) Doppler Radars have been installed however, three (3) are fully operational; LPIA in New Providence, Marsh Harbour Abaco and Millerton Long Island. Ragged Island and Mayaguana are awaiting BTC and BPL connections.
- 12.5 Further, the following islands AWOS installations have been completed; New Bight Cat Island, Fresh Creek Andros, Matthew town, and Inagua. Also, two (2)

AWOS are awaiting re-installment, these were destroyed by Hurricane Dorian and they are located in Marsh Harbour and Treasure Cay, Abaco.

- 12.6 The Government of the Bahamas at the end of our reporting period June 31st, 2021 has funded an amount of \$19,946,235 towards the project.



### ***SECTION 13 UPPER AIR STATION***

- 13.0 An inspection of the Department's Upper Air Station located at Windsor Field Road was carried out on July 13th, 2021 at 12.30 pm. The building is in need of extensive repairs as most of the weather instruments for the Department are stored.

- 13.1 A team of engineers from the Ministry of Public Works recently inspected the property and recommended the building be condemned; however, the Department is presently awaiting the report from the Ministry of Works.

- 13.2 During our inspection of the building, we observed extensive damage to the roof which can lead to the contents in the building being damaged. Also, ceiling tiles displayed evidence of mold. The air condition in the server room is not operational, all instruments are dependent upon the AC unit. Additionally, we observed trees growing on the flat roof of the building. Roots have penetrated the roof and are allowing water to enter the structure. We observed a steel tower on the roof that seems to be structurally compromised.
- 13.3 The building is equipped with an alarm system monitored by Sure Alarms Security Services. The technical staff of the Department utilizes the building; however, during hurricanes they are often required to remain there for an indefinite period.

#### ***SECTION 14 INSURANCE OF EQUIPMENT & INSTRUMENTS***

- 14.0 None of the Departments equipment and instruments are insured against loss or damage.
- 14.1 It is recommended that all equipment and instruments be insured to cover loss of damage.**

#### ***SECTION 15 FORECAST OFFICE***

- 15.0 The Forecast Office is located in the Lynden Pindling International Airport (Domestic Terminal).
- 15.1 During a regular meeting of the "Installation Weather Radar "group in January 29th, 2020, concerns were mentioned to the source of power aiding the hydrogen generator. It is our understanding that the Department attempted to rectify the problem, however the problem still exist.
- 15.2 The hydrogen generator is responsible for supplying hydrogen to the balloon to measure weather elements from the surface to a height of ninety thousand feet and assists the Department of Meteorology in detecting severe weather.

The Hydrogen weather balloon had not been used in over a year and can prevent weather forecasters from effectively and efficiently carrying out their duties.

**15.3 We recommend that Management along with all relevant agencies address the safety of the staff and building concerns at the Upper Air Station and Forecast office. Consideration should be given towards the relaunching of the hydrogen weather balloon.**

#### ***SECTION 16 TEMPORAY DEPLOYMENT***

16.0 The Department has two (2) manned stations one in New Providence and the other in Grand Bahama. Two (2) employees were deployed to Grand Bahama on a rotation basis for one year however, after three (3) years these employees remained there. The Department is responsible for providing rental accommodations for these employees at a cost of \$850.00 per month.

**16.1 It is recommended that the Department ensure that the two officers stationed in Grand Bahama are not disfranchised in any way and that they are guided by the Ministry of Public Service Human Resources Policy that states, “persons posted away from their place of domicile in excess of (3) months should be paid a disturbance allowance of \$300.00 per month”. It is further recommended that if the officer’s electricity and water are included in the rent the Department is exempt of paying this allowance.**

#### ***SECTION 17 CELLULAR PHONES***

17.0 Twelve (12) employees at the Department of Meteorology were issued cellular phones from the Ministry of Finance. We were informed that a former employee is still in possession of the instrument.

**17.1 It is recommended that documentation giving permission to retain the instrument be provided for review.**



## **SECTION 18    *WORLD METEOROLOGY ORGANIZATION (WMO)***

- 18.0 According to WMO standards, forecasters/observers should be able to observe the sky at a 360 degree viewpoint. A number of staff have expressed concern of their inability to achieve this standard based on the present location of the Forecast Office.
- 18.1 Management noted that the DOM is without an airdrome and as a result it is presently unable to obtain the view needed; in an effort to address this concern management has installed three (3) cameras, however a complete view of the sky is still not attainable.
- 18.2 **It is recommended that Management create a forum to address the above mentioned concerns. It is further recommended that Management approach the Nassau Airport Development Company about relocating the Forecast Office to an upper section in the Domestic terminal building.**

## **SECTION 19    *FIXED ASSETS REGISTER***

- 19.0 A fixed assets register is not being maintained at DOM. We requested a copy of the register, but we were given a document listing IT equipment. Most of the equipment was purchased by DOM; however, a few were donated by the Caribbean Community Climate Change Centre (5Cs), the National Oceanic & Atmospheric Administration (NOAA) and the Department of Environment Protection & Planning formerly the BEST Commission.
- 19.1 **It is recommended that DOM implement and maintain a Fixed Asset Register listing all assets belonging to the division. It is further recommended that the Register reflect the book value of the assets and demonstrate how the assets are depreciating; a unique identification should be assigned to each asset**

## **SECTION 20    *INVENTORY REGISTER***

- 20.0 An Inventory Register is not being maintained; however, supplies are given out through a requisition process. We were informed, by the inventory clerk, that copies of invoices are filed in date order. We requested a list of all supplies in the storeroom, but were not provided with a listing.

**20.1 It is recommended that DOM implement and maintain an Inventory Register; in an effort to keep track of the Department's issuance of supplies, in addition to strengthen the controls surrounding inventory management.**

### ***SECTION 21 IMPREST ACCOUNT***

21.0 The DOM is not operating an Imprest Account; the account was closed by the Public Treasury Department in 2017.

**21.1 It is recommended that DOM be furnished with an Imprest Account.**

### ***SECTION 22 REVENUE***

22.0 The Department is not a revenue generating entity; we were advised that a proposal was submitted to the Cabinet of the Bahamas, outlining possible revenue classifications.

**22.1 It is recommended that the proposal outlining possible revenue classifications be considered.**

### ***SECTION 23 DEPARTMENT WEBSITE***

23.0 The DOM has a website that is accessible on the internet via ([www.met.gov.bs](http://www.met.gov.bs)). We performed a check of the website on Friday August 6th, 2021 that indicated that the site was last updated on Monday August 2nd, 2021.

### ***MANAGEMENT RESPONSE***

**23.1 Management stated that a staff member needs to be identified and given the task to maintain the website on a daily basis.**

**23.2 It is recommended that DOM update its website on a daily basis. A policies and procedures manual should be drafted.**

## ***CONCLUSION***

- 24.0 The findings of our audit were brought to the attention of management at the Department of Meteorology. There was an understanding that efforts would be made to address concerns.
  
- 24.1 We express our gratitude to the Director and staff for the courtesies extended to the audit team and the co-operation received during the audit process.