



MINISTRY OF
HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

2023

Annual Report



For the Period:

1 January 2023 – 31 December 2023

Ministry of Home Affairs

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Foreword from the Minister

As the Honourable Minister of Home Affairs, it is with great pride and a sense of accomplishment that I present the 2023 Annual Report for the Ministry of Home Affairs. This report provides a comprehensive overview of the strategic initiatives and key operational activities that were carried out by the ministry's six (6) esteemed departments: Department of Public Safety Communications (911), Department of Community Rehabilitation, His Majesty's Cayman Islands Prison Service, Cayman Islands Regiment, Cayman Islands Cadet Corps, and Cayman Islands Fire Service.



Throughout this past year we have faced numerous challenges yet achieved remarkable milestones in the strengthening of our national resilience. As we grappled with a variety of complex issues, from evolving security risks to threats of natural disasters, our aim has been to apply robust, coordinated, and sustainable responses.

Ultimately, we have established that the enduring vision of the Ministry of Home Affairs is to help build a safer, more resilient Cayman Islands. It is through this lens, therefore, that we are responding to an increasingly diverse set of public safety risks and opportunities. In doing so, the Ministry has intentionally invested in a mission of breaking down silos, building partnerships, and sharing information in the interest of public safety.

Over the year we have pursued particular strategic initiatives channeled through each of our departments, with the goal of delivering positive public safety outcomes for the customers and communities we serve. Accordingly, the Ministry delivered on important policy decisions that resulted in, among other things, - (a) creation of additional firefighter posts to meet emergency response demands; (b) deployment of additional National CCTV cameras to support police anti-gang strategies; (c) purchase of a maritime training vessel for cadets; (d) enhanced prison security operations; and (e) risk-based offender management services.

Within the criminal justice sphere of our operations, the joined-up service delivery between the Prison Service and the Department of Community Rehabilitation has become a model for other jurisdictions. Together with their partner agencies, including the Police Service, Counselling Services, and the Courts, those departments are on the frontlines of offender management supporting rehabilitation and reintegration through intelligence-led strategies that mitigate the risks of recidivism.

Across our emergency operations, a deliberate focus has been placed on improving response capabilities through technologies that enhance situational awareness not only for our own departments – the Fire Service and the Department of Public Safety Communications (911) – but also for our law enforcement partners including the Police Service, Coast Guard, and Customs & Border Control. Through rigorous training, advanced equipment and technology, and coordinated multi-agency response protocols, we have significantly bolstered our ability to manage emergencies and major public safety incidents, including oil spills, gas explosions, floods, earthquakes, and hurricanes. In tandem, the Regiment has continued to deliver a consistent training programme that enables Reservists to deploy in support of frontline emergency first-responders if circumstances require a temporary surge of operational capacity.

In addition to building public safety response capability for today, we have also set a strategic course to deliver resilience over the long term through the establishment of public safety career pathways for our cadets. Over the past year this vision has resulted in the purchase of a maritime training vessel for the Sea Cadets detachment; signing of strategic partnerships between the Cadet Corps and the Coast Guard as well as the Fire Service; and official induction of the Cadet Corps as an associate member of the International Sea Cadets Association.

In closing, I wish to thank all of our staff in the core ministry and across the six departments for their engagement, enthusiasm, and dedication to delivering on a vision of building a safer, more resilient Cayman Islands. As evidenced in this report, the work of the MHA directly contributes to national security and is pivotal to the functioning of our society. I must therefore commend the incredible public safety professionals of the MHA otherwise known as 911 telecommunicators, firefighters, probation officers, prison officers, cadets, and reservists, – whose collective work underpins the security, safety, and stability that we have continued to enjoy through 2023 and on which we will build into the future.

“AS A LEADER, YOU HAVE TO BALANCE THE DICHOTOMY, TO BE RESOLUTE WHERE IT MATTERS BUT NEVER INFLEXIBLE AND UNCOMPROMISING ON MATTERS OF LITTLE IMPORTANCE TO THE OVERALL GOOD OF THE TEAM AND THE STRATEGIC MISSION.” – JOCKO WILLINK

Hon. Sabrina Turner, MP
Minister of Health, Wellness and Home Affairs

Foreword from the Acting Chief Officer

The 2023 Annual Report for the Ministry of Home Affairs proudly reflects a commitment to ensuring the safety, security, and resilience of the Cayman Islands through the coordinated efforts of our six departments.

This report aims to provide a review of the activities, performance, and achievements with respect to those six departments during the 12 months from 1 January 2023 to 31 December 2023. The audited financial statements included in this report comply with the Public Sector Accounting Standards and provide explanations for variances between actual and budgeted performance.

Over the year, our leadership teams worked diligently to further align operational activities with intended policy outcomes as set out by the Honourable Minister. To this end, trusted partnerships have been pivotal in advancing the ministry's strategic vision and related key objectives. Our partnerships foster innovation, extend our reach into national security issues, and help to ensure that our initiatives are impactful. By deliberately coordinating resources, expertise, and capabilities, these collaborations have enhanced interagency efficiencies and created new opportunities in key areas such as emergency management, offender management, child safeguarding, and public safety technologies.

The activities and accomplishments outlined in this report are a testament to the dedication, innovation, and professionalism of our staff and partners. Their collaborative spirit and continuous strive for excellence will continue to serve as the cornerstones of our resilience as we navigate a rapidly evolving landscape of public safety threats, risks, and hazards.

Looking ahead to next year, our teams are poised to build upon the foundation of progress and successes achieved in 2023. We will continue to innovate; leveraging technology, intelligence, and best practices to manage current risks and stay informed of emerging threats. To that end, I am sincerely indebted to all of the incredible professionals across the Ministry whose passion for excellence in public service lead us to make the lives of those we serve better.

Michael Ebanks,
Acting Chief Officer



Our Purpose

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:

❖ DEPARTMENT OF PUBLIC SAFETY COMMUNICATION (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 Specialized 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 improve the life chances of people in our care, enabling them to fulfil their potential and to 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)

A military organization that supports and protects the people of the Cayman Islands through Humanitarian efforts.

❖ 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 enduring goal of the Ministry is to support the government of the day in building a safer Cayman Islands, and to ensure Cayman remains a safe and secure place in which to live, visit, and invest. 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.

Legislative Framework

There are a number of pieces of legislation which guide the strategic and operational activities of the entities operating under the auspices of Ministry of Home Affairs. These are listed below.

- ❖ The Prisons Act (2021 Revision)
- ❖ Prisons Rule (1999 Revision)
- ❖ Cayman Islands Defense Act and Governor's Orders
- ❖ Cadet Corps Act (2021 revision)
- ❖ Alternative Sentencing Act (2008 Revision)
- ❖ Penal Code (2019 Revision)
- ❖ Conditional Release Act
- ❖ Cayman Islands Fire Brigade Act
- ❖ Public Management and Finance Act (2018 Revision)
- ❖ Public Service Management Act (2018 Revision)
- ❖ The Bail Act (2015 Revision)
- ❖ Cayman Islands National CCTV Code of Practice
- ❖ The Cayman Islands Data Protection Act, (2017)
- ❖ Information and Communications Technology Authority Act (2019 Revision)

Overarching Strategic Direction

MHA Vision	Build a safer Cayman Islands community through intelligence-driven innovative and effective solutions in public safety.
MHA Mission	Enhancing public safety and resiliency by strengthening operations and achieving strategic reform in the areas of – ❖ Public Safety Communications ❖ Offender Management and Rehabilitation ❖ Emergency & Rescue Response ❖ Humanitarian aid & Disaster Response ❖ Youth Leadership Development

STRATEGIC THEME	STRATEGIC DIRECTION
BUILDING INTELLIGENCE CAPABILITIES	Build intelligence capabilities to support national security policy development and public safety operational response tactics
PARTNERSHIP & STRATEGIC ALIGNMENTS	Champion public safety reform that is underpinned by strategic partnerships/alignment, effective operations and sharing of information and resources (people, assets, locations, etc.)
BUSINESS & OPERATIONAL SERVICE EXCELLENCE STRATEGY	Steer transition to demonstrate excellence in business through enhanced efficiencies, improved accountability and the measurement of outcomes.
NATIONAL SECURITY & PUBLIC SAFETY POLICY	Lead on national policy and legislation for strategic reform and good governance based on credible intelligence systems.
PUBLIC AWARENESS & COMMUNITY ENGAGEMENT	Support and champion public relations strategies, including branding campaigns and public engagement
PEOPLE DEVELOPMENT	Invest in our people through training and development opportunities and succession planning in order to future proof, professionalize and modernize our organizations in line with international standards and best practices.
WELLNESS STRATEGY	Enhance employee well-being, promote trauma-informed agencies, and improve staff engagement.

MINISTRY OF HOME AFFAIRS (CORE UNIT)

Department Overview

The Core Ministry team is responsible for the strategic policy, human resource, and fiscal oversight of the Ministry of Home Affairs. The 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: Build a safer Cayman Islands community through intelligence-driven innovative and effective solutions in public safety; and Enhancing public safety and resiliency by strengthening operations and achieving strategic reform in the areas of –

- ❖ Public Safety Communications
- ❖ Offender Management and Rehabilitation
- ❖ Emergency & Rescue Response
- ❖ Humanitarian aid & Disaster Response
- ❖ Youth Leadership Development

Outcome One: Strategise

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

Outcome Two: Coordinate

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

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.

Our People

The Senior Leadership team of the Ministry of Home Affairs comprises the following:

Chief Officer (Acting)	Michael Ebanks
Deputy Chief Officer (Acting)	Julian Lewis
Deputy Chief Officer (Acting)	Lisa Malice
Chief HR Officer	Lilia Conolly
Chief Financial Officer	Carrol Cooper
Senior Policy Analyst	Kacey Mobley
Senior Policy Analyst	Neesah Gode†-McKenzie

At year-end the Ministry's workforce consisted of seventeen (17) team members, consisting of fifteen (15) Ministry core employees and two (2) shared personnel from a fellow Ministry.

Age					
Gender	18 - 24	25 - 34	35 - 44	45 - 49	50+
Male	1	0	1	0	4
Female	2	3	2	2	2
TOTAL	3	3	3	2	6

Learning and Development

Recruitment, training and wellbeing are key to the Ministry of Home Affairs team achieving successful outcomes across all of its activities. In 2023, 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 Management (APM) via the Strategic Reforms Implementation Unit (SRIU), 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 SRIU, the CIG Procurement Office, and the Civil Service College.

Awards and Recognition

During the period, the Ministry demonstrated its commitment to recognise and reward excellence in service delivery. To this end, the Ministry's Human Resources Manager, Frank Millwood, received the Chief Officer's Choice award for July 2023. This award recognized Frank's

exemplary performance in delivering an outstanding customer experience. Frank is a civil servant with a career spanning 42 years, and has been responsible for training and guiding managers and staff, resolving employee payroll and grievance issues, employee engagement, performance management, preparing reports, managing audit requests, employee recruitment and onboarding and various other HR-specific functions.



In addition, the Ministry's Administrative Secretary and Information Manager, Abigail Perez, received the Chief Officer's Choice Award for September 2023. The award recognized Abigail's consistent delivery of outstanding customer experiences to both internal and external customers in terms of her daily routines, as well as with special projects, and in unique situations. Abigail also earned the award for successfully leading the coordination and delivery of the Public Safety Careers Fair, which was held in September at the University College of the Cayman Islands (UCCI).



Priorities and Achievements in 2023

Strategic Priorities Identified for 2023

Training and Development

Recruitment, training and wellbeing are key to the Ministry achieving successful outcomes. For the year 2023, the Ministry committed to the development, empowerment, and diversification of its workforce, including creating a framework for continued learning, training and development. Investment was planned to promote employee wellness and satisfaction, such as developing trauma-informed practices and demonstrating staff appreciation.

Legislation and Policy Direction

To support the Ministry's vision and mission in creating safer, stronger and more resilient communities, the Core Team committed to the ongoing review and evaluation of existing legislation and policy gaps. This included the Fire Brigade Act, the Cadet Corps Act, the Criminal Procedure Code, the Prison Act, Offender Management, and other legislation.

Multi-Agency Collaboration

An important strategic aim of the Ministry was to champion public safety reform, underpinned by collaboration and strategic partnerships. The Ministry's entities must effectively and efficiently share resources, including funding, infrastructure, equipment, knowledge and information in order to achieve its overarching objectives. A robust framework of cooperation and coordination for public safety partnerships and alignment continues to be vital to success.

Achievements for 2023

Behind the success of the entities across Home Affairs, is the critical work done by the Ministry of Home Affairs Core Unit. There were several achievements realized by the Core Team in 2023, which included:

- A comprehensive strategic retreat was facilitated for the entire Ministry, resulting in a refreshed strategic vision. Additionally, assessments of national policy gaps resulted in strategies for public safety reform. These have included developments in Urban Search and Rescue, a proposal to replace the Prison Act, extensive review of the Cadet Corps Act, commissioning of a policy for half way houses, revised service level agreements and mental health service revamping, amongst numerous other initiatives and legislative reviews.

- The Outline Business Case for the new prison development project was approved by Cabinet. The procurement for the Design Consultant is at the completion stage and the procurement for the Cost Consultant is in progress.
- The Core Team facilitated the procurement and implementation of critical appliances across Home Affairs entities. These included the completed fleet replacement for CIFS, the procurement of electric prison escort vehicles, and various essential appliances for the Regiment to aid in humanitarian disaster relief, the implementation of DPSC's Next Generation 9-1-1 Technology and National CCTV Programme upgrades and expansions.
- The Core team progressed its recruitment strategies and as a result, on boarded an additional Senior Policy Analyst, A Policy Analyst, an Accounts Officer I, Acting Chief Officer, Michael Ebanks, who is now supported by two Acting Deputy Chief Officers. Two office interns were also recruited full-time to support the HR team and the Communications team.
- The Core team also vamped up its professional development and training strategies. The year 2023 saw many local and international training and development opportunities utilized for Core team members, including the senior staff.

Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	2,016,488	1,763,335	1,621,689	394,799
Supplies & Consumables	271,596	271,596	279,465	(7,869)
Depreciation	26,600	26,600	13,783	12,817
Total Expenses	2,314,684	2,061,531	1,914,937	399,747

Strategic Objectives for 2024-2025

MHA's strategic direction prioritises people development, wellness, national policy, service excellence, partnership and alignment, and public awareness with the vision to build a safer Cayman Islands community through innovative and effective solutions in public safety.

The MHA recognises that the strategic and operational environments are changing rapidly, and the Cayman Islands faces an increasingly complex and uncertain set of interconnected threats and risks. As such, we will be deliberate in building capabilities through talent and technology that position the MHA as an intelligence-led ministry. The purpose for this shift is to ensure that our policies are in fact solutions that are based on a deep and comprehensive understanding of the enduring security and public safety issues facing our Islands.

The Home Affairs Core team's major strategic objectives for 2024-2025 include the following:

- Develop national policy solutions to address public safety matters with a focus on detention and rehabilitation of offenders, youth leadership development, emergency communications, firefighting and rescue services, provision of disaster relief and security services;
- Build intelligence capabilities to support policy development and public safety operational response tactics;
- Strategically invest in technology capabilities to advance security and public safety outcomes;
- Develop discipline-oriented youth leadership programmes for Cadets with a strategic focus on building career pathways into the public safety fields;
- Procure and maintain fit-for-purpose fleet, vessels, and equipment to ensure public safety capabilities for a range of services including fire-rescue, custodial management, and disaster response; and
- Enhance capabilities related to joint offender management services through advanced offender risk assessments, criminal justice partnerships, and a focus on educational and vocational services to support rehabilitation and reintegration of offenders.
- Maintain a robust talent management and continuous training programme to advance outcomes related to service delivery in key areas of criminal justice, offender management, emergency response, public safety communications, and disaster response.

Measuring Success

The Core team at Home Affairs is prepared to make strides towards achieving the broad outcomes outlined in the Strategic Policy Statement for 2024 to 2026. These outcomes include improving quality of life, enhancing competitiveness while meeting international standards, future-proofing, modernizing government, and protecting and promoting Caymanian culture, heritage, and identity.

Accordingly, the Core unit is committed to achieving these outcomes by enhancing public safety and intelligence capabilities, which have lifesaving effects, reduce criminality, and empower the community.

The Core team's focus will be on achieving reform and strengthening operations in the areas of security and data intelligence, offender management and rehabilitation, victim safety and advocacy, emergency response, humanitarian aid and defence, and youth development particularly with progression into uniformed services. Armed with a strategic vision for 2023 to 2025, the Core team will be implementing strategies in staff development and wellness, security intelligence, national policy, business excellence, partnership and alignment, and public awareness with each strategy directly contributing to the broad outcomes and the enduring vision of Home Affairs to build a safer Cayman Islands community.

These strategies represent modes of empowerment to develop innovative and effective solutions in public safety. The measures of success will be realized through:

- further professionalising public safety services through accountability, development and appreciation for employees
- enhancing employee well-being, especially in the face of trauma inherent to the job
- continuing to tackle legislation and national policy matters for strategic reform and good governance
- creating efficiencies and measuring the effectiveness of deliverables
- improving public safety synergies and partnerships
- engaging with the public and educating and informing on services and progress

HOME AFFAIRS ENTITIES



DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

Department Overview

The Cayman Islands Department of Public Safety Communications (DPSC) 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.

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

Vision: 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.

Our People

The DPSC staff complement has a versatile demographic as it relates to the gender, nationality and age range. As of December 2023, DPSC had thirty-seven (37) full-time employees, ten (10) males and twenty (27) females. Ages ranging from twenty (22) to sixty-three (63) making the average age group forty-three (43).

Learning and Development

The DPSC invested in the professional development of its staff members. Two individuals within the department achieved a prestigious award for completing their Center Managers Certification through the

Moreover, the DPSC supports ongoing education and skill development among its staff members. Currently, four staff members are pursuing higher education opportunities, including degrees, to further enhance their knowledge and expertise in public safety communications. By investing in the educational advancement of its employees, the DPSC reinforces its commitment to fostering a culture of continuous learning and professional growth within the organization.

Furthermore, the DPSC demonstrated its dedication to promoting local talent and career advancement opportunities within the organization. Three young Caymanians were promoted to the role of Telecommunicator 1, a senior position within the department. This promotion not only recognizes the capabilities and potential of these individuals, but also underscores the DPSC's commitment to investing in the professional growth and development of its employees, and recognizing and rewarding talent from within, while ensuring continuity and expertise in critical leadership roles.



Strategic Priorities Identified for 2023

- This involved implementing strategies to enhance collaboration and cooperation among the various public safety agencies, including the RCIPS, CIFS, EMS, Coast Guard and other Hazard or Environmental agencies. By fostering closer coordination between these entities, the goal is to facilitate a more effective and efficient response to emergencies and crises.

Achievements for 2023

National CCTV Programme

Over the past year, there has been a consistent increase in the number of camera locations supported by the National CCTV Programme. As demand for the programme continues to rise as a critical public safety tool, additional locations were incorporated in 2023 that were not initially included in the budget.

The information gathered through the National CCTV Programme highlights the crucial role of CCTV surveillance in both addressing crime in hotspot locations and facilitating investigations. Analysis of the data indicates that out of 336 CCTV requests, major serious offenses such as murder-related incidents, motor vehicle accidents (MVAs), fatal MVAs, and robberies were frequently documented.

Training and Conferences for Staff

The Department of Public Safety Communications achieved significant milestones in enhancing the professional development and capacity building of its staff members. Notably, the department has invested in providing significant overseas training and exposure opportunities for its personnel. These conferences, such as APCO, NENA, Motorola Summit, and technology in Offender Management, have served as invaluable platforms for DPSC staff to gain exposure to cutting-edge developments, best practices, and emerging trends in the field of public safety communications.

Building Capacity – Talent Management/Recruitment and Succession Planning

The Department of Public Safety Communications (DPSC) achieved significant milestones in 2023 with a robust recruitment drive resulting in the successful hire of seven Telecommunicators, both locally and internationally. This expansion of staff has provided the DPSC with a full complement of personnel, ensuring optimal operational capacity and efficiency. With adequate staffing levels, the department experiences lower rates of staff burnout and turnover, as well as reduced reliance on overtime.

In addition to the successful recruitment efforts, the DPSC invested in the professional development of its staff members. Two individuals within the department achieved a prestigious award for completing their Center Managers Certification through the NENA Institute. This recognition highlights the commitment of the DPSC to cultivating leadership talent and fostering excellence in emergency communications management.

National Public Safety Radio System

The new 300 ft national public safety radio tower at Northward progressed in 2023. The construction of the tower was completed and the department has continued to progress plans for its commissioning as well as the de-commissioning of the old tower. The new communications tower is designed to withstand wind speeds of up to 150 MPH, a major improvement on the current tower. This communications tower and its new location is mission critical to the Nation's Public Safety Radio Network. This new communications tower will also improve the opportunity for the monitoring of maritime radio traffic and will be a vital part of the Cayman Islands Coast Guard's functions.

Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	2,317,520	2,317,520	2,321,214	(3,694)
Supplies & Consumables	2,659,619	3,158,939	2,431,471	228,148
Depreciation	722,532	722,532	1,438,755	(716,223)
Total Expenses	5,699,670	6,198,990	6,191,440	(491,770)

Strategic Objectives for 2024-2025

Maintenance of existing Computer-Aided Dispatch 'CAD' System

One of the strategic priorities for the DPSC is the maintenance of its Computer-Aided Dispatch (CAD) system. This initiative aims to enhance emergency response by improving call handling and dispatch accuracy, thus reducing response times in critical and life-saving moments. The system facilitates resource allocation through better tracking of emergency units' locations, while seamless data integration and real-time information provision enhance coordination during incidents. The system works to reduce human errors, contributing to public safety, and facilitate data analysis and reporting for informed decision-making. The platform is scalable, user-friendly,

and cost-effective, with robust backup measures, fostering public confidence in DPSC's reliability and effectiveness in emergency response services.

Maintenance of National CCTV Programme

The recent upgrades to the National CCTV programme introduced significant improvements in both software and hardware, which allowed for the roll-out of integrative services and deployment of specialized investigative tools. Such advancements will enhance the programme's analytics, surveillance, and post-incident investigation capabilities, offering advanced search options based on various criteria, comprehensive forensic analysis tools, and features like heatmaps, facial recognition and people counting for crowd management. Ongoing maintenance will allow for the introduction of new Automatic Number Plate Recognition (ANPR) services with high accuracy in license plate recognition. These enhancements will collectively empower the programme to investigate incidents, identify criminal suspects, optimize public safety operations, and effectively monitor vehicle movements.

Strategic Capital Projects for 2024

Technology Systems - Upgrades to public safety communications systems

- A priority capital project for DPSC is the construction of a new communications antenna bunker to accompany the new Northward Communications Tower, which is essential for the implementation of the tower.
- With the construction of the new northward communications tower completed, it is imperative for the old northward communications tower to be decommissioned and disconnected.

Strategic Capital Projects for 2025

Technology Systems - Upgrades to public safety communication systems

Measures of Success

Response Time, Call Abandonment Rate, Resolution Time, and Accuracy of Location Data are essential Key Performance Indicators (KPIs) for assessing the effectiveness of emergency response operations. Response Time measures the average time from call initiation to dispatch, ensuring timely assistance to those in need. Monitoring the Call Abandonment Rate indicates efficient call handling and minimal wait times for callers. Resolution Time tracks the efficiency of response operations, while assessing the Accuracy of Location Data ensures quick and accurate incident location identification.

Training and Certification Rates, Equipment Reliability, and Customer Satisfaction are crucial KPIs for maintaining operational excellence. Monitoring staff completion of required training and certifications ensures readiness for handling emergencies. Assessing Equipment Reliability, such as CAD systems and radio networks, guarantees consistent availability during crises. Gathering feedback through Customer Satisfaction assessments identifies areas for improvement and ensures effective public safety service delivery. Staff Retention and Turnover, Compliance with Regulations, and Cost Efficiency are additional KPIs that contribute to organizational effectiveness and resilience. Tracking staff retention rates indicates a positive work environment and effective leadership. Ensuring compliance with regulations mitigates legal and operational risks. Measuring Cost Efficiency ensures resources are optimally allocated to achieve organizational goals.

The DPSC will implement these KPIs through a structured approach that involves several steps:

1. **Establish Clear Metrics:** The first step is to clearly define each KPI, including its definition, measurement methodology, and target values. This ensures consistency and alignment across the organization.
2. **Data Collection and Analysis:** The DPSC will establish systems and processes for collecting relevant data for each KPI. This may involve leveraging existing technology systems, such as CAD systems and call recording software, to capture data automatically. Data will be analyzed regularly to track performance against established benchmarks.
3. **Stakeholder Engagement:** Engaging stakeholders, including frontline staff, supervisors, and management, is crucial for successful implementation. Stakeholders will be involved in the development of KPIs, providing input on target values and performance monitoring processes.
4. **Training and Awareness:** Staff members will be trained on the importance of each KPI and their role in contributing to overall performance. This may include providing training on data collection procedures, the use of relevant technology systems, and best practices for achieving performance targets.
5. **Performance Monitoring:** Regular monitoring of KPIs will be conducted to track progress and identify areas for improvement. Performance reports will be generated and shared with relevant stakeholders to facilitate data-driven decision-making.
6. **Continuous Improvement:** The DPSC will establish mechanisms for continuous improvement based on KPI performance data. This may involve implementing corrective

actions to address performance gaps, updating processes and procedures to enhance efficiency, and recognizing and replicating best practices.

7. **Feedback and Communication:** Open communication channels will be maintained to ensure that staff members are aware of KPI performance and any changes or updates to targets or measurement methodologies. Feedback loops will be established to solicit input from staff on how KPIs can be refined or improved.



CAYMAN ISLANDS FIRE SERVICE

Department Overview

The core role of the Cayman Islands Fire Service (CIFS) is to provide an emergency response to Domestic and Aviation incidents throughout the Caymans Islands. The scope of incidents includes fires, emergency medical services, motor vehicle accidents, aircraft accidents, water rescues, other rescues and special services. It is also responsible for providing fire prevention practices, fire investigation and educational services to the local community, business and commercial sectors. The CIFS' scope of activities includes:

- Supporting rapid response to fires; and to other emergencies including air, land and sea accidents, for the public safety of the people of the Cayman Islands and our visitors
- The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives, and the continuation of airport operations
- To provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Act which sanction the provision of safe, efficient, effective code compliance and to outline our legal obligations to the citizens of these islands
- To investigate all fire occurrences to determine their cause and point of origin. The data gathered is used to develop building, fire, and general safety standards in an effort to reduce fire incidents in the future
- To educate the public and private sectors on fire prevention and extinguishment of fires

Mission Statement: To be a recognized leader in fire prevention and emergency services known for innovation, responsiveness, and commitment to the well-being of our community.

Core Operations:

❖ Domestic Emergency Response

Provide a capacity to respond to domestic fire and other emergencies, including communication, management, coordination and operations during and after a natural disaster in accordance with the National Hurricane Disaster Plan.

❖ Aerodrome Fire Service

The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives, and the continuation of airport operations.

❖ Inspection for Compliance with Fire Code

To provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Act which sanction the provision of safe, efficient, effective code compliance and to outline the legal obligations to the citizens of these Islands.

❖ Investigation of Fires

To investigate all fire occurrences to determine their cause and point of origin. Utilize data to develop building, fire and general safety standards in an effort to reduce fire incidents in the future.

❖ Fire Safety Education and Training Programmes

Provide fire and life safety strategy programmes through public education and training.

Our People

The demographic breakdown of staff within the Cayman Islands Fire Service is as follows:

Demographic								
Male	Female	Caymanian	Non-Caymanian	Under 20	20-29	30-39	40-49	50-60
163	9	168	4	2	58	42	31	39

Awards and Recognition

The Cayman Islands Fire Service issued out 12 recognition awards in 2023. There were also 21 promotions in 2023.



Priorities and Achievements for 2023

Strategic Priorities Identified for 2023

Personnel Development, Professionalizing and Stabilizing the Service

The Cayman Islands Fire Service made significant strides in its ongoing efforts to professionalize the service and enhance organizational stability. In the past year, CIFS promoted 21 Sub Officers and welcomed 22 new Caymanian recruit firefighters into its ranks. This commitment to recruitment and internal advancement underscores their dedication to building a highly skilled and diverse workforce.

Furthermore, CIFS recognizes the importance of investing in the development and succession planning of its personnel. As such, they have allocated resources towards training programmes aimed at enhancing skills across various disciplines within the fire service. These initiatives not only ensure that firefighters remain at the forefront of best practices but also pave the way for future leaders to step into key roles within the organization.

By prioritizing professional development, recruitment, and succession planning, CIFS is positioning itself to meet the evolving challenges of fire and rescue services while upholding the highest standards of excellence and service to the community.

In 2023, CIFS attained many accomplishments including:

- The completion of 99% of the extension of the existing Aviation Bays and the construction of three (3) new storage rooms and one (1) new decontamination room;
- The hiring of two level 1 and two level 2 mechanics;
- The review and update of the existing Training Policy;

- The implementation of a new monthly standardized training roster across the service;
- The implementation of a new mandatory Physical Fitness Programme across the service;
- The implementation and delivery of a new Health and Safety programme across the service;
- Training and certification of new ISARs team members;
- Training and certification of new pump operators for the Aviation and Domestic Sections;
- Training and certification of staff members in emergency response driving;
- Training and certification of approximately 45 staff members as Hazmat First Responders;
- Completed heavy vehicle driving training with 10 members of the Cayman Islands Coast Guard;
- 3 staff members completed CUC First Responders Awareness Training;
- 4 CIFS Fleet team members and 1 Cayman Islands Regiment team member completed on Island tech training facilitated by an Oshkosh Factory Certified Representative;
- 4 CIFS Fleet Team members completed on Island tech training facilitated by a Rosenbauer Factory certified representative;
- 2 persons were trained and certified in Multi Agency Gold Incident Command training (MAGIC);
- 3 persons were trained and certified in Silver Multi Agency Tactical Incident Command training;
- The creation of a new MOU between the Regiment and the CIFS to provide specialist equipment in the aftermath of a storm and hurricane;
- The creation of an MOU between the Cadet Corps and CIFS that supports a Fire Cadets Programme;
- The creation of an international advertisement video for Rosenbauer International to display the features of the department's new Cayman Brac tanker;
- Received, commissioned and trained staff to operate the new Tanker for Cayman Brac;
- Renovations to the main training room;
- The completion of a new ramp area for the new Aviation Bays and mechanic pit areas;
- Obtained approval for the renovation and construction of a new gym at the central fire station;
- Staff members completed chainsaw operator training hosted by the Cayman Islands Regiment;
- Staff members completed Team Medic First Aid Instructor training in partnership with the Regiment;
- Obtained approval for the procurement of a new vehicle exhaust system for Aviation appliances bays;
- Promotion of 21 new sub-officers and hiring of 22 new firefighters;
- Obtained approval for the purchase of a back-up ARFF vehicle;
- Completion of a new Emergency Response Driving Policy;
- Closure of 3 CAACI audit findings and 1 observation;
- Complete installation of CCTV coverage of the movement area at Owen Roberts International Airport and Charles Kirkconnell International Airport;

- Review and update the department's continuity of operations plan;
- Maintained 24/7 365 days of emergency coverage and response to all calls for service;
- Officers attended required compliance training in the United Kingdom.



Financial Performance and Analysis

The Cayman Islands Fire Service came in within budget for 2023. Supplementary was awarded for the overspend on overtime incurred throughout the year, enabling the CIFS to stay within its budget.

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	12,882,897	13,933,935	14,110,498	(1,227,601)
Supplies & Consumables	1,792,324	1,792,324	1,732,783	59,541
Depreciation	1,439,346	1,439,346	1,333,788	105,558
Total Expenses	16,114,567	17,165,605	17,177,069	(1,062,502)

Strategic Objectives for 2024-2025

Business Plan for 2024-2025

1. Maintain 24/7 Response Readiness:

- Sub-objective 1: Ensure continuous availability of personnel, equipment, and resources to respond promptly to emergencies, 24 hours a day, 7 days a week.
- Sub-objective 2: Implement robust scheduling and staffing protocols to optimize coverage and minimize response times across all CIFS stations.

2. Enhance Recruitment Efforts:

- Sub-objective: Streamline the recruitment process to expedite candidate selection, training, and integration into operational roles within the CIFS.

3. Promote Career Advancement:

- Sub-objective 1: Continue to provide robust leadership and technical training for the 21 newly promoted Sub-Officers.
- Sub-objective 2: Continue providing targeted robust training for the 22 new trainee firefighters, focusing on diversity, inclusivity, and excellence.
- Sub-objective 3: Establish clear pathways for career advancement within the CIFS, providing opportunities for professional growth, leadership development, and specialization.

4. Continued Training and Development:

- Sub-objective 1: Ongoing training programmes to ensure that all personnel are proficient in firefighting techniques, rescue operations, medical response, and other essential skills.
- Sub-objective 2: Invest in sending team members to advanced training facilities that provide realistic and hands-on training experiences that simulate real-world emergency scenarios.

5. Professionalize Operational Procedures:

- Sub-objective 1: Standardize operational protocols and procedures to promote consistency, efficiency, and effectiveness in emergency response operations across the three Islands where possible.
- Sub-objective 2: Maintain quality assurance measures and performance metrics to monitor and evaluate the effectiveness of operational practices and identify areas for improvement.

6. Cultivate a Culture of Excellence and Continuous Improvement:

- Sub-objective 1: Foster a culture of professionalism, teamwork, and accountability within the CIFS, where personnel are committed to upholding the highest standards of service delivery.
- Sub-objective 2: Encourage innovation, creativity, and knowledge sharing among team members to drive continuous improvement and adaptation to evolving challenges in emergency response.

Strategic Capital Projects for 2024-2025

- Dual Appliances for Little Cayman – Business Case has been drafted and reviewed by EPC, amendments being made following this review procurement to commence by May 2024
- Small Fleet Vehicles for the Service – work with DVES on this project
- Bay Doors for all Stations
- Cayman Brac Bay Extension and Storage Facility – procurement to commence by June 2024
- 1000-1500-gallon Tankers x 2
- Flood Barriers for Central and West Bay Station
- Fire Fighting Equipment – Throughout the year

Measuring success

The year 2023 was an especially busy year operationally, with CIFS attending in excess of 2,227 operational fire and rescue incidents. Of note, the Domestic section attended 595 Fire Alarm or Smoke Alarm calls, 26 Motor Vehicle entrapments and extrications, 240 Brush Fires, 476 Emergency Medical assist Service calls, 10 Water related rescue assist Incidents, 50 Vehicle Fires, 16 Landfill incidents and 3 incidents involving CUC powerlines or transformers.

Accordingly, this operational data is critical to support the service target prevention and training activities linked to our predominant risk areas. The Aviation section attended or stood by for 6 full emergencies, 7 local standbys, 20 emergency medical evacuation assists, 128 aircraft refueling standbys and provided the required crewing and operational fire and rescue cover at all three Cayman Islands Airports during operating hours.

The Administration section has maintained Fire Safety Inspections, delivering 1,564 Fire Safety Inspections, 268 Building Regulation Consultations and 66 Fire Investigations.



HIS MAJESTY'S CAYMAN ISLANDS PRISON SERVICE

Department Overview

His Majesty's Cayman Islands Prison Service (HMCIPS) was first established in 1981. The Prisons Act (2021 Revision) sets out the policy and resource framework within HMCIPS' functions. HMCIPS is responsible for those who are committed to its care by the Courts and is accountable to the Ministry of Home Affairs for the delivery of custodial services in accordance with the CIG's Annual Budget Statement.

Mission Statement: To deliver services which improve the life chances of people in our care, enabling them to fulfil their potential and to become active and responsible citizens.

The principle mandate of HMCIPS is to contribute to strengthening Cayman's resilience through strategy, operations, and policy related to national security and public safety. HMCIPS's core responsibility is to protect the public by keeping those who have been sentenced in safe and secure custody.

As at December 31, 2023, HMCIPS operated three facilities: -

- HMP Northward - Adult and Children Males
- HMP Fairbanks – Adult and Children Females
- Enhanced Rehabilitation Unit – Adult Males

HMCIPS employs more than 170 staff and on a daily basis accommodates approximately 220 prisoners in its care. HMCIPS' responsibilities to those in its care include safe custodial facilities, managing people's compliance with sentences and orders, providing support and administrative services to the Courts and the Conditional Release Board, and delivering rehabilitative and reintegrative interventions.

Providing Information and Administrative Services to the Conditional Release Board

The Cayman Islands Conditional Release Board (CRB) operates as an independent statutory body, distinct from HMCIPS. As mandated by the Conditional Release Act (2019 Revision), HMCIPS is tasked with offering information and administrative support to the CRB. This collaboration involves furnishing the CRB with pertinent reports ahead of parole hearings, enabling informed decision-making. By providing insights and advice derived from HMCIPS' expertise and experience within the prison system, HMCIPS plays a crucial role in ensuring the quality and

integrity of release decisions. Through this partnership, HMCIPS upholds the shared goal of facilitating fair and effective conditional release processes, ultimately contributing to the rehabilitation and successful reintegration of individuals into society.

Delivering Rehabilitative and Reintegrative Interventions

At HMCIPS, the primary goal is to reduce re-offending by offering comprehensive rehabilitation programmes and reintegration services to support individuals in turning their lives around.

HMCIPS' suite of interventions encompasses a wide range of initiatives tailored to meet diverse needs. This includes addressing health concerns, providing cultural support, offering educational opportunities, delivering vocational training, conducting motivational sessions, implementing offense-focused programmes, providing alcohol and drug treatment programmes, and offering individualized psychological treatment. HMCIPS takes a proactive and collaborative approach to delivering education, vocational, and intervention services within the prison population.

HMCIPS is dedicated to strengthening its health services capabilities in partnership with key agencies. Currently, we ensure the provision of primary healthcare services, including nursing, medical, mental health, and dentistry, across all our facilities. By prioritizing comprehensive and collaborative rehabilitation and reintegration services, HMCIPS aims to empower individuals to lead productive and law-abiding lives upon their release, ultimately contributing to safer communities and a reduced rate of recidivism.

Our People

The total number of full-time staff at the end of December 2023 equaled 173 personnel.

Gender and Type of Staff			
Male	Female	Uniformed Staff	Civilian Staff
132	41	148	25

Staff breakdown by Nationality:

Nationality				
Caymanian	Jamaican	Filipino	Guyanese	Other
92	56	11	4	10

Staff breakdown by age brackets:

Age Bracket				
18-29	30-39	40-49	50-59	60+
19	26	52	53	23

Learning and Development

There was a 3% increase in learning and development, with training being delivered consistently throughout 2023, including UK training sessions.

HMCIPS prioritized the development of staff through various initiatives, including employee recognition programmes, and opportunities for training and advancement through identified succession plans within the department. HMCIPS is focused on development and forward planning, with senior officers stepping into managerial roles whenever possible.

The Prison Service also implemented a Rehabilitative Approach to Staff Management, where the service implemented strategies aimed at promoting a rehabilitative culture within the organization, emphasizing support and growth for staff members.

Awards and Recognition

HMCIPS implemented employee recognition programmes, including Employee of the Month awards and regular celebrations such as our quarterly staff breakfasts and monthly birthday gatherings to acknowledge staff contributions. HMCIPS has also implemented a “Director’s Desk Initiative” to recognize and reward staff for having perfect attendance during the year.

Staff Wellness

The department prioritized the mental health and well-being of its team members, promoting access to counselling services and support resources.

HMCIPS is seeking to launch a collaborative Prison Health and Wellness committee early in 2024 partnering with National Drug Council (NDC) and Health Services Authority (H.S.A.). HMCIPS has been actively seeking to engage with the other law enforcement agencies through a variety of initiatives which are aimed at fostering collaboration, promoting understanding, and addressing wellness concerns that are shared by those employed in high stress environments.

In September 2023, HMCIPS also hosted the first Law Enforcement Domino Tournament which was a huge success.

Priorities and Achievements for 2023

Strategic Priorities Identified for 2023

During the year under review (2023), HMCIPS as the sole penal/correctional institution, continued to meet the challenge of caring for those persons committed by the Courts. This care is not only related to their secure imprisonment but equally important, the need to influence prisoners to lead law-abiding and useful lives upon release.

In 2023, HMCIPS continued its mission to ensure the safe and secure custody of prisoners while fostering rehabilitation and reintegration. The Prison Service pursued strategic priorities such as staff development, succession planning, and the implementation of rehabilitative approaches to staff management. Additionally, they focused on leveraging technology and data sharing to enhance intelligence gathering and operational efficiency. Collaboration with external partners, including law enforcement agencies and community organizations, remained a cornerstone of their efforts. Despite facing challenges such as capacity constraints and maintenance issues within aging prison estate, HMCIPS made significant strides in its commitment to excellence and service.

Throughout the year, the Prison Service made noteworthy steps in various aspects of its operations. Major accomplishments throughout 2023 included:

- **Innovative Initiatives:** HMCIPS achieved a momentous milestone being the first in the overseas territory to acquire two electric vehicles which will be used for transportation of prisoners, demonstrating a commitment to innovation and sustainability.
- **Implementation of Intelligence Unit:** The establishment of an Intel Unit within HMCIPS was integrated into the broader strategic plan of the Ministry of Home Affairs, enhancing our intelligence gathering capabilities.
- **Intelligence Development Through Technology:** Leveraging technology and data sharing, we enhanced our intelligence capabilities to improve decision-making and operational outcomes such as HMP's security unit conducting investigations on any sim/mobile devices detected within the compound and using the information obtained to assist in discovering information on the smuggling network within the prison.
- **Successful Hosting of Overseas Territory Superintendents Conference:** Cayman had the honor of hosting the Overseas Territory Superintendents Conference at the Marriott Hotel. The event was a resounding success, with 15 delegates in attendance and guest lectures as well as senior members of the MHA Team including the Honorable Minister Ms. Sabrina Turner. It provided a valuable platform for knowledge exchange and collaboration among our counterparts from other territories.
- **Control and Restraint Training:** In May 2023, Cayman hosted the Control and Restraint training at the HMP Northward facility for three weeks. The training aimed to certify new trainers and recertify existing ones. All participants successfully completed the training, contributing to the enhancement of security protocols.
- **Service Level Agreements (SLAs) with Agencies:** HMCIPS worked towards establishing SLAs with various agencies such as the Health Services Authority and other law enforcement entities, fostering cooperation and coordination in the pursuit of shared objectives.

- **Networking with Community Rehabilitation Partners:** The Prison Service continued to leverage partnerships with organizations such as the Department of Community Rehabilitation to facilitate a collaborative approach to prisoner rehabilitation and resource sharing.
- **Progress on New Prison Building:** The steering committee dedicated to the new prison building made significant progress in identifying and procuring the Lead Design company for the design of the Prison Estate. This initial step lays a solid foundation for the project's advancement.
- **Managerial Confidence and Team Satisfaction:** Both managerial confidence and team satisfaction have shown improvement, with team satisfaction rising to 79% in 2023.
- **Inclusion and Fair Treatment:** Figures for inclusion and fair treatment have risen to 72% in 2023, indicating efforts to ensure that all staff feel appreciated and included, including initiatives like monthly awards and staff functions.

Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	14,835,432	14,987,265	15,920,119	(1,084,687)
Supplies & Consumables	4,007,455	5,077,526	5,087,919	(1,080,464)
Depreciation	1,343,095	1,343,095	1,767,825	(424,730)
Total Expenses	20,185,982	21,407,886	22,775,862	(2,589,880)

Overspending Challenges: The department faced challenges related to overspending on items such as overtime, medical expenses, and training needs, attributed to various factors including demand and inflation costs. Currently the department is seeking initiatives to improve financial efficiency.

Strategic Objectives for 2024-2025

Strengthen the Security and Integrity of the Prison Service

To bolster the security and integrity of the Cayman Islands Prison Service, a comprehensive transformation is underway, recognizing the critical role of well-trained prison officers. In this evolving global landscape, the importance of continuous training for Prison officers cannot be overstated. In addition, HMCIPS acknowledges the significance of adapting expertise from other jurisdictions with substantial experience in dealing with complex prison systems. Drawing upon their insights and best practices, the Prison service aim to develop a robust framework that aligns with international standards. This multi-faceted approach, rooted in training, ownership, and the integration of external expertise, will enable the Prison Service to proactively address security risks and evolving challenges.

Enhance opportunities for the rehabilitation of prisoners

A central and continuous strategic initiative of the prison service revolves around optimizing the period individuals spend in custody by delivering effective rehabilitation services to diminish their likelihood of reoffending. Substantial efforts have been directed toward enhancing the prison's rehabilitative framework, accomplished through a collaborative effort with the Department of Community Rehabilitation. This steadfast commitment includes forging robust agreements with partner agencies to ensure inmates benefit from evidence-based interventions.

The ultimate aim is to equip people in prison with the requisite knowledge and skills for a successful reintegration into their families, the workforce, and society at large. The Prison Service has adopted an intelligence-driven approach, and key performance indicators are developed and tracked to evaluate the success of interventions, allowing the Service to adapt and refine its strategies to meet the goal of reducing recidivism.

Strategic Capital Projects for 2024

- New Prison Estate - Design and planning services
- Fleet Acquisition - Replace aging fleet as vehicles reach end-of-life
- Agriculture Systems - Greenhouse for crop-growing
- Technology Systems - Prisoner intelligence management systems

Strategic Capital Projects for 2025

- New Prison - Design and planning services
- A-Wing Expansion - Repurpose exercise space into four (4) living accommodations for vulnerable prisoners (mental health, detox etc.)
- Fleet Acquisition - Replace aging fleet as vehicles reach end-of-life

Measuring Success

In contributing to the delivery of its principal objectives and CIG's strategic broad outcomes, HMCIPS has five strategic themes for 2024-2025.

DEVELOPMENT	ENGAGEMENT	EFFECTIVENESS	STANDARDS	PARTNERSHIPS
Strategic Outcome	Strategic Outcome	Strategic Outcome	Strategic Outcome	Strategic Outcome
Development of our people to meet a complex range of challenges that will require our staff to acquire new skills and underpinning knowledge.	Increasing corporate engagement; our people must know the extent of their worth and their value to what we do	Value for money will underpin our journey toward creating a World-class Civil Service.	Improving standards to ensure that our Laws, Rules, and estate are fit for purpose, our services meet the individual needs of our population and excellence becomes our minimum benchmark.	Development of Partnerships through a very clearly defined stakeholder and relationship management strategy.

HMCIPS' commitment to public safety is delivered through:

- Improved public protection;
- Reduced reoffending;
- Improved opportunities for rehabilitation and reintegration;
- Maintaining safe, secure and humane environments;
- Skilled, professional and valued workforce;
- Workplace Health and Safety;
- Improved and targeted service delivery for women offenders;
- Accountable public services



DEPARTMENT OF COMMUNITY REHABILITATION

Department Overview

The Department of Community Rehabilitation (DCR) assists in managing behaviours of adult offenders through rehabilitative services with the aim of reducing recidivism and victimization and enabling offenders to become law abiding, productive citizens, in order to strengthen public safety.

Scope of Activities

- Preparation of assessments and reports to assist the Courts and Conditional Release Board with the disposal of cases;
- Preparation of reports to assist His Majesty's Cayman Islands Prison Service (HMCIPS) with making holistic decisions regarding inmates that take into consideration the rehabilitation services for inmates and victim protection issues and measures;
- Empower and facilitate the rehabilitation of adult offenders through Individual and Group Sessions;
- Supervision of adult offenders in the Community on Court Orders and Conditional Release Licenses;
- To engage the general community in the re-integration of offenders;
- To play an active role in the revision or implementation of new or existing policies and laws related to Probation and Parole services; and
- Work in partnership with other agencies to enhance public safety through effective offender management strategies.

Customers and Location of Activities

The primary customers of DCR are adult offenders (17 years and older) and victims of crimes (17 years and older). Secondary customers also include people directly connected with the offenders that can support their rehabilitation efforts, such as family members. Other customers include the general public seeking to access intervention/ support services voluntarily. Services are offered consistently on Grand Cayman and Cayman Brac as well as to Little Cayman when necessary.

The DCR serves as the rehabilitative arm of the criminal justice system. Our mission is to influence positive behavioral changes to reduce reoffending, promote victim interests, and enhance public safety through quality offender management services, using evidence-based practices and a multi-agency framework. DCR aims to be a leading organization in the field of offender

management and community rehabilitation. Its goal is to develop and implement effective strategies to reduce recidivism and victimization and enable offenders to become law-abiding citizens.

Our People

DCR's staff continued to be at the forefront of all considerations and decisions made throughout 2023. The staff compliment has been 60% Caymanians and 40% non-Caymanians. Ninety percent (90%) of staff are females and 98% of staff hold tertiary degrees in addition to practitioner qualifications. The age range for female staff is 29-65 years and the age range for male staff is 36-59 years. The department has experienced a very low turnover rate of staff (less than 5%).

Awards and Recognition

Two (2) staff received the Chief Officer's Award – Melissa Rivas (Acting Director) and Shakira Davis (Senior Probation Officer). The staff at DCR remain committed, dedicated, and passionate towards the vision, mission, goal, and strategic objectives of the department.

Throughout 2023, 6 Caymanian staff were promoted within the organization and 3 non-Caymanian staff were hired to fill vacancies.

Learning and Development

Learning and professional development activities were focused on solidifying knowledge of local laws, CIG policies, and internal procedures; these included but are not limited to: Data Protection Act, Anti-Bullying, Harassment, and Discrimination policy, Hazard Management, Professional Certifications for service delivery, and internal cross-training to build capacity and competency across the organization.

In examining the engagement survey results throughout the recent years, particular attention will be given to developing the leadership skills within the organization for all levels moving in to 2024 and 2025.



Priorities and Achievements for 2023

Strategic Priorities Identified for 2023

The strategic priorities identified for 2023 were aligned with the strategic objectives of the department:

Offender Management Framework

Throughout 2023, a number of activities as it relates to Offender Management were held and engaged with by DCR. This included a revamping of the Service Level Agreement (SLA) between DCR and HMCIPS. Through this process, the department supported the expansion, and focus, on rehabilitation services offered to inmates. Subsequently, there was a significant increase in the number of reports and risk assessments completed for inmates in comparison to previous years. Furthermore, looking to 2024, focus will also be placed on long-serving inmates and lifers, to ensure that rehabilitative pathways are effectively meeting their needs despite the reduction in their risk levels as the years of their custodial time passes.

This framework was also advanced with the development of an Information Sharing Agreement between the Royal Cayman Islands Police Service (RCIPS), HMCIPS, and DCR. This agreement will enable the departments to share more intelligence with a particular focus on the most violent recidivists and sexual offenders.

Through collaboration with MHA and other government agencies, focus was placed on specific offending populations. This has included managing offenders who are homeless or on the verge of being homeless, which research shows may not only increase their vulnerability, but also increase their risks of offending to meet their basic needs. Additionally, attention was given to the local gang activity, which often engages in violent behavior involving weapons with the intent to cause serious harm or even death, and, in turn, can impact the safety of the general community.

At a regional level, DCR engaged in a variety of stakeholder meetings with British Overseas Territories for the purpose of sharing knowledge and developing offender management services across the jurisdictions. Through this framework, the department was able to host counterparts from Turks and Caicos and support them in the development of their community supervision services. Additionally, the department offered support to other jurisdictions around the management of high risk, violent, and sexual offenders including but not limited to Monserrat.

As a result of these connections, other regional counterparts, such as St. Lucia, have contacted the DCR requesting a visit to the Cayman Islands to receive support in the development of their community based and prison services, with a focus on developing strategies for offender management and rehabilitation.

Quality Assurance

In 2023, there was a significant focus on the prioritization of internal reviews for DCR. This included, but was not limited to:

- Extensive review and overhaul of DCR's reporting templates and other documentation templates, to ensure compliance with the relevant Data Protection Acts and Right to Privacy;
- Transitioned to fully electronic submission of reports and documents for all referring agencies;
- Began the implementation of programmes in the prisons that are more aligned with a Cognitive Behavioural Therapy (CBT) approach supported by best practices and best standards research; and
- Staff training was tailored to ensure operational compliance with policies, procedures, and data protection laws in addition to the maintenance of professional certifications for service delivery.

Expand Client Empowerment/ Training Services

- A specific focus was maintained on the review of existing gender-specific services to be aligned with international research-driven standards;

- Expanded empowerment services to include male high-risk clients through a review of DCR services, evidence-based risk and need assessments review, and engagement with external agencies to increase access to vocational, educational, employment, housing, and mentoring services to address specific needs linked to reoffending; and
- Strengthened partnerships with NGO's and community agencies to increase access for community service placements in the community. Through these partnerships, clients were able to use their existing skills and also acquire new skills as they completed the required hours ordered by the court and or conditional release board.

Achievements in 2023

Actioning the Vision “Leaders in Offender Management”

- DCR hosted regional counterparts that highlighted the significant advancements of the local criminal justice system and the services offered as a part of the offender management strategies
- Offered training and strategic operational support to BOTCs, including Anguilla, Monserrat, and Turks and Caicos
- Developed strategic partnerships with BOTCs and UK Ministry of Justice through various activities including engagement with the Community Justice Overseas Territories Network
- Presentation to UK Ministry of Justice and BOTCs on the SLA and joint delivery of services between DCR and HMCIPS for a continuum of services model
- Advanced supervision of offenders through the implementation of expanded resources for staff to use as a part of the structured supervision and intervention process

People Strategy

- Trained all operational supervisors as trainers in the risk/need assessment tool
- Delivered in excess of 15 trainings to staff across DCR to target professional development goals, support cross-training and succession planning of staff, ensure awareness and compliance with CIG and departmental policies, and to strengthen governance structures and best-practices in operations, business, and HR processes
- Investments made in the professional development of a relatively new senior management team, which includes access to trainings on leadership and operational management of the department
- Promotion of 6 Caymanian staff as a result of succession planning following a competitive recruitment process

Enhanced Synergies with Partner Agencies

- Signed Service Level Agreement with HMCIPS

- Drafted Information-Sharing Agreement for Offender Management framework between DCR, HMCIPS, and RCIPS
- Engagement and participation in the Safeguarding Vulnerable Adults legislation development
- Supported Cayman to be signed on to the Lanzarote Convention
- Strengthened partnerships through a review of pathways for juveniles in custody
- Enhanced social media presence and engagement in public relations
- Strengthening intelligence-sharing and information-sharing with partner agencies and stakeholders in public safety and victim services
- Strengthened internal Data Protection compliance through the expansion of DPA team, access to relevant trainings, engagement with CIG's Information Rights
- Began reviewing programmes under DCR remit to ensure adherence to research-driven best-practices to reduce offending

Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	4,164,096	3,748,619	3,549,248	614,848
Supplies & Consumables	675,745	675,745	557,941	117,804
Depreciation	35,294	35,294	135,867	(100,573)
Total Expenses	4,875,135	4,459,658	4,243,056	632,079

Strategic Objectives for 2024-2025

In an effort to continue developing and progressing the field of offender management at a local level, the department will continue to place focus on three key strategic objectives.

Offender Management Framework

- Continue to work collaboratively with partner agencies within the criminal justice system to establish a multi-agency framework based on best-practice to enhance public safety.

Key stakeholders represented include Royal Cayman Islands Police Service, His Majesty's Cayman Islands Prisons, and the Department of Community Rehabilitation. This will also include the review of existing Service Level Agreements, Information Sharing Agreements, and Memorandums of Understanding as well as establishing new agreements to address gaps and or inefficiencies. These frameworks will support the directive to be an intelligence-led criminal justice system with a focus on managing high risk, sexual, prevalent, and gang-associated offenders.

- DCR will continue to develop partnerships regionally and internationally, including with other BOTCS and the UK Ministry of Justice. Through these partnerships the department will share knowledge, and receive access and support around the development of a national offender management framework to increase efficiencies, share resources, and continue to enable the jurisdiction to be leaders in the field of offender management.
- Legislative priorities for this objective will include:
 - ✓ Review of the Alternative Sentencing Act with recommendations regarding the enactment of sections of that law and on the drafting of regulations for the law.
 - ✓ Conducting research and engaging with key stakeholders to inform the development of a Victim Rights Bill, to ensure consistency at a national level in the protection of victims of crime.
 - ✓ Engage with key stakeholders to identify a shared definition on the term 'recidivism' and identify pathways for the criminal justice system to report on outcomes of the rehabilitation agenda to enhance public safety.

Quality Assurance

- Continue to implement a framework that can support the department in providing data-driven services to meet the needs of clients. Through this dedicated focus, DCR will measure outcomes of the services provided and identify services to address criminogenic factors with the aim of reducing recidivism and promoting public safety.
- Review of the data-gathering process internally to examine outcomes of services.
- Review all existing rehabilitation group programmes under the remit of the department to assess alignment with research-driven best-practices with the aim of programmes being able to support reduction in criminogenic risks.
- Assess staff workflows and increase capacity to focus on supervision of offenders for alignment with Risk-Need-Responsivity to reduce individual risk levels for reoffending.
- Continued review of operational standards and practices to ensure alignment with policy directives, and that policy directives are aligned with international best practices.

Expand opportunities for Client Empowerment/Training

- Explore and establish synergies with public and private organizations to increase client access to educational, vocational, and training opportunities to address criminogenic risks and needs.
- Explore mentoring opportunities for clients through public and private organizations particularly for young adults 17-25 years of age.
- Explore joint services with partner agencies to support clients moving through the change process cycle.

Strategic Capital Projects for 2024

- Technology Systems - Computer hardware and software upgrades

Strategic Capital Projects for 2025

- Technology Systems - Integrated IT systems for intelligence-sharing

DCR will be purchasing technological equipment to support business operations and continuity of operations as may be required.

Measuring success

The Department of Community Rehabilitation will measure its success and the delivery of the identified strategic outcomes using the below Key Performance Indicators:

- Track recidivism rates
- Monitor risk levels and manage the offender profile
- Establish specific KPIs for each revised or newly implemented programme under DCR's remit
- Audits will be conducted on caseloads to monitor staff compliance with RNR principles and other relevant operational policies
- Audit workflows to determine how, and where best to place resources



CAYMAN ISLANDS REGIMENT

Department Overview

The Cayman Islands Regiment (CIR) is focused on strengthening Cayman's resilience through operations related to humanitarian aid and national security. As a military organisation dedicated to the support and protection of the community, the Regiment continues to work in collaboration with its fellow uniformed services to ensure the Cayman Islands remains a safe and secure place.

Mission: Provide humanitarian assistance and disaster relief to the people of the Cayman Islands and to assist the civil authorities during emergencies.

To accomplish this mission, the Regiment has focused on developing its people through general and specialized training, to prepare them for the challenges created by slow and rapid onset disasters, as well as providing military aid to the civil authority when required. The Regiment has continued to build its capacity to maintain all vehicles and equipment needed to support it in its role, as well as recognising the need to contribute to the quality of life of Caymanians through engagement with the community.

The CIR aims to be the standard for excellence in disaster response, and the partner of choice for capacity generation within the emergency services of the Cayman Islands.

The development and growth of the Regiment will include:

- A highly capable and responsive military unit able to deploy to disasters and emergencies in an effective, efficient and reassuring manner;
- The preferred partner for other emergency services seeking to increase their capacity during emergencies;
- A key partner with other stakeholders for the creation of an inter-agency disaster response training facility and a center of excellence for disaster response training;
- A source of pride for the Caymanian people and an inspiration for young Caymanians through professional excellence.

Our People



As of December 2023, there was a total of 84 full-time and reservist personnel.

Breakdown of staff by gender and age:

Gender	Age					Total	
	18 - 24	25 - 34	35 - 44	45 - 49	50+		
Male (Fulltime)	1	1	5	0	3	10	77
Male (Reservist)	4	20	23	12	8	67	
Female (Fulltime)	0	2	0	0	0	2	7
Female (Reservist)	0	3	2	0	0	5	
Total	5	26	30	12	11	84	84

Breakdown of staff by Nationality:

Nationalities	
Caymanian	48
PR	6
Married to KY	19
Other	11
Total	84

Awards and Recognitions

The Cayman Islands Regiment was awarded the CIASA “Service to the Community” Award in 2023.

Promotions/Leavers in 2023

In 2023, a total of four (4) Reservists left the Regiment in order to join the Cayman Islands Fire Service. In addition, six (6) Reservists were promoted to the position of Lance Corporal and five (5) Reservists were promoted to the position of Corporal.

Learning and Development

There were several learning and development opportunities utilized including:

- A Junior Officer attended at the Joint Inter Agency Command and Staff course and the RCIPS Junior Leadership Programme.
- A Junior Non-Commissioned Officer cadre was conducted for all newly promoted Lance Corporals and Corporals, to support their leadership development and instructor capability.

Priorities and Achievements for 2023

Strategic Priorities Identified for 2023

Having completed the Initiating Phase of its development, in 2023 the CIR prioritised its Organising Phase, with a focus on developing the plans and policies required to solidify its structure as well as its operational and administrative SOPs and practices.

In addition, the Regiment aimed to conduct specialist training that would develop an organic instructor capability, to sustainably equip its personnel with the necessary skills that will aid them in their operational deployments.

The Regiment also continued to prioritise the building its internal capacity to properly maintain and service its vehicles and equipment.

Achievements for 2023

Throughout 2023 the CIR has focused on upskilling its personnel, as well as supporting other uniformed services and agencies.

The CIR was fully deployed in support of RCIPS during the house explosion in the Newlands area, providing equipment and subject matter expert support. It has also worked to deliver joint training in medical skills, driver training and drill to a variety of other agencies.

Collaboration with HMCI continued, in order to ensure the CIR is well prepared to provide aid in any humanitarian crisis. In addition, it supported the Emergency Medical Services and the Airports Authority during its Mass Casualty Exercise.

Work was conducted with various organisations to deliver community projects in several areas and the Regiment was proud to represent the Cayman Islands in the King's Coronation Parade.

In addition, this year saw the delivery of several areas of specialized training, including Humanitarian Assistance and Disaster Relief, Urban Search and Rescue and Medical support, optimizing the skill sets of its personnel to best prepare them for their role.

Training

- HADR capabilities developed through the completion of a two-week training package delivered by 24 Commando, Royal Engineers, British Army.
- Urban Search and Rescue training conducted with the UK Fire Service.
- Joint medical training with CIFS, RCIPS and CICG.
- Group 4 driver training conducted (with participation from CIFS and HMCIPS).
- Junior Officer attendance at the Joint Inter Agency Command and Staff course and RCIPS Junior Leadership Programme.
- Other training including Chainsaw Operator, Physical Training Leader, Mass Casualty and Oil Spill Response.
- Drill training culminating in participation in King Charles III' Coronation Parade.

Policy review and Documentation

- CIR strategic plan completed and awaiting ratification by the Defence Board.
- Numerous internal policies across HR, training and equipment management completed.
- Contributed to the completion of Governor's Orders related to Personnel Matters and Administrative Action.
- Commenced work on the 13 strategic priorities that emerged from the strategic planning process.

Multi Agency Collaboration

The CIR has supported numerous agencies in a variety of areas to maximise their capacity. Specific examples include:

- Cordon and logistic support to RCIPS at the site of the Newlands explosion.
- Loan of mechanical SME to assist CIFS.
- Equipment loan and set up, and vegetation clearance to support HMCIPS infrastructure.
- Training support to CICC NCO cadre.
- MOU created with the CIFS to assist them with dedicated route clearance capability in the event of serious storms.

Equipment and Infrastructure

- 15 individuals completed their basic mechanic certification.

- Purchase of diagnostic and maintenance equipment to enhance the CIR's internal ability to service its vehicles and equipment.

Community Engagement

- The CIR is proud to have participated in a number of community projects, including, amongst other activities: Youth Development initiatives at JGHS and Jeep 345's Cayman for Kids event; support to sporting events working with both CONCACAF and CIASA; and beach clean ups working with Plastic Free Cayman.



Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	1,003,944	1,878,767	1,548,394	(544,450)
Supplies & Consumables	360,708	494,253	507,366	(146,658)
Depreciation	135,348	204,348	275,235	(139,887)

Total Expenses	1,500,000	2,577,368	2,330,995	(830,995)
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There were savings in supplies and consumables due to a reduced rate for specialist training course fees following support from the UK Defence Attaché.

An overall saving was maintained, in order to return supplementary funding, set aside in case of an operational deployment.

Strategic Objectives for 2024-2025

Over the course of 2025-2025, there are 13 strategic objectives the CIR aims to accomplish:

- Improve the CIR operational design and organizational structure to produce the best operational effect
- Improve policies and administration to achieve organizational efficiency and stability
- Recruiting and retention of personnel to fill out the approved structure.
- Create detailed job descriptions as part of ensuring that CIR has the correct skills to achieve mission success
- Develop the CIR in-house training capability to teach and maintain core leadership and HADR skills within its personnel
- Partner with other stakeholders to create an inter-agency HADR training facility, providing the academic foundation and practical skills needed for successful HADR operations
- Strengthen leadership capacity to ensure the continued development and success of the Regiment
- Improve organisational culture based on the CIR's values to improve operational success
- Improve disaster and emergency response so that it can respond more efficiently and with greater effect as part of the overall national response managed by the NEOC
- Become the disaster equipment repository as part of the Inter-Agency Training Facility to help to ensure that CIR and other inter-agency partners are trained in the use of all disaster equipment and that the equipment is well maintained and ready for deployment
- Increase HADR capability through volunteerism to encourage talented professionals to volunteer their services in a way that will add value to the CIR's technical capabilities and mission accomplishment

- Develop community engagements through partnerships that will facilitate the CIR's engagement in community and youth development activities
- Build and strengthen strategic partnerships with local, regional, hemispheric and international partners

Legislative/Policy priorities

The CIR aims to finalise its Strategic Plan with ratification from the Defence Board. In addition, it will prioritise the completion of all internal policies across HR, health and safety and operational SOPs.

Strategic Capital Projects for 2024

- Operational Diagnostic Equipment - Fleet diagnostic equipment, air compressor and electrical tester
- Lightweight Water Purification Systems - Spare pipes and filters for Lightweight Water Purification System

Strategic Capital Projects for 2025

- Radio Communications - Command and control vehicle fit out, radios, and field deployable communications



CAYMAN ISLANDS CADET CORPS

Department Overview

The Cayman Islands Cadet Corps (CICC) is a national voluntary youth organization. The nature and scope of the CICC is to develop well-rounded citizens who demonstrate high levels of respect for authority and others, and do so with confidence. CICC offers a diverse programme and range of activities to develop youth leadership. It is also now strategically positioned within the Ministry of Home Affairs to further create synergies with the development of Cadets for potential careers in the public safety and uniformed services.

Mission: Provide a 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.

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 People

During the period January – November 2023, the Headquarters of the CICC was staffed with six (6) full-time Staff members. This was reduced to five (5) in November 2023 and the full-time post of Deputy Commandant remains vacant until recruitment is completed.

Ser	Rank	Name	Post Held
1	Colonel	Errol L. Brathwaite	Commandant
2	Lieutenant Colonel	[Vacant] Marlon Levy (Jan. - Nov. 2023)	Deputy Commandant (Ag)
3	Major	Halston Farley	Training Coordinator (Ag) (Seconded from Cayman Islands Regiment)
4	Captain	Craig Palmer	Training Officer (CYB)
5	Captain	Anneka Whyte	Training Officer (GCM)
6	Captain	Romaine N. Edman	Senior Cadet Administrative Officer

Learning and Development

The Caribbean Cadet Association's Commandants' Conference was held in Jamaica during the period Tuesday 25 – Saturday 29 July 2023. Colonel Errol Brathwaite, Commandant and Major Halston Farley attended the conference.

Colonel Errol Brathwaite attended the Multi-Agency Gold Command (MAGIC) Training Course during the period Tuesday 22 – Friday 25 August 2023.

Financial Performance and Analysis

2023 BUDGET VS ACTUALS				(KYD)
Financial Performance	ORIGINAL 2023 BUDGET	FINAL 2023 BUDGET	JAN-DEC 2023 ACTUALS	SAVINGS / (OVERAGE)
Personnel	589,601	760,176	494,865	94,736
Supplies & Consumables	194,732	194,732	185,055	9,677
Depreciation	39,003	39,003	36,757	2,246
Total Expenses	823,336	993,911	716,677	106,659

Based on a needs assessment, the CICC has adjusted its supplies and consumables spend, through a reduction of camps and training activities due to the unavailability of adequate Staff and Adult Volunteers to ensure adequate child protection and safeguarding during activities. This adjustment resulted in reduced use of funds allocated. This trend is expected to change in the 2024 financial year as the CICC anticipates the successful recruitment of new Staff and Adult Volunteers.

Priorities and Achievements for 2023

Strategic Priorities Identified for 2023

Our strategic priorities and projects for 2023 were set to ensure greater capacity in the CICC delivering a well-structured Training Programme. Our stated priorities and projects for 2023 included:

- The hire of additional personnel to fill the posts of Deputy Commandant and Sergeant Major Instructor. The two (2) posts were advertised, however, they remain vacant and will need to be re-advertised pending the upgrade of the respective job descriptions.

- Evaluation of existing posts in line with other uniformed entities and job descriptions (JDs). The JDs are currently being updated for submission to the Portfolio of Civil Service (PoCS) through the Human Resources Department of the Ministry of Home Affairs.
- Delivery of an upgraded suite of training evolutions to Cadets, Staff and Volunteers. This has been partially achieved and continues to be critical as the CICC seeks to offer enhanced Training Programmes for all stated groups.
- Provision of greater support for wellness (including mental health which is ongoing).
- Upgrade support mechanisms for Staff, Volunteers and Cadets to include Multi-Agency Safety Hub training. This process started and is ongoing.
- Upgrade CICC's infrastructure (including office space). A facility was identified for relocation and funding has been approved. This process is at an advanced stage having been approved by Cabinet.

Achievements for 2023

During the period under review, the CICC's key achievements included:

- Outstanding participation in the National Heroes Day Parade, National Heroes Square on Monday, 23 January 2023. The CICC Band continues to provide support to the RCIPS Band which has fallen significantly in numbers.
- The CICC mounted a Guard of Honour to welcome His Royal Highness Prince Edward, Earl of Wessex and Forfar during his Royal Visit to the Cayman Islands on Wednesday, 22 February 2023.
- The CICC enrolled sixty Cadets between Grand Cayman and Cayman Brac in March and April respectively.
- The CICC provided a Guard of Honour parade to bid farewell to HE Governor Martyn Roper jointly with an Officers' commissioning and Scroll Ceremony on Thursday, 2 March 2023.
- HE Governor Jane Owen visited the Cadet Headquarters on Thursday, 29 June 2023 where she was serenaded by the Cadet Band, received a briefing about the CICC and took the opportunity to engage some Cadets.

- CICC held its annual camp during the period Saturday 1 – Sunday, 9 July 2023. Cadet participation was 42% or 111 of 263. Volunteer participation was 54% or 20 of 37 individuals.
- The Caribbean Cadet Camp was held in Jamaica during the period Friday, 14 July – Friday, 4 August 2023. Sixteen (16) Cadets and three (3) adults from the Cayman Islands participated in the activity.
- The Caribbean Cadet Association’s Commandants’ Conference was held in Jamaica during the period Tuesday, 25 – Saturday, 29 July 2023. Colonel Errol Brathwaite, Commandant and Major Halston Farley attended the conference.
- Colonel Errol Brathwaite attended the Multi-Agency Gold Command (MAGIC) Training Course during the period Tuesday, 22 – Friday, 25 August 2023.
- The CICC sent three (3) Senior Cadets and one adult to participate in a training course in Foundations of Leadership in Barbados in December 2023.



Strategic Objectives for 2024-2025

Advance Solutions that Facilitate Public Safety Career Pathways

The Cadet Corps will engage with public safety partners to advance agreements that create opportunities for collaboration with a view to provide Caymanian youth with clear career pathways into the field of public safety. This new strategic direction will entail the revision of the organisational structure including posts, specific training syllabuses, competency frameworks for volunteers, instruction delivery, and rebranding of some elements within the CICC to ensure better alignment with industry standards locally, regionally and internationally.

Modernize the Framework of Operational Structures, Service Delivery, and Governance

The Cayman Islands Cadet Corps will deliver strategic policy changes that facilitate streamlined processes for improved alignment with the Public Sector Management Act (PSMA) and the Public Management and Finance Act (PMFA), as well as governance and competency frameworks that facilitate improved service delivery to support public safety career pathways.

Strategic Objective 1: Solidify the Image and Brand of the CICC

- Promote the Values of the CICC
- Articulate the key attributes of the ideal Cadet
- Attributes of the Officer/Adult Volunteer

Strategic Objective 2: Standardise and Diversify Cadet Training to Make it More Appealing and Relevant

- Determine the capacity of HQ CICC to support the proposed CICC increase in the number of students enrolling in the cadet programme
- Diversify training modules to ensure continuous engagement
- Articulate NCO training syllabi to ensure greater relevance
- Standardise training at Detachment and Company levels

Strategic Objective 3: Standardise Assessment Across all Subject Areas and Levels

- Establish assessment protocols for all Star Level programme
- Develop an electronic assessment database to track Cadet progress
- Conduct annual evaluation of the assessment at the various levels

Legislative/Policy Priorities

- CICC 2024 Emergency Plan
- 2024 CICC NEOC Operations Appointments (Communications Cluster)

- Reviewed the CICC Act (2021 Revision), ongoing

Measuring Success

Strategic Goal 1: Attracting as cadets, significant numbers of young people between the ages of eleven and eighteen (CICC Strategic Plan): Increase the number of Cadets in the CICC with a targeted minimum intake of 50 recruits by March 2024.

- 4 KPIs

Strategic Goal 2: Providing a formal, well-regulated and highly disciplined organisation operating within the school and youth communities in the Islands (CICC Strategic Plan):

- 3 KPIs

Strategic Goal 3: Instilling in cadets, spiritual, moral, national and humane values of honesty, justice, discipline and social responsibility (CICC Strategic Plan); Provide flexible, enhanced opportunities for Adult leader training/development.

- 3 KPIs

Strategic Goal 4: Providing for cadets progressive training of a challenging and exciting nature to foster alertness, physical and mental endurance, and camaraderie (CICC Strategic Plan): Increase the personnel resource base available to train/develop Cadets.

- 4 KPIs

Strategic Goal 5: Encouraging cadets, powers of leadership and the ability to work as team members (CICC Strategic Plan):

- 4 KPIs

Looking Ahead

Throughout 2023, the Ministry of Home Affairs remained committed to contributing to the prosperity of the Cayman Islands, reinforcing resilience and security and supporting unity within the community. There have been many accomplishments and much groundwork covered during the period and this report reflects the continuous growth of a young ministry with a critically important remit.

This period also represents a change to the Home Affairs leadership, with a new Acting Chief Officer Michael Ebanks at the helm. Although changes to leadership naturally represent adjustments, the broad Home Affairs team are trained for commitment and service. The dedication to protecting the people of the Cayman Islands remains steadfast.

As important as it is to commend the Ministry for the substantial progress Home Affairs made in the past year, it is equally important to reflect on how we can grow. The aim of Home Affairs is to ensure that it swiftly addresses areas of vulnerability and risk. For the coming years, the strategic vision will be focused on achieving reform and strengthening operations in the areas of security and data intelligence, offender management and rehabilitation, victim safety and advocacy, emergency response, humanitarian aid and defence, and youth development particularly with progression into uniformed services.

Armed with a strategic plan for 2023 to 2025, Home Affairs will be implementing strategies in staff development and wellness, security intelligence, national policy, business excellence, partnership and alignment, and public awareness with each strategy directly contributing to the broad outcomes and the enduring vision of Home Affairs to build a safer Cayman Islands community. These strategies represent modes of empowerment to develop innovative and effective solutions in public safety. Focus areas will include:

- further professionalising public safety services through accountability, development and appreciation for employees
- enhancing employee well-being, especially in the face of trauma inherent to the job
- continuing to tackle legislation and national policy matters for strategic reform and good governance
- creating efficiencies and measuring the effectiveness of deliverables
- improving public safety synergies and partnerships
- engaging with the public and educating and informing on services and progress

The Honourable Minister along with the leadership teams across the Ministry are committed to leading, stewarding, and delivering diverse services to safeguard the people within our

community; but, we need your support. Achieving the collective vision to build a safer Cayman Islands, will require a collaborative effort, with the support of everyone - both the private and public sector. Together, these partnerships can deliver the overarching result of a safer and more resilient community.

Home Affairs aims to enhance security intelligence, reduce criminality, restore individuals and families, strengthen systems of public safety communication, achieve more efficient and effective emergency responses, and increase higher capacities to support and recover from crises and natural disasters. All of these allow for a thriving society, solidifying the Cayman Islands as an ideal tourist attraction, and resulting in higher quality of lives for all people.

The Ministry of Home Affairs would like to reiterate its gratitude the men and women of Home Affairs who operate in the various departments on the front line. It is often taken for granted that these civil servants are in extremely challenging jobs, but continue to consistently work for the safety and security of the country. This is the work of Home Affairs, and with this mindset, the vision to achieve a safer Cayman Islands is together attainable, and the future is hopeful in the face of uncertainty.

Freedom of Information Requests

ENTITY	FOIs Received	FIOs Closed
Ministry of Home Affairs	5	6
Department of Public Safety Communications	3	3
Cayman Islands Fire Service	5	6
HM Cayman Islands Prison Service	11	11
Department of Community Rehabilitation	0	0
Cayman Islands Regiment	1	1
Cayman Islands Cadet Corps	0	0

ACRONYMS

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



GOVERNMENT OF THE CAYMAN ISLANDS

MINISTRY OF HOME AFFAIRS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

MINISTRY OF HOME AFFAIRS

Financial Statements for the year ended 31 December 2023

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MINISTRY OF HOME AFFAIRS

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 Act, 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.

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 year ended 31 December 2023;
- (b) Fairly reflect the financial position as at 31 December 2023 and performance for the year ended 31 December 2023;
- (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.



Michael Ebanks
Acting Chief Officer
Date: 27 April 2024



Carrol A. Cooper
Chief Financial Officer
Date: 27 April 2024

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 2023 and the statement of financial performance, statement of changes in net assets/ equity and cash flow statement for the year ended 31 December 2023, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 41.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2023 and its financial performance and its cash flows for the year ended 31 December 2023 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 authorised several supplementary appropriations for the Ministry under section 11(5) of the Public Management and Finance Act (PMFA), increasing its 2023 operating budget by \$1.2 million. The Cabinet also authorised two supplementary appropriations for the Ministry under section 12 of the PMFA, increasing its 2023 operating budget by \$1.6 million. A supplementary appropriations bill for the additional funding was not introduced in Parliament by 31 March 2024 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.

AUDITOR GENERAL'S REPORT (continued)

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

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

27 April 2024
Cayman Islands

Actual 2022 Restated (\$'000)	MINISTRY OF HOME AFFAIRS STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023	Note	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Current Assets					
3,758	Cash and cash equivalents	3	649	7,241	7,241	6,592
7,520	Trade receivables	4	14,049	4,624	4,624	(9,426)
1,698	Other receivables	4	3,013	-	-	(3,013)
73	Inventories	5	125	-	-	(125)
121	Prepayments	5b	49	-	-	(49)
13,170	Total Current Assets		17,885	11,865	11,865	(6,020)
	Non-Current Assets					
-	Trade receivables	4	-	94	94	94
7	Intangible Assets	7	3	(71)	(71)	(74)
39,844	Property, plant and equipment	6	37,835	41,916	41,696	4,081
39,851	Total Non-Current Assets		37,838	41,939	41,719	4,101
53,021	Total Assets		55,723	53,804	53,584	(1,919)
	Current Liabilities					
548	Trade payables	8	714	474	474	(240)
2,289	Other payables and accruals	8	1,978	-	-	(1,978)
120	Unearned revenue	9	120	-	-	(120)
2,701	Employee entitlements	10	3,142	-	-	(3,142)
5,658	Total Current Liabilities		5,954	474	474	(5,480)
5,658	Total Liabilities		5,954	474	474	(5,480)
47,363	Net Assets		49,769	53,330	53,110	3,561
	NET ASSETS/EQUITY					
48,014	Contributed capital		51,936	53,330	53,110	1,394
(651)	Accumulated deficits		(2,167)	-	-	2,167
47,363	Total Net Assets/Equity		49,769	53,330	53,110	3,561

The accounting policies and notes starting on pages 9-41 form an integral part of these financial statements.

Actual 2022 Restated (\$'000)	MINISTRY OF HOME AFFAIRS STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2023	Note	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
50,508	<i>Revenue</i>					
	Sale of goods and services	13	54,087	51,513	54,865	(2,574)
50,508	Total Revenue		54,087	51,513	54,865	(2,574)
	<i>Expenses</i>					
36,630	Personnel costs	14	39,566	37,810	39,390	(1,756)
9,878	Supplies and consumables	15	10,723	9,952	11,655	(771)
5,211	Depreciation & Amortisation	6&7	5,002	3,741	3,810	(1,261)
362	Impairment of property, plant and equipment	6	-	-	-	-
-	Litigation costs	15	56	-	-	(56)
(13)	Other Gains and Losses	16	3	10	10	7
52,068	Total Expenses		55,350	51,513	54,865	(3,837)
(1,560)	Deficit for the period		(1,263)	-	-	1,263

The accounting policies and notes starting on pages 9-41 form an integral part of these financial statements.

MINISTRY OF HOME AFFAIRS
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023

	Contributed Capital (\$'000)	Accumulated Surplus/ (deficits) (\$'000)	Total (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
Balance at 31 December 2021 brought forward	46,294	-	46,294	35,182	35,182	(11,112)
Prior Year Adjustments						
Prior Year Adjustments	(1)	-	(1)	-	-	1
Restated balance 31 December 2021	46,293	-	46,293	35,182	35,182	(11,111)
Changes in net worth for 2022						
Transfer of departments	58	-	58	-	-	(58)
Equity Investment from Cabinet	1,663	-	1,663	10,087	10,087	8,424
Surplus payable to Cabinet	-	908	908	-	-	(908)
Net revenue / expenses recognised directly in net worth	1,721	908	2,629	10,087	10,087	7,458
Deficit for the year ending December 2022(Restated) note 25	-	(1,560)	(1,560)	-	-	1,560
Total recognised revenues and expenses for the period	1,721	(651)	1,069	10,087	10,087	9,018
Balance at 31 December 2022 carried forward restated	48,014	(651)	47,363	45,269	45,269	(2,093)
Balance at 31 December 2022 brought forward restated	48,014	(651)	47,363	45,269	45,269	(2,093)
Prior Year Adjustments						
Prior Year Adjustments (Note 25)	-	(252)	(252)	-	-	252
Revised balance 31 December 2022	48,014	(904)	47,110	45,269	45,269	(1,841)
Changes in net worth for year ending December 2023						
Transfer of departments	(4)	-	(4)	-	-	4
Equity Investment from Cabinet	3,926	-	3,926	8,061	7,841	4,135
Net revenue / expenses recognised directly in net worth	3,922	-	3,922	8,061	7,841	4,139
Deficit for the year ending December 2023	-	(1,263)	(1,263)	-	-	1,263
Total recognised revenues and expenses for the period	3,922	(1,263)	2,659	8,061	7,841	5,402
Balance at 31 December 2023 carried forward	51,936	(2,167)	49,769	53,330	53,110	3,561

The accounting policies and notes starting on pages 9-41 form an integral part of these financial statements.

Prior Year Actual (\$'000)	MINISTRY OF HOME AFFAIRS CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	CASH FLOWS FROM OPERATING ACTIVITIES					
	<i>Receipts</i>					
47,344	Outputs to Cabinet		46,892	51,325	51,325	4,434
384	Outputs to other government agencies		443	-	-	(443)
424	Sale of goods and services - third party		163	110	110	(53)
(33)	Other receipts		-	-	-	-
	<i>Payments</i>					
(35,498)	Personnel costs		(38,685)	(37,810)	(37,810)	875
(11,933)	Supplies and consumables		(11,828)	(9,934)	(9,934)	1,894
-	Other payments		-	(10)	(10)	(10)
688	Net cash used in operating activities		(3,015)	3,682	3,682	6,697
	CASH FLOWS FROM INVESTING ACTIVITIES					
(2,473)	Purchase of property, plant and equipment		(2,688)	(8,061)	(8,061)	(5,373)
12	Proceeds from sale of property, plant and equipment		-	-	-	-
(2,461)	Net cash used in investing activities		(2,688)	(8,061)	(8,061)	(5,373)
	CASH FLOWS FROM FINANCING ACTIVITIES					
2,047	Equity Investment from Org 40		2,594	8,061	8,061	5,467
52	Funds received from Ministry reorganisation		-	-	-	-
2,099	Net cash flows from financing activities		2,594	8,061	8,061	5,467
326	Net increase/(decrease) in cash and cash equivalents		(3,109)	3,682	3,682	6,792
3,432	Cash and cash equivalents at beginning of period		3,758	3,559	3,559	(199)
3,758	Cash and cash equivalents at end of period	3	649	7,241	7,241	6,592

The accounting policies and notes starting on pages 9-41 form an integral part of these financial statements.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

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.

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.

(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 year ended 31 December 2023.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

New and revised accounting standards issued and applicable

The Ministry has adopted IPSAS 41: Financial Instruments as of the transition date of 1 January 2023, replacing IPSAS 29: Financial Instruments: Recognition and Measurement.

In accordance with the transitional provisions in IPSAS 41, comparative information for the 31 December 2022 period has not been restated. Adjustments arising from adopting IPSAS 41 are recognised in opening equity at 1 January 2023 (the date of initial application).

The accounting policies for the year ended 31 December 2023 have been updated to comply with IPSAS 41. The main changes to the Ministry's accounting policies are:

- Trade and other receivables - This policy has been updated to reflect that the impairment of receivables are now determined by applying an expected credit loss model.
- Financial instruments and risk management - The policy has been updated to reflect:
 - the new measurement classification categories; and
 - a new impairment model for financial assets based on expected credit losses, which is forward-looking and may result in earlier recognition of impairment losses.

IPSAS 41 also significantly amended the disclosures of financial instruments of IPSAS 30. This has resulted in new or amended disclosures, mostly in relation to the financial instrument categories and to credit risk.

The table below outlines the classification and carrying amounts of financial assets and liabilities under IPSAS 41 and IPSAS 29 on the date of initial application of IPSAS 41.

Measurement classification		
Financial assets	IPSAS 29	IPSAS 41
Cash and cash equivalents	Loans & Receivables	Amortised cost
Term Deposits	Loans & Receivables	Amortised cost
Trade and other receivables	Loans & Receivables	Amortised cost
Financial Liabilities	IPSAS 29	IPSAS 41
Accounts Payable	Amortised Cost	Amortised Cost

IPSAS 41 has had an immaterial impact on the Ministry's measurement and recognition of financial instruments, as financial assets that were recognised as loans and receivables are now recognised as amortised cost.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

IPSAS 42, Social Benefits (effective for period beginning on or after 1 January 2023 and determines when expenses and liabilities for social benefits are recognized and how they are measured. During the financial year it was assessed that IPSAS 42, Social Benefits does not have any significant impact on the Ministry's financial statements.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2023 and not early adopted.

IPSAS 43, Leases was issued in January 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. Inter alia, IPSAS 43 requires lessees to measure and account for the right-of-use asset and the lease liability; exemptions apply to short-term leases what will continue to be accounted for in the same manner that operating leases are accounted for under IPSAS 13. It is anticipated that IPSAS 43 will have a significant impact on the MHA's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations was issued in May 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 44 provides guidance on how to account for non-current assets when they are made available for sale on commercial terms; no such guidance existed prior to IPSAS 44. It is anticipated that IPSAS 44 will not have a significant impact on the MHA's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 45, Property, Plant, and Equipment (Issued in May 2023 and effective for periods beginning on or after 1 January 2025) replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognised and measured.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

IPSAS 46, Measurement (effective for periods beginning on or after 1 January 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time, and introduces current operational value, a public sector specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. It is anticipated that IPSAS 46 will not have a significant impact on the MHA's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 47, Revenue (issued in May 2023 and effective for periods beginning on or after 1 January 2026) replaces IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions and is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. It is anticipated that IPSAS 47 will not have a significant impact on the Ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 48, Transfer Expenses (issued in May 2023 and effective for periods beginning on or after 1 January 2026) provides accounting requirements for transfer expenses, and presents two accounting models based on the existence of a binding arrangement. It is anticipated that IPSAS 48 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.

IPSAS 49, Retirement Benefit Plans (issued in November 2023 and effective for periods beginning on or after 1 January 2026) provides a principle-based approach to accounting for retirement benefit plans offering a completed view of their financial activities, assets, and obligations and establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans. It is anticipated that IPSAS 49 will not have an impact on the Ministry's financial statements.

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, corresponding 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 2023 are as presented in the 2023 Budget Statement and were approved by Parliament. The budget was prepared based on the accrual accounting concept and the going concern basis.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

(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).

Cabinet revenue is recognized at the monthly cost to produce the outputs agreed in the Annual Budget Statement for 2023. Other revenues are recognized at the fair value of services provided. Revenue earned but not yet received at year end is recorded as a receivable.

(e) Expenses

Expenses are recognized in the accounting period in which they are incurred. Expenses incurred but not paid at year end are recognized as payables.

(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 in hand, deposits held on call with banks, other short-term, highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value.

(h) Prepayments

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

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

(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.

(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 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
• Marine vessels	5 – 7 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

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

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 of 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.

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 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.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

(I) Financial Instruments

Financial assets and financial liabilities are recognised in the Ministry's statement of financial position when the Ministry becomes a party to the contractual provisions of the instrument. 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.

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 receivable.

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 accounts payable, accrued expenses and repayment of surplus.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. On initial recognition, transaction costs directly attributable to the acquisition or issue of financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate.

Subsequent measurement and classification

IPSAS 41 requires financial assets to be subsequently measured at fair value through surplus or deficit (FVTSD), amortised cost, or fair value through other comprehensive revenue and expense (FVTOCRE). Additionally, IPSAS 41 requires financial liabilities to be measured at either amortised cost or FVTSD.

This classification is based on the business model for managing financial instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding. The Ministry assessed the business model for holding financial assets at the date of initial application. It determined that all of these are held to collect contractual cash flows that are solely payments of principal and interest. Therefore, financial assets are subsequently measured at amortised cost. Financial liabilities are subsequently measured at amortised cost.

Cash and cash equivalents, trade receivables and payables are recorded at amortized cost using the effective interest method less any impairment.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 2: Significant Accounting Policies (continued)

De-recognition

Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred and the Ministry has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

(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.

(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.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 3: Cash and Cash Equivalents

The Ministry's cash and cash equivalents as at the end of the year amounted to \$649 thousand, which was below the budget by \$6.6 million. However, the Ministry had receivables of \$13.9 million for Cabinet revenue and \$3.0 million for equity injection outstanding from Cabinet at the end of the financial year.

Although cash and cash equivalents at 31 December 2023 are subject to the expected credit loss requirements of IPSAS 41, no allowance has been recognised as the estimated allowance is negligible due to the high credit quality of the counterparty banks.

Prior Year Actual (\$'000)	Description	Foreign Currency	Exchange Rate	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
1	Cash in transit (IRIS Remittance Account)			1	-	-	(1)
2,673	CI\$ Operational Current Account held at Royal Bank of Canada			408	7,241	7,241	6,832
49	US\$ Operational Current Account held at Royal Bank of Canada	300	0.8375	251	-	-	(251)
1,035	Payroll Current Account held at Royal Bank of Canada			(11)	-	-	11
3,758	TOTAL			649	7,241	7,241	6,592

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 4: Trade and Other Receivables

Trade receivables

Trade receivables as at the end of the year totalled \$14.0 million, which was \$9.3 million over the budget. The outstanding Cabinet revenue accounted for 99% of the trade receivables and represents amounts outstanding for the last quarter of 2023 totaling \$13.9 million. These funds have already been received in 2024.

Of the trade receivable for sale of goods and services, 59% (\$111 thousand) represents outstanding amounts in relation to the use of the Department of Public Safety Communication's towers billed to third parties (2022: nil). For 2023, Cabinet revenue outstanding for October to December had accounted for 99% (\$13.9 million) of the trade receivables.

Trade receivables are amounts due from customers for items sold or services performed in the ordinary course of business. Trade receivables and other receivables comprise of balances due from other Government entities, including Output Receivables and balances due from third parties.

The simplified approach to providing for expected credit losses (ECL), as prescribed by IPSAS 41, is applied to trade and other receivables. The simplified approach involves making a provision equal to the lifetime expected credit losses.

Prior Year Actual (\$'000)	Trade Receivables	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
220	Sale of goods and services	207	-	-	(207)
7,300	Outputs to Cabinet	13,953	4,718	4,718	(9,235)
7,520	Total trade receivables	14,160	4,718	4,718	(9,442)
-	Less: expected credit losses	(111)	-	-	111
7,520	Net trade receivables - (due in one year)	14,049	4,718	4,718	(9,332)

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Current				
3,829	Past due 1-30 days	5,559	(212)	(212)	(5,771)
3,691	Past due 31-60 days	4,173	4,718	4,718	545
-	Past due 61-90 days	4,372	-	-	(4,372)
-	Past due 90 and above	56	118	118	62
	Non-Current				
-	Past due 1 year and above	-	94	94	94
7,520	Total	14,160	4,718	4,718	(9,442)

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 4: Trade and Other Receivables (continued)

The movement in the allowance for credit losses is as follows:

	2022	2023
	(\$'000)	(\$'000)
Allowance for credit losses as at 1 January	-	-
Revision in loss allowance made during the year	-	111
Receivables written off during the year	-	-
Balance at 31 December	-	111

As at 31 December 2023 expected credit losses resulting from balances less than 90 days past due amounted to \$0(2022: \$0). Additionally, expected credit losses resulting from full provisioning for balances over 90 days past due amounts \$52 thousand (2022: \$0). Specific ECL for provisioning amounted to \$59 thousand (2022: 0).

There have been no changes during the reporting in the estimation techniques or significant assumptions used in measuring the loss allowance.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 4: Trade and Other Receivables (continued)

Other receivables

Other receivables largely comprised \$3.0 million outstanding from Cabinet for Equity Injection (EI 85) in respect to the acquisition of fixed assets. These funds will be received in 2024.

Prior Year Actual (\$'000)	Other Receivables	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
14	Advances (salary, Official Travel, etc.)	-	-	-	-
1,684	Other	3,013	-	-	(3,013)
1,698	Total other receivables	3,013	-	-	(3,013)
-	Less: expected credit losses	-	-	-	-
1,698	Net other receivables	3,013	-	-	(3,013)

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Current				
30	Past due 1-30 days	2,994	-	-	(2,994)
-	Past due 61-90 days	19	-	-	(19)
1,667	Past due 90 and above	-	-	-	-
1,698	Total	3,013	-	-	(3,013)

In measuring ECLs for third-party receivables, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining third-party trade receivables have been assessed on a collective basis as they possess shared credit risk characteristics. The expected credit Loss rate/s for third-party receivables are based on the Ministry's historical credit loss over the prior two years. The historical loss rates are then adjusted for current and forward-looking information on macroeconomic factors affecting the Ministry's customers. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant.

The Ministry performed an individual/specific ECL assessment on any related party debtors with qualitative or quantitate factors indicating doubts around collectability. Given the low risk of default on the remaining related party receivables held by the Ministry, the impact of the expected credit losses on these have been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, absence of historical losses on amounts due. The Ministry believes that the amounts outstanding on related party receivables are recoverable.

The Ministry's policy is to recognise ECL of 100% for receivables over 90 days past due because historical experience has indicated that these receivables are generally not recoverable. Receivables are written off and or fully provided for when there is no reasonable expectation of recovery.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 5: Inventories

Inventories held at the end of December 2023 amounted to \$125 thousand dollars and were largely held by the Prison Service. These mainly included food supplies and consumables.

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
73	Inventory held for use in the provision of goods and services	125	-	-	(125)
73	Total	125	-	-	(125)

Note 5b: Prepayments

Prepayments at the end of December 2023 amounted to \$49 thousand and were largely held by the Prison Services for certain preventive maintenance services and the Department of Public Services and Communications for software licences.

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
121	Accrued Prepayments	49	-	-	(49)
121	Total	49	-	-	(49)

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 6: Property, Plant & Equipment

Cost	Land	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Other assets	Assets under construction or development	Total	Original Budget 2022	Final Budget 2022	Variance
Balance as at 1 January 2022	4,425	18,400	22,338	389	1,442	136	-	81	8,576	1,887	768	883	4,136	63,462	57,954	57,954	(5,508)
Additions	157	2,387	635	33	101	55	23	-	45	352	-	53	1,548	5,389	10,087	10,087	4,698
Disposals and Derecognition	-	(474)	-	-	(4)	-	-	-	-	-	-	-	-	(478)	-	-	478
Impairment	-	-	(298)	-	-	-	-	-	-	-	-	-	(98)	(396)	-	-	396
Transfer out	-	(91)	-	-	-	-	-	-	-	-	-	-	(2,688)	(2,779)	-	-	2,779
Transfers in	-	-	-	-	-	-	-	-	-	30	-	-	-	30	-	-	(30)
Balance as at 31 December 2022	4,582	20,222	22,675	421	1,540	191	23	81	8,621	2,270	768	937	2,897	65,229	68,041	68,041	2,813

Cost	Land	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Other assets	Assets under construction or development	Total	Original Budget 2023	Final Budget 2023	Variance
Balance as at 1 January 2023	4,582	20,222	22,675	421	1,540	191	23	81	8,621	2,270	768	937	2,897	65,229	68,041	68,041	2,813
Additions	-	675	310	43	67	113	-	-	46	700	87	287	2,920	5,246	8,061	7,841	2,814
Disposals and Derecognition	-	(493)	-	-	(8)	-	-	-	-	-	-	-	-	(500)	-	-	500
Adjustment	-	14	-	-	-	-	-	-	-	-	-	-	(15)	(1)	-	-	1
Transfer out	-	-	-	-	-	-	-	-	-	-	-	-	(2,248)	(2,248)	-	-	2,248
Balance as at 31 December 2023	4,582	20,418	22,984	464	1,599	304	23	81	8,667	2,968	855	1,224	3,555	67,724	76,102	75,882	8,376

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 6: Property, Plant & Equipment (continued)

Accumulated Depreciation and impairment losses	Land	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Other assets	Assets under construction or development	Total	Original Budget 2022	Final Budget 2022	Variance
Balance as at 1 January 2022	-	9,704	1,987	222	1,257	92	-	13	5,081	1,015	482	805	-	20,658	26,946	26,946	6,288
Transfers	-	-	-	-	-	-	-	-	-	25	-	-	-	25	-	-	(25)
Depreciation Expense	-	1,281	1,911	25	138	27	3	6	1,508	233	47	29	-	5,208	3,591	3,591	(1,616)
Impairment	-	-	(34)	-	-	-	-	-	-	-	-	-	-	(34)	-	-	34
Eliminate on Disposal or Derecognition	-	(468)	-	-	(4)	-	-	-	-	-	-	-	-	(473)	-	-	473
Balance as at 31 December 2022	-	10,517	3,864	247	1,391	119	3	19	6,589	1,273	529	835	-	25,384	30,537	30,537	5,154

	Land	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Other assets	Assets under construction or development	Total	Original Budget 2023	Final Budget 2023	Variance
Balance as at 1 January 2023	-	10,517	3,864	247	1,391	119	3	19	6,589	1,273	529	835	-	25,384	30,537	30,537	5,154
Transfer in	-	9	-	-	-	-	-	-	-	-	-	-	-	9	-	-	(9)
Depreciation Expense	-	1,225	1,821	26	105	33	3	6	1,367	333	39	40	-	4,997	3,649	3,649	(1,348)
Eliminate on Disposal or Derecognition	-	(492)	-	-	(8)	-	-	-	-	-	-	-	-	(500)	-	-	500
Balance as at 31 December 2023	-	11,258	5,685	274	1,488	152	5	25	7,956	1,606	568	875	-	29,890	34,186	34,186	4,296

Net Book value 31 December 2022	4,582	9,705	18,812	175	149	72	20	62	2,032	996	239	102	2,897	39,844	37,504	37,504	(2,340)
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Net Book value 31 December 2023	4,582	9,160	17,300	190	111	152	17	55	711	1,362	287	349	3,555	37,835	41,916	41,696	4,081
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Reference is made to "Asset Revaluation" below. It should be noted that buildings and leasehold include net book value of \$12.5 million properties for the 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. However, the Director's House was impaired in 2022 as it is no longer habitable. This resulted in an impairment adjustment of \$362 thousand.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

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 on 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, and then further depreciated up to 31 December 2023.

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."

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

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.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 7: Intangible Assets

Intangible Assets

Cost	Computer Software	Other Intangible Assets	Total	Original Budget 2022	Final Budget 2022	Variance (Orig. vs Actual)
Balance as at 1 January 2022	522	-	522	772	772	250
Balance as at 31 December 2022	522	-	522	772	772	250
Cost	Computer Software	Other Intangible Assets	Total	Original Budget 2023	Final Budget 2023	Variance (Orig. vs Actual)
Balance as at 1 January 2023	522	-	522	772	772	250
Balance as at 31 December 2023	522	-	522	772	772	250
Accumulated Amortisation and impairment losses						
	Computer Software	Other Intangible Assets	Total	Original Budget 2022	Final Budget 2022	Variance (Orig. vs Actual)
Balance as at 1 January 2022	512	-	512	659	659	148
Amortisation Expense	3	-	3	92	92	89
Balance as at 31 December 2022	515	-	515	751	751	236
Accumulated amortisation and impairment losses	Computer Software	Other Intangible Assets	Total	Original Budget 2023	Final Budget 2023	Variance (Orig. vs Actual)
Balance as at 1 January 2023	515	-	515	751	751	236
Amortisation Expense	4	-	4	92	92	88
Balance as at 31 December 2023	519	-	519	843	843	324
Net Book value 31 December 2022	7	-	7	20	20	14
Net Book value 31 December 2023	3	-	3	(71)	(71)	(74)

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 8: Trade Payables, Other Payables & Accruals

Actual 2022 Restated (\$'000)		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
546	Creditors	712	474	474	(238)
2	Creditors Ministries/Portfolios	2	-	-	(2)
2	Payroll Deductions	-	-	-	-
2,250	Accrued Expenses	1,924	-	-	(1,924)
36	Other payables	54	-	-	(54)
2,837	Total trade payables other payables and accruals	2,692	474	474	(2,218)

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 \$2.7 million as at 31 December 2023, which was 468% above the budget. The accrued expenses included \$499 thousand in respect to overdue amounts for use of CUC's poles, power connection of new Northward Tower (\$121 thousand), maintenance of Radio System (\$93 thousand) and outstanding medical costs in relation to inmates (\$193 thousand).

Note 9: Unearned Revenues

Prior Year Actual (\$'000)	Details	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
120	Other unearned revenue	120	-	-	(120)
120	Total unearned revenue	120	-	-	(120)

Unearned revenue at the end of the year was \$120 thousand. This represents grant funding of \$10 thousand held by the Prison Service in respect to assistance to released-persons continued education and re-introduction into the community. The programme activities were expected to be delivered in the current financial year but have not yet occurred as the programme had not been finalized. In addition, \$110 thousand was transferred from the Ministry of Financial Services for the Prison Services which is to be used to acquire specialised equipment.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 10: Employee Entitlements

Actual 2022 Restated (\$'000)		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
521	Comp time	633	-	-	(633)
1,567	Annual leave accrual	1,767	-	-	(1,767)
368	Accrued salaries	476	-	-	(476)
246	Pension	266	-	-	(266)
2,701	Total current portion	3,142	-	-	(3,142)
2,701	Total employee entitlements	3,142	-	-	(3,142)

Annual leave entitlements are calculated on current salary, pay scale, and years of service in accordance with the *Public Service Management Act (2018 Revision)* and the accompanying Regulations.

Note 11: Surplus Payable

There was no surplus payable as at 31 December 2023 (2022: nil).

Note 12: Revenue from Non-Exchange Transactions

During the year ended 31 December 2023, 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 twelve months ended 31 December 2023.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 13: Sales of Goods & Services

Prior Year Actual (\$'000)	Revenue type	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
50,129	Outputs to Cabinet	53,544	51,403	54,755	(2,141)
217	Fees and charges	283	-	-	(283)
160	General sales	187	110	110	(77)
2	Other	73	-	-	(73)
50,508	Total sales of goods and services	54,087	51,513	54,865	(2,574)

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 laws and regulations.

The Ministry, on a monthly basis, bills Cabinet for the cost to produce and deliver the agreed outputs. For the 2023 financial year, Cabinet revenue was just over \$53 million, which was \$2.1 million more than the original budget but less than the final budget of \$54 million.

Fees and charges amounted to \$283 thousand and represent fees in relation to use of radio communication system. General sales of \$187 thousand largely represent Canteen sales at HM Cayman Islands' Prison Services as well as services provided to other jurisdiction.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 14: Personnel costs

Actual 2022 Restated (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
28,245	Salaries, wages and allowances	30,714	28,189	29,768	(2,525)
6,532	Health care	6,970	8,028	8,028	1,058
1,300	Pension	1,407	1,493	1,493	86
355	Leave	312	3	3	(309)
198	Other personnel related costs	163	97	97	(66)
36,630	Total Personnel Costs	39,566	37,810	39,390	(1,756)

For the year ending 31 December 2023, overall personnel costs were over the original budget by \$1.8 million. This included overtime cost of over \$3.4 million for Prison and Fire Services, versus budget of only \$1.6 million for overtime. However, this was off-set by savings in healthcare cost of \$1 million.

Salaries and benefits of \$136 thousand were paid to a senior officer at the Prison Service who has been on required leave (2022: \$158 thousand).

Note 15: Supplies and consumables

Actual 2022 Restated (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
2,170	Supplies and Materials	2,197	2,113	2,861	(84)
2,902	Purchase of services	3,542	3,563	4,062	21
646	Lease of Property and Equipment	817	722	722	(95)
1,876	Utilities	1,926	1,854	1,854	(72)
1,476	General Insurance	1,149	802	802	(347)
105	Interdepartmental expenses	113	126	126	13
137	Travel and Subsistence	239	250	250	11
341	Recruitment and Training	439	443	576	4
225	Other	301	79	402	(222)
9,878	Total Supplies & consumables	10,723	9,952	11,655	(771)

For the year ending 31 December 2023, the cost of supplies and consumables was \$771 thousand above the budget. This overage includes food supplies and medical charges for inmates, and utilities.

Of the legal cost of \$56 thousand, a total of \$35 thousand was incurred in legal fees paid on behalf of employees on required leave.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 16: (Gains) /losses

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
(6)	Net (gain) / loss on disposal of property, plant and equipment	-	-	-	-
(7)	Net (gain) / loss on foreign exchange Transactions	3	10	10	7
(13)	Total (gains)/ losses	3	10	10	7

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 requires all employees to complete the Individual Notice of Interest annually. In addition, all senior employees are required to complete annual declarations to the Commission for Standards in Public Life.

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2023 (\$'000)	Final Budget 2023 (\$'000)	Variance (Orig. vs Actual) (\$'000)
3,149	Salaries & other short-term employee benefits	3,214	3,150	3,150	(64)
3,149	Total	3,214	3,150	3,150	(64)

Number of key management personnel as at 31 December 2023: 26 (2022: 27).

There were no loans granted to key management personnel or their close relatives during the year.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 18: Segment Reporting

	Fire Services		Prison Services		Community Rehabilitation		Regiment		MHA Admin		Public Safety		Cadets		CONSOLIDATED	
	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023	Jan-Dec2022	Jan-Dec2023
	\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
Revenue																
Outputs from Cabinet	15,625	17,166	21,360	21,298	4,006	4,257	1,607	2,317	1,402	1,915	5,511	5,876	618	716	50,129	53,545
Outputs - Other gov't agencies	-	-	5	13	-	-	-	-	-	-	-	-	-	-	5	13
Other revenue	-	-	155	228	-	-	-	-	2	1	217	301	-	-	374	530
Total Revenue	15,625	17,166	21,520	21,539	4,006	4,257	1,607	2,317	1,404	1,916	5,728	6,177	618	716	50,508	54,088
Expenses																
Personnel	13,410	14,110	15,139	15,920	3,252	3,549	1,013	1,548	1,292	1,623	2,133	2,321	391	495	36,630	39,566
Supplies & Consumables	1,321	1,733	5,060	5,088	513	558	450	507	124	281	2,211	2,431	189	185	9,868	10,783
Depreciation	1,423	1,334	1,780	1,768	230	136	145	275	7	13	1,585	1,439	39	37	5,209	5,002
Impairment of property	-	-	362	-	-	-	-	-	-	-	-	-	-	-	362	-
Other expenses	(6)	-	-	-	-	-	-	-	(7)	-	-	-	-	-	-	-
Total Expenses	16,148	17,177	22,341	22,776	3,995	4,243	1,608	2,330	1,416	1,917	5,928	6,191	619	717	52,068	55,351
Surplus/(Deficit) from Operating Activities	(523)	(11)	(821)	(1,237)	11	14	(1)	(13)	(12)	(1)	(200)	(14)	(1)	(1)	(1,560)	(1,263)
Assets																
Current Assets	2,627	5,130	4,130	4,732	451	1,128	307	712	5,141	4,172	516	1,772	(2)	239	13,170	17,885
Fixed Assets	14,305	14,576	20,339	18,932	280	162	1,320	1,482	22	21	3,300	2,348	278	314	39,844	37,835
Intangible Assets	-	-	7	3	-	-	-	-	-	-	-	-	-	-	7	3
Total Assets	16,932	19,706	24,476	23,667	731	1,290	1,627	2,194	5,163	4,193	3,816	4,120	276	553	53,021	55,723
Liabilities																
Current Liabilities	(834)	(995)	(3,430)	(3,044)	(162)	(205)	(134)	(89)	(487)	(448)	(584)	(1,159)	(27)	(15)	(5,658)	(5,955)
Total Liabilities	(834)	(995)	(3,430)	(3,044)	(162)	(205)	(134)	(89)	(487)	(448)	(584)	(1,159)	(27)	(15)	(5,658)	(5,955)

The Ministry's segments for the year ending 31 December 2023 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.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 19: Subsequent Events

Management is not aware of any events after the reporting date which will have an impact on the financial statements at 31 December 2023.

Note 20: Financial Instruments Risks

Credit risk

At 31 December 2023, the Ministry held various sums in financial instruments represented by cash and cash equivalents at one financial institution in the Cayman Islands. The Ministry is a party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash & cash equivalents, short-term deposits, trade receivables, and accounts payable. The Ministry seeks to minimise exposure from financial instruments and does not enter into speculative financial instrument transactions.

Credit risk is the risk that the counter party to a transaction with the Ministry will fail to discharge its obligations, causing the Ministry to incur a financial loss. The Ministry is exposed to credit risk through the normal trade credit cycle and advances to third parties.

Financial assets that potentially subject the Ministry to credit risk consist of Cash and Cash Equivalents, term deposits, trade receivables, and other receivables.

The average credit period on sales is 30 days. The Ministry manages its Credit risk by limiting the counter parties it transacts business with to counterparties it believes to be capable of performing their contractual obligations. Generally, the Ministry does not require collateral.

Ongoing credit risk is managed through review of ageing analysis, together with credit limits per customer.

Maximum exposures to credit risk as at year end are the carrying value of financial assets in the statement of financial position.

Expected credit losses (ECL)

ECLs are calculated on a lifetime basis for Trade Receivables. Please see trade receivables note for more information on credit risk disclosures for ECL on Trade Receivables.

Concentrations of credit risk

The Ministry does not have any significant credit risk exposure. The credit risk on cash and cash equivalents and short-term investments is limited. The Ministry's main bank is Royal Bank of the Caribbean (RBC) which has a S&P Global Ratings of AA-.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 20: Financial Instruments Risks (continued)

Currency and interest rate risk

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

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 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 and liabilities as at 31 December 2023. While the Ministry had several legal disputes pending, these will be reviewed on a continuous basis to establish if provisions will be necessary.

Note 21(b): Lease Commitments and Fixed Asset Commitments

2022 Total (\$'000)		No later than one year or less (\$'000)	Later than one year and not later than five years (\$'000)	Later than five years (\$'000)	2023 Total (\$'000)
-	Operating commitments	-	-	-	-
1,672	Non-cancellable accommodation leases	635	1,041	-	1,676
1,672		635	1,041	-	1,676

Operating leases include space at Apollo House East, Building #2 which houses Community Rehabilitation with monthly commitments of \$22 thousand, and falls due for renewal in December 2025. Public Safety incurs \$13 thousand monthly in lease expense for office space at the Citrus Grove Building. This lease comes up for renewal in September 2029. The Regiment had monthly lease commitments of \$7 thousand for office space at the Windjammer Building which is set for renewal in 2025. The Cadet has a 5-year lease with A.L. Thompson Property Ltd starting in 2024 at \$7 thousand monthly.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 21(b): Lease Commitments and Fixed Asset Commitments (continued)

2022 Total (\$'000)		No later than one year or less (\$'000)	Later than one year and not later than five years (\$'000)	Later than five years (\$'000)	2023 Total (\$'000)
350	Fixed asset commitments	874	-	-	-
350		874	-	-	-

Fixed asset commitments as at 31 December 2023 amounted to \$874 thousand, of which \$793 thousand represents balance on contract in respect to acquisition of fire appliance. The appliance takes up to one year for construction.

Note 22: Budget Period

The government operates a budget period of appropriation covering two financial years. Under section 9(5), Public Management and Finance Act (2020 Revision), an appropriation lapses at the end of the budget period, meaning at the end of the two-year budget cycle.

Accordingly, under section 9(5) of the said Act, funds can be brought forward from the second year of the budget period to supplement the approved budget of the first year in that same budget period. The funds so transferred are added to the original budget of the first year to form the revised budget for that year. As a consequence, the budget allocation of the second year will be equally reduced by the amounts brought forward to the first year of the budget period.

Conversely, unused budget at the end of the first year can be carried forward to the second year, where required to execute agreed outputs for the Cabinet. Such amounts are added to the budget of the second year to form the revised budget for that year.

The current budget period covers 2022 and 2023.

During 2022, \$220 thousand was brought forward from 2023 to fund acquisition of operational vehicles for the Regiment.

At the end of 2022, \$484 thousand of unused budget was carried forward to 2023 to supplement the 2023 original operating budget. However, the Ministry elected not to bring forward some unused 2023 appropriations.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 23: Changes to the Budget

The changes between the original and final budget are a result of supplementary approvals under sections 9(5), 11(5) and 12, Public Management and Finance Act (2020 Revision). However, a supplementary appropriation bill for the section 11(5) and section 12 funding was not tabled in Parliament by 31 March 2024 as required by sections 11(6) and 12(3) of the Public Management and Finance Act (2020 Revision).

Description	Operating Budget (\$'000)	Capital Budget (\$'000)
2023 Original budget	51,513	8,061
Section 9(5) B/F to 2022	-	(220)
Section 9(5) C/Fwd. from 2022	484	-
Section 11(5)	1,232	-
Section 12	1,635	-
Final Budget	54,865	7,841

Details are provided below:

Section 9(5)

Funds carried forward from 2022 all related to the personnel budget as follows:

	(\$'000)
HAF 2 - Correctional Supervision, Intervention and Support Services	34
HAF 6 - Cayman Islands Regiment	132
HAF 7 - Cadet Corps Services	171
HAF 1 - Advice and Support to the Minister of Home Affairs	147
Total	484

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Notes to the Financial Statements

For the year ended 31 December 2023

Note 23: Changes to the Budget (continued)

Section 11(5)

Appropriation	Description	(\$'000)
HAF 1 Advice and Support to the Minister of Home Affairs	Transferred to TP 69 The Bridge Foundation (taken from personnel budget)	(100)
HAF 5 Domestic and Aerodrome Fire Services	Recruitment of twenty-two (22) trainee firefighters.	488
HAF 5 Domestic and Aerodrome Fire Services	Promotion of twenty-one (21) firefighters	35
HAF 06 - Cayman Islands Regiment	To cover cost of new hires (late 2022) and increased duty allowance	607
HAF 06 - Cayman Islands Regiment	Supplies & Consumables	134
HAF 06 - Cayman Islands Regiment	Depreciation	69
HAF 03 - Prison Custodial Services	Personnel \$151k and Supplies & Consumables \$748k	900
HAF 7 Cadet Corp Services	Transferred to HAF 03 - Prison Custodial Services	(150)
HAF 2 - Correctional Supervision, Intervention and Support Services	Transferred to HAF 03 - Prison Custodial Services	(450)
HAF 1 Advice and Support to the Minister of Home Affairs	Transferred to HAF 03 - Prison Custodial Services	(300)
HAF 03 Prison Custodial Services	To cover pension liability settlement case	322
HAF 5 Domestic and Aerodrome Fire Services	Transferred to HAF 03 Prison Custodial Services	(322)
HAF 4 Public Safety, Electronic Monitoring and Incident responses	To cover cost relating to use of CUC's poles	499
HAF 5 Domestic and Aerodrome Fire Services	Transferred HAF 4 Public Safety, Electronic Monitoring and Incident responses	(499)
		1,232

Section 12

Appropriation	Description	(\$'000)
HAF 5 Domestic and Aerodrome Fire Services	To meet costs associated with firefighter overtime	1,500
HAF 06 - Cayman Islands Regiment	Conversion of role of Commanding Officer from part-time to full-time	135
		1,635

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Notes to the Financial Statements

For the year ended 31 December 2023

Note 24: Budget Variances

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

	Actual (\$'000)	Budget (\$'000)	Variances (\$'000)	Var. (%)	Explanation
Statement of Financial Performance					
Sale of goods and services	54,087	51,513	(2,574)	-5%	Cabinet revenue was \$2.1 million more than the budget but within the Final Budget of \$54 million. However, the Ministry received supplementary funding of \$2.9 million during the year which covered the variance between the actual Cabinet revenue and original budget for Cabinet revenue. In addition, the Ministry received \$265 thousand in fees and charges mainly for the use of communication towers which was not budgeted.
Personnel costs	39,566	37,810	(1,756)	-5%	This variance included overtime cost of over \$3.4 million for Prison and Fire Services, versus budget of only \$1.6 million for overtime. However, this was off-set by savings in healthcare cost of \$1 million.
Supplies and consumables	10,723	9,952	(771)	-8%	This variance is under 10% and includes food supplies and medical charges for inmates, utilities, and legal fees in respect to staff on required leave. However, the actual for supplies and consumables was well within the Final Budget.
Depreciation & amortisation	5,002	3,741	(1,261)	-34%	The excess was due to higher depreciation associated with the revaluation of buildings as well as a general under-budgeting for this expenditure.
Litigation costs	56	-	(56)	-	This expense includes legal fees incurred in relation to staff on required leave and which was not budgeted, an estimate of legal fees for a case identified as probable.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 24: Budget Variances (continued)

	Actual (\$'000)	Budget (\$'000)	Variances (\$'000)	Var. (%)	Explanation
Statement of Financial Position					
Cash and cash equivalents	649	7,241	6,592	91%	The Ministry had receivables of \$13.9 million for Cabinet revenue and \$3.0 million for equity injection outstanding from Cabinet at the end of the financial year. The Cabinet revenue have already been received in 2024 and the equity injection will also be drawn-down in 2024.
Trade receivables	14,049	4,718	(9,426)	-200%	The outstanding Cabinet revenue accounted for 99% of the trade receivables and represents amounts outstanding for the last quarter of 2023. These funds have already been received in 2024.
Other receivables	3,013	-	(3,013)	-	Other receivables largely comprised \$3.0 million outstanding from Cabinet for Equity Injection (EI 85) in respect to the acquisition of fixed assets. These funds will be received in 2024.
Inventories	125	-	(125)	-	This was not budgeted but represents balances of food supplies and consumables held by the Prison Services at the end of the year.
Prepayments	49	-	(49)	-	Mainly includes prepayments in respect to software licenses for DPSC and Prison Services but was not included in the budget.
Property, plant and equipment	37,835	41,916	4,081	10%	\$7 million was budgeted for the new prison building and \$2.1 million for the acquisition of two new ladder trucks for the Fire Service. These projects did not progress in 2023 hence the positive variance. Note however, some of these funds were reallocated during the financial year.
Trade payables	714	474	(241)	-51%	The Ministry has processed payments in a timely manner except for those received late. The latter would have been included in the accruals (see below).
Other payables and accruals	1,978	-	(1,978)	-	This was not budgeted. However, the accrued expenses included \$761 thousand in respect to overdue amounts for use of CUC's poles, power connection of new Northward Tower, maintenance of Radio System and outstanding medical costs in relation to inmates.
Unearned revenue	120	-	(120)	-	This is held by the Prison Services in respect to assistance to released-persons continued education and re-introduction into the community (\$10k). In addition, \$110 thousand was transferred from the Ministry of Financial Services for balance of funds to acquire specialised equipment which has not yet been acquired.
Employee entitlements	3,142	-	(3,142)	-	This was not budgeted, but includes cost of comp time, annual outstanding vacation liability and accrued salaries.
Equity	49,769	53,330	3,562	7%	This comprises \$2.2 million for accumulated deficit, mainly attributed to Fire and Prison services as explained in the Statement of Financial Performance. Contributed capital budget was overstated by \$1.4 million.
Cash Flow Statement					
Cash from Operating Activities	(3,015)	3,682	6,697	182%	Cabinet revenue for October to December were received in 2024. Actual operating activities did not align with budget.
Cash from Investing Activities	(2,688)	(8,061)	(5,373)	67%	Timelines in respect to investing activities did not align with budget.
Cash from Financing Activities	2,594	8,061	5,467	68%	Timelines in respect to financing activities did not align with budget.

MINISTRY OF HOME AFFAIRS

Notes to the Financial Statements

For the year ended 31 December 2023

Note 25: Restatement for Prior Period

The prior year actuals have been restated to include a number of financial transactions relating to 2022 that were not booked in 2022.

Prior year adjustments to supplies and consumables included un-booked leases for the Department of Public Safety and Communications amounting to \$28 thousand and \$125 thousand for the use of CUC's poles for the same department. There were also \$32 thousand for utilities and \$5 thousand in outstanding medical charges for inmates for the Prison Service, and another \$33 thousand in other expenses.

However, in relation to the use of CUC's poles, there was an additional \$251 thousand in prior year charges that were excluded from the restatement of 2022. The reason is that these charges preceded 2022 as far back as 2015. As such, these charges have been booked to prior year adjustment but not included in the restatement of 2022.

The effects of these transactions on the financial statements are shown below:

Prior Period Restatement

	2022 Restatement (\$'000)	2022 Prior to Restatement (\$'000)	Effect of Restatement (\$'000)
Statement of Financial Position			
Trade, other payables and accruals	2,837	2,611	226
Employee entitlements	2,701	2,707	(6)
Net Deficit	(1,560)	(1,340)	220
Statement of Financial Performance			
Personnel cost	36,630	36,636	6
Supplies and consumables	9,878	9,652	(226)
Net Deficit	(1,560)	(1,340)	(220)