

Laid on the Table of Parliament on this day of 2024

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2022-2023 ANNUAL REPORT *of the* STANDING PUBLIC ACCOUNTS COMMITTEE

1. REFERENCE

The Standing Public Accounts Committee (PAC) of the Cayman Islands Parliament, established under Parliament Standing Order 77, met regularly throughout the 2022-2023 Session for the **Parliamentary reporting period (12th September 2022 to 31st July 2023 in accordance with Proclamation No. 4 of 2022 and Proclamation No. 2 of 2023)** to consider and deal with the following matters:

- Review and approve monthly invoices submitted for payment by the Office of the Auditor General (OAG);
- Consider and report on Reports of the Office of the Auditor General that were prepared and submitted by the Auditor General and her office;
- Review and approve the Annual Budget Statement and Annual Plan and Estimates of the Office of the Auditor General; and,
- Review and discuss documents submitted by the Office of the Auditor General.

Details of all matters brought before the Committee for consideration are disclosed in the Minutes of Proceedings.

2. CHAIRMAN AND MEMBERS OF THE COMMITTEE

The following elected Members of Parliament were the Members of the PAC during the **Parliamentary reporting period**:

- Hon. Roy M. McTaggart, JP, MP – *Chairman*
- Hon. Heather D. Bodden, OCI, Cert. Hon., JP, MP
- Ms. Barbara E. Conolly, JP, MP
- Mr. Joseph X. Hew, MP ‡
- Hon. Dr. W. McKeeva Bush, JP, MP §
- Hon. Katherine A. Ebanks-Wilks, MP *
- Hon. Isaac D. Rankine, JP, MP **
- Hon. Dwayne S. Seymour, JP, MP ***

‡ Mr. Hew was appointed to the Committee on 25th November 2022.

§ Hon. Dr. Bush was appointed to the Committee on 21st April 2023.

* Hon. Ebanks-Wilks was removed from the Committee on 25th November 2022 upon becoming Speaker.

** Hon. Rankine resigned from the Committee on 13th October 2023.

*** Hon. Seymour resigned from the Committee on 18th April 2023.

Ms. Susan K. Burke served as the Clerk to the Committee.

3. MEETINGS OF THE COMMITTEE

The Committee held ten meetings on the following dates during the reporting period, including four Hearings with witnesses:

- 1) 19th October 2022 – *Administrative Meeting*
- 2) 20th October 2022 – *Hearing*
- 3) 16th November 2022 – *Administrative Meeting*
- 4) 23rd November 2022 – *Hearing*
- 5) 24th November 2022 – *Hearing*
- 6) 1st March 2023 – *Administrative Meeting*
- 7) 29th March 2023 – *Administrative Meeting*
- 8) 22nd June 2023 – *Administrative Meeting*
- 9) 27th July 2023 – *Hearing*
- 10) 27th July 2023 – *Administrative Meeting*

The Committee notes that there was substantial difficulty achieving quorum on several occasions due to Government Members needing to attend meetings.

4. PERSONS IN ATTENDANCE

The attendance of Members at the meetings is recorded in the Minutes of Proceedings which are attached to and form part of this Report. In accordance with Parliament Standing Order 77(8), the following persons attended the meetings in open forum in the Chamber of Parliament:

Office of the Auditor General:

- Mrs. Sue Winspear, Auditor General
- Ms. Angela Cullen, Deputy Auditor General (Performance Audit)
- Mr. Adrian Murenzi, Audit Manager
- Mr. Gabriel Ncube, Audit Manager
- Mr. Julius Aurelio, Audit Manager
- Mr. Edgar Bennett, Audit Project Leader
- Mr. Desmond Mutava, Audit Project Leader

Ministry of Finance and Economic Development:

- Mr. Kenneth Jefferson, Financial Secretary & Chief Officer
- Mr. Matthew Tibbetts, Accountant General
- Theresa Walters, Acting Accountant General
- Mrs. Hughette Griffiths-Doctor, Manager, Entire Public Sector Reporting Unit, Treasury Department

5. PUBLIC HEARINGS WITH WITNESSES

In accordance with the provisions of Parliament Standing Order 77(4), witnesses appeared before the Committee to give evidence on the below noted dates and with respect to the following reports, in the Chamber of the House of Parliament:

- 1) Thursday, 20th October 2022
 - Report of the Auditor General, *“The Government’s Shift to Online Services (June 2022)”*
- 2) Wednesday, 23rd November 2022
 - Report of the Auditor General, *“Follow-up on past PAC recommendations 2022 – Report 3 (September 2022)”*
- 3) Thursday, 24th November 2022
 - Report of the Auditor General, *“Financial Reporting of the Cayman Islands Government – General Report – 31 December 2021 (October 2022)”*
- 4) Thursday, 27th July 2023
 - Report of the Auditor General, *“Follow-up on past PAC recommendations 2023 – Report 1 (March 2023)”*

These public meetings were held to further examine findings from the Auditor General in her reports listed above. The Hearings are open to the public and can be viewed on the Cayman Islands Government’s YouTube channel. The Parliament publishes the Hansard transcripts on the Parliament’s website at parliament.ky/hansard.

6. REPORTS AND DOCUMENTS CONSIDERED BY THE PAC

In accordance with the provisions of Parliament Standing Order 77(1), the Committee received and considered the below noted documents and reports from the Office of the Auditor General during the reporting period.

i. Reports from the Auditor General Received During the Reporting Period:

- 1) *Financial Reporting of the Cayman Islands Government – General Report 31st December 2021 (Oct. 2022)*: First considered on 19th October 2022; Tabled on 28th April 2023 in the Third Meeting of the 2022-2023 Session.
- 2) *Follow-up on past PAC recommendations 2022 – Report 3 (Sept. 2022)*: First considered on 19th October 2022; Tabled on 27th April 2023 in the Third Meeting of the 2022-2023 Session.
- 3) *Review of the Procurement of the Lateral Flow Tests (Mar. 2022)*: First considered on 19th October 2022; Tabled on 8th December 2022 in the Second Meeting of the 2022-2023 Session.
- 4) *Follow-up on past PAC recommendations 2023 – Report 1 (March 2023)*: First considered on 29th March 2023; to be Tabled during the 2023-2024 Session.

- 5) *Overview of the Cayman Islands' performance against the Sustainable Development Goals focused on the environment (March 2023)*: First considered on 29th March 2023; Tabled in the Third Meeting of the 2022-2023 Session.
- 6) *Office of the Auditor General – Annual Report 2022 (April 2023)*: First considered on 22nd June 2023; Tabled in the First Meeting of the 2023-2024 Session.

ii. Reports from the Auditor General Tabled in Parliament from the Prior Session:

The following reports of the Office of the Auditor General were outstanding from the previous Session (2021-2022); the PAC subsequently Tabled these reports during the 2022-2023 Session:

- 1) *Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)*: Tabled on 7th December 2022 in the Second Meeting of the 2022-2023 Session.

iii. Reports and Documents Received by the PAC for Informational Purposes:

The PAC considered the following documents and reports of the Office of the Auditor General, which were discussed by the Committee but not Tabled in the House:

- 1) PAC Consultation on Forward Performance Audit Programme
- 2) Paper on Entity Financial Audits 2023 to 2027
- 3) Close-out report on the ORIA terminal redevelopment project
- 4) OAG SPS & Detailed Budget Submissions
- 5) OAG Quarterly Reports

7. PAC REPORTS TABLED IN THE HOUSE

In accordance with the provisions of Parliament Standing Order 77(5), the Committee laid the following PAC Reports on the Table of the House of Parliament on the dates noted during the reporting period:

- 1) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General: *Follow-up on past PAC Recommendations 2022 – Report 2 (February 2022)* – Tabled on 7th December 2022 in the Second Meeting of the 2022-2023 Session.
- 2) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General: *Government's Shift to Online Services (June 2022)* – Tabled on 27th April 2023 in the Third Meeting of the 2022-2023 Session.
- 3) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General: *Follow-up on past PAC recommendations 2022 – Report 3 (September 2022)* – Tabled on 27th April 2023 in the Third Meeting of the 2022-2023 Session.

- 4) 2021-2022 Annual Report of the Standing Public Accounts Committee – Tabled on 27th April 2023 in the Third Meeting of the 2022-2023 Session.
- 5) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General: *Financial Reporting of the Cayman Islands Government - General Report 31 December 2021 (October 2022)* – Tabled on 28th April 2023 in the Third Meeting of the 2022-2023 Session.

8. GOVERNMENT MINUTES

In accordance with Parliament Standing Order 77(7), “the Government Minute shall be laid on the Table of the House within three months of the laying of the report of the Committee and of the report of the Auditor General to which it relates.” The following Government Minutes were received in the House in the 2022-2023 Session:

- i. Segregated Insurance Fund (SIF) 2015/16 Accounts & Cayman Islands Monetary Authority’s (CIMA) 2015/16 Accounts
 - *Laid on the Table on 7th October 2022 in the First Sitting of the First Meeting of the 2022-2023 Session.*
- ii. Follow-up on past PAC recommendations – October 2018
 - *Laid on the Table on 7th October 2022 in the First Sitting of the First Meeting of the 2022-2023 Session.*
- iii. Owen Roberts International Airport (ORIA) Terminal Redevelopment Project – Progress Update as at August 2018 (January 2019).
 - *Laid on the Table on 7th October 2022 in the First Sitting of the First Meeting of the 2022-2023 Session.*
- iv. Financial Reporting of the Cayman Islands Government: General Report 2019 (December 2020)
 - *Laid on the 7th October 2022 in the First Sitting of the First Meeting of the 2022-2023 Session.*
- v. Improving Financial Accountability and Transparency: Budgeting (December 2020)
 - *Laid on the 7th October 2022 in the First Sitting of the First Meeting of the 2022-2023 Session.*

9. ACKNOWLEDGEMENTS

The Committee is deeply appreciative of the efforts of the Auditor General and her staff for the support, assistance and constructive advice given throughout its deliberations. The Committee also wishes to thank the Clerk of Parliament, the Acting Deputy Clerk, the PAC Clerk, and the staff of Parliament for the dedicated assistance provided to the Committee.

10. REPORT OF THE COMMITTEE TO THE HOUSE

The Committee agrees that this Report be the **Annual Report of the Standing Public Accounts Committee** to the House for the year 2022-2023.

Hon. Roy M. McTaggart, JP, MP - Chairman