

## *Report on the Examination of the House Of Assembly's COVID-19 Assistance Grants*



Office of the Auditor General  
British Virgin Islands  
28 April 2023

**Special Report of the Auditor General**

This report has been prepared under section 20 of the Audit Act 2003 which prescribes that:

- 20. (1)** The Auditor General may at any time prepare and submit a special report to the Governor if she is satisfied that there is a matter that should be brought to the attention of the Governor.
  
- (2)** The Governor shall, within three months of the receipt of the special report, cause the report to be laid before the Legislative Council.
  
- (3)** The Auditor General shall at the same time as submitting the special report to the Governor submit a copy of the special report to the Minister and the Financial Secretary.

## Contents

Background .....	2
Audit Objectives.....	2
Audit Scope and Methodology .....	3
Audit Limitations.....	3
Summary Analysis of Payments.....	4
Grant Awards in excess of \$5,000 Threshold.....	5
Multiple Assistance Grants totaling in Excess of Threshold.....	6
Grants From Other Stimulus Programmes .....	7
Business Reduction .....	7
Unemployment Assistance .....	8
Direct Payments to Vendors .....	8
Rent and Utilities.....	9
Assistance to Self & Relatives .....	10
HOA Members Applications .....	11
District Projects, Community Programmes and Minor Works.....	13
Government Employees .....	15
Hurricane Recovery and Preparedness .....	16
Conclusion.....	17
Recommendations .....	18

<p>This Report contains redactions on pages 11 and 20 that were made by the Auditor General on 8<sup>th</sup> June 2023.</p>
--

## Background

1. Annually members of the House of Assembly are allotted funds through the budget process to provide financial assistance to residents experiencing hardship. District Representatives each receive an allotment of \$125,000 and Territorial Representatives are each allotted \$150,000 which are awarded in grants to persons in need.
2. Individuals who apply and receive assistance are required to wait six months before making another application.
3. To address the adverse economic impact on individuals and businesses resulting from the territory wide COVID-19 precautionary shutdowns and border closure in early 2020, Cabinet on 08<sup>th</sup> September 2020 approved a COVID-19 Assistant Grant allocation of \$3,900,000 as part of the economic response plan.
4. The amount was distributed equally with each of the 13 elected Representatives allotted \$300,000 to assist persons and entities in need.
5. Guidelines were developed by the Ministry of Finance in conjunction with the House of Assembly for administration of the programme. These stipulated that assistance would include, but not limited to, implementing projects and programmes to assist persons with hurricane preparedness and other hardships experienced as a direct result of COVID-19.
6. The Guidelines also provided for:
  - a. A maximum sum of \$5,000 to any individual, associate or entity.
  - b. The Financial Secretary to review and approve any application for amounts in excess of \$5,000.
  - c. Representatives to be prohibited from awarding grants to immediate family. A Representative could however, award grants to the parent or sibling of another Representative.
  - d. Payments to be made directly to a vendor or third party on behalf of the applicant where practicable.
  - e. The Clerk (with the assistance of the Ministry of Finance) was to implement a tracking mechanism to prohibit approving multiple applications for a single entity or person.
  - f. The Clerk to approve each request, with the Minister of Finance having final say on any disputes.
  - g. Prohibition of assistance to any Organisation not registered and operating in the Territory.

## Audit Objectives

7. The purpose of the audit is to provide an independent examination on the distribution of funds under the House of Assembly COVID-19 assistance grants programme to determine whether:

- a. The funds were distributed in accordance with the guidelines.
- b. The system for executing the programme was adequate and that sufficient controls were in place to ensure that funds were distributed fairly and solely for its intended purpose.
- c. The programme achieved the purpose of providing assistance to those experiencing genuine financial hardship as a direct result of the COVID- 19 pandemic.

#### Audit Scope and Methodology

8. The audit examination included a review of applications submitted to each Representative for COVID-19 assistance, an examination of the JD Edwards database on payments made to applicants. There was also an examination of a database of applications compiled by the Internal Audit Department and sourced from applications. Dialogue with the staff of the House of Assembly and questionnaire interview with the Clerk.

#### Audit Limitations

9. The database of applicants submitted by the House of Assembly could not be used as it was incomplete. This was corrected late in the exercise but resulted in delays in reviewing the processed information.
10. The unsuccessful applications were requested but not submitted for audit review. The Clerk advised that she was unable to present the applications as they had been returned to the Members and were not returned to her after being requested.

Summary Analysis of Payments

11. A total of \$3,885,074 was awarded in 2,276 grants by the 13 Representatives under the HOA COVID-19 Assistance Grants programme during the period August to December 2020. A summary of the distribution is shown in the table below.

**Table 1**

District	Representative	Total Payments	Count
District 1	Andrew Fahie	296,980	73
District 2	Melvin Turnbull	299,983	227
District 3	Julian Fraser	300,000	134
District 4	Mark Vanterpool	300,000	192
District 5	Kye Rymer	300,000	231
District 6	Alvera Maduro-Caines	297,996	165
District 7	Natalio Wheatley	300,000	86
District 8	Marlon Penn	299,999	155
District 9	Vincent Wheatley	301,496	237
Territorial	Carvin Malone	291,518	127
Territorial	Neville Smith	300,931	197
Territorial	Sharie DeCastro	300,000	166
Territorial	Shereen Flax-Charles	296,171	286
		<b>3,885,074</b>	<b>2276</b>

12. Persons seeking assistance were required to submit an application form providing details of:
- a. their employment status,
  - b. the purpose for which the grant was being sought,
  - c. the amount being requested,
  - d. their salary at the date of application and before 30<sup>th</sup> March 2020,
  - e. an ID, and
  - f. documentary evidence of financial hardship.
13. The form also required the applicant to specify which House of Assembly Representative to whom the grant request was being made.
14. Applications were reviewed by the named Representative who either rejected or recommended the same for payment. They were then forwarded to the Clerk of the House of Assembly for approval and payment. A database in the form of an excel spreadsheet was used to record the applicants by district and territorial Representatives and the details of the grant award.
15. The application form provided three aid categories for applicants to choose from. These were Hurricane Recovery, Hurricane Preparedness and COVID-19 Assistance. More than 84% of the grants awarded were classified as COVID-19 Assistance. Grants for Hurricane preparedness and recovery made up the remaining 16% as indicated in Table 2.

**Table 2**

Classification	\$	%
COVID-19 Assistance (Hardship)	3,267,945	84.12%
Hurricane Preparedness	286,626	7.38%
Hurricane Recovery	330,503	8.51%
	<b>3,885,073</b>	

### Grant Awards in excess of \$5,000 Threshold

16. Applications for personal grants above the stated threshold were not approved by the Financial Secretary as required in the guidelines. These were approved directly by the Premier.

17. The guidelines stipulated a maximum grant of \$5,000 per applicant. Requests in excess of the \$5,000 limit were to be reviewed and approved by the Financial Secretary. The guidelines also stated that the Financial Secretary would advise the Minister of Finance on a decision and that the Minister of Finance’s decision would be final.

18. The review revealed a total of seventeen grants in excess of \$5,000 were awarded to, or on behalf of, applicants. Thirteen of these (76.5%) were issued by Hon. Fahie, three by Hon. Fraser and one by Hon. Flax-Charles as shown in the table below.

**Table 3**

Applicant	HOA Rep	Amount	Occupation	Purpose	Evidence
Melvin N. Stoutt	Hon. A. Fahie	10,000	Retired	Retaining wall for business	Bill of Quantities
Patra Stoutt	Hon. A. Fahie	10,000	Director, Bethel Worldwide Corp.	House Repairs	Estimates
Oleanvine Maynard	Hon. A. Fahie	8,000	Administrator, BVIPA	House Repairs	Estimate
Perla Stoutt	Hon. A. Fahie	8,000	Not Stated	House Repairs	Estimate, Photos
Akeem F. Gumbs	Hon. A. Fahie	7,500	Taxi Driver	Financial assistance	None
Dorcas E. Harris- Smith	Hon. A. Fahie	6,000	Housekeeper	Financial assistance	None
Jennifer Karen Phillips	Hon. A. Fahie	6,000	Waitress	Overdue rent & bills	Bills, Landlord & employer letters,
Daphne D. Blyden-Smith	Hon. A. Fahie	5,500	BVI Government	Financial assistance	None
Matthew E. Matthew	Hon. A. Fahie	5,500	Taxi Driver	Financial assistance	None
Mitchell Delroy Francis	Hon. A. Fahie	5,500	Security, BVIPA	Financial assistance	None
Murlise Stoutt	Hon. A. Fahie	5,500	Taxi Driver	Financial assistance	None
Shonia A. Matthew	Hon. A. Fahie	5,500	Customer Service Mgr.	Home repairs	None
Smona P. Molyneaux	Hon. A. Fahie	5,130	Regulator, FSC	Home repairs	Estimate, pictures
Marilyn Marquis	Hon. J. Fraser	10,000	Waitress	Medical bills	Medical bills, letter from doctor
Delmina Barry	Hon. J. Fraser	10,000	Retired - age 89	Home repairs	Estimate, Pictures
Khalil H. Saleh	Hon. J. Fraser	9,000	Business Owner	Dockage, rent, other business expenditure	Bills
Raheem Hodge	Hon. S. Flax-Charles	12,500	Student	Assistance for education	Letter from HLSCC

19. The documents were all approved by Hon. Fahie as the Minister of Finance with the exception of the payment made to HLSCC by Hon Flax-Charles on behalf of Raheem Hodge. The applications and related documents did not bear any form of approval from the Financial Secretary. The Clerk advised she could not recall forwarding the information to the Financial Secretary for approval.
20. Having the Premier serve as a secondary reviewer for grants issued from his portfolio eliminated an important control in the process.

#### Multiple Assistance Grants totaling in Excess of Threshold

21. *Several individuals successfully circumvented the \$5,000.00 maximum by receiving multiple payments totaling more than the allowed threshold. These payments were not subject to any secondary approval process.*
22. In addition to the lump sum grants awarded in excess of \$5,000.00 noted in Table 3 above, instances were observed where applicants received multiple grant awards that totaled more than \$5,000.00.
23. In the majority of these cases, the individuals submitted applications to two or more Representatives and received separate awards from each. Some of the payments were made directly to the applicants and others were made to third parties on their behalf. Appendix 1 shows the list of awards in excess of \$5,000.00 via multiple grants.
24. The policy required the HOA to put in place a system that would track multiple awards with a view to preventing excess payouts. Notwithstanding, a total of 27 individuals and one institution were identified as having succeeded in circumventing the HOA system to receive payments in excess of the threshold.
25. One applicant, Linda Nibbs-Bannis made several applications and submitted different residential addresses on two of her applications (District 3 and District 7) in applying to the different district Representatives. This individual received awards from seven Representatives (four territorial Representatives and three district Representatives) for a total of \$9,200.00.
26. In other cases different variations of the applicant's name were submitted on the forms. An example of this was Kay Williams-Farrington who, intentionally or otherwise, submitted three variations of her name and received four grants which totaled \$8,500.00.
27. In addition, the audit also revealed instances where persons from the same household submitted individual applications and were successful. Amounts totaling \$22,000.00 were distributed to 4 applicants of \$5,500.00 each of the same family residing within the first district. None of the 4 applications included supporting evidence of financial hardship justifying the allocation of these sums. The guidelines failed to address such instances or to provide household limitations.



### Grants From Other Stimulus Programmes

- 28. *Individuals applied for, and received, grants from multiple COVID-19 relief programmes for the same relief. No attempt was made to identify and redirect persons to more appropriate relief programmes.*
- 29. Guidance 2 provides that assistance would be limited to individuals for which support was not received under any of the other Government stimulus initiatives. Guidance 5 required the Clerk to peruse all applications to assess whether the applicants’ needs could be met at another suitable Government Agency and to direct the applicant to the appropriate agency to access such funds.
- 30. At the time the HOA assistance programme was being administered, the Trade Department and Premier’s Office were undertaking a SME COVID Stimulus programme for local businesses. There was, additionally, the COVID-19 Farmer’s and Fisherfolk’s assistance programme that was being offered (by the Premier’s Office) to persons engaging in agriculture and fishing on a commercial scale.

### Business Reduction

- 31. Notwithstanding the foregoing, 138 grants totaling \$292,878.00 were issued by the HOA to applicants to mitigate hardship brought on by business reduction as shown in Table 4. These individuals were not referred to the SME Grant programme or, where applicable, to the Farmers and Fishers Programme for assistance.

**Table 4**

<b>Business Reduction Grants</b>	<b>No of Grants</b>	<b>Granted</b>
District 1 - Hon. A. Fahie	11	52,000.00
District 2 - Hon. M. Turnbull	24	35,950.00
District 3- Hon. J. Fraser	14	37,623.37
District 4- Hon. M. Vanterpool	7	10,800.00
District 5 - Hon. K. Rymer	12	19,400.00
District 6 - Hon. A. Maduro-Caines	13	23,000.00
District 7 - Hon. N. Wheatley	6	18,000.00
District 8 - Hon. M. Penn	9	16,500.00
District 9 - Hon. V. Wheatley	6	7,300.00
Territorial - Hon. Carvin Malone	9	19,018.48
Territorial - Hon. N. Smith	15	35,186.25
Territorial - Hon. S. DeCastro	5	11,300.00
Territorial - Hon. S. Flax-Charles	7	6,800.00
<b>Grand Total</b>	<b>138</b>	<b>292,878.10</b>

- 32. A sample of these applications were reviewed and indicated that approximately 60% of the HOA business assistance recipients also received grants from either the SME Small Business Assistance programme undertaken by Premier’s Office and Trade Department or the Farmers and Fishermen grant programme or both. One applicant, Ernest Jacob, received more than \$50,000.00, which included grants from both programmes mentioned and payment from services rendered as a

Quarantine Bus Service Driver. Table 5 shows only a small section of persons who received HOA business reduction grants in addition to other COVID-19 stimulus grant awards.

- 33. The requests were largely without documentary evidence to support how the funds would be applied and supported only by letters written by the applicants asserting a reduction of business activity due to COVID-19.

**Table 5**

<b>Business Reduction Applicant</b>	<b>HOA Assistance</b>	<b>Farmers &amp; Fishermen</b>	<b>SME</b>	<b>Other</b>	<b>Total</b>
Akeem F. Gumbs	7,500.00		6,363.00		13,863.00
Deniese Gardner	3,000.00		6,363.00		6,863.00
Ernest Faulkner	4,786.25	30,000.00			34,786.25
Ernest Jacob	2,500.00	13,500.00	4,772.00	29,250.00	50,022.00
Garfield E. Hull	4,000.00		6,363.00		10,363.00
Garfield Smith	3,000.00		6,363.00		9,363.00
Ione George	1,000.00	13,500.00	6,363.00		20,863.00
Joan Chinnery	1,000.00	13,500.00	6,363.00		20,863.00
Khalil H. Saleh	9,000.00		6,363.00		15,363.00
Larina L. Jacobs Lamothe	1,500.00		6,363.00		7,863.00
Matthew E. Matthew	5,500.00		6,363.00		11,863.00
Yvette Smith	1,000.00		6,363.00		7,363.00

**Unemployment Assistance**

- 34. Seven hundred and forty-nine applications were received requesting assistance due to unemployment or underemployment. A copy of the Social Security database was forwarded to the House of Assembly to assist the process of cross vetting. The Clerk advised that due to resource limitations, this was not done.
- 35. An audit review on a sample of the Social Security COVID-19 Employee Grants showed that several persons received both the HOA unemployment assistance grant and a Social Security Covid-Employee Assistance award. In a few cases these persons received grants under three different programmes per Appendix 3. The Clerk advised that the timing in which she received the Social Security information and the insufficient staffing created challenges in cross-checking applicants for multiple awards.

**Direct Payments to Vendors**

- 36. *Direct payment to vendors was not strictly enforced, even in areas such as rent and utilities that are conducive to verifiable third party payments.*

- 37. The guidelines (# 7) stipulated that where assistance involved a vendor or a third party, upon receipt of documented proof the approved funds were to be paid directly to the third party on behalf of the applicant where practicable to do so.
- 38. Of the \$3.8 million in grants issued, 73% was made directly to the applicants. The remaining 27% was paid to third parties, primarily for rent, utilities and loans. In a few cases third party payments also included purchasing appliances, payments for services or acquiring material for hurricane preparation.

**Table 6**

Third Party Payments	Total	Paid to Vendor	Paid to Applicant	% paid to Vendor
District 1 - Hon. A. Fahie	296,980.00	8,130.00	288,850.00	2.7%
District 2 - Hon. M. Turnbull	299,981.70	24,171.70	275,810.00	8.1%
District 3- Hon. J. Fraser	300,000.00	56,676.63	243,323.37	18.9%
District 4- Hon. M. Vanterpool	300,000.00	81,369.46	218,630.54	27.1%
District 5 - Hon. K. Rymer	300,000.00	6,400.00	293,600.00	2.1%
District 6 - Hon. A. Maduro-Caines	297,996.00	52,521.00	245,475.00	17.6%
District 7 - Hon. N. Wheatley	300,000.00	171,204.00	128,796.00	57.1%
District 8 - Hon. M. Penn	299,999.04	87,714.04	212,285.00	29.2%
District 9 - Hon. V. Wheatley	301,496.00	40,145.82	261,350.18	13.3%
Territorial - Hon. Carvin Malone	291,518.36	61,419.95	230,098.41	21.1%
Territorial - Hon. N. Smith	300,931.01	93,056.01	207,875.00	30.9%
Territorial - Hon. S. DeCastro	299,999.96	96,089.96	203,910.00	32.0%
Territorial - Hon. S. Flax-Charles	296,171.26	255,571.27	40,599.99	86.3%
	3,885,073.33	1,034,469.84	2,850,603.49	26.6%

- 39. Territorial Representative Hon. Flax-Charles consistently issued third party payments in her grant awards. As a result, the total number of grants issued from her allotment was more than four times that of the first district Representative who had the second lowest compliance record with this requirement. Closer examination of the rent and utilities payments demonstrated the effectiveness of the direct payments.

**Rent and Utilities**

- 40. Grants categorized as rent and utilities lent themselves to verifiable direct payments. The total amount paid under this category was \$835,325, the majority of which (66.2%) was paid directly to applicants. This occurred even in instances where documentary evidence was presented verifying amounts owed to the utility company or landlord. The table below refers.

**Table 7**

<b>Rent and Utilities Direct Payment to Vendor</b>	<b>Total</b>	<b>Paid to Applicant</b>	<b>Paid to Vendor</b>	<b>% To Vendor</b>	<b># of Grants</b>
District 1 - Hon. A. Fahie	71,550.00	68,550.00	3,000.00	4.2%	21
District 2 - Hon. M. Turnbull	61,550.00	61,550.00	0.00	0.0%	58
District 3- Hon. J. Fraser	35,650.00	28,400.00	7,250.00	20.3%	20
District 4- Hon. M. Vanterpool	75,227.12	39,077.12	36,150.00	48.1%	57
District 5 - Hon. K. Rymer	69,200.00	68,200.00	1,000.00	1.4%	59
District 6 - Hon. A. Maduro-Caines	78,148.00	39,725.00	38,423.00	49.2%	42
District 7 - Hon. N. Wheatley	41,896.00	27,496.00	14,400.00	34.4%	21
District 8 - Hon. M. Penn	57,550.00	39,450.00	18,100.00	31.5%	37
District 9 - Hon. V. Wheatley	77,100.00	58,594.00	18,506.00	24.0%	64
Territorial - Hon. Carvin Malone	51,653.20	44,003.20	7,650.00	14.8%	24
Territorial - Hon. N. Smith	59,944.15	24,100.00	35,844.15	59.8%	49
Territorial - Hon. S. DeCastro	72,804.68	43,300.00	29,504.68	40.5%	48
Territorial - Hon. S. Flax-Charles	83,052.28	10,402.00	72,650.28	87.5%	125
<b>Grand Total</b>	<b>835,325.43</b>	<b>552,847.32</b>	<b>282,478.11</b>	<b>33.8%</b>	<b>625</b>

41. Territorial Representative Flax-Charles awarded a total of \$83,052.00. This was the largest sum for rent and utilities. Of this, 87.5% was paid directly to the vendors. The effect of this was greater accountability and a larger pool of individuals served from the funds. Flax-Charles also made 27 grant payments for applicants’ loan delinquency relief, 26 of which were paid directly to the financial institutions. Overall, Hon. Flax-Charles was able to issue from her allotment the greatest number of assistance grants, and did so with the added assurance that these funds were applied for the purpose that they were issued.

### Assistance to Self & Relatives

42. Guideline 6 prohibited Representatives from issuing grants to any member of his or her immediate family. While instances were found where spouses and immediate family members were awarded grants these were issued by other (non-related) Representatives.

43. The “demonstrated hardship” requirement for the COVID-19 awards were not immediately discernable in these cases. A payment of \$5,000.00 was made to one individual to cover his credit card and telephone balances, \$5,000.00 made to another relative for car repairs and \$5,000.00 to yet another towards purchasing a vehicle.

44. Table 8 shows the related grants issued to family members. Many of these individuals also received grants from other public assistance programmes.

Table 8

Applicant	Representative	Amount	Purpose Requested
Aldrea D Fahie (Sister Hon A. Fahie)	Territorial - Hon. S. DeCastro	5,000.00	Payment towards purchase of a vehicle.
Quincy Woolford [REDACTED]	Territorial - Hon. N. Smith	5,000.00	Payment of credit card and telephone bills.
Violet J. Decastro (Mother Hon. S. De Castro)	Territorial - Hon. S. Flax-Charles	5,000.00	Replacement of front and back brakes, battery and bodywork on vehicle.
Sharia Decastro (Sister of Hon S. Decastro)	District 2 - Hon. M Turnbull	4,000.00	To purchase materials for her business.
Daniel D. Findlay (Son Hon A. Maduro Caines)	Territorial - Hon. N. Smith	1,500.00	To assist with purchasing items for farming business
Emmett Caines (Spouse Hon A. Maduro Caines)	Territorial - Hon. S. DeCastro	4,000.00	Payment towards bank loans.
Lester K. Smith (Brother of Hon. N. Smith)	District 1 - Hon. A. Fahie	5,000.00	To assist with current outstanding bills and to be sustained for a few months thereafter.
Lester Smith (Brother of Hon. N. Smith)	Territorial - Hon. S. DeCastro	3,000.00	To assist with current outstanding bills and to be sustained for a few months thereafter.
Neville H.K. Smith (Son of Hon. N. Smith)	Territorial - Hon. S. DeCastro	5,000.00	Payment of school fees (Statement addressed to Neville Smith Snr)
Chad R Willock (Son of Speaker J. Willock)	District 6 - Hon. A. Maduro-Caines	5,000.00	Payment towards school fees.
Bernice Tobin (Mother of Speaker J. Willock)	District 3- Hon. J. Fraser	2,000.00	Hurricane Preparedness
Bernice Tobin (Mother of Speaker J. Willock)	Territorial - Hon. N. Smith	1,000.00	Hurricane Preparedness
Bernice Tobin (Mother of Speaker J. Willock)	Territorial - Hon. S. DeCastro	2,000.00	Hurricane Recovery

45. The audit review also showed the 4<sup>th</sup> District Representative paying \$10,000 to his business K-Mark's Foods (1996) Ltd for food vouchers. Food vouchers were also purchased by other members of the House from K-Mark's Foods as well as from other local establishments.

## HOA Members Applications

46. Grant applications were also submitted by Representatives to support specific projects and programmes. The amount paid on members' applications was \$419,434.89 among Representatives as indicated in the table that follows.

**Table 9**

<b>HOA Member Application</b>	<b>\$</b>
District 1- Hon. A. Fahie	0.00
District 2 - Hon. M. Turnbull	22,371.70
District 3- Hon. J. Fraser	22,426.63
District 4- Hon. M. Vanterpool	10,000.00
District 5 - Hon. K. Rymer	5,400.00
District 6 - Hon. A. Maduro-Caines	5,598.00
District 7 - Hon. N. Wheatley	131,904.00
District 8 - Hon. M. Penn	57,894.04
District 9 - Hon. V. Wheatley	15,356.00
Territorial - Hon. Carvin Malone	32,150.00
Territorial - Hon. N. Smith	12,574.99
Territorial - Hon. S. DeCastro	16,749.00
Territorial - Hon. S. Flax-Charles	87,010.53
<b>Grand Total</b>	<b>419,434.89</b>

47. The payments were primarily for District/Community Projects (60.13%) and food vouchers (28.5%) but also included Educational Expense (computers, uniforms, tuition etc), funeral assistance and medical assistance as shown below.

**Table 10**

<b>HOA Members Payment Categories</b>	<b>Total</b>	<b>%</b>
District/Community Projects		
- Community Projects	226,547.18	54.01%
- District Office Expenses	25,682.04	6.12%
COVID Hardship - Food Vouchers	119,521.70	28.50%
Funeral Assistance	29,230.00	6.97%
COVID Hardship - Medical	600.00	0.14%
Educational Expense	17,853.97	4.26%
	<b>419,434.89</b>	

48. Invoices were attached to requests for food vouchers which detailed the number of vouchers purchased. No breakdown was provided by the Representatives on how the vouchers would be distributed. It is therefore unclear who benefited from this initiative that cost over \$100,000 and whether such persons also received assistance from other categories.

**Table 11**

<b>Food Vouchers</b>	<b>Amount</b>
District 1- Hon. A Fahie	0.00
District 2 - Hon. M. Turnbull	12,221.70
District 3- Hon. J. Fraser	2,000.00
District 4- Hon. M. Vanterpool	10,000.00
District 5 - Hon. K. Rymer	2,000.00
District 6 – Hon. A Caines	0.00

<b>Food Vouchers</b>	<b>Amount</b>
District 7- Hon. N Wheatley	0.00
District 8 - Hon. M. Penn	27,500.00
District 9 - Hon. V. Wheatley	5,500.00
Territorial - Hon. Carvin Malone	23,600.00
Territorial - Hon. N. Smith	7,700.00
Territorial - Hon. S. DeCastro	6,000.00
Territorial - Hon. S. Flax-Charles	23,000.00
	<u>119,521.70</u>

49. In addition to the food vouchers, Hon Fraser issued grants totaling \$4,926.53 to partner with a programme providing meals in his district. Hon N Wheatley, who did not purchase vouchers, purchased food items for a pantry in his district.

#### District Projects, Community Programmes and Minor Works

50. The grants awarded under “District Expenses” of \$253,429.22 were primarily used for small district programmes and projects but also for expenses related to the Representatives’ district offices. Appendix 4 at the end of this report shows a summary of how funds spent on District/Community Projects were applied by each Representative.

51. Minor works were undertaken by some members who engaged third parties to complete community projects and undertook minor district programmes. These totaled over \$200,000 as shown below.

<b>District/Community Projects</b>	<b>Amount</b>	<b>Description</b>
<b>Minor Works</b>		
District 2 - Hon. M. Turnbull	10,150.00	Food and water distribution in district 2
District 3 - Hon. J. Fraser	4,926.63	Food distribution programme 3
District 7 - Hon. N. Wheatley	131,904.00	D-7 Community Projects, food pantry
District 8 - Hon. M. Penn	1,500.00	Clean up of Steven Estate
District 9 - Hon. V. Wheatley	9,856.00	Bush cutting
Territorial - Hon. C. Malone	8,550.00	Food pantry drive, Red Cross programme
Territorial - Hon. N. Smith	3,074.99	Adina Donovan Home, Prison hut assistance
Territorial - Hon. S. Flax-Charles	56,585.56	Miscellaneous projects (Table 13 below)
	<u>226,547.18</u>	

52. The single largest grant allocation for district/community works was incurred by Hon N. Wheatley for the “District Seven Works Programme.” The programme proposal submitted to, and approved by, the Financial Secretary provided an estimate of \$100,000 to undertake seven small community projects in District 7. Payments totaling \$121,904 were made to the coordinator of the programme Corentz Richardson to cover the workers’ wages and other related project costs. This accounted for over 40% of Hon N. Wheatley’s HOA COVID-19 grants budget.

- 53. The project was reported to have employed 38 persons in the community (including 5 supervisors and the project coordinator) for three weeks from October 26<sup>th</sup> to November 6<sup>th</sup> and December 7<sup>th</sup> to 11<sup>th</sup>. Upon completion, a project report was submitted by Mr Richardson with a schedule showing how the funds were spent.
- 54. The project report did not mention how or whether PWD was involved in overseeing or assessing the planning and execution of the works. Contrary to Public Finance Management Regulations, no contracts, either major or petty were issued for these works and no competitive submission, or alternative costing were provided.
- 55. Hon. Shereen Flax-Charles undertook multiple community projects totaling \$54,370.60 as indicated below.

**Table 13**

Payee	Amount	Project
Keith Burroughs	16,375.34	Refurbish roof at St Mary Church
Keith Burroughs	5,299.36	Guttering and roof finishing for VG constituent
Keith Burroughs	5,506.12	Picket fence for VG constituent
Keith Burroughs	2,355.52	Billboard & wall repairs - beautification project
Keith Burroughs	9,481.78	18th Century Graveyard renovation
Atlantic Solar	6,050.00	Solar lights at Fisherman's Wharf Baughers Bay
Miscellaneous	9,302.48	
	<u>54,370.60</u>	

- 56. Mr Keith Burrough was retained to undertake five projects but no contracts or other binding agreements were signed to ensure that these were completed and done to an acceptable standard. There was also no evidence of comparative quotes to ensure that the Government was receiving the best possible price for the proposed works. The files do not show any approval from the Financial Secretary or the Minister of Finance for these projects. It is unclear whether Mr Burroughs was paid upfront or after the works were completed.
- 57. Other district/community programmes included Hon V. Wheatley’s bush cutting grant for \$9,856.00. An application was made to the Financial Secretary for approval of the programme in which the Representative stated that the objective of the project was to “employ some young people as well as stimulate the people of the 9<sup>th</sup> District financially.” No details were provided of how many persons would be engaged as the full grant amount was paid to one individual, Deondre Rymer.
- 58. The COVID-19 District Expenses also included \$25,682.04 in payments towards Representatives’ district office expenses. Hon M. Penn paid \$6,435.07 for the installation of plumbing and electricity for the 8<sup>th</sup> District office, \$3,600.00 for four months’ rent of the office space, \$4,995.00 to purchase furniture and \$3,000.00 towards staff costs.
- 59. Hon J. Fraser applied \$1,500 towards COVID-19 preparations for his 3<sup>rd</sup> District office and \$2,000.00 for staff costs. Hon K Rymer applied \$3,400 towards staff costs.



**Table 14**

District Office	Amount	Description
District 3- Hon. J. Fraser	3,500.00	Covid Prep in office, Staff Salaries
District 5 - Hon. K. Rymer	3,400.00	Staff Salaries
District 8 - Hon. M. Penn	18,782.04	Renovations, Furniture, Staff Salaries
	<u>25,682.04</u>	

60. The payments towards district office and staff costs appear inconsistent with the intent of the COVID-19 Assistance Grant programme.

### Government Employees

61. Several Government employees from throughout the service also applied for, and received, assistance. A total of \$398,029.25 was distributed to 183 public officers including senior employees and persons on consultancy/employment contracts whose Government income was unaffected by the Covid-19 pandemic. Table 15 shows the categories under which the funds were paid.

**Table 15**

Category of Aid Sought	Amount
COVID Hardship - Business Reduction	21,500.00
COVID Hardship - Food Vouchers	300.00
COVID Hardship - Medical	19,400.00
COVID Hardship - Rent	42,900.00
COVID Hardship – Un/Underemployment	18,750.00
COVID Hardship - Utilities	78,258.01
Hurricane Preparedness	65,800.00
Hurricane Recovery	71,096.57
Loan Delinquency	38,990.68
Miscellaneous	7,535.99
Other- Educational Expense	<u>33,498.00</u>
	<u>398,029.25</u>

62. The argument could however be made that although the individuals continued to receive regular salary, their situation was impacted by other persons in the household whose income had suffered as a result of the pandemic. In which case, the application should have been made by the affected party.

63. Key individuals in the Premier’s Office benefited from the COVID-19 grants, some significantly so.

64. Wendel Gaskin, a consultant in the Premier’s Office, received two HOA COVID-19 grants totaling \$6,800.00 that were paid directly to the vendors on his behalf to cover insurance for his property and to purchase furniture. The applicant also received two COVID-19 small business grants

totaling \$14,317.00 and a Financial Assistance Grant of \$30,000.00 from the Premier's Office in December 2020. During this time, he was also receiving a contractual salary of \$9,000.00 per month in addition to his regular monthly pension.

- 65. Similarly, another consultant in the Premier’s Office, Violet De Castro, received an HOA COVID-19 grant of \$5,000.00 which was paid directly to a vendor for vehicle repairs. This consultant also received two COVID-19 business grants totaling \$14,317.00 and a financial grant from the Premier’s Office of \$10,000.00 in November 2021. De Castro was paid a contractual salary of \$6,250.00 per month during the period August 2019 to August 2020 together with her monthly pension.
- 66. The then permanent secretary in the Premier’s Office, Dr Carolyn O’neal-Morton, received \$3,000.00 to cover an expense incurred two years before the pandemic in 2018 in addition to a COVID-19 business grant of \$7,954.00.
- 67. The staff of the House of Assembly also benefited, with 10 employees receiving HOA COVID-19 assistance grants totaling \$41,707.97.

### Hurricane Recovery and Preparedness

- 68. Grant awards for hurricane recovery and preparedness accounted for 16% of the total funds distributed under this programme. There were 283 grants issued with 84% of these valued at \$1,000.00 and above. Seven of the payments in excess of \$5,000 shown in Table 4 (inclusive of 3 payments of \$10,000) were classified as hurricane related.
- 69. The applicants requested funding to repair to their homes or businesses that had been damaged by the 2017 hurricanes. There were also requests for funds to cover insurance premiums and hurricane shutters, and in one case, to purchase a generator. About 80% of the applicants presented quotations for repairs, but only 23% of the grants were paid directly to the vendors.

**Table 16**

Hurricane Grants	Amount	# of Grants	% of Total
Paid to Applicant	473,282.71	211	76.7%
Paid to Vendor	143,845.96	72	23.3%
	<u>617,128.67</u>	<u>283</u>	

- 70. Overall, the criteria for persons receiving assistance under hurricane preparedness and hurricane relief was unclear in the programme’s guidelines. In most instances persons receiving assistance were employed during the Covid-19 closure period and generally showed no evidence of financial hardship on the application. There was also no evidence that assessments of the properties were conducted to determine suitability before the funds were released.
- 71. For the period 2017 to 2019 assistance was offered by the Ministry of Health and Social Development to persons affected by the 2017 hurricanes. Applicants to this programme were required to comply with strict guidelines and present documentation such as proof of income,

estimates reflecting repair costs, proof of land ownership and insurance. Comparatively, the requirements under the Covid-19 grant assistance programme were undefined which potentially allowed persons to take advantage of the grant system by requesting funds for needs that they were themselves capable of addressing.

## Conclusion

72. The impact of the COVID-19 pandemic was felt most acutely by some of the territory's most vulnerable citizens. The HOA Assistance Grants initiative was formulated to address the immediate and urgent needs of such persons and others who suffered hardship as a result of the pandemic. The absence of controls in the programme led to multiple abuses and the award of public funds to ungenueine applications.
73. The audit review found a general lack of adherence to all the programme's guidelines.
  - a. Grants were approved on applications that were not supported by documentary evidence that a genuine need existed or that such was brought on by the effects of COVID-19.
  - b. There was no tracking mechanism in place to identify and prohibit approving multiple applications to a single applicant. This led to numerous duplicate awards to the same applicant. There were also no cross checks conducted with other Government stimulus initiatives to determine whether the applicant had received other benefits across the different relief programmes.
  - c. There was no mechanism to identify and refer applicants to other COVID-19 programmes more suited to addressing their needs. This compounded the "multiple awards" issue and led to abuse.
  - d. The requirement for the Financial Secretary to review and approve all exceptions to the programme including applications for amounts in excess of \$5,000.00 was not adhered to. Only four payments over \$5,000.00 were reviewed by the Financial Secretary, all of which related to district/community projects.
  - e. In disregarding the "payment to third parties" requirement, the transparency of many of the payments was lost. This is particularly so for large sums that were paid directly to the applicant or were supported only by a solicitation letter.
  - f. The Public Finance Management regulations were not applied in procurement of services for district/community works.
74. The HOA COVID-19 Assistance Grants initiative enjoyed some measure of success as it was able to assist persons in financial hardship brought on by the pandemic. There were, however, a number of applicants who took advantage of the programme to obtain public funds in order to accommodate their lifestyle or otherwise obtain grants in the absence of genuine need.

75. The programme was managed by the Clerk but driven by the Representatives in an environment with limited time and resources. This may have contributed to the absence of adequate review of the applications and non-compliance with the guidelines.










## Recommendations

76. The management of all Assistance Grants should remain within the remit of the Social Development Department. This will ensure that the needs of the most vulnerable persons are addressed and protect against abuses and unscrupulous activity.

**Sonia M Webster**  
**Auditor General**  
**Government of the Virgin Islands**  
**28 April 2023**

APPENDIX 1

<b>Applicants Benefitting Above the \$5,000.00 Grants Threshold</b>		
<b>Paid To</b>	<b>HOA Representative</b>	<b>Amount</b>
<b><u>Annalissa Varlack</u></b>		
Annalissa Varlack	Territorial - Hon. Carvin Malone	4,976.73
Annalissa Varlack	Territorial - Hon. N. Smith	2,000.00
		<b><u>6,976.73</u></b>
<b><u>Asha Gordon</u></b>		
Gordon, Asha	District 5 - Hon. K. Rymer	1,700.00
Gordon, Asha C.	District 5 - Hon. K. Rymer	5,000.00
		<b><u>6,700.00</u></b>
<b><u>Avelinda Freeman</u></b>		
Avelinda Freeman	Territorial - Hon. S. Flax-Charles	2,000.00
Freeman, Avelinda	Territorial - Hon. N. Smith	2,500.00
Freeman, Avelinda	District 8 - Hon. M. Penn	2,000.00
		<b><u>6,500.00</u></b>
<b><u>Bryan Scatliffe</u></b>		
Bryan Scatliffe	District 4- Hon. M. Vanterpool	2,500.00
JJJ Development Ltd.	Territorial - Hon. N. Smith	3,500.00
		<b><u>6,000.00</u></b>
<b><u>Darel Christopher</u></b>		
Darel Christopher	District 3- Hon. J. Fraser	5,000.00
Darel Christopher	Territorial - Hon. N. Smith	2,000.00
		<b><u>7,000.00</u></b>
<b><u>Diane Todman</u></b>		
Todman, Diane M.	District 5 - Hon. K. Rymer	3,000.00
Todman, Diane M.	Territorial - Hon. Carvin Malone	2,000.00
Clarence Thomas, Ltd.	Territorial - Hon. S. DeCastro	2,657.99
		<b><u>7,657.99</u></b>
<b><u>Gregory Callwood</u></b>		
Skelton Concrete Products	Territorial - Hon. S. Flax-Charles	1,000.00
Skelton Concrete Products	Territorial - Hon. S. DeCastro	2,500.00
Skelton Concrete Products	Territorial - Hon. N. Smith	1,500.00
Gregory Callwood	Territorial - Hon. Carvin Malone	2,000.00
		<b><u>7,000.00</u></b>
<b><u>Harriette A. Riviera</u></b>		
Riviera, Harriette A.	Territorial - Hon. N. Smith	2,500.00
Scaffco Shutters	District 7 - Hon. N. Wheatley	5,000.00
		<b><u>7,500.00</u></b>
<b><u>Iris Freeman</u></b>		
Iris Freeman	Territorial - Hon. Carvin Malone	5,000.00
Ljd - VI Block Limited	Territorial - Hon. S. Flax-Charles	1,500.00
		<b><u>6,500.00</u></b>
<b><u>Iroy Smith</u></b>		
Iroy Smith	District 2 - Hon. M. Turnbull	4,000.00
Iroy Smith	District 2 - Hon. M. Turnbull	3,750.00
		<b><u>7,750.00</u></b>

<b>Applicants Benefitting Above the \$5,000.00 Grants Threshold</b>		
<b>Paid To</b>	<b>HOA Representative</b>	<b>Amount</b>
<b><u>Jariel Jones</u></b>		
Jariel Jones	District 2 - Hon. M. Turnbull	3,000.00
Jariel Jones	District 2 - Hon. M. Turnbull	3,000.00
		<b>6,000.00</b>
<b><u>Jennifer Karen Phillips</u></b>		
Jennifer Karen Leonce-Philips	District 1 - Hon. A. Fahie	6,000.00
Ann-Marie Fahie	Territorial - Hon. S. DeCastro	5,000.00
		<b>11,000.00</b>
<b><u>Joey T. Thomas</u></b>		
National Bank of Virgin Is	Territorial - Hon. N. Smith	1,500.00
Thomas Joey	District 7 - Hon. N. Wheatley	5,000.00
		<b>6,500.00</b>
<b><u>Joseph E. Vanterpool</u></b>		
Joseph Vanterpool	Territorial - Hon. Carvin Malone	5,000.00
Joseph Vanterpool	Territorial - Hon. S. DeCastro	2,000.00
First Bank Virgin Islands	Territorial - Hon. S. Flax-Charles	500.00
		<b>7,500.00</b>
<b><u>Kay Williams-Farrington</u></b>		
Kay Linda Farrington	Territorial - Hon. S. DeCastro	1,000.00
National Bank of VI	Territorial - Hon. S. Flax-Charles	500.00
Kay Williams	District 3- Hon. J. Fraser	5,000.00
Farrington, Kay L	District 4- Hon. M. Vanterpool	2,000.00
		<b>8,500.00</b>
<b><u>Kazemde T. Farrington</u></b>		
Kazemde Farrington	Territorial - Hon. Carvin Malone	3,000.00
Kazemde Farrington	Territorial - Hon. N. Smith	2,500.00
LJD - VI Block Limited	Territorial - Hon. S. Flax-Charles	1,500.00
		<b>7,000.00</b>
		
		
		
<b><u>Lester K. Smith</u></b>		
Smith, Lester	District 1 - Hon. A. Fahie	5,000.00
Smith, Lester	Territorial - Hon. S. DeCastro	3,000.00
		<b>8,000.00</b>
<b><u>Linda Nibbs-Bannis</u></b>		
Linda Nibbs	District 4- Hon. M. Vanterpool	1,000.00
Linda Nibbs-Bannis	District 3- Hon. J. Fraser	2,200.00
Linda Nibbs-Bannis	Territorial - Hon. Carvin Malone	2,000.00
Linda Nibbs-Bannis	Territorial - Hon. S. DeCastro	1,500.00
Linda Nibbs-Bannis	District 8 - Hon. M. Penn	1,000.00
Linda Nibbs-Bannis	Territorial - Hon. N. Smith	1,000.00
Linda Nibbs-Bannis	Territorial - Hon. S. Flax-Charles	500.00
		<b>9,200.00</b>

<b>Applicants Benefitting Above the \$5,000.00 Grants Threshold</b>		
<b>Paid To</b>	<b>HOA Representative</b>	<b>Amount</b>
<b><u>Lorna Choucoutou</u></b>		
Lorna Choucoutou	Territorial - Hon. S. Flax-Charles	5,000.00
Northam Construction	Territorial - Hon. S. DeCastro	5,000.00
		<b><u>10,000.00</u></b>
<b><u>Marilyn A. Glasgow</u></b>		
Marilyn A Glasgow	District 6 - Hon. A. Maduro-Caines	1,000.00
Marilyn A Glasgow	District 7 - Hon. N. Wheatley	5,000.00
Marilyn A Glasgow	Territorial - Hon. Carvin Malone	2,500.00
Marilyn A Glasgow	Territorial - Hon. N. Smith	2,000.00
Marilyn A Glasgow	Territorial - Hon. S. Flax-Charles	1,000.00
Emory Healthcare	District 3- Hon. J. Fraser	10,000.00
		<b><u>21,500.00</u></b>
<b><u>Raheem Hodge</u></b>		
B.V.I. Electricity Corp.	Territorial - Hon. S. Flax-Charles	1,148.96
H.LS Community Coll	Territorial - Hon. S. Flax-Charles	12,500.00
		<b><u>13,648.96</u></b>
<b><u>Roxane Ritter-Herbert</u></b>		
Diamond 2015 Construction	Territorial - Hon. N. Smith	2,500.00
Roxane J. Ritter	District 2 - Hon. M. Turnbull	3,500.00
		<b><u>6,000.00</u></b>
<b><u>Sanctuary of Hope by Pastor Paul Ricketts</u></b>		
Sanctuary of Hope	Territorial - Hon. S. Flax-Charles	4,584.99
Sanctuary of Hope	District 9 - Hon. V. Wheatley	4,398.00
		<b><u>8,982.99</u></b>
<b><u>Smona P. Molyneaus</u></b>		
K & B Trucking	Territorial - Hon. Carvin Malone	800.00
Smona P Molyneaux	Territorial - Hon. N. Smith	3,000.00
Tortola Concrete, Ltd.	District 1 - Hon. A. Fahie	5,130.00
		<b><u>8,930.00</u></b>
<b><u>Tammieka Scatliffe</u></b>		
K-Mark's Foods (1996),	Territorial - Hon. S. DeCastro	2,090.00
Tammieka T. Scatliffe	District 1 - Hon. A. Fahie	3,000.00
Tammieka T. Scatliffe	Territorial - Hon. N. Smith	1,000.00
		<b><u>6,090.00</u></b>
<b><u>Valerie Charles-Welch</u></b>		
ABC Plumbing Services	Territorial - Hon. S. DeCastro	5,000.00
ABC Plumbing Services	Territorial - Hon. S. Flax-Charles	2,500.00
		<b><u>7,500.00</u></b>
<b><u>Wendell Gaskin</u></b>		
Island Department Store	Territorial - Hon. S. DeCastro	2,800.00
The Insurance Store Limited	District 6 - Hon. A. Maduro-Caines	4,000.00
		<b><u>6,800.00</u></b>

## APPENDIX 2

<b>Business Reduction Applicants Receiving Grants from Multiple COVID-19 Programmes</b>				
<b>Name</b>	<b>HOA</b>	<b>Small Business Grant</b>	<b>Farmers /Fisherman Grant</b>	<b>Total</b>
Akeem Gumbs	7,500.00	6,363.00		13,863.00
Althea A Shortt	1,000.00	6,363.00		7,363.00
Carris R Penn	4,000.00	7,954.00		11,954.00
Darel Christopher	7,000.00	7,954.00		14,954.00
Deniese D Gardener-Daniels	3,000.00	6,363.00		9,363.00
Douglas,Rosemary	2,000.00	6,363.00		8,363.00
Edmond Monsanto	2,000.00	6,363.00	13,500.00	21,863.00
Ernest Faulkner	4,786.25		30,000.00	34,786.25
Ernest Jacob	2,500.00	4,772.00	13,500.00	20,772.00
Eugene Penn	1,000.00	6,363.00		7,363.00
Evedne Martin	1,500.00	6,363.00		7,863.00
Flerida Todman	2,500.00	6,363.00		8,863.00
Floyd Burnett Penn	3,000.00	6,363.00		9,363.00
Garfield E Hull	4,000.00	6,363.00		10,363.00
Garfield Smith	3,000.00	6,363.00		9,363.00
George Winter	5,000.00	6,363.00		11,363.00
Glen Henley	1,800.00	4,772.00		6,572.00
Gregory Callwood	2,000.00	6,363.00	13,500.00	21,863.00
Ifranklyn Chinnery	1,000.00		20,000.00	21,000.00
Ione George	1,000.00	6,363.00	13,500.00	20,863.00
Ishmael Hodge	3,860.48		22,500.00	26,360.48
Jarrel Rhymer	2,800.00	6,363.00		9,163.00
Joseph Vanterpool	7,000.00	1,591.00	13,500.00	22,091.00
Kadeem Maynard	5,000.00	12,726.00		17,726.00
Keithley Liburd	2,500.00	6,363.00		8,863.00
Larina Lamothe	1,500.00	6,363.00		7,863.00
Lenroy Callwood	2,600.00	6,363.00		8,963.00
Leslie Marlone Greene	5,000.00	6,363.00	13,500.00	24,863.00



<b>Business Reduction Applicants Receiving Grants from Multiple COVID-19 Programmes</b>				
<b>Name</b>	<b>HOA</b>	<b>Small Business Grant</b>	<b>Farmers /Fisherman Grant</b>	<b>Total</b>
Lettsome, Odette	1,000.00	6,363.00		7,363.00
Makeem Hastings	900.00	6,363.00		7,263.00
Naomi Patterson	1,000.00	6,363.00		7,363.00
Norma Higgins	800.00	6,363.00		7,163.00
Quemelle Hodge	1,000.00	6,363.00		7,363.00
Rainnul Penn	2,000.00	7,954.00		9,954.00
Reynold Phillips	500.00	4,772.00		5,272.00
Rudolph George	1,300.00	9,544.00		10,844.00
Sharlene Smith	1,000.00	6,363.00		7,363.00
Sharmen Smith	1,500.00	6,363.00		7,863.00
Sheldon N Matthew	3,500.00	12,726.00		16,226.00
Vernal Smith	3,000.00	6,363.00		9,363.00
Wendell Anselmo Callwood	700.00	12,726.00		13,426.00
Wheatley, Trevor	5,000.00	6,363.00		11,363.00
Yvette Smith	1,000.00	6,363.00		7,363.00
<i>Several persons also received payments from COVID-19 transportation and garbage collection programmes which are not reflected above.</i>				

### Unemployed/Underemployed Multiple Grants (Sample)

<i>Payee</i>	<i>Amount\$</i>	<i>Purpose</i>
Berinice Hendricks-Gomes	4,772.00	Grant for small business grant
Berinice Hendricks-Gomes	1,800.00	Social Security
BERINICE GOMES	1,000.00	HOA COVID-19 assistance
	<b>7,572.00</b>	
Brenda Brumant	1,000.00	HOA COVID-19 assistance
Brenda Brumant	6,363.00	Grant for small business grant
Brenda Brumant	3,000.00	Social Security
	<b>10,363.00</b>	
Maureen Prince	2,500.00	HOA COVID-19 assistance
Maureen Prince	6,363.00	Grant for small business grant
Maureen Prince	2,445.00	Social Security
	<b>11,308.00</b>	
Muriel Fahie	1,500.00	HOA COVID-19 assistance
Muriel Fahie	3,000.00	Social Security
	<b>4,500.00</b>	
Patricia Thomas	300.00	HOA COVID-19 assistance
Patricia Thomas	6,363.00	Grant for small business grant
Patricia Thomas	1,040.00	Social Security
	<b>7,703.00</b>	
Rubbie Pickering	1,000.00	HOA COVID-19 assistance
Rubbie Pickering	13,500.00	Farmers and Fishers COVID-19 Stimulus
Rubbie Pickering	1,000.00	Social Security
	<b>15,500.00</b>	
Shomari Chinnery	750.00	HOA COVID-19 assistance
Shomari Chinnery	13,500.00	Farmers and Fishers COVID-19 Stimulus
Shomari Chinnery	1,136.00	Social Security
	<b>15,386.00</b>	
Tracy John-Jules Nicholas	2,000.00	HOA COVID-19 assistance
Tracy John-Jules Nicholas	6,363.00	Grant for small business grant
Tracy John-Jules Nicholas	2,944.05	Social Security
	<b>11,307.00</b>	

**Unemployed/Underemployed Multiple Grants (Sample)**

<i>Payee</i>	<i>Amount\$</i>	<i>Purpose</i>
Virginia George	1,500.00	HOA COVID-19 assistance
Virginia George	3,000.00	Social Security
	<b>4,500.00</b>	
Wilma Fahie	1,500.00	HOA COVID-19 assistance
Wilma Fahie	20,000.00	Farmers and Fishers COVID-19 Stimulus
Wilma Fahie	1,000.00	Social Security
	<b>22,500.00</b>	
Yvonne James	2,000.00	HOA COVID-19 assistance
Yvonne James-Tonge	960.00	Social Security
	<b>2,960.00</b>	

**APPENDIX 4**

<b>HOA COVID-19 Assistance Applications Submitted by Members</b>	
<b>Members' Applications</b>	<b>Amount \$</b>
<b>District 1 - Hon. A. Fahie</b>	<b>0.00</b>
	<b>0.00</b>
<b>District 2 - Hon. M. Turnbull</b>	
COVID Hardship - Food Vouchers	12,221.70
Other - District Expense	10,150.00
	<b>22,371.70</b>
<b>District 3- Hon. J. Fraser</b>	
COVID Hardship - Food Vouchers	2,000.00
District Office Staff Salary	2,000.00
Funeral Assistance	12,000.00
Meals Distribution	4,926.63
District Office COVID-Preparation	1,500.00
	<b>22,426.63</b>
<b>District 4- Hon. M. Vanterpool</b>	
COVID Hardship - Food Vouchers	10,000.00
	<b>10,000.00</b>
<b>District 5 - Hon. K. Rymer</b>	
COVID Hardship - Food Vouchers	2,000.00
District Office Staff Salary	3,400.00
	<b>5,400.00</b>
<b>District 6 - Hon. A. Maduro-Caines</b>	
Funeral Assistance	3,600.00
Other- Educational Expense	1,998.00
	<b>5,598.00</b>
<b>District 7 - Hon. N. Wheatley</b>	
District Projects	121,904.00
Food Pantry	10,000.00
	<b>131,904.00</b>

<b>HOA COVID-19 Assistance Applications Submitted by Members</b>	
<b>Members' Applications</b>	<b>Amount \$</b>
<b>District 8 - Hon. M. Penn</b>	
COVID Hardship - Food Vouchers	27,500.00
District Office	15,782.04
District Office Staff Salary	3,000.00
District Projects	1,500.00
Funeral Assistance	3,000.00
Other- Educational Expense	7,112.00
	<b>57,894.04</b>
<b>District 9 - Hon. V. Wheatley</b>	
COVID Hardship - Food Vouchers	5,500.00
District Projects - Bush Cutting	9,856.00
	<b>15,356.00</b>
<b>Territorial - Hon. Carvin Malone</b>	
COVID Hardship - Food Vouchers	23,600.00
Food Pantry Drive	5,000.00
Red Cross Health Improvement Programme	3,550.00
	<b>32,150.00</b>
<b>Territorial - Hon. N. Smith</b>	
Adina Donovan Home	2,275.99
COVID Hardship - Food Vouchers	7,700.00
Funeral Assistance	1,800.00
Other - District Expense	799.00
	<b>12,574.99</b>
<b>Territorial - Hon. S. DeCastro</b>	
COVID Hardship - Food Vouchers	6,000.00
Funeral Assistance	4,600.00
Other- Educational Expense	6,149.00
	<b>16,749.00</b>
<b>Territorial - Hon. S. Flax-Charles</b>	
Christmas Vouchers	1,000.00
Constituent Assistance	1,214.96
COVID Hardship - Food Vouchers	23,000.00
COVID Hardship - Medical	600.00
District Projects	54,370.60
Funeral Assistance	4,230.00
Other- Educational Expense	2,594.97
	<b>87,010.53</b>
<b>Grand Total</b>	<b>419,434.89</b>

