



MINISTRY OF  
HOME AFFAIRS  
CAYMAN ISLANDS GOVERNMENT

# Annual Report

2021



[www.gov.ky/homeaffairs](http://www.gov.ky/homeaffairs)

The Ministry of Home Affairs exists to create safer, stronger, inclusive and more resilient communities in the Cayman Islands



## 10 BROAD OUTCOMES

The key actions that the PACT Government intends to implement:

- 01 Improve **education** to promote lifelong learning and greater economic mobility
- 02 Ensure an equitable, sustainable and successful **healthcare** system
- 03 Provide solutions to improve the **well-being** of our people so they can achieve their full potential
- 04 Strengthen good **governance** for more effective government
- 05 Support **climate change resilience** and **sustainable development**
- 06 Increase **social justice** in the workforce
- 07 Utilise **sports** to enhance the lives of our people
- 08 Build a modern **infrastructure** to ensure a successful future for our islands
- 09 Improve our **financial services** as an industry, product and economic driver for our islands
- 10 Improve our **tourism** industry, as a product and economic driver

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WE WILL CONTINUE CHARTING A COURSE  
TO STRENGTHEN GOOD GOVERNANCE  
AND DELIVER ESSENTIAL SERVICES.

**Hon. Sabrina Turner, MP**

*Minister of Health, Wellness and Home Affairs*

## THE MINISTER'S FOREWORD

As Minister of Home Affairs, I am exceptionally proud to lead the Ministry of Home Affairs. We provide critical infrastructure, skilled frontline personnel, and essential public services which are such an important part of the PACT Government's mission to enhance prosperity for the people of the Cayman Islands.

The responsibility of the Ministry encompasses operational and strategic landscapes. Our focus is not only on national security and public safety, but also includes the well-being and resilience of our communities. At our core, the Ministry pursues a broad range of strategic objectives that seek to ensure the continuity of essential public services. In doing so, our work is driven by strategic partnerships, good governance, and fiscal responsibility.

Our service aims are evident through emergency dispatch, communications, and national CCTV surveillance systems; the detention and rehabilitation of offenders through a multiagency offender management framework; development of youth leadership within a disciplined Cadet Corps regime; provision of disaster relief and humanitarian aid services; and delivery of fire and rescue services within aerodrome, domestic and maritime domains.

Given the reshuffling of Government entities which followed the General Elections in April 2021, and having been appointed as the Minister for Home Affairs only since April 2022, our latest Annual Report and Accounts reflects a Ministry in transition. As part of that transition process, I have sought to promote a vision for the Ministry of Home Affairs that is complementary to the core principles of the PACT Government – People-driven, Accountable, Competent, and Transparent.

Delivering results for the people of the Cayman Islands on the basis of those guiding principles has been (and will continue to be) only possible thanks to the commitment, skill, and

professionalism of hundreds of civil servants working on the frontlines. So, to each member of the MHA family, I say a heartfelt and sincere 'thank you' for your service and sacrifices.

Over the course of the reporting period, our teams navigated challenges across our communities including serious and violent criminal activity, natural disasters, and an ongoing public health crisis. In response our departments refocused priorities and resources, adapted systems and business processes to create operational contingencies, and embraced opportunities to work collaboratively with partners across the public service, private sector, and civil society.

Just in time for the start of the Hurricane Season, the Cayman Islands Regiment (CIR) took possession of various operational support vehicles and specialist equipment, including a water purification system. The equipment was obtained to enable the Regiment to provide rapid interventions and surge capacity to support the continuity of emergency services, particularly in the context of disaster management.

Working to support first responder agencies such as the Fire Service, Emergency Medical Service (EMS), and Police Service, the Regiment's newly acquired vehicles were immediately deployed in response to tropical storms that impacted the Cayman Islands during the second half of the year. The new vehicles provided capability to evacuate residents from flood zones, clear roadway debris and hazardous obstructions, and transport emergency supplies, materials, and personnel throughout our communities before, during and after the storms.

In addition to delivering disaster management services, the Regiment also played a key role in the national COVID-19 pandemic response plans. Working in collaboration with Hazard Management Cayman Islands, Public Health, and Travel Cayman, our capable reservists deployed in a logistics support role to provide food and supplies to persons in mandatory isolation following the onset of community transmission of COVID-19.

## THE MINISTER'S FOREWORD

Additionally, teams were also deployed to establish a fully-functioning field hospital as part of the country's contingency plans to mitigate risks posed by community transmission, while also providing resources to support quarantine compliance activities.

Similarly, in addition to maintaining critical 911 emergency call and dispatch services, the Department of Public Safety Communications (DPSC) was instrumental in supporting the country's responses to the pandemic by adapting its technology infrastructure to deliver electronic monitoring services for persons who were subject to mandatory quarantine. This was a collaborative effort with partners such as the Royal Cayman Islands Police Service, Travel Cayman, Computer Services Department, and Public Health, among many others. The outcomes proved essential to maintaining public safety during the height of the public health crisis by ensuring persons entering the country were in strict compliance with Public Health Regulations regarding isolation.

The Cayman Islands Cadet Corps (CICC) was also activated on a number of occasions in response to tropical storms and the COVID-19 pandemic as part of the National Emergency Operations Centre (NEOC). Operating in tandem with the Department of Public Safety Communications, the Cadet Corps provided valuable support in response to emergency tasking and coordination through the management of radio communications and calls for service from the public. As such, it was an honour that His Excellency the Governor awarded the Disaster Mitigation Medal to various officers of the Cadet Corps for their invaluable service to the country.

One of the key drivers for improved security and public safety has clearly been collaborative, joined-up working across agencies as we pursue shared goals. On this front the Department of Community Rehabilitation and Her Majesty's Cayman Islands Prison Service have continued to pioneer strategies centred on a multi-agency approach to managing offenders both in and out of custody.

In tandem with key partners such as the Royal Cayman Islands Police Service, the Family Resource Centre, and Department of Counselling Services, we have strengthened capability to deliver purposeful, evidence-based interventions and activities aimed at enhancing rehabilitation outcomes; this

includes raising employability prospects and ultimately contributing to a reduction in crime.

I am always inspired when Caymanians fully embrace learning and development and seek to fulfil their true potential. Internationally recognised professional qualifications reinforce the capabilities and professionalism of our frontline service providers who work tirelessly to keep residents, businesses, and visitors safe across our three Islands. In building competence across our departments, the Ministry endorsed initiatives that support our goal of continuously strengthening professionalization, skills growth, and leadership capabilities for our employees.

Reflecting this commitment to targeted talent development, 13 fire fighters were publicly recognized for their accomplishments as they successfully completed the Level 2 Certificate in Fire Science, Operations, and Safety through our strategic partnership with the Institution of Fire Engineers (IFE).

Admirably, our fire fighters also gave back to our communities in a number of meaningful ways, including through financial donation to Meals on Wheels; delivery of fire warden training to private sector corporations; installation of an accessibility ramp for a bed-ridden member of the community; cooking breakfast for senior citizens in partnership with the Department of Children and Family Services; facilitating the annual Christmas Toys 4 Tots donation programme in collaboration with the Cayman Islands Motorcycle Riders Association; and providing fire safety demonstrations to children in partnership with educational institutions and church groups.

*While there were many accomplishments achieved during the period, this report also reflects the reality that 2021 was an exceptionally challenging year for the Ministry of Home Affairs. This is indeed true of the country as a whole. However, we are in fact resilient. For the Ministry that means we will continue charting a course to strengthen good governance and deliver essential services in pursuit of the PACT Government's strategic broad outcomes, and our core principles – People-driven, Accountable, Competent, and Transparent.*

**Hon. Sabrina Turner, MP**

*Minister of Health, Wellness and Home Affairs*

## ACTING CHIEF OFFICER'S MESSAGE

Over the course of 2021 the Ministry of Home Affairs (MHA) was the subject of much change, particularly driven by the post-election directive of the government to establish the MHA as an individual entity.

In doing so, the Ministry was charged with oversight of six security and public safety departments, and the coordination of strategic policy, good governance, and fiscal responsibility in respect of those operations.

As such, the new Ministry of Home Affairs now proudly comprises the following operational public service providers:

- The Cayman Islands Cadet Corps
- The Cayman Islands Fire Service
- The Cayman Islands Regiment
- The Cayman Islands Prison Service
- The Department of Community Rehabilitation
- The Department of Public Safety Communications

Establishing a new Ministry meant equipping the entity with sufficient financial appropriations and human resources to maintain continuity of services. Q3, therefore, required that focus be placed on securing necessary supplementary appropriations via the authorisation of Cabinet and Finance Committee in order to manage forecasted operating expenses to year-end.

At the same time, various cost-saving strategies were deployed to onboard experienced and qualified personnel to fill key leadership and management support roles; this included Acting appointments, secondments, and temporary engagements.

As Q4 approached, the Ministry had established a small, but dynamic, team that provided a degree of capacity to pursue priority objectives related to risk assessment, budget planning, policy analysis, and strategic inter-agency collaboration. Accordingly, a shared sense of purpose and collective effort toward enhancing Cayman's resilience emerged.

Notwithstanding the organisational changes and resource limitations that marked this transitional period, it is clear that the enduring goal of the Ministry is to support the government of the day.

The MHA does this by leading, stewarding, advising, and delivering diverse activities related to security and public safety; working across the public service and extending our reach beyond Cayman's borders to leverage international partnerships.



**It is clear that the enduring goal of the Ministry is to support the government of the day.**

We are committed to being a Ministry that is engaging, and one that forges meaningful relationships as we've done in respect of the Bridge Foundation; Alliance to end Domestic Violence; Reopening of the Borders Programme Board; Defence Board; Conditional Release Board; Child Safeguarding Board; Cayman Islands Places of Detention Independent Monitoring Board; National Emergency Operations Centre (NEOC); and COVID-19 Policy Group.

## ACTING CHIEF OFFICER'S MESSAGE

In transitioning the Ministry over the second half of the year, our aim has been to deliver on various key outcomes; namely:

**1**

### Outcome One:

The Minister is enabled and supported to deliver her priorities

- Our Minister is supported by timely, well-informed advice, guidance and intelligence
- Our services are proactive and responsive; helping to shape and deliver the Minister's priorities

**2**

### Outcome Two:

The Ministry's systems and institutions are secure, trusted, effective and enhance resilience

- Our operations appropriately reflect relevant policies, standards and practices of good governance; embracing innovative new ways of working to continually improve service quality
- Our achievements are celebrated; giving recognition to the policies at work and the teams behind their operational success

**3**

### Outcome Three:

Caymanians, residents and visitors feel safe and secure, and are informed of the country's resilience

- Our national security, emergency management operations, and public safety communications systems are cohesive, collaborative, and trusted; enhancing cross-agency coordination
- Our policies and operations collectively advance the country's state of readiness, mitigation, response and recovery in respect of security and public safety risks

The dedication and professionalism of the Ministry's team was consistently demonstrated throughout a period that required great commitment, flexibility, sacrifice, and stamina. Harnessing the resulting alignment will be essential as we prepare to advance the Government's priorities over the next 2 years through strategies and policies, system readiness and planning, risk and assurance, and our communications and public engagement.

As the MHA continues the pursuit of key outcomes, we will seek to build additional capacity to enable administrative efficiencies and ensure the Honourable Minister of Home Affairs is equipped with necessary intelligence, strategic advice, policy support and operational guidance on emerging issues related to our core business.

To deliver our outcomes at pace, we will seek to ensure that our infrastructure supports our people and facilitate new ways of working through technology and partnerships. This applies to our physical and digital workplaces and extends to our operational domains.

Moreover, the Ministry will need to continue building expertise, and attract, retain and develop a diverse workforce that can deliver exceptional advice, guidance, and services to advance the country's national security and public safety framework. This includes being a competitive and good employer where world-class means engagement, empowerment, development, and support.

The Report that follows provides a brief snapshot of activities undertaken by the 6 entities operating under the auspices of the Ministry of Home Affairs as of 31 December 2021.

*I am sincerely indebted to all of the incredible people across the Ministry who make security and public safety their priority each day, and whose service leads us to make the lives of those we serve better.*

**Julian Lewis**  
*Chief Officer (Acting)*





**The Ministry of Home Affairs is focused on strengthening Cayman's resilience through strategy, policy, and operations related to national security and public safety.**

**The Ministry is responsible for providing policy direction and monitoring the overall performance of its six departments:**

- **Cayman Islands Fire Service**
- **HM's Cayman Islands Prison Service**
- **Department of Public Safety Communications**
- **Department of Community Rehabilitation**
- **Cayman Islands Regiment**
- **Cayman Islands Cadet Corps**

**The intent of the Ministry of Home Affairs is to ensure the Cayman Islands remains a safe and secure place in which to live, visit and invest.**



## OUR PURPOSE

*The enduring goal of the Ministry is to support the government of the day in building a safer Cayman Islands. The MHA does this by leading, stewarding, advising and delivering diverse activities related to security and public safety; working across the public service and extending our reach beyond Cayman's borders to leverage international partnerships.*



### **Department of Public Safety Communications (DPSC)**

*To save lives, protect property and enhance public safety on a 24/7/365 basis by delivering a wide range of critical emergency communication, surveillance, and monitoring services.*



### **Cayman Islands Fire Service (CIFS)**

*To provide a professional fire and rescue operational response, as well as fire and community safety related services. Delivered through our Domestic, Aerodrome and Specialised teams we will save lives, reduce injuries and protect property for residents, businesses and visitors across the Cayman Islands.*



### **Her Majesty's Cayman Islands Prison Service (HMCIPS)**

*To deliver services which improves the life chances of people in our care, enabling them to both fulfil their potential and become active and responsible citizens.*



### **Department of Community Rehabilitation (DCR)**

*To provide a range of services to adult offenders to influence positive behavioural change, promote victim interests and enhance public safety.*



### **Cayman Islands Regiment (CIR)**

*To support and protect the people of the Cayman Islands through humanitarian efforts and support to essential public service.*



### **Cayman Islands Cadet Corps (CICC)**

*To provide progressive cadet training of a challenging and exciting nature to foster confidence, self-reliance initiative, responsibility, loyalty, self-respect, alertness, physical and mental endurance and camaraderie.*

## **The Ministry of Home Affairs' first duty is to keep the Cayman Islands safe and secure.**

It consists of the Department of Public Safety Communications, Cayman Islands Fire Service, Department of Community Rehabilitation, Her Majesty's Cayman Islands Prison Service, Cayman Islands Regiment and the Cayman Islands Cadet Corps.

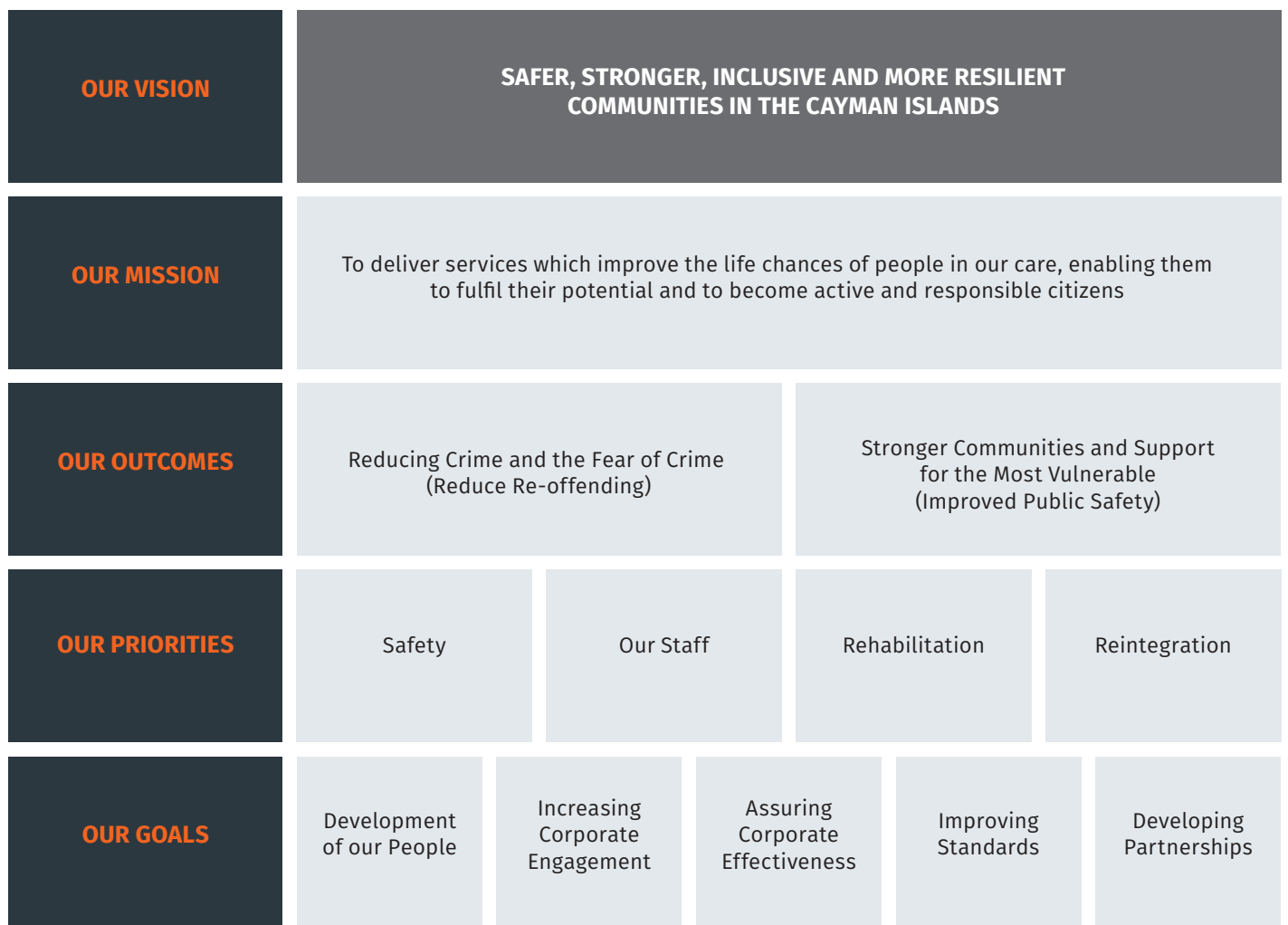
The Ministry is committed to partnering across its departments to create safer, stronger, inclusive and more resilient communities in the Cayman Islands.

The Ministry's focus and planning are guided by the overarching ten Broad Outcomes set out by the PACT Government: these outcomes steer policy and activity across all of the Government's ministries. Specific policy and activity for many of these outcomes are dependent on economic prosperity, national security, and social cohesion. These lie at the heart of the work of the Ministry of Home Affairs.

The Ministry of Home Affairs is focused on strengthening Cayman's resilience through strategy, operations, and policy related to national security and public safety. The Ministry is responsible for providing policy direction and monitoring the overall performance of its six departments

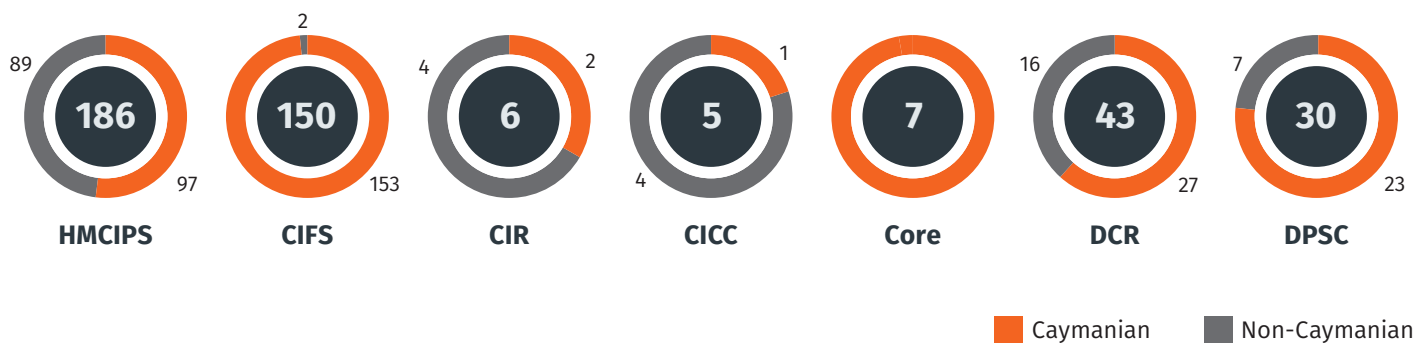
**The intent of the Ministry of Home Affairs is to ensure the Cayman Islands remains a safe and secure place in which to live, visit and invest.**

## MINISTRY OF HOME AFFAIRS | STRATEGIC OBJECTIVES



## EMPLOYEE DEMOGRAPHICS

As at 30 November 2021, employee demographics across all MHA entities were as follows:





## RELEVANT LEGISLATION

*Specific legislation guides the strategy and operation of the entities operating under the auspices of the Ministry of Home Affairs:*

| LEGISLATION & RELEVANT DEPARTMENT                                                       | LEGISLATION PURPOSE                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ALTERNATIVE SENTENCING ACT (2008 REVISION)</b><br>DCR   DPSC   HMCIPS                | To provide a legislative framework for different forms of punishment that a court can impose on a defendant after conviction of an offence.                                                                                                                                                     |
| <b>BAIL ACT (2008 REVISION)</b><br>DCR   DPSC   HMCIPS                                  | To provide a legislative framework for a decision as to whether a person who is accused of an offence or is otherwise required to appear before a court should be detained or released, with or without conditions.                                                                             |
| <b>CADET CORPS ACT (2008 REVISION)</b><br>CICC                                          | A legislative framework to ensure that the Cayman Islands Cadet Corps is a well-regulated and highly disciplined organisation for the development of youth in the Cayman Islands.                                                                                                               |
| <b>CONDITIONAL RELEASE ACT</b><br>DCR   DPSC   HMCIPS                                   | A legislative framework for the conditional release and post-release supervision of prisoners released on license from HM Prisons.                                                                                                                                                              |
| <b>DATA PROTECTION ACT (2008 REVISION)</b><br>ALL DEPARTMENTS                           | To provide for a legislative framework to ensure the fair and lawful use of personal data in both public and private sectors.                                                                                                                                                                   |
| <b>DEFENCE ACT (ACT 49 OF 2020)</b><br>CIR                                              | A legislative framework for the regulation and administration of the Cayman Islands Regiment.                                                                                                                                                                                                   |
| <b>FIRE BRIGADE ACT (2008 REVISION)</b><br>CIFS                                         | To provide for the establishment, maintenance, employment, coordination and standardisation of fire brigade services and connected purposes.                                                                                                                                                    |
| <b>INFORMATION AND COMMUNICATIONS TECHNOLOGY ACT (2019 REVISION)</b><br>ALL DEPARTMENTS | To provide for the regulation and licensing of all forms of telecommunications, broadcasting, including ship, aircraft, mobile and amateur radio.                                                                                                                                               |
| <b>NATIONAL CCTV CODE OF PRACTICE</b><br>CIFS   DCR   DPSC   HMCIPS                     | To provide a code of practice relating to the use of overt public surveillance Closed Circuit Television (CCTV) systems that are monitored by and directly linked to Cayman Islands Government entities.                                                                                        |
| <b>PENAL CODE (2019 REVISION)</b><br>DCR   DPSC   HMCIPS                                | Overarching legislative framework related to the committing of offenses and the punishments for offenses.                                                                                                                                                                                       |
| <b>PRISONS ACT (2021 REVISION)</b><br>HMCIPS                                            | To provide the establishment, regulation and control of prisons for the custody of prisoners, and the general duties and obligations of officers.                                                                                                                                               |
| <b>PRISONS RULE (1991 REVISION)</b><br>HMCIPS                                           | To provide a legal framework for the rightful execution of custodial sentences and care of detainees.                                                                                                                                                                                           |
| <b>PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)</b><br>ALL DEPARTMENTS             | To outline the powers and duties of the Minister of Finance, the ministries, portfolios and chief officers with respect to responsible financial management including budgeting, reporting and delivery of value for money in procurement that will ensure the appropriate use of public funds. |
| <b>PUBLIC SERVICE MANAGEMENT ACT (2018 REVISION)</b><br>ALL DEPARTMENTS                 | To provide the appointment, conditions of employment, constitution, powers, procedures and functions of the Public Services and to promote the basic values and principles governing the public administration.                                                                                 |





THE DEDICATION AND  
PROFESSIONALISM OF  
THE MINISTRY'S TEAM  
WAS CONSISTENTLY  
DEMONSTRATED  
THROUGHOUT A PERIOD  
THAT REQUIRED GREAT  
COMMITMENT, FLEXIBILITY,  
SACRIFICE, AND STAMINA.

**Julian Lewis**

*Chief Officer (Acting)*



## DEPARTMENT PROFILE

**MINISTRY OF HOME AFFAIRS CORE UNIT**

*The Core Ministry team is responsible for the strategic policy, human resource, and fiscal oversight of the Ministry of Home Affairs.*



**Julian Lewis**  
Chief Officer (Acting)



**Home Affairs' mandate is critical, and its services are vital for a stable society and thriving economy.**

### KEY TO THE MINISTRY'S EFFECTIVENESS IS THE UNRELENTING FOCUS ON OUTCOMES

The Core Team supports six departments that provide for the public safety and national security of the Cayman Islands in order to accomplish the mission and vision of the Ministry: Partnering to create stronger, inclusive and more resilient communities in the Cayman Islands.

As we have evolved and strengthened, our aim has remained to continue to deliver on the key outcomes set out in 2021:

1

#### **Outcome One: Strategise**

To support the Minister in the development of strategies, objectives, and actions to fulfill the Government's broad outcomes and direction.

2

#### **Outcome Two: Coordinate**

To facilitate and coordinate efficient collaboration, strategic partnerships, and the effective sharing of resources that contribute to the development of solutions and improvement of mechanisms in progressing towards the identified objectives.

3

#### **Outcome Three: Deliver**

To provide support to the Minister in the delivery, implementation and evaluation of policy and legislative directives to enhance national security and public safety.

## ACHIEVEMENTS IN 2021 | MHA CORE

### RECRUITMENT

Subsequent to the General Elections in April 2021, the Ministry of Home Affairs was established as an individual entity, requiring the recruitment of human resources to fill key leadership roles. In an effort to ensure continuity of services during the transition period, various engagement strategies were deployed in the interest of time and cost-savings; for example –

- **Chief Officer**  
One DCO from Ministry of Border Control & Labour appointed as Acting CO
- **Deputy Chief Officers**  
Two HODs seconded from Home Affairs departments appointed as Acting DCO
- **Chief Financial Officer**  
One CFO shared with Ministry of Planning, Housing, Agriculture, and Infrastructure
- **Chief HR Officer**  
One CHRO transferred from Ministry of Youth, Sports, Culture and Heritage

At year-end the Ministry's workforce consisted of 13 team members, consisting of six Ministry core employees, five internal secondments, and two shared personnel from a fellow Ministry.

### LEARNING AND DEVELOPMENT

For the period 1 July – 31 December 2021, our staff embraced an array of learning and professional development opportunities. Amongst numerous policy, project management, information management and leadership webinars, staff also completed professional certification courses via engagements with partners including the Association for Project (APM) via the Strategic Reforms Implementation Unit, Information Rights Unit, International Centre for Government Excellence (ICGEO via the Community of Practice for Policy Practitioners (CPPP), International Centre for Parliamentary Studies (ICPS), CITI via the Strategic Reforms Implementation Unit (SRIU), ICPS and the CIG Procurement Office.

### REWARD AND RECOGNITION

During the period, the Ministry demonstrated its commitment to recognise and reward excellence in service delivery. To this end, the Ministry's Senior Policy Analyst, Kacey Mobley, received both the Chief Officer's Choice Award and Honorable Deputy Governor's Employee of the Month Award for November 2021. The awards recognised Kacey's leadership in coordinating and delivering inter-agency services.

Congrats again, Kacey!



*Kacey Mobley receives the Chief Officer's Choice Award and Honorable Deputy Governor's Employee of the Month Award for November 2021*



## MINISTRY OF HOME AFFAIRS | CORE MINISTRY

**BUDGET PERFORMANCE**

| <b>2021 BUDGET VS ACTUALS</b> |                      |                     |                      | (KYD)               |
|-------------------------------|----------------------|---------------------|----------------------|---------------------|
| MEASURES                      | ORIGINAL 2021 BUDGET | JUL-DEC 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel                     | 679,798              | 662,278             | 493,395              | 186,403             |
| Supplies & Consumables        | 97,681               | 97,681              | 224,889              | (127,208)           |
| Depreciation                  | 5,000                | 5,000               | 1,793                | 3,207               |
| <b>Total Expenses</b>         | <b>782,479</b>       | <b>764,959</b>      | <b>720,077</b>       | <b>44,882</b>       |

| <b>2021 KEY PERFORMANCE INDICATORS</b>                                                                                                                                                    |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| MEASURES                                                                                                                                                                                  | RESULTS |
| <b>QUANTITY</b>                                                                                                                                                                           |         |
| Strategy to support the Government's objectives for Home Affairs                                                                                                                          | 1       |
| Annual Report detailing delivery of strategy                                                                                                                                              | 1       |
| Cabinet Papers and notes                                                                                                                                                                  | 4-8     |
| Responses to Parliamentary Questions or Private Members Motions                                                                                                                           | 4-6     |
| Briefing Papers and speeches                                                                                                                                                              | 8-10    |
| Consultation/policy/research papers                                                                                                                                                       | 1-4     |
| <b>QUALITY</b>                                                                                                                                                                            |         |
| Documents produced for the Minister based on consultation where appropriate/required, the best available information/research and in accordance with applicable templates                 | 90-100% |
| Amended and new legislation supported by comprehensive analysis of legislation in similar jurisdictions, research into best practices and industry standards and stakeholder consultation | 90-100% |
| Consultation conducted in an open, broad and transparent manner, followed by published recommendations that include rationale and supporting information                                  | 90-100% |
| <b>TIMELINESS</b>                                                                                                                                                                         |         |
| All work completed in accordance with statutory timelines and/or international agreements and standards as required, and within timeframes and deadlines set by the Ministry              | 90-100% |

## OBJECTIVES FOR 2021 | MHA CORE

### TRAINING AND DEVELOPMENT

Recruitment, training and wellbeing are key to the Ministry achieving successful outcomes. There are multiple vacancies across the Ministry; staff continue to work tirelessly in high pressure environments, many on the front line of critical services, but they need greater support and strategic direction to be more effective.

The Ministry is committed to the development, empowerment, and diversification of its workforce, including creating a framework for continued learning, training and development. Investment is planned to ensure employee wellness and satisfaction, such as developing trauma-informed practices and demonstrating staff appreciation.

Efficiency and impact will be enhanced through setting all departments Key Performance Indicators (KPIs) and improving processes and work structure. This approach will improve focus, accountability and efficiency and encourage an outcome-oriented approach to the services they must deliver.

### LEGISLATION AND POLICY DIRECTION

Policy and legislative reviews are ongoing and across the Ministry the various teams are working hard to carefully consider policy changes that support the PACT Government's outcomes and create safer, stronger and more resilient communities in the Cayman Islands.

### MULTI-AGENCY COLLABORATION

An important strategic aim of the Ministry is to champion public safety reform, underpinned by collaboration and strategic partnerships. The Ministry must effectively share resources, information, equipment, locations and funding to reach its overarching outcomes.

A robust framework of cooperation and coordination between all departments and public safety agencies is vital to success.



*Major public safety challenges require an integrated multi-agency response*



## DEPARTMENT PROFILE

## DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

*The Cayman Islands Department of Public Safety Communications provides mission critical elements of government service and consists of three distinct functions: The Public Safety Communications Centre (PSCC), the Cayman Islands Electronic Monitoring Centre (EMC), and the National Public Safety Radio Communications.*



**Sean Vasquez**

DPSC, Head of Department



**We aim to deliver the clear and seamless communications that are so critical to our emergency services.**



### RELIABLE COMMUNICATIONS IS ESSENTIAL TO PUBLIC SAFETY

The PSCC offers 24/7 emergency dispatch, handling 911 calls for RCIPS, EMS, and Fire Services, prioritising assistance, giving pre-arrival instructions, and ensuring first responder safety. PSCC is also the immediate Tsunami Warning Focal Point.

The EMC, co-located with PSCC, monitors offenders referred by authorities using ankle GPS bracelets and operates CCTV cameras under a Cabinet-approved Code of Practice, balancing crime deterrence with human rights.

The National Public Safety Radio System supports smooth RF communication, setting basic requirements, overseeing emergency towers, monitoring seismic sensors, and assisting NEOC. Users include RCIPS, Fire Service, Health Services, Prison, Customs, Environment, Hazard Management, Civil Aviation, Airports, Water Authority, Power & Light, Port, and Judicial Administration.

1

#### Outcome One: Public Safety

This we achieve by efficiently and effectively receiving and dispatching emergency and non-emergency service requests on a 24/7/365 basis

2

#### Outcome Two: Communication

Ensuring public safety communications technology and emergency channels are secure, effective, up-to-date, and able to support interoperability with other communications systems on an ongoing basis.

3

#### Outcome Three: Monitor

Coordinate the monitoring of electronically-tagged offenders and other deployed technologies, including NCCTV, with the intent of collecting evidence, preventing crime and enhancing border control and public safety in the Cayman Islands.

## ACHIEVEMENTS IN 2021 | DPSC

*The DPSC serves as the vital link between the public and the public safety agencies of the Cayman Islands; the department is dedicated to providing uninterrupted multiple communication channels to civilians and government agencies, providing the utmost level of public safety.*

*The network is made up of advanced radio services, telephone systems, call logging, vehicle tracking and other critical tools. All systems, software and hardware must be maintained, updated and in optimal working condition around the clock.*

### NG911 TECHNOLOGY IMPLEMENTATION

The Department of Public Safety Communications implemented Next Generation 9-1-1 Technology in the Cayman Islands. This advanced technology provides the Public Safety Communications Centre with the ability to process significantly more data, integrate with new and emerging technologies, and advance services to locate wireless callers to 9-1-1.

### NATIONAL CCTV PROGRAMME

In 2021, the DPSC progressed into Phase II of the National CCTV programme. This included advancing plans for the installation of 20 camera locations in the Sister Islands. At the end of 2021, the DPSC had a total of 318 cameras installed in 107 locations across the Cayman Islands.

### IMPLEMENTATION OF SECONDARY-QUICK RESPONSE PSAP

**(Temporary short-term Backup Location)**

The DPSC, in continuing preparations through the Covid-19 pandemic and ensuring reliance within the operations and functionality of the 911 Centre constructed a quick activation temporary back-up location. The goal of this location is to ensure 911 operations are able to be delivered with little to no interruption in services while the alternate NEOC back-up location is being activated. This project is now completed and has been utilized several times without operability or connectivity issues.

### NATIONAL PUBLIC SAFETY RADIO SYSTEM

The relocation of the new 300ft national public safety radio tower in the Northward area is well underway, and tower sections arrived on island for assembly. The new communication tower will be wind rated at 150 MPH, an upgrade from the existing tower's wind load. This communications tower is mission critical to the Nation's Public Safety and Emergency Radio Network.



## BUDGET PERFORMANCE | DPSC

| 2021 BUDGET VS ACTUALS |                      |                     |                      | (KYD)               |
|------------------------|----------------------|---------------------|----------------------|---------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | JUL-DEC 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel              | 1,190,678            | 1,190,678           | 1,131,540            | 59,138              |
| Supplies & Consumables | 1,402,781            | 1,402,781           | 796,075              | 606,706             |
| Depreciation           | 529,107              | 529,107             | 781,479              | (252,372)           |
| <b>Total Expenses</b>  | <b>3,122,566</b>     | <b>3,122,566</b>    | <b>2,709,094</b>     | <b>413,472</b>      |

| 2021 KEY PERFORMANCE INDICATORS                                                                                                                                                                                                    |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| MEASURES                                                                                                                                                                                                                           | RESULTS     |
| <b>QUANTITY</b>                                                                                                                                                                                                                    |             |
| Hours that the PSCC operates per fiscal year (24/7/365 basis)                                                                                                                                                                      | 8760        |
| 9-1-1 telephone calls answered on average per month                                                                                                                                                                                | 4,600-5,250 |
| Dispatched Calls for Service processed on average per month                                                                                                                                                                        | 2,900-3,280 |
| Hours that EMC maintains the capacity to tag, monitor, document and report violations of Electronic Monitoring Programme offenders and monitor and support the National CCTV project with backup provided by PSCC (24/7/365 basis) | 8,760       |
| <b>QUALITY</b>                                                                                                                                                                                                                     |             |
| Quality Assurance case reviews completed on Calls for Service (both call-taking and dispatch functions)                                                                                                                            | 250         |
| Quality Assurance case reviews completed on EMC actions (offender violating processing)                                                                                                                                            | 100         |
| Quality Assurance scores regarding Calls for Service case reviews:                                                                                                                                                                 |             |
| - Call-taking                                                                                                                                                                                                                      | 91%         |
| - Dispatching                                                                                                                                                                                                                      | 91%         |
| Quality Assurance ratings regarding EMC actions                                                                                                                                                                                    | 95%         |
| System infrastructure is continuously monitored for availability and reliability                                                                                                                                                   | 90-95%      |
| <b>TIMELINESS</b>                                                                                                                                                                                                                  |             |
| 9-1-1 calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 Reports)                                                                                                                                    | 98%         |
| Authorised requests from RCIPS for archived CCTV video recordings processed within five calendar days                                                                                                                              | 95%         |

## OBJECTIVES FOR 2021 | DPSC

### RECRUITMENT

The DPSC intends to progress an intensive recruitment process for filling the role of two Electronic Monitoring Officers for the Electronic Monitoring Centre and two Telecommunicators for the 9-1-1 Call Centre.

### OLDER PERSONS EMERGENCY ALERT SYSTEM

The DPSC continued to explore the feasibility of utilising personal medical alert devices for elderly persons in 2021. The DPSC team was in discussion with a number of several interested local parties to review a variety of options for the delivery of multi- alerts and an E-health response programme, to support the essential role of caring for our elderly persons in the community.

The DPSC, in conjunction with other CIG partners and the Older Persons Council, will support this initiative of the Older Persons Council with procuring necessary technology and delivering a pilot programme, subject to the availability of funds to address operating expenses related to increase personnel.

The DPSC looks forward to introducing this technology to provide peace of mind to caregivers and families who are keen to prevent any danger befalling their senior loved ones.

### DISCUSSIONS ON CYBER SECURITY RISK FOR THE DPSC

With the move to Next Generation 911 (NG9-1-1), the plans for implementing cybersecurity measures are critical. The department has given the highest priority to the protection of our Public Safety Answer Points and has provided exposure and training designed to heighten our awareness about cybersecurity and provide the DPSC team with some of the strategies to minimise the risks to our department.



*Ministry of Home Affairs staff pay a courtesy visit to the DPSC offices*

## DEPARTMENT PROFILE

**CAYMAN ISLANDS FIRE SERVICE**

*The Cayman Islands Fire Service (CIFS) provides 24-hour emergency Fire and Rescue domestic operational response, 365 days per year, across Grand Cayman, Cayman Brac and Little Cayman.*



**Dwight 'Randy' Rankin**  
Chief Fire Officer



**Year-round, unceasing emergency coverage and all aviation appliances have been replaced across the Islands.**

**CONTINUAL VIGILANCE AND RESPONSE THROUGHOUT THE CAYMAN ISLANDS**

CIFS ensures public and firefighter safety in our occupied public commercial buildings as well as delivers fire and road safety activities and promotions.

The Fleet Maintenance Team maintains our front-line vehicles and equipment, and our small Training Team delivers recruit training and core fire and rescue skills growth for our front-line staff. Additionally, as part of their Community Literary Initiative, CIFS also delivers training to the public, such as Fire Extinguisher Basics and Fire Warden Training.

In addition to domestic operational response, as a requirement of Civil Aviation Authority (CAA) Airport Certification, and in partnership with the Cayman Islands Airports Authority (CIAA), the CIFS also provides Aviation Rescue and Fire Fighting Service to Owen Roberts International, Charles Kirkconnell and Edward Bodden Airfield.

1

**Outcome One: Response**

Maintain capacity to respond to domestic, aerodrome fire and other emergencies (natural or man-made) and assist the Coast Guard with Inshore Search & Rescue in Grand Cayman

2

**Outcome Two: Prevention**

Conduct inspections to ensure safe, efficient and effective compliance within Public Occupancies in order to adhere to strict fire safety regulations within the Fire Code

3

**Outcome Three: Investigation**

Investigate cause and origin of all fires and provide Fire Safety education and training programmes to the public relative to all areas



## ACHIEVEMENTS IN 2021 | CIFS

### PERSONNEL DEVELOPMENT AND PROFESSIONALISING THE SERVICE

In February 2021 a UK Civil Aviation Authority licensed trainer arrived in the Cayman Islands to deliver 13 weeks of continued professional development for our fire fighters. Over 60 Caymanian fire service staff were trained in a range of topics including breathing apparatus instructor, aviation certification, and train the trainer.

In March 2021 13 young Caymanian Firefighters sat and passed the internationally recognized Institution of Fire Engineers (IFE) Level 2 Certificate in Fire Science, Operations, and Safety examination. An additional eight were successful in October.

In July and August 2021, five Senior Management Team Officers successfully passed their ILM accredited Level 4 Strategic Incident Command Gold certificate. Officers trained alongside colleagues from other Public Safety agencies including the Royal Cayman Islands Police Service (RCIPS), Her Majesty's Cayman Islands Prison Service (HMCIPS) and Hazard Management Cayman Islands (HMCI).

In December 2021, 16 probationary fire fighters completed their final 12-month probationary assessment and now continue to further operational/ personal development and experiential learning through front line duties.

The Designate Chief Fire Officer selection process was completed, and the successful candidate was identified.

### INFRASTRUCTURE, VEHICLES AND EQUIPMENT

New Oshkosh Strikers (Aviation fire trucks), Tankers, Rapid Response Vehicles, Trailer Pumps, Light Portable Pumps, and Emergency Rescue Boats (Inland Water Rescue/Flooding) were procured and are now fully operational with front line staff trained and competent to use them.

Two additional Oshkosh Striker Aviation Fire Trucks, one fitted with a 65-foot-Reach Extendable Turret, are expected in Q2 2022. This will improve aerodrome operational capability and support air traffic operations at Owen Roberts International Airport.

### OPERATIONAL ACTIVITY SUMMARY

2021 was a busy year operationally, with CIFS attending in excess of 1750 operational fire and rescue incidents. For the last 5 months of 2021 CIFS has been operating with additional COVID-19 control measures to ensure we maintain front line operational response and protect staff to reduce/eliminate the risk of transmission of the virus in the workplace. These control measures have been effective with absence levels fluctuating between 15% and 20%, with the whole service embracing Lateral Flow Testing since its introduction within the Civil Service.

The Administration Department has maintained Fire Safety Inspections delivering 994 Fire Safety Inspections, 91 Building Regulation Consultations, and 53 Fire Investigations.

The Training Department, who worked tirelessly with the visiting UK Training Instructor earlier this year, also delivered pump and new vehicle familiarisation training across the service, hosted and facilitated basic fire training for our CI Regiment colleagues, as well as delivered fire extinguisher and fire warden training to private sector companies.

## BUDGET PERFORMANCE | CIFS

| 2021 BUDGET VS ACTUALS |                      |                     |                      | (KYD)              |
|------------------------|----------------------|---------------------|----------------------|--------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | JUL-DEC 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / COVERAGE |
| Personnel              | 6,752,226            | 6,752,226           | 6,377,979            | 374,247            |
| Supplies & Consumables | 830,344              | 830,344             | 539,085              | 291,259            |
| Depreciation           | 694,558              | 694,558             | 669,667              | 24,891             |
| <b>Total Expenses</b>  | <b>8,277,128</b>     | <b>8,277,128</b>    | <b>7,586,731</b>     | <b>690,397</b>     |

| 2021 KEY PERFORMANCE INDICATORS                                             |         |
|-----------------------------------------------------------------------------|---------|
| MEASURES                                                                    | RESULTS |
| <b>QUANTITY</b>                                                             |         |
| Days per annum providing 24-hour response to the community                  | 365     |
| Premises inspected                                                          | 1189    |
| Development drawings inspected                                              | 292     |
| Assessment reports prepared (building control, etc.)                        | 667     |
| Cause and origin investigations conducted                                   | 61      |
| Fire assessment reports conducted                                           | 402     |
| Educational demonstrations                                                  | 29      |
| Workshops conducted                                                         | 12      |
| <b>QUALITY</b>                                                              |         |
| Inspections carried out by qualified personnel                              | 90-100% |
| Personnel are trained in accordance with required standards                 | 90-100% |
| Rescue equipment compliant with ICAO standards                              | 95-100% |
| <b>TIMELINESS</b>                                                           |         |
| Respond (exit the station) within 20 seconds on receipt of Call for Service | 95-100% |
| Complete inspection within three days of notification                       | 90-100% |
| Inspection Reports completed within three days of completion of inspection  | 90-100% |
| Investigation of fire conducted within 48 hours of event                    | 100%    |

## OBJECTIVES FOR 2022 | CIFS

### PERSONNEL DEVELOPMENT AND PROFESSIONALISING THE SERVICE

People are the most valuable resource in Cayman Islands Fire Service. As such, it is a strategic priority to ensure that all of the brave men and women serving on the front lines and those supporting them are equipped with appropriate training and development for their respective roles.

We will continue to encourage IFE examinations and will support colleagues to sit the Level 2, 3 and 4 examinations in 2022.

### REDUCE NUMBERS OF PEOPLE KILLED OR SERIOUSLY INJURED ON CAYMAN'S ROADS

Cayman Islands Fire Service continued its partnership with the Royal Cayman Islands Police Service to deliver targeted Road Safety campaigns and activities aimed at reducing numbers of serious injuries and fatalities on Cayman's roads.

The key outcome is to change driving habits as we coordinate, target and encourage awareness and prevention safety events.



*Training and development for critical front line roles remains a strategic priority for the brave men and women of the Cayman Islands Fire Service*



## DEPARTMENT PROFILE

**HER MAJESTY'S CAYMAN ISLANDS PRISON SERVICE**

*Her Majesty's Cayman Islands Prison Service's (HMCIPS) role is to commission, provide and regulate the delivery of offender management services and provide safe management of people in prisons by order of the courts.*

**Daniel Greaves**

Acting Director, HMCIPS



**The Prison Service works to protect the public, to reduce reoffending and support rehabilitation.**

**FOSTERING REHABILITATION AND REINTEGRATION IN THE CAYMAN ISLANDS PRISON SERVICE**

The Prison Service works to protect the public, to reduce reoffending and support rehabilitation by helping offenders to reform their lives.

HMCIPS is responsible for the management of three facilities in the Cayman Islands: HMP Northward and the Enhanced Rehabilitation Unit (ERU), which both provide accommodation for males (adults and minors) and HMP Fairbanks, which is a facility specifically for women.

HMCIPS is responsible for the safety, rehabilitation, health and wellbeing of offenders through the provision of food, clothing, primary healthcare, mental health services and cultural and spiritual support.

HMCIPS also provides rehabilitation and reintegration programme services and assistance to help offenders transition safely and successfully into the community upon release.

**1****Outcome One: Reduction**

Creation of long-term policy solutions to reduce the prison population across the Islands

**2****Outcome Two: Safe Management**

Safe management of prisoners in the custody of the HMCIPS by order of the courts.

**3****Outcome Three: Rehabilitation**

To provide rehabilitation and reintegration services and support for the safe and successful transition of prisoners into the community and reduce reoffending

## ACHIEVEMENTS IN 2021 | HMCIPS

### RECRUITMENT

HMCIPS reviewed and revised our approach to recruitment to increase the proportion of Caymanian employees within the workforce. This resulted in 21 Caymanian Officers being recruited.

### PEOPLE STRATEGY

With the assistance of the Portfolio of the Civil Service's Management Support Unit, HMCIPS has developed a People Strategy that sets out our core training and professional pathways that align with the Core Competency Framework, demonstrates our commitment to accountability, and inspires skills growth and high performance.

### THROUGH-CARE SUPPORT PROGRAMME

2021 saw the initiation and piloting of the Through-Care Support Officer role. Two Officers were identified by an internal expression of interest selection process to serve in this capacity. The goal of this role is to provide support to prisoners who are being released into the community and reintegrating or transitioning back into society.

### PARTNERSHIPS

In an effort to extend the range of purposeful activities and interventions aimed at increasing employability opportunities for prisoners, HMCIPS partnered with inspire Cayman Training and developed a memorandum of understanding with the University of the West Indies (UWI), which provided access to more than 400 various educational courses.

### COVID-19 MANAGEMENT

In 2021, HMCIPS worked closely with Public Health to develop and implement policies and practices to reduce the impact of Covid-19 on prisoners, staff, and visitors.

### PROCUREMENT OF NEW PRISON VEHICLES

In 2021, HMCIPS procured and signed agreements to purchase two new vehicles which will meet the complex safety and security needs of the Prison Service. In support of the PACT Government's sustainability agenda, these are electric vehicles, and are expected to be delivered in Q1 of 2022.

### PROGRESS WITH PRISON ESTATE DEVELOPMENT PROJECT

HMCIPS received approval and a financial commitment from the Cabinet to move forward with a phased approach to develop the new prison estate.

### APPOINTMENT OF ACTING DIRECTOR

With the departure of the previous Prison Director Steven Barrett in December 2021, the Deputy Director for security and operations was appointed to serve as the department's Acting Director.

It would be remiss not to mention the major contributions of Director Barrett, especially as it relates to the major milestones, progress, and achievements in 2021. His leadership and commitment to advancing the Prison Service was evident in what was accomplished over the past year and in the level at which he ensured the required training and exposure required to ensure continuity as he handed over the helm to the very capable Deputy Director Greaves.

## BUDGET PERFORMANCE | HMCIPS

| 2021 BUDGET VS ACTUALS |                      |                     |                      | (KYD)               |
|------------------------|----------------------|---------------------|----------------------|---------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | JUL-DEC 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel              | 7,130,431            | 7,130,431           | 7,315,810            | (185,379)           |
| Supplies & Consumables | 2,217,175            | 2,217,175           | 2,041,261            | 175,914             |
| Depreciation           | 655,495              | 655,495             | 875,211              | (219,716)           |
| <b>Total Expenses</b>  | <b>10,003,101</b>    | <b>10,003,101</b>   | <b>10,232,282</b>    | <b>(229,181)</b>    |

| 2021 KEY PERFORMANCE INDICATORS                                                                                       |         |
|-----------------------------------------------------------------------------------------------------------------------|---------|
| MEASURES                                                                                                              | RESULTS |
| <b>QUANTITY</b>                                                                                                       |         |
| Prisoners held in custody - per day                                                                                   | 219     |
| Drug tests carried out per month                                                                                      | 25-45   |
| Room and area searches conducted per month                                                                            | 130-150 |
| Prisoners attending National Induction Programme (NIP) per month                                                      | 20-25   |
| Prisoners' disciplinary breaches - per month                                                                          | N/A     |
| Escapes from custody                                                                                                  | 50      |
| Reviews conducted of Contingency and Emergency Response Plans (per annum)                                             | 1 to 3  |
| <b>QUALITY</b>                                                                                                        |         |
| Treatment of prisoners is underpinned by decency and respect and in accordance with the Prisons Act and best practice | 95-100% |
| Drug tests confirmed to appropriate Prison Service Instructions (PSI) and chain of custody requirements               | 100%    |
| Bars, locks, vents, windows, doors and fabric of wall checked at least once per day                                   | 100%    |
| Searches conducted in compliance with the appropriate PSI                                                             | 95-100% |
| Complaints responded to within policy timetables                                                                      | 90-100% |
| Contingency and Emergency Response Plans reviewed in accordance with national policy requirements                     | 98-100% |
| <b>TIMELINESS</b>                                                                                                     |         |
| Secure custodial services provided 24 hours per day                                                                   | 100%    |
| Drugs tests and search targets per month achieved by the 25th day to allow for performance reporting                  | 95-100% |
| Complaints and adjudications completed within PSI prescribed timescales                                               | 95-100% |



## OBJECTIVES FOR 2022 | HMCIPS

*HMCIPS priorities have been developed as a tool for staff and provide guidance for all staff on the strategic direction of the Service and how we will work together in the short-term to achieve our medium to long-term goals.*

*Our priorities transform our highest-level outcomes into simpler, short-term actions. These operationalise our outcomes, streamline the organisation's line of-sight and improve the understanding of frontline staff have of how our actions contribute to our broader mission.*

### PRIORITY: SAFETY

HMCIPS has a uniquely wide range of safety risks. Not only do we manage some of the most dangerous people in Cayman Islands, but many of our offenders are highly vulnerable. We are also involved in a wide array of prison industries, ranging from cattle farming to construction.

Our approach to safety must appropriately balance the needs of the people under our care with the safety and security of the public and our custodial environments. We will directly contribute to improved safety in communities in order for residents and visitors to our country to feel safe and secure.

HMCIPS' Safety agenda includes:

- Improve operational efficiency in the criminal justice pipeline to support a reduction in demand for remand beds in prison
- Investigate and contribute to long-term policy solutions and enable increased use of non-custodial options to reduce the prison population
- Continue to progress the new prison build
- Ensure the prison system is accountable and transparent

### PRIORITY: OUR PEOPLE

At HMCIPS, over 190 staff come to work every day – in prisons and in the community – to keep Cayman communities safe and to support prisoners to change their lives. Our Staff work in an exceptionally challenging environment, and we have an obligation to ensure they are safe, well supported, and have opportunities to grow and succeed.

We will work to safeguard the safety and wellbeing of our staff. We will nurture a culture in which the health, safety and wellbeing of our people are prioritised and that empowers everybody to do the right thing. We will accomplish this by:

- Prioritising the health, safety and wellbeing of our people
- Growing our capabilities
- Working alongside our Government and Community-based partners
- Rolling out the People Strategy
- Encouraging inspirational leadership

## OBJECTIVES FOR 2022 | HMCIPS

### PRIORITY: REHABILITATION

Rehabilitation programmes represent the best opportunity HMCIPS has to directly impact the drivers of crime and anti-social behavior among prisoners. By improving rehabilitative gains, we can directly reduce re-offending and improve public safety.

HMCIPS, alongside our partners at the Department of Community Rehabilitation, conducts risk assessment activities and program interventions to support prisoner's rehabilitation and facilitate their reintegration into the community as law-abiding citizens. HMCIPS also engages the Cayman community as partners in its rehabilitation mandate.

Our goal is to provide prisoners with access to best-practice rehabilitation programmes, within our resources, that address the drivers of crime and criminal behaviour and improve individual wellbeing and public safety. We will accomplish this by:

- Delivering rehabilitation that meets specific needs
- Delivering education and vocational technology as a form of rehabilitation
- Delivering comprehensive clinical services
- Addressing mental health and addiction disorders as core drivers of crime

### PRIORITY: REINTEGRATION

Supporting prisoners' reintegration into the community is vital to ensuring rehabilitative gains achieved in prison are retained.

Prisoners who lack access to suitable housing and are at higher risk of being unable to support themselves and are more likely to re-offend, be re-convicted, and be re-imprisoned.

Accordingly, HMCIPS cannot ensure improved public safety without addressing these specific needs among offenders. HMCIPS will deliver comprehensive, through-care support to prisoners with less than 12 months sentence, improving access to stable accommodation and employment, and reducing the likelihood they will offend again in the future. HMCIPS will do this by:

- Partnerships with DCR to progress out joint objectives.
- Partnerships with organisations that offer support to offenders in the community after release.
- Co-operate with social sector agencies to expand emergency and transitional accommodation for offenders.
- Support offenders into employment by working to expand HMCIPS input into the CIG Second Chances programme.

**The prison population is in a rate of decline:**



## DEPARTMENT PROFILE

## DEPARTMENT OF COMMUNITY REHABILITATION

*The DCR provides community-based supervision and rehabilitative services to adult offenders, primarily upon the instruction of the Courts and Conditional Release Board, to reduce re-offending, promote victim interests and contribute to public safety.*



**Melissa Rivas**  
Acting Director, DCR



**Rehabilitation for offenders is supported through several measures designed to break the cycle of reoffending.**

Rehabilitation for offenders is supported through several measures designed to break the cycle of reoffending, motivate change, and develop general and practical skills that help offenders reduce risk of reoffending.

The DCR conducts regular assessments and recommendations to assist the Courts and Conditional Release Board with the disposal of cases; it manages the supervision of offenders in the community and delivers intervention services that support reduce the risk of reoffending; it leads the delivery of individual and group rehabilitation sessions; it provides review, input and implementation of policies and laws related to probation and parole services and works closely with other Government agencies to enhance public safety through effective offender management.

1

**Outcome One: Rehabilitation**

To assist offenders to function in the community without involving themselves in further criminal activities by providing psycho-educational and other rehabilitative interventions.

2

**Outcome Two: Compliance**

To assist clients to comply with the conditions of their orders through professional supervision or monitoring by Probation Officers and/or Community Service Officers.

3

**Outcome Three: Advocacy**

To provide advocacy and support to victims of crime to promote victim interests and strengthen victim protection measures.

4

**Outcome Four: Reintegration**

To provide rehabilitative services to adult offenders in the care and custody of HMCIPS to enable reintegration in the community by reducing their risk of reoffending.



## ACHIEVEMENTS IN 2021 | DCR

### TALENT DEVELOPMENT

The major investment in our staff was through the conception, development, and implementation of our Senior Probation Officer Cross-Training programme/Talent Development HR Plan. This yearlong programme enabled seven (7) members of staff to actively participate in a cross-training programme to expand operational understanding of the department while providing support to the Senior Management Team. Overall, this training programme significantly enhanced capacity within the organization to ensure that key roles can be continued in the absence of appointed Senior Probation Officers.

Due to the Director being seconded to the Ministry of Home Affairs into the role of Acting Deputy Chief Officer, the Deputy Director of DCR was appointed as the department's Acting Director; accordingly, this provided an opportunity for two young Caymanian Senior Probation Officers to serve in the role of Acting Deputy Director. These opportunities expanded the capabilities of the Caymanian senior leadership staff in the department to expand their strategic capacity to manage the organisation.

### STRATEGIC PARTNERSHIPS

In relation to strategic partnerships, the department has been committed to enhancing across-agency relationships in order to increase efficiencies. Overall, the sharing of information has improved across agencies; however, the department remains challenged to surmount inefficiencies in receiving documentation that is critical to the delivery of our services. Nevertheless, the DCR leadership team has made strides engaging with relevant stakeholders and partners, which included a new agreement for the submission of all court reports from the DCR being submitted electronically via Dropbox.

Additionally, an agreement was also made between DCR and the Judicial Administration department in relation to revised report templates to not only better meet the needs of the Magistrates but also benefit the staff of the department by reducing the amount of time required to type the court reports. This was a critical step in achieving efficiency gains, considering that the department submitted 1929 reports to the court and supervised almost 2400 clients on bail supervision/ monitoring for the court.

Equally as important, is the progress made with the Offender Management Framework. Throughout 2021, the DCR, HMCIPS, and RCIPS in collaboration with our respective Chief Officers and Deputy Chief Officers, have made significant progress in agreements for the sharing of information from a mutually agreed vision of how multi-agency partnerships can be applied.

The focus for 2022 in this regard will be on formalising the sharing of information agreement in compliance with the Data Protection Act, whilst moving forward with the legal steps required for delivery. As much as it is noted that this progress is significant at a national level for public protection, specifically for the department, this has been critical as the number of high-risk cases averaged 70 cases per month managed by a team of 3 Probation Officers.

## ACHIEVEMENTS IN 2021 | DCR

### ENHANCING SAFETY

Bearing in mind that the staff of the department, even with COVID restrictions in place and changes to the staff compliment during the second half of year, conducted 2,549 field visits throughout 2021, which was an average of 212 per month. In support of these operations, a critical synergy has been established between DCR and DPSC.

Through this partnership, DCR staff received training on the use of hand-held public safety radios with built-in GPS tracking, to enhance officer safety during field operations. The DCR field work policy has been updated to include the use of these radios for all staff and it is anticipated that this will be implemented by end of first quarter 2022.

### ONLINE ASSESSMENT TOOLS

A major achievement for the department was the signing of the LS/CMI Online Agreement. As the department continues to be committed to delivering evidenced-based services for offender management, this agreement will open up significant opportunities in 2022 for the expansion of Quality Assurance services.

The LS/CMI Online platform will increase efficiency, which is important given that the department completed over 500 risk assessments for the Courts, Conditional Release Board, Prison Services, and other partner agencies, such as Workforce Opportunities and Residence Cayman (WORC).

Equally as important, however, is that through the online platform, the department will be in a position in 2022 to receive more accurate and immediate data on the risk levels of current clients and assess common risk factors across offenders, which will enable the department to ensure that programmes and services offered match the risk and needs of the clients. In turn the department will be better positioned to more accurately project what changes may need to be made to the services in order to reduce risk levels of offenders across the organisation.

## BUDGET PERFORMANCE | DCR

| 2021 BUDGET VS ACTUALS |                      |                   |                      | (KYD)               |
|------------------------|----------------------|-------------------|----------------------|---------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | FINAL 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel              | 2,068,047            | 2,068,047         | 1,632,981            | 435,066             |
| Supplies & Consumables | 255,899              | 255,899           | 275,766              | (19,867)            |
| Depreciation           | 45,884               | 45,884            | (12,367)             | 58,251              |
| <b>Total Expenses</b>  | <b>2,369,830</b>     | <b>2,369,830</b>  | <b>1,896,380</b>     | <b>473,450</b>      |

| 2021 KEY PERFORMANCE INDICATORS                                                                                                                                                                  |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| MEASURES                                                                                                                                                                                         | RESULTS |
| <b>QUANTITY</b>                                                                                                                                                                                  |         |
| Persons on bail supervision/monitoring                                                                                                                                                           | 2,393   |
| Number of high-risk cases                                                                                                                                                                        | 837     |
| <b>QUALITY</b>                                                                                                                                                                                   |         |
| Reports completed in accordance with established standards and best practice                                                                                                                     | 100%    |
| AI programmes and services delivered in accordance with Department guidelines and establish best practice by trained staff                                                                       | 100%    |
| <b>TIMELINESS</b>                                                                                                                                                                                |         |
| Supervision in the community is ongoing for duration of the period specified by a Court order,<br>Conditional Release or other condition established by the Courts and Conditional Release Board | 100%    |
| Reports submitted in accordance with timeframe set by the Court and agreed with CRB                                                                                                              | 95%     |



## OBJECTIVES FOR 2022 | DCR

### QUALITY ASSURANCE

- Supporting the staff in an organizational shift in thinking and culture has been ongoing in preparation of launching formal Quality Assurance across the organisation.

Recruit for a Senior Probation Officer to focus solely on establishing this work in the organisation.

- Aim of this goal is to know whether or not DCR is being effective in its services. This will therefore support the department in the move to an outcome-based measurement that allows services to be driven by data.
- Challenges will be that there is no support team under this SPO so the limited manpower will significantly reduce the estimated timeframe to fully establish policies and procedures to guide staff, and to establish methods to measure effectiveness. It is likely to take the full two years to achieve this as it is only one person to take lead.

### OFFENDER MANAGEMENT FRAMEWORK

- The DCR has been advocating for this framework for approximately 10 years. During the last budget year, critical progress was made in advancing this initiative given the enhanced partnerships with the critical agencies involved and with the Ministry. Ongoing stakeholder engagement will be crucial to maintaining momentum in 2022 with the aim of receiving the Government's support to draft the necessary legislation.
- Simultaneously, and in an effort to support the progression of the Offender Management Framework, various legislative Acts are to be reviewed, including but not limited to the Alternative Sentencing Act (and continued advocacy for regulations), Penal Code, and the Summary Domestic Violence Court.
- Advocacy for a Victim Rights Bill and to formalise the Mental Health Court in law will also be ongoing.
- In addition to the above, establishing MOUs with other partner agencies will be a key factor to maintain engagement and involvement; this would include, a Service Level Agreement with HMCIPS for DCR Services and with WORC and Inspire Cayman for vocational trainings for Caymanian offenders supervised by the DCR on court order or Conditional Release License.

## OBJECTIVES FOR 2022 | DCR

### EXPAND OPPORTUNITIES FOR CLIENT EMPOWERMENT

- The aim is to reduce the risk factor specifically addressing employment/ education for offenders. Especially since the COVID pandemic, many in our communities are challenged to maintain stable employment. This has been highlighted with our offender population who were often under skilled or lacked the required certificates or experience to be considered for employment. Therefore, exploring agreements with WORC and training centers such as Inspire Cayman to support identified offenders in accessing appropriate training to upskill and access to interviewing opportunities will be critical.
- Maintain link with CIG departments participating in the Second Chance programme to hire individuals with criminal records who are appropriate for the roles available
- If offenders are gainfully employed and/or actively involved in meaningful training, then they are likely to spend their time constructively with pro-social others. Hence, by placing some focus on supporting the education/ employability of offenders, we could reduce recidivism in the community due to the positive effects it will create in an offender's daily life and their decision-making skills.
- This goal is separate from the ongoing programmes offered by the department to support offenders in making cognitive-behavioural changes (i.e. consequential thinking, decision-making, managing past trauma etc.)

## DEPARTMENT PROFILE

**CAYMAN ISLANDS REGIMENT**

*The CIR is committed to building a robust pool of trained, competent and equipped personnel who are able to provide disaster relief and security services as required. It does so through the provision of internal and external training in basic military skills, leadership and specialist areas. It also maintains a fleet of vehicles and operational equipment able to support all public service agencies during natural disasters or any significant emergency.*



**Lieutenant Colonel Simon Watson**  
Commanding Officer



**CIR provides disaster relief and security within the Cayman Islands and the wider Caribbean.**

### **THE CIR IS GOVERNED BY THE CAYMAN ISLANDS DEFENCE ACT AND GOVERNOR'S ORDERS**

The Regiment reports directly to His Excellency the Governor and is administered under the auspices of the Ministry of Home Affairs.

Currently the CIR is establishing the organisation in terms of provision of personnel, equipment and vehicles, whilst also providing disaster relief services as required.

1

#### **Outcome One: Development**

To recruit, train and develop reservist soldiers and officers within the Cayman Islands to fulfil the role of the Cayman Islands Regiment

2

#### **Outcome Two: Capability**

To provide essential, specialist and leadership training to all Regiment personnel with the goal of reaching full operating capacity

3

#### **Outcome Three: Fitness**

To maintain high levels of physical fitness, including physical training, endurance training, sport and annual mandatory fitness tests

4

#### **Outcome Four: Equipment**

To maintain and service supplies, equipment and vehicles used to support the CIR in its duties

5

#### **Outcome Five: Mobility**

To maintain and service a fleet of vehicles used to support the CIR in its duties

## ACHIEVEMENTS IN 2021 | CIR

### LEARNING & PROFESSIONAL DEVELOPMENT

- The CIR conducted its first non-commissioned junior leadership course in 2021. During this course 18 Troopers were taught a range of leadership and man-management skills including communication, team building, lesson instruction, dress and deportment. All 18 persons passed the course and are now serving as either Lance Corporals or Acting Lance Corporals.
- The CIR sent two Caymanian Officer Cadets (one male and one female) to the Royal Military Academy Sandhurst (RMAS) to undertake the gruelling 12-week officer course. For the third time in a row an officer from the Cayman Islands (2Lt James Macfee) was awarded the 'Best International Cadet'. – A true recognition of the calibre and determination of the individuals going to RMAS, and the preparation and training provided to them by the CIR prior to their departure.
- One of our junior officers (Lt Theo Kelly) undertook an attachment with the Royal Navy and spent three weeks on board a patrol vessel in the Caribbean. This experience not only aided his officer development, but also provided an opportunity to increase his HADR skills and use of specialist equipment that the Navy can deploy and understand how the CIR and Navy might work together in an emergency.

### SUPPORT VEHICLES

- The day of TS Grace, the CIR took possession of a small fleet of support vehicles. Without these vehicles the response to TS Grace would not have been nearly as effective. These vehicles have been vital in supporting the training, exercising and deployment of the CIR.

### RESPONSE TO TROPICAL STORM GRACE

- Tropical Storm Grace hit the Cayman Islands on 18 Aug 2021. The CIR were on annual camp at the time and within hours had switched from training to operational deployment. A Squadron established a forward operating base at John Gray High School, B Squadron established a forward operating base at Clifton Hunter High School, and the CIR Headquarters set up a control location at the Government Administration Building. It should be noted that the only reason the CIR were able to deploy elements so quickly was that a fleet of hire vehicles was already in use for annual camp.

Pre, during and post storm the CIR manned emergency shelters, carried out evacuations, route clearance, debris clearance, emergency aid distribution and recovery tasks.

### COVID-19 RESPONSE

- During 2019 the CIR continued to support the Government in Working with HMCI, and other government agencies, CIR assisted with the construction of an emergency COVID-19 hospital in an expedited timeframe and carried out emergency food distribution across Grand Cayman and Cayman Brac.

### SISTER AGENCIES COLLABORATION

- During a mass-casualty exercise at the Owen Roberts International Airport in Sept 2021, the CIR worked alongside the Emergency Medical Services to deliver first aid, casualty evacuation and shelter deployment.



## BUDGET PERFORMANCE | CIR

| 2021 BUDGET VS ACTUALS |                      |                   |                      | (KYD)               |
|------------------------|----------------------|-------------------|----------------------|---------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | FINAL 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel              | 581,091              | 581,091           | 457,001              | 124,090             |
| Supplies & Consumables | 398,909              | 398,909           | 424,328              | (25,419)            |
| Depreciation           | 20,000               | 20,000            | 32,159               | (12,159)            |
| <b>Total Expenses</b>  | <b>1,000,000</b>     | <b>1,000,000</b>  | <b>913,488</b>       | <b>86,512</b>       |

| 2021 KEY PERFORMANCE INDICATORS                                                                                                                                                 |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| MEASURES                                                                                                                                                                        | RESULTS |
| <b>QUANTITY</b>                                                                                                                                                                 |         |
| Training sessions                                                                                                                                                               | 25      |
| Camps operated locally                                                                                                                                                          | 1       |
| Readiness exercises conducted locally                                                                                                                                           | 3       |
| Parades attended                                                                                                                                                                | 4       |
| Community projects facilitated                                                                                                                                                  | 6       |
| <b>QUALITY</b>                                                                                                                                                                  |         |
| All instructors are competent in subject matter areas and deliver training in accordance with the relevant doctrine and in compliance with regional and international standards | 80%     |
| Annual training tests held in a range of core subjects                                                                                                                          | 80%     |
| Target for annual fitness and endurance tests                                                                                                                                   | 50%     |
| Persons participating in parades are experienced in drill and words of command on parade                                                                                        | 100%    |
| <b>TIMELINESS</b>                                                                                                                                                               |         |
| Training sessions happen on a regular monthly basis                                                                                                                             | 70%     |
| Regiment able to deploy a squadron-sized compliment of approximately 50 persons within 24 hours                                                                                 | 100%    |
| Regiment able to deploy a squadron-sized compliment of approximately 50 persons for overseas deployment within 24 hours                                                         | 50%     |
| Annual camp of between 7 and 14 days to be held                                                                                                                                 | 100%    |

## OBJECTIVES FOR 2022 | CIR

### SPECIALIST TRAINING

- Medical training to the level of Emergency Medical Responder and beyond, trained using in house resources and available on-island resources.
- Driver training including:
  - HGV training using in house resources and available on-island resources
  - Emergency Blue Light training using in house resources following an overseas provided train-the-trainer course arranged by CIR and involving other sister agencies
  - Driving with trailer training using in house resources and available on-island resources
- Advanced swimmer training using available on-island resources.

### CROSS-AGENCY COLLABORATION

- Joint planning and training with other agencies, in particular:
  - Hazard Management Cayman Islands
  - Cayman Islands Fire Service
  - Emergency Medical Services
  - Her Majesty's Cayman Islands Prison Service
  - Customs and Border Control

### RECRUITMENT AND TRAINING

- Additional reservist personnel to move the CIR towards full operating capacity
- Recruitment for additional permanent personnel to support the operations of the CIR
- Succession planning to ensure that in the future, all positions within the CIR are available to Caymanians
- Conduct 9-day Annual Camp to test deployment and response capabilities, facilitate training and provide interaction with the public
- Conduct emergency readiness deployment exercises to test readiness and rapid deployment in response to a no-notice event

### LEGISLATION AND POLICIES

- Defense Act and Governor's Orders
- HR and Fiscal Policies
- Standard Operating Procedures
- Robust Insurance Coverage to protect personnel



*The Regiment received a fleet of emergency vehicles to support its disaster recovery capabilities*



REGIMENTAL CORPORAL  
INSPECTS EQUIPMENT  
ON ONE OF THE  
REGIMENT'S NEW  
SUPPORT VEHICLES





## DEPARTMENT PROFILE

**CAYMAN ISLANDS CADET CORPS**

*The Cayman Islands Cadet Corps (CICC) is a national voluntary youth organisation. The nature and scope of the CICC is to develop confident, well-rounded, law-abiding citizens who demonstrate high levels of respect for authority and the wider community.*



**Lt. Colonel Errol Brathwaite**  
Commanding Officer, CICC



**The Cadet Corps programme seeks to instil self-esteem, self-discipline and teamwork.**

**DEVELOPING TOMORROW'S LEADERS**

CICC offers a diverse programme with a range of activities geared towards developing youth leadership, providing positive role models and promoting self-discipline. This is achieved by instilling in them values such as empathy, citizenship, time management, and conflict resolution.

**OUR OVER-ARCHING MISSION**

Our mission is to provide progressive cadet training of a challenging and exciting nature to foster confidence, self-reliance, responsibility, reliability, self-respect, alertness, physical and mental endurance and camaraderie.

1

**Outcome One: Capability**

Through progressive cadet training, develop mental and physical endurance, loyalty and initiative

2

**Outcome Two: Leadership**

To develop personal powers of practical leadership and to inspire teamwork

3

**Outcome Three: Achievement**

Instil military discipline and skills to better enable cadets to achieve their goals

4

**Outcome Four: Values**

To encourage cadets to develop positive spiritual and moral values

5

**Outcome Five: Career Opportunity**

To foster confidence so cadets can chart their path towards a successful future, having the uniformed service as a viable option for employment



## ACHIEVEMENTS IN 2021 | CICC

### TRAINING AND DEVELOPMENT

- The CICC continued its regular training in January uninterrupted until September 2021 when community transmission of COVID-19 resulted in the transition to a blended programme to ensure the safe continuity of operations. Some of the key trainings included the regular cadet, marine band and team-building trainings. There were seven Cadets and one adult who completed the PADI open water diving course.
- The Annual Recruits' Training was conducted from January to March 2021, followed by the Recruit Passing out Parade at the end of March 2021. The Cayman Islands Cadet Corps Annual Camp 2021, Camp Eagle, under the theme: *'Grounded for Growth'* with one hundred and eleven participants (91 cadets and 20 adults) was held in July 2021. Cadets were also provided with exposure to a variety of watermanship activities in March and April 2021.
- Additional forms of educational activities to the Cadets included visits to the National Museum, exposure to the Cayman Islands Fire Service, Orienteering competitions, an education day at the Turtle Farm and detachment Christmas activities.

### CIVIC SERVICE AND COMMUNITY SUPPORT

- The CICC continued to provide high levels of support to national and community initiatives throughout 2021. This included adult volunteers and Officers providing support for the National Elections and for Covid-19 and Disaster Mitigation (Tropical Storms Grace, Ida and Eta). Additionally, CICC supported Child's Month celebrations, Nationwide Strides against Cancer marathon, Guardians Alive marathon, amongst numerous other community-based initiatives.

### CEREMONIES

- A number of ceremonies were held throughout 2021 in honour of the CICC and/or Cadets. These included but are not limited to, the Graduation and Awards Ceremony in October for the Cadets who completed the PADI course.
- A Cadet Staff Sergeant of John Gray High School was awarded the Proud of Them Award in November. There was also a CICC Disaster Mitigation Medal Awards Ceremony in November presented by His Excellency the Governor, Martyn Roper, for 15 Officers and Adult Volunteers based on their contributions to the National Emergency Operations Centre during Covid-19 as well as during the Tropical Storms.

### MANAGEMENT ACTIVITIES AND POLICY DEVELOPMENT

- The longstanding Commandant Lt. Col. Bobeth O'Garro resigned after 19 years of service to the CICC. This resulted in leadership changes within the Cadet Corp with the Lt. Col. Errol Brathwaite's appointment to Acting Commandant from his substantive position of Deputy Commandant. The CICC Committee was also appointed and re-established by Cabinet. Staff attended training in Freedom of Information, Jade and Mental Health First Aid.
- There has been development in relation to various policies and procedures. Advancements were also made with developing Memoranda of Understanding (MOUs) between CICC and other uniformed services. The MOUs with the Royal Cayman Islands Police Service and the Cayman Islands Coast Guard are near a final stage.

## BUDGET PERFORMANCE | CICC

| 2021 BUDGET VS ACTUALS |                      |                   |                      | (KYD)               |
|------------------------|----------------------|-------------------|----------------------|---------------------|
| MEASURES               | ORIGINAL 2021 BUDGET | FINAL 2021 BUDGET | JUL-DEC 2021 ACTUALS | SAVINGS / (OVERAGE) |
| Personnel              | 201,114              | 201,114           | 186,660              | 14,454              |
| Supplies & Consumables | 81,965               | 81,965            | 34,605               | 47,360              |
| Depreciation           | 9,895                | 9,895             | 22,707               | (12,812)            |
| <b>Total Expenses</b>  | <b>292,974</b>       | <b>292,974</b>    | <b>243,972</b>       | <b>49,002</b>       |

| 2021 KEY PERFORMANCE INDICATORS                                                                                                                                                     |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| MEASURES                                                                                                                                                                            | RESULTS |
| <b>QUANTITY</b>                                                                                                                                                                     |         |
| Training sessions                                                                                                                                                                   | 220     |
| Parades and camps                                                                                                                                                                   | 11      |
| Community projects facilitated                                                                                                                                                      | 7       |
| <b>QUALITY</b>                                                                                                                                                                      |         |
| Instructors are competent in subject area and delivering training and camps in accordance with Army Cadet Force (ACF) Cadet Training Handbook, regional and international standards | 100%    |
| Persons participating in parades experienced in drill and words of command on parade                                                                                                | 100%    |
| Community projects pre-authorised and facilitated by an authorised officer                                                                                                          | 100%    |
| Delivery of modular units by trained instructors based on regional and international standards                                                                                      | 100%    |
| Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with Cadet Training Manual                                              | 100%    |
| <b>TIMELINESS</b>                                                                                                                                                                   |         |
| Training programmes operating outside school hours Monday to Friday 4:00-8:00pm and every Saturday 9:00am-12:00pm during school term                                                | 100%    |
| Parades and community projects attended as scheduled by the organisers                                                                                                              | 100%    |
| Annual Camp of 10-14 days held during July and August, and weekend camps held for two nights                                                                                        | 100%    |

## OBJECTIVES FOR 2022 | CICC

*The overarching objective for 2022 is to enhance the CICC by ensuring there is a robust programme of services to instil essential values (such as enthusiasm, honesty and professionalism) in Cadets while they develop strength of character.*

The key to achieving this will be ensuring that staff and volunteers have strong and diverse attributes to empower the Cadets and lead the organisation to deliver a number of strategic goals for 2022.

These goals include:

- **Solidifying the image and brand of the CICC**
- **Standardising and diversifying cadet training to make it more appealing and relevant**
- **Providing flexible, enhanced opportunities for Adult Leader Training and Development**
- **Establishing a public relations team**
- **Encouraging the development of support groups**

In conjunction with achieving these goals, the following activities will be pursued:

### LEGISLATIVE/POLICY AMENDMENTS

Reviewing the Cadet Corps Act (2021 Revision) in cooperation with the Cadet Corps Committee and the MHA, as well as the Regulations.

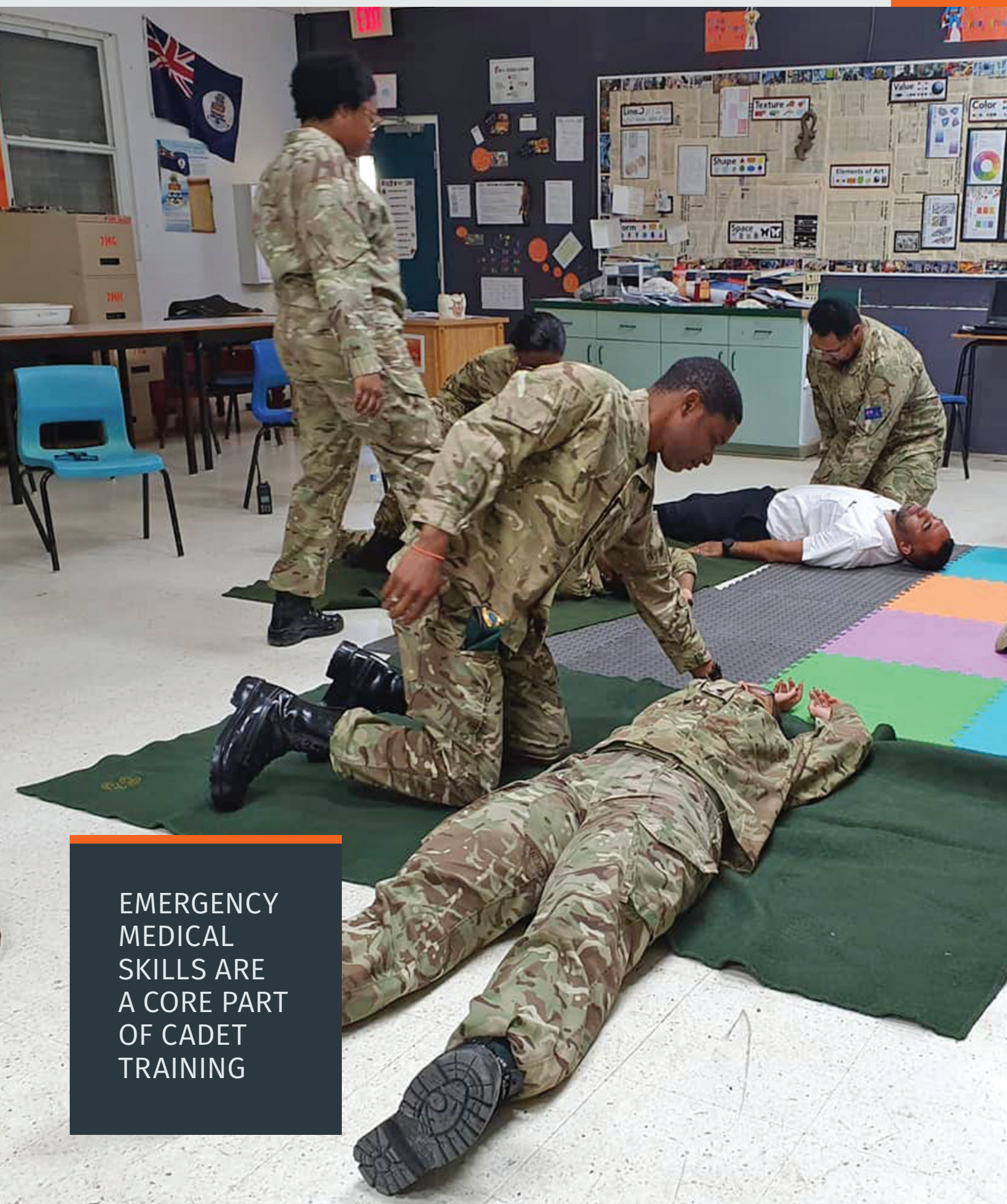
### SUCCESSION PLANNING AND LEADERSHIP DEVELOPMENT

Promote and develop succession planning/leadership development activities based on the recently revised promotion policy, guiding movement from potential officer to senior rank.

### CAPITAL PROJECTS

- Based on the growth and increased interest in CICC, there is a need for two buses to transport cadets to and from training and other community activities.
- There is also a need to develop a plan for a training facility and grounds as CICC has outgrown existing spaces.
- The retrofitting and replacement of the CICC boat engines is also required to resume the practical aspects of the marine training.





EMERGENCY  
MEDICAL  
SKILLS ARE  
A CORE PART  
OF CADET  
TRAINING



## CONCLUSION

*Throughout 2021, the Ministry of Home Affairs remained committed to leading the way towards ensuring the safety and security of the Cayman Islands by reinforcing and supporting community resiliency.*

### MEETING THE CHALLENGES OF A NEW MINISTRY

In the process of establishing this new Ministry, efforts were made to secure financial and human resources for its continuity. Various cost-saving strategies were employed to manage projected operating expenses and to bring experienced personnel into key roles.

By Quarter 4, the Ministry had formed a dynamic team to address priority objectives in risk assessment, budget planning, policy analysis, and collaboration. Driven by a shared purpose, this led to a determined, dedicated and collective effort to achieve those objectives which resulted in enhanced resilience for Cayman, evidenced in our successful navigation and management of various challenges: an accomplishment for which we are justly proud.

The Ministry's primary outcomes included providing the Minister with informed and reliable advice, ensuring secure, efficient and effective systems, and most important, fostering a profound sense/feeling of safety for Caymanians, residents, and visitors. Throughout its transition, the Ministry's team demonstrated dedication and professionalism, aligning ideas and efforts for future priorities.

### AN EMPHASIS ON PARTNERSHIPS

Despite organisational changes and resource limitations, the Ministry's enduring goal is to support the government by leading, advising, and executing activities related to security and public safety. An imperative to achieving this aim, is the establishment of partnerships with organisations like the Bridge Foundation and the Alliance to End Domestic Violence. We thank them for their contribution and look forward to greater achievements through our continuing partnership.

Administrative efficiency and support for the Minister's objectives remains a top priority. Crucial to this commitment is building expertise through staff development and maintaining a well-trained and diverse workforce.

The Ministry's entities play a critical part in the work and accomplishments of the core ministry. Their hard work, input and timely services highlight their commitment to ensuring that the people of Cayman are safe and secure.

Looking ahead, the Ministry intends to build additional capacity to enable greater efficiencies, and ensure the Honorable Minister of Home Affairs is equipped with necessary intelligence, sound strategic advice, policy guidance and operational support on emerging issues related to our core business.

### RESILIENCE AND ADAPTABILITY

Appreciation is extended to everyone within the Ministry of Home Affairs, and in particular, the departments who continue to prioritise security and public safety as their primary focus, making positive impacts on the lives of those they serve. In the midst of numerous challenges and the accelerated pace of work, the Ministry and its staff encountered a demanding environment and was able to navigate many situations in 2021. Our resilience and adaptability were evident as we collaboratively and determinedly addressed many issues.

As highlighted in this report, our invaluable staff consistently demonstrated exceptional and unwavering commitment to achieve organisational goals and produced significant outcomes for the people of the Cayman Islands despite ever-changing circumstances.

Through support mechanisms, collaborative efforts including stakeholder involvement, training initiatives, and policy enhancements that align with the government's Broad Strategic Outcomes, the Ministry was able to showcase its commitment to making the lives of those we serve better. We will continue to work with the government of the day to diligently serve the people of the Cayman Islands.

**Hon. Sabrina Turner, MP**

*Minister of Home Affairs*

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Ministry of Home Affairs (the “Ministry”) in accordance with the provisions of the *Public Management and Finance Act (2020 Revision)*.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and their compliance with the *Public Management and Finance Act (2020 Revision)*.

As Acting Chief Officer, I am responsible for establishing; and have established and maintained a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorised by law, and properly record the financial transactions of the Ministry.

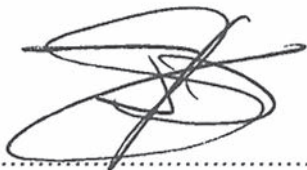
As Acting Chief Officer and Chief Financial Officer we are responsible for the preparation of the Ministry’s financial statements, representation and judgments made in these statements.

We confirm that these financial statements fairly present the financial position, financial performance and cash flows of the Ministry for the six months ended 31 December 2021.

To the best of our knowledge we represent that these financial statements:

- (a) Completely and reliably reflect the financial transactions of the ministry for the six months ended 31 December 2021;
- (b) Fairly reflect the financial position as at 31 December 2021 and performance for the six months ended 31 December 2021;
- (c) Comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants. Where guidance is not available, the financial statements comply with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.



Julian Lewis  
Acting Chief Officer

Date: 30/08/2022



Carrol A. Cooper  
Chief Financial Officer

Date: 30/08/2022

## AUDITOR GENERAL'S REPORT



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### AUDITOR GENERAL'S REPORT

#### To the Members of Parliament and the Chief Officer of the Ministry of Home Affairs

##### Opinion

I have audited the financial statements of the Ministry of Home Affairs (the "Ministry"), which comprise the statement of financial position as at 31 December 2021 and the statement of financial performance, statement of changes in net assets/ equity and cash flow statement for the six months ended 31 December 2021, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 34.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2021 and its financial performance and its cash flows for the six months ended 31 December 2021 in accordance with International Public Sector Accounting Standards.

##### Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Emphasis of Matter

As outlined in Note 23 of the financial statements, the Cabinet of Ministers authorized supplementary funding of \$1,800,000 (operational expenditure) and \$230,000 (capital expenditure) for the Ministry for exceptional circumstances in accordance with section 12(1) of the Public Management and Finance Act (2020 Revision) ("PMFA"). In addition, the Cabinet reduced the Ministry's budget by \$17,520 in accordance with section 11(5) of the PMFA. A Supplementary Appropriations Bill for the funding was not introduced in Parliament by 31 March 2022 as required by sections 11(6) and 12(3) of the PMFA. My opinion is not qualified with respect to this matter.

##### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Ministry's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Ministry or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.



## AUDITOR GENERAL'S REPORT

### AUDITOR GENERAL'S REPORT (continued)

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I have undertaken the audit in accordance with the provisions of Section 60(1)(a) of the *Public Management and Finance Act (2020 Revision)*. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sue Winspear, CPFA  
Auditor General

30 August 2022  
Cayman Islands

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

| Prior Year<br>Actual<br>(\$'000) |                                  | Note | Current Year<br>Actual<br>(\$'000) |
|----------------------------------|----------------------------------|------|------------------------------------|
|                                  | <b>Current Assets</b>            |      |                                    |
|                                  | Cash and cash equivalents        | 3    | 3,432                              |
|                                  | Trade receivables                | 4    | 4,677                              |
|                                  | Other receivables                | 4    | 2,128                              |
|                                  | Inventories                      | 5    | 83                                 |
|                                  | Prepayments                      | 5b   | 37                                 |
| N/A                              | <b>Total Current Assets</b>      |      | <b>10,357</b>                      |
|                                  | <b>Non-Current Assets</b>        |      |                                    |
|                                  | Intangible assets                | 7    | 11                                 |
|                                  | Property, plant and equipment    | 6    | 42,804                             |
| N/A                              | <b>Total Non-Current Assets</b>  |      | <b>42,815</b>                      |
|                                  |                                  |      |                                    |
| N/A                              | <b>Total Assets</b>              |      | <b>53,172</b>                      |
|                                  | <b>Current Liabilities</b>       |      |                                    |
|                                  | Trade payables                   | 8    | 1,737                              |
|                                  | Other payables and accruals      | 8    | 1,450                              |
|                                  | Unearned revenue                 | 9    | 120                                |
|                                  | Employee entitlements            | 10   | 2,022                              |
|                                  | Repayment of surplus             | 11   | 1,548                              |
| N/A                              | <b>Total Current Liabilities</b> |      | <b>6,878</b>                       |
|                                  |                                  |      |                                    |
| N/A                              | <b>Total Liabilities</b>         |      | <b>6,878</b>                       |
|                                  |                                  |      |                                    |
| N/A                              | <b>Net Assets</b>                |      | <b>46,294</b>                      |
|                                  | <b>NET ASSETS/EQUITY</b>         |      |                                    |
|                                  | Contributed capital              |      | 46,294                             |
| N/A                              | <b>Total Net Assets</b>          |      | <b>46,294</b>                      |

*See Note 2b and Note 23 in respect to budget comparison.*

*The accounting policies and notes starting on pages 9-34 form an integral part of these financial statements.*

## STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 DECEMBER 2021

| Prior Year Actual (\$'000) |                               | Note | Current Year Actual (\$'000) | Original Budget 2021 (\$'000) | Final Budget 2021 (\$'000) | Variance (Orig. vs Actual) (\$'000) |
|----------------------------|-------------------------------|------|------------------------------|-------------------------------|----------------------------|-------------------------------------|
|                            | <b>Revenue</b>                |      |                              |                               |                            |                                     |
|                            | Sale of goods and services    | 13   | 25,850                       | 25,848                        | 25,831                     | (2)                                 |
| N/A                        | <b>Total Revenue</b>          |      | <b>25,850</b>                | <b>25,848</b>                 | <b>25,831</b>              | <b>(2)</b>                          |
|                            | <b>Expenses</b>               |      |                              |                               |                            |                                     |
|                            | Personnel costs               | 14   | 17,595                       | 18,603                        | 18,586                     | 1,009                               |
|                            | Supplies and consumables      | 15   | 4,329                        | 5,284                         | 5,284                      | 955                                 |
|                            | Depreciation & amortisation   | 6&7  | 2,371                        | 1,960                         | 1,960                      | (411)                               |
|                            | Other gains and losses        | 16   | 8                            | 1                             | 1                          | (7)                                 |
| N/A                        | <b>Total Expenses</b>         |      | <b>24,302</b>                | <b>25,848</b>                 | <b>25,831</b>              | <b>1,546</b>                        |
|                            |                               |      |                              |                               |                            |                                     |
| N/A                        | <b>Surplus for the period</b> |      | <b>1,548</b>                 | <b>-</b>                      | <b>-</b>                   | <b>(1,548)</b>                      |
|                            |                               |      |                              |                               |                            |                                     |

**See Note 2b and Note 23 in respect to budget comparison.**

**The accounting policies and notes starting on pages 9-34 form an integral part of these financial statements.**

## STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2021

|                                                                | Contributed<br>Capital<br>(\$'000) | Accumulated<br>Surplus/<br>(deficits)<br>(\$'000) | Total<br>(\$'000) |
|----------------------------------------------------------------|------------------------------------|---------------------------------------------------|-------------------|
| <b>Changes in net worth for year ending December 2021</b>      |                                    |                                                   |                   |
| Transfer of departments                                        | 42,586                             | -                                                 | 42,586            |
| Equity investment from Cabinet                                 | 3,708                              | -                                                 | 3,708             |
| Surplus payable to Cabinet                                     | -                                  | (1,548)                                           | (1,548)           |
| <b>Net revenue / expenses recognised directly in net worth</b> | 46,294                             | (1,548)                                           | 44,746            |
| Surplus/(deficit) for the period ended December 2021           | -                                  | 1,548                                             | 1,548             |
| <b>Total recognised revenues and expenses for the period</b>   | 46,294                             | -                                                 | 46,294            |
| <b>Balance at 31 December 2021 carried forward</b>             | 46,294                             | -                                                 | 46,294            |
|                                                                |                                    |                                                   |                   |

*See Note 2b and Note 23 in respect to budget comparison.*

*The accounting policies and notes starting on pages 9-34 form an integral part of these financial statements.*



## CASHFLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

| Prior Year<br>Actual<br>(\$'000) |                                                                 |                   | Current Year<br>Actual<br>(\$'000) | Original<br>Budget<br>2021<br>(\$'000) | Final<br>Budget<br>2021<br>(\$'000) | Variance<br>(Orig. vs<br>Actual)<br>(\$'000) |
|----------------------------------|-----------------------------------------------------------------|-------------------|------------------------------------|----------------------------------------|-------------------------------------|----------------------------------------------|
|                                  | <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                 |                   |                                    |                                        |                                     |                                              |
|                                  | <i>Receipts</i>                                                 |                   |                                    |                                        |                                     |                                              |
|                                  | Outputs to Cabinet                                              |                   | 21,255                             | 23,850                                 | 23,833                              | 2,596                                        |
|                                  | Outputs to other government agencies                            |                   | 13                                 | -                                      | -                                   | (13)                                         |
|                                  | Sale of goods and services - third party                        |                   | 23                                 | 38                                     | 38                                  | 15                                           |
|                                  | Other receipts                                                  |                   | 33                                 | -                                      | -                                   | (33)                                         |
|                                  | <i>Payments</i>                                                 |                   |                                    |                                        |                                     |                                              |
|                                  | Personnel costs                                                 |                   | (16,676)                           | (18,603)                               | (18,586)                            | (1,927)                                      |
|                                  | Supplies and consumables                                        |                   | (3,455)                            | (5,285)                                | (5,285)                             | (1,829)                                      |
| N/A                              | <b>Net cash flows from operating activities</b>                 |                   | <b>1,192</b>                       | <b>-</b>                               | <b>-</b>                            | <b>(1,192)</b>                               |
|                                  | <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                 |                   |                                    |                                        |                                     |                                              |
|                                  | Purchase of property, plant and equipment                       |                   | (1,169)                            | -                                      | -                                   | 1,169                                        |
| N/A                              | <b>Net cash flows from investing activities</b>                 |                   | <b>(1,169)</b>                     | <b>-</b>                               | <b>-</b>                            | <b>1,169</b>                                 |
|                                  | <b>CASH FLOWS FROM FINANCING<br/>ACTIVITIES</b>                 |                   |                                    |                                        |                                     |                                              |
|                                  | Equity investment from Org 40                                   |                   | 1,661                              | -                                      | -                                   | (1,661)                                      |
|                                  | Funds received from Ministry re-organisation                    |                   | 1,748                              | -                                      | -                                   | (1,748)                                      |
|                                  | <b>Net cash flows from financing activities</b>                 |                   | <b>3,409</b>                       | <b>-</b>                               | <b>-</b>                            | <b>(3,409)</b>                               |
|                                  |                                                                 |                   |                                    |                                        |                                     |                                              |
| N/A                              | <b>Net increase/(decrease) in cash and cash<br/>equivalents</b> |                   | <b>3,432</b>                       | <b>-</b>                               | <b>-</b>                            | <b>(3,432)</b>                               |
|                                  | Cash and cash equivalents at beginning of period                |                   | -                                  | -                                      | -                                   | -                                            |
| N/A                              | <b>Cash and cash equivalents at end of period</b>               | <b>3 &amp; 3b</b> | <b>3,432</b>                       | <b>-</b>                               | <b>-</b>                            | <b>(3,432)</b>                               |
|                                  |                                                                 |                   |                                    |                                        |                                     |                                              |

The accounting policies and notes starting opages 9-34 form an integral part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 1: Description and Principal Activities

The Ministry of Home Affairs (the “Ministry”) is a Government owned entity as defined by the *Public Management and Finance Act (2020 Revision)* and it is domiciled in the Cayman Islands.

The Ministry funds, develops and monitors the implementation of policy, legislation and services in the areas of prison services, community rehabilitation, fire services and public safety and communication, including the management of 911. The principal activities of the ministry include national security, emergency management operations and public safety communications. The ministry’s capacity to respond to national disasters/emergencies is further enhanced by the Cayman Islands Cadet Corps and the Cayman Islands Regiment.

Prior to 1 July 2021, the Ministry of Home Affairs was a part of the Ministry of Financial Services and Home Affairs. However, following the General Elections in April 2021, the home affairs departments were transferred to the new Ministry of Home Affairs. These departments included: the Prison Services, Community Rehabilitation, Fire Services and Public Safety and Communication. In addition, the Cayman Islands Cadet Corps and the Cayman Islands Regiment were transferred from the Ministry of Education, Youth, Sports, Agriculture and Lands and the Ministry of Employment and Border Control respectively, to complete the Ministry of Home Affairs.

### Note 2: Significant Accounting Policies

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

The accounting policies set out below have been applied consistently over the period presented in these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### (a) Basis of Preparation

The financial statements are presented in Cayman Islands dollars and are prepared on the accrual basis of accounting, unless otherwise stated. The measurement basis applied to these financial statements is the historical cost basis (Land and Buildings are stated at revalued amounts). All numbers in these financial statements are rounded to the nearest thousand.

#### Reporting Period

The reporting period is the six months ended 31 December 2021.

***New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2021 and not early adopted.***

Certain new accounting standards have been published that are not mandatory for the 31 December 2021 reporting period and have not been early adopted by the ministry. The Ministry's assessments of the impact of these new standards are set out below.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 41 establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. It is anticipated that IPSAS 41 will not have a significant impact on the ministry's financial statements. This will be assessed more fully closer to the effective date of adoption.

IPSAS 42, Social Benefits was issued in December 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 42 defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. It is anticipated that IPSAS 42 will not have an impact on the ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### **Changes in Accounting Policies**

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so.

The financial statements show comparison of actual amounts with amounts in the original and final budget. Explanations of material differences between original budget and actual amounts are provided as required by IPSAS 24.

#### **(b) Budget Amounts**

The original budget amounts for the period ended 31 December 2021 are as presented in the 2021 Budget Statement and were approved by Parliament. The budget was prepared based on the accrual accounting concept and the going concern basis.

However, the budget amounts were adjusted to reflect the transfer of departments to the new ministry. Consequently, the original budgets for the departments were adjusted to reflect the unused budget as at 30 June 2021. These unused budget balances were transferred from the Ministry of Financial Services and Home Affairs and the Ministry of Education, Youth, Sports, Agriculture and Lands. However, whilst budget balances were available for the Statement of Financial Performance, the transferring ministries were unable to disaggregate budget balances in respect to the Statement of Financial Position. In respect to the Cayman Islands Regiment and the Ministry Administration, supplementary budgets were approved to cover operating and capital expenditure for the six months ended 31 December 2021.

#### **(c) Judgments and Estimates**

The preparation of financial statements in conformity with International Public Sector Accounting Standards requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenues and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

#### **Changes in Accounting Estimates**

IPSAS 3 requires disclosure of any changes in accounting estimates and the nature, amount and the financial effect on present, past and/or future period. There were no changes in accounting estimates.

#### **(d) Revenue**

Revenue is recognized in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognized as a liability (unearned revenue).



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

Cabinet revenue is recognized at the monthly cost to produce the outputs agreed in the Annual Budget Statement for 2021. Other revenues are recognized at the fair value of services provided.

#### (e) Expenses

Expenses are recognized in the accounting period in which they are incurred.

#### (f) Operating Leases

Operating lease payments are recognized as an expense on a straight-line basis over the lease term, where this is representative of the pattern of benefits to be derived from the leased property. Lease payments under operating lease, net of lease incentives received, are recognized as expenses on a straight-line basis over the lease term. Lease incentives received are recognized evenly over the term of the lease as a reduction in rental expense.

#### (g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months from the date of acquisition.

#### (h) Prepayments

The portion of recognized expenditure paid in advance of receiving services has been recognized as a prepayment.

#### (i) Inventories

Inventories held for distribution, or consumption in the provision of services, that are not issued on a commercial basis are measured at the lower of cost and net realizable value. Where inventories are acquired at no cost, or for nominal consideration, the amount reported is the current replacement cost at the date of acquisition.

The amount reported for inventory held for distribution reflects management's estimates for obsolescence or other impairments.

Inventories held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realizable value. Costs are assigned to inventories using first-in first-out (FIFO) as appropriate.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### (j) Property, Plant and Equipment

Property, plant and equipment, are stated at historical cost less accumulated depreciation except for land stated at revalued amounts and buildings which are stated at revalued amounts less accumulated depreciation. Items of property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year/period in which the asset is acquired.

In accordance with IPSAS 17, when buildings are revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life.

| <u>Asset Type</u>                 | <u>Estimated Useful life</u> |
|-----------------------------------|------------------------------|
| • Buildings                       | 40 – 60 years                |
| • Motor vehicles                  | 4 – 12 years                 |
| • Furniture and fittings          | 3 – 20 years                 |
| • Computer equipment and software | 3 – 10 years                 |
| • Office equipment                | 3 – 20 years                 |
| • Other plant and equipment       | 5 – 25 years                 |
| • Other assets                    | 3 – 25 years                 |

#### Impairment

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the period end. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

See **Note 6** below in respect to the carrying values of buildings for Her Majesty's Cayman Islands Prison Service.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### Assets under construction or development

Work in progress items are valued at cost. No depreciation is applied to work in progress items until such time as they are commissioned.

#### Disposals

Gains and losses on disposals of property, plant and equipment are determined by comparing the sale proceeds with the carrying amount of the asset. Gains and losses on disposals during the year/period are included in the Statement of Financial Performance.

#### (k) Employee Entitlements

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognized in the Statement of Financial Performance when they are earned by employees. Employee entitlements to be settled within one year following the year-end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the Ministry are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the "Board"). Contributions of 12% - employer 6% and employee 6% are made to the Fund by the Ministry.

Prior to the 1 January 2000, the Board operated a defined benefit scheme. With effect from the 1 January 2000, the Board continued to operate a defined benefit scheme for existing employees and a defined contribution scheme for all new employees. Obligations for contribution to defined contribution retirement plans are recognized in the Statement of Financial Performance as they are earned by employees. Obligations for defined benefit retirement plans are reported in the Consolidated Financial Statements for the Entire Public Sector of the Cayman Islands Government.

#### (l) Financial Instruments

The ministry is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, trade and accounts receivables and trade and accounts payable, all of which are recognized in the Statement of Financial Position.

When there is objective evidence that a financial asset or group of financial assets is impaired the losses are recognized as an expense in the Statement of Financial Performance.

#### Classification

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, exchange financial instruments under conditions that are potentially favourable. Financial assets comprise of cash and cash equivalents, term deposits and trade receivables.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavorable. Financial liabilities comprise of trade payable, other payables and accruals and repayment of surplus.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### Financial Instruments (continued)

##### Recognition

The Ministry recognizes financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognized in the Statement of Financial Performance.

##### Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are recorded at historical cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

Financial liabilities are subsequently measured at amortized cost, being the amount at which the liability was initially recognized less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.

##### De-recognition

A financial asset is de-recognized when the ministry realizes the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognized when it is extinguished, that is when the obligation is discharged, cancelled, or expired.

#### **(m) Contingent Liabilities and Assets (including guarantees)**

Contingent liabilities and assets are reported at the point the contingency becomes evident. Contingent liabilities are disclosed when there is a possible obligation or present obligations that may, but probably will not, require an outflow of resources. Contingent assets are disclosed if it is probable that the benefits will be realized.

#### **(n) Foreign Currency**

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognized in the Statement of Financial Performance.

At the end of the reporting period the following exchange rates are used to translate foreign currency balances:

- Foreign currency monetary items are reported in Cayman Islands dollars using the closing rate;
- Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rate at the date of the transaction; and
- Non-monetary items that are carried at fair value denominated in a foreign currency are reported using the exchange rates that existed when the fair values were determined.



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 2: Significant Accounting Policies (continued)

#### (o) Revenue from Non-Exchange Transactions

The ministry receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include but are not limited to accommodation in the central government building and human resources management by the Portfolio of the Civil Service. The Ministry has designated these non-exchange transactions as services in-kind as defined under **IPSAS 23- Revenue from non-exchange Transactions**. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of an item of property, plant and equipment, such service in-kind is recognized in the cost of property, plant and equipment.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 3: Cash and Cash Equivalents

The Ministry's cash and cash equivalents as at the end of the six months amount to \$3.4 million. As the departments were transferred from another ministry, no budget information was available (See Note 2b).

| Prior Year Actual (\$'000) | Description                                                   | Foreign Currency | Exchange Rate | Current Year Actual (\$'000) |
|----------------------------|---------------------------------------------------------------|------------------|---------------|------------------------------|
|                            | Cash in transit (IRIS Remittance Account)                     |                  |               | 10                           |
|                            | CIS Operational Current Account held at Royal Bank of Canada  |                  |               | 2,536                        |
|                            | US\$ Operational Current Account held at Royal Bank of Canada | 1,072            | 0.0008        | 898                          |
|                            | Payroll Current Account held at Royal Bank of Canada          |                  |               | (12)                         |
| N/A                        | <b>Total</b>                                                  |                  |               | <b>3,432</b>                 |

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 4: Trade and Other Receivables

#### Trade receivables

Trade receivables as at the end of the six months were \$4.7 million and no budget information was available. The outstanding Cabinet revenue accounted for 97% of the trade receivables and represented amounts outstanding for December 2021. The trade receivable for sale of goods and services are largely amounts invoiced by the Fire Services for other Government entities and will be received in 2022.

| Prior Year Actual (\$'000) | Trade Receivables              | Current Year Actual (\$'000) |
|----------------------------|--------------------------------|------------------------------|
|                            | Sale of goods and services     | 162                          |
|                            | Outputs to Cabinet             | 4,515                        |
| N/A                        | <b>Total trade receivables</b> | <b>4,677</b>                 |

| Prior Year Actual (\$'000) |                       | Current Year Actual (\$'000) |
|----------------------------|-----------------------|------------------------------|
|                            | <b>Current</b>        |                              |
|                            | Past due 1-30 days    | 4,521                        |
|                            | Past due 90 and above | 156                          |
| N/A                        | <b>Total</b>          | <b>4,677</b>                 |

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 4: Trade and Other Receivables (continued)

#### Other receivables

Other receivables largely comprised \$2 million outstanding from Cabinet for Equity Injection (EI 85) in respect to the acquisition of fixed assets. These funds will be recovered in 2022.

| Prior Year Actual (\$'000) | Other Receivables                        | Current Year Actual (\$'000) |
|----------------------------|------------------------------------------|------------------------------|
|                            | Advances (salary, official travel, etc.) | 2                            |
|                            | Inter-entity Due from                    | 75                           |
|                            | Other                                    | 2,051                        |
| N/A                        | <b>Total other receivables</b>           | <b>2,128</b>                 |

| Prior Year Actual (\$'000) |                       | Current Year Actual (\$'000) |
|----------------------------|-----------------------|------------------------------|
|                            | <b>Current</b>        |                              |
|                            | Past due 1-30 days    | 2,020                        |
|                            | Past due 31-60 days   | 102                          |
|                            | Past due 61-90 days   | 3                            |
|                            | Past due 90 and above | 3                            |
| N/A                        | <b>Total</b>          | <b>2,128</b>                 |



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 5: Inventories

| Prior Year Actual (\$'000) | Description                                                   | Current Year Actual (\$'000) |
|----------------------------|---------------------------------------------------------------|------------------------------|
|                            | Inventory held for use in the provision of goods and services | 83                           |
| N/A                        | <b>Total</b>                                                  | <b>83</b>                    |

Inventories held at the end of December 2021 amounted to just about \$83 thousand dollars and were held by Her Majesty's Cayman Islands Prison Service.

No budget information was available (See **Note 2b**).

### Note 5b: Prepayments

| Prior Year Actual (\$'000) | Description         | Current Year Actual (\$'000) |
|----------------------------|---------------------|------------------------------|
|                            | Accrued Prepayments | 37                           |
| N/A                        | <b>Total</b>        | <b>37</b>                    |

Prepayments at the end of December 2021 amounted to \$37 thousand and were held by the Prison Services in respect to certain preventive maintenance services.

No budget information was available.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 6: Property, Plant & Equipment

| Cost                           | Land  | Plant and equipment | Buildings and Leasehold | Furniture and Fittings | Computer Hardware | Office Equipment | Water Retriculation | Infrastructure | Motor Vehicles | Marine Vessels | Other assets | Assets under construction or development | Total  |
|--------------------------------|-------|---------------------|-------------------------|------------------------|-------------------|------------------|---------------------|----------------|----------------|----------------|--------------|------------------------------------------|--------|
| Balance as at 1 July 2021      | -     | -                   | -                       | -                      | -                 | -                | -                   | -              | -              | -              | -            | -                                        | -      |
| Additions                      | -     | 423                 | 72                      | -                      | 29                | 2                | -                   | -              | 550            | -              | 36           | 2,343                                    | 3,455  |
| Transfer in                    | 4,425 | 17,976              | 22,267                  | 389                    | 1,414             | 134              | 81                  | 8,576          | 1,338          | 768            | 848          | 1,792                                    | 60,008 |
| Balance as at 31 December 2021 | 4,425 | 18,399              | 22,339                  | 389                    | 1,443             | 136              | 81                  | 8,576          | 1,888          | 768            | 884          | 4,135                                    | 63,463 |

| Accumulated Depreciation       | Land | Plant and equipment | Buildings and Leasehold | Furniture and Fittings | Computer Hardware | Office Equipment | Water Retriculation | Infrastructure | Motor Vehicles | Marine Vessels | Other assets | Assets under construction or development | Total  |
|--------------------------------|------|---------------------|-------------------------|------------------------|-------------------|------------------|---------------------|----------------|----------------|----------------|--------------|------------------------------------------|--------|
| Balance as at 1 July 2021      | -    | -                   | -                       | -                      | -                 | -                | -                   | -              | -              | -              | -            | -                                        | -      |
| Transfer in                    | -    | 9,131               | 1,163                   | 209                    | 1,184             | 81               | 9                   | 4,353          | 911            | 454            | 793          | -                                        | 18,288 |
| Depreciation Expense           | -    | 573                 | 825                     | 13                     | 72                | 11               | 3                   | 728            | 103            | 28             | 12           | -                                        | 2,368  |
| Balance as at 31 December 2021 | -    | 9,704               | 1,988                   | 222                    | 1,256             | 92               | 12                  | 5,081          | 1,014          | 482            | 805          | -                                        | 20,656 |

|                            |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Net Book value 1 July 2021 | - | - | - | - | - | - | - | - | - | - | - | - | - |
|----------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|

|                                 |       |       |        |     |     |    |    |       |     |     |    |       |        |
|---------------------------------|-------|-------|--------|-----|-----|----|----|-------|-----|-----|----|-------|--------|
| Net Book value 31 December 2021 | 4,425 | 8,695 | 20,351 | 166 | 186 | 44 | 69 | 3,495 | 874 | 286 | 78 | 4,135 | 42,804 |
|---------------------------------|-------|-------|--------|-----|-----|----|----|-------|-----|-----|----|-------|--------|

There was no prior year information as the Ministry was only established 1 July 2021. In addition, budget information was not available from the previous Ministry (See **Note 2b**).

Reference is made to “Asset Revaluation” below. It should be noted that buildings and leasehold include net book value of \$13.6 million properties for Her Majesty’s Cayman Islands Prison Service. However, there is plan afoot to build a new prison building on a phased basis over a period of approximately ten (10) years. As there is no immediate plan to demolish the existing infrastructure, the current revaluation values have been used since any impairment would have been accounted for in the revaluation exercise.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 6: Property, Plant & Equipment (continued)

#### Asset Revaluation

Properties (buildings and structures) were revalued as at 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation. The previous revaluation was conducted 30 June 2016. Whilst properties were revalued 1 January 2021, the values in these accounts represent the net book value as at 30 June 2021, when the assets were transferred to this ministry.

#### Valuation methods

The valuations of the Ministry's buildings have been prepared in accordance with IPSAS, Royal Institute of Chartered Surveyors (RICS) Red Book, 2021 Valuation Standards references with the International Valuation Standards, and the guidance notes provided by the RICS. Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

- Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."
- Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."
- Specialized Assets: Specialized assets are those for which no market exists for the current use. Specialized assets are valued using the Depreciated Replacement Cost method (DRC valuation) The definition of 'Depreciated Replacement Cost', as contained in The Standards, is as follows: "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization."

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 6: Property, Plant & Equipment (continued)

#### Valuation assumptions

Plant and machinery have only been included in the valuation of building assets where these form an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where it perform a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise, it is assumed that such items are reflected in the unit building cost.

It is assumed that all properties have the required planning consents and certificates for use and construction. Where Fair Value (or land value in a DRC valuation) relies on obtaining an alternative planning consent the alternative use has been derived from consideration of prevailing land uses in the immediate area and Local Planning Policies and practice.

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use.

These valuations do not take into account any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In Cayman, there is no tax on property except for Stamp Duty which is ordinarily required to be paid by a purchaser.

Valuations of each 'specialized building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than \$0.5 million also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

Where applicable, the remaining economic life of the building / building components has been indicated. This is the period during which the building element is anticipated to have a future useful economic life for its existing purpose.

In preparing the valuations, information has been obtained from the following sources:

- Cayman Islands Government 2001 Asset Register.
- Cayman Islands Government Land Registry Database.
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users / occupiers of operational property assets.

Land areas (where stated) are provided for guidance only and are quoted from the Land Registers or otherwise from Caymanlandinfo database. Any building floor areas supplied have been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.

Buildings were revalued as an entire class of asset.



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 7: Intangible Assets

| Cost                                  | <i>Computer Software</i> | <i>Total</i> |
|---------------------------------------|--------------------------|--------------|
| <b>Balance as at 1 July 2021</b>      | -                        | -            |
| Transfer in                           | 522                      | 522          |
| <b>Balance as at 31 December 2021</b> | 522                      | 522          |

| Accumulated Depreciation and impairment losses | <i>Computer Software</i> | <i>Total</i> |
|------------------------------------------------|--------------------------|--------------|
| <b>Balance as at 1 July 2021</b>               | -                        | -            |
| Transfer in                                    | 510                      | 510          |
| Amortisation expense                           | 2                        | 2            |
| <b>Balance as at 31 December 2021</b>          | 512                      | 512          |
|                                                |                          |              |
| <b>Net Book value 31 December 2021</b>         | 11                       | 11           |

There was no prior year information as the Ministry was only established 1 July 2021. In addition, budget information was not available from the previous Ministry (See **Note 2b**).

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 8: Trade Payables, Other Payables & Accruals

| Prior Year Actual (\$'000) |                                                         | Current Year Actual (\$'000) |
|----------------------------|---------------------------------------------------------|------------------------------|
|                            | Creditors                                               | 1,617                        |
|                            | Creditors Ministries/Portfolios                         | 121                          |
|                            | Payroll deductions                                      | 1                            |
|                            | Accrued expenses                                        | 1,471                        |
|                            | Other payables                                          | (23)                         |
| N/A                        | <b>Total trade payables other payables and accruals</b> | <b>3,187</b>                 |

Trade and other payables are non-interest bearing and are normally settled on 30-day terms.

Total trade payables, other payables and accruals amounted to \$3.2 million as at 31 December 2021. These are miscellaneous outstanding payments to vendors.

No budget information was available (See **Note 2b**).

### Note 9: Unearned Revenues

| Prior Year Actual (\$'000) | Details                       | Current Year Actual (\$'000) |
|----------------------------|-------------------------------|------------------------------|
|                            | Other unearned revenue        | 120                          |
| N/A                        | <b>Total unearned revenue</b> | <b>120</b>                   |

Unearned revenue at the end of the year was \$120 thousand. This represents grant funding held by the Prison Services in respect to assistance to released persons continued education and re-introduction into the community. The programme activities will be delivered in 2022. In addition, \$110 thousand was transferred from the Ministry of Financial Services and Home Affairs for the Prison Services in respect to balance of funds to acquire equipment.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 10: Employee Entitlements

| Prior Year Actual (\$'000) |                                    | Current Year Actual (\$'000) |
|----------------------------|------------------------------------|------------------------------|
|                            | Comp time                          | 615                          |
|                            | Annual leave accrual               | 1,137                        |
|                            | Accrued salaries                   | 252                          |
|                            | Pension                            | 18                           |
| N/A                        | <b>Total current portion</b>       | <b>2,022</b>                 |
| N/A                        | <b>Total employee entitlements</b> | <b>2,022</b>                 |

Annual leave entitlements are calculated on current salary, pay scale, and years of service in accordance with the *Public Service Management Act (2020 Revision)* and the accompanying Regulations.

### Note 11: Surplus Payable

Surplus payable represents accumulated surplus of \$1.5 million as at 31 December 2021. Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the Ministry may “retain such part of its net operating surplus as is determined by the Financial Secretary”. The Financial Secretary has not confirmed whether the ministry can retain the surplus achieved during the period.

### Note 12: Revenue from Non-Exchange Transactions

During the six months ended 31 December 2021, the Ministry received services in-kind in the form of accommodation in the central government building and human resources management by the Portfolio of the Civil Service. The fair value of these services cannot be determined and therefore no expense has been recognised in these financial statements for the six months ended 31 December 2021.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 13: Sales of Goods & Services

| Prior Year Actual (\$'000) | Revenue type                             | Current Year Actual (\$'000) | Original Budget 2021 (\$'000) | Final Budget 2021 (\$'000) | Variance (Orig. vs Actual) (\$'000) |
|----------------------------|------------------------------------------|------------------------------|-------------------------------|----------------------------|-------------------------------------|
|                            | Outputs to Cabinet                       | 25,770                       | 25,810                        | 25,793                     | 40                                  |
|                            | General sales                            | 78                           | 38                            | 38                         | (40)                                |
|                            | Other                                    | 2                            | -                             | -                          | (2)                                 |
| N/A                        | <b>Total sales of goods and services</b> | <b>25,850</b>                | <b>25,848</b>                 | <b>25,831</b>              | <b>(2)</b>                          |

Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Islands Government. Cabinet revenues are drawn down based on the entity costs incurred.

Outputs to other government agencies comprise trade between the Ministry and other government bodies. These are arm length transactions governed by Service Level Agreements (SLAs) between the contracting parties.

Fees and charges, general sales, rentals and others include administrative fees and user charges levied on the public for the delivery of government services. Certain respective rates and fee structures are gazetted and governed by the relevant revenue acts and regulations.

The Ministry, on a monthly basis, bills Cabinet for the cost to produce and deliver the agreed outputs. For the 2021 financial year, Cabinet revenue was just over \$25.8 million, just \$40 thousand less than the budget.

General sales of \$78 thousand largely represent Canteen sales at HM Cayman Islands' Prison Services.



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 14: Personnel Costs

| Prior Year Actual (\$'000) | Description                    | Current Year Actual (\$'000) | Original Budget 2021 (\$'000) | Final Budget 2021 (\$'000) | Variance (Orig. vs Actual) (\$'000) |
|----------------------------|--------------------------------|------------------------------|-------------------------------|----------------------------|-------------------------------------|
|                            | Salaries, wages and allowances | 13,863                       | 13,837                        | 13,820                     | (26)                                |
|                            | Health care                    | 2,935                        | 4,027                         | 4,027                      | 1,092                               |
|                            | Pension                        | 664                          | 739                           | 739                        | 75                                  |
|                            | Early retirement benefits      | 129                          | -                             | -                          | (129)                               |
|                            | Leave                          | (22)                         | (3)                           | (3)                        | 19                                  |
|                            | Other personnel related costs  | 27                           | 4                             | 4                          | (23)                                |
| N/A                        | <b>Total personnel costs</b>   | <b>17,595</b>                | <b>18,603</b>                 | <b>18,586</b>              | <b>1,008</b>                        |

For the year ending 31 December 2021, personnel costs were below the budget by just over \$1 million (or 6%). This variance is largely attributable to lower than budgeted health care cost.

### Note 15: Supplies and Consumables

| Prior Year Actual (\$'000) | Description                             | Current Year Actual (\$'000) | Original Budget 2021 (\$'000) | Final Budget 2021 (\$'000) | Variance (Orig. vs Actual) (\$'000) |
|----------------------------|-----------------------------------------|------------------------------|-------------------------------|----------------------------|-------------------------------------|
|                            | Supplies and materials                  | 1,247                        | 1,086                         | 1,086                      | (161)                               |
|                            | Purchase of services                    | 1,290                        | 2,125                         | 2,125                      | 835                                 |
|                            | Utilities                               | 798                          | 863                           | 863                        | 65                                  |
|                            | Prisoner health expenses                | 390                          | 407                           | 407                        | 17                                  |
|                            | Lease of property and equipment         | 312                          | 396                           | 396                        | 84                                  |
|                            | Recruitment and training                | 109                          | 118                           | 118                        | 9                                   |
|                            | Interdepartmental expenses              | 89                           | 44                            | 44                         | (45)                                |
|                            | Other                                   | 52                           | 182                           | 182                        | 130                                 |
|                            | Travel and subsistence                  | 41                           | 63                            | 63                         | 22                                  |
| N/A                        | <b>Total Supplies &amp; consumables</b> | <b>4,329</b>                 | <b>5,284</b>                  | <b>5,284</b>               | <b>956</b>                          |

For the six months ended 31 December 2021, the Ministry spent \$1.0 million or 18% less than the budget in respect to supplies and consumables. Over \$700 thousand was attributable to the Department of Public Safety and Communication in respect to management of the National CCTV and Radio services. The balances on budget transferred from the previous ministry were more than the running cost for those services.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 16: (Gains) /Losses

| Prior Year Actual (\$'000) |                                                    | Current Year Actual (\$'000) | Original Budget 2021 (\$'000) | Final Budget 2021 (\$'000) | Variance (Orig. vs Actual) (\$'000) |
|----------------------------|----------------------------------------------------|------------------------------|-------------------------------|----------------------------|-------------------------------------|
|                            | Net (gain) / loss on foreign exchange transactions | 8                            | 1                             | 1                          | (7)                                 |
| N/A                        | <b>Total gains/ (losses)</b>                       | <b>8</b>                     | <b>1</b>                      | <b>1</b>                   | <b>(7)</b>                          |

### Note 17: Related Party and Key Management Personnel Disclosures

The ministry is a wholly owned entity of the government from which it derives its major source of its revenue. The ministry and its key management personnel transact with other government entities on a regular basis.

While the ministries and portfolios do not settle the cost of the services directly with the ministry, the Cabinet compensates the ministry for the provision of these services to government departments under the agreed purchase agreements. These transactions are consistent with normal operating relationships between entities under common control and are being disclosed in compliance with the requirements of IPSAS.

Key management personnel, for the purposes of this disclosure, is defined as chief officer and deputies, chief HR officer, chief financial officer, heads of department, deputies and finance managers. The summary of the remuneration paid to the key management personnel is as outlined below.

The Ministry maintains a register of interest for all employees which is updated annually.

| Prior Year Actual (\$'000) | Description                                   | Current Year Actual (\$'000) |
|----------------------------|-----------------------------------------------|------------------------------|
|                            | Salaries & other short-term employee benefits | 1,654                        |
|                            | Early retirement benefits                     | 129                          |
| N/A                        | <b>Total</b>                                  | <b>1,783</b>                 |

Number of key management personnel as at 31 December 2021: 26.

There were no loans granted to key management personnel or their close relatives during the year. Early retirement benefits amounting to \$129 thousand were paid to a member of key management personnel.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 18: Segment Reporting

|                                                    | Fire Services  | Prison Services | Community Rehabilitation | Regiment     | MHA Admin      | Public Safety | Cadets      | CONSOLIDATED   |
|----------------------------------------------------|----------------|-----------------|--------------------------|--------------|----------------|---------------|-------------|----------------|
|                                                    | Jul-Dec2021    | Jul-Dec2021     | Jul-Dec2021              | Jul-Dec2021  | Jul-Dec2021    | Jul-Dec2021   | Jul-Dec2021 | Jul-Dec2021    |
|                                                    | \$'000         | \$'000          | \$'001                   | \$'002       | \$'000         | \$'000        | \$'000      | \$'000         |
| <b>Revenue</b>                                     |                |                 |                          |              |                |               |             |                |
| Outputs from Cabinet                               | 8,277          | 9,965           | 2,370                    | 1,000        | 800            | 3,020         | 337         | 25,769         |
| Outputs - Other gov't agencies                     | -              | 6               | -                        | -            | -              | -             | -           | 6              |
| Other revenue                                      | -              | 72              | -                        | 3            | -              | -             | -           | 75             |
| <b>Total Revenue</b>                               | <b>8,277</b>   | <b>10,043</b>   | <b>2,370</b>             | <b>1,003</b> | <b>800</b>     | <b>3,020</b>  | <b>337</b>  | <b>25,850</b>  |
| <b>Expenses</b>                                    |                |                 |                          |              |                |               |             |                |
| Personnel                                          | 6,378          | 7,312           | 1,634                    | 458          | 494            | 1,132         | 187         | 17,595         |
| Supplies & Consumables                             | 539            | 2,045           | 275                      | 423          | 225            | 795           | 35          | 4,337          |
| Depreciation                                       | 670            | 875             | (12)                     | 32           | 2              | 780           | 23          | 2,370          |
| Other expenses                                     | -              | -               | -                        | -            | -              | -             | -           | -              |
| <b>Total Expenses</b>                              | <b>7,587</b>   | <b>10,232</b>   | <b>1,897</b>             | <b>913</b>   | <b>721</b>     | <b>2,707</b>  | <b>245</b>  | <b>24,302</b>  |
| <b>Surplus/(Deficit) from Operating Activities</b> | <b>690</b>     | <b>(189)</b>    | <b>473</b>               | <b>90</b>    | <b>79</b>      | <b>313</b>    | <b>92</b>   | <b>1,548</b>   |
| <b>Assets</b>                                      |                |                 |                          |              |                |               |             |                |
| Current Assets                                     | 1,653          | 1,854           | 406                      | 171          | 5,687          | 529           | 57          | 10,357         |
| Fixed Assets                                       | 14,469         | 22,276          | 505                      | 768          | 174            | 4,297         | 315         | 42,804         |
| Intangible Assets                                  | -              | 11              | -                        | -            | -              | -             | -           | 11             |
| <b>Total Assets</b>                                | <b>16,122</b>  | <b>24,141</b>   | <b>911</b>               | <b>939</b>   | <b>5,861</b>   | <b>4,826</b>  | <b>372</b>  | <b>53,172</b>  |
| <b>Liabilities</b>                                 |                |                 |                          |              |                |               |             |                |
| Current Liabilities                                | (1,689)        | (2,117)         | (151)                    | (158)        | (2,089)        | (659)         | (15)        | (6,878)        |
| <b>Total Liabilities</b>                           | <b>(1,689)</b> | <b>(2,117)</b>  | <b>(151)</b>             | <b>(158)</b> | <b>(2,089)</b> | <b>(659)</b>  | <b>(15)</b> | <b>(6,878)</b> |

The Ministry's segments for the six months ended 31 December 2021 were based on services provided by the following departments: Fire Services, HM's Cayman Islands Prison Services, Community Rehabilitation, the Cayman Islands Regiment, Public Safety and Communication and the Cayman Islands Cadet Corps.

The Ministry Administration is responsible for policy and strategic direction

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 19: Subsequent Events

Management is not aware of any other events after the reporting date which will have an impact on the financial statements at 31 December 2021.

### Note 19b: COVID -19 Pandemic

In December 2019, a novel strain of coronavirus was reported to have surfaced in China. The global efforts to contain the spread of the coronavirus began to cause significant disruption in the global and local economies from January 2020 to date. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. In late 2021, a new variant (Omicron) created another wave globally, and the potential for new variants will continue to add to the uncertainties and likely impact on the economy.

The Ministry, by virtue of the nature of its activities has many officers working on the frontline and therefore continues to assess potential impact on service deliverables.

The Ministry incurred over \$88 thousand in respect to the acquisition of COVID-19 test kits which is a key component of the overall strategy to keep the staff safe.

### Note 20: Financial Instruments Risks

#### Credit risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet. The Ministry does not have significant concentrations of credit risk for its other financial instruments.

At 31 December 2021, the Ministry held various sums in financial instruments represented by cash and cash equivalents at two financial institutions in the Cayman Islands. As such, the Ministry is exposed to credit related losses in the event of non-performance by the financial institution. However, given the high credit rating of this financial institution, management does not anticipate any material losses as a result of this concentration.

#### Currency and interest rate risk

The Ministry has no significant exposure to currency exchange loss risk and interest rate risk.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 20: Financial Instruments Risks (continued)

#### Liquidity risk

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains target level of available cash to meet liquidity requirements.

All of the ministry's financial liabilities (creditors and payables) will be settled in less than twelve months from the date of these financial statements.

### Note 21: Contingent Liabilities and Assets

The Ministry had no contingent assets as at 31 December 2021.

The Ministry had contingent liability estimated at \$424 thousand in respect to an ongoing litigation relating to pension entitlement. The liability is likely to be settled by May 2022. No provision was made in these accounts as supplementary funding is being sought in 2022.

### Note 22: Going Concern

As explained in *Note 19b* (Covid-19 Pandemic), the coronavirus outbreak has caused significant disruption in both global and local economies. However, on the basis of management assessment and forecasts, management believes that the risk that the Ministry would not be able to meet its obligation as they become due is low and that the Ministry will continue as going concern for the foreseeable future.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 23: Budget Variances

The following supplementary funding were received under section 12, Public Management and Finance Act (2020 Revision):

|                                                                                                                                                                                                                              |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                                                                                                                                                                                                                              | (‘000) |
| Cayman Islands’ Regiment                                                                                                                                                                                                     | 1,200  |
| To fund operational expenditure of which \$581 thousand was allotted to personnel cost, \$399 thousand for supplies and consumables and \$20 thousand for depreciation. \$200 thousand was allotted for capital expenditure. |        |

|                                                                                                                                                                                                                           |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                                                                                                                                                                                                                           | (‘000) |
| Ministry Administration                                                                                                                                                                                                   | 830    |
| To fund operational expenditure of which \$697 thousand was allotted to personnel cost, \$98 thousand for supplies and consumables and \$5 thousand for depreciation. \$30 thousand was allotted for capital expenditure. |        |

In addition, the Ministry Administration’s budget was reduced by \$17,520 via section 11(5), Public Management and Finance Act (2020 Revision).

The above appropriations have been reported as part of the original budget on the Statement of Financial Performance as the both the Cayman Islands Regiment and Ministry Administration departments were incorporated into the Ministry with nil budget allocations. The amounts above were initial budgets allotted for these departments.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### Note 23: Budget Variances (continued)

Explanations for major variances – actual performance vs. original budget are as follows:

|                                           | Actual<br>(\$'000) | Budget<br>(\$'000) | Variances<br>(\$'000) | Var. (%) | Explanation                                                                                                                                                                                                                                                         |
|-------------------------------------------|--------------------|--------------------|-----------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statement of Financial Performance</b> |                    |                    |                       |          |                                                                                                                                                                                                                                                                     |
| Sale of goods and services                | 25,850             | 25,848             | 2                     | 0%       | Revenues are just about in line with the budget.                                                                                                                                                                                                                    |
| Personnel costs                           | 17,595             | 18,603             | 1,008                 | 5%       | Health care cost was \$1 million less than budgeted. The budget for health care was predicated at the higher level in terms of age and family size.                                                                                                                 |
| Supplies and consumables                  | 4,329              | 5,284              | 955                   | 18%      | Over \$700 thousand attributable to the Department of Public Safety and Communication in respect to management of the National CCTV and Radio services. The budget transferred from the previous ministry exceeded the costs for those items July to December 2021. |
| Depreciation & amortisation               | 2,371              | 1,960              | (411)                 | -21%     | The excess was due to higher depreciation associated with the revaluation of buildings.                                                                                                                                                                             |

Note: budget information in respect to the balance sheet items was unavailable.



## **FREEDOM OF INFORMATION REQUESTS MADE IN 2021**

### **MINISTRY OF HOME AFFAIRS CORE UNIT**

OPENED = 0 | CLOSED = 0

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### **DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS**

OPENED = 0 | CLOSED = 0

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### **CAYMAN ISLANDS FIRE SERVICE**

OPENED = 2 | CLOSED = 2

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### **HM CAYMAN ISLANDS PRISON SERVICE**

OPENED = 3 | CLOSED = 3

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### **DEPARTMENT OF COMMUNITY REHABILITATION**

OPENED = 0 | CLOSED = 0

---

### **CAYMAN ISLANDS REGIMENT**

OPENED = 0 | CLOSED = 0

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### **CAYMAN ISLANDS CADET CORPS**

OPENED = 0 | CLOSED = 0

## WHAT THE ACRONYMS MEAN

|                |                                                 |
|----------------|-------------------------------------------------|
| <b>ACF</b>     | Army Cadet Force                                |
| <b>CICC</b>    | Cayman Islands Cadet Corps                      |
| <b>CICG</b>    | Cayman Islands Coast Guard                      |
| <b>CIFS</b>    | Cayman Islands Fire Service                     |
| <b>CIIMB</b>   | Cayman Islands Independent Monitoring Board     |
| <b>CIR</b>     | Cayman Islands Regiment                         |
| <b>CRB</b>     | Conditional Release Board                       |
| <b>DCR</b>     | Department of Community Rehabilitation          |
| <b>DPSC</b>    | Department of Public Safety Communications      |
| <b>EMC</b>     | Electronic Monitoring Centre                    |
| <b>EMS</b>     | Emergency Medical Service                       |
| <b>ERU</b>     | Early Reintegration Unit                        |
| <b>FOI</b>     | Freedom of Information                          |
| <b>GEARS</b>   | GIFR Electronic Assessment and Reporting System |
| <b>HADR</b>    | Humanitarian Assistance and Disaster Relief     |
| <b>HMCIPS</b>  | HM Cayman Islands Prison Service                |
| <b>KPI</b>     | Key Performance Indicator                       |
| <b>MHA</b>     | Ministry of Home Affairs                        |
| <b>MOI</b>     | Method of Instruction                           |
| <b>NCCTV</b>   | National Closed-Circuit Television              |
| <b>NDC</b>     | National Drug Council                           |
| <b>NEOC</b>    | National Emergency Operations Centre            |
| <b>NG9-1-1</b> | Next Generation 9-1-1                           |
| <b>PSCC</b>    | Public Safety Communications Centre             |
| <b>RCIPS</b>   | Royal Cayman Islands Police Service             |
| <b>ROTL</b>    | Release on Temporary License                    |
| <b>RSM</b>     | Regimental Sergeant Major                       |
| <b>SCIC</b>    | Senior Cadet Instructors Course                 |
| <b>SLA</b>     | Service Level Agreement                         |
| <b>SOTP</b>    | Sex Offender Treatment Programme                |

## CAYMAN ISLANDS GOVERNMENT

### MINISTRY OF HOME AFFAIRS

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