



Investigation Report into concerns that Dr. Andrew Wheatley, Member of Parliament, for the years 2010 to 2022, owns /acquired assets disproportionate to his lawful earnings, made false statements in his statutory declarations and failed to provide information requested from him by the Director of Information and Complaints, contrary to law.

**INTEGRITY COMMISSION  
NOVEMBER 2025**



This Publication until tabled in Parliament shall be confidential.

Section 55 and 56 of the Integrity Commission Act state:

“(4) Anything said or information supplied or any document or thing produced by any person for the purpose or in the course of any investigation by or proceedings before the Commission under this Act, shall be absolutely privileged in the same manner as if the investigation or proceedings were proceedings in a court of law.

(5) For the purposes of the Defamation Act, any report made by the Commission under this Act and any fair and accurate comment thereon shall be deemed to be privileged.

56.—(1) Subject to section 42(3)(b), every person having an official duty under this Act, or being employed or otherwise concerned in the administration of this Act (hereinafter called a concerned person) shall regard and deal with as secret and confidential, all information, Statutory Declarations, government contracts, prescribed license's and all other matters relating to any matter before the Commission, except that no disclosure made by the Commission or other concerned person in the proceedings for an offence under this Act or under the Perjury Act, by virtue of section 17(2) of that Act, shall be deemed inconsistent with any duty imposed by this subsection.

(2) The obligation as to secrecy and confidentiality imposed by this section, in relation to any documents, or information obtained under this Act continues to apply to a person despite the person having ceased to have an official duty, be employed or otherwise concerned in the administration of this Act.

(3) Every concerned person who is required under subsection (1) to deal with matters specified therein as secret and confidential who at any time communicates or attempts to communicate any such information, declaration, letter and other document or thing referred to in subsection (1) disclosed to his in the execution of any of the provisions of this Act to any person—

(a) other than a person to whom he is authorized under this Act to communicate it; or

(b) otherwise than for the purpose of this Act,

commits an offence and shall be liable on summary conviction in a Parish Court to a fine not exceeding one million dollars or to a term of imprisonment not exceeding one year.

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## Chapter 1 – Summary of Investigation and Findings

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- 1.1 This investigation report by the Director of Investigation (DI) relates to the statutory declarations submitted to the Commission by Dr. Andrew Wheatley, (hereinafter Dr. Wheatley) a Member of the House of Representatives, for the years 2010 to 2022. The matter was referred to the DI by the Commissioners of the Integrity Commission out of concern that Dr. Wheatley may have breached **Section 14 (5)** of the **Corruption (Prevention) Act** (hereinafter CPA) and **sections 43 (1)(b) and 43 (2)(a)** of the **Integrity Commission Act** (hereinafter ICA). More particularly, concerns were raised that Dr. Wheatley may have: 1) made a false statement by way of omission in the statutory declarations he filed for years 2011 to 2019; and 2) owns/owned assets disproportionate to his lawful earnings for this period and failed to provide a satisfactory explanation to the Commission as to how he came by these assets. It was also alleged that Dr. Wheatley failed to provide information requested from him by the Director of Information and Complaints (hereinafter DoIC).
- 1.2 It was found that Dr. Wheatley was in possession of assets, over the relevant period, disproportionate to his lawful earnings, and when required to do so, he failed to provide an explanation which satisfies **section 14(5)** of the **CPA** as to how he came by said assets. The investigation also revealed that Dr. Wheatley held assets which he failed to include in his statutory declarations in 2013, 2014, 2015 and 2021. The foregoing omissions *prima facie* constitute offences under **section 43(2)(a)** of the **ICA and section 15(1)(b) of the Parliament (Integrity of Members) Act (hereinafter PIMA)**. It was also found, that Dr. Wheatley did not fully comply with a request for information made of him by the DoIC.



1.3 The DI provides, hereunder, a table outlining a chronology of the actions pertinent to this investigation.

<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
March 29, 2021	Referral received from the Commission for consideration as to whether there were any breaches of law, particularly in relation to the CPA and the ICA touching and concerning the statutory declarations submitted by Dr. Andrew Wheatley for the years 2010 to 2019.
July 5, 2021	Dispatched section 48(1)(a) ICA Notice to the duly authorized officers at the Registrar of the Companies of Jamaica (CoJ), requesting information on Dr. Wheatley's involvement with any company(ies).
July 5, 2021	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the National Land Agency (NLA), requesting information on properties owned by Dr. Wheatley.
July 8, 2021	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the Tax Administration of Jamaica (TAJ), requesting information on, among other things, motor vehicles owned by Dr. Wheatley.
July 14, 2021	Witness statement received from the duly authorized officer at TAJ concerning, among other things, motor vehicles owned by Dr. Wheatley.
July 15, 2021	Witness statement received from the duly authorized officer at NLA concerning properties owned by Dr. Wheatley.
July 19, 2021	Additional witness statement received from the duly authorized officer at the NLA concerning properties owned by Dr. Wheatley.
August 3, 2021	Witness statement received from the duly authorized officer at the CoJ.
September 2, 2021	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the Houses of Parliament (HoP), requesting information on Dr. Wheatley's tenure as a Member of Parliament.
September 29, 2021	Witness statement received from the duly authorized officer at HoP.
May 18, 2022	Dispatched section 48(1)(a) ICA Notice to Dr. Wheatley to attend the Commission on June 9, 2022 to explain the source of funds used to acquire his assets.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
June 6, 2022	Received email from Dr. Wheatley expressing unavailability for the June 9, 2022 interview.
June 10, 2022	DI responded via letter to Dr. Wheatley rescheduling the interview to June 30, 2022.
June 30, 2022	Dr. Wheatley attended the interview with his Attorney-at-Law. The interview was adjourned to be reconvened on August 18, 2022.
July 29, 2022	Dispatched Judge's Rule 2 Notice to Dr. Wheatley to attend upon the Commission on August 18, 2022 to answer questions concerning the investigation.
August 16, 2022	Dr. Wheatley's Attorney-at-Law wrote to the DI indicating that they need more information on the matter in order to prepare for the interview.
August 19, 2022	The DI provided the requested information via letter to Dr. Wheatley's Attorney-at-Law and rescheduled the interview to September 1, 2022.
August 26, 2022	DI received email from Dr. Wheatley expressing his unavailability for the September 1, 2022 interview, as his Attorney-at-Law would be off the island.
August 29, 2022	The DI provided further information via letter to Dr. Wheatley's Attorney-at-Law and also reminded him that the interview was still scheduled for September 1, 2022.
September 1, 2022	Dr. Wheatley's Attorney-at-Law wrote to the DI indicating that they need more information on the matter.
September 8, 2022	The DI provided further information via letter to Dr. Wheatley's Attorney-at-Law and rescheduled the interview to October 13, 2022.
October 13, 2022	Dr. Wheatley did not appear for the interview.
January 30, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the Bank of Nova Scotia (BNS), requesting information on Dr. Wheatley's accounts held at the institution for the review period.
March 7, 2023	Witness statement received from the duly authorized officer at BNS.
April 12, 2023	Further witness statement received from the duly authorized officer at BNS.
November 14, 2023	Dispatched letter to the duly authorized officer at the National Commercial Bank (NCB) requesting the particulars of the



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
	appropriate officer(s) (and branch) to whom Notices were to be sent in respect of accounts held by Dr. Wheatley.
November 14, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at BNS, requesting information on accounts held at the institution by Techem Supplies, Price Tech Limited, Prosperity Realtor Company Limited and Western Medical Centre.
November 14, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the Proven Group Limited requesting information on accounts held at the institution by Dr. Wheatley, Techem Supplies, Price Tech Limited, Prosperity Realtor Company Limited and Western Medical Centre.
November 14, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the TAJ requesting information held at the institution in respect of the following entities (1) Techem Supplies; (2) Price Tech Limited; (3) Prosperity Realtor Company Limited; (4) and Western Medical Centre.
November 20, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at Stewart's Financing requesting information on accounts held by Dr. Wheatley.
November 20, 2023	Dispatched Section 48(1)(a) ICA Notice to two (2) duly authorized officers at the NCB requesting information on accounts held at the institution by Dr. Wheatley.
November 20, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the First Global Bank requesting information on accounts held at that institution by Dr. Wheatley.
November 20, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at the St. Catherine Municipal Corporation requesting information on Dr. Wheatley's tenure there as a Councillor.
November 22, 2023	Telephone call from the duly authorized officer at Stewart's Finance requesting that the Notice that was sent to him should be sent to another officer at the entity.
November 27, 2023	Received letter from the duly authorized officer at Stewart's Finance confirming conversation held on November 22, 2023.
November 27, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at Stewart's Financing requesting information on accounts held by Dr. Wheatley
December 4, 2023	Received two (2) witness statements from duly authorized officers at NCB concerning accounts held by Dr. Wheatley.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
December 7, 2023	Received witness statement from the duly authorized officer at TAJ concerning properties held by Dr. Wheatley.
December 7, 2023	Received further witness statement from the duly authorized officer at BNS concerning accounts held by Dr. Wheatley.
December 11, 2023	Received witness statement from the duly authorized officer at the FGB concerning accounts held by Dr. Wheatley.
December 11, 2023	Received witness statement from the duly authorized officer at Stewart's Finance concerning account held by Dr. Wheatley.
December 18, 2023	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at NLA requesting information on properties held by Dr. Wheatley.
December 19, 2023	Dr. Wheatley's Attorney-at-Law wrote to the DI via email indicating that they needed clarity on the matter and requested a meeting with the DI.
December 20, 2023	The DI provided further information via letter to Dr. Wheatley's Attorney-at-Law.
December 28, 2023	Dr. Wheatley's Attorney-at-Law responded to the DI via email.
January 3, 2024	The DI responded via letter to Dr. Wheatley's Attorney-at-Law and proposed January 24, 2024 as a convenient date to meet.
January 5, 2024	Received witness statement from the duly authorized officer at the St. Catherine Municipal Corporation concerning Dr. Wheatley's tenure with that entity.
January 10, 2024	Correspondence between the DI and Dr. Wheatley's Attorney-at-Law confirmed January 29, 2024 as a convenient date for the meeting.
January 29, 2024	Meeting conducted with Dr. Wheatley and his Attorney-at-Law. Dr. Wheatley was also served with an illicit enrichment notice in respect of which he was required to provide an explanation to the Commission.
January 30, 2024	Dispatched section 48(1)(a) ICA Notice to be served on the duly authorized officer at Proven Group Limited requesting information on accounts held by Dr. Wheatley.
February 5, 2024	Received witness statement from the duly authorized officer at Proven Group Limited in respect of accounts held by Dr. Wheatley.
February 14, 2024	Emailed Asset Liabilities and Income schedule to Dr. Wheatley.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
February 29, 2024	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at SOL Jamaica SRL requesting information on the ownership of particular Texaco Gas Stations.
March 4, 2024	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at Total Energies requesting information on the ownership of particular Gas Stations.
March 12, 2024	Received an email from Dr. Wheatley requesting an extension to provide his written explanation.
March 18, 2024	Received witness statement from the duly authorized officer at Total Energies concerning the ownership of particular Gas Stations.
March 18, 2024	Received witness statement from the duly authorized officer at SOL Jamaica SRL concerning the ownership of particular Gas Stations.
April 23, 2024	Received partial written explanation from Dr. Wheatley.
May 28, 2024	Received four (4) witness statements from the duly authorized officer at the NLA concerning properties owned by Dr. Wheatley.
July 22, 2024	Received fifteen (15) witness statements from the duly authorized officer at the NLA concerning properties owned by Dr. Wheatley.
September 12, 2024	Dispatch request for expenses to Dr. Wheatley, in respect of which he was required to provide a response by September 25, 2024.
October 4, 2024	Dispatched section 48(1)(a) ICA Notice to the duly authorized officer at TAJ requesting information on the tax returns filed by Dr. Wheatley.
October 23, 2024	Received witness statement from the duly authorized officer at TAJ regarding the tax returns filed by Dr. Wheatley.
October 24, 2024	Received partial written explanation from Dr. Wheatley.
November 29, 2024	Dispatched an illicit enrichment notice to be served on Dr. Wheatley, for which he was required to provide further explanation to the Commission.
December 5, 2024	Dispatched Memorandum to the duly authorized officer of the Information and Complaints Division requesting a witness statement in respect of the referral made to the DI.
December 11, 2024	Received witness statement from the duly authorized officer of the Information and Complaints Division.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
December 11, 2024	Dispatched Memorandum to the duly authorized officer of the Information and Complaints Division requesting a witness statement regarding the receipt of statutory declarations of Dr. Wheatley.
December 16, 2024	Received response from Dr. Wheatley, relative to Illicit enrichment notice dated November 29, 2024.
January 17, 2025	Dispatched a memorandum to the duly authorized officer of the Information and Complaints Division requesting a further witness statement to statement dated December 11, 2024.
January 22, 2025	Received witness statement from the duly authorized officer of the Information and Complaints Division regarding the receipt of Dr. Wheatley's statutory declarations.
January 23, 2025	Dispatched section 48(1)(a) ICA Notice to Mr. Patrick Phipps an associate of Dr. Wheatley to attend the Commission for an interview.
January 28, 2025	Received letter from Attorney-at-Law representing Mr. Phipps expressing the unavailability of their client to attend the Commission for interview and requesting instead that Mr. Phipps submit a written statement in lieu of an interview.
January 29, 2025	Dispatched section 48(1)(a) ICA Notice with list of questions to be served on Patrick Phipps by his Attorneys.
February 11, 2025	Received witness statement and supporting documents from Mr. Patrick Phipps.
February 12, 2025	Dispatched an Illicit enrichment notice to Dr. Wheatley, in respect of which he was required to provide a further written explanation to the Commission.
February 21, 2025	Updated the net worth statement in respect of Dr. Wheatley.
February 27, 2025	Received response from Dr. Wheatley in respect of Illicit enrichment notice dated February 12, 2025.
March 19, 2025	Prepared Section 48(1)(a) ICA to Mr. Worrick Bogle C/o New Era Homes 2000 concerning transecting around a Drax Hall, St. Ann property owned by Dr. Wheatley.
March 24, 2025	Prepared Section 48(1)(a) ICA Notice to be served on Dr. Ravi Varma Vatsavasi concerning the sale of Western Medical Centre.
March 26, 2025	Prepared Section 48(1)(a) ICA Notice to be served Mr. Garth Williams CEO of PICA concerning the status of Dr. Ravi Varma Vatsavasi in Jamaica.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
April 11, 2025	Dispatched letter to Mr. Dabdoub in response to Dr. Wheatley's written explanation dated February 27, 2025.
April 30, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at the TAJ seeking information on motor vehicles apparently sold by Dr. Wheatley.
May 2, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at BNS, requesting information on bank accounts held by Dr. Wheatley.
May 19, 2025	Received, from Mr. Dabdoub, a response to our letter dispatched on April 11, 2025.
May 19, 2025	Mr. Garth Williams submitted a witness statement in response to the section 48(1)(a) Notice served on him requesting information regarding Dr. Ravi Varma Vatsavasi.
June 9, 2025	Served a section 48 Notice on Dr. Wheatley. Appended to the Notice were the updated version of the Source and Application of Funds Analysis, copies of bank statements and the calculation of total bank deposits. A copy of the said notice was sent to Mr. Dabdoub along with a flash drive containing bank statements and calculation of total bank deposits.
June 10, 2025	Dispatched letter to Mr. Dabdoub in response to his letter dated May 19, 2025.
June 11, 2025	Mr. Dabdoub responded via electronic-mail to our June 10, 2025 letter.
June 16, 2025	Electronic-mail communication between the DI and Mr. Dabdoub resulting in a meeting being scheduled for July 7, 2025.
June 19, 2025	Received a witness statement from the duly authorized officer at TAJ.
July 7, 2025	Meeting held with Dr. Wheatley and his representatives: Attorney-at-Law, Mr. Dabdoub, Accountant, Kenneth Rowe, the DI and the investigation team.
July 7, 2025	Updated Source and Application Analysis to reflect discourse in the meeting.
July 7, 2025	Letter dispatched via electronic-mail to Mr. Dabdoub Appended to the letter was the updated version of the Source and Application of Funds Analysis.
July 8, 2025	The physical copies of the letter along with the updated version of the Source and Application of Funds Analysis was sent to Mr. Dabdoub.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
July 9, 2025	Mr. Daboub responded to our July 7, 2025 letter
July 14, 2025	Mr. Daboub responded to our July 7, 2025 letter providing additional information.
July 18, 2025	Mr. Daboub responded to our July 7, 2025 letter providing additional information
August 7, 2025	An electronic-mail was sent to Mr. Dabdoub acknowledging receipt of his letters dated July 9, 14 and 18, 2025. The information provided by Mr. Dabdoub was incomplete, in said letter the outstanding information was requested to be provided by August 14, 2025 deadline.
August 14, 2025	Received from Mr. Dabdoub, a response to our letter dated August 7, 2025.
September 1, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Mayberry, requesting information on investment accounts held by Dr. Wheatley.
September 9, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at BNS, requesting information on bank accounts held by Dr. Wheatley
October 3, 2025	Received electronic-mail from the duly authorized officer of the BNS in response to Section 48(1)(a) ICA Notice requesting information.
September 23, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at BNS, requesting information on bank accounts held by Dr. Wheatley
October 2, 2025	Attempted to serve a Section 48(1)(a) ICA Notice on the duly authorized officer at Prosperity Realtors Company Limited requesting information.
October 3, 2025	Received electronic-mail from the duly authorized officer of the BNS in response to Section 48(1)(a) ICA Notice requesting information.
October 6, 2025	Received electronic-mail from the duly authorized officer of the BNS in response to Section 48(1)(a) ICA Notice requesting information.
November 27, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at PROVEN WEALTH Limited requesting information.
November 27, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Tax Administration Jamaica requesting information.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
November 27, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Bank of Nova Scotia requesting information.
November 26, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Companies Office of Jamaica requesting information.
November 28, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at University of West Indies Mona requesting information.
December 1, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Houses of Parliament requesting information.
December 2, 2025	Section 48(1)(a) ICA Notice served on the duly authorized officer at Tax Administration of Jamaica requesting information.
December 10, 2025	Received witness statement from the duly authorized officer at PROVEN WEALTH Limited concerning the submission of Section 31G Certificate.
December 12, 2025	Received witness statement from the duly authorized officer at University of the West Indies Mona concerning period of employment and emoluments for the period of employment for Dr. Wheatley.
December 12, 2025	Received witness statement from the duly authorized officer at Houses of Parliament concerning period of employment of Dr. Wheatley, emoluments for the period of employment and submission of section 31G certificate.
December 17, 2025	Received witness statement from the duly authorized officer at Tax Administration of Jamaica concerning income tax return filed by Dr. Wheatley.
December 18, 2025	Received witness statement from the duly authorized officer at Companies Office of Jamaica concerning current status of businesses and companies owned by Dr. Wheatley.
January 14, 2026	Received witness statement from the duly authorized officer at Bank of Nova Scotia concerning Scotia Mint Insurance.
January 20, 2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Bank of Jamaica requesting information.
January 20, 2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Mayberry Investment Limited, requesting information regarding dividends earned by Dr. Wheatley.
January 23, 2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at PROVEN WEALTH Limited, requesting information regarding dividends earned by Dr. Wheatley.



<b>Chronology</b>	
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January 23,2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Houses of Parliament requesting information.
January 23,2026	Email received from the duly authorized officer at Bank of Jamaica requesting an extension of deadline for the submission of written statement.
January 23,2026	Email sent to the the duly authorized officer at Bank of Jamaica granting extension of deadline for the submission of written statement.
January 26,2026	Met with the duly authorized officers at the Tax Administration of Jamaica to discuss the filing of income tax return by Dr. Wheatley.
January 29,2026	Received exhibits from the duly authorized officer at Bank of Nova Scotia concerning Scotia Mint Insurance.
January 30,2026	Dispatched section 48(1)(a) ICA Notice with list of questions to be served on Mr. Miguel Smith Jr.
January 30,2026	Dispatched section 48(1)(a) ICA Notice with list of questions to be served on Mr. Miguel Smith Snr.
February 5,2026	Received statement and copies of section 31G certificates from the duly authorized officer at the Tax Administration of Jamaica.
February 9,2026	Received letter from the duly authorized officer at the Law Office of Sharlene S. Crawford regarding written statement from Miguel Smith Snr.
February 9,2026	Received further witness statement from the duly authorized Officer at PROVEN WEALTH Limited.
February 9,2026	Email sent to Mr. Miguel Smith Jr. granting extension of deadline to February 11,2026.
February 9,2026	Met with duly authorized office from the Bank of Nova Scotia to discuss a list of questions and exhibits to a statement submitted by the duly authorized officer.
February 10,2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Superlative Auto Limited requesting information, regarding motor vehicle (s) purchased by Dr. Wheatly.
February 10,2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Toyota Jamaica Limited requesting information, regarding motor vehicle (s) purchased by Dr. Wheatly.
February 10,2026	Attempted to serve section 48(1)(a) ICA Notice on the duly authorized officer at Keys Motor Limited requesting information, regarding motor vehicle (s) purchased by Dr. Wheatly.



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
February 10,2026	witness statement obtained from Mr. Omar Ricketts concerning a motor vehicle purchased from Dr. Wheatley.
February 11,2026	Letter dispatched to the duly authorized officer at the Law Office of Sharlene S. Crawford in response to letter received on February 9,2026.
February 11,2026	Letter dispatched to the duly authorized officer at the Tax Administration of Jamaica, outlining actions from the meeting held on January 26, 2026, and formally referring the matter for review and any action deemed appropriate.
February 12,2026	Received written statement from the duly authorized officer at the Bank of Jamaica.
February 13,2026	Received letter from Duly Authorized officer at Beecher-Bravo Hanson & Associates requesting further extension of deadline for the submission of a statement by Mr. Miguel Smith Jnr.
February 13,2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Stewarts Auto Limited, requesting information concerning a motor vehicle purchased by Dr. Wheatley.
February 13,2026	Attempted to serve summons on the duly authorized officer of Key Motor Limited, regarding motor vehicles purchased by Dr. Wheatley.
February 16,2026	Letter received from the duly authorized officer at Stewarts Auto Sales requesting an extension of deadline for the submission of written statement.
February 17,2026	Letter dispatched to the duly Authorized Officer at Beecher-Bravo Hanson & Associates granting further extension of deadline for the submission of a statement by Mr. Miguel Smith Jnr.
February 17,2026	Letter dispatched to the duly Authorized Officer Stewarts Auto Sales granting extension of deadline for the submission of written statement.
February 19,2026	Received witness statement from the duly authorized officer at the at the Law Office of Sharlene S. Crawford submitted on behalf of Mr. Miguel Smith Snr.
February 20,2026	Received witness statement from the duly authorized officer at Mayberry Investment Limited regarding Dividends paid to Dr. Wheatley.
February 23,2026	Visited the Houses of Parliament to following up on information requested form duly authorized officers.



<b>Chronology</b>	
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February 24,2026	Visited the Houses of Parliament to following up on information requested form duly authorized officers.
February 26,2026	Section 48(1)(a) ICA Notice served on the duly authorized officer at Bank of Nova Scotia, requesting information concerning a motor vehicle loans and Notices of lien.
February 26,2026	Received witness statement from the duly authorized officer at Stewart Auto Sales concerning motor vehicle purchased by Dr. Wheatley.
February 27,2026	Received witness statement from the duly authorized officer at Beecher-Bravo Hanson & Associates submitted on be half of Mr. Miguel Smith Jr.
February 27,2026	Section 48(1)(a) ICA Notice served on Mr. Rennex Callaghan regarding motor vehicle purchased from Dr. Wheatley.
February 27,2026	Obtained witness statement from Mr. Anthony Peart concerning a motor vehicle purchased from Dr. Wheatley.
February 27,2026	Attempted to serve summons on the duly authorized officer of Key Motor Limited, regarding motor vehicles purchased by Dr. Wheatley.
March 2,2026	Attempted to serve summons on the duly authorized officer of Key Motor Limited, regarding motor vehicles purchased by Dr. Wheatley.
March 6,2026	Received witness statement from the duly authorized officer at Mayberry Investment Limited regarding system checks done in response to Notice served on January 20,2026.
March 9,2026	Received written statement and supporting documents requested from duly authorized officer at Superlative Auto Limited, regarding motor vehicle purchased by Dr. Wheatley.
March 16,2026	Received written statement from the duly authorized officer at Toyota Jamaica, regarding motor vehicle purchased by Dr. Wheatley.
March 17,2026	Received written statement and supporting documents requested from Mr. Rennex Callaghan.
March 18,2026	Received section 31G certificate from the duly authorized officer at the Information and Complaints Division.
March 19,2026	Written statement received from the duly authorized officer at the Houses of Parliament, along with accompanying attachments



<b>Chronology</b>	
<b>Date</b>	<b>'Investigative' Actions</b>
March 20, 2026	Further witness statement received from the duly authorized officer at the Houses of Parliament, along with accompanying attachments.



## Chapter 2 – Background

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### 2.1 Rationale for investigation

2.1.1 This investigation was undertaken based on two referrals by the DoIC on behalf of the Commissioners of the Integrity Commission. The first was received on March 29, 2021 and the second on February 24, 2022. The former referral indicated that Dr. Wheatley may have breached **section 43 (2)(a)** of the **ICA** by virtue of making a false statement by way of omission in the statutory declarations he filed for years 2011 to 2019 and **section 14 (5)** of the **CPA** by owning assets disproportionate to his lawful earnings during this period. The latter referral indicated that Dr. Wheatley, may be in breach of **section 43 (1)(b)** of the **ICA**, by virtue of his failure to provide information requested from him, by the DoIC. The scope of the investigation was however, extended to include the years: 2010, 2020, 2021 and 2022. Notwithstanding, the relevant period for the purposes of the DI's Illicit Enrichment calculations was deemed to be 2013 to 2022. This timeframe was arrived at after having considered the evidence collected. This will be ventilated below.

### 2.2 Jurisdiction and decision to investigate

2.2.1 **Section 33** of the **ICA** empowers the DI to investigate acts of corruption and non-compliance with the **ICA** by public officials. Consistent with the foregoing provision, the DI determined that an investigation was warranted, based on the nature of the alleged conduct.

### 2.3 The Investigation

2.3.1 During the course of the investigation, officers of the Investigation Division pursued the following lines of enquiry/actions:

Investigation into the Statutory Declarations of Dr. Andrew Wheatley for the years 2010 to 2022- Integrity Commission Act, Corruption (Prevention) Act, Parliament (Integrity of Members) Act



a) obtained information and witness statements from the responsible officers at:

- (i) Houses of Parliament;
- (ii) St. Catherine Municipal Corporation;
- (iii) Information and Complaints Division of the Integrity Commission;
- (iv) Companies Office of Jamaica;
- (v) National Land Agency;
- (vi) Tax Administration Jamaica; and
- (vii) Various Financial and other Institutions.

b) reviewed the information and statements collected and prepared the case file and report.

## **2.4 Who is the concerned public official pertinent to this Investigation?**

2.4.1 Dr. Wheatley, a Member of the House of Representatives, is the concerned public official.



## Chapter 3 – Terms of Reference

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- 3.1 The DI sought to establish whether Dr. Wheatley:
- a) had a legal obligation to file statutory declarations with the Commission for the years 2011 to 2019 (and/or any other relevant years), and, if so, whether this obligation was discharged;
  - b) failed to provide information requested from him by the DoIC relating to the relevant period;
  - c) made false statements in the statutory declarations he submitted during the relevant period;
  - d) owned/acquired assets disproportionate to his lawful earning during the relevant period and, if so, whether this could be sufficiently explained; and
  - e) breached ***The Parliamentary (Integrity of Members) Act, Corruption (Prevention) Act, Integrity Commission Act, Income Tax Act***, or any other applicable legislation.
- 3.2 The DI also considered whether in light of the foregoing, recommendations ought to be made.



## Chapter 4 – The Law, Evidence and Discussion of Findings

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### 4.1 Obligation to file Statutory Declarations

- 4.1.1 Under the **PIMA** and **ICA**, parliamentarians are required to file statutory declarations with the Commission. Both pieces of legislation define a parliamentarian as a member of the House of Representatives or the Senate.
- 4.1.2 The referenced obligation can be established by proving that Dr. Wheatley was a parliamentarian at the material time.
- 4.1.3 A witness statement obtained from the duly authorized officer at the Houses of Parliament indicates that Dr. Wheatley was first elected as the Member of Parliament for the constituency of St. Catherine, South Central on December 29, 2011 and that he has remained a parliamentarian from then up to the date of said statement.
- 4.1.4 Importantly, Dr. Wheatley's obligation to submit statutory declarations began prior to him becoming a parliamentarian. Under **Part 1** of the **Schedule** to the **Corruption (Prevention) Act Regulations**, Parish Councillors were required to file statutory declarations with the now defunct Commission for the Prevention of Corruption from January 31, 2003 to February 22, 2018, when the **ICA** came into operation.
- 4.1.5 A witness statement obtained from the duly authorized officer at the St. Catherine Municipal Corporation indicates that between January 01, 2003 and December 31, 2011, Dr. Wheatley was a Councillor and Mayor in the St. Catherine Municipal Corporation. His obligation to file statutory declarations therefore commenced in 2003.



## **4.2 Discharge of obligation**

4.2.1 Having established Dr. Wheatley's obligation to file statutory declarations with the Commission, it is necessary further, to determine whether said obligation was discharged. The evidence provided by the Reporting and Compliance Officer at the Information and Complaints Division of the Integrity Commission, indicates that Dr. Wheatley filed the required statutory declarations with the Commission for the years 2011 to 2022, all the years that he was required to file by virtue of his role as parliamentarian. However, between 2003 and 2011, when Dr. Wheatley was a Parish Councillor, the Commission's records indicate that he only filed statutory declarations for the years 2007 and 2010.

## **4.3 The obligation to provide information requested by the Director of Information and Complaints**

4.3.1 **Section 7(1)(a)** of *CPA*, **section 7(1)** of *PIMA* and **section 42(2)** of the *ICA*, empower the Commission/DoIC to request further information by notice in writing from a declarant in respect of their statutory declaration.

4.3.1 Under **section 15(1)(c)** of *PIMA* and **section 43(1)(b)** of the *ICA*, a parliamentarian who fails, without reasonable cause to provide information to the Commission/DoIC upon request, commits an offence.

4.3.3 The DI is in possession of evidentiary material which indicates that Dr. Wheatley was, by way of Notice in writing, requested to provide further information to the DoIC as outlined below:

- (i) By way of letter dated December 15, 2020, Dr. Wheatley was requested to submit further information to the Commission in respect



of his statutory declarations submitted for the periods 2011 to 2019. Dr. Wheatley was required to provide the requested information by January 15, 2021.

- (ii) On January 14, 2021, by way of email, [address redacted]) Dr. Wheatley requested an extension of the deadline of January 15, 2021, to provide the requested information.
- (iii) A letter was sent to Dr. Wheatley, on January 18, 2021, by way of email, granting an extension of the deadline until January 29, 2021.
- (iv) Dr. Wheatley sent an email on January 28, 2021, using the referenced email address, requesting a further extension of time to provide the information. He also attached a letter reportedly from a Manager at Bank of Nova Scotia Jamaica Limited (hereinafter BNS), who indicated that BNS would require until February 10, 2021, to provide a response.
- (v) On January 29, 2021, an email was sent to Dr. Wheatley, by the Commission, granting him an extension until **“no later than Friday, February 5, 2021”**. This deadline was not met and consequently the DoIC sent a referral to the DI, dated February 22, 2022, regarding Dr. Wheatley’s failure to provide the information he had requested.
- (vi) The DI subsequently expanded the scope his ongoing investigation into Dr. Wheatley’s statutory declarations to include this (February 2022 referral) and, from the date of this referral onward, the DoIC did not initiate any further contact with Dr. Wheatley. Notwithstanding this, on July 3, 2023, Dr. Wheatly submitted various documents to the DoIC which contained some of the information requested. The



details of the information requested by the DoIC, and what was provided to him, are set out in Table 1, below.

**Table 1: Request made by Commission to obtain information from Dr. Andrew Wheatley, the information provided and the information which remains outstanding**

<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
1.	Confirm opening dates of the following accounts held at Bank of Nova Scotia, Jamaica:	-	
	a. Account# [Redacted] and balances 2011 – 2019		Account # [Redacted] opening date and balances 2011 – 2019
	b. Account # [Redacted] and balances 2011 – 2019	Opening date and balances provided	
2.	Confirm status of the following:		
	a. Scotia Premium Fixed Income Fund a/c maintained at Bank of Nova Scotia;	Status provided	
	b. Accounts maintained at Proven Wealth; and		Proven Wealth account status
	c. Scotia Jamaica Building Society.	Status provided	
3.	Balance on the following accounts maintained at Bank of Nova Scotia, as at December 31 <sup>st</sup> for the applicable periods –		
	a. Account# [Redacted] - 2013 and 2014;	Balances provided	
	b. Account # [Redacted] 2015 to 2019;		Account # [Redacted] balances for 2015 - 2019



<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
	c. Account #[Redacted] - 2014 and 2018; and	Balances provided	
	d. Account #[Redacted] - 2013 to 2016.	Balances provided	
<b>4.</b>	Confirm source of funds to acquire the following assets:		
	a. Motor Vehicles -		
	i. 2011 Hyundai;	Acquired prior to being elected as MP	Source of funds to purchase asset
	ii. 2006 Mitsubishi Pajero;	Acquired prior to being elected as MP	Source of funds to purchase asset
	iii. 2012 BMW;	Acquired prior to being elected as MP	Source of funds to purchase asset
	iv. 2014 Toyota Prado; and	Revenue from sale of Pajero and own source	
	v. 2017 Toyota Hilux.	Income/own source	
	b. Immovable Properties -		
	i. House at 52 [Redacted]	Acquired prior to being elected as MP	Source of funds to purchase asset
	ii. Apartment at Cedar Court Apt.	Acquired prior to being elected as MP	Source of funds to purchase asset
	iii. House at Caribbean Estate	Acquired prior to being elected as MP	Source of funds to purchase asset
	iv. Apartments at Red Hills	Acquired prior to being elected as MP	Source of funds to purchase asset
	v. House at Richmond Estate	Acquired prior to being elected as MP	Source of funds to purchase asset
	vi. Land at Kirkland Heights, Red Hills	Acquired prior to being elected as MP	Source of funds to purchase asset
	vii. House at Braeton	Gift from Parent	
	viii. Apartment at Drax Hall	Acquired prior to being elected as MP	Source of funds to purchase asset



<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
	ix. House in Florida, USA	Funds from investment/income	
	x. Lands in St. Elizabeth	Income/own source	
	xi. House in the USA	Line of Credit	
	xii. Land in Top Hill	Income/own source	
	xiii. Land in Stilwell	Income/own source	
<b>5.</b>	Reason for not declaring land located in [Redacted] in 2018 and 2019.	Information Provided	
<b>6.</b>	Full particulars of the properties located in the United States of America.	Information Provided	
<b>7.</b>	Liabilities (Balances) as at December 31 of each year, during the period 2011 - 2019.		Liabilities 2011 - 2019
<b>8.</b>	Balance on the following credit cards, maintained at Bank of Nova Scotia, as at December 31 of each year, during the period 2011 to 2019 -		
	a. MasterCard - [Redacted]		a. Balance on MasterCard - [Redacted] for 2011 - 2019
	b. MasterCard Gold - [Redacted]		b. Balance on MasterCard Gold - [Redacted] for 2011 - 2019
	c. Visa Gold - [Redacted]	Balance on Visa Gold - [Redacted] for 2014	c. Balance on Visa Gold - [Redacted] for 2011 - 2013 and 2015 - 2019



<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
9.	Gross income for the periods 2011 to 2019; including but not limited to, income earned from employment, businesses and rental of properties.		Income earned from employment, businesses and rental of properties for 2011 - 2019
10.	Confirm capital invested in the following business ventures;		
	a. Auto Solutions;		a. Capital investment in Auto Solutions
	b. Marsan Technology;		b. Capital investment in Marsan Technology;
	c. Marsan Technology Limited;		c. Capital investment in Marsan Technology Limited;
	d. Price Tech Limited;		d. Capital investment in Price Tech Limited;
	e. Techem Supplies;		e. Capital investment in Techem Supplies;
	f. Techno Farm Industries Jamaica Limited;		f. Capital investment in Techno Farm Industries Jamaica Limited;
	g. Telecell (Ja.); and		g. Capital investment in Telecell (Ja.); and
	h. Western Medical Centre.		h. Capital investment in Western Medical Centre.
11.	Confirm status of Western Medical Centre declared in 2013; state income for the period. If the business was sold, provide profit		Status of Western Medical Centre and income for 2013



<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
	from sale and status of assets owned.		
<b>12.</b>	Full name for [Redacted] who was declared as a co-owner of a house in Angels, St. Catherine.	Information Provided	
<b>13.</b>	Details of all fixed assets, including cost as at December 31, 2018 and 2019.		Details of all fixed assets, including cost as at December 31, 2018 and 2019.
<b>14.</b>	Details of all creditors, including name, nature of liability and balance owed as at December 31, 2018 and 2019.		Details of all creditors, including name, nature of liability and balance owed as at December 31, 2018 and 2019.
<b>15.</b>	Details of the amount owed to each director as at December 31 of each year from 2018 to 2019; including the loan term and nature of liability.		Details of the amount owed to each director as at December 31 of each year from 2018 to 2019; including the loan term and nature of liability.
<b>16.</b>	Details of all accounts (Commercial Bank and/ or Investments) held by Prosperity Realtors Company Limited.		Details of all accounts (Commercial Bank and/ or Investments) held by Prosperity



<b>Request for Information in respect of the Statutory Declaration Filed by Dr. Andrew Wheatley for the Period 2011 - 2019</b>			
<b>No</b>	<b>Information Requested</b>	<b>Information Provided</b>	<b>Outstanding Information</b>
			Realtors Company Limited.
<b>17.</b>	Details of the initial capital investment, including names of investors and amount invested by each investor.		Details of the initial capital investment, including names of investors and amount invested by each investor.
<b>18.</b>	Details of Project contracts for all projects initiated since May 17, 2018.		Details of Project contracts for all projects initiated 2018 - 2019.

\*The shaded requests were duplicated.

4.3.4 Based on an examination of the items of information requested, and the correspondence between Dr. Wheatley and the Information and Complaints Division, the DI notes that the majority of information requested by the DoIC was not provided to him directly.

4.3.5 The DI also notes, however, that most of the information requested from Dr. Wheatley by the DoIC is now in the DI's possession because it was either provided by Dr. Wheatley or otherwise obtained by the DI during the course of the investigation.



#### **4.4 Knowingly making a false statement by way of omission**

4.4.1. Under **section 43(2)(a) ICA** and **section 15(1)(b) of PIMA**, it is an offence to knowingly make a false statement in a statutory declaration submitted to the Commission.

4.4.2 It is a requirement under the **PIMA** and **ICA** that declarants disclose, to the Commission, particulars of all assets, liabilities, gifts and income in respect of themselves, their spouses and children. More particularly, declarants are required to disclose loans, investments in business ventures and property acquired and/or divested over the reporting period in the terms set out above.

4.4.3 As outlined in the previous section, there were extensive assets, liabilities, gifts and income that Dr. Wheatley declared in his statutory declarations but failed to provide additional information on when this was requested by the DoIC. In addition to this, it would appear he also failed to disclose an investment in a company, the particulars relating to the subdivision into lots and development and divestment of a plot of land that he jointly owned, and some commercial loans.

##### Investment in company

4.4.4 The evidence obtained from the duly authorized officer at the Companies Office of Jamaica (hereinafter CoJ) indicates that Dr. Wheatley is a Director and shareholder of Prosperity Realtors Company Limited (hereinafter Prosperity). This company was incorporated on May 17, 2018 with its core business stated as real estate development. The evidence obtained from the duly authorized officer at the National Land Agency (hereinafter NLA) reveals that Prosperity has acquired a number of



properties since its incorporation. Up to August 3, 2021 the company was active and there were three shareholders owning 3000 shares each, one of whom was Dr. Wheatley.

- 4.4.5 Dr. Wheatley in his 2019 statutory declaration indicated the following at section 5 of the form: **“down payment on land in Stilwell – 2.5 M”**. The evidence shows that the land at Stilwell is owned by Prosperity, Dr. Wheatley has not, however, declared an investment in Prosperity in any of his statutory declarations.

Particulars relating to the subdivision into lots and development of a plot of land

- 4.4.6 Evidence from the duly authorized officer at the NLA indicates that Dr. Wheatley and Mr. Patrick Phipps acquired a plot of land at East Kirkland Heights (Sterling Castle), appearing at Volume and Folio [Redacted] and [Redacted], respectively in the Register Book of Titles, on October 18, 2011 as Tenants-in-Common in equal share for consideration of \$9,000,000.00. No lien or mortgage was endorsed on the title.

- 4.4.7 In Section 4 of the form, on ‘Immoveable property’, Dr Wheatley included this plot of land in his statutory declarations for years 2011 to 2018. Throughout this period he consistently referred to it as ‘Land’ that was purchased for \$12 million and co-owned with Mr. Patrick Phipps. The estimated market value was first listed in his 2012 statutory declaration as \$12m. In his 2018 statutory declaration, this had risen to \$18 million.

- 4.4.8 Notwithstanding this, the evidence indicates that the referenced property was sub-divided into twenty (20) strata lots in 2013. The DI is in possession of



a document dated March 8, 2013 titled **“Application to surrender certificate of title and to register STRATA plan and to issue new certificates of title”** which was submitted by or on behalf of Dr. Wheatley and Mr. Phipps to the Registrar of Titles. This included a declaration of value that stated **“The value of the lots numbered 1 to 20 as they appear on the said plan does not exceed the following: - Lot 1- Ten million four hundred thousand dollars(\$10,400,000.00)”** All twenty lots were valued similarly. On March 17, 2013 splinter titles were issued pursuant to this application in the names of Wheatley and Patrick Phipps. In 2018, six of the Lots/apartments were transferred to Dr. Wheatley, solely.

4.4.9 The evidence reviewed by the DI shows that between 2014 and 2018 the majority of the referenced lots/apartments were divested to various persons and at various prices, however, Dr. Wheatley’s statutory declarations over the period do not reflect this (see Table 2 below) .

**Table 2- Properties omitted (totally or partially) from Dr. Wheatley’s Statutory Declarations**

Properties	Date Acquired	Sub-Division of East Kirkland, Sterling Castle property into [Redacted] Country Club	Owners	Date Sub-Divided	Properties Transferred as Gift	Year	Date Properties were sold	Owner(s)	Years omitted
East Kirkland, Sterling Castle (Owners- Andrew Wheatley & Patrick Phipps) Declared In 2011	18/11/2011	[Redacted] , Sterling Castle, St. Andrew	Andrew Wheatley & Patrick Phipps	17/3/2013	-	-	2017	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
		[Redacted] Sterling Castle, St. Andrew			-	-	2018	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2017	Andrew Wheatley & Patrick Phipps	Not Declared



Properties	Date Acquired	Sub-Division of East Kirkland, Sterling Castle property into [Redacted] Country Club	Owners	Date Sub-Divided	Properties Transferred as Gift	Year	Date Properties were sold	Owner(s)	Years omitted
		[Redacted] Sterling Castle, St. Andrew			-	-	2015	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2016	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2017	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2016	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2015	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
		[Redacted] Sterling Castle, St. Andrew			-	-	2017	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] , Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
		[Redacted] Sterling Castle, St. Andrew			-	-	2018	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] , Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
		[Redacted] Sterling Castle, St. Andrew			-	-	2017	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
		[Redacted] Sterling Castle, St. Andrew			-	-	2014	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2014	Andrew Wheatley & Patrick Phipps	Not Declared
		[Redacted] Sterling Castle, St. Andrew			-	-	2018	Andrew Wheatley & Patrick Phipps	Not Declared

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Properties	Date Acquired	Sub-Division of East Kirkland, Sterling Castle property into [Redacted] Country Club	Owners	Date Sub-Divided	Properties Transferred as Gift	Year	Date Properties were sold	Owner(s)	Years omitted
		[Redacted] , Sterling Castle, St. Andrew			✓	2018	-	Andrew Wheatley	2013-2016
[Redacted] Port Saint Lucie. Florida [Redacted]	2017	-	Andrew Wheatley	-	-	-	-	Andrew Wheatley	2017-2019

4.4.10 It was not until the year 2017 that Dr. Wheatley’s statutory declaration made reference to the sub-division of the land. In **Section 4** of the form, in an asterisked note relating to the land, he stated **“there are six “splintered” titles on this property in the name of Andrew Wheatley and Patrick Phipps which are being transferred”**.

4.4.11 Reference to this property was not included again in **section 4** of Dr. Wheatley’s statutory declarations until 2022. From 2018, however, in **section 11** of the statutory declaration form, which requires the declarant to state “particulars of income from all sources” (hereinafter section 11), Dr. Wheatley indicated **“rental of apartments (6) at \$ 85,000/mth”**. In substance, this same note appeared on virtually all of Dr. Wheatley’s statutory declarations for subsequent years, with adjustments made for changes in monthly rental amount.

4.4.12 The DI highlights, that the subdivision of the property into twenty (20) lots and Dr. Wheatley’s status as joint title holder on each of those lots together with the 2018 transfer of six (6) of the referenced strata lots/apartments to Dr. Wheatley solely, should have been reported in his statutory declarations for the years in which the transfers were made. Further, the particulars



around the ultimate disposition of fourteen (14) of the said lots/apartments (jointly legally owned) ought to have been included in Dr. Wheatley's statutory declarations in the manner indicated above.

Commercial loans:

4.4.13 The DI is in possession of evidential material which indicates that Dr. Wheatley acquired five (5) loans with BNS which were not declared in the relevant period as set out in Table 3 below.

**Table 3 – BNS Loans (Undeclared)**

Undeclared BNS Loans							
No.		Year					
	Loans	2013	2014	2015	2021	Loan Disbursement Date	Date Repaid
1.	BNS Loans A/c#[Redacted]	\$ 5,898,299.10	-	-	-	13-Nov-13	14-Nov-13
2.	BNS Business Loans A/c#[Redacted]	-	\$5,000,000.00	-	-	13-Mar-14	3-Sep-14
3.	BNS Business Loans A/c#[Redacted]	-	-	\$7,000,000.00	-	11-Sep-15	12-Feb-16
4.	BNS Business Loans A/c#[Redacted]	-	\$5,000,000.00	-	-	3-Oct-14	7-Sep-15
5.	BNS Business Loans A/c#[Redacted]	-	-	-	\$30,044,000.00	17-Dec-21	12-Oct-22

4.4.14 In a request for further written explanation, Dr. Wheatley was required to indicate the reason for not declaring the Commercial Loans from BNS. In his response dated October 23, 2024, Dr. Wheatley indicated the following:

**“The commercial loans were not disclosed as they did not involve acquisition or expenditure of funds by me as the commercial loans**



**were related to and utilized exclusively to the construction development under the Joint Venture with Mr. Phipps and which did not involve any financial involvement on my part.”**

4.4.15 Having regard to the foregoing, the DI highlights **section 12, Part A, Third Schedule** of the **ICA** which stipulates that declarants are required to provide to the Commission, **“particulars of liabilities (Including Guarantees) of declarant, spouse and children.”** This includes all loans in the declarant’s name, regardless of their intended purpose. The referenced loans therefore, ought to have been included in Dr. Wheatley’s statutory declarations in the years 2013, 2014, 2015 and 2021, as appropriate.



## 4.5 Illicit Enrichment

4.5.1 For context, it is necessary to briefly delineate the framework governing illicit enrichment both from an international and local perspective. The offence of illicit enrichment, as a concept, existed in some form from as early as the 1930s<sup>1</sup>, it was incorporated into Jamaican law as a consequence of Jamaica's accession to the Inter-American Convention Against Corruption (hereafter "the Convention"). The Convention, among other things, includes a provision on illicit enrichment which is articulated in **Article 9** as follows:

**"Subject to its Constitution and the fundamental principles of its legal system, each State Party that has not yet done so shall take the necessary measures to establish under its laws as an offense a significant increase in the assets of a government official that he cannot reasonably explain in relation to his lawful earnings during the performance of his functions.**

**Among those States Parties that have established illicit enrichment as an offense, such offense shall be considered an act of corruption for the purposes of this Convention.**

**Any State Party that has not established illicit enrichment as an offense shall, insofar as its laws permit, provide assistance and cooperation with respect to this offense as provided in this Convention."**<sup>2</sup>

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<sup>1</sup> On the Take – Criminalizing Illicit Enrichment to Fight Corruption.

<sup>2</sup> Inter-American Convention Against Corruption, Article 9.

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4.5.2 The offence, illicit enrichment was enacted in domestic law in 2001, by virtue of the **CPA**.

4.5.3 According to the Basel Institute on Governance (hereafter the Basel Institute), “**...despite the fact that illicit enrichment has now become a widely adopted legal concept, there is still a significant amount of uncertainty amongst practitioners over what the concept actually refers to. This is understandable, as there is no unanimously applied definition of illicit enrichment and the actual form, wording and practical operation of illicit enrichment laws around the world vary significantly from jurisdiction to jurisdiction.**”

4.5.4 In an effort to arrive at a universal definition, the Basel Institute reviewed 98 laws which led them to the following articulation of the concept:

*“...at its most basic level, the act of illicit enrichment can be broadly defined as **the enjoyment of an amount of wealth that is not justified through reference to lawful income**”*

*...In the context of illicit enrichment ‘the enjoyment of an amount of wealth’ refers to the acquisition, receipt or use of something of pecuniary value...*

*...While also interpreted in various ways according to the jurisdiction, the phrase ‘not justified through reference to lawful income’ refers to an absence of evidence that demonstrates the legitimate or non-criminal sources from which the enjoyed wealth was derived (such*



as salaries, profits from legitimate businesses, pension payments, inheritances, gifts or even loans from banks)".<sup>3</sup>

4.5.5 A necessary question which arises then, based on the foregoing, is how does one define wealth? There are two main approaches used globally to determine wealth, they are; the 'narrow approach' and the 'wider approach'. It is sufficient for present purposes to indicate that Jamaica utilises the former which regards wealth as 'things' of pecuniary value which are owned by a person, their spouse and children<sup>4</sup>. The Jamaican approach is encapsulated in **section 14(5)** of the **CPA**.

**Section 14(5) of the CPA** states as follows:

**"Where a public servant-**

- (a) owns assets disproportionate to his lawful earnings; and**
- (b) upon being requested by the Commission or any person duly authorized to investigate an allegation of corruption against him, to provide an explanation as to how he came by such assets, he-**
  - (i) fails to do so; or**
  - (ii) gives an explanation which is not considered to be satisfactory.**

**he shall be liable to prosecution for the offence of illicit enrichment, and on conviction thereof, to the penalties specified in section 15(1)."**

**(5A) It shall be a defence to a person charged with an offence of illicit enrichment to show the court that he came by the assets by lawful means.**

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<sup>3</sup> Basel Institute on Governance, *Illicit Enrichment A Guide to Laws Targeting Unexplained Wealth*, Andrew Dornbierer.

<sup>4</sup> Basel Institute on Governance, *Illicit Enrichment A Guide to Laws Targeting Unexplained Wealth*, Andrew Dornbierer.

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## *Proving Illicit Enrichment in law*

4.5.6 In some jurisdictions, illicit enrichment is treated with in the civil law arena only or in criminal law only, while in others, it is dealt with both under criminal and civil law<sup>5</sup>. By necessity therefore, the burden and standard of proof which hinge on the foregoing also vary. As can be seen from the crafting of the offence above, under Jamaican law, illicit enrichment is a criminal offence and the burden of proof is shared by the Crown and the accused (reverse burden). Consistent with established legal principles, generally, the Crown's burden of proof, in criminal law, must be discharged beyond reasonable doubt, and when a burden of proof is imposed on an accused person, this burden must be discharged on balance of probabilities.

4.5.7 Consequently, the Crown (inclusive of the investigator) must first establish the wealth that the subject possesses (wealth element), that is, the assets of the subject are disproportionate to their lawful income (see **section 14(5)(a) of the CPA**). Once the Crown has established the foregoing, a reverse burden is imposed on the subject to provide a satisfactory explanation (to the investigating authority and/or the court) as to how they came by their assets/wealth (see **sections 14(5)(b) and 14(5A) of the CPA**).

4.5.8 The illicit enrichment law in Hong Kong is broadly similar to the Jamaican law in this regard<sup>6</sup>. The Supreme Court of Hong Kong in its examination of the practical application of this law, held, in the case of **Ernest Percival Max Hunt v the Queen**<sup>7</sup>, that, the Crown is required to 'prove beyond

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<sup>5</sup> Basel Institute on Governance, *Illicit Enrichment A Guide to Laws Targeting Unexplained Wealth*, Andrew Dornbierer.

<sup>6</sup> Basel Institute on Governance, *Illicit Enrichment A Guide to Laws Targeting Unexplained Wealth*, Andrew Dornbierer.

<sup>7</sup> *Ernest Percival Max Hunt v the Queen* [1974] HKCA 111.

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reasonable doubt that an accused person has maintained a standard of living above that commensurate with his present or past official emoluments'. Then, if the prosecution manages to do this, an 'explanation by the person accused becomes necessary', which must be established 'on the balance of probabilities'

4.5.9 How then can these burdens be discharged? The Basel Institute states the following:

**“the case of Attorney General v Hui Kin-hong outlined that in order for the state to establish that a person’s standard of living is ‘above that commensurate’ with their income, they must show ‘that the standard of living maintained by the accused could not reasonably, in all the circumstances, have been afforded out of his total official emoluments during that period’”**<sup>8</sup>

4.5.10 As it relates to whether the explanation provided by the accused person is satisfactory, the case of **Ernest Percival Max Hunt v the Queen** provides the following guidance:

**“Thus “satisfactory explanation”, for the purposes of this case, means an explanation which shows, upon a balance of probabilities, that the difference between an accused person’s standard of living over the period charged and that which would have been commensurate with his present or past official emoluments has, if the standard of living actually maintained has been the higher of the two standards,**

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<sup>8</sup> Attorney General v Hui Kin-hong [1995] 1 HKCLR 227.



**been paid for with money the ultimate source of which was untainted by any corruption on the part of the accused.”**

*The investigators' approach: Source and Application of Funds Analysis*

4.5.11 As it relates to the approach to be employed by investigators in determining whether a person has committed the offence of illicit enrichment, the Basel Institute provides the following guidance:

**A Source and Application of Funds analysis (herein 'Source and Application analysis') is an evaluation of all the financial incomings and outgoings of a particular person over a defined period of time. While commonly used in a commercial context,<sup>9</sup> this method of analysis is an excellent tool in the context of illicit enrichment as it can be used to accurately and fairly prove that:**

- 1. A person has enjoyed a certain amount of wealth; and**
- 2. The lawful origin of this wealth cannot be explained by reference to the same person's lawful income.**

**In other words, a Source and Application analysis can be used by investigators and prosecutors to establish the two common elements in all illicit enrichment laws, the Wealth Element and the Inadequate Income.**

**The need for a financial investigation to establish 'Known Lawful Sources of Income' and 'Applications'**

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<sup>9</sup> Referred to in this context as a 'cash flow' analysis or a 'sources and uses of funds' analysis. Investigation into the Statutory Declarations of Dr. Andrew Wheatley for the years 2010 to 2022- Integrity Commission Act, Corruption (Prevention) Act, Parliament (Integrity of Members) Act



**When conducting a Source and Application analysis, it is first necessary to conduct a thorough financial investigation to establish two key monetary figures required by courts to determine if the two common elements of an illicit enrichment law have been established. These two figures are:**

**1. The total amount of wealth that the person has enjoyed, as defined by the amount of funds that were applied towards the acquisition or enjoyment of this wealth during a set period of time (and including the total amount of funds that were 'saved' by a person during this set period of time).**

**2. The total amount of the known lawful sources of income received by, or available to, the person over the same period of time, that could possibly have been applied towards the acquisition or enjoyment of this wealth (or towards the accumulation of savings).**

**The instances where someone uses, expends or saves funds that count towards the first figure above are referred to as APPLICATIONS. The instances where someone has received funds from a known lawful source are referred to as KNOWN LAWFUL SOURCES OF INCOME.**

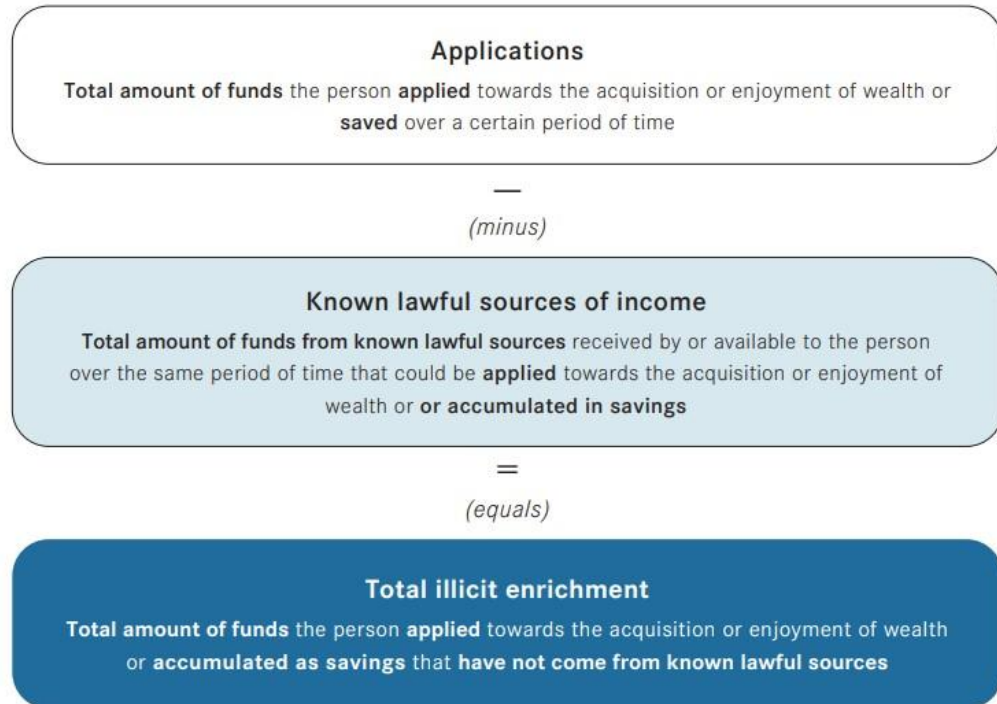
**Common 'Applications' will include such things as expenditures made by the person to buy tangible assets (such as houses, cars or company shares) or to make repayments towards a loan. Common 'Known Lawful Sources of Income' will include such things as salaries earned by the person through employment, inheritances they may have received and any loan amounts granted to them under a**



**legitimate agreement. Income received prior to the period of analysis are also taken into account in the form of savings held on bank balances at the start of this time period. Conversely, the accumulation of funds on bank accounts during the period of analysis are considered as an application of funds and are represented through the amount of funds held on the relevant bank accounts on the final day of this time period.**

**The Source and Application formula**

**Once a total figure of Applications and a total figure of Known Lawful Sources of Income have been identified by a financial investigation, the final step of a Source and Application analysis compares these two figures using a simple formula to determine whether the person used /expended or saved an amount of funds over a certain period of time that could not possibly have been derived from a known lawful source of income. This formula is represented as follows:**



**If all the lawful income and all the outgoing applications of a person have been established by a financial investigation and the person has not received funds from unlawful sources... then the formula will always result in zero.**

**If the person has received and used/applied funds from unknown/unlawful sources... then the resulting figure will be a positive number – which will equal the total amount of funds that the person must have received from unknown/unlawful sources.”<sup>10</sup>**

*Establishing illicit enrichment to the court's satisfaction*

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<sup>10</sup> Annex II for Illicit Enrichment: A Guide to Laws Targeting Unexplained Wealth



4.5.12 The legal approach to proving illicit enrichment in India mirrors the approach here in Jamaica and Hong Kong. According to the Basel institute, the courts in India have ruled, with consistency, that “**the primary burden in proceedings is first on the prosecution to prove, beyond reasonable doubt, that the public servant had ‘been in possession of pecuniary resources or property disproportionate to his known sources of income’ and that once this burden had been discharged, a burden was then placed on the targeted person to satisfactorily account for this disproportion on the balance of probabilities**”.

*Determining illicit enrichment by the court: a mathematical calculation*

4.5.13 The question which now arises is, how, in the final analysis, is illicit enrichment determined? The approach used by the court will be explored below, however, this approach must also be adopted by the investigating authority because ultimately (depending on the findings of the investigation), the question of illicit enrichment is one for the court. Determining illicit enrichment is a matter of mathematical calculation. The DI highlights below, *inter alia*, the formula recognised by the Basel Institute:

**“In assessing whether the Wealth Element and the Inadequate Income Element have been established, and illicit enrichment has occurred, the courts will often conduct a mathematical exercise. In doing so, they will assess the evidence presented and will seek to determine two precise figures that can be put into a simple formula to determine whether or not the targeted person has illicitly enriched themselves [sic]. These two figures are derived directly from the evidence presented to establish the two common elements, and are as follows:**



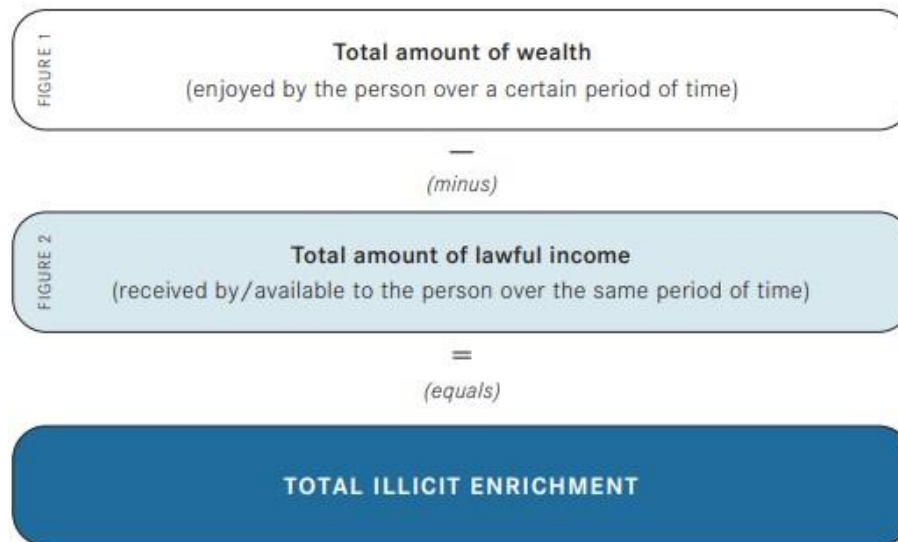
**Figure 1: The total amount of wealth that the person has enjoyed over a certain period of time (as derived from the state's evidence regarding the Wealth Element); and**

**Figure 2: The total amount of lawful income received by the person over the same period of time (as derived from the state's and/or person's evidence of income regarding the Inadequate Income Element).**

**Once these two figures have been determined, the court can then conduct a simple mathematical exercise to determine if the elements have been successfully established and that:**

- A person enjoyed an amount of wealth; and**
- The lawful origin of this amount of wealth has not been justified or explained by reference to the same person's lawful income.**

This mathematical exercise can be summarised as a simple formula:



**If the total amount of wealth (Figure 1) is larger than the total amount of lawful income (Figure 2), then the resulting number will be positive and this will mean that the elements have been established and that illicit enrichment has occurred. Providing of course that any other elements required by the particular law (e.g. that the person is a public official) have also been established, then the court will impose a sanction.**

**In addition to demonstrating the fact that illicit enrichment has taken place, a final positive figure will also represent the precise value of this illicit enrichment.**

**If zero, or a negative figure, is produced by the formula, illicit enrichment has obviously not been established. This idea of processing evidence mathematically has been highlighted in**



**jurisprudence throughout the world. In the case of Queen v Mok Wei-Tak and Another, the Hong Kong Court of Appeal described the analysis of evidence in an illicit enrichment proceeding as ‘accounting exercises’ and the ‘computation of figures’”<sup>11</sup>**

4.5.14 In making an assessment as to whether a declarant owns assets disproportionate to their lawful earnings, it is necessary to examine the declarant's assets, liabilities and income over a period of time. The Commission's records only include statutory declarations submitted by Dr. Wheatley for the years 2007 and 2010 to 2024. The years 2010 to 2022 were examined by the DI given the evidence/information available.

4.5.15 Initially, a net worth analysis was conducted based on the information provided in these declarations. This revealed unexplained growth in Dr. Wheatley's net worth in 2010, 2011, 2014, 2017 and 2020, with the most significant unexplained growth occurring in 2011 and 2014.

4.5.16 This analysis also revealed that Dr. Wheatley's bank and investment account balances were neither declared in his 2007 nor 2010 statutory declarations. When they were declared in 2011, these totaled just over fifty six million six hundred thousand dollars (\$56,600,000). The DI was not able to probe this further because the relevant bank records were not available for the period before 2013. The years 2010 to 2012 were therefore, not considered in the DI's illicit enrichment calculations.

4.5.17 The DI also observed that during the relevant period, Dr. Wheatley reportedly acquired property and other assets, locally and overseas, at

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<sup>11</sup> Queen v Mok Wei-Tak and Another [1985] HKLR 1054.

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significant cost, despite not having any reported accompanying liability, declared disposable income and bank balance to support this expenditure.

4.5.18 These observations suggested that further analysis was merited. The DI therefore moved to conduct a more detailed examination of Dr. Wheatley's income (inclusive of loans) and assets acquired using the source and application analysis methodology, as recommended in the guidance from the Basel Institute outlined previously. Unlike the net worth analysis, this considers the legitimacy of the source of the income and how it is used to acquire assets over a specified period (the relevant period). As stated above and having regard to the DI's findings in respect of Dr. Wheatley's net worth statement, the relevant period was deemed to be **2013 to 2022**.

4.5.19 As summarised in Tables 4 below (see also Appendix 1), the source and application analysis shows that when all Dr. Wheatley's income (source) and asset acquisitions/outgoings (application) for the relevant period are taken together, the DI could not establish the total source of income used by Dr. Wheatley to acquire assets or otherwise expended. As can be seen in Table 4, Dr. Wheatley's total income and applications over the relevant period were approximately one hundred and eighty seven million (\$187,000,00.00) and three hundred and fifty one million dollars (\$351,000,000.00), respectively. The mathematical calculation (total application – total income = illicit enrichment) revealed a disproportionality in Dr. Wheatley's assets of approximately one hundred and sixty-four million dollars (**\$164,000,000**) (see figure 1 below).



**Table 4 - Source and Application covering period 2013-2022**

SOURCE		APPLICATION	
DESCRIPTION OF ITEM	RELEVANT PERIOD	DESCRIPTION OF ITEM	RELEVANT PERIOD
	2013-2022		2013-2022
Bank Accounts (opening balances)	\$ 4,803,504.36	Bank Accounts (closing balances)	\$41,889,584.32
Loans	\$78,276,094.10	Loan Repayment	\$70,672,491.31
Investments proceeds:	\$18,943,070.45	Investment	\$3,740,889.43
Insurance Policies	\$ 6,040,962.47	Properties Acquired:	\$48,461,038.50
Salary & Allowances	\$ 51,389,305.30	Motor Vehicles Acquired:	\$10,499,435.14
Interest on accounts	\$542,951.21	Expenses	\$176,274,687.95
Rental Income	\$8,691,900.00	Total Known Application	\$351,538,126.65
<b>Total Known Income</b>	<b>\$187,287,787.89</b>		

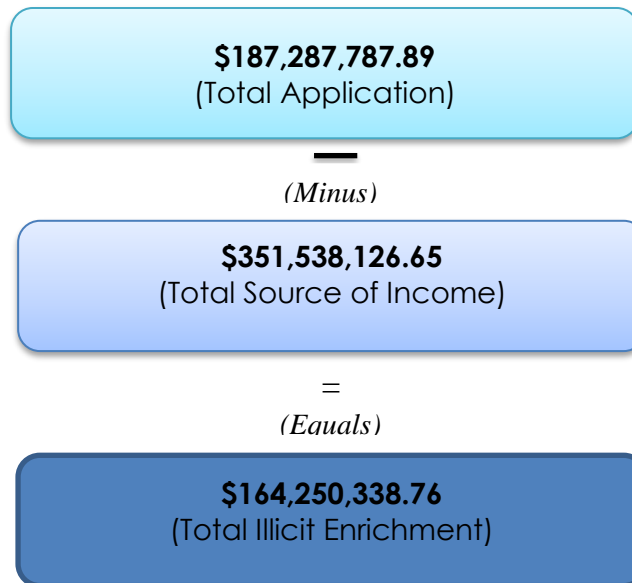


Figure 1: The Mathematical Calculation- Illicit Enrichment



4.5.20 Having regard to the foregoing disproportionality, further enquiries were made around the source of income to support Dr. Wheatley's asset acquisitions and other expenditure. To this end, several requests for information and explanation were made of Dr. Wheatley. This was done by way of Notices dated May 18, 2022, July 29, 2022, January 29, 2024, September 12, 2024, February 13, 2025, June 6, 2025 and July 7, 2025, all of which were directed to Dr. Wheatley and/or counsel on his behalf.

4.5.21 It is to be noted that the DI having completed his calculations shared these together with other supporting documents, with Dr. Wheatley by way of Notice dated November 29, 2024 and June 6, 2025. Dr. Wheatly was asked to provide an explanation as to what would account for the disproportionality identified and to provide supporting documentation for his responses by July 7, 2025. Subsequent to a meeting held with Dr. Wheatley and his counsel on July 7, 2025, changes were made to the source and application analysis and the updated calculations and supporting documentation were shared with him on even date.

4.5.22 Amongst the responses provided by Dr. Wheatley are the following:

“... ”

**Re: Dr. Andrew Wheatley-Integrity Commission Notice dated November 29, 2024-S.48(1)(b)-Request for written Information.**

Reference is made to the captioned matter and to previous correspondence in reply to your several requests including but not limited to Statutory Declaration with attachments submitted April 22, 2024 which shows source of income and related matters.

I am now in receipt of the captioned correspondence together with its attachment at Appendix 1 which purports to be a compilation of data from information requested and supplied to you up to and including that under cover of letter dated October 23, 2024.



My accountant and I have reviewed Appendix 1 and we have found that your findings that:

re 1, assets of approximately \$66,967.316 to be “disproportionate to your lawful earnings in year 2011” is incorrect; and  
re 2 assets of approximately \$26,865.399 to be “disproportionate to your lawful earnings in year 2014” is incorrect.

Further evidence of the incorrectness of Appendix 1 is the note on page 1 opposite “rental Income” The summary fails to acknowledge receipt by the Commission of letter dated November 10, 2014 from the Seller, New Era Homes 2000 Limited, which explains the difference in dates. A copy of the letter is attached for ease of reference.

Having regard to the foregoing my accountant and I are quite prepared to assist in clarifying these and other matters.

Please be reminded that my Attorneys –at-law are still awaiting the requested copies of the Statutory Declarations for the years 2003 to 2006 and 2008 to 2009.

...”

4.5.23 With particular reference to the foregoing response and consequent thereon, the DI made certain adjustments to the source and application calculations made in respect of Dr. Wheatley. The DI’s updated calculations were thereafter put to Dr. Wheatley together with questions around specific assets namely, income from the sale of motor vehicles and a business and rental income. This was done by way of Notice dated February 13, 2025. The Notice indicated, *inter alia*, the following:

*“5. Having reviewed the evidence before us inclusive of your written explanation, we were able to update our illicit enrichment calculations. In so doing, we have found that there are a number of years in which you are shown to own assets disproportionate to your lawful earnings. Note, however, that we have prepared two sets of calculations, which may be found at Appendix 1 (Source and Application spreadsheet 1) and Appendix 2 (Source and Application spreadsheet 2) to this Notice. Appendix 1 (Source and Application spreadsheet 1) include the unsubstantiated assets listed at*



paragraphs 1, 2 and 3 above whereas Appendix 2 (Source and Application spreadsheet 2) excludes the referenced unsubstantiated assets. Kindly, provide an explanation inclusive of supporting documents in relation to the disproportionality tabulated in the tables below. Provided you are able to substantiate the income in paragraphs 1, 2 and 3 above, your explanation should be in respect of table 1, if not your explanation should be in relation to table 2. Where you are able to substantiate some of the income (specify which), table 1 will be applicable..."

This Notice and responses thereto formed the basis of subsequent engagements with Dr. Wheatley respecting his explanations as to the reasons for the disproportionality identified. Adjustments were made to the source and application analysis on an ongoing basis up to March 2026, based on Dr. Wheatley's explanations and third party verification.

#### Verification and explanation

##### **Assets and outgoings (Application)**

4.5.24 The DI's investigation revealed that over the relevant period, Dr. Wheatley's application (closing balances in bank account and investment accounts, loan repayments, investments, property acquisition, motor vehicle acquisition and expenses) amounted to approximately over three hundred and fifty-one million. (\$351,000,000.00). This figure was arrived at by reviewing information contained in Dr. Wheatley's statutory declarations, (inclusive of Dr. Wheatley's explanations) and/or independently obtained and verified by the DI. This figure was revised on a number of occasions and put to Dr. Wheatley as new evidence became available.

4.5.25 Information around expenses, namely day to day household/living expenses such as rent, utility bills and travel, is not directly required by the statutory declaration form. This information was therefore requested from Dr. Wheatley; however, it was not provided. In his response to the DI's request, Dr. Wheatley indicated inter alia as follows:

**“ I have been able to provide my overall income and earnings from all sources which I have provided to the best of my information, knowledge and belief which is reflected in my Statutory Declarations for the years 2007 to 2022. However, I am unable to recall with any degree of accuracy the details of my “household income” and my “household expenses” for the years under consideration”.**

4.5.26 Nonetheless, it was possible to identify from the bank statements obtained in respect of Dr. Wheatley's accounts from the relevant financial institutions, certain line items which appear to be household and other expenses. Using this information as the basis for the calculations of Dr. Wheatley's expenses represents the best case for Dr. Wheatley in the sense that there may be expenses excluded from this. If this is the case, the amount of funds available to Dr. Wheatley to be applied to the acquisition of assets over the relevant period would be lower than the DI has calculated.

4.5.27 The DI was not able to independently verify ownership of the two properties apparently owned by Dr. Wheatley in the United States of America. Dr. Wheatley did, however, provide supporting documentation in relation to their acquisition. They were therefore included in the DI's calculations.

4.5.28 While conducting enquiries with a view to verifying Dr. Wheatley's assets and means of acquisitions, the DI identified a number of issues in relation to the acquisition of some of Dr. Wheatley's assets. These will be outlined below.

*Acquisition of Property at East Kirkland Heights (Stirling Castle)*

4.5.29 Dr. Wheatley reported in his statutory declarations for the relevant period that he and Mr. Phipps had jointly acquired land at East Kirkland Heights (Stirling Castle). This was confirmed in a witness statement from the duly authorized officer at NLA. This acquisition was recorded in the Register Book of Titles on October 18, 2011. No lien or mortgage was endorsed on the title.

4.5.30 Further, and as established above (see 4.4.6 – 4.4.12), the evidence indicates that the referenced property was sub-divided (and developed) into twenty (20) strata lots in 2013, fourteen (14) of which were sold between 2014 and 2018. The DI notes that this was not reflected in Dr. Wheatley's statutory declarations for the period 2013 to 2018. In 2018, however, Dr. Wheatley commenced declaring rental income from six (6) apartments in [Redacted], Sterling Castle St. Andrew. These properties were said by Dr. Wheatley to be acquired by way of "gift".

4.5.31 In the DI's request for a written explanation, Dr. Wheatley was asked to provide an explanation for the source of funds used to acquire the East Kirkland Heights (Stirling castle) property, to confirm that the property was subdivided and to explain the source of funding for the development of



the said property. The DI also requested that Dr. Wheatley explain the purpose of the gift of six(6) apartments in the [Redacted] to him in 2018.

4.5.32 Dr. Wheatley provided the following explanation in re:

**“Phipps —Wheatley Housing Development Joint Venture**

5. **That sometime in 2010 Patrick Phipps, a building contractor and someone I have known over the years, invited me to form a joint venture partnership to carry out housing developments. My role and function was to provide management of the JV, negotiating loans, identifying development properties for acquisition, ensuring timely approvals and sales. Where possible I would contribute cash to the JV.**

**Mr. Phipps' role was to negotiate builders' credits, bank financing and provide cash equity where required by the financial institution. Sometime during 2014/2015 the JV required working capital. I agreed to take out BNS commercial loans to lend to the JV and which was repaid by the JV.**

**At the time we did not form a limited liability company as we were advised that the purchase of the lands for development could be acquired in our both names as that would not have any transfer tax implications in our capacity as developers.**

6. **We agreed that compensation to me would be in the form of units in the completed development.**

**The [Redacted] Country Club at East Kirkland Close was one of the first projects undertaken ...**



The units listed below represent my share of profits. As the titles were registered in both our names only required removal of his name-annotated on the titles by the lawyers as "transfer by way of gift"

<u>Land</u>	<u>East Kirkland Close</u>	<u>[Redacted]</u>	<u>2011</u>	<u>Joint Venture</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	
<u>Apartment</u>	<u>[Redacted] Country Club Unit [Redacted]</u>	<u>[Redacted]</u>	<u>2013</u>	<u>Joint Venture Dividend</u>	

...

4.5.33 Dr. Wheatley's response did not address how the initial acquisition of the East Kirkland Heights property was funded. As a result, by way of Notice dated September 12, 2024, the DI further requested a written explanation from him. Dr. Wheatley was asked to provide the following information:

**"Question 4: State the source of funds used to acquire the land at East Kirkland Close (vol/foi: [Redacted] acquired in 2011.**



**Question 5: Provide a certified copy of the joint venture agreement with Patrick Phipps in relation to The [Redacted] Country Club.”**

4.5.34 Dr. Wheatley submitted a further written explanation to the DI on October 23, 2024, in which he indicated that the source of the funds used to purchase the East Kirkland Heights (Stirling Castle) property in 2011 was linked to the Joint Venture agreement established with Patrick Phipps. He also provided a copy of said Joint Venture Agreement. The DI's review of said Joint Venture agreement revealed that the agreement was established on February 16, 2012, which is after the property was acquired, and addressed the agreement surrounding the development of the property. The agreement did not address the source of funding for the initial acquisition of the property.

4.5.35 Consequently, the DI requested a statement from Mr. Phipps. In his statement dated February 11, 2025, Mr. Phipps *inter alia*, supported Dr. Wheatley's account/explanation and indicated that the acquisition of the referenced property was funded solely by him. Mr. Phipps also indicated Dr. Wheatley's contribution to the joint venture agreement to be approximately \$15,000,000, which he believes to have been the proceeds of a loan from BNS. In essence, Dr. Wheatley, having not contributed any capital to the joint venture received six (6) units as compensation therefrom.

*Acquisition of property at Drax Hall – Marina Village:*

4.5.36 Dr. Wheatley reported the acquisition of property at Drax Hall in his statutory declarations for the relevant period. This was confirmed by the duly



authorized officer at NLA. The acquisition was recorded in the Register Book of Titles on August 14, 2014, for a consideration of US\$334,500.00. No lien or mortgage was endorsed on the title.

4.5.37 In the DI's January 29, 2024 request for a written explanation from Dr. Wheatley, he was requested to indicate the source of funds used to acquire, and where relevant, improve the property at Drax Hall. Dr. Wheatley in his response to the DI provided the following explanation:

**“Properties acquired from income from Investment Scheme**

7. **That the following properties were acquired by me from my income and savings as well as from earnings from Tony Williamson investment scheme/ Uwin Antigua between 2007 and 2010. The investment in the Investment scheme was US\$30,000.00 which came from a Scotia Bank loan of \$2,000,000 in 2007. I received approximately 10% interest per month together with commissions from referrals to the investment scheme.**

<b><u>House</u></b>	<b><u>Caribbean Estate</u></b>	<b><u>[Redacted]</u></b>	<b><u>2005-2008</u></b>	<b><u>4.85M (payment by installments)</u></b>	<b><u>Earnings from Western Medical and savings and income.</u></b>
<b><u>Apartment</u></b>	<b><u>Marina Village</u></b>	<b><u>[Redacted]</u></b>	<b><u>2010-2014</u></b>	<b><u>USD334,500.00</u></b>	<b><u>Earnings from Western Medical/Savings/Tony Williamson.</u></b>
<b><u>House</u></b>	<b><u>Richmond Estate</u></b>	<b><u>[Redacted]</u></b>	<b><u>2010-2013</u></b>	<b><u>USD48,750.00 \$3,558,750.00</u></b>	<b><u>Income and earnings</u></b>



**Note that as regards Caribbean Estate house above, the agreement was signed in 2005 prior to construction and the developer accepted periodic payments during the construction period. The house was completed in 2008 when final payment was made and title issued. Funds earned from the Medical Centre also supported the interim payments.”**

4.5.38 The DI's enquiries did not reveal any information regarding the existence of the **:Tony Williamson investment scheme/ Uwin Antigua”**.

4.5.39 The DI notes that the evidence from the duly authorized officer at NLA indicates that Dr. Wheatley paid transfer tax on July 3, 2012, however, as indicated above the title for the property at Drax Hall Estate was not transferred to Dr. Wheatley until August 14, 2014.

4.5.40 Dr. Wheatley attributed the source of funds partly to earnings from Western Medical. The evidence from the duly authorized officer at COJ indicates that Dr. Wheatley was the sole proprietor of Western Medical registered on April 20, 2005. The evidence also shows that the business was closed on the January 16, 2013. Dr. Wheatley declared receiving income of forty-five million dollars (\$45,000,000) from Western Medical between 2010 and 2013, thirteen million dollars (\$13,000,000) of which, he said, was received in 2013 from the proceeds of the sale of the business.

4.5.41 Dr. Wheatley submitted an attachment to his written explanation dated April 22, 2024 which is labelled “Schedule A – Financial Report For Western  
Investigation into the Statutory Declarations of Dr. Andrew Wheatley for the years 2010 to 2022-  
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Medical Centre”. This document sets out the Statement of Financial Position, Statement of Income and Expenses and Statement of Cash Flow for the years ending December 31, 2006 to December 31, 2013. The DI notes that these statements indicate that Western Medical earned revenue ranging from \$15,148,941.53 to \$26,687,500 between 2010 and 2013. It is also noted that over the said period Salary and Wages ranged from \$12,900,000 to \$17,515,422.43. The DI notes that the referenced Financial Statements are unaudited.

4.5.42 The DI's enquiries with Tax Administration Jamaica (hereafter referred to as TAJ) revealed that Western Medical filed a return for 2010 which shows tax payable to be \$17,909.00 for that year. Nil tax returns were filed for the years 2011 and 2012. No return was filed for 2013, however, an assessment was raised by TAJ for \$35,441.00. The authorised officer also confirmed that the submission of **“Nil return means that the business entity has not declared any income or expenses on the form. In this case the fields on the form either has nil or zero written on it or the form has no information for income and expense meaning the required fields are left blank”**.

4.5.43 Having regard to the foregoing, the DI highlights hereunder **Section 99(1)** of the **Income Tax Act**:

**“Any person who for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of income tax either for himself or for any other person, or who in any return, statement, declaration, or particulars delivered under this Act, knowingly makes any false statement or false representation, shall, notwithstanding any other provision in this or any other**



**Act, be liable on conviction on indictment to a fine not exceeding one hundred dollars and treble the amount of tax with which he ought, to be charged under this Act, or to imprisonment, with or without hard labour, for a term not exceeding five years.**

**(2) Any person who aids, abets, assists, counsels, incites or induces another person to-**

**a) make or deliver any false return, statement, declaration or particulars under this Act: or**

**b) keep or prepare any false accounts concerning any profits or gains chargeable under this Act,**

**shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one hundred dollars or to imprisonment with or without hard labour for a term not exceeding two years.”**

4.5.44 Dr. Wheatley further explained that the funds used to acquire the Drax Hall property came from earnings from Tony Williamson investment scheme/Uwin Antigua between 2007 and 2010. A breakdown was attached to Dr. Wheatley's written explanation dated April 22, 2024, labelled Appendix E. The breakdown shows that at the time of cash-out he earned sixteen million three hundred thirty-one thousand one hundred five dollars fifty-two cents (\$16,331,105.52) from the scheme.

4.5.45 In the DI's Notice dated September 12, 2024 Dr. Wheatley was requested to provide a further explanation concerning the referenced investment scheme. In his response dated October 23, 2024, Dr. Wheatley stated the following:



**“ The investment in the Tony Williamson/Uwin Antigua Investment Scheme came from a Scotia Plan Loan which is attached at Appendix 3. This was to my knowledge information and belief was declared in my 2008 and 2009 Statutory Declarations. In 2010 the funds from the Tony Williamson/Uwin Antigua Scheme cash out were used [sic] payment towards the purchase of property at Drax Hall. See also Appendix E of Declaration April 2024 which indicates earning from Tony Williamson/Uwin Antigua Scheme.”**

4.5.46 The DI reiterates that the Commission has no record of Dr. Wheatley filing statutory declarations for the years 2008 and 2009 nor any record of Dr. Wheatley disclosing the aforementioned investment scheme prior to the April 22, 2024 written explanation.

*Acquisition of property at Whitecap Rd. Port Saint Lucie, Florida:*

4.5.47 In 2014, Dr. Wheatley commenced declaring a property acquired in Port Saint Lucie, Florida. He initially declared that the property was purchased for US\$197,000.00 but in his explanation of April 22, 2024 he disclosed that the property was acquired for US\$195,000 from the proceeds of a Proven Investment Limited (hereinafter referred to as Proven) and Scotia US savings account. Dr. Wheatley did not provide the DI with any documentary evidence to substantiate this explanation.

4.5.48 In a witness statement obtained from the duly authorized officer at Proven it was indicated that Dr. Wheatley invested US\$115,000 in that institution in 2011 and cashed in his investment in September 2014 at which time a total of US\$130,449.28 was wired to Dr. Wheatley. The DI is also in possession of



evidence from the duly authorized officer at the BNS which indicates that Dr. Wheatley withdrew US\$50,000 from his US dollar savings account in September 2014.

4.5.49 No explanation was provided in respect of the source of funds for the difference of over US\$14,000.00 which was not covered by the Proven Investment drawdown and the funds transferred from BNS.

**Income from all known sources (Source)**

4.5.50 Dr. Wheatley's income for the relevant period (inclusive of salary, monies in bank and investment accounts, loans and sale of motor vehicles) was determined to be approximately one hundred and eight seven million, (\$187,000,000.00). This information was contained in Dr. Wheatley's statutory declarations and/or independently obtained and confirmed by the DI.

Consequent on the disproportionality observed in Dr. Wheatley's assets and income, the DI enquired into his stated income streams which he indicated were the source of funds for his acquisitions/outgoings. These will be examined below.

*Salary*

4.5.51 The total salary declared by Dr. Wheatley for the investigation period (2010-2022) is approximately fifty-three million dollars (\$53,000,000). The salaries paid to Dr. Wheatley for his primary occupations during the relevant period were confirmed by his employers, the St. Catherine Municipal Corporation and the Houses of Parliament.



### *Monies in bank and investment accounts and loans*

4.5.52 The DI was able to identify bank balances (opening), loans and investment yields of approximately Four million dollars (\$4,000,000), seventy-eight million dollars (\$78,000,000) and eighteen million dollars (\$18,000,000), respectively, from the witness statements provided by the duly authorized officers from the relevant financial institutions. As indicated above, there were a number of loans in Dr. Wheatley's name that were not disclosed to the Commission in his statutory declarations. These were, however, included in the source and application analysis.

### *Unverified income*

4.5.53 Dr. Wheatley disclosed income from the sale of motor vehicles, property rentals and sale of business but did not provide sufficient evidence to support his receipt of the totality of said income. The DI was not in a position to verify all the income streams in relation to property rentals and the sale of a business. These income streams will be examined *seriatim* below.

### *Sale of motor vehicles*

4.5.54 Dr. Wheatley declared total proceeds from the sale of motor vehicles of twenty nine million dollars (\$29,000,000). This was reflected in his statutory declarations as well as his explanation submitted to the DI. The DI requested that Dr. Wheatly provide documentary evidence to support this information. In a Notice to him, the DI requested the following from Dr. Wheatley:



*“2. Having reviewed the evidence before us inclusive of your written explanation we have not been able to locate any evidence to substantiate the sale of the following motor vehicles:*

- a) 2006 BMW X5;*
- b) 2006 Toyota Camry;*
- c) Mitsubishi Pajero;*
- d) Mitsubishi L200;*
- e) 2014 Toyota Prado;*
- f) 2012 BMW; and*
- g) 2011 Hyundai*

*As it relates to paragraph 3 [sic], kindly, therefore, provide the following particulars in respect of each of the listed motor vehicles:*

- a) the date sold;*
- b) the name, and last known address of the purchaser;*
- c) the sale price;*
- d) Indicate the method of payment and terms thereof (inclusive of date and bank account number, if a bank was used to facilitate the payment); and*
- e) evidence of receipt of the proceeds of sale.*

**Provide documents in support of your response.”**

4.5.55 In his response to the above enquiry, Dr. Wheatley, indicated, inter alia, the following:



**“All the sales as well as the sale prices for these vehicles were declared by Dr. Wheatley in his Statutory Declaration. Please see appendix 1 and the Declarations in respect to the years 2011, 2013 and 2016. The request that Dr. Wheatley provide the date sold, the name and address of the purchaser can be ascertained from the Collector of Taxes and we submitted that it is unreasonable to require Dr. Wheatley to supply this information after so many years since the sale of these vehicles .”**

4.5.56 The DI's enquiries with TAJ revealed that Dr. Wheatley was, but is no longer, the registered owner of the referenced vehicles. TAJ was not able, however, to provide any information around sale prices and/or proof that Dr. Wheatley is in receipt of the proceeds of the apparent sale of the mentioned motor vehicles. This information (sale price), the DI is advised, is not normally recorded by TAJ.

4.5.57 The DI made enquires with concerned entities and individuals who were reportedly the purchasers of the vehicles in question, and was able to independently verify the income derived from the sale of four (4) of the six (6) motor vehicles disposed of during the same period.

#### *Property rentals*

4.5.58 Rental income of one hundred forty three million three hundred four thousand seven hundred forty four dollars (\$143,304,744.00) was reported by Dr. Wheatley over the relevant period (see Table 5). In an attempt to verify this income, Dr. Wheatley was asked to provide the following information in the way of explanation:



"3. Having reviewed the evidence before us inclusive of your written explanation, we have not been able to locate any evidence to sufficiently substantiate the rental income received for the years 2010 to 2022. Kindly indicate the following in respect of each property rented:

- a) Name of tenant and duration of occupancy;
- b) sum paid per annum;
- c) how the rent is/was paid (monthly, annually, quarterly);
- d) evidence of receipt of rental income (method of payment, account information if applicable); and
- e) terms (lease agreement would assist).

**Please provide printout from the bank in support of your response"**

4.5.59 Dr. Wheatley, in response to the DI refused to provide the information requested indicating the following:

*"A request which discloses the names of citizens who are not in any way involved with Dr. Wheatley's statutory duties is not necessary and would amount to an infringement of their right to privacy and would, in our opinion, amount to a breach of the Data Protection Act"*

4.5.60 After renewing this request, Dr. Wheatley provided lease agreements for a few properties. He however, neglected to provide proof of his receipt of all of the referenced income (see table 5 below). This will be discussed further below.

4.5.61 The DI notes however, that **section 48 (4)** of the **Integrity Commission Act** and **sections 34, 35, 38 and 39** of the **Data Protection Act** render this



argument void. On the foregoing basis, the DI excluded the unsubstantiated portion of the rental income reported by Dr. Wheatley from the source and application calculations.

#### *Sale of business*

4.5.62 Proceeds from the sale of a business, Western Medical, in 2013 is one of the income streams reported by Dr. Wheatley (see paragraphs 4.4.40 to 4.5.24 for further particulars). The business is said to have been sold for thirteen million dollars (\$13,000,000). Having not been able to independently verify this, Dr. Wheatley was requested to provide relevant information. In a recent Notice to Dr. Wheatley, the DI requested the following:

*“1. Having reviewed the evidence before us inclusive of your written explanation we have not been able to locate any evidence to substantiate the sale of your business, Western Medical. Kindly, therefore, provide the following particulars:*

- a) the date Western Medical was sold;*
- b) the name, and last known address of the purchaser of Western Medical;*
- c) the sale price;*
- d) Indicate the method of payment and terms thereof (inclusive of date and bank account number, if a bank was used to facilitate the payment); and*
- e) evidence of receipt of the proceeds of sale.*

#### **Provide documents in support of your response.”**

4.5.63 In his response to the DI's request, Dr. Wheatley indicated the following:



"Western Medical was sold [in] or about January 2013 to [Redacted] and /or nominee c/o 45 Spanish Town Road, Kingston for the sum of \$ 13,000,000 paid in Intermittent cash payments over the year. After a period of 12 years Dr. Wheatley is unable to located [Sic] any receipts for the proceeds of sale. Please Note that Dr. Wheatley in his declaration for the year ending December 31,2013 did list the sale in his Statutory Declaration. Also, please note that the sale is also recorded in the Appendix 1"

4.5.64 The DI notes that **section 101A** of the **Proceeds of Crime Act** (enacted late 2013) prohibits the payment and receipt of cash in excess of one million dollars. The provision further states that a single activity should not be artificially separated so that each transaction involves a payment that is less than a million dollars.

4.5.65 The DI also highlights that his enquiries revealed that the individual Dr. Wheatley named as the purchaser of Western Medical was involuntarily removed from Jamaica in 2010.

4.5.66 Based on the above, the explanation provided in respect of the apparent income received by Dr. Wheatley from the sale of Western Medical was deemed unsatisfactory. The referenced income was, therefore, excluded from the source and application calculations.

#### *Deposits*

4.5.67 The DI examined four personal bank accounts held by Dr. Wheatley. The total deposits across the four personal bank accounts held by Dr. Wheatley



amounted to approximately five hundred and ninety-five (595,000,000) for the relevant period.

4.5.68 The DI sought explanations from Dr. Wheatley for each deposit across all accounts, responses in this regard were provided by Mr. Daboub of Counsel on Dr. Wheatley's behalf.

4.5.69 The DI notes that the explanations submitted by Dr. Wheatley were thoroughly examined and subjected to due diligence checks. Deposits for which the explanations were deemed satisfactory were deducted from the total deposits. The DI also highlights that deductions were made for deposits related to Passbook Net, debit corrections, credit interest, and intrabank and interbank transfers.

4.5.70 The DI notes that there are deposits that were not specifically explained by the declarant. The particulars of these unexplained deposits (amounts, dates, and transaction descriptions) reflected a recurring and consistent pattern that aligned with explanations provided for similar deposits. Although these deposits remained formally unexplained, the amounts were credited to the declarant, as income, based on the consistency of the transaction pattern observed.

4.5.71 Further, explanations containing minor inconsistencies when compared to the source data were also credited to Dr. Wheatley as these did not materially affect the accuracy of explanations provided.

4.5.72 Following these adjustments, the DI notes that the remaining unexplained total deposits amounted to approximately one hundred and sixty-eight



million (\$168,000,000.00). As indicated above deposits verified as legitimate income sources, such as rental income, were credited to Dr. Wheatley's lawful source of income in the Source and Application of Funds Analysis.

## **4.6 Discussion of Findings**

4.6.1 During the investigation into the allegations against Dr. Wheatley, all reasonable lines of enquiry were explored and evidential material was gathered inclusive of statements of witnesses that were deemed necessary, were collected/recorded.

4.6.2 The overarching objective of the DI's investigation was to determine whether there is merit in the allegation that Dr. Wheatley: (1) failed to provide information requested by the DoIC in respect of his statutory declarations for the years 2011 to 2019; (2) made false statements in his statutory declarations for the years 2011 to 2019; and (3) that he acquired/owned assets disproportionate to his lawful earnings during the relevant period (2013 to 2022).

### **Failure to provide information**

4.6.3 In arriving at a position in the captioned regard, the DI directed his mind to the following:

- a) For an offence to be committed under **section 15(1)(c) of PIMA** and **section 43(1)(b) of the ICA**, it must be proved, to the requisite standards, that: (1) the officer concerned was, at the material time, required to file statutory declarations; (2) the

Investigation into the Statutory Declarations of Dr. Andrew Wheatley for the years 2010 to 2022- Integrity Commission Act, Corruption (Prevention) Act, Parliament (Integrity of Members) Act



DoIC/Commission is entitled to further information in respect of same, and the request for said information was lawfully made (in writing); (3) the concerned officer was aware of the request, more particularly, he received the Commission's 'notice in writing'; (4) the obligation of the officer to provide information requested by the DoIC/Commission was not discharged; and (5) no reasonable cause was advanced, justifying the concerned officer's failure to comply with the requirement to provide the information requested.

b) The evidence has established that Dr. Wheatley, being a parliamentarian, at the material time, had a legal obligation, to file statutory declarations for the years 2011 to 2022, which he did.

(b) The DoIC is empowered under **ICA** and **PIMA**, to, by notice in writing, request further information from declarants who have submitted statutory declarations. The DoIC lawfully requested further information from Dr. Wheatley, by making said request in writing. Further, Dr. Wheatley is in receipt (subject to electronic email being accepted as proof of service) of the DoIC's requests, this is supported by, *inter alia*, his responses thereto and by his partial compliance in some instances.

(c) The request for information was properly made by the DoIC under **section 42(2)** of the **ICA** for the years 2018 and 2019.

(d) Significant efforts were made by the DoIC to secure Dr. Wheatley's full compliance with his requests, to no avail.



- (e) The DI wished to highlight, that due consideration was given to a request made by a representative of BNS, for an extension of time to provide certain information to the Commission on behalf of Dr. Wheatley. The Bank's representative requested an extension until February 10, 2021, however, the Commission's Information and Complaints Division, on January 29, 2021, gave an extension of time only until February 5, 2021. Notwithstanding the foregoing, significant time has elapsed since then and the information remains partially outstanding.
- (f) It is to be noted that the DI is now in possession of a significant portion of the information requested by the DoIC. This information was either provided by Dr. Wheatley or otherwise obtained by the DI. The question is, however, whether providing the information to the DI and/or the DI otherwise obtaining the information requested by the DoIC satisfies **section 42 (2)** of the *ICA*. A reading of the referenced provision would suggest that any request made under the **section 42(2)** of the *ICA* can only properly be satisfied if the information is provided directly to the DoIC by the declarant. This position is made even more patent upon reading **section 43(1)(b)** of the *ICA* which creates the offence of '*failure to provide any information as the Director of Information and Complaints may require in accordance with the provisions of the ICA*'.

Based on the foregoing, and subject to electronic mail exchanges being accepted as proof of service, the DI deems it appropriate for a referral to be made to the Director of Corruption Prosecution for the years 2018 and 2019.



## Knowingly Making a False Statement

4.6.4 In arriving at a conclusion in respect of the allegation that Dr. Wheatley made false statements in his statutory declarations, the DI directed his mind to the following:

- a) Under **section 43(2)(a)** of the **ICA** and **section 15(1)(b)** of **PIMA**, it is an offence for a declarant “**to knowingly make a false statement in a statutory declaration**”. For an offence to be committed under the referenced provisions, it must be proved that:(1) the declarant was required to file the statutory declaration(s) in question with the Commission; (2) that an untrue/false statement was made by the declarant in said statutory declaration(s), including by way of omission; (3) the declarant knew that the statement was false; and (4) the declarant has no lawful excuse/defence for making the false statement. Points (1) and (2) are not in issue. Point (3)/knowledge can be inferred from the circumstances which are outlined at paragraphs (b) to (f) below. No defence is obvious on the facts, and, in any event, the question of defence is one for the declarant.
  
- b) It is a requirement under the **ICA** and **PIMA** that declarants disclose to the Commission, all assets, liabilities, gifts and income in respect of themselves, their spouses and children. More particularly, declarants are required to disclose all liabilities, investments and income held (inclusive of business ventures) in the terms set out above.



- c) Dr. Wheatley was required to file statutory declarations with the Commission for the period identified. It is not being contested that the requisite statutory declarations were filed by Dr. Wheatley.
- d) Dr. Wheatley obtained business loans from BNS in 2013, 2014, 2015 and 2021. The referenced loans formed part of Dr. Wheatley's liabilities and should have been disclosed in his statutory declarations submitted to the Commission for the years 2013, 2014, 2015 and 2021.
- e) Dr. Wheatley is a Director and shareholder in Prosperity which was incorporated in 2018. This company made significant investments in real estate over the period. Dr. Wheatley reported on his 2019 statutory declaration that he made a down payment on land at Stilwell, a property owned by Prosperity. This down payment ought therefore, to be deemed an investment in the referenced company. As was established above, declarants are required to disclose to the Commission particulars of all investments made in business ventures as well as any income gained therefrom. This was not done.
- f) Dr. Wheatley, as part of a joint venture agreement together with Mr. Patrick Phipps, acquired a plot of land sometime between 2010 and 2011 for the purpose of erecting a residential development. In 2013, the reference land was subdivided into twenty (20) lots all of which were registered in Dr. Wheatley's and Mr. Patrick Phipps' joint names as Tenants-in-common. The original



agreement stipulates that the lots were to be developed into apartments by the end of 2014, and were to be shared evenly between the parties (Wheatley and Phipps). Subsequently, an addendum to the agreement was executed which changed Dr. Wheatley's share ("gift") to six (6) lots. These were transferred in Dr. Wheatley's sole name in 2018. The remaining fourteen (14) (of which Dr. Wheatley remained joint owner) were otherwise divested, however, this was not disclosed by Dr. Wheatley in his statutory declarations.

- g) The DI has only seen evidence of six (6) apartments being disclosed by Dr. Wheatley in his statutory declarations commencing in 2017. Rental income from six (6) apartments was thereafter declared by Dr. Wheatley, no particulars were given in respect of the six (6) apartments from which rental income is being derived. No income was declared by Dr. Wheatley in respect of the other fourteen (14) properties which were owned jointly by him and Mr. Phipps and which were divested at various points.

Based on the foregoing, the DI finds that a referral to the Director of Corruption prosecution is justifiable.

## **Illicit Enrichment**

4.6.5 In arriving at a position in respect of illicit enrichment, the DI considered the following:

- a) Where a public servant owns assets disproportionate to their lawful earnings and having been requested to do so, fails to provide any or



sufficient justification as to how they came by those assets, they commit the offence of illicit enrichment, contrary to **section 14(5)** of the **CPA**.

- b) For the offence of illicit enrichment to be committed, it must be proved, to the required standard, by the investigating authority/Crown, that: (1) The declarant owns assets disproportionate to their lawful income. The referenced disproportionality must be quantified and must be of a value greater than zero. A negative figure or zero means that there is no illicit enrichment. This is done by way of a mathematical calculation; (2) The declarant having been invited to do so, has either not provided an explanation, or failed to provide a satisfactory explanation, as to how they came by their assets. This must be supported by evidence.
- c) Once the points at sub-paragraph (b) are proved, the declarant may be charged with the offence of illicit enrichment. The foregoing, by operation of law, imposes a reverse onus on the declarant to prove, on balance of probabilities, that they came by their assets lawfully. A successful discharge of this onus by the declarant provides them with a complete defence.
- d) From the source and application analysis, Dr. Wheatley was found to be in possession of assets acquired over the relevant period (2013-2022), which, when compared to all the known lawful sources of income/funding over the same period, resulted in 'Total Unknown Sources of Funds'/assets disproportionate to his lawful earnings of



approximately one hundred and sixty four million dollars **(\$164,000,000)** (see Appendix 1 for further and better particulars).

- e) An analysis of Dr. Wheatley's bank accounts however, revealed that total deposits to said accounts for the relevant period amounted to approximately five hundred and ninety five (\$595,000,000). The DI therefore, subtracted the accepted explanations submitted by Dr. Wheatley (inclusive of those deposits not explained by Dr. Wheatley but verified by the DI), along with deposits related to Passbook Net, credit interest, debit corrections, and interbank and intrabank transfers, to avoid duplication of amounts. The total unexplained deposits amount to approximately one hundred and sixty eight million dollars (\$168,0000,000.00)
  
- f) Dr. Wheatley, did not provide the DI with his household and other expenses, however, the DI was able to identify what appears to be expenses from the bank statements obtained from various financial institutions. The DI may not therefore, be in possession of the totality of Dr. Wheatley's expenses but rather an estimate of said expenses. The foregoing represents the best case for Dr. Wheatley in respect of his expenses, in the sense that, if the DI were to obtain a more accurate figure, this could reduce the amount of funds available to Dr. Wheatley to be applied to the acquisition of assets over the relevant period. This, of course, could result in an increase in the total disproportionality identified above.



- g) When Dr. Wheatley was asked to provide an explanation as to how he came by the assets that were found to be disproportionate to his lawful earnings he merely indicated, inter alia, that,

**“ My accountant and I have reviewed Appendix 1 and we have found that your findings that:**

**re 1, assets of approximately \$66,967.316 to be “disproportionate to your lawful earnings in year 2011” is incorrect; and**

**re 2 assets of approximately \$26,865.399 [\$26,865,399] to be “disproportionate to your lawful earnings in year 2014” is incorrect**

**Further evidence of the incorrectness of Appendix 1 is the note on page 1 opposite “rental Income” The summary fails to acknowledge receipt by the Commission of a letter dated November 10, 2014 from the Seller, New Era Homes 2000 Limited, which explains the difference in dates. A copy of the letter is attached for ease of reference.”**

The DI wishes to note here that the issue regarding the **“difference in date”** referenced in Dr. Wheatley’s explanation was dealt with above. The necessary adjustments were made to reflect the purchase of the Drax Hall property over a number of years rather than 2014 when the title was transferred to Dr. Wheatley.

- h) Dr. Wheatly was given a number of opportunities to provide a satisfactory explanation as to how he came by his assets. Dr. Wheatley provided ‘an explanation’ for this disproportionality when requested to do so. The shortfall in his income, he inferred, could be covered by his



receipt of the proceeds from the sale of a business, several motor vehicles; and property rental, but no evidence was provided by him to substantiate this in its entirety. The referenced explanation was on this basis deemed to be unsatisfactory as far as fully justifying the disproportionality is concerned. It is to be noted that the DI's calculations were adjusted at various stages of this investigation to reflect new evidence and after receiving and reviewing the responses provided by Dr. Wheatley.

- i) Importantly, Dr. Wheatley was advised of the ramifications, should he fail to provide any/any sufficient explanation in respect of the referenced disproportionate assets. Furthermore, Dr. Wheatley was at all material times represented by Counsel.

Based on the foregoing, the DI finds, in all of the circumstances of this matter, that a referral to the Director of Corruption Prosecution is justifiable.



## Chapter 5 – Conclusions and Recommendations

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5.1 This chapter sets out the conclusions and the recommendations of the DI.

### 5.2 Conclusions

5.2.1 The DI concludes that Dr. Wheatley, was, by virtue of being a Member of Parliament, legally obligated to file statutory declarations with the Commission for the period 2011 to 2022.

5.2.2 The DI concludes that Dr. Wheatley acquired/owns assets disproportionate to his lawful earnings relevant period (2013 to 2022) in the amount of approximately **one hundred and sixty-four million dollars (\$164,000,000)**, and when given the opportunity to provide an explanation as to how he came by said assets, he failed to provide a satisfactory explanation. The DI further concludes that Dr. Wheatley's owning assets disproportionate to his lawful earnings, contravenes **section 14(5)** of the **CPA**.

5.2.3 The DI concludes that Dr. Wheatley's failure to provide information to the DoIC concerning his statutory declarations for the years 2018 and 2019 contravened the relevant provisions of the **ICA**.

5.2.4 The DI concludes that Dr. Wheatley having filed his statutory declarations for the relevant period, failed to include in them, at least five (5) loans held in his name, his investment (by way of a down payment on land at Stilwell) in Prosperity, a company in which he is a Director and shareholder, and full particulars of twenty (20) properties (East Kirkland Heights(Stirling Castle)] solely and/or jointly owned by him at the material time, contrary to the **ICA** and **PIMA**.



5.2.5 The DI concludes that Dr. Wheatley's filing of nil tax returns for the years 2011 and 2012 in respect of Western Medical in circumstances where that entity was engaged in business and from Dr. Wheatley's evidence earned up to approximately \$26,000,000.00, and his failure to file personal income tax returns pose tax compliance concerns.



## 5.3 Recommendations

Having regard to the findings made herein, the DI recommends to the Commission that copies of this report be referred to the public officials and/or parliamentarians identified below in accordance with **section 54 (3) (a) (i) and (ii)** of *the Integrity Commission Act* for appropriate action.

### **Director of Corruption Prosecution**

- 5.3.1 The DI recommends that this report be referred to the Director of Corruption Prosecution for consideration.

### **Commissioner General Tax Administration Jamaica**

- 5.3.2 Having regard to the tax compliance concerns around the filing of nil income tax returns on the part of Western Medical, in circumstances where this entity appeared to be engaged in business activities and earning between approximately \$15,000,000.00 and \$26,000,000.00, and the failure to file personal income tax returns, the DI recommends that a copy of this report be referred to the Commissioner General, Tax Administration Jamaica, for the necessary assessment to be made and, where required, for the appropriate penalties to be imposed.



**Honourable Speaker of the House of Representatives**

5.3.3 Having regard to the findings made herein, the DI recommends that this matter be referred to the Honourable Speaker of the House of Representatives.

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Kevon A. Stephenson, J.P  
Director of Investigation

March 20, 2026

Date



# APPENDICES



## Appendix 1: Source and Application Analysis

<b>SOURCE &amp; APPLICATION ANALYSIS - DR. ANDREW WHEATLEY</b>	
<b>PERIOD OF INTEREST 31 December 2013 – 31 December 2022</b>	
<b>INCOME (SOURCE)</b>	
<b>DESCRIPTION OF ITEM</b>	<b>Period</b>
<b>Bank &amp; Investment Accounts</b>	
	<b>2013-2022</b>
BNS USD a/c [Redacted],	\$2,235,544.14
BNS JMD a/c [Redacted],	\$2,076,834.18
BNS JMD a/c [Redacted],	\$729.02
<b>TOTAL</b>	<b>\$4,803,504.36</b>
<b>Loans</b>	
BNS Business Loans A/c#[Redacted],	\$5,000,000.00
BNS Business Loans A/c#: [Redacted],	\$7,000,000.00
BNS Business Loans A/c#: [Redacted],	\$5,000,000.00
BNS Loans A/c#: [Redacted],	\$30,044,000.00
BNS Business Loans A/c#[Redacted],	\$5,898,299.10
BNS Loans A/c#: [Redacted],	\$3,000,000.00
Stewarts Finance - Mercedes Benz Coupe - 8737HZ	\$10,039,500.06
Mid-Florida Loan	\$12,294,294.94
<b>TOTAL</b>	<b>\$78,276,094.10</b>
<b>Investments: (Dividends, sale of shares, interest payment)</b>	
NCB [Redacted],	\$ 1,716,867.66
Proven Wealth USD	\$14,011,799.17
Mayberry Investment Limited	\$ 3,214,403.62
<b>TOTAL</b>	<b>\$17,226,202.79</b>
<b>Insurance Policies</b>	
Sagicor Insurance	\$2,203,794.92
ICWI	\$37,167.55
Scotia Mint	\$3,800,000.00
<b>TOTAL</b>	<b>\$6,040,962.47</b>
<b>Salary</b>	
AGD & Parliament attendance/ A/C [Redacted]	\$519,129.17
Houses of Parliament	\$37,956,486.08
Constituency Allowance BNS A/C [Redacted]	\$5,733,690.05
Constituency Allowance BNS A/C[Redacted]	\$7,180,000.00
<b>TOTAL</b>	<b>\$51,389,305.30</b>
<b>Interest from Accounts</b>	
BNS A/C [Redacted]	\$101,173.99
BNS A/C [Redacted]	\$130,327.92
NCB A/C [Redacted]	\$311,449.30
<b>TOTAL</b>	<b>\$542,951.21</b>
<b>Rental Income (Deposits to Account)</b>	
BNS A/C [Redacted]	\$1,956,000.00
BNS A/C [Redacted]	\$6,735,900.00
<b>TOTAL</b>	<b>\$8,691,900.00</b>
<b>Motor Vehicles</b>	
2011 Hyundai	\$2,300,000.00
2014 Prado	\$7,000,000.00
2008 Pajero	\$3,000,000.00
2017 Hilux	\$6,300,000.00
<b>TOTAL</b>	<b>18,600,000.00</b>



<b>SOURCE &amp; APPLICATION ANALYSIS - DR. ANDREW WHEATLEY</b>	
<b>PERIOD OF INTEREST 31 December 2013 – 31 December 2022</b>	
<b>INCOME (SOURCE)</b>	
<b>DESCRIPTION OF ITEM</b>	<b>Period</b>
<b>Total Income</b>	<b>\$187,287,787.89</b>

<b>APPLICATION ANALYSIS - DR. ANDREW WHEATLEY-</b>	
<b>PERIOD OF INTEREST 31 December 2013 – 31 December 2022</b>	
<b>APPLICATION</b>	
<b>DESCRIPTION OF ITEM</b>	<b>PERIOD</b>
<b>Bank &amp; Investment Accounts( Closing Balance)</b>	<b>2013-2022</b>
BNS USD a/c [Redacted],	\$31,394,398.35
BNS JMD a/c [Redacted],	\$3,563,316.96
BNS JMD a/c [Redacted],	\$6,916,671.09
BNS JMD a/c [Redacted],	\$15,197.92
<b>TOTAL</b>	<b>\$41,889,584.32</b>
<b>Loan Repayment</b>	
BNS Business Loans A/c#[Redacted],	\$5,218,928.52
BNS Business Loans A/c#: [Redacted],	\$7,256,833.62
BNS Business Loans A/c#: [Redacted],	\$ 5,133,416.68
BNS Loans A/c#: [Redacted],	\$31,323,818.25
BNS Business Loans A/c#[Redacted],	\$5,898,299.10
BNS Loans A/c#: [Redacted],	\$3,099,314.52
Mid-Florida LOAN	\$1,056,775.72
Stewarts Finance - Mercedes Benz Coupe - 8737HZ	\$11,685,104.90
<b>TOTAL</b>	<b>\$70,672,491.31</b>
<b>Investment</b>	
NCB A/C [Redacted],	\$3,740,889.43
<b>TOTAL</b>	<b>\$3,740,889.43</b>
<b>Properties Acquired:</b>	
[Redacted], Richmond [Redacted],, St. Ann Vol. [Redacted], Fol. [Redacted], - Andrew Wheatley US\$48,750	\$4,918,387.50
[Redacted], Whitecap Rd. Port Saint Lucie. Florida [Redacted],, USA. US\$195,000	\$21,703,500.00
[Redacted], Faring Ave., Port Saint Lucie. Florida [Redacted], US\$95,000	\$12,339,151.00
[Redacted], St. Elizabeth. Vol. [Redacted], Fol. [Redacted], 409 - Andrew Wheatley	\$7,000,000.00
Stilwell Vol. [Redacted], Fol. [Redacted],	\$2,500,000.00
<b>TOTAL</b>	<b>\$48,461,038.50</b>
<b>Motor Vehicles Acquired:</b>	
2014 Prado	\$5,919,806.40
2017 Toyota Hilux	\$4,579,628.74
Expenses	\$176,274,687.95
<b>TOTAL</b>	<b>\$186,774,123.09</b>
<b>Total Application</b>	<b>\$351,538,126.65</b>
<b>Total Income</b>	<b>\$187,287,787.89</b>
<b>Funds from unknown/unlawful sources</b>	<b>\$164,250,338.76</b>