



**Ministry of
Border Control
& Labour**
Cayman Islands Government

Annual Report

2023



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We have worked
together to achieve
great success in 2022



Hon. Dwayne Seymour, CCI, JP, MP

I am delighted to present the Annual Report of the Ministry of Border Control and Labour for the fiscal year 2022-2023. This past year has been marked by significant achievements and milestones across various fronts, underscoring our unwavering commitment to safeguarding our borders, enhancing labour regulations, and advancing the welfare of our citizens.

In border control, we have made substantial progress in managing irregular migration while ensuring the

security of our borders. Through diligent efforts, we intercepted a considerable quantity of illicit drugs, firearms, and ammunition, resulting in almost 100 arrests. These actions have bolstered our national security while maintaining the integrity of our air and sea ports. Furthermore, our agency's dedication has safeguarded our nation and contributed to our fiscal prosperity, with an annual revenue of \$242 million.

Moreover, our commitment to efficient border management is evident in our passenger traffic handling. Over the year, we processed over 1.3 million arriving air passengers. We facilitated the smooth entry of 2.5 million cruise passengers, contributing to the vibrancy of our tourism sector and overall economic resilience.

By hiring additional Customs & Border Control Officers and promoting existing personnel to management and supervisory roles, we have ensured that our agency remains predominantly Caymanian, with a commendable 97% representation. This strategic approach strengthens our workforce and fosters a sense of ownership and pride among our citizens.

In the realm of Labour & Pensions, we have instituted reforms aimed at enhancing the well-being of Caymanians. The appointments of new Labour Tribunal (LT) and Labour Appeals Tribunal (LAT) board members have streamlined the adjudication process, allowing for more efficient resolution of employee claims. Additionally, legislative changes enabling Caymanians to utilize their pensions for property-related purposes signal our government's commitment to addressing the rising cost of living and improving overall quality of life.

Furthermore, our dedication to effective border management is underscored by the remarkable achievements of the Workforce Opportunities and

Residency Cayman (WORC). WORC has remained instrumental in processing work permits, which accounted for 72% of the revenue earned in 2023. Additionally, WORC processed 7% more applications than the previous year, indicating a robust demand for foreign employment opportunities within our jurisdiction.

WORC continues to focus on enhancing the customer experience by implementing innovative solutions such as the Q-Logik system. This cutting-edge system facilitates faster processing of customers in a more organized manner, thereby streamlining operations and enhancing overall efficiency.

I can confidently state that WORC remains steadfast in its commitment to the training and development of Caymanians, empowering them to secure gainful employment opportunities. As thousands of jobs continue to be advertised, it is noteworthy that the top labour sectors remain construction- and tourism-related. This underscores the importance of targeted efforts to facilitate employment within these pivotal sectors.

Looking ahead to 2024, the Ministry of Border Control and Labour is poised for further expansion. We are excited to announce the acquisition of the Ministry of Culture and the Cayman Islands Postal Service, broadening our scope of responsibilities and underscoring our commitment to serving our citizens comprehensively.

As we reflect on our achievements and set our sights on the future, let us continue to work together towards a prosperous, secure, and inclusive Cayman Islands.

Hon. Dwayne Seymour

Minister for Border Control & Labour

Message from The Chief Officer, Minister for Border Control & Labour



Wesley Howell, Cert Hon, MBA, JP

I am exceptionally pleased with the accomplishments of the Ministry of Border Control and Labour and their departments, the Customs and Border Control Service (CBC), the Department of Labour & Pensions (DLP), and the Department of Workforce Opportunities & Residency Cayman (WORC) which all made significant strides in 2023.



Preventing illegal activity and safeguard the borders of the Cayman Islands

In 2023, Director Clifford and his team at CBC reached remarkable financial achievements, notably surpassing their revenue target with over \$242 million, a testament to their robust financial management and operational efficiency.

Amidst a post-pandemic landscape, the CBC was pivotal in facilitating a smooth transition back to normalcy, adeptly managing a significant surge in travel and trade. CBC processed an impressive volume of entries and cargo and successfully navigated the challenges of border security, intercepting illegal shipments and individuals, demonstrating their unwavering commitment to the safety and economic prosperity of the Cayman Islands.

Our dedication to staff development was equally evident, with strategic promotions and a comprehensive succession plan, underscoring their investment in the future of their workforce.

As we reflect on these achievements, we are inspired to continue their pursuit of excellence, safeguarding their borders while fostering economic and social growth.

During 2023, Director Scott and his team at WORC exceeded their revenue target by \$28.2 million, primarily due to increased work permit applications. This increase reflects a strong rebound in the economy, particularly in finance, construction, and hospitality, while Caymanian unemployment hit its lowest levels in years at 3.7 per cent, representing some 854 persons in the spring of 2023, down from 1,158 in 2022.

WORC increased its efficiency, processed 7% more applications than in 2022, and reviewed 6% more applications, demonstrating increased efficiency. Job postings on the WORC jobs portal rose 7%, mirroring the economic growth. WORC significantly increased the number of programs delivered by the private sector to train, retrain and prepare Caymanians to successfully land and retain jobs, resulting in an

increase in successful job placements for Caymanians.

To improve service, WORC offered staff training, filled new positions, promoted key staff, and established a permanent Senior Leadership Team. The Department also implemented Q-Logic technology to improve processing times and customer experience. This technology initiative resulted in an average customer service wait time of 15-20 minutes and a 94% happy or not satisfaction rate.

By streamlining processes, WORC reduced the average waiting period for permanent residency applications to 11 months, and annual work permits to 2 months.

WORC investigative Compliance Team conducted 537 investigations, resulting in \$455,255.00 in fines and a 16% increase compared to the previous year. WORC law enforcement officers also participated in 17 joint operations with other law enforcement agencies, demonstrating their commitment to social justice and fair opportunities for Caymanians.

For 2023, Director Ebanks and his team faced both challenges and opportunities, and DLP responded swiftly to these developments. They bolstered the Labour Tribunals to ensure efficient case management, established the Gratuity Taskforce to address concerns, and increased the speed of processing pension matters.

The Ministry and DLP delivered on the political mandate on Pension legislative advancements. The National Pensions Act was amended to allow strategic withdrawals for homeownership and mortgage payments, empowering Caymanians to achieve their financial goals. Additionally, the annual retirement payouts were increased by 9.5%.

Enforcement efforts were another area of success. Through joint operations with other agencies, DLP identified and penalized businesses violating immigration and labour laws. The newly formed Gratuity Taskforce also made significant contributions. They completed inspections, identified areas of non-compliance, and recommended legislative changes to address them.

DLP remains committed to putting "People First." This commitment is reflected in their outstanding customer satisfaction rate of 98%.

Across the ministry, we have significantly enhanced our performance and service delivery in 2023. This success is attributed to our dedicated staff and strong leaders committed to transforming our agencies to deliver world-class civil service. Looking ahead, for 2024 and 2025, we are committed to serving the Caymanian community through efficient operations and sound legislation. We will continue to adapt and respond to ensure a secure and prosperous future for all.

Wesley Howell
Chief Officer



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We are committed
to the security and
development of the
Cayman Islands.

ABOUT US

The Ministry of Border Control & Labour

The Ministry is responsible for providing policy direction on matters relating to law enforcement, border control, labour and pension Compliance, workforce development, employment of Caymanians, contributing to national security, economic prosperity, and the well-being of the community through effective immigration controls, the delivery of workforce readiness programs, and the enforcement of workplace safety and employment standards.

This is achieved through collaborative working relationships and monitoring the overall performance of all departments, striving to provide effective and efficient services to all who reside in the Cayman Islands. Our mission is to empower our leaders and officers to ensure we deliver a model of excellence in all services for the security and development of the Cayman Islands.



Departments and Sections

- Cayman Islands Customs & Border Control (CBC)
- Department of Labour and Pensions (DLP)
- Workforce Opportunities and Residency Cayman (WORC)



Authorities, Boards & Committees

- Business Staffing Plan Board
- Cayman Brac & Little Cayman Immigration Board
- Caymanian Status & Permanent Residency Board (CSPR)
- Work Permit Board
- National Pensions Board
- Labour Tribunal
- Labour Appeals Tribunal

MINISTRY OF BORDER CONTROL & LABOUR

Departments Overview

Cayman Islands Customs and Border Control Service (CBC)

The Cayman Islands Customs and Border Control (CBC) Service is responsible for the protection of our borders, the collection of import duties, package tax, and warehouse fees under the Customs and Border Control Act and accompanying Regulations. CBC is also responsible for the management of travel and trade.

Department of Labour and Pensions (DLP)

The Department of Labour and Pensions (DLP) is a department established to oversee the employer compliance aspects of the work previously undertaken by both the Department of Employment Relations and the National Pensions Office primarily focusing on labour and pension compliance within the private sector.

Workforce Opportunities and Residency Cayman (WORC)

The Department of Workforce Opportunities & Residency Cayman (WORC) objective is to ensure all Caymanians have the opportunity to successfully attain employment, and that the Cayman Islands continues to function as a well-supplied business community that is globally competitive.



CBC

Customs & Border Control



We value our partnerships with our key stakeholders and in particular other law enforcement agencies.

Message from the Department's Director



Charles Clifford, MBE, JP

I am most pleased, as Director of the Customs and Border Control Service (CBC), to share my remarks and I am certainly delighted to present our 2023 Annual Report.

As we approach our 5th Anniversary on the 1st February 2024, I can say without fear of successful contradiction that every year CBC has grown from strength to strength and 2023 was no exception.

Since our inception, we have effectively responded to the many issues that confronted us.

The past year unequivocally signalled the Cayman Islands return to normalcy from the challenges associated with the COVID-19 Pandemic. CBC was in the midst of this return and played a key facilitating role. Guided by our Five-year Strategic Plan 2022 – 2026, CBC effectively managed the return to normalcy. The financial year was a robust and remarkable one overall as we earned an actual of over \$242M in revenue; processed 261,300 import declarations, 1,222,087 air arrivals and departures, 2,538,049 cruise arrivals and departures, over 899,000 tons of sea cargo; intercepted 62 drug shipments, 10 illegal firearms and 610 rounds of ammunition; arrested 87 suspects. By any measure, those statistics are indicative of a commendable performance and I offer my sincere thanks to the dedicated and hard-working staff of CBC.

The challenges associated with irregular migration continue. We received and processed 82 migrants in 2023. This situation presents not only additional demand on CBC's resources, but national security related concerns for our beloved Islands. It follows that irregular migration remains a matter of concern not just for CBC, but for the wider Civil Service and in particular the CIG agencies which comprise the Mass Migration Committee.

We value our partnerships with our key stakeholders and in particular other law enforcement agencies. Our strong bond with the Royal Cayman Islands Police Service, the Cayman Islands Coast Guard, WORC, Cayman Islands Regiment and His Majesty's Cayman Islands Prison Service has certainly paid dividends for the Cayman Islands. This collaboration has allowed us to collectively surge resources in

specific areas based on demand and national imperatives.

At CBC our staff are our most valuable resource and their development and advancement are critical to the continuity of CBC. This is a key area of focus in our Five-year Strategic Plan and therefore we continue to develop and progress our succession planning. Since its inception CBC has promoted one (1) officer to Director (Designate); two (2) officers to the rank of Assistant Director; seven (7) officers to the rank of Supervisory CBC Officer; and thirteen (13) officers to the rank of Senior CBC Officer. Additional promotion opportunities are on the horizon in 2024 and I am confident that CBC is in good hands for the future and will continue to evolve in order to confront and defeat emerging threats to the Cayman Islands.

In closing, I reiterate my sincere thanks to the dedicated men and women of CBC who are not just responsible for the success of CBC as a new agency but also for our impressive results to date, including our stellar 2023 performance. I do hope that as you examine the details of our 2023 Annual Report that you will find the report to be informative, useful and indicative of CBC's hard work, efficiency and focus.

Sincerely,

Charles E. Clifford

Director

About Us

The Cayman Islands Customs and Border Control Service (CBC) is responsible for the protection of our borders, the collection of Import Duties, Package Tax, and Warehouse Fees under the Customs and Border Control Act and accompanying Regulations. The responsibility also covers the business of travel, trade and as part of the wider border management component, enforcement and services involving Migration and Asylum.

Section 5 of the Customs and Border Control Act (2022 Revision), states:

“In addition to the duties conferred upon the Director by or under any other law, the Director is responsible for-

- (a) the management, supervision and control of the Customs and Border Control;
- (b) the administration and implementation of this Law;
- (c) the collection of Customs and Border Control revenue and accounting for the same; and
- (d) the care of public and other property under the control of Customs and Border Control, but without having to account for loss thereof unless such loss is due to the Director's personal default.”

Section 9 of the Customs and Border Control Act (2022 Revision), which states: “.... without prejudice to any other powers conferred upon them by this or any other law, every officer or any person acting under the direction of an officer may-

- (a) when acting within the jurisdiction in the course of the officer's duty prevent the evasion or suspected evasion of any provision of this Law relating to the movement of goods and in particular may-
 - (i) with or without any warrant in that behalf, detain, board and enter any vessel wherever it may be and any place or thing within any Customs and Border Control area, search anything or person found thereon or therein and break open any fastened thing or device capable of being used for the concealment of goods;

(ii) when an officer has reasonable grounds to suspect that an offence has been committed under this Law, exercise like powers to those provided by paragraph (i) for the purpose of searching any place, premises, person or thing;

(iii) require any person to furnish orally or in such form as such officer may require any information relating to any goods, and to produce and to allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document relating to such goods or the movement or custody thereof; and

(iv) require evidence to be produced to his or her satisfaction in support of any information required by or under this Law to be provided in respect of goods imported or exported;

(b) examine and take account of any goods which are for any purpose in the charge of the Customs and Border Control or subject to scrutiny of the Customs and Border Control or in respect of which any drawback or relief is claimed, and may, for that purpose, require any container to be opened or unpacked;

(c) take samples of any goods which the Director is, by paragraph (b), empowered to examine and to retain such samples on payment on behalf of the Director of such sum as reasonably represents the wholesale value thereof, if so required by the person in possession of the goods;

(d) allow remission of duty for losses as provided by section 39;

(e) arrest with or without a warrant any person contravening or suspected of contravening section 54, 55, 56, 57 or 58:

(f) in cases of emergency, permit the discharge of goods and the disembarkation of passengers in places other than those prescribed;

(g) permit the delivery of goods from a vessel's side;

(h) seize and detain any vessel or goods which the person believes to be liable to forfeiture under this Law and hold the vessel or goods in the Queen's Warehouse subject to the right of appeal conferred by section 76(4) or, in default of such appeal, for disposal under section 31(1) or (4).

Misuse of Drugs Act (2017 Revision) Specifically Section 5(1) states: "A constable or customs officer may arrest without warrant a person who has committed, or whom such constable or customs officer reasonably suspects to have committed an offence under this Act.;"

and Section 6(1) states: "If a constable or customs officer has reasonable grounds to suspect that any person is in possession of a controlled drug or scheduled substance in contravention of this Act he may, without warrant, detain and search such person and whether or not any person is detained or searched may, without warrant, break open and search any premises, vessel or thing whatsoever in which he has reasonable grounds to suspect that any such drug or substance may be concealed."

Governance

The provisions in the following Acts, Regulations and Orders govern the primary activities of the Customs & Border Control Service:

- Customs and Border Control Act (2022 Revision)
- Customs (Bonded Duty-Free Shop) Regulations Order, 2023
- Customs (Queen's Warehouse) Regulations 1999
- Customs (Temporary Provisions) Regulations (2017 Revision)
- Customs & Border Control (Bonded Warehouse) (2023 Revision)
- Customs & Border Control (Money Declarations and Disclosure) Regulations (2019)
- Customs & Border Control (Prohibited Goods) Order (2023 Revision)
- Customs & Border Control (Prohibited Goods) (Amendment) Order (2023 Revision)
- Customs & Border Control (Visas, Entry and Landing) Regulations 2019
- Customs Regulations (2011 Revision)
- Customs Tariff (Amendment of Schedule) Order, 2019
- Customs Tariff Act (2023 Revision)
- Immigration (Transition) Act (2022 Revision)
- Advance Passenger Information Act, 2018
- Terrorism Act (2018 Revision)
- Animals Act (2015 Revision)
- Health Practice Act, (2021 Revision)
- Pharmacy (Poisons and Restricted Pharmaceuticals) Regulations, (2017 Revision)
- Misuse of Drugs Act, (2017 Revision)
- Proceeds of Crime Act, (2020 Revision)
- Copyright (Cayman Islands) Order, 2015 (SI 2015 No 795)

- Endangered Species (Trade and Transport) Regulations, 2015
- Export Duty Act (1998 Revision)

Note: Currently, there is an internal revision of the Customs and Border Control Act (2022 Revision).

In 2023, the new vehicle importation restrictions were introduced. The Customs and Border Control (Prohibited Goods) (Amendment) Order, 2023, was approved by the Cabinet, which imposed new import restrictions on specific categories of vehicles over seven years old. The restriction is the first of a series of measures taken by the Government to enhance road safety and control traffic congestion, adversely impacting motorists' quality of life during peak commuting hours.

In 2023, the Cabinet approved an Order under Schedule 2 of the Customs Tariff Act (2023 Revision) to temporarily increase the duty-free allowance for residents returning by air to the Cayman Islands for the holiday season. From 1st December 2023 to 5th January 2024, Cayman residents returning from a visit overseas were allowed to bring in duty-free, dutiable personal and household goods (not including merchandising) up to the value of CI\$1,000.00. This was an increase of CI\$500.00

The budgetary and financial activities of CBC are subject to and governed by the provisions of the Public Management and Finance Act (2020 Revision). The human resources element is subject to and governed by the provisions of the Public Service Management Act (2018 Revision) and the Personnel (Amendment) Regulations, (2022 Revision).



From left to right: Deputy Director Jeff Jackson, Deputy Director Kevin Walton, Head of Finance Camile Beckford-Johnson, Director Charles Clifford, Director (Designate) Bruce Smith, Deputy Director Marlon Bodden, and Deputy Director Garfield Wong.

Our Vision

To strengthen the security and stability of the Cayman Islands through an intelligence-led risk management approach.

Mission

To collect and protect revenue, and facilitate legitimate travel and trade while providing effective border management for the safety of our environment, citizens and visitors.

Values

Accountability – we are individually and collectively accountable for our actions.

Passion – we care immensely about the security and safety of the Cayman Islands, its people, and visitors. We value and encourage teamwork, personal development, innovation and creativity.

Integrity – we commit to acting ethically and professionally while maintaining impartiality, fairness and consistency.

Excellence – we commit to delivering world-class customer service to our local and international interests.

Report Summary

This report is written to the Chief Officer for inclusion in the Ministry of Border Control & Labour Annual Report and for tabling in Parliament. It contains information about key statistics and trends impacting the Customs and Border Control Service (CBC).

This report provides the following:

- Information on the demographics of CBC as of 31st December 2023.
- Information on Management Discussion and Analysis, Scrutiny from Parliament and the Public, Cross Government Commitments, and other associated information for 2023.
- Information on CBC's future plans.

Personnel Profile



At the end of the 2023 fiscal year, CBC employed 258 employees, with 97% being Caymanian.

The below data and graphs provide detail information on CBC's personnel profile by nationality, age, gender and position/ job titles.



As of 31st December 2023, there was a total of 258 staff, of which 187 represented Officers:

- 1 – Director
- 1 – Director (Designate)
- 4 – Deputy Directors
- 14 – Assistant Directors
- 7 – Supervisory CBC Officers
- 33 – Senior CBC Officers
- 127 – CBC Officers
- 71 – Civilian Staff

— Nationality Demographic as of 31st. Dec.2023

Nationality	#	% Staff
Caymanian	251	97%
Canadian	1	0.4%
Colombian	1	0.4%
Honduran	1	0.4%
Guyanese	1	0.4%
Jamaica	3	1%

— Age Demographic as of 31st. Dec.2023

Age	#	% Staff
18-24	5	2%
25-34	61	24%
35-44	72	28%
45-54	69	27%
55-64	42	16%
Over 60	9	3%

Movement of People



— New Hires

Joiners – 10

- (2) Administrative Secretaries
- (3) Customer Care Officers
- (1) CBC Officer
- (1) Business Analyst
- (3) AML/CTF Compliance Officers



— Wastages

Resignation/Retirement/Termination – 11

- (1) – Retired
- (1) – Terminated
- (1) – Non-renewal of Contract
- (6) – Resigned
- (2) – Deceased



— Secondments

Seven (7) Temporary staff seconded in 2023 from Travel Cayman were recruited as employees of CBC following a recruitment process.

CBC Basic Training

The Basic Recruit Training Class commenced in April of 2022 with a cohort of 32 recruits, culminating in the successful graduation of 24 officers, who received congratulations on January 27, 2023. The program's resounding success is a testament to the efficacy of the training and the dedication of both the recruits and their instructors. The rigorous four-month training program included theory, practical modules designed to test them for eventualities on the job. Upon completion of the training, the recruits were rotated through various sections as they underwent on-the-job training.

2023 Promotions

Senior CBC Officer and CBC Officer promoted to the rank of Supervisory CBC Officer with effect 1st February 2023.

- SCBCO Newton Powery
- SCBCO Erika Bodden
- SCBCO Devin Tatum
- SCBCO Johann Taylor
- SCBCO Prisilla Berry
- SCBCO Kurt Powell
- CBCO Sheryl Farley

CBC Officers promoted to the rank of Senior CBC Officer with effect as of 1 February 2023.

- CBCO Staciamae Jackson
- CBCO Marcia Myles
- CBCO Shannette Rankin
- CBCO Jacqueline Johnson
- CBCO Eren Wright
- CBCO Faith Bodden
- CBCO Everett Smith
- CBCO Rudy Walton
- CBCO Waylon Bush
- CBCO Stephene Wright
- CBCO Matthew Smith
- CBCO Jonathan Myrie
- CBCO Sharissa Ritch

Deceased

We regret the passing of CBC Officer - Camille Johnson who passed away on 18th March 2023. A special Ceremonial Funeral service was held on 2nd April, 2023 and a Cayman Islands Flag that draped her casket was specially framed and presented to her family in memorial.

Temporary Staff - Crystal James also passed away on 2nd October 2023. Funeral service was held on 14th October 2023 and her contribution was highly recognized on this occasion.

Recognitions

In the year 2023, individuals who demonstrated exceptional performance and conduct were recognized and awarded for their excellence, standing out among their peers in the field. These individuals were distinguished for their outstanding achievements and contributions, and their recognition served as a testament to their hard work and dedication.

CBC Officer Sherry Lee McLaughlin – During National Heroes Day Ceremony 23rd January 2023 received the "Pioneer in Volunteerism and Charitable Service" award:



AML/CTF Compliance Officer Martin Bodden Jr – During National Heroes Day Ceremony on 23rd January 2023: was the recipient of the “Pioneer in Volunteerism and Charitable Service” award.



Chief Officer's Award

Luisa McLaughlin, Data Analyst/Statistician – Employee of the Month & Chief Officer Award, February 2023.



Senior CBC Officer Staciemae Jackson – Recipient of Level 4 Diploma in Business and Administration



Mirian Fredricks, Customs & Border Control Officer – Employee of the Month & Chief Officer Award, April 2023.



CBC Officer Sheria Goff – Recipient of Level 4 Diploma in Business and Administration



Staciemae Jackson, Senior Customs & Border Control Officer – Employee of the Month & Chief Officer Award, September 2023.



Crystal Trusty, Administrative Secretary – Employee of the Month & Chief Officer Award, October 2023.



Michael Bartlett, Accounts Officer – Achieved his Bachelor's Degree in Business Administration from ICCL.



Lisa Kelly, Assistant Director – Inducted into the University College of the Cayman Islands (UCCI) chapter of a scholastic honor society - the prestigious Sigma Beta Delta.



Community Outreach, Involvement & Employee Wellness and Engagement

CBC is committed to the wellness, engagement, and prosperity of our staff and our community. Within 2022, CBC actioned the following:

- Provided financial support and contributed volunteer time to **Jasmine**: A specialist in palliative care to people living with debilitating pain.
- Provided financial support and contributed our time to **Meals on Wheels**: An organization that provides free, hot, nutritious meals to seniors, the home-bound, and the disabled throughout the Cayman Islands.
- During the course of the year some employees encountered financial challenges. We are happy to report that staff provided donations and moral support that led to significant recovery and stability for those in distress.
- CBC considers itself an integral part of our community. We pooled together and provided back- to-school supplies for students that encountered challenges – **Stuff the Bus**
- Continue to support My-Vista program which is a CIG initiative and make recommendations as necessary.
- Re-engineer HR business processes to align with CBC strategic plans and the new HR Information System My-Vista.
- Continue and complete job re-evaluations.
- Plan, implement and execute task consistent with CBC's 5-year Strategic Plan.
- Complete CBC Workforce Plan which will coexists with CBC's Training & Development Plan.
- Complete HR SOP's.
- Review and amend HR related policies.

Human Resources Risk Management

- Utilising the my-VISTA HR Information system has proven to be a comprehensive, functional and useful tool for managing HR related matters. Despite some operational challenges the system is fit for CBC business/operations, and assists in providing real time, complete and accurate data to support management decisions.
- Staff are being trained at various levels within CBC and are reporting areas for improvements.
- Some operational policies are outdated.
- Standard Operating Procedure (SOP) manual for HR required.

Looking Forward

- The HR team intends to revisit Salary Regularization Initiative and make necessary recommendations to the SMT and Ministry.



Portfolios

Port Operations

Port Operations Portfolio is one of the key pillars in safeguarding the national security of our islands. Objectives such as:

- Continuing with the passenger self-check kiosks;
- Transition to a single checkpoint with a single declaration process in concert with an intelligence-led risk management organization;
- Improvement of non-intrusive scanning capabilities;
- Implementation of a new generation Visa module system; and
- Increase staffing and vigilance at the ports (Airports and Seaport).

Highlight of Achievements

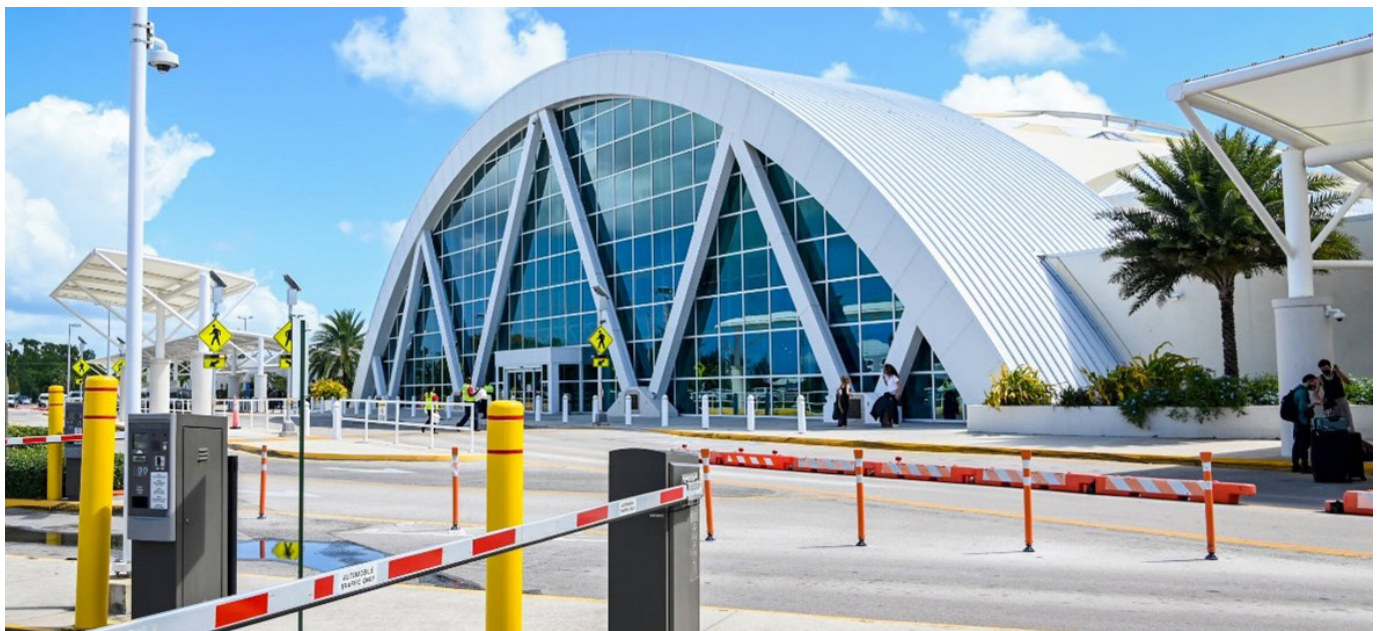
— Airports

Passport and Baggage Control Sections are responsible for ensuring the ingress and egress of legitimate travellers, trade, conveyances and the overall security of

our borders. This incorporates paying close attention to prohibited, restricted, or otherwise dangerous goods.

— Passport Control

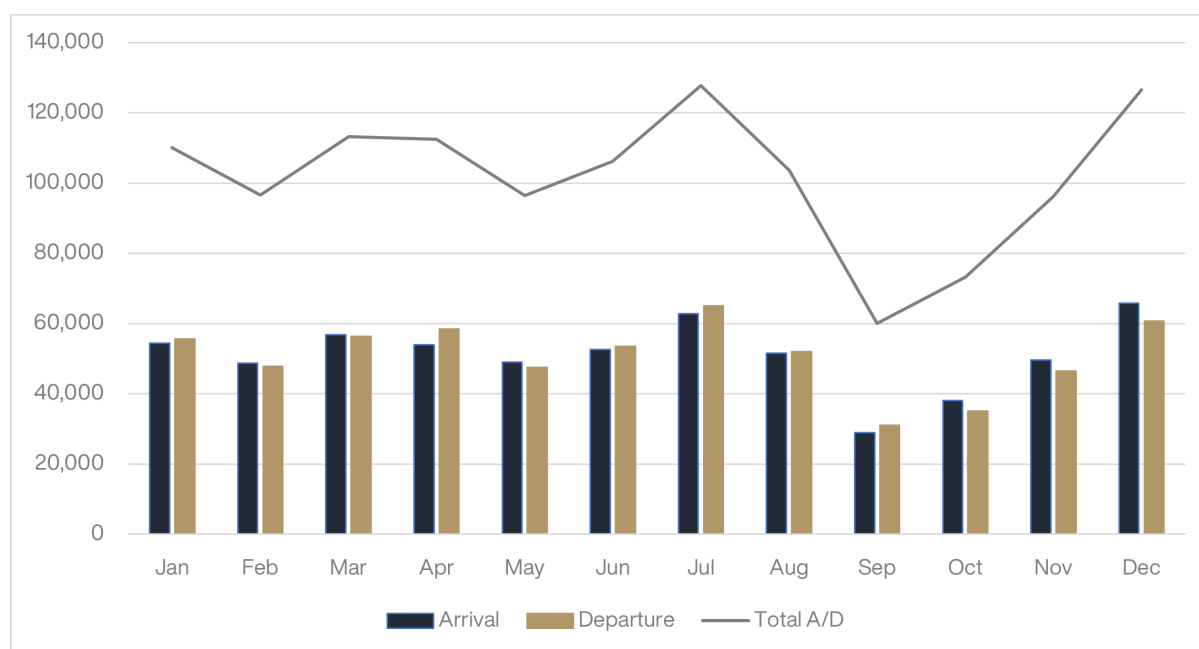
- The Visitor Work Visa (VWV) Online platform is in its final stages for go-live and is to be launched with the go-live of the new CBC Website in early 2024.
- The Cayman Islands has seen an increase in reward trips to the islands post the COVID-19 pandemic.
- Delays in receipt of the APIS manifests have been resolved.
- The island saw 89% of its pre COVID-19 (2019) arriving/departing passenger totals in 2023. (Arriving/Departing Passenger Totals - 1,222,087).
- In March 2023 saw the enhancement of our CCTV systems. We are now able to reconstruct most incidents and aid the investigations of complaints.
- CBC frontline officers can now competently process travellers through the Kiosk landing process when employment letters are produced.



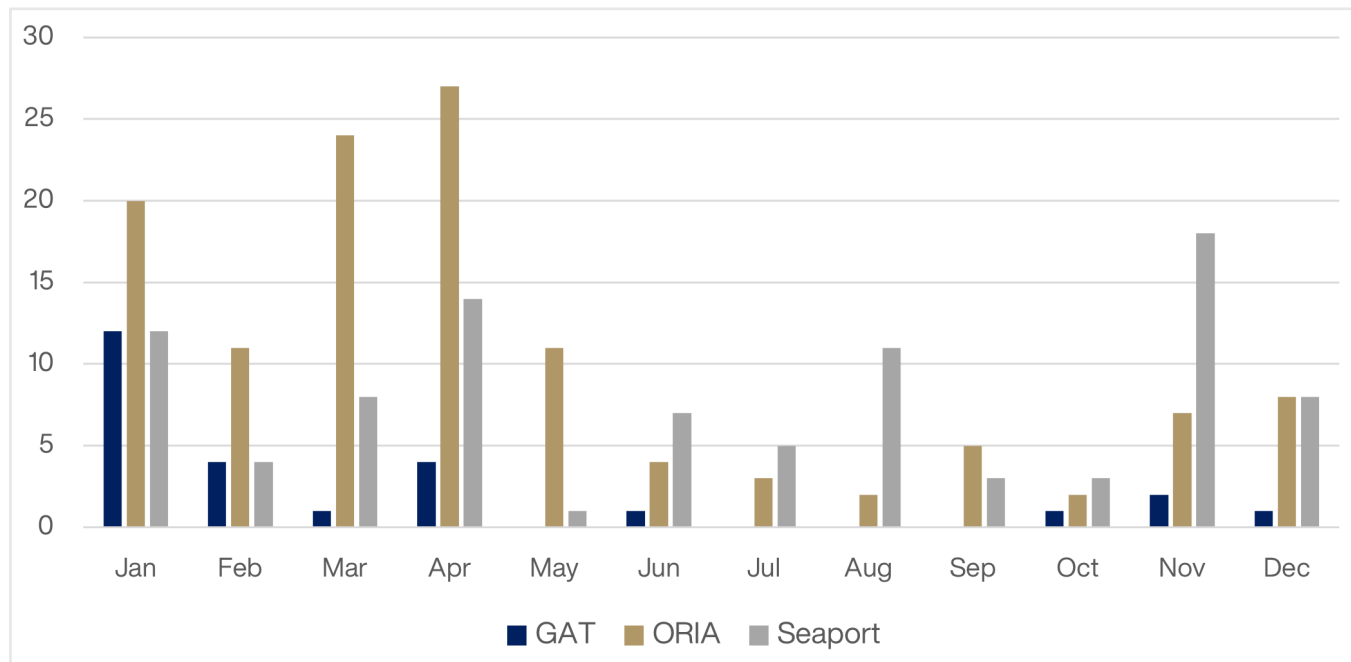
Highlight Statistics

— 2023 Passenger Arrival & Departure Totals (ORIA & GAT)

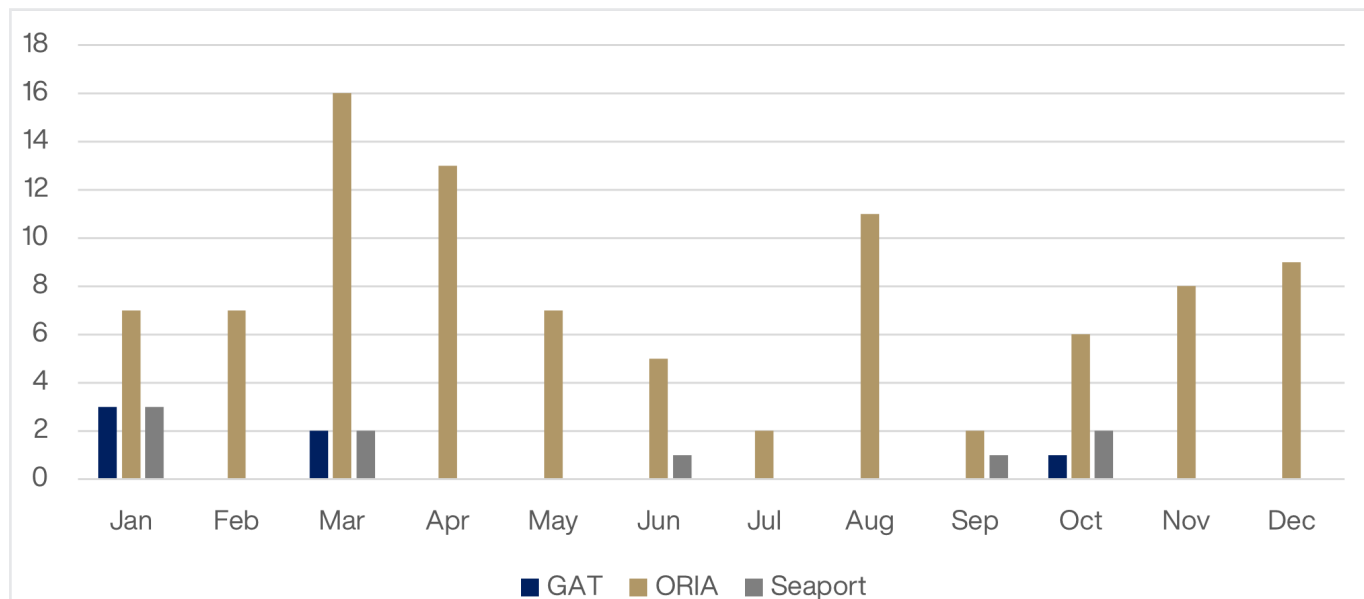
Months	Arrival	Departure	Total A/D
Jan	54,307	55,634	110,031
Feb	48,730	47,842	96,572
Mar	56,841	56,420	113,261
Apr	53,967	58,503	112,470
May	48,950	47,466	96,416
Jun	52,639	53,477	106,116
Jul	62,736	65,047	127,783
Aug	51,631	52,002	103,633
Sep	28,957	31,023	59,980
Oct	38,145	35,070	73,215
Nov	49,571	46,515	96,086
Dec	65,786	64,748	126,524
Year Total	612,350	609,737	1,222,087



— Persons Temporarily Admitted (2023)



— Persons Refused Entry (2023)



59.6%

CBC Officer
Landing

VS

40.4%

Kiosk
Landing

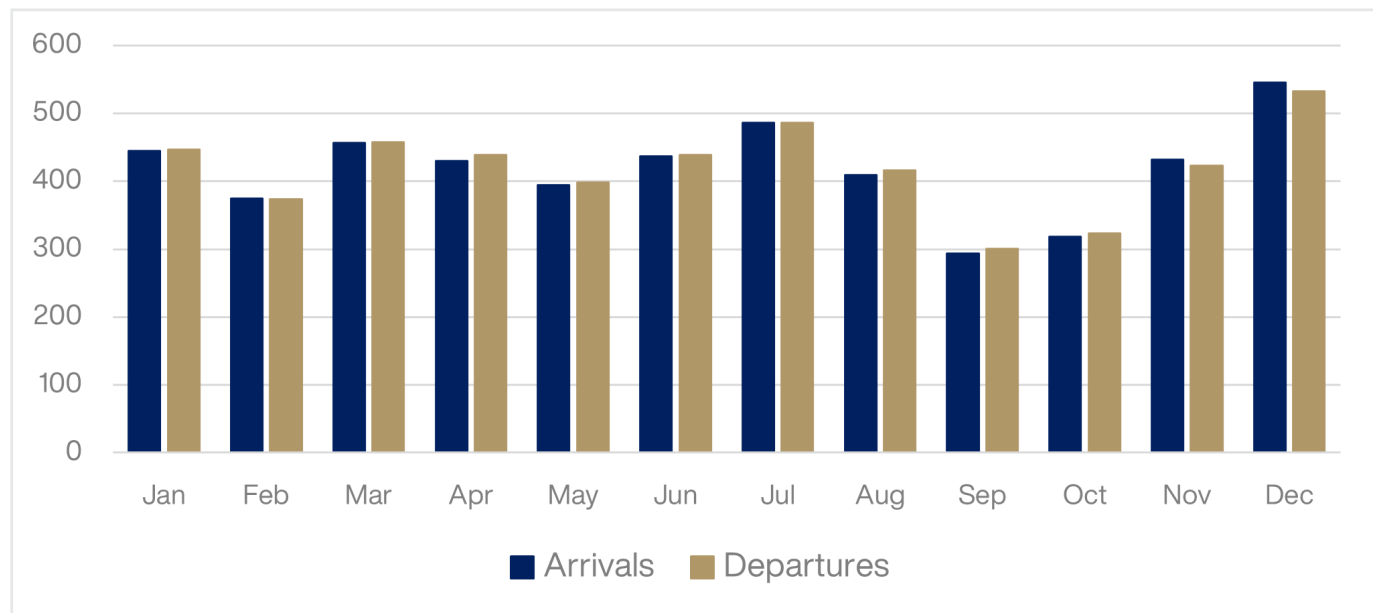


— Work Permit Exemption Submissions (2023)

Months	Qualified	Unqualified	Total
Jan	114	16	130
Feb	162	3	165
Mar	202	0	202
Apr	146	2	148
May	249	0	249
Jun	196	0	196
Jul	100	1	101
Aug	151	1	152
Sep	139	2	141
Oct	179	0	179
Nov	308	0	308
Dec	136	1	137
Year Total	2,082	26	2,108

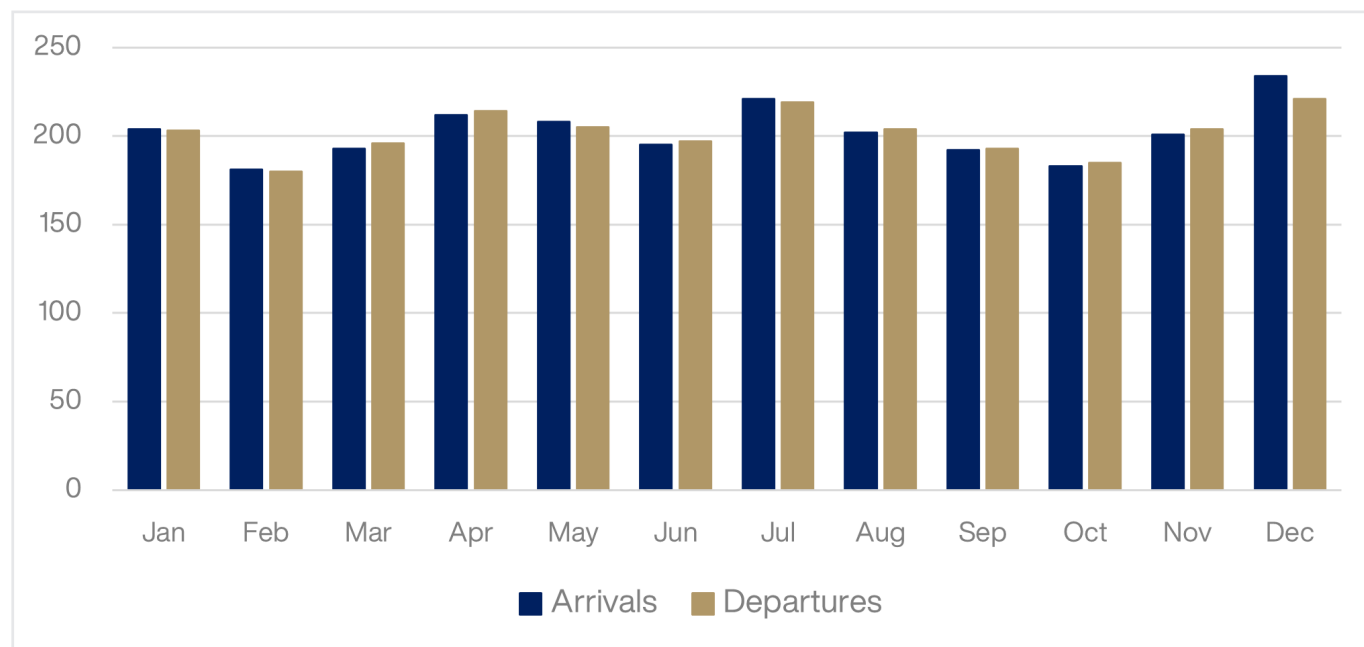
— Total International Flights (2023)

Months	Arrivals	Departures
Jan	445	447
Feb	375	374
Mar	457	458
Apr	430	439
May	394	398
Jun	437	439
Jul	486	486
Aug	409	416
Sep	294	301
Oct	318	323
Nov	432	423
Dec	545	533
Year Total	5,022	5,037



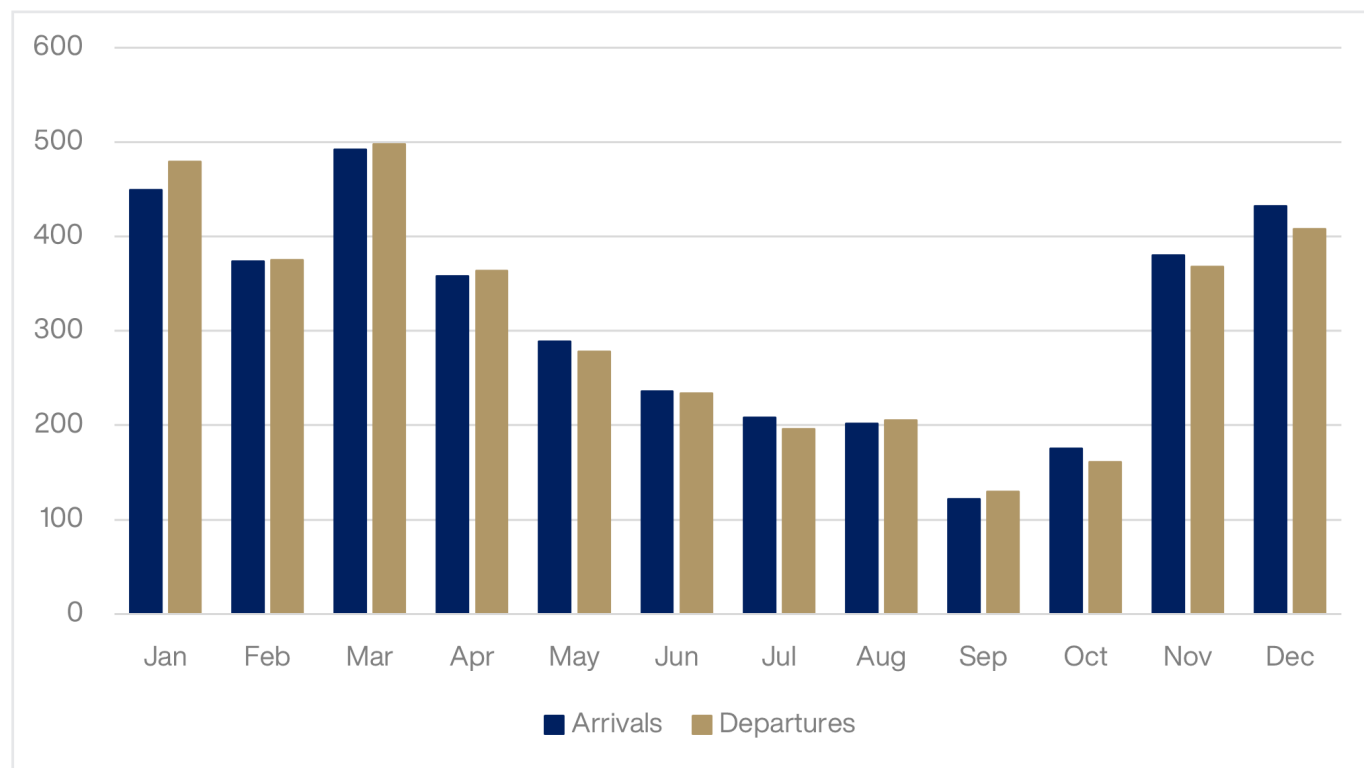
— Total Domestic Flights (2023)

Months	Arrivals	Departures
Jan	204	203
Feb	181	180
Mar	193	196
Apr	212	214
May	208	205
Jun	195	197
Jul	221	219
Aug	202	204
Sep	192	193
Oct	183	185
Nov	201	204
Dec	234	201
Year Total	2,426	2,421



— Total Private Flights (2023)

Months	Arrivals	Departures
Jan	449	473
Feb	374	375
Mar	352	498
Apr	356	364
May	280	278
Jun	236	234
Jul	208	196
Aug	202	205
Sep	182	130
Oct	175	161
Nov	300	368
Dec	329	405
Year Total	3,707	3,696



CBC's Services: Notable Events

- January 2023 - Cayman Cookout.
- April 2023 - Capella Music Festival.
- June 2023 - Out of this World
- October 2023 - AL Thompson Tool Fest and Island Supply Trade Show
- November 2023 - Cool Out 2023 and Salud! (Cayman Islands Wine Festival 2023), additionally there was the Cayman Classic Basketball Tournament



Baggage Control

This section of CBC saw its fair share of challenges during the year. Despite these difficulties, it still delivered on its objectives of having a robust border service that aligns with the organization's mission.

The day-to-day operations at Baggage Control consist of a myriad of services, and no two days are alike. Some of the services provided are: -

- Aircraft clearance
- Aircraft boarding and search
- Ramp observation and cargo transfer
- Registration of Articles Taken Abroad (RATA) verifications
- Anti-money Laundering (AML) screening
- Sister Islands (Inter island) screening
- Free flow line observations
- Verification of declarations (baggage searches)
- Non-intrusive searches (x-ray scanning)
- Import duty assessments
- Offense action (including search of person)
- Unaccompanied baggage search (lost luggage)
- Revenue collection
- Baggage handling and baggage cart delivery.

Highlight Statistics

The following provide a brief synopsis of our overall outputs and achievements in 2023:

Training and Development

The continuous development of staff is of priority at the Baggage Control Section and thankfully all persons were able to meet their training objectives during the year. However, due to staffing demands, extended extractions significantly impacted our operations.

The following figures are the accumulative results of the General Aviation and Baggage Control Section.

— Revenue Protection (2023)

Months	REVENUE COLLECTED - AIRPORT	REVENUE COLLECTED - GAT	SPECIAL ATTENDANCE	COMPROMISED PENALTY	PROCEDURAL FINES W/ AIRLINES FINES	TOTAL / MONTH
Jan	\$144,849.31	\$12,986.78	\$37,500.00	\$3,796.59	\$0.00	\$199,132.68
Feb	\$144,327.21	\$9,022.39		\$0.00	\$0.00	\$176,149.60
Mar	\$160,041.42	\$6,715.15		\$2,772.24	\$0.00	\$197,722.81
Apr	\$181,258.69	\$18,376.89		\$2,343.33	\$0.00	\$239,078.91
May	\$166,546.76	\$4,751.90		\$2,103.52	\$0.00	\$201,402.18
Jun	\$146,316.36	\$6,981.10	\$23,900.00	\$3,906.43	\$1,000.00	\$182,103.89
Jul	\$171,323.51	\$6,382.44		\$2,308.63	\$0.00	\$209,414.58
Aug	\$194,626.46	\$3,708.96		\$3,237.77	\$0.00	\$221,373.19
Sep	\$151,184.07	\$9,852.48	\$14,900.00	\$1,359.14	\$0.00	\$177,295.69
Oct	\$209,129.13	\$6,937.40	\$19,600.00	\$0.00	\$1,000.00	\$236,666.53
Nov	\$338,874.44	\$12,885.93		\$1,432.67	\$2,000.00	\$384,793.04
Dec	\$208,124.10	\$10,433.24	\$46,500.00	\$3,689.26	\$3,000.00	\$271,746.60
Year Total	\$2,216,601.46	\$109,034.66	\$336,800.00	\$26,949.58	\$7,000.00	

— Border Protection

	Non-Intrusive Searches	Body Searches (Males)	Body Searches (Females)	Seizures	Detentions	Firearms Detained
Jan	3,897	10	4	31	36	0
Feb	3,092	9	2	38	39	2
Mar	4,139	5	4	48	66	0
Apr	3,694	7	3	39	82	1
May	2,827	2	2	53	59	1
Jun	3,086	4	3	37	68	2
Jul	3,899	6	6	32	60	0
Aug	3,987	1	2	27	62	2
Sep	2,551	4	2	20	46	1
Oct	4,219	12	7	41	62	0
Nov	2,687	2	7	18	57	2
Dec	4,254	5	3	14	49	0
Year Total	42,332	67	45	398	686	11

— 2022 – 2023 Comparative Data

2023	Non-Intrusive Searches	Body Searches (Males)	Body Searches (Females)	Seizures	TOTAL / MONTH
Jan	4,035	4	1	32	4,072
Feb	3,419	1	1	29	3,450
Mar	6,241	3	4	37	6,285
Apr	5,043	2	3	43	5,091
May	3,383	4	1	55	3,443
Jun	2,867	1	3	36	2,907
Jul	3,912	0	0	23	3,935
Aug	3,216	0	0	32	3,248
Sep	2,381	3	0	11	2,395
Oct	2,765	1	0	29	2,795
Nov	5,175	3	4	48	5,230
Dec	3,676	1	0	15	3,692
Year Total	46,113	23	17	390	

2022	Non-Intrusive Searches	Body Searches (Males)	Body Searches (Females)	Seizures	TOTAL / MONTH
Jan	3,897	10	4	31	3,942
Feb	3,092	9	2	38	3,141
Mar	4,139	5	4	48	4,196
Apr	3,694	7	3	39	3,743
May	2,827	2	2	53	2,884
Jun	3,086	4	3	37	3,130
Jul	3,899	6	6	32	3,943
Aug	3,987	1	2	27	4,017
Sep	2,551	4	2	20	2,577
Oct	4,219	12	7	41	4,279
Nov	2,687	2	7	18	2,714
Dec	4,254	5	3	14	4,276
Year Total	42,332	67	45	398	

— Type and Frequency of Offences | *To 5 Offences

Offences	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total - Offence
Agriculture Goods	1	2		11	5	6	3	7	2	3	4		44
AML Matters		1	1				1						3
AMMO				2	2	2	3	3	4			1	17
CBD/THC Goods			6	1	1	2	3	3	1	6	7	3	33
Disorderly Conduct	1												1
Evading Duty	3	6	6	15	7	12	1			7	2		59
Failing to Declare			3	1		1	1	3	8	1	8	2	28
Goods Depicting Ganja	6	14	13	12	20	16	10	9	6	11	5	2	124
Instruments for Gambling	1	1	2					1		1			6
Items of Obeah	1				3								4
Pharmaceuticals	15	22	12	8	8	8	7	5	3	11	6	2	107
Poss/Imp of a Control Drug										2			2
Poss/Imp of Cocaine				1						3			4
Poss/Imp of Cocaine w/ Intent to Supply										3			3
Poss/Imp of Firearm					1								1
Poss/Imp of Ganja & Utensil		1		2					1			2	6
Poss/Imp of MDMA						1				3			4
Poss/Imp of Mushrooms							1						1
Prohibited Goods			1		3		2	1	1			4	12
Prohibited Weapon	1	2											3
Seizure of Auto Parts								1					1
Seizure of Clothing								1					1
Seizure of Commercial Goods								2					2
Seizure of Liquor						2							2
Seizure of Tobacco Products			4	4	1	1	1		1	3			15
Smuggling							1						1
THC/CBD Items													0
Unknown Substances	4	6	7		1				1	3	4		26
Utensil			3	1	4	1		1	2	3		1	16
TOTAL - MONTH	33	55	58	58	56	52	34	37	30	60	36	17	526

— Recommendations

The success of the Baggage Control Section depends solely on the efforts of its team members who must often operate with limited supervision at their assigned post. Significant investments have been made to increase staff and investment in their training and development.

George Town Seaport

CBC's presence at the George Town Seaport ensures the proper landing and departure of private commercial and domestic movement of ocean-going vessels and persons and the import and export management of manifested goods.

Achievements

Import duties collected at the Seaport for 2023 on Vessels/accessories arriving under their own power amounted to **CI\$336,022.89**

Other additional fees collected at CBC Seaport are as follows:

- CBC Clearance Forms and Other Documents: **CI\$1,020.00**
- Special Attendance Charges – Billable Cargo Vessels: **CI\$11,679.59**

— Passport Control Revenue Collected

REVENUE	TOTAL \$
Duties	\$336,022.89
CBC Clearance Forms and Other Docs	\$ 1,020.00
Special Attendance Fees	\$ 11,673.59
Procedural Fines & Penalties:	\$ 9,257.46

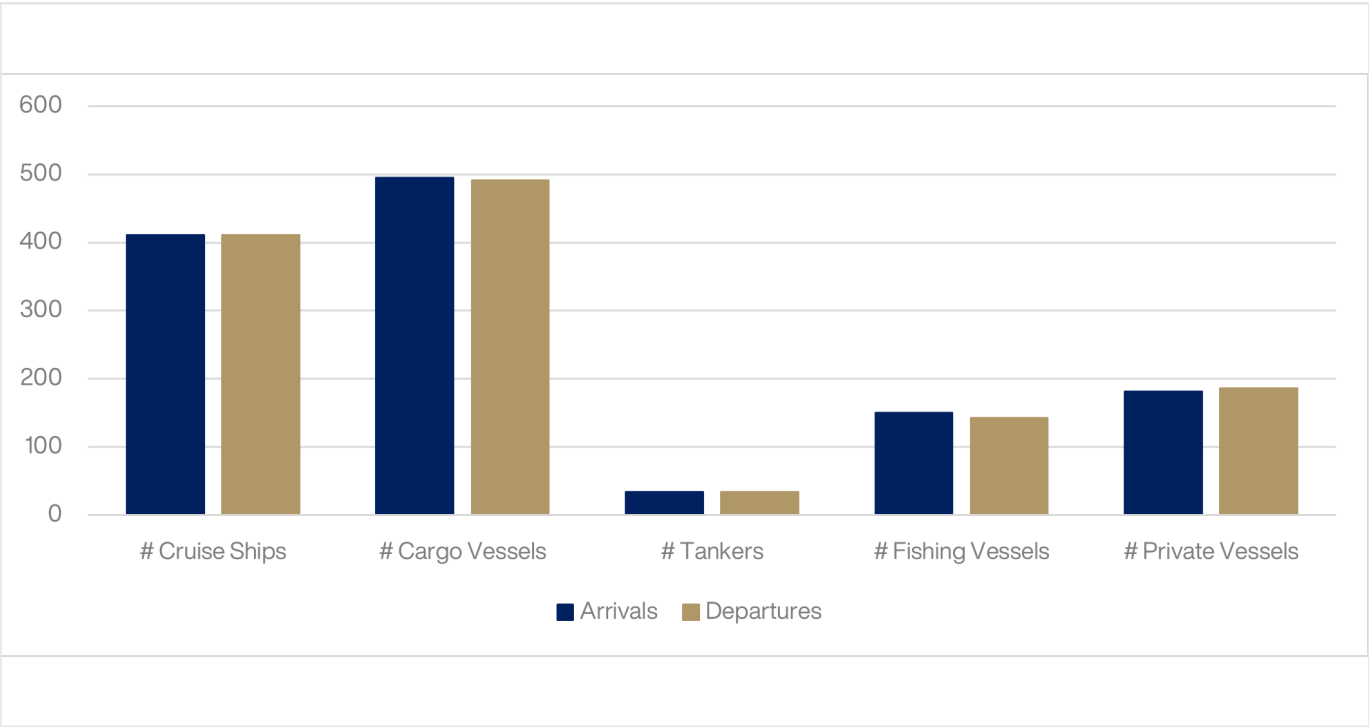
- Eight (8) verbal warnings were issued to Fishing Vessels and Cargo Vessels for 2023.
- A total of 222 inspections were carried out by CBC Seaport Officers for 2023; these inspections included

Boats/Trailers, Dump Trucks, Excavators, and Vans. The majority of the 222 inspections by the CBC Seaport Team were cars/trucks imported from Japan.

- The number of Incoming Cruise ships, Cargo, Fishing, and Private vessels cleared/processed for 2023 was 1,271. These numbers increased significantly compared with 2022 (1,106).
- The number of Outgoing Cruise ships, Cargo, Fishing, and Private vessels cleared by the CBC Seaport Team for 2023 was 1,265. Once again, a significant increase compared with 2022 (1,086).
- The number of passengers arriving and departing considerably increased. In 2023, 1,275,053 passengers arrived, and 1,273,136 departed from the Cruise ships, cargo vessels, fishing boats, and private vessels.



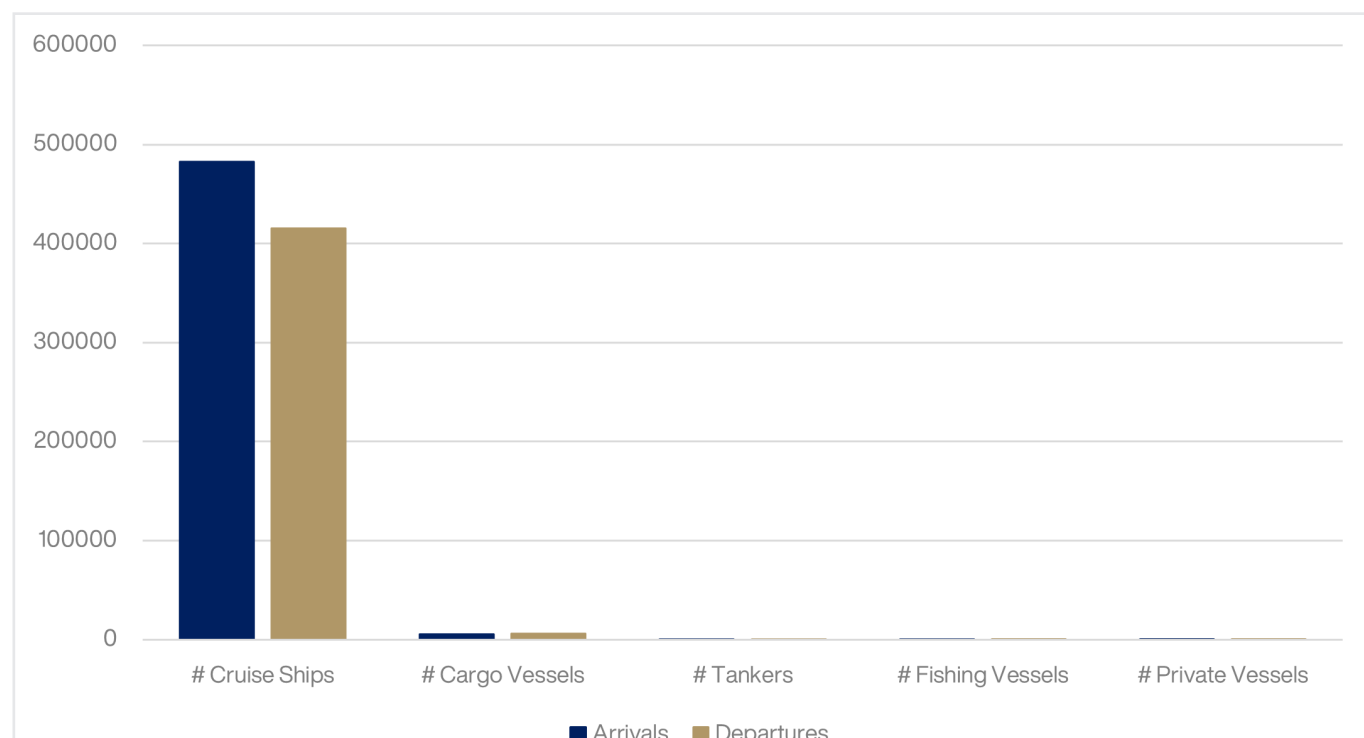
— Arrivals / Departures (Vessels) - 2023



— Arrivals / Departures (Passengers) - 2023



— Arrivals / Departures (Crew Members) - 2023



Looking Forward

- Continue to conduct intelligence led operations on the vessels.
- Continue to monitor the imports through cargo, continue providing professional customer services.
- Continue the intervention of crew members and passengers to prevent smuggling of jewelry and high value goods.
- Increase intelligence collection and storage it in intelligence.
- Review and update current incident system for efficiency of reports and accurate statistics.

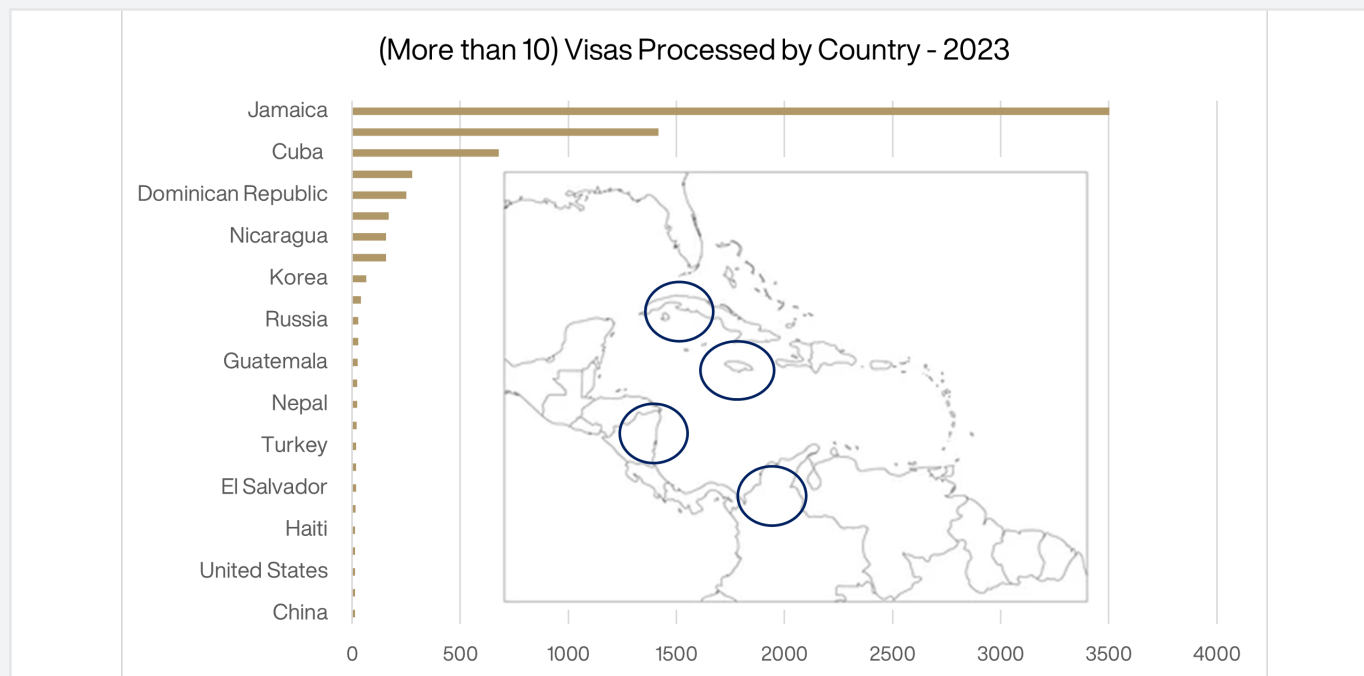
Visa & Extensions

The Visa & Visitor's Extension Section is responsible for administering the process of Entry Visa applications (medical and student) and renewal of applications known as Visitors Extensions according to Policies, Acts, and Regulations.

In March 2023, CBC officially reopened the CBC Visa Office in Kingston, Jamaica. The office closed to the public in March 2020 due to the COVID-19 Pandemic and converted in virtual operation. The reopening offers a change in service, taking a modern approach with an online service processing system. The office have kiosks where the users complete the online application, including online payments. There are also CBC employees who assist applicants that require support.

— Visas

	Total Processed	Application Overseas	Visa Waivers	Travel Letter	Visitor Work Visas	Student Visas	Visitor Extensions
Jan	109	50	0	75	14	16	2,600
Feb	150	33	21	138	30	15	2,370
Mar	290	24	15	118	67	28	2,623
Apr	353	12	60	286	64	33	2,221
May	413	19	41	318	97	7	2,522
Jun	576	27	38	367	122	16	2,507
Jul	590	1	9	541	106	28	2,209
Aug	438	23	23	391	96	38	2,488
Sep	389	10	33	291	115	38	2,713
Oct	481	14	29	333	100	6	2,736
Nov	881	10	120	624	91	12	2,715
Dec	715	15	9	781	61	11	2,320
Year Total	5,385	238	398	4,263	963	248	30,024



Migration Management

The Migration Management Division is governed by the Customs and Border Control Act (2022 Revision), the Cayman Islands Constitution Order, the Bill Of Rights, and UNHCR Guidelines (1951 Convention & 1967 Protocol relating to the Status of Refugees, Cartagena Declaration, etc.).

The Migration Management Division has three (3) main areas of focus:

- Detection and Prosecution of persons with no legal status in the Islands (Over-stayers, Illegal Landers, etc.).
- The repatriation and removal of certain classes of persons (Persons with no Legal Status, Convicted and Deportable Persons, Destitute Persons, etc.).
- The Processing of Asylum Claims and Refugee Care.

In addition, Officers from this Unit also provide operational support roles to other units and agencies as required.

In 2023, compared to 2022, the Cayman Islands saw a significant reduction of migrants from Cuba: 71 males and 11 females (including one minor) a total of 82. The reduction in numbers is presumably due to our local legislative reforms and fuel shortages in Cuba. All disembarking migrants were processed in accordance with established protocols.

— Illegal Landing (Cubans) - 2023

	Female	Male
Jan	16	3
Feb		
Mar		
Apr		
May		
Jun	3	2
Jul		
Aug	19	1
Sep	17	
Oct		
Nov	6	3
Dec	10	2
Year Total	71	11

At Migration Management, there was a significant visible decrease in offences for overstaying, assisting in overstaying, and causing to overstay compared with 2022 (465 in 2023 vs. 852 in 2022).

— 2023 Offences for Overstaying

	Female	Male
Jan	16	3
Feb		
Mar		
Apr		
May		
Jun	3	2
Jul		
Aug	19	1
Sep	17	
Oct		
Nov	6	3
Dec	10	2
Year Total	71	11

Once again, Jamaican nationals were more prevalent for Removals/Deportations whilst Cubans were more prevalent for repatriation after refusal of Asylum applications.

Nationality	
Jamaican	13
Cuban	118
Honduran	1
Filipino	1
American	1
Colombian	1
Ecuadorian	2

Looking Forward

- CBC Detention Centre Enhancement.
- A renewed partnership between CBC and HMP to manage and operate the CBC Detention Centre. The abstraction of staff has significantly reduced operational capacity of the Migration Management Unit.
- Training opportunities and the procurement of drones to assist in various operations.

0 Granted Asylum- 2023



Trade and Revenue

Revenue earned at CBC continues to be a major contributor to the overall revenue for the Cayman Islands Government. The objectives of the Portfolio are to:

- Facilitate legitimate trade and commerce;
- Support the safety and security of the import of goods; and
- Provide excellent service to our customers, traders, stakeholders, etc.

The Units within this portfolio provide the following:

Cargo Processing (CPS) - is responsible for ensuring that the correct application of tariff classification and compliance, collection and protection of the Government's revenue generated from the import duty collected on goods.

Cargo Inspections (CIS) - responsible for containerized and non-containerized cargo inspections, including the inspection of imported vehicles.

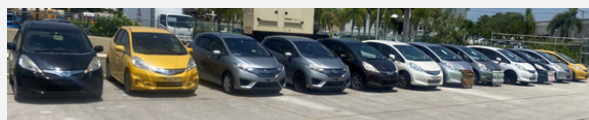
Courier (COUR) - is responsible for ensuring that the correct application of tariff classification and compliance, the inspection of imports and exports, and duty collection of all goods imported via a licensed courier service.

Parcel (PAR) - is responsible for the examination and duty collection of all parcels arriving in the Cayman Islands through the Postal Service.

Post-Audit Unit (PCA) - is responsible for managing the warehousing of imported goods such as Fuel, Tobacco, and Alcohol for local consumption use and exports.

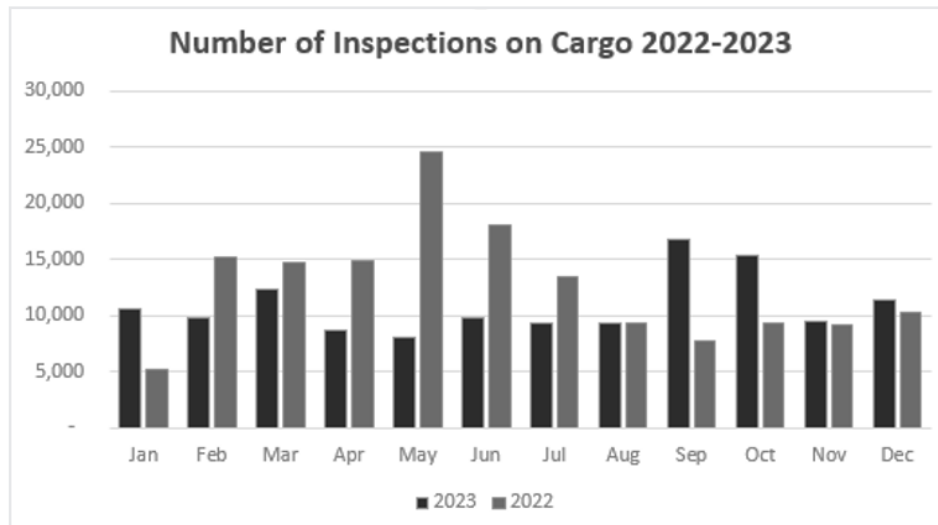
Highlight of Achievements

- The 2023 fiscal year saw the expansion of change and the continued implementation of a robust and purpose-built IT platform: Customs Information Management System (CIMS).
- On 25 April 2023, Cabinet approved the Customs and Border Control (Prohibited Goods) (Amendment) Order, 2023, which saw new import restrictions on some categories of vehicles whose model year is eight years or older. Vehicles purchased before the Order's commencement for importing vehicles over eight years old, even if the vehicles have not yet arrived on-island, were not affected by the Order. Since the Order came into force on 1 May 2023, 21 vehicles have been seized under the Prohibited Goods Order.
- CBC border protection is enhanced with a new high-tech cargo scanner installed in 2023. The scanner combines high-energy X-ray imaging with integrated equipment identification to help the relevant CBC Officers inspect loose cargo for nuclear material, weapons, hazardous material, contraband, undeclared cargo, and other items of interest. Since the beginning of 2023, CBC has had a greater capability to intercept contraband and undeclared items entering the Cayman Islands, thanks to this cargo scanner located in the Cargo Inspection Section.



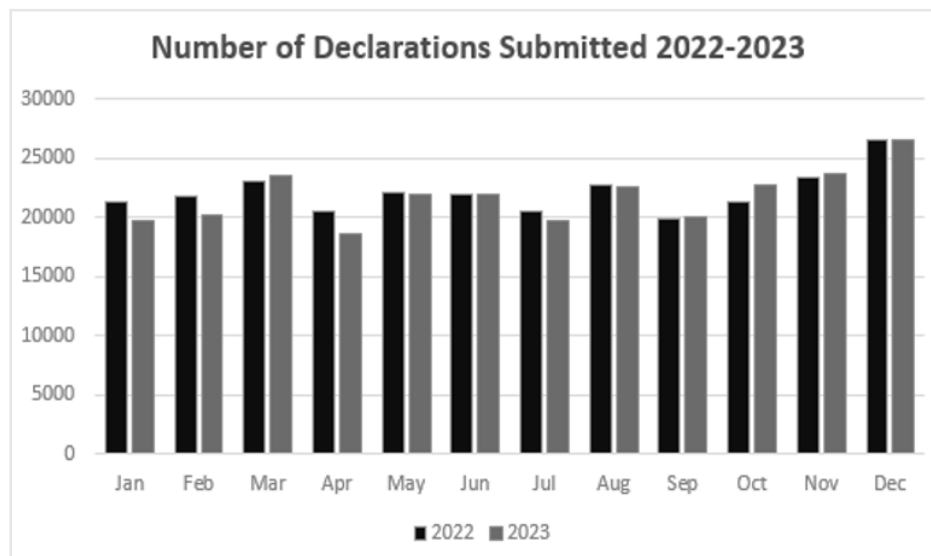
— Inspections

There was a noticeable decrease in inspections in 2023, which was 130,657, compared with 2022, which was 151,691, an overall 16% decrease. The decline is linked to the transition of CBC from a 'gatekeepers' approach to an 'intelligence-led risk management' organisation.



— Import Declarations

Due to travel restrictions being lifted and the resuming of traditional overseas travel for shopping purposes, imports in the Cayman Islands decreased in 2023. Overall, there was a 1.6% decrease in import declarations from 265,412 in 2022 to 261,300 in 2023.



Finance - Revenue

The Finance Portfolio of Customs & Border Control has direct oversight of the department's financial position. The oversight is guided by the Public Management and Finance Act (PMFA), Financial Regulations, Customs and Border Control Act as well as relevant policies and procedures for the achievement of the accuracy, completeness, and reliability in the financial data reported. The overarching objective of the Portfolio remains at the forefront of our operation and is guided by strong internal controls and the achieving of an unqualified audit finding at the end of every fiscal year. The Portfolio is comprised of a Head of Finance, a Finance Manager, two Financial Administrators, and nine Account Officers. The Portfolio also shares in the financial supervision of twelve Administrative and Customer Service Officers who operate under five sections with responsibilities that include revenue collection in the daily operations. During the 2023 fiscal year, one of our major achievements was the launch of Online Payments to the public, causing a significant reduction in foot traffic to our department.

The Portfolio focuses heavily on personal and professional development and supports the advances through formal and informal avenues of learning and development.

Michael Bartlett, our 'senior' Accounts Officer graduated from ICCI with his Bachelor of Science degree in Business Administration (BSc) with a concentration in Finance. This achievement has increased his confidence and performance. He has been cross-trained with the Financial Administrator with responsibility for revenue and bond management and both achievements have resulted in him acting as Financial Administrator.



Both Financial Administrators Shakira Bodden and Jannelle Johnston were selected to participate in the Leadership Accelerator Program hosted by the Florida International University in Miami Florida. The program focused on two epicentres of leadership development, Self-insight, and Developable skills. The course enabled both employees an eye-opening experience in the building of a strong understanding and awareness of self that will drive the best outcomes for their teams and develop individuals within their teams to strengthen their internal talent. The training was well received, and an immediate implementation of the educational gains was done upon their return to office.

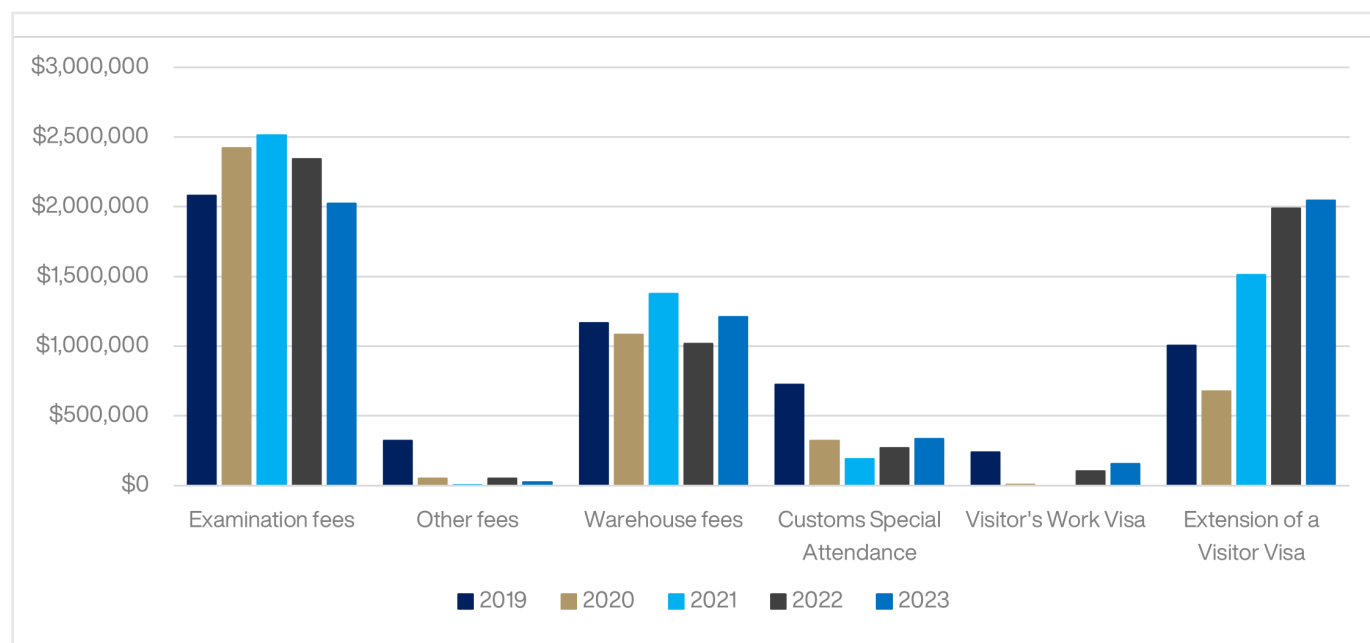


- All members of the team participated in the Ministry lead Fraud Detection & Prevention training.
- Members of the team participated in the annual CIIPA initiative to upskill employees with technical and leadership abilities at their Momentum Conference 2023.
- The Finance Portfolio continues to strive for excellence and has planned for an increase in training opportunities for all members of the team while improving the processes undertaken and under our direct remit.

Financial Analysis

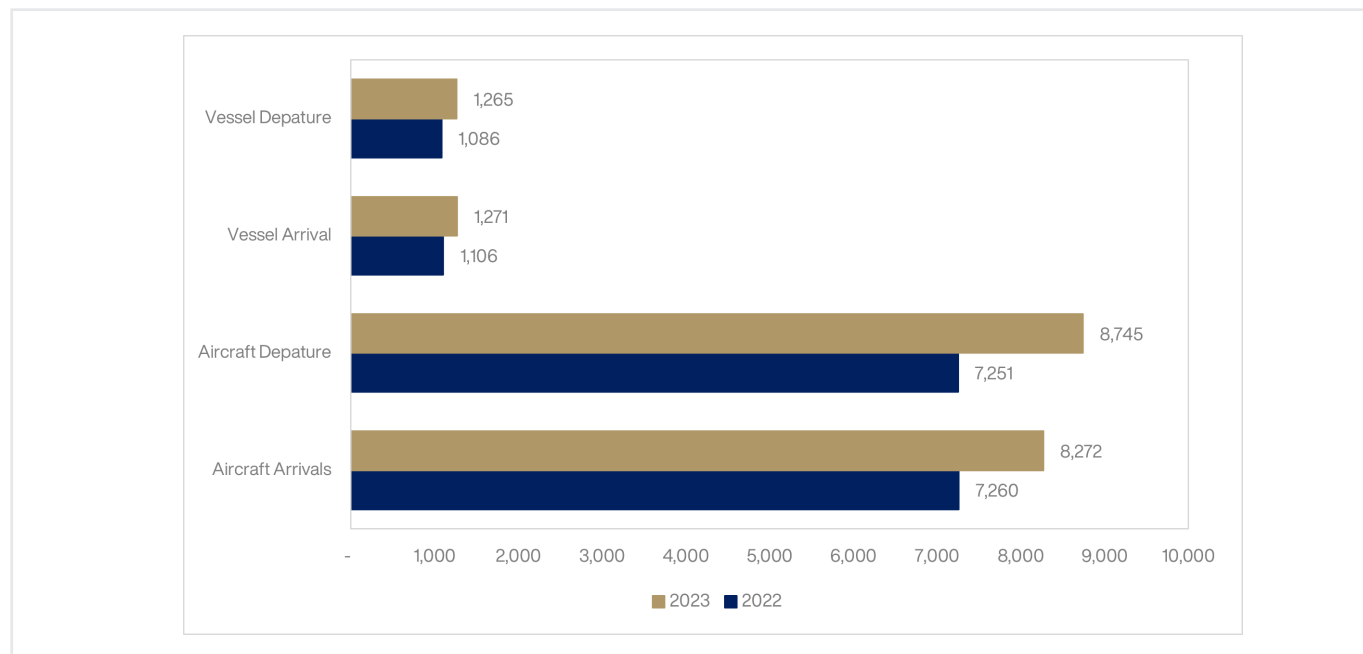
—Comparative Year-End Entity Revenue Statements Period Ending 2019-2023

Entity Revenues	2019	2020	2021	2022	2023
Examination fees	\$2,079,403	\$2,424,036	\$2,515,717	\$2,342,416	\$2,025,353
Other fees	\$323,622	\$51,448	\$1,200	\$49,227	\$24,087
Warehouse fees	\$1,165,178	\$1,081,432	\$1,377,310	\$1,017,583	\$1,212,247
Customs Special Attendance	\$724,689	\$323,964	\$191,057	\$268,244	\$336,993
Visitor's Work Visa	\$239,900	6,754	\$0	\$102,486	\$156,831
Extension of a Visitor Visa	\$1,005,484	\$676,295	\$1,511,130	\$1,990,526	\$2,045,654
Overall Total	\$5,538,276	\$4,563,929	\$5,596,414	\$5,770,482	\$5,801,165



Entity Revenue showed a steady overall increase over the past five (5) years, except for 2020. Examination Fees which is linked to imports by ocean cargo decreased, which could be attributed to a less imports using this medium. Contrary Warehouse Fees, which results from air cargo increased mainly due to an increase in imports by air. Special Attendance, which is directly related to air/ sea arrivals and departures increased during the 2023 fiscal due to an increase in activity (see chart below).

—Comparison of Aircraft/ Vessel Arrival/ Departure 2022 & 2023 Fiscal

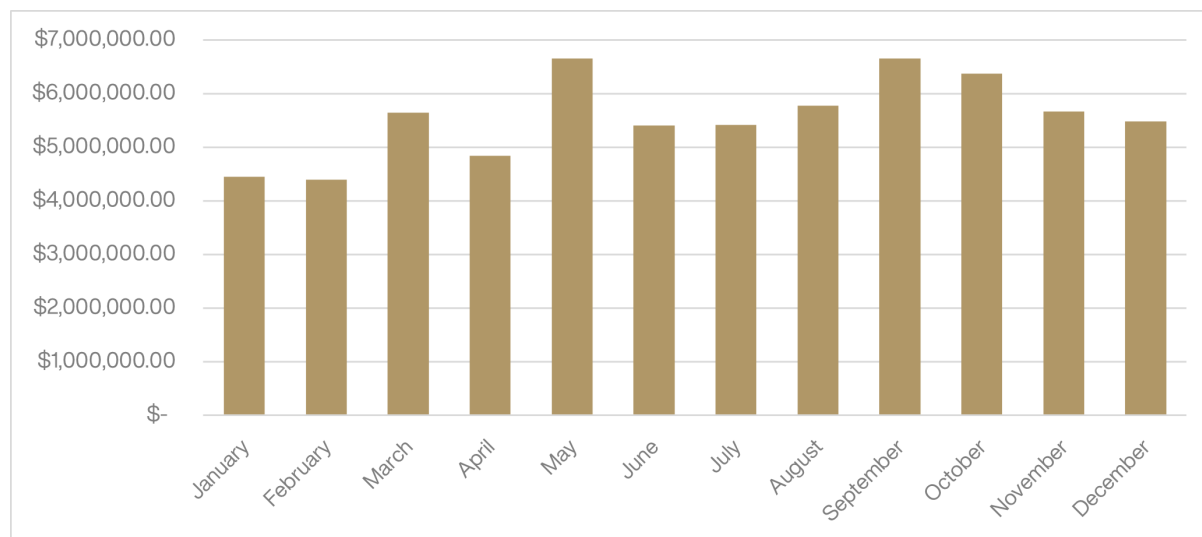


— Summary of Executive Expenses as of Dec 31, 2023

Visitor Visa/ Visa and Extensions increased significantly due to an increase in tourism/ travel for this fiscal. Overall, since 2019 Entity Revenue for CBC has increased by 11.25%, which includes an increase of .53% between 2022 and 2023.

Executive Revenue	YTD Actual 2023	YTD Budget 2023	YTD Variance
Motor Vehicle Duty	\$21,829,950	\$26,775,134	(\$4,945,184)
Gasoline and Diesel Duty	\$16,111,878	\$12,281,835	\$3,830,043
Alcoholic Beverages Duty	\$23,448,778	\$24,496,266	(\$1,047,488)
Tobacco Products Duty	\$7,830,600	\$10,691,243	(\$2,860,643)
Other Import Duty	\$170,013,899	\$180,187,838	(\$10,173,939)
Motor Vehicle Environment	\$1,178,227	\$3,278,052	(\$2,099,825)
Package Charges	\$1,200,464	\$1,341,258	(\$140,794)
Compounded Penalties	\$102,786	\$7,834	\$94,952
Procedural Fines	\$394,065	\$114,846	\$279,469
Total	\$242,110,647	\$259,174,306	(\$17,063,409)

— 2023 Foregone Revenue



The revenue earned and recorded as actuals by Customs and Border Control for 2023 was \$242,110,647. This figure was significantly higher when compared to the past four (4) fiscal years and was less than the forecasted budget by approximately \$17.063 million. It is critical to note that for the 2023 fiscal year, the total revenue earned by the department was approximately \$331million dollars, with approximately \$79.6M recorded as foregone revenue due to concessions, waivers, and exemptions granted by the government and \$10 million dollars paid over to the National Roads Authority for the Road Development Fund.

The underperformance was due to several factors, the first being duty exemptions awarded by Cabinet in the final quarter of 2021 on essential products for children, women, and adults with medical conditions. These products previously attracted a 22% duty rate and were reduced to 0%. While this exemption was given in 2021; it still affected our performance as the budget was finalized before this exemption was approved.

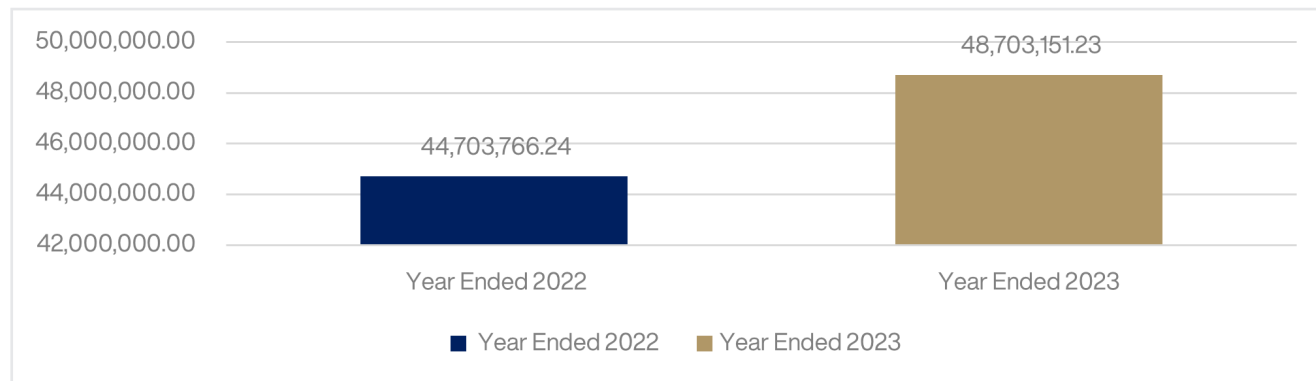
Another contributor to the deficit between the actual and budgeted amounts was the approval of the Customs and Border Control (Prohibited Goods) (Amendment) Order 2023. This order restricted the import of vehicles that were manufactured eight years or more. Consequently,

motor vehicle duties and motor vehicle environmental tax significantly declined due to the decrease in imports of foreign used vehicles that fell into this category.

In December 2023, Cabinet approved an Order under Schedule 2 of the Customs Tariff Act (2023 Revision) to allow a temporary increase of the duty-free allowance for residents returning by air to the Cayman Islands for the holiday season. Therefore, from 1st December 2023- 5th Jan 2024, returning residents were allowed to bring in up to a value of CI \$1,000 duty-free, compared to the usual allowance of CI \$500.00. Consequently, this approval further reduced the revenue earned and would have more so impacted Other Import Duties and Package Tax.

Revenue streams that performed exceedingly well were Gasoline and diesel, Alcoholic Beverages, Compounded Penalties, and Procedural Fines. Compared to 2022, there was a significant increase in the gallons of Gasoline and diesel, which contributed to the surplus in revenue (see chart below).

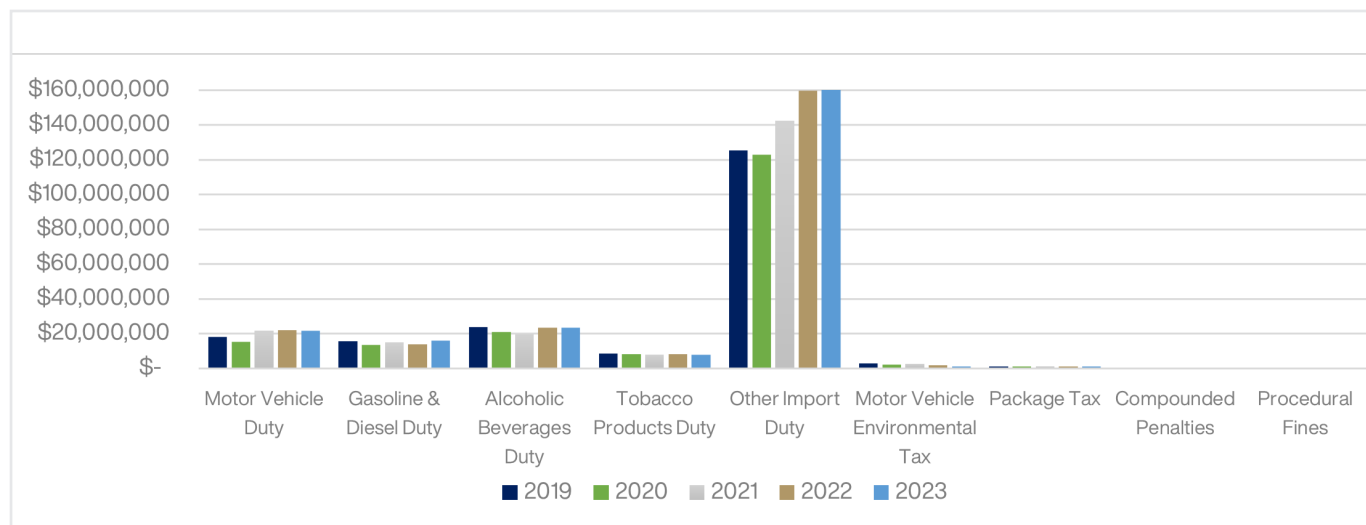
— Gallons of Fuel Imported 2022 vs. 2023



There was also a substantial increase in the movement of alcohol from bonded warehouses mainly due to the increase in tourism which increased this revenue stream. With a focus on the intelligence-led approach to operations and due diligence from our officers, we had an increase in both compounded penalties and procedural fines.

—Comparative Year-End Executive Revenue Statements for the Period 2019-2023

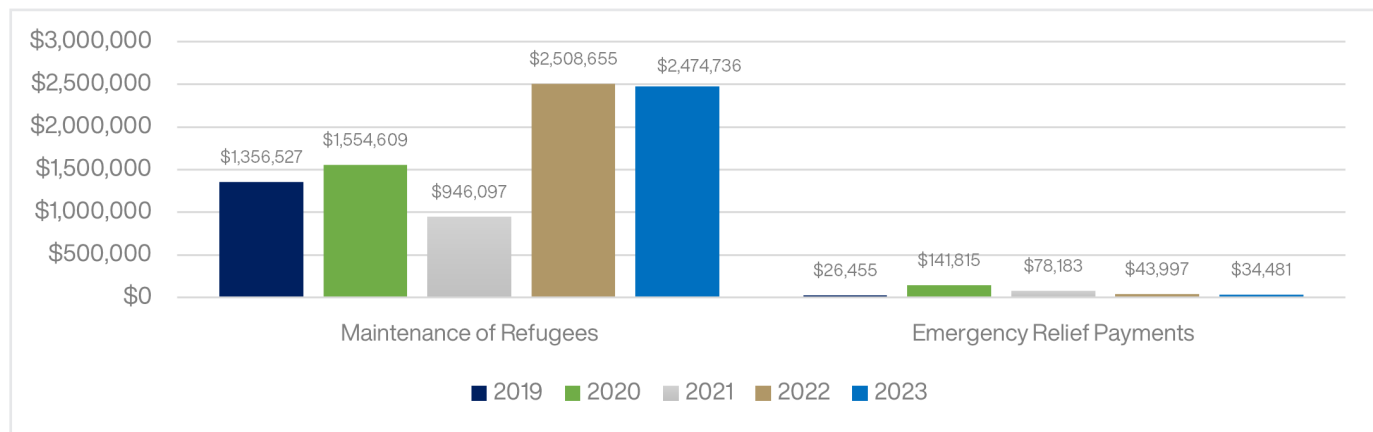
Executive Revenues	2019	2020	2021	2022	2023
Overall Total	x	x	x	x	x



Executive Revenue earned over the past five (5) fiscal years showed a steady increase in all revenue streams, except Motor Vehicle, Tobacco, and Motor Vehicle Environmental Tax which were all affected by the different Cabinet Orders. However, the overall revenue collected has steadily increased over the five (5) year period. Between 2019 and 2023, there was a 23.72% increase in the overall revenue collected by the Customs & Border Control Service which includes a 4.87% increase between the 2022-2023 fiscal years.

—Comparative Year-End Statement Executive Expenditure 2019-2023

Executive Revenues	2019	2020	2021	2022	2023
Maintenance					



Executive Expenditure related to the Maintenance of Refugees incurred and recorded for the 2023 fiscal year has decreased slightly since 2022. These expenses remain relatively the same as Cuban refugees are continuously coming to the island. These expenses relate to but are not limited to housing, food, personal items, security services, overtime related to operations and repatriation expenses. Also, included are the rental expenses and utilities for the Asylum Unit at Anderson Square.

Likewise, there was a decrease in the expenses related to Emergency Relief Payments which directly relate to the granting of Asylum to the refugees.

Looking Forward

- The key objective of the finance team going forward include the following:
- Improve our internal controls.
- Mitigate financial risks by identifying gaps and improving our business processes.
- Continue to achieve clean audits through accuracy and completeness in financial recording/ reporting.
- Training and development of the team and succession planning.

Intelligence Unit

The CBC Intelligence Unit (CBCIU) continued to provide seamless support to the various Units / Sections / Offices within CBC including external stakeholders. Emphasis was placed on the understanding/realization of intelligence functions and practices and this involved CBCIU staff working closely with individual CBC sections. An increased focus will be placed on the analytical component of CBC intelligence services along with increased staffing and new office accommodations. Analysis as well as intelligence development is and will remain a key CBCIU task.

Overall the CBCIU continues to function as best as possible in mitigating the many risks posed to the borders despite various limitations.

— Tasks

Air Cargo Manifest	41517
Ocean Cargo Manifest	30864
RMS Review	4843
Passenger Manifest (Vetting)	1852
Background Checks	1037
Manifest Vetting (PAX)	999
Input arrest in IMSS	889
Custody Record Review	871
CDS Letter	592
Air Passenger Manifest	461
Financial Sanctions Alert	453
Update Foreign National Arrest Sheet	365
CDS Parcel	229
CDS EMS	186
IMSS alert	167
IMSS alert removals	154
IMSS alert - (HMP)	136

Case Query (WORC)	132
Research and Development	103
CBC Status Query	91
IMSS alert - (RCIPS)	85
Update CBC Arrest sheet	74
Travel History	64
Information request	50
Information logging	48
BOLO	40
Information exchange	39
IMSS record creation	37
Police Clearance Validation	36
Travel History (Statement)	36
IMSS alert - (Court)	33
CBC Status Query (CRB)	31
IMSS alert - (ACC)	29
Update CBC arrest sheet	29
Person of Interest	28
IMSS alert - (FRA)	24
Sanctions List	22
Information sharing	21
Court Results	20
IMSS alert - (WORC)	14
Shipment of interest	13
Monthly Billing	12
Report of Interest	12
CCLEC Requests	11
Intelligence Bulletin	10
Bulletin	9
CCLEC Report	9

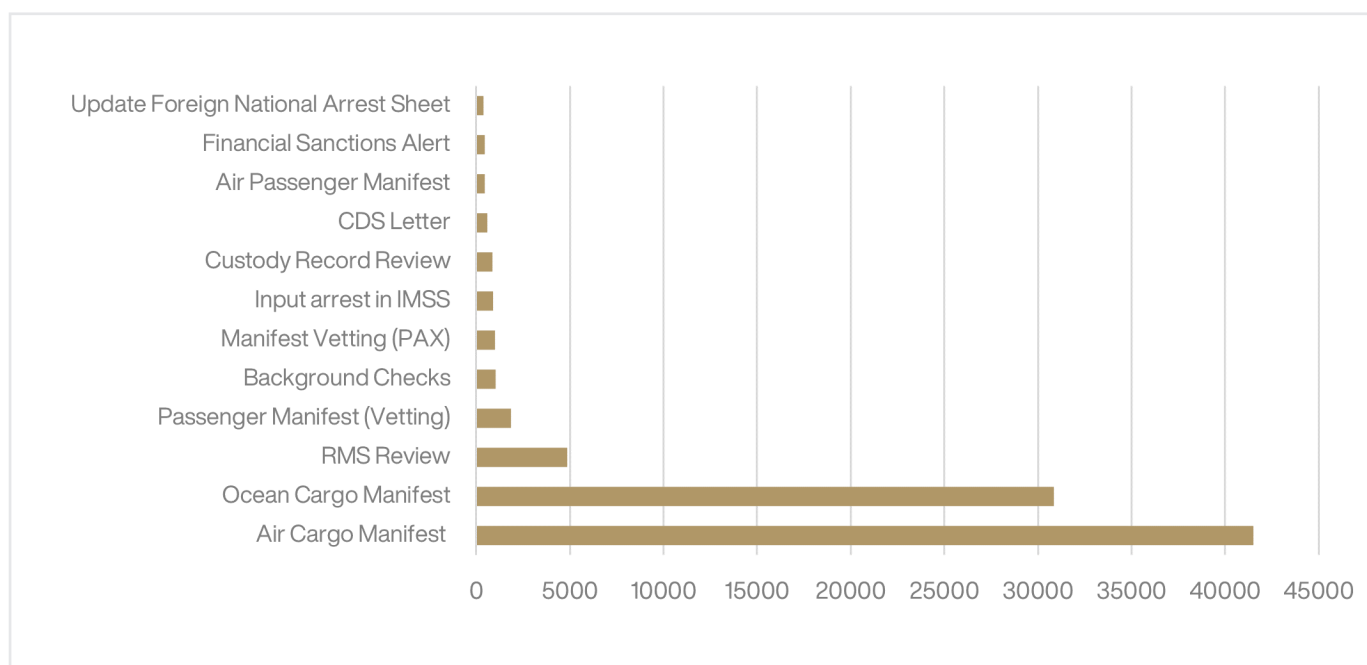
CDS	9
Tasking and Coordinating (document)	9
Case Query	8
Document Verification	8
Stop Notice	8
Tactical Assessment	8
Cuban Migrant (arrival in Honduras)	6
IMSS category change	6
Pre-Check-in (Honduras)	6
Passenger flagging	5
Target Profiles	5
Travel Details (Statement)	5
Criminal Records Requested (WORC)	4
Matters of Concern	4
Background Checks (World-check - GCC)	3
Background Checks (JRCC - GCC)	3
Consulate notification	3
Document Query (UK High Commission)	3
Global Citizen Application	3
IMSS Discovery Report	3
IMSS user Access request (FRA)	3
Marriage check	3
Monthly CCLEC report	3
Police Clearance Validation(WORC)	3
Statement Request	3
Tasking and Coordinating	3
Threat Assessment	3
Alert Query	2
Background Checks (JRCC)	2
Background Checks (JRCC - MUSIC ASSOC.)	2

Border Checks	2
CCTV Download	2
FRA Disclosure	2
Flight Research	2
IMSS Photo Removal	2
IMSS record update	2
Intel Advisory	2
Intel Profile	2
Intelligence Analysis	2
Nominal Profile	2
Photo Request	2
Problem Profile	2
Surveillance (Operational Support)	2
Trend Alerts	2
Alert Bulletin	1
Annual Statistics	1
Application Review	1
Assume Departure	1
Audit Trail Request	1
Border Information	1
Case Update (Court)	1
CCLEC Monthly Report	1
CCTV Footage (USA)	1
Court Order	1
CRO Record Request	1
Deportation notices	1
Firearm Background Checks	1
FOI Request	1
Haiti Threat Assessment	1
Imports	1

Imports Record	1
IMSS record merge	1
Incident Module Review (CIMS)	1
Intelligence Package	1
JRCC Alert Request	1
License Plate Query	1
Link Chart Analysis	1
Marriage query (Registrar)	1
Map Support (Operation)	1
Mapping	1
ORIA Threat Assessment	1
Passport Control Directives (Document)	1
Passport Verification	1
Passport Authenticity Check	1

Power Point Presentation	1
Risk Assessment	1
Residency Checks	1
Stop Notice Removal	1
Threat Assessment (Cuba)	1
Travel Advisory	1
Travel Document	1
Vessel Research	1
Vetting Request	1
Visa query	1
Webpage Amendment	1
Witness Protection Processing	1
TOTAL	86,983

— Top Taskings in 2023



Investigations Unit

Arrival and post arrival operations and activities kept the Investigations Section team consumed in 2023. Matters of drug, firearms, revenue / commercial fraud and other matter subject to investigation originated from all corners of CBC and those associated with post arrival and importation activities.

The primary function of the Investigations Section is to investigate all CBC and all other relevant Penal Offences thoroughly and in a timely manner which is in the interest of justice. Investigators are held accountable for producing timely, complete and accurate, investigative case files. They provide valuable support to all CBC Sections while focusing on transparency and collaborative improvements. This includes but not limited to providing the frontline with information about cases, empowering frontline officers to make informed decisions within the investigative process. Resourcing in line with improving investigator skills are imperative to meet not only the demands but to efficiently manage complex and challenging investigations.

Some of the objectives and performance measuring aspects include:

- Improve completeness and quality of evidence gathering;
- Build upon existing crime scene processing practices;
- On-board an investigative analyst;
- On-board additional trained and experienced investigators;
- Percentage of tactical operations carried out;
- Percentage of joint operations with partner agencies;
- Collaborate with the RCIPS regarding shared digital forensic support and liaison.

Under the umbrella of the Investigations Section are two other specialist units namely the CBC Forensics Unit and the K-Unit.

Forensics Unit

This Unit provides high-quality support internally and externally to CBC as required. They provide support with crime scene mapping, drug classification, evidence collection, preservation and transport, laboratory work, drug analysis/ testing liaison and case file support to the investigators.

Performance focus includes both accompanying operational teams, response to scenes within 30 – 45 minutes and percentage of crime scenes where support was provided.

Highlight of Achievements

In 2023, CBC Investigations Team had a very busy year conducting a total of eighty -six (86) Investigations. Of these investigations eighty - seven (87) persons were arrested:

54

Males

33

Females

— Drug Offences

In 2023 there was a concerning increase in the seizure and prosecution of various types of controlled substances, some of which are listed in the misuse of Drugs Law. Other drugs are being abused and mixed along with other dangerous drugs.

Drug Offence(s) 2023	
Ganja	420.053 lbs.*
THC Vapes	280
THC Products (including cartridges)	83
Cocaine	6.01 lbs.
Fentanyl	200 pills (22.39 gm)
Ecstasy MDMA	120.34 gm - 200 pills 435gm - Powder
Psilocybin	579.7 gm

— Seizures

Fentanyl

Fentanyl is a synthetic opioid that is 50-100 times stronger than morphine. It is a very dangerous substance – highly addictive and deadly in very miniscule amounts.

Acetaminophen

Paracetamol, also known as acetaminophen, is a medication used to treat fever and mild to moderate pain. Common brand names include Tylenol and Panadol.

Ecstasy

Methylenedioxy-Methamphetamine (MDMA) is a synthetic drug that alters mood and perception (awareness of surrounding objects and conditions). It is chemically similar to both stimulants and hallucinogens, producing feelings of increased energy, pleasure, emotional warmth, and distorted sensory and time perception. MDMA was initially popular in the nightclub scene and at all-night dance parties (“raves”), but the drug now affects a broader range of people who more commonly call the drug Ecstasy or Molly.

Psilocybin Mushrooms

Psilocybin mushrooms, commonly known as ‘magic mushrooms’, are a polyphyletic informal group of fungi that contain psilocybin which turns into psilocin upon ingestion.

Oxycodone

Oxycodone is an opioid painkiller. It’s used to treat severe pain, for example after an operation or a serious injury, or pain from cancer. Sometimes it’s also used for other types of long-term pain when other painkillers, such as paracetamol, ibuprofen and aspirin, have not worked.



— Firearm Offences

Offence(s)	Total Investigations	Total Quantity Seized
Firearms	14	10
Ammunition		602

— Fraud Offences

In February of 2022 the Investigations Unit took the leading role investigating matters relating to Fraud. This type of investigation is new to most officers attached to INU however they are enthusiastic about their additional responsibilities. At the close of 2022 one investigation remained ongoing.

Offence(s)	Total Investigations	Fine(S)
Evasion of Customs Duties	10	CI\$6,441.14

— Operations

Joint Operations	#
Repatriations (MMU-CBC)*	4
Seeking Individual (MMU-CBC)*	4
Seeking Individual (MMU / WORC)*	1
Drugs (RCIPS)*	3
Drugs (INU-CBC)*	3
Drugs (CTF)*	3
Firearms (RCIPS)*	2
Firearms (CTF)	2
Drugs & Firearms (CTF)*	4

- *MMU – Migration Management Unit from CBC*
- *WORC – Workforce Opportunities & Residency Cayman*
- *RCIPS – Royal Cayman Islands Police Service*
- *INU – Investigations Unit from CBC*
- *CTF – Crime Task Force*

— Joint Operations

In 2023 the number of joint operations declined due to shortages of staff and a heavy case load. However, where possible the officers have continued to lend aid to the Police and other border agencies. These joint efforts were focused on INU follow up investigations and also aimed towards drugs and firearms.

— Repatriations

The Investigations Section continues to support all Units within CBC and this includes providing support with the repatriation of Cubans and deportees.

— Court Fines

In 2023 investigations lead to charges being brought before the Cayman Islands Summary Court. Fines collected totalled seventy-four thousand four-hundred eighty-eight and twenty-nine cents CI\$74,488.29.

K9 Unit

As an invaluable asset, our drug sniffer dogs and the overall CBC K9 program remain key in our border management structure.

Raising the bar and a focus on quality was the ambition for the Unit in 2023. Trainer, handler and dog performance was a primary objective and will continue into 2024. With two certified K9 Instructors, it is intended that the Unit will provide local and even regional training support and serve as a bench mark in performance excellence. That optimum K9 performance readiness approach is linked to the discipline of the handlers. In terms of staffing, it is intended to on-board one additional K9 Officer in 2024. Continued K9 safety, comfort and welfare will be focused and that will involve expansion of the kennel facilities.

An approach that will continue to be improved upon is that of measuring K9 service by means of effectiveness in planning, organizing and accessing activities in an effort to eliminate unnecessary and ineffective activities.

Highlight of Achievements

In 2023 the unit conducted the following:

K9 Unit - Searches, Operations, Seizures, Arrest	#
Flights (Baggage and Arrival Hall)	150
Persons	2800
Seaport / Cruise Terminal Check	3
Cargo	15
Courier/Parcel Post	104
CDC	4
Transit to Warehouse	47
Aircraft	4
Vessels	26
Vehicles & Other Conveyances	24
Buildings/Private Residences/Other Locations	23

Strategic Operations	#
CBC Operations	23
Joint Operations (RCIPS)	20
Joint Operations (HMCIPS)	0
Joint Operations (Public Lands Commission)	1

Detections Offences (Seizures by Sniff Dog)	#
Drugs	11
Firearms	2
Other Offences	0

Arrests /Assisted with Investigations	#
Arrests (Drug Offences)	7
Arrests (Firearm Offences)	5
Assisted with Investigations Unit - CBC)	2

Training - Dogs	#
Training Days with dogs	50

Sister Islands (Cayman Brac)

In 2023, the CBC Sister Islands Section continued with the provision of services while managing deployment, other staffing matters, business process enhancements and finally, the completion of the new CBC Sister Islands Headquarters in Stake Bay. The new accommodations were completed and officers were fully occupying the office space on the 1st November.

Enhanced technological development is in forward gear albeit progressing rather slowly. As is ongoing, attention to such enhancements will lead to the Customs Information Management Systems (CIMS) modules and Trade and Revenue practices being fully implemented.

Training, development and overall upskilling of staff will continue to be prioritized in line with the Training Units training needs assessment.

Joint CBC and RCIPS operations will continue in 2024 and a joined up culture will be fostered.

The revenue from import duty and related fees are a mere fraction of that which is collected and recorded in Grand Cayman. The aforementioned should not in any way signal a less challenging task nor the absence of risks totally. The border management issues and risks that are diligently and conscientiously addressed by the CBC Sister Islands team, serves to deter and preserve the tranquil environment that currently exist. That said, the scourge that can be brought on by illegal drug trafficking, drug dealing, abuse and addiction can quickly create a bleak and crime ridden outlook which must be fiercely guarded against.

Highlight of Achievements

The revenue from import duty and related fees are a mere fraction of that which is collected and recorded in Grand Cayman.

— Charles Kirkconnell International Airport

Passengers	#
Arriving Local Passengers	45,010
Departing Local Passengers	43,093
Arriving Foreign Passengers (Commercial)	2,492
Departing Foreign Passengers (Commercial)	0
Arriving Foreign Passengers (Private)	96
Departing Foreign Passengers (Private)	88

Cargo (Air)	Lbs
Arriving Local Cargo (Lbs)	213,531
Departing Local Cargo (Lbs)	11,213
Arriving Foreign Cargo (Lbs)	124,314
Departing Foreign Cargo (Lbs)	76

Aircraft	#
Arriving Commercial Aircraft	2,491
Departing Commercial Aircraft	2,447
Arriving Private Aircraft	50
Departing Private Aircraft	50

2

Money
Declarations

7,995

Import Entries
Processed

342

Parcels
Processed

— Seaport

Passengers	#
Arriving Local Passengers	470
Departing Local Passengers	512
Arriving Foreign Passengers	57
Departing Foreign Passengers	42

Crew	#
Arriving Local Crew	1,172
Departing Local Crew	1,176
Arriving Foreign Crew	126
Departing Foreign Crew	117

Cargo	Tonne
Inward Local Cargo (Tonne)	9,357.61
Inward Foreign Cargo (Tonne)	11,553.32

Vessels	#
Arriving Local Pleasure Vessels (by Rotation #)	78
Departing Local Pleasure Vessels (by Rotation #)	81
Arriving Local Pleasure Vessels (by paper clearance)	8
Departing Local Pleasure Vessels (by paper clearance)	8
Arriving Foreign Pleasure Vessels	21
Departing Foreign Pleasure Vessels	17
Arriving Local Commercial Vessels	145
Departing Local Commercial Vessels	144
Arriving Foreign Commercial Vessels	4
Departing Foreign Commercial Vessels	4

Arrests / Warnings / Fines	#
Arrests	9
Verbal Warnings	51
Written Warnings	22
Fines & Penalties	1

Arrests:

- Possession of unlicensed firearm
- (4) - Revocation of temporary admission to the Cayman Islands / Aiding in escaping from lawful custody
- Possession of an unlicensed firearm (ammunition)
- Importation / Possession / Consumption of a controlled drug (ganja) / Possession of a utensil used in consumption of a controlled drug
- Obstruction of Officers in the execution of their duties
- Possession of a firearm

Searches and Inspections	#
X-Ray Scans (# of Passengers)	584
Cargo Inspections (Creek Dock)	61
Cargo Inspections (CKIA)	579
Cargo Inspections (Parcel Post)	173

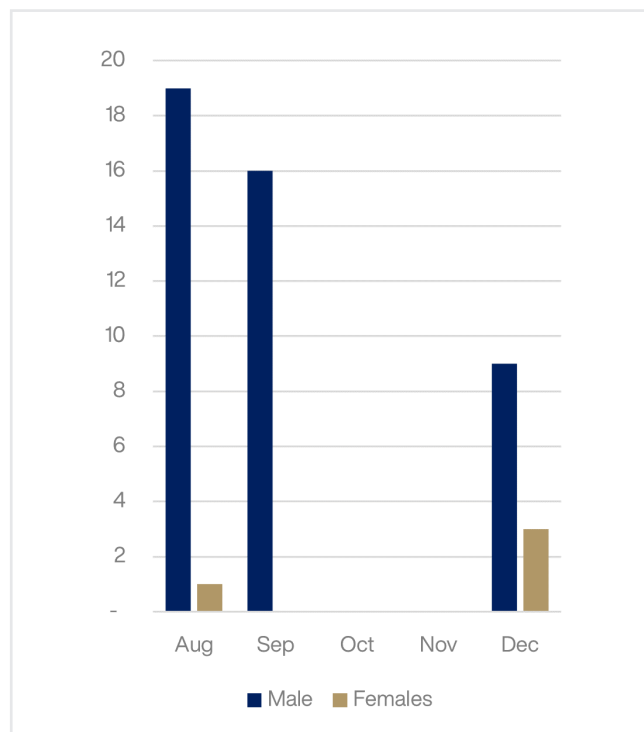
21 Total Seizures

Seeds, Prescription Medications (birth control, antibiotics, supplements, masculine supplements), products depicting marijuana leaf, fake bullets, and bullets.

Visa and Extensions	#
Visitors Extension Applications	879
Persons Temp. Admitted (PTAs)	8
Overstayers	57

— Illegal Migration from Cuba 2023

	Female	Male
Jan		
Feb		
Mar		
Apr		
May		
Jun		
Jul		
Aug	19	1
Sep	16	
Oct		
Nov		
Dec	3	3



Management Support Services

The Management Support Services portfolio fosters collaboration and acts as a common thread that runs throughout each strategic, technical, and operational component of the Cayman Islands Customs & Border Control Service (CBC). We primarily develop and evaluate policies for implementation and ensures quality assurance compliance of operational processes and the identification and management of risks.

It continually strive to envision the future and clarify our values to ensure that we have an efficient, sustainable, agile, and engaged Service that is performing maximally. Our focus is attracting, recruiting and retaining career driven and talented employees.

Highlight of Achievements

— Human Resources

The Human Resources (HR) unit is tasked with collaborating with teams, managers, and key CBC stakeholders to enhance the skills of personnel, and design and execute effective strategies and activities that leverage the workforce within CBC. This unit is responsible for administering key employee-related functions, inclusive of recruitment, benefits management, regulatory compliance, and employee relations. It is imperative that the HR unit stays up-to-date with Acts that may impact CBC and its employees, and has the ability to effectively address and manage changes and transformational processes.

- In collaboration with PoCS, provided training and implemented in the new Human Resources Information System Management software, My-VISTA training records for staff, which assists operational and administrative strategic decisions. CBC transitioned fully into using My-VISTA HR System in April 2023.
- CBC achieved 90% Annual Leave reconciliation for the year 2022 with the required signatures by the 18th January 2023.
- The completed CBC Salary Regularization project – increased staff morale and increased productivity. Payout processed was undertaken the in March–June 2023 Payroll.
- CBC completed 2023 Performance Assessment

within the required dateline 31st March, 2023.

- Cayman Islands hosted CCLEC 45th Conference during the week of the 4th June 2023 at the Westin Resort Grand Cayman and the HR team played a pivotal role in its success.
- Plan, implement and execute tasking consistent with CBC's 5-year Strategic Plan.
- Continued work on implementing CBC Workforce and Development Plan.
- Reviewed, amend, and created HR related policies.
- Cross-training program in accordance with CBC's 5 Year Strategic Plan.
- Review and update Shadowing and training & Development Policy

— Training and Development Unit

CBC Training and Development Section experience a particularly hectic but rewarding year in 2023. The Section's responsibility for improving the productivity of the organization's employees was seen in the number of employees who undertook training and certification as well as attended conferences.

This Unit assesses service -wide developmental needs to drive training initiatives and identifies and arranges suitable training solutions for employees.

Fortunately CBC was able to source overseas training facilitators from the Caribbean, UK, USA and Canada to assist with some key technical, tactical and strategic training. This was in addition to the online learning and development courses that were identified.

The year began excitedly with graduating 24 new officers on 27 January, 2023.

Additionally, several employees were engaged in academic pursuits to gain post-secondary/ college/ university qualifications as well as certifications in varying disciplines.

In addition to previously targeted deliverables, the following are the objectives for the Training Unit:-

- To facilitate an effective leadership training for different levels in the Service
- To amend CBC Basic Training Programme for new CBC trainee officers to reflect changes to the programme)
- To establish a Professional Development Committee

- Manage staff of classroom facilitators (internal and external). Ongoing
- Conduct continuing education training.-ongoing
- Provide leadership development education.
- Build solid cross-functional relationships. (Attempt in CCLEC, Redtrac, CARTAC , CARICOM IMPAC facilitated training)
- Provide logistical support, course development, delivery, evaluation.
- Assist with Individual cross training (informally done by some employees with section leaders approval or those organised by senior managers)
- Develop, implement, and monitor training programmes within the organization (ongoing)
- Complete Learning Needs Analysis
- Construct and Implement a `new multiple Choice Entrance Examination inclusive of Physical Testing
- Deliver Basic Training Class 1/2024, training for new recruits.
- Certify at least three (3) staff to Instructor Level in the Use of Force capable to recertify/train others
- To Develop a catalogue of training options available to but not limited to the below.

Section Specific Goals

- Train all officers at Cargo Inspection how to use the x-ray machine at Cargo Inspection
- Facilitate a complete Casefile Preparation course for the Migration Management Team
- Organise Passenger Interdiction training for Passport & Baggage Control officers– International Law Enforcement Academy (ILEA)
- To source Intelligence analytical training
- To source Human Intelligence Source Handling
- To revisit and organise Interpol training.
- To get all officers in Courier and Cargo Processing proficient in the application of CBC Procedures, Acts, and Regulations
- To source Post Audit Training
- To organise baton/pepper spray recertification
- To source for Seaport training Firearms Safety Handling & Fentanyl Awareness Training
- To source for Investigation Team: training in Advance Driving Emergency Vehicles; Fraud Investigations, Drug Identification, Pepper Spray, Interview Techniques, Firearms Safety handling.

- To source soft skills training for observation and attitude training- de-escalation strategy etc.
- To source training for HR personnel on how to align CBC Department Goals with HR responsibilities. Move from operational to strategic.
- To source training in Emotional Intelligence.

Statistical summary of the training related activities.

This report provides a statistical summary of the training related activities undertaken from January – December 2023 with employees of Customs and Border Control (CBC).

The information is organized to provide a quick overview of the list of training topics with:

- Number of employees trained in each seminar/workshop/topic
- Number of employees pursuing higher education/academic studies and received financial assistance or time release
- Number of employees who have completed a course of study.
- Average hours invested in training by CBC in each employee

During the period under review (January – December 2023) CBC had over ninety (173) training initiatives/sensitization sessions and conferences attended by employees. The over 173 is stated because several employees have undertaken courses offered via LinkedIn Learning, Allison (free online courses) amongst others. The different online training resources are highlighted in the CBC Monthly Training Calendar. However, reports often do not come in on time to meet the reporting deadline.

CBC had thirty nine (39) employees who pursued higher academic studies from certificates to Master's Degree.

- Completed - 14
- Currently studying - 24
- Incomplete - 1

Some employees attended more than one training course hence the reported figure exceeds CBC employee population.

Training Summary	#
Total number of employees trained	1,305
Total Number of Training Hours	2,462.06
Total Person /man Hours	7,754.6
Average hours of training invested in each employee by CBC	5.96 hours

Glossary of relevant terms

- Training hours means the number of hours devoted to lecture, learning activities, small group work sessions, demonstration, evaluations, or hands-on experience.
- Calculating man hours is the basis for being able to measure the cost per project of each type of expert and his contribution to the result. The total man hours per task is obtained by multiplying the number of people assigned to a task by the total time it takes to complete it.
- Average Training Hours means the total training hour divided by hours the total number of employees taking part in the training. Moreover, this helps you know the time investment in training at an individual level.

Highlighted feedback from sections as it relates to closing the skills gap after training.

Meeting employees and section needs were a big priority during 2022. Feedback from sections emphasized that skills transferred to performance after training was quite evident.

Investigations: Darkness to Light Training provided an eye opening how to protect the young children. Personal testimony also helped to teach us not to take anything for granted. Awareness of the little insignificant details which would provide valuable information in stopping a perpetrator. Information on accessing resources to help deal with child protection was useful.

Passport Control: Verity Investigative Mindset & Observation training was informative and excellent, real life scenario brought the information to life. Trainer was brilliant explained concepts by using scenarios in a way that was easily understood. It can be applied to work situation when observing passengers who are travelling. This will enhanced the operational effectiveness on the booth- 'spy the lie'.

Cayman Brac Week long Training by TDM in Leadership from Peer to Supervisor, Time Management, Conflict Resolution, Team Building taught great skills that my colleagues and I are able to apply to our daily work demands. Also able to foster better working relationships with each other because of what was learnt in Team Building and Conflict Resolution. Looking forward to have more training done by TDM. Brac Team is grateful.

HR Team members spoke to the benefit from the Narcan Awareness Training session seen from HR perspective. It was quite informative and highlighted the importance of equipping officers for effectively dealing with the drug if encountered in the line of duty. Other team members also enrolled in some useful LinkedIn Courses.

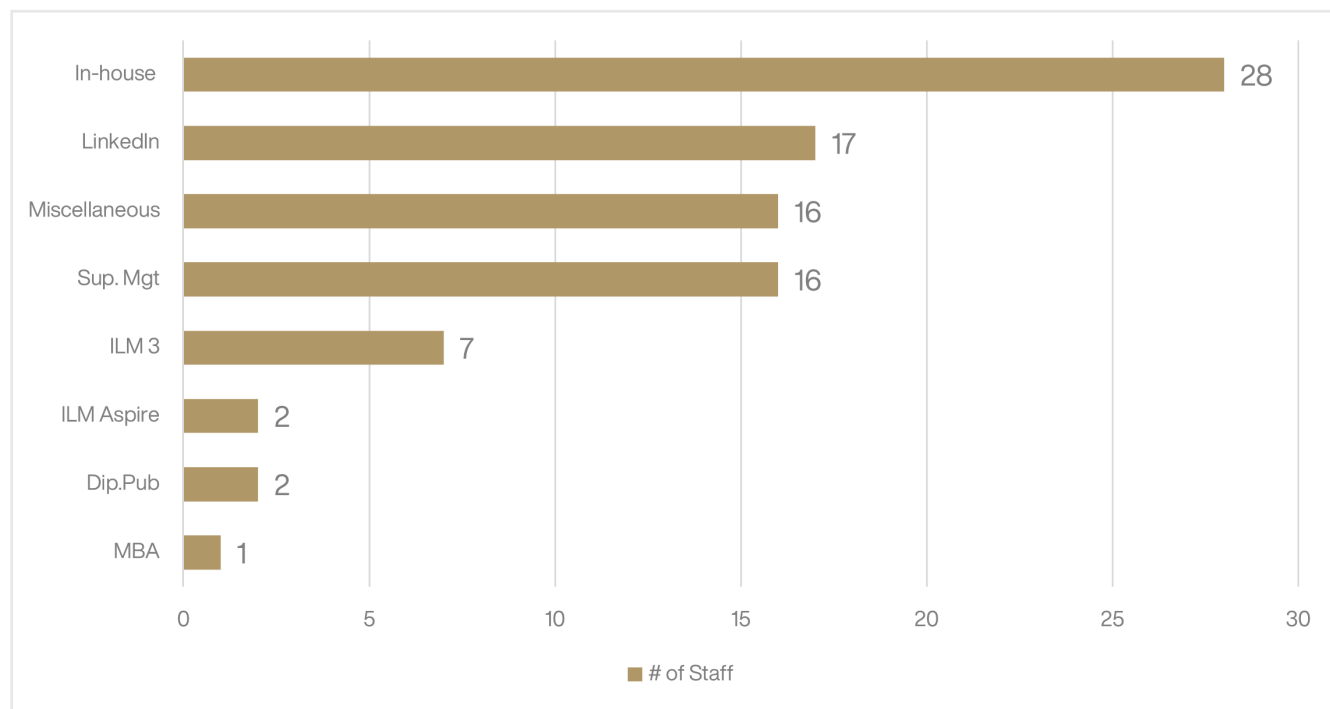
LinkedIn Learning/ Alison online: many persons expressed their delight in using the online learning facility offered through online platforms. These Courses fit in their busy schedule as they can be filtered by time.

CBC-Customer Support Centre: UWI Supervisory Management Course for newly appointed supervisors was a welcome addition to our training Programme for 2023. "As a new supervisor, it gave me a boost as I learnt skills that have assisted me to be more efficient and effective in the role. I looked forward to doing the Advance Supervisory Management Course in the future". Is a quote from a supervisor that attended the UWI Supervisory Management Course.

HQ Administrative Secretary: 'Professional Receptionist Workshop': "The training course proved immensely beneficial. I acquired valuable skills in Customer service, adeptly handling pressure-inducing situations, ensuring customer satisfaction mastering problem-solving, and efficiently managing multiple tasks. It was a fantastic experience, and the acquired skills have proven invaluable in my day-to-day tasks. The

program's focus on professionalism and enhancing communication skills was a fantastic experience". (Participant's quote).

Middle Management /Supervisory Management Training (Highlight)



Courses	# Of Employees
MBA	1
Associates in Public Admin	4
Diploma in Public Admin	2
UWI Supervisory Management	16
ILM 3	2
ILM Aspire	2
In-house Supervisory –face to face middle managers & aspiring supervisors who have acted as ADs or Seniors	28
Miscellaneous (RCIPS, RedTrac, Overseas Conferences, CIG) Senior Leadership Training	16
LinkedIn Learning : Leadership and Management online courses	17

Courses – Staff CBC	Date	# Staff Trained	# Hours Trained
Royal Fidelity HR Leadership Forum- Shape by Fire-	1/11/2023	6	3.5
Basic Narcotics Investigation Seminar (Redtrac)	1/16/2023	1	37.5
LinkedIn: Creating Lasting Habits	1/18/2023	1	1
LinkedIn: Leading Productive Meetings	1/25/2023	1	1
LinkedIn: Connecting Engagement and Inclusion to a culture of Performance	2/1/2023	1	1
LinkedIn- How to make Strategic Thinking a Habit	2/2/2023	1	1
LinkedIn: Personal Development	2/2/2023	1	2
LinkedIn: How to Make Strategic Thinking a Habit	2/2/2023	1	1
Intelligence Gathering and Analysis (Redtrac)	2/6/2023	2	15
Better Business Cases Foundation 1	2/7/2023	3	22.5
CCLEC- Cross-Border Transportation of Cash and Money Laundering	2/7/2023	13	1.5
CCLEC-Stakeholders in Combating Trade-based Money Laundering	2/7/2023	13	1
CIMS Sensitization Overview of the Incident Module3	2/9/2023	9	3.5
CIMS Payment Module	2/13/2023	6	1.5
CCLEC Introduction to Trade Based Money Laundering	2/14/2023	13	1
LinkedIn: Nano Tips for Writing a resume with Sho Dewan	2/15/2023	1	1
LinkedIn - Headspace Guide to Mindful Workdays	2/20/2023	3	1
LinkedIn- All You Have to Do is Ask: How to Ask For Help	2/20/2023	3	1
LinkedIn 'The Six Morning Habits of High Performers	2/20/2023	3	1
LinkedIn: The Headspace Guide to Mindful Workdays	2/21/2023	1	1
LinkedIn: Accounting Ethics Managing Misinformation through Profession	2/23/2023	1	2.5
LinkedIn Creating Lasting Habits	2/24/2023	1	1
Performance Management	2/25/2023	6	4
Joint-Inter-agency Command & Staff Course	2/27/2023	1	15
LinkedIn Being an Effective Team Member	2/27/2023	4	1
LinkedIn: Personal Development (Making quick decisions etc.)	2/27/2023	1	2
Performance Management	2/27/2023	5	3
LinkedIn- Be the Manager People Won't Leave-	2/28/2023	1	1
LinkedIn-Efficient Time Management	2/28/2023	1	1.5
Performance Management	2/28/2023	12	5
LinkedIn: Employee Engagement, Time Management, Leadership	3/1/2023	1	6.5
LinkedIn: Management, Goal Setting, Work life Balance	3/1/2023	1	13.35
Cyber Security Awareness Training	3/2/2023	55	2

Incident Module 'Train the Trainers'	3/2/2023	23	4
LinkedIn Communication & Time Management	3/2/2023	1	1
LinkedIn: Communication	3/2/2023	1	1.2
Performance Management	3/2/2023	3	4
Ghost Guns	3/3/2023	17	2
LinkedIn- Leadership and Time Management	3/6/2023	1	6.55
LinkedIn: Time Management, Self-Care, Leadership	3/6/2023	1	3
Passenger Module (Seaport)	3/6/2023	1	1
LinkedIn- Personal Development, Time Management	3/7/2023	1	7
CIG-CSC Senior Leadership Event	3/8/2023	7	6
LinkedIn: Customer Service, Managing Customer Expectations	3/8/2023	1	0.25
Basic Intelligence Course	3/10/2023	10	9
LinkedIn: Leadership, Teamwork, Time Management	3/14/2023	1	2.5
New Employee Orientation,	3/14/2023		
Performance Management	3/14/2023	2	2
Project Fundamentals (APM) Qualification	3/14/2023	2	22.5
Team Building for Productivity	3/14/2023	30	3
LinkedIn: Leadership, Teamwork, Communication, Self-Care	3/15/2023	1	17
Supervision- Briefings/Debriefings	3/15/2023	16	4
Foundation of Intelligence Analysis Training	3/20/2023	1	37.5
Diploma in Management for New Managers -	3/21/2023	1	3
ILM 3- Planning and Managing Customer Service Standards and Requirements	3/21/2023	2	3
LinkedIn: Leadership People Development	3/21/2023	1	1
Supervision: Transition from Peer to Supervisor	3/21/2023	14	3.5
Incident Module 'Train the Trainers'	3/22/2023	5	1
ILM 2- Aspire	3/24/2023	2	6
Governance of Project Management Webinar	3/27/2023	2	4
LinkedIn Communication, Self-Care	3/27/2023	1	2
LinkedIn: Time Management	3/27/2023	1	2
ILM Level 3 -Understanding Customer Service	3/28/2023	2	3
Procurement Training	3/31/2023	8	2
Cybersecurity Awareness Training	4/1/2023	43	3
LinkedIn Collaboration Principles & Process	4/4/2023	1	1
LinkedIn: Create and Deliver Standout Technical Presentations	4/5/2023	1	1.3

LinkedIn: Organisation Well-Being Program	4/6/2023	1	1
LinkedIn: Personal Well Being	4/9/2023	1	2.35
LinkedIn-Decision Making	4/10/2023	1	1.15
LinkedIn-Organisation Skills	4/10/2023	1	3.5
Serious & Complex Investigation Course	4/11/2023	1	82.5
Compliance Aid Conference	4/12/2023	1	22.5
Introduction to Artificial Intelligence & Lethal Autonomous Weapons System	4/13/2023	1	3.5
LinkedIn Ten Habits of Mentally Strong People	4/13/2023	1	0.35
Business Continuity of Operations Training	4/14/2023	1	2.5
Society for Human Resource Professional Talent Conference	4/16/2023	3	26.25
BRITISH OVERSEAS TERRITORIES (CARIBBEAN) CONFERENCE	4/18/2023	3	15
LinkedIn-The Art of Leadership	4/18/2023	1	0.15
Conflict Resolution	4/19/2023	12	4.3
ILM3 Understanding Performance Management-	4/24/2023	2	3
Association for Intelligent Information Management	4/25/2023	2	24
LinkedIn HR: Running Company On-boarding, Staff Engagement, Talent Management	4/25/2023	1	3
Time Management	4/25/2023	8	3.5
LinkedIn- Aligning Customer Experience with Com. Culture	4/26/2023	1	0.35
Hidden Secrets of Beating Anxiety	4/27/2023	1	4
LinkedIn- Accounting Foundations: Understanding the Accounting Cycle & Accrual	4/27/2023	4	2
LinkedIn Secrets of Effective Prioritization	4/27/2023	4	0.35
Managing Up- How to Manage Your Managers	4/27/2023	14	1.5
ILM 3 Planning Change in the Workplace	4/28/2023	1	4
LinkedIn Negotiations Foundation	4/28/2023	1	1.5
LinkedIn: Agile at Work: Getting Better with Agile Retrospective	4/29/2023	1	1.45
First AID /CPR/AED - Instructor Certification	5/1/2023	1	4.5
Incidents Module Training	5/1/2023	12	1.5
LinkedIn Management	5/1/2023	1	2.5
LinkedIn-Conflict Management & Developing Mental Health Skills'	5/1/2023	4	2
Certified Internal Auditor 2023-2026	5/2/2023	1	10
Earthquake & Hazard Awareness Training	5/2/2023	22	1.5
Communications Foundation & Managing Emotions	5/3/2023	1	2.5
Basic Narcotics Investigation Seminar	5/9/2023	3	37.5
LinkedIn Teamwork foundations, Leading work Teams	5/10/2023	1	2.5

The Importance of Psychological Safety in a VUCA in a work Environment	5/10/2023	23	1
LinkedIn Customer Service	5/11/2023	1	4.8
LinkedIn: Team Building	5/12/2023	1	1
LinkedIn: Business Ethics, Project Management, Data Science	5/16/2023	1	7
Supervisory Management (UWI)	5/17/2023	14	13
Facilities & Operations Management	5/18/2023	1	11.5
Fire Safety and Fire Extinguisher Training	5/23/2023	12	3
ILM 3 'Problem Solving & Decision Making	5/23/2023	2	3
Cayman Islands Society for HRP Conference	5/26/2023	3	8.5
ILM2 Aspire-Methods of Communication in the Workplace	5/26/2023	2	3.5
Redtrac Leadership & Management Developmental Seminar'	5/29/2023	2	22.5
Certified Internal Auditor	6/1/2023		
Redtrac Leadership & Management Seminar Cont'd	6/1/2023	2	15
LinkedIn: Leadership, Management and Teamwork	6/5/2023	1	2
LinkedIn: Time Management	6/8/2023	1	1
LinkedIn: Self-Motivation & Self-Management	6/9/2023	1	2
LinkedIn: Speaking, Decision Making & Data	6/9/2023	1	2
LinkedIn: Management	6/12/2023	1	1
Supervisory Management UWI	6/12/2023	13	15
Fentanyl Drug Awareness & Sensitisation	6/13/2023	5	1.5
Incident Module Training	6/14/2023	11	1.5
Legal Studies & Business	6/15/2023	1	95
ILM3 Planning Change in the Workplace	6/20/2023	2	3
Supervision: Transition from Staff to Supervisor	6/20/2023	15	3.5
Conflict Resolution Training	6/21/2023	16	3.5
Effective Teamwork	6/22/2023	15	3.5
Institute of Chartered Accountants 40th Annual Caribbean Conference	6/22/2023	1	22.5
Workplace Ethics June	6/22/2023	15	1.5
CIG Business Case Development Webinar	6/26/2023	2	3
ILM@Aspire Planning Change in the Workplace	6/30/2023	1	3
Sustainable Business	7/3/2023	1	60
Certified Internal Audit	7/4/2023	1	10
Redtrac Advanced Narcotics Investigation Seminar	7/4/2023	2	37.5
LinkedIn: Master Mentors, the Coaching Habits	7/5/2023	1	3
First AID /CPR/AED - Instructor Certification	7/6/2023	4	7.5

Diploma in Human Resources - Alison On line	7/9/2023	1	15
LinkedIn Communication and Productivity	7/9/2023	1	2.5
CARICOM IMPACS SAWL Trafficking Trends in the Caribbean	7/12/2023	11	3.5
LinkedIn AML & Virtual Assets	7/12/2023	1	1
Incident Module Train the Trainer	7/13/2023	5	1.5
RCIPS Junior Leadership Programme	7/17/2023	2	75
Redtrac Trafficking In Persons Seminar	7/17/2023	2	37.5
ILM 3- Workplace Communications	7/18/2023	2	3.5
CIG Wellness Session- Lunch & Learn	7/19/2023	4	1
ILM 2 Aspire	7/19/2023	2	3.5
LinkedIn: Communication & Self Confidence	7/19/2023	1	2
Diploma in Principles of Management	7/20/2023	1	15
LinkedIn-Fostering Excellence How to Upskill & Reskill Your Team	7/24/2023	2	1.1
Confident Female Leadership	7/25/2023	1	1.15
LinkedIn: Employee Engagement, Productivity Improvement	7/25/2023	1	2.47
HI-SCAN HITrax Operator Training	7/26/2023	19	3.5
ARIN CARIB AGM 27-28.	7/27/2023	8	12.5
LinkedIn: Mindfulness, Task Management	7/27/2023	1	1
LinkedIn: Critical Thinking & Time Management	7/28/2023	5	1.5
FBI National Academy Associates (FBINAA) 59th National Annual Training Conference	7/29/2023	2	30
LinkedIn: Personal Development, Public Speaking	8/1/2023	1	1.3
LinkedIn: Emotional Intelligence Basics	8/2/2023	1	1
LinkedIn: Time Management Fundamentals	8/3/2023	1	3
LinkedIn: Learning Threat Intelligence	8/3/2023	1	0.4
Anti-Money Laundering & Counter-Terrorist Financing	8/5/2023	1	1
Cyber Security Awareness	8/5/2023	1	1
LinkedIn- Leveraging Virtual & Hybrid Teams for Improved Effectiveness	8/10/2023	1	0.38
LinkedIn: Succession Planning	8/11/2023	1	2
Alison: Introduction to Supervision	8/12/2023	1	2
Human Resources	8/12/2023	1	14
Supervision: Fundamentals of Supervisor Training	8/12/2023	1	6
LinkedIn: Developing Your Emotional Intelligence	8/15/2023	2	1.34
LinkedIn Human Resources: creating an Employee Handbook	8/16/2023	1	0.36
LinkedIn: Performance Management	8/16/2023	1	1.15
LinkedIn- Organisational Leadership/Inclusion	8/17/2023	1	2

Business Administration	8/22/2023	1	15
Multi-Agency Gold Incident Command Course-	8/22/2023	1	30
Mental Health First Aid	8/23/2023	1	1
First AID/CPR/AED -Instructor Certification	8/25/2023	1	3
Certified Internal Auditor	9/1/2023	1	10
Human Resource Administration	9/1/2023	1	338
LinkedIn Career Fulfilment &Self-Management	9/5/2023	1	1.28
LinkedIn: Circular Economy Business Strategies	9/5/2023	1	5.27
LinkedIn: Cyber Security, Thinking Skills, Performance Motivation'	9/5/2023	1	5.9
Illicit Trafficking on Private Aircrafts	9/6/2023	6	3
Suicidal Ideation	9/6/2023	4	1
SALW Illicit Trafficking on Private Aircrafts & Vessels	9/7/2023	12	6
Introduction to Responsible AI Innovation in Law Enforcement	9/8/2023	4	3
LinkedIn: HR-Payroll, Work Life Balance	9/8/2023	1	1.1
My Vista - Training	9/8/2023	4	2
LinkedIn: Leadership & Decision Making	9/9/2023	1	5.1
RedTrac: Corruption in Law Enforcement	9/11/2023	2	37.5
City & Guilds Level 4 Diploma in Business & Professional Administration-	9/12/2023	1	10
ICAO TRIP Symposium	9/12/2023	2	27
LinkedIn: Accounting Ethics	9/12/2023	1	2.06
First Aid CPR -Instructor Certification	9/13/2023	1	3.5
Navigating Dementia, Power of Attorney, Will Making	9/13/2023	2	1.15
Mass Casualty Management Program	9/18/2023	1	45
Redtrac OSH Seminar	9/18/2023	2	37.5
ILM 3 Leading Your Team	9/19/2023	2	3.5
LinkedIn: Interpersonal Communication, Wellness	9/19/2023	1	1.21
LinkedIn: Leading Your Org on a Journey of Ally ship	9/19/2023	16	10.5
Demystifying Collaboration	9/21/2023	2	4
LinkedIn: Leadership and Growth	9/25/2023	1	3.5
Sections 9, 11, 62, Fire Arms Law, Misuse of Drugs ACT	9/26/2023	11	10
Environmental Health in Your Hands & Food Safety	9/27/2023	3	1
LinkedIn: Critical Thinking for Better Judgment and Decision-Making	9/27/2023	3	1
Certified Internal Auditor	10/2/2023	1	10
QVerity: 2 Human BEHAVIOURAL INTELLIGENCE & INVESTIGATIVE TRAINING	10/2/2023	35	15
FITS, Investigative Interviewing: Level 1	10/3/2023	2	37.5

Human Resources (HR) Network	10/4/2023	2	1.3
IMPT-Double Entry & Accrual Accounting Workshop	10/5/2023	3	7.5
LinkedIn: Communication & Personal Development	10/5/2023	1	2
LinkedIn: Teamwork & Emotional Intelligence	10/5/2023	1	1.1
LinkedIn: Leadership-Work/Life Balance	10/5/2023	1	4.2
LinkedIn-Interpersonal Skills, Communications & Productivity	10/5/2023	1	8.2
LinkedIn: Communication with Emotional Intelligence	10/9/2023	1	3.5
Redtrac: Financial Investigation Seminar	10/9/2023	4	37
FITS Investigative Interviewing Level 2,	10/10/2023	2	37.5
LinkedIn: Performance Management/Team Leadership	10/10/2023	1	2.66
AVOP Operators Permit re-Certification	10/11/2023	3	3
Back Payments-Payment Module	10/11/2023	5	1
City and Guilds Level 4 Diploma in Business & Professional Administration	10/11/2023	1	10
Heart saver Instructor Cayman Islands Custom and Border Control Service	10/11/2023	2	3
LinkedIn Career Management: Women's Leadership	10/11/2023	1	1
LinkedIn Leadership	10/11/2023	1	3.38
QVerity: 1- BEHAVIOURAL INTELLIGENCE & INVESTIGATIVE TRAINING	10/11/2023	33	7.5
Wellness: Mental Health Seminar Women Empowerment Event	10/11/2023	3	1
LinkedIn: Leadership, Organisational, & Communication Skills	10/16/2023	1	2.36
Passenger Duty Module & Incident Module	10/16/2023	4	2.45
LinkedIn: Emotional Intelligence/ Self-Management	10/17/2023	1	3.47
Privacy Program Management Course	10/18/2023	1	15
Creating the CIG Culture that we want	10/19/2023	2	4
Passenger Duty Module	10/19/2023	9	1.15
First Aid/CPR/AED Certification	10/23/2023	3	7
The Leadership Accelerator Program	10/23/2023	2	18
First Aid/CPR/AED Recertification	10/24/2023	22	7
LinkedIn Creative Problem Solving	10/25/2023	1	0.27
Darkness to Light Training- Child Safeguarding	10/26/2023	15	2.5
ILM Information session	10/26/2023	1	1
Asylum Training UK Home Office	10/30/2023	7	15
LinkedIn: Career Management	10/30/2023	1	0.17
New Civil Servant Orientation	10/30/2023	1	6.5
Trafficking Facilitated by Cyber Crime-Project Bolt	10/31/2023	10	3.5
Certified Internal Auditor	11/2/2023	1	10
LinkedIn: Leadership, Team building & Communication	11/2/2023	1	2.65

Oracle Database	11/2/2023	1	2
Wellness: Men Health Webinar	11/2/2023	1	1
Asylum Training UK Home Office	11/6/2023	7	60
Fraud Prevention and Detection	11/7/2023	8	7.5
ACCA: International Public Service Accounting	11/8/2023	1	12
Foundation and Business Communication	11/8/2023	1	5
Linked: Diversity & Inclusion	11/9/2023	2	4.25
LinkedIn: Leading Your Org on a journey of Ally ship	11/9/2023	1	2.4
Professional Receptionist Workshop	11/9/2023	7	
Fraud Prevention and Detection Manager Course	11/10/2023	2	8.5
Managing with Emotional Intelligence-	11/10/2023	3	2
Darkness to Light Training- Child Safe Guarding	11/14/2023	19	2
CIG Risk and Issue Management Webinar	11/20/2023	1	3
Data Protection Law Training	11/21/2023	52	2
Fraud Detection & Prevention (refresher)	11/21/2023	4	15
Detection of Fraudulent Canadian Travel Document	11/22/2023	9	3.5
Leadership- CSC Learning Week	11/22/2023	1	4.5
LinkedIn: Decision Intelligence	11/22/2023	1	1.25
Narcan/ Naloxone-block the effect of opioid overdose	11/22/2023	62	2
CSC Mastering Accountability	11/23/2023	1	3.5
Strategic Planning	11/23/2023	2	3
Athenauni "Statistical Methods for Analytics using MS EXCEL"	11/24/2023	1	2
CFATF 57th Plenary and Working Group Meetings	11/26/2023	1	37.5
City & Guilds Level 4 Diploma in Business & Professional Administration- No	11/27/2023	1	10
Redtrac: Intelligence Gathering & Analysis	11/27/2023	2	37.5
CIG Procurement Process	11/28/2023	15	2
Darkness to Light, Child Safe-Guarding-	12/4/2023	10	2.5
Fraudulent USA Travel Document/Human Trafficking-Dec.	12/5/2023	26	3.5
LinkedIn: Communication & Customer Service	12/5/2023	1	3.51
Regional Workshop on Preventing and Combating Trade-Based Money Laundering	12/6/2023	1	20
LinkedIn: Planning and Releasing Software with JIRA	12/13/2023	1	1.1
LinkedIn-Introducing Postman	12/21/2023	1	
LinkedIn: Business Ethics & Strategic Thinking Managers-	12/29/2023	1	1.42

2,462

Total Number of
Training Hours

1,305

Total Staff
Trained

7,755

Total Person
Hours

\$282K

Total Cost of
Courses

Conclusion

CBC employees were involved in 173 training initiatives and conferences. A breakdown of the 173 training initiatives shows thirty nine(39) were face to face with twenty (20) being in-house. Additionally, they learned new ways of delivering/receiving training which saw more than average participation. Consequently, there were (103 +) virtual/ online classes.

(Limitations to the report) There are employees who may have attended online training or conferences but they have not provided the details. Equally some employees are currently engaged in academic studies with higher education institutions but have chosen not to disclose any information. These are all self-sponsored.

Operations Unit

Operation Unit is responsible for improving the quality of the work environment, while supporting staff members and core business to increase productivity. It achieves this by ensuring that: safety standards are met for our staff, the buildings, and grounds, vehicles have proper upkeep and maintenance; general office supplies are available; uniforms and specialist equipment are issued with sufficient stocks maintained.

Continuing with the implementation of the 2022-2026 Strategic Plan, the Operations Unit continues to establish the upgrade of CBC facilities, warehouses, and irregular migrant accommodations. Also, streamline and rationalize CBC's organizational structure and improve its business processes.

In October and November 2022, CBC advised the public of the Public Auction of undeclared and seized goods. The actioned goods were electronics, clothing and shoes, office and school supplies, automotive parts, accessories and tools, cosmetics, beauty and fashion accessories, home, health, and fitness. The events were well attended and profitable, clearing the warehouses.

Further to the Cayman Islands Government Policy, vehicles are replaced on a regular basis to guarantee the best tools to assist CBC Officers with their Operations. Regular maintenance upkeep and road-worthiness of all CBC vehicles are conducted as scheduled.

The CBC's vessel (Stationed in the Sister islands) was shipped to Grand Cayman for major deck repairs and complete service and upgrade to guarantee operations. The vessel is deployed to Cayman Brac to assist with migrant activity, officer transport, and any search and rescue operations as may be required.

Other Achievements

- Continuing of the purchase new uniforms for CBC Officers, Admin Staff, Recruits, and Ceremonial Team.
- New storage space for filing.
- Review of the Department Disaster Continuity Plan.
- Review and update of CBC parking lots.
- Review and approval of vehicles for auction.
- Review and approval of necessary policies following:
 - Cell Phone Policy
 - Vehicles Guidelines
 - Official Notebook Policy
 - Official Vehicle Log Book

This has had a direct impact on the department's day-to-day operations and asset usage, which resulted in transparency and accountability of Government assets. As a result of the above, there were some challenges that the Unit encountered during the year:

- Delays in receiving supplies due to worldwide supply chain disruptions.
- Delayed distribution of the supplies to the various sections of CBC due to the lack of proper transportation and personnel.

- Difficulties with the lack of storage for uniforms, PPE supplies, office supplies, and archive files.

Forward-looking

Goals and Objectives for 2024 include the following:

- Acquisition of software to monitor the maintenance schedules, licenses, repositions, and all related matters regarding CBC vehicles.
- To put in place cost-effective solutions and new procedures to better manage the supply chain to ensure supplies arrived promptly.
- To improve coordination and distribution of the supplies to all the sections of the Department to ensure the items are received in a timely manner.
- To maximize the purchasing of CBC supplies and continue to streamline its purchasing and coordination procedure and distribution of supplies.

Information Technology (IT)

IT Unit plays a key role in driving efficiency and quality improvements, while offering opportunities to change how we administer various business processes. Establishing electronic channels as the default way of doing business is a key strategic objective of the Service. Our IT Unit also acts as our liaison with the Computer Services Department.

Key Objective: To Invest in technology to confront emerging threats.

Achievements of CBC IT Section's Key Objectives for CBC technology modernization included the following:

- Completion of the technical implementation of a new fibre-optic data network infrastructure and requisite IT equipment installation of the new CBC Brac Office as part of previous Phase I's Key Objective for the CBC Cayman Brac modernization transition plan.
- Completion of the review and approval of the CBC Information Technology (IT) Strategy, which also included the history and origin of CBC's IT Policies, which included the IT Acceptable Use Policy, IT Security Policy, and IT Service & Change Management Policy, and aligned IT Branch's Strategy and Operations with the business.
- Completion of Phase I Key Objectives of the implementation and deployment of the Paperless Solutions roll-out within CBC Offices.

Other Achievements

- Unexpected Achievements as a result of the COVID included the following:
 - Completion of the implementation and deployment of the Jamaica Office's IT equipment to facilitate CBC Office launch and increased productivity.
- Challenges during the implementation of CBC IT Section's Key Objectives for CBC technology modernization included the following:
 - During the course of completing the CBC Data Protection Policy review and approval, unfortunately, we are still experiencing staff shortage that slow progress.
 - Facilitating the roll-out of CBC IT Policy and Cybersecurity Awareness Workshop to CBC's staff aimed at directly addresses awareness, unfortunately, acute staff shortage impacted implementation across the service
 - Continued Phase I of the CBC Website and Visa Online transition implementation onto the new Gov.Ky platform to strengthen security, although the CBC Website and the accompanying Visa Online Form components, which customers shall use for their Visa Submissions, are now complete, unfortunately there are some minor delays in the implementation progress.

Forward-looking

- CBC IT Section will continue to facilitate the roll-out of CBC IT Policy and Cybersecurity Awareness Workshops advising on user access perspective on security, particularly, responsibility for assigned IT equipment, password management, and Internet use.
- CBC IT Section will continue to strengthen CBC's digital footprint by implementing Phase II paperless initiatives that shall integrate CBC Sections with cost-effective solutions.
- CBC IT Section will continue with the CBC Cayman Brac Modernization Plan to provide increased high bandwidth video conference facilities, and IT support coverage to the new Cayman Brac Offices to ensure their smooth transition to CBC Technology Platforms and seamless operational continuity.

Statistics Unit

The objective of the statistics unit is to continue strengthening data compilation, and our analytical capacity by producing statistics of the highest quality. The unit provides relevant, timely, comparable and quality CBC statistics, generated by the entire organization. This information is analysed and disseminated through weekly, monthly and annual reports.

For 2023, the unit accomplished:

- Continue with Ministry Monthly Report with all CBC Statistics, which includes data on:
 - Human Resources
 - Investigations and Intelligence
 - Movement of Passengers (Airports and Seaport), Aircraft and Vessels)
 - Finance
 - Trade and Revenue
 - Professional Standards
 - Anti-Money Laundering
- Quarterly Management Reports which include key indicators from CBC.
 - AML Maintenance of Statistics
 - AML Statistical Reports
 - Facilitate requested data to various stakeholders
- Data has been centralized and presented in a dashboard format for easy reading and understanding on a quarterly basis. Data is accessible and prepared in such a way that facilitates advanced and in-depth analysis, according to management's further needs and requirements.
- Formulation of management techniques for quality data collection to ensure adequacy, accuracy and legitimacy of data.
- Design and produce various statistical, analytical and confidential products (reports, maps, spreadsheets, and other documents) using a variety of computer software.
- Maintain a working knowledge of rules governing records dissemination outside the organisation reporting classification standards.
- Maintain data in secure confidential manner. Reviews policies in order to ensure compliance with stated guidelines for reporting and disseminating information. Make recommendations when changes are necessary.
- Create and maintain computerized and/or hard copy files of spreadsheets, databases and other reports related to the tactical, strategic, administrative, and

intelligence analysis functions.

- Conducts in-depth analysis of all administrative data related to the operation and performance of the organisation.
- Interpret data, analyse results using statistical techniques and provide ongoing reports.
- Develop and implement databases, data collections systems, data analytics and other strategies that optimize statistical efficiency and quality; and improve processes.

Call Centre

The CBC call centre is comprised of specialized officers who are available to field phone calls from customers with inquiries regarding CBC's services. The call centre places a significant emphasis on customer satisfaction and offers comprehensive support.

The role of the call centre in creating a positive customer experience at CBC cannot be overstated. As such, CBC Officers maintain an unwavering commitment to providing a high level of service, promoting relationships with customers, and ensuring that their needs are met to the best of their abilities.

These Officers possess a wealth of knowledge, are extremely patient, and are exceedingly helpful when interacting with customers. They leverage their expertise to provide customers with prompt and accurate resolutions to their queries. The CBC call centre represents a vital component of CBC's customer experience, and as such, the Officers are committed to providing outstanding service.

In 2023, CBC received 45,023 phone calls and 8,629 emails with enquiries. Also, the call centre processed 9,381 COLS Registrations in 2023.

Professional Standards

This Unit is responsible for the ethical conduct of the Service and for keeping all employees honest while they undertake to serve the public. All staff must carry out their duties with integrity and without compromising or abusing their position. It is anticipated that in the short to medium term, while the service culture changes, there may be slight increases in complaints of a minor nature. For 2023, the unit increased in its staffing compliment with three (3) additional staff.

— Professional Standards 2023

External Complains	19
Internal Complains	4
Total	21
Closed Investigations	7
Active Cases	14

This Unit assist in tackling crimes that can undermine the integrity of the Cayman Islands financial systems and the reputation of CBC. We monitor compliance with the CBC (Money Declarations and Disclosures) Regulations 2019 and report and investigate identified breaches.

— Statistics 2023

Jan - Dec 2023			
10 Investigations			
10 Cash Seizures / Detentions	USD \$243,137.00		
	EUR €16,016.70		
	KYD \$9,190.50		
	COP \$64,000.00		
	CUP \$470.00		
	Closed and Fund Returned:	9	USD \$228,327.00
			EUR €16,016.70
			KYD \$9,190.50
			COP \$64,000.00
			CUP \$470.00
	Detained by Court:	1	USD \$14,810.00
	Administrative Fines:	3	KYD \$7,800.00
Money Declarations:	26		
Value (USD):	\$616,381.84		
Precious Metals Declarations:	61		
Value (USD):	\$2,833,095.37		



Risk Management

— Scrutiny by Parliament and the Public

There were no Parliamentary Questions in 2023. However, the Director and select staff attended Finance Committee to support our Chief Officer in defending our 2024/2025 budget.

— Freedom of Information (FOI)

There was a total of twenty-three (23) new FOI applications on 2023. .

FOI	#
Total of New Applications Received	23
Applications for Personal Information	3
Applications for General Information	20

Cross Government Commitments

The Cayman Islands Customs & Border Control Service continues to be represented on various Cayman Islands Government and Cabinet sanctioned committees and task forces. Other participation includes but not limited to:

- The Port Authority of the Cayman Islands;
- The Cayman Islands Airports Authority;
- The Maritime Authority of the Cayman Islands;
- The Special Economic Zone Board;
- Local Law Enforcement Joint Steering Committee

Additionally, the Cayman Islands Customs and Border Control Service and its predecessor the Customs Department has a long-standing relationship with the Caribbean Customs Law Enforcement Council (CCLEC). We are on the CCLEC Executive Council and attend the annual conference and multiple EXCO meetings annually.

Audit

For Human Resources:

- Recruitment- Leavers/Joiners included Ads, JDs, etc.
- Salary Regularization (Additional Salary Payout)
- Acting Allowances
- Annual Leave Payout

Forwarding Looking

The 2022-2026 Strategic Plan has been instrumental in the direction of CBC. Continuing with the process, CBC must ensure the following;

By enhancing our IT systems, we aim to significantly reduce waiting times for our customers at our counters, streamline trade facilitation, and sharpen our revenue risk management strategies. This technological advancement is pivotal in our efforts to better serve the public and stakeholders.

In line with our commitment to safeguarding government revenue, we will intensify efforts to identify and eliminate risks to revenue collection. Our goal is to not only meet but exceed our revenue projections through vigilant and strategic oversight.

At our ports of entry, the continued implementation of a risk management approach will be a game-changer. This strategy is designed to expedite the flow of passengers and cargo, increase detection rates and revenue collection, and reduce congestion during peak times, thereby enhancing overall efficiency and security.

Investing in our workforce is also a top priority. We will introduce structured on-the-job training initiatives and increase specialised training opportunities to up-skill our CBC officers. This focus on professional development is aimed at boosting efficiency and effectiveness across the board.

our succession plan will also receive significant attention, ensuring we continue to energise and motivate staff throughout the organisation. This strategy is critical for fostering a dynamic and forward-thinking organisational culture.

Business process re-engineering across CBC will be pursued vigorously to streamline operations and enhance service delivery. In addition, we will maintain rigorous vetting of new employees to protect our national security interests.

Collaboration and information sharing with local, and international partners will be strengthened, enhancing our capability to tackle challenges and leverage opportunities more effectively. Moreover, pursuing membership in the World Customs Organisation (WCO) will align us with global standards and practices.

Finally, we will focus our efforts on preventing and detecting Trade-Based Money Laundering (TBML), a critical aspect of our commitment to safeguarding the economy and ensuring compliance with international trade and finance standards.

DLP

Department of Labour & Pensions



Message from the Department's Director



Mr. Bennard Ebanks

As the Director of the Department of Labour & Pensions (DLP) and a member of the Ministry of Border Control & Labour team, I am pleased to present this summary of DLP's activities and achievements for the 2023 fiscal year.

This annual report includes the metrics relating to DLP's outputs, and also provides insight into the ongoing Legislative changes and organisational matters that are occurring on the Department's way to becoming a valued and trusted partner in supporting excellence in employee-employer relations with Labour and Pensions legislation for the private sector.

This year was highlighted by a number of changes affecting DLP, including the Minister of Border Control

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An operational priority for DLP was to boost enforcement efforts.

and Labour. In 2023, we saw new appointments of two persons as new Ministers.

The change from the Honourable Minister Christopher Saunders to the Honourable Minister Dwayne Seymour, then the Honourable Minister Isaac Rankin, and then the return of Minister Seymour, as Minister of Border Control and Labour.

These changes resulted in several positive changes for DLP's operations. Upon his initial appointment as Minister of Border Control & Labour, the Honourable Minister Seymour and Cabinet made significant appointments to the Labour Tribunals (LT) and Labour Appeal Tribunal (LAT). These appointments bolstered the experience and resources required to make both the LT and LAT more efficient in the hearing of claims by employees.

Legislatively, there were also important events for the DLP in 2023. Firstly, there was a Court matter in which the Petitioner sought a declaration, pursuant to section 23 of the Bill of Rights, that the Labour Act (2021 Revision) is incompatible with the Bill of Rights in so far as it fails to afford her a remedy for unfair dismissal. The Petitioner had been employed by a charitable organisation to which the Labour Act does not apply.

Acting Justice Walters found that the Petitioner's rights under section 7 of the Bill of Rights (the right to a fair hearing) have been infringed and that she has been discriminated against in contravention of section 16 of the Bill of Rights. He declared that section 3(b) of the Labour Act is incompatible with the Bill of Rights. However, the Court of Appeal will hear the appeal on the matter.

Additionally, – The National Pensions (Amendment) Bill, 2023, stemming from the Private Members Motion N0.17/2022-23, received approval in Parliament on 23 November 2023. The amendments approved aim to increase the maximum amount permitted for

withdrawals from pension plans for specific purposes such as:

- Making deposits on the purchase or construction of homes
- Purchasing residential property
- Making reduction payments on mortgages or residential land loans
- Paying off mortgages
- Amend the structure and governance of the National Pensions Board

The Government aims to improve Caymanians' overall quality of life by creating and enhancing varied pathways to home and property ownership. With the increased inflation and interest rates, allowing withdrawals from pensions for strategic purposes, the Government aims to empower Caymanians to make decisions that are in the best interest of their long-term financial health.

In line with the Government's objectives, effective the 1st July 2023, after consultation with the National Pensions Board, as Director, I decided to increase the Retirement benefits payout, and DLP announced the annual disbursement of funds under a Retirement Savings Arrangements (RSA) had risen from \$12,900 to \$14,125 per annum; which was a 9.5% increase.

An operational priority for DLP was to boost enforcement efforts, and we achieved a number of DLP and inter-agency successes'. These included joint initiatives, which included Workforce Opportunities and Residency (WORC), Health Insurance Commission (HIC), and Department of Commerce and Investment (DCI) Officers. These joint operations included business inspections and construction site visits led by the DLP or crucial information sharing from the DLP, resulting in the inter-agency detection of Offences. High-profile matters that resulted included a restaurant being administratively fined \$125,325.00 and a hotel being fined KYD 22,000.00 for Immigration Transition Act breaches.

In furtherance of the enforcement objectives, a DLP Gratuity Taskforce was formed. The purpose of this task force was to address the concerns raised through the Private Members

Motion number 10/2023. This motion was moved by the Honourable Member for West Bay West, Mr McKeeva Bush, and passed in the House of Parliament on 27th April 2023, resulting in the creation of a Gratuity Task Force by the DLP.

Between 7 June 2023 and 17 August 2023, the Gratuity Task Force undertook a comprehensive assignment and completed (35) on-site inspections, which included inspections conducted on all three islands. It concluded with a high-level report on all findings of the Gratuity inspection drive, including all findings, noting areas of non-compliance and making recommendations to address the same, including Legislation changes. It is also to be noted that DLP has assisted the Minimum Wage Advisory Committee (MWAC) with presentations and inquiries relevant to Gratuities, the Labour & Pensions Acts, and the Minimum Wage throughout the review period this year.

The Department will continue to do its part to put its 'People First' while dealing with the effects of the ongoing pandemic and significant cost of living increases for staff. Therefore, the entire DLP Team was very pleased with the cost of living measures that the Government afforded the Civil service. I believe this assisted staff in being able to focus on our clients' needs and attain a customer satisfaction average of 98%.

In addition to the measured goals and outputs, progress was made in addressing complex matters with the invaluable advice of the Solicitor General's Office, and we have been able to get resolution to a number of these complex matters. The guidance and assistance of the Office of the Director of Public Prosecutions also resulted in an increased number of essential enforcement matters, and we are grateful to both offices.

Sincerely,

Bennard Ebanks
Director

About Us

In accordance with the Labour Act (2021 Revision) and the National Pensions Act (2012 Revision) and its amendments, the primary purpose of the Department of Labour & Pensions ("DLP") is to educate, engage and oversee labour and pension compliance and enforcement within the private sector that was previously undertaken by both the Department of Employment Relations and the National Pensions Office.

The Department's primary goals are:

- To oversee the administration, regulation and enforcement of the Labour Act and the National Pensions Act and Regulations;
- To educate the general public through a series of external training and educational programmes in accordance with the Labour and National Pensions Act and Regulations;
- To investigate, mediate and conciliate cases of individual disputes of Labour and Pensions rights, and refer investigations to the Labour Tribunal and/or Director of Public Prosecutions for legal proceedings through the Courts;
- To conduct proactive and reactive workplace inspections in accordance with the Labour and Pensions Acts & Regulations, and the Occupational Safety and Health (Construction Industry) Regulations;
- To promote harmonious labour relations and the adoption of good employment and human resource practices; and
- To provide administrative support to the Labour Tribunal, and Labour Appeals Tribunal.



The Department's primary objective is to provide an effective one-stop-shop for all labour and pension services to ensure that a fair system of workplace investigations and inspections is instituted. In addition, the Department promotes compliance by enforcing the labour and pensions legislation while minimising inconveniences to good employers who comply with the legislation.

To achieve its strategic goals, the Department accomplishes its objectives through the complement of three (3) core regulatory units: 1) Labour Investigations Unit, 2) Pensions Investigations Unit, and 3) Inspections Unit. These units are designed to focus primarily on addressing non-compliance matters in accordance with its current legislation.

The Pensions Investigations Unit is responsible for the oversight and supervision of the registered private sector pension plans and their administrators to ensure that the 1.2B pension assets are administered in accordance with the pension legislation. There is also an Administrative Unit responsible for providing high-level administrative support and coordination to ensure the effective and efficient day-to-day operations and administration of the Department, with oversight of delivering excellence in customer service to clients and secretarial services to the Labour Tribunal and Labour Appeals Tribunal. Where there is evidence of non-compliance with the Labour and National Pensions Acts and Regulations, files are prepared for action by the respective tribunals and the Director of Public Prosecutions for legal proceedings in Court.



Our Vision

To be a valued and trusted partner in supporting excellence in employee-employer relations and compliance with labour and pension legislations for the private sector in the Cayman Islands.

Mission

To provide through education, engagement and the enforcement of labour and pensions legislation, a one-stop shop for private sector labour and pensions services and support, delivered by competent and caring staff, operations in a prompt, fair and impartial manner and with the highest integrity.

Values

The key values of the Department of Labour & Pensions are as follows:

- Professional, proactive and ethical
- Fair, consistent and impartial in our decision-making
- Research and fact-driven
- Resourced with well-trained, dedicated, honest and attentive staff.
- Client-focused, communicates well and delivers timely and thorough services.

Our Goals

The overall strategic direction of the Department of Labour & Pensions encompasses key ownership goals to accomplish within the 2022-23 Financial Year. It aims to support its mission to pave a pathway towards establishing a clear vision of the future for the Department..

— Strategic Goals

Its primary goal is to set clear expectations of its role as a regulator in order to promote and enforce a culture of compliance within the private sector. By way of accomplishing this goal, the union of the following initiatives must be established, and these are:

- To build a stronger community network of Government agencies that are in support of the enforcement of national legislation aimed at achieving the strategic vision of the Department;
- To regularly monitor the employment activities of the private sector, ensuring that the management of the compliance and enforcement on labour and pensions matters are implemented; and
- To promote the passage of improved legislation associated with labour and pension affairs that is in alignment with its strategic goal.

— Strategic Priorities & Objectives:

The key priorities and objectives for the Department are as follows:

Labour & Pensions Compliance

- Strengthen Labour and Pensions Compliance amongst Employers and Employees.
- Foster strong collaborative partnerships with key intergovernmental agencies.
- Promote a Culture of Compliance through inter-agency enforcement initiatives.
- Reinforce regulatory compliance and supervision of governance of Pension Plans.

Training & Awareness

- Conduct Labour and Pensions training sessions in the private sector.
- Promote external training programmes and public awareness via website, Facebook and the Media.
- Partner with outsourced providers to enforce the messaging of Labour and Pensions compliance, including in the area of Occupational Safety & Health.

Proactive & Reactive Inspections

- Regularly schedule and address proactive and impromptu workplace inspections for Labour and Pensions, and Occupational Safety & Health.
- Respond immediately to calls and enquiries from the general public regarding unexpected workplace accidents.

Customer Service

- Continually provide customer-focused, legislative and enforcement training sessions to staff members in the Department.
- Enhance the service delivery of the Department at the Reception through the Client Pre-Screening and Resolution System.
- Improve the functionality of the case management systems for all regulatory units.
- Enhance and distribute marketing collateral and update its website to educate all industry stakeholders and the general public on labour and pension matters.

Improve Legislation

- Present proposed amendments to improve the Labour Relations Bill, and illustrate the need to bring into force the remaining amendments of the National Pensions (Amendments) Act (2016) & General Regulations.
- Seek regular feedback from staff, valued clients, and the general public to enhance the Labour and Pensions legislation.

Enforcement of Minimum Wage

- Through workplace inspections, continue to enforce the legal framework of the Minimum Wage initiative.
- Educate all industry stakeholders of the importance of adhering to the Minimum Wage compliance.

Governance

In order to ensure that compliance and accountability are followed within the private-sector community, the legislation that governs the primary activities of the Department of Labour & Pensions are as follows:

- Labour Act (2021 Revision)
- The Labour (National Minimum Basic Wage) Order, 2016
- Labour (Gratuities Distribution) Regulations, 1992
- Labour (Gratuities Entitlement) Regulations, 1994
- Labour Tribunal Member Remuneration Regulations 2006

- Labour Tribunal Member Remuneration Regulations (2012 Revision)
- The Labour (Occupational Safety and Health) (Construction Industry) Regulations, 2008
- National Pensions Act (2012 Revision)
- National Pensions (Amendment) Act, 20162 (came into effect on 31 Dec 2016, with phased implementation)
- National Pensions (Amendment) (No. 2) Act, 2020
- National Pensions (Actuarial and Fund Management) Regulations (1998 Revision)
- National Pensions (Pension Fund Investments) Regulations (1998 Revision)
- National Pensions (General) Regulations (2018 Revision)
- National Pensions (Amendment) Act, 2023 (Commencement) Order
- National Pensions (Amendment) Act, 2023.

In accordance with the provisions of the Public Service Management Act (2018 Revision), Personnel (Amendment) Regulations (2022 Revision), and Public Management and Finance Act (2020 Revision), the Department adheres to financial and human resources legislation.

Our People

Members of the Senior Management Team of the Department of Labour & Pensions (“DLP”) hold a wealth of knowledge and relevant managerial experience of close to 75 years in their respective fields, ranging from legal, compliance, labour, pensions, occupational health and safety, strategic operations and business administration:



Bennard Ebanks

Mr. Bennard Ebanks is the Director of the Department of Labour & Pensions. He has over 30 years' Enforcement experience, and approximately 2 years' experience as Assistant Chief Immigration Officer leading the Enforcement Compliance Unit. Coupled with his experience, he holds a Bachelor of Laws with Honours from the University of Liverpool through the CI Law School.



Loyal Linwood

Mrs. Loyal Linwood is the Deputy Director – Labour at the Department of Labour & Pensions. She has over 15+ years' experience in Labour Enforcement and Inspections. She also holds a Postgraduate Diploma in Humanities and Social Sciences from University of Liverpool and a Bachelor's degree in Business Administration in Management and a minor in HRM from UCCI.



Amy Wolliston

Ms. Amy Wolliston is the Deputy Director – Pensions at the Department of Labour & Pensions. She has over 20+ years' experience in Pensions Regulation, Supervision and Enforcement. She holds a Master's degree in Public Administration, a Bachelor's degree in Information Studies from Syracuse University, and a Certificate in Pensions Law from York University.



Gene Hydes

Mr. Gene Hydes is the Head of Inspections at the Department of Labour & Pensions. He has 20+ years in Labour Enforcement and Inspections coupled with his professional certifications and designations in Occupational Safety & Health (“OSH”) as an OSH Specialist. He is also a Mental First Aider and has successfully completed the ILM Level 3 certification.

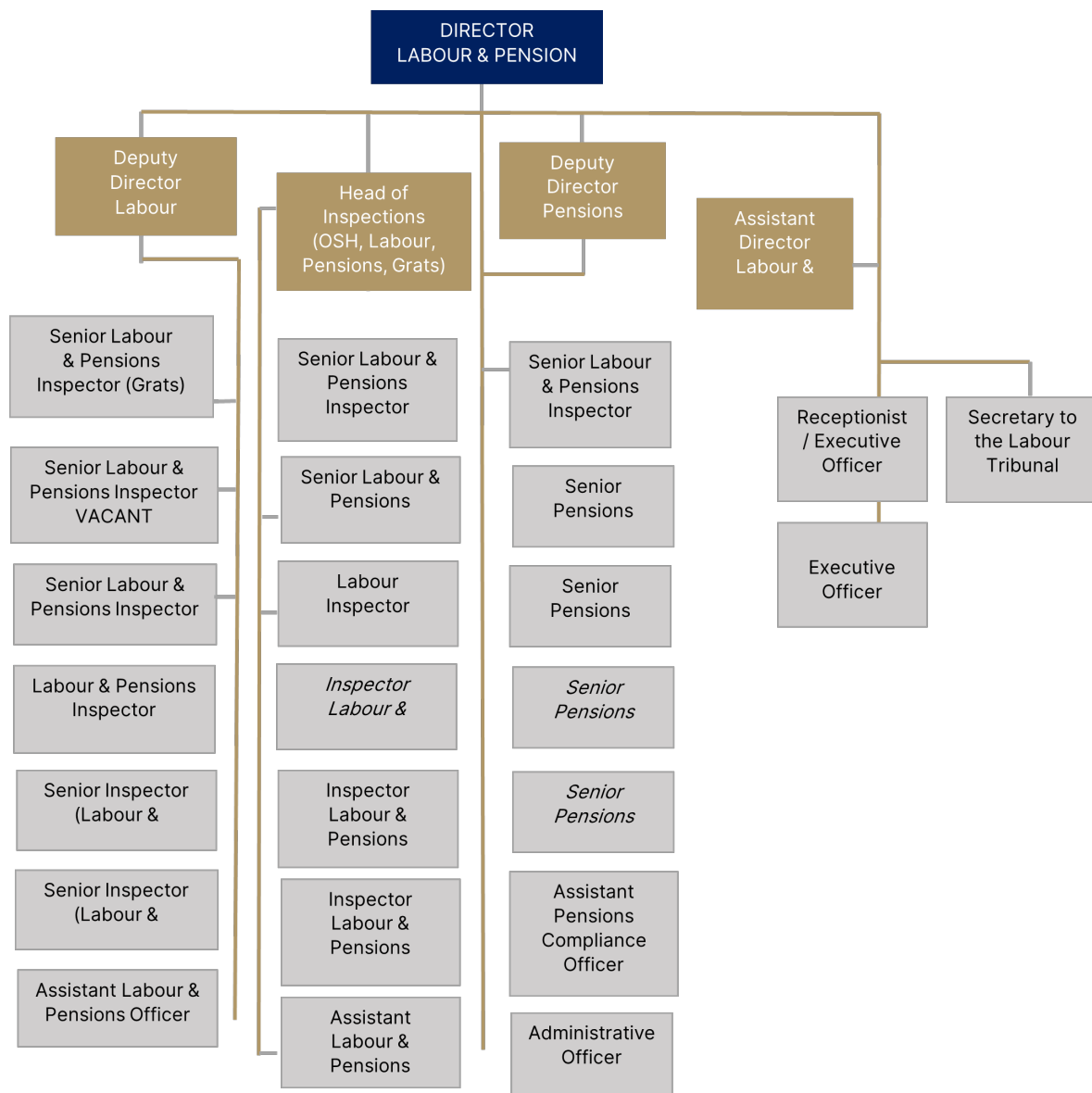


Leticia Goring

Mrs. Leticia Goring is the Assistant Director at the Department of Labour & Pensions. She has 20+ years in Business Administration in the private and public sectors and 7+ years' experience as a senior manager. She holds a MBA from the University of Leicester (UK) and dual Bachelor degrees in Finance and Marketing from Florida International University (USA).

Organisation Chart of The Department of Labour & Pensions

The organizational structure of the Department encompasses four regulatory functional areas that include the Labour Investigations Unit, Inspections Unit, Pensions Investigative Unit and the Administration Unit. Collectively, these units work together to strengthen its education, engagement and enforcement initiatives in its role as a National Regulator.



Employee Demographics



For the period ending 31st December 2023, the staff complement of the Department of Labour & Pensions consists of twenty-three (23) full-time employees

23

full-time employees

15

females represent 62% of the total

8

males that represent 35%

30%

40 – 49 years old

43%

The largest group are 50 – 59 years old

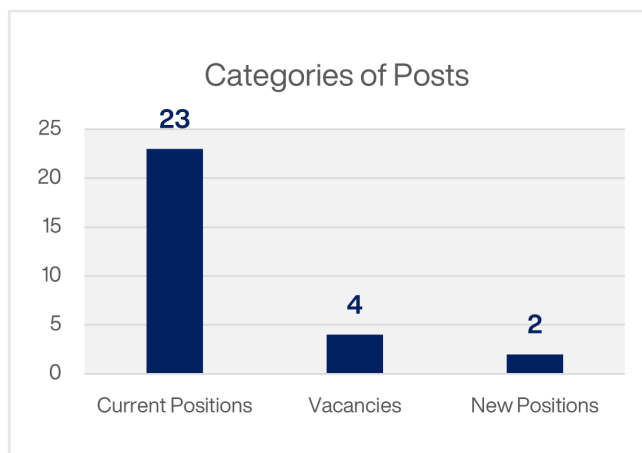
100%

are Caymanians and Caymanian Status Holders

Of the total 23 staff members, there are four (4) vacancies and two (2) new positions for the Department. The vacancies include a Senior Labour & Pensions Inspector and Labour & Pensions Inspector within the Labour Investigations Unit, a Senior Pensions Officer within the Pensions Investigations Unit, and a Labour & Pensions Inspector – Cayman Brac within the Inspections Unit. The new positions include the Assistant Pensions Compliance Officer within the Pensions Investigation Unit and the Labour & Pensions Inspector within the Inspections Unit.

The overall summary of HR activities for full-time permanent staff includes the following:

DESCRIPTION	
Number of Current Positions	24
Number of Vacancies	4
Number of New Positions	4
Number of New Hires	1
Number of Resignations	1
Number of Persons Retired	0



Staff Training & Development

As an integral part of CIG's Core Competency Framework, the Department has made a direct investment in providing equal training opportunities for its team throughout the year. To aid with developing its team's capabilities and skill sets to perform effectively in their roles, participation in facilitated and online courses were greatly appreciated by all.

Throughout the year, DLP employees have been engaged in specific courses tailored to their roles, including delivering external public awareness training and internal cross-training opportunities within each unit. In addition, opportunities to attend the Labour Act, National Pensions Act, and Occupational Safety & Health ("OSH") training sessions were also offered as part of their staff development.

Specialised training sessions in Leadership, Institute of leadership and Management (ILM), First Aid/ CPR, Anti-Money Laundering, Customer Service, Freedom of Information, Data Protection, Records Management, Anti-Bullying, and other courses that were made available through the Civil Service College and LinkedIn Learning.



Caption: (Above) Ms. Ava-Marie Parkinson (left) receives her ILM Level 5 certificate from Deputy Governor Franz Manderson through the ILM Leadership & Management institution.



Caption: (Top Left) Members of the Inspections Unit. (Top Right) Members of the Pensions Investigations Unit. (Bottom Left) Members of the Labour Investigations Unit. (Bottom Right) Members of the Administration Unit. Missing from the photos: Ms Madennys Ebanks from the Inspections Unit, Ms Amy Wolliston and Ms Ameritha James from the Pensions Investigations Unit, Mrs Loyal Linwood, Ms Ava-Marie Parkinson, and Mr Tarran Ebanks from the Labour Investigations Unit. Ms. Kara Connor from the Administration Unit.

Staff Recognition Awards



Caption: In a clear demonstration of his dedication and commitment, Mr. Richard Graham was awarded the Deputy Governor's Chief Officer's Choice Award for February 2023. (Pictured from Left to Right) Director Bennard Ebanks, Labour & Pensions Inspector Richard Graham, and Chief Officer Wesley Howell.



Caption: In a clear demonstration of his dedication and commitment, Mr. Richard Graham was awarded the Deputy Governor's Chief Officer's Choice Award for February 2023. (Pictured from Left to Right) Director Bennard Ebanks, Labour & Pensions Inspector Richard Graham, and Chief Officer Wesley Howell.

Summer Intern Receives Top Student Award



Caption: (Above) Miss Krysten Martin, who has provided exceptional administrative assistance at the Department, was recognised for receiving the Top Student Award for Reception Services (Level 2) through the University College of the Cayman Islands in August 2023.

DLP's Social Committee Does It Again!

As a kick off to the festive celebrations, members of DLP's Social Committee raised funds through membership fees, bake sales and more, with the idea to plan a successful Christmas Staff Luncheon at Harbour Grille on Friday, 8th December 2023.



Pictured from left to right are: Ms. Elizabeth McIntosh, Ms. Sacha Rankine-Ricketts, Mr. Shawn Bazil, Ms. Toska Seymour. Missing from this photo is Ms. Ameritha James who is also a member of the committee.

Management Discussion and Analysis

Highlight of Achievements

The key achievements that were undertaken by the Department are featured as follows:

KEY RISKS	RISK MITIGATION
January 2023	Closed pension cases with a combined value of CI\$1 million in pension arrears.
February 2023	Conducted a major operation of 24 inspections with WORC and DCI.
March 2023	Gave representation on the Sexual Harassment Bill with the former Premier.
April 2023	Partnered with RCIPS to establish a framework for a new transcription software.
May 2023	Launched its first-ever Staff Retreat to gain knowledge and boost teamwork.
June 2023	Completed another successful joint inspection with WORC and DCI.
July 2023	Increased the RSA limit from CI\$12,900 to CI\$14,125 in line with the CPI.
August 2023	Completed a total of 21 On-site Gratuity Inspections in the Sister Islands.
September 2023	Received approval of the consultation of the National Pensions (Amendment) Bill, 2023.
October 2023	Directed for an excess of CI\$550K for complainants through audits to be paid.
November 2023	Completed the analysis and approval of the key Wind-Up Report for a Single Employer Pension Plan.
December 2023	It launched its new website, www.dlp.gov.ky , on 12 December 2023.

During the past year, the Department of Labour & Pensions experienced successes and challenges. To commemorate the wins for this period, the Department is pleased to announce the following achievements in line with its strategic goals and objectives:

- The Department is pleased to report in January 2023 that the Pensions Investigations Unit closed cases with a combined value of over CI\$ 1 million in pension arrears in 2022.
- Through joint efforts with the Workforce Opportunities & Residency Cayman ("WORC")

and the Department of Commerce & Investment, its Inspections Unit conducted a major operation in February 2023, with a total of twenty-four (24) inspections completed. The operation achieved two (2) arrests and DCI warnings for possible prosecution. In addition, this unit directed that in excess of CI\$200K in unpaid overtime and public holiday pay be paid to employees within a specific industry.



Caption: (Above): Through collaborative efforts, members from the Department of Labour & Pensions (DCI), the Department of Commerce & Investment ("DCI") and Workforce Opportunities & Residency Cayman ("WORC") attend an inter-agency operation planning meeting.

- Due to his outstanding contribution and dedication, the Ministry and the Department were pleased to congratulate Mr Richard Graham for receiving the Deputy Governor's Award Chief Officer's Choice for February 2023. The official presentation took place on 25th February 2023.
- The Department is pleased to announce its representation on the Sexual Harassment Bill by Deputy Director – Labour Loyal Linwood and Senior Labour & Pensions Inspector Ava-Marie Parkinson at the Round Table discussion with the former Premier on 24th March 2023.
- Through a partnership with the Cayman Islands Police Service ("RCIPS"), the Administration Unit examined a number of IT possibilities in April 2023 to learn more about a new portable recording software with mobile phone applications. It also teamed up with the Cayman Islands National Archive ("CINA") to advance its plans with the completion of the Records Disposal Schedule.
- Two (2) Occupational Safety & Health ("OSH") training sessions were delivered to a total of twenty-seven (27) persons in May 2023, for which the department received great reviews and feedback. These OSH 10-hour training sessions focused primarily on Construction Safety. Pictured below are the attendees of these training sessions.



The launch of its first Staff Retreat held at the George Town Yacht Club in May 2023 was a great success. This marked a major milestone for the Department with an effort to increase employee engagement and participation in learning about the Labour, Pension, OSH and Records Management legislation.



Caption: (Above): Members from the Department of Labour & Pensions attend the first-ever Staff Retreat.

Through team efforts with WORC and DCI, the Department was pleased to complete a total of six (6) additional on-site inspections in June 2023. The operation targeted hair and beauty salons and other businesses. Based on its success for all agencies involved, other inter-agency operations would be planned.

Members from the Labour Investigations Unit successfully completed twelve (12) inspections of high-profile Gratuity establishments in June 2023. For case resolutions, this team also collected a total of US\$49K through court proceedings as well.

In light of the Customer Service accomplishments, the Administration Team was pleased to report its 99% service rating as reported by the HappyorNot Kiosk Report; many thanks to its dedicated Administration Team and Officers and Inspectors who focus on putting their clients first.

The Department launched a new Guidance Note to the Pension Plan Administrators, explaining the new threshold for the Retirement Savings Arrangement ("RSA"). The purpose of this guidance was to showcase the Director's approval to increase its annual sum limits from CI\$12,900 to CI\$14,125 in line with the Consumer Price Index. Information on this annual increase was circulated to the local media for the general public's knowledge.

In July 2023, the Inspections Unit conducted another eleven (11) On-Site Inspections with WORC and DCI. The operation targeted various industries such as hair salons, barber shops, retail, and liquor outlets, where warnings for prosecution were issued.

In recognition of his hard work and commitment, the Ministry and Department were pleased to highlight Mr Charles Best's accomplishments by granting the Deputy Governor's Award for the Chief Officer's Choice for the month of May 2023, at which the presentation was presented in August 2023.

In August 2023, the Department is pleased to announce that a total of twenty-one (21) On-site Gratuity Inspections were successfully completed in the Sister Islands. Many thanks to Senior Inspectors Sacha Rankine-Ricketts and Elizabeth McIntosh from the Labour Investigations Unit.

During the same month, the Department announced that Senior Inspector Dwayne Forde completed a case settlement in the amount of CI\$28K for a case, and Ms. Elizabeth McIntosh successfully completed an Overtime Waiver claim in the sum of over CI\$6K.

In September 2023, the Department's National Pensions (Amendment) Bill, 2023, was officially approved by Cabinet and published for public consultation, following the Deputy Director - Pensions continued support by the Ministry.



Caption: (Above): Deputy Director Amy Wolliston attended the Caribbean Association of Pensions Supervisors (CAPS) Conference in Jamaica.

On 13th September 2023, the Cabinet granted the approval for members of the Labour Tribunal and the Labour Appeals Tribunal to receive an increase in remuneration payments.

During the same month, the Department's Administration Unit was pleased to report that the number of cases and overtime waiver hearings convened by the Labour Tribunal exceeded its annual target, many thanks to the hard work of the members of this tribunal. Additionally, the members of the Labour Appeals Tribunal successfully cleared a backlog of appealed cases, leaving a remaining case hearing to be adjudicated in October 2023.

As part of its continued efforts to complete Gratuity inspections, another thirteen (13) Gratuity inspection reports were completed by Senior Inspectors Elizabeth McIntosh and Sacha Rankine-Ricketts from the Labour Investigations Unit. Additionally, the unit submitted five (5) files for closure, where settlements totalled CI\$ 49K were completed via court proceedings.

During the month of October 2023, its Inspections Unit audited and collected in excess of CI\$550K up to 31st October 2023. Within the same period, the Pensions Investigations Unit concluded an investigation of an employer that summed up to CI\$39K that was paid without a payment plan or litigation. Additionally, the Labour Investigations Unit gained great success in delivering a Labour Act Training course on 18th October 2023.

Within the month of November 2023, the Department completed the Wind-Up Report for Mighty Oaks, at which this Pension Plan Administrator would distribute the member pensions account value in line with its previously communicated elections. It is anticipated that this process will be completed by the end of 2023 or early 2024. During the same time, the re-certification of the Head of Inspections as a Confined Entry Space Specialist was announced and recognised.

An extensive investigation and lengthy consultation with the Director of Public Prosecutions ("DPP") granted a nod of approval for the Pensions Investigations Unit to file charges against its first-ever single Director and his company in liquidation for pension arrears amounting to US\$700K.

On 12 December 2023, the Department's Administration Unit was pleased to announce the launch of the Department's new website, www.gov.ky/dlp. Created under the remit of the Cayman Islands Government brand, the new website features its team, including easy-to-find information on its key featured articles, frequently asked questions, fillable PDF forms, and brochures. It also showcases a suite of new features, including a new training calendar, publications library and electronic calculator, with more to follow. It also highlights the membership of the National Pensions Board, Labour Tribunal, and Labour Appeals Tribunal.

— Sexual Harassment Bill

On 24th March 2023, Deputy Director for Labour Loyal Linwood and Senior Labour and Pensions Inspector Ava Marie Parkinson in collaboration with other representatives from various Government Departments participated in a Stakeholder Round Table Discussion with the former Premier/Minister of Gender Affairs – where each participant was allowed to share their views and engage in a positive and meaningful discussion on the Sexual Harassment Bill.

This event served as a platform for educating the Cayman Islands on the Bill and the public consultation process as well. The Sexual Harassment Bill Roundtable Discussion aired on Saturday, 3rd June 2023 on CIGTV (Cable) and Monday, 6th June 2023 via the CIG YouTube Channel, and was shared on various other social media channels.



Caption: (Top) Representatives from the Stakeholder Roundtable Discussion with the former Premier and Minister of Gender Affairs.

— National Pensions (Amendment) Act, 2023

With the passage of the National Pensions (Amendment) Act, 2023 (“Amendment”), the Government’s objective is to improve the overall quality of life for Caymanians by creating and enhancing varied pathways to home and/or property ownership. With the increased inflation and interest rates, allowing withdrawals from pensions for strategic purposes, the Government aims to empower Caymanians to make decisions that are in the best interest of their long-term financial health. Access to the property withdrawal under this Amendment also mandates that the member must pay 3% additional mandatory contributions each month to repay the withdrawal amount as well as have a restriction placed on the relevant property.

By way of background, following a 28-day consultation period in September 2023, the National Pensions (Amendment) Bill 2023, was debated and passed, with amendments, in Parliament on the 23rd of November 2023. Shortly thereafter, on December 9, 2023, the Cabinet issued an Order that brought the Amendment into effect. Following this, the Ministry published a press release on the 12th of December, which informed the public of the implementation of the new legislation.

Since the commencement of the Amendment, the DLP has issued various forms and documents in order to provide direction to the pension plan administrators and the financial institutions, including the release of a 12-page & 3-page Guidance Note to each group, respectively. In addition, the DLP continues to hold meetings and provide consultation to the pension plan administrators and the financial institutions. It is anticipated that the implementation will continue into January 2024.

— Gratuities Taskforce

A Gratuity Taskforce was created in May 2023 and operated for a period of (4) months, concluding at the end of September 2023. The purpose of the Gratuity Taskforce was to address the concerns raised through the Private Members Motion number 10 for the creation of a Gratuity Task Force by the Department of Labour & Pensions (DLP). This motion was moved by the Member for West Bay West, Mr. McKeeva Bush, and passed in the House of Parliament on 27th April 2023, resulting in the creation of a Gratuity Task Force by the DLP.

The key responsibilities of the Taskforce were to investigate breaches of sections 37 - 39 of the Labour Act (2021 Revision), to identify all entities within the tourism

industry, particularly (but not limited to) the condominium industry that currently charge a resort fee but are not registered with the DLP to collect gratuities, and lastly, to make recommendations that would potentially strengthen the Labour Act (2021 Revision) solely relevant to the collection and distribution of Gratuity.

The task force completed a total of (35) on-site inspections which encompassed the (3) Cayman Islands. Of the total, fourteen (14) inspections were conducted in Grand Cayman, followed by another fourteen (14) inspections were conducted in Cayman Brac, and seven (7) inspections were conducted in Little Cayman.

The inspections enabled us to build stronger connections within the broader community and assist employers in achieving and/or maintaining compliance, simultaneously assuring employees that their concerns could be registered with the Department without fear. Taking advantage of this opportunity, we presented recommendations aimed at enhancing the DLP’s ability to provide “World Class Customer Service.”

- Pursuant to the PART IV section 37, the Department approved a total of (10) new Gratuity Registrations and (6) Amendment requests.
- The Department also reports the receipt and auditing of (278) Gratuity reports, totaling C\$ \$2,282,751.77 and US\$ \$4,271,181.43.

Looking forward, we are in the process of developing a Gratuity Portal, a platform designed for businesses to seamlessly submit gratuity reports and applications. This ongoing project is slated for completion by the end of 2024, marking another milestone in our continuous efforts to improve and streamline processes. Our primary objective is to transition our gratuity process to a paperless environment. These achievements highlight our commitment to the task of promoting compliance and enforcing the Labour Act (2021 Revision).

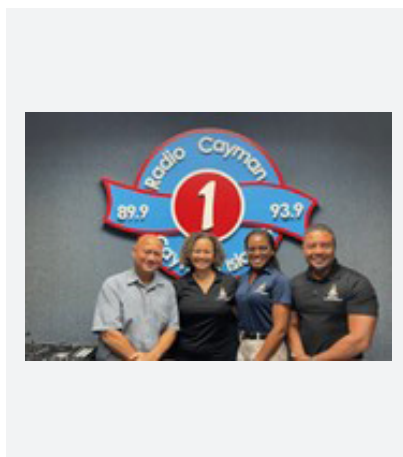


Month	Number of Gratuity Registrations by Type processed (i.e. Sales, Volume)	Number of Gratuity scheme amendments approved	Number of Gratuity audits processed	Total Gratuities (\$) reported (Collected and Distributed) (CI\$)	Total Gratuities (\$) reported (Collected and Distributed) (US\$)	Gratuity Inspections conducted	Gratuity Inspection reports completed
January	0	0	56	\$0.00	\$54,157.19	0	0
February	3	2	3	\$0.00	\$88,381.85	0	0
March	1	0	7	\$14,648.70	\$77,455.35	0	0
April	0	1	23	\$209,022.23	\$2,527,238.71	0	0
May	0	0	5	\$0.00	\$77,793.70	0	0
June	0	1	30	\$151,034.26	\$257,786.18	12	0
July	2	0	15	\$320,392.36	\$0.00	2	0
August	0	0	6	\$103,335.60	\$42,315.44	21	0
September	2	1	29	\$197,040.15	\$617,317.30	0	13
October	2	1	30	\$171,347.14	\$161,729.45	0	5
November	0	0	36	\$353,862.34	\$256,791.23	0	0
December	0	0	38	\$762,068.99	\$110,215.03	0	0
Total	10	6	278	\$2,282,751.77	\$4,271,181.43	35	18

— Public Relations

Throughout the year, the Department aimed to increase public awareness of its services through various marketing vehicles, including radio, video, website, press releases, and social media channels. Pictured below were members from the Inspections Unit on Radio Cayman.

Q1 2023	- The Department appeared on Radio Cayman to promote its services with Host Mr. Duane Sterling in February 2023 and March 2023. - Its Deputy Director - Pensions Amy Wolliston and Senior Pensions Officer Ameritha James appeared on Radio Cayman in order to inform and educate the public on the new Commencement Order in relation to the National Pensions (Amendment) Act, 2016.
Q2 2023	On 19th May 2023, members of the Labour Investigations Team participated in 'Talk Today' at Radio Cayman to increase awareness of the Labour Act (2021 Revision). In accordance with its scheduled plans, other PR initiatives will be scheduled throughout the upcoming months to feature the Labour and Pensions legislation.
Q3 2023	Through its partnership with the Ministry and an independent website developer, the Department continued its efforts to develop its new website platform with hopes of launching the site before year-end.
Q4 2023	- The Department is pleased to announce that Ms. Amy Wolliston, the Deputy Director of pensions, was featured in a 1-hour interview with Ms. Reshma Ragoonath from Compass Media to discuss pertinent pension matters, including the National Pensions (Amendment) Bill, 2023. - On 1st November 2023. Its deputy Director – Labour Loyal Linwood, also attended and was featured in a 1-hour interview with Ms Ragoonath to discuss key information on the Labour Act (2021 Revision). - In December 2023, new media releases involving the passage of the National Pensions (Amendment) Bill 2023 were released following the issuance of the Order by Cabinet to commence this Amendment. - On 12th December 2023, the Department launched the new features of the new website, www.gov.ky/dlp. Under the CIG brand, its website features news articles, fillable PDF forms, re-branded brochures, and FAQs, including a new training calendar, publications library and electronic calculator, with more to follow.



— Business Process / Information Technology

The progress report of the key projects affiliated with the Business Process and Information Technology is as follows:

Business Process/ Information Technology Projects	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Records Management File Plan	ONGOING											
Standard Operating Procedures	ONGOING											
New Website Launch	COMPLETED IN DECEMBER 2023											
Pensions Compliance System	PLACED ON HOLD BY CSD											
Interest Calculator Project	ONGOING											
Gratuities Project	PLACED ON HOLD BY CSD											
Retirement Savings	ONGOING											

— Upcoming Projects & Acquisitions of Office Equipment

The current status of the other projects and acquisitions affiliated with the equipment and infrastructure of the building, including key software, is as follows:

Key Performance Indicators	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
New Desktop Computers	COMPLETED IN MARCH 2023											
Office Renovation for the Customer Service Reception	NEW! EXPECTED TO COMMENCE IN JANUARY 2024.											
Electronic Calculators for New Website	NEW! EXPECTED TO COMMENCE IN JANUARY 2024.											
Wall Air-Conditioning Room for Server Room	COMPLETED IN NOVEMBER 2023											
Desk Filing Cabinets and Credenza	ONGOING											
Multifunction Printers & Shredder	ONGOING											
Security/CCTV Cameras	PARTIAL COMPLETION ONGOING											
Transcription Software	ONGOING											
Pensions Regulatory System	ONGOING											

Risk Management

The Department of Labour & Pensions identified, mitigated and adopted risk management processes to safeguard against unforeseeable threats to its organisation. In reviewing its entire organisation's business processes in line with its mission and vision, the Department will continue to address the following in order to meet its strategic goals and objectives:

KEY RISKS	RISK MITIGATION	RESULTS
Loss of Revenue collected from the registered Pension Plan Administrators.	Maintain periodic audits and conduct ongoing monitoring and performance reviews for each pension plan.	The high impact from the Pensions Emergency Withdrawal proved that there is a viable financial risk should there be a loss in revenue from the PPA regime.
Loss of Key Personnel to Other Government Departments	Review job descriptions and performance assessments, complete remuneration reviews, and prepare succession plans to achieve staff retention and engagement.	Based on the implementation of the risk mitigation approach, the operational and financial risks were low.
Lack of Standardized Policies & Procedural Manuals	Review current policies and procedural manuals in an effort to formalise standardised policies and procedural manuals for all units.	If there is a loss of key personnel, the operational risk level would increase and be heavily impacted. To date, there have been no adverse effects.
Loss of Physical Files and Limited Storage Facilities	Review website upgrades and utilise state-of-the-art modernisations in order to maximise electronic archiving automation and address storage limitations.	No operational, compliance and reputational risks were reported. However, should the status quo of the advancement of DLP's Disposal Plan and Website remain, there is a high likelihood that these risks could be realised.
Loss of Data Security, Back-Up and Cyber-Protection	Review IT procedures and policies that outline data security protocols, train staff on records management and periodically check that staff are saving documents onto the Government network. Minimise access to client data by levels.	Through the joint partnership with CSD, there have been low IT security risks. However, as a result of the Data Protection Act (2021 Revision), the likelihood of a negative consequence occurring is high.
Staff Burnout	Prioritise work outputs by setting realistic targets for staff to achieve work/life balance and recruit interns and/or temp staff to provide support and administrative duties.	No operational risk was reported. Risk mitigation has gained success with the introduction of the flextime and working-from-home models.
Health and Safety Risks to Staff and Clients	Continually conduct regular cleaning, maintenance audits and air quality monitoring for the office, and provide health and safety training to staff.	No operational risk was reported due to the fact that the risk mitigation approach gained success.

Performance Results

For the period ending December 2023, DLP recorded total revenues of C\$3.3 million over its total expenses of C\$2.6 million, with a surplus that consists of 21.3% of the overall financial performance. Of the total budgetary position, the personnel costs were below its target. The costs in specific areas of supplies and consumables were below target while in other areas were slightly above its target. The overall depreciation costs were above its annual target. Please refer to page 31 of this report.

— KPI & Output Performance

The key performance indicators of DLP revealed a positive position on the overall performance of the Department. As illustrated on page 27, the total number of 535 Labour and Pensions cases investigated were closed by year-end compared to 288 the year before. The Customer Satisfaction rating averaged 96.3%, well above the target of 90.0%. Of the total number of cases referred to DPP, there were 58 cases referred in 2023 compared to 17 in 2022.

The total number of cases referred from the Labour Investigations Unit to the Labour Tribunal was 36 in 2023. As shown on page 26, the Labour Tribunal exceeded its target by 169 by year-end, and the Labour Appeals Tribunal cleared and adjudicated all backlogged cases within the same period.

In addition, the total number of inspections completed was 265, of which 191 Labour & Pensions inspections and 65 OSH inspections were conducted by year's end. In terms of the completion of annual reports, the DLP's Annual Report was successfully submitted to the Ministry on time, and not pictured are the NPB Annual Reports that were officially approved by the Director and are en route to the NPB for final approval.

— Cabinet Appointments

Following the official appointments to the NPB, LT and LAT by Cabinet, the productivity in NPB meetings increased, and the activity level in the number of Tribunal hearings began to rise immediately following the recruitment of former and experienced members to the tribunals.

FOI, DPA & Internal Complaints: In relation to the number of requests seeking information under the Freedom of Information (2021 Revision) and Data Protection (2021

Revision), there were five (5) FOI & DPA requests and four (4) internal complaints processed by year end.

During the same period, there were 2 NPB meetings, as well as 5 LAT hearings and 169 LT hearings that were successfully adjudicated by year-end.

— FOI, DPA & Internal Complaints

In relation to the number of requests seeking information under the Freedom of Information (2021 Revision) and Data Protection (2021 Revision), there were seven (7) FOI & DPA requests and four (4) Internal Complaints processed by year-end.

— Business Process/IT Projects

DLP successfully launched its new website before year-end, and its ongoing projects include:

1. Records Management Disposal Schedule,
2. Standard Operating Procedures,
3. Pensions Compliance System,
4. Interest Calculator System,
5. Gratuities System, and
6. RSA Review Project.

— Public Relations and Marketing

DLP was pleased to report that an integrated marketing plan was executed to promote its services and legislation.

— Legal & Audits

Cabinet commenced the new National Pensions (Amendment) Bill, 2023, on 9th December 2023. Following this, the preparation of Guidance Notes was circulated to the PPAs, financial institutions, and to the general public through the local media and on DLP's new website. To date, no audit reports have been filed.

— Parliamentary Question

There were no Parliamentary Questions presented in the 2023 calendar year.

A Spotlight on Statistics

The overall performance in the key metrics for the Department is illustrated in the table below. The numbers in cases closed and referred, as well as the inspections completed were sporadic in movement but achieved steady results throughout the year. Satisfaction levels ranked by clients averaged at 96% and the ministerial reporting was achieved.

2023	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Number of Labour & Pensions Training & Development programmes conducted	0	0	0	0	1	3	0	0	0	1	0	0	5
Number of cases of individual disputes of Labour and Pensions rights investigated, mediated and/or conciliated	104	112	105	112	163	159	140	148	133	186	150	153	1665
Number of Occupational Safety and Health Inspections	8	4	9	4	11	9	5	2	5	0	2	6	65
Number of Labour & Pensions inspections (On-site & Off-site)	12	38	19	14	16	15	18	12	12	14	13	8	191
Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions	0	0	5	3	2	28	2	3	0	1	1	14	59
Number of Pensions Delinquency Reports processed	6	3	8	3	6	7*	6	5	5	6	11	5	71
Number of Labour Tribunal cases and overtime waivers scheduled, heard and finalised	14	16	18	18	16	15	13	14	10	12	17	6	169
Number of Labour Appeals Tribunal cases and overtime waivers scheduled, heard and finalised	0	0	0	0	1	0	0	1	2	1	0	0	5

*This figure was adjusted to reflect the current figure for that given month.

2023	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Number of meetings of National Pensions Board, Pensions Administrators and other industry stakeholders	2	1	1	0	0	2	1	1	4	1	2	1	16
Number of inter-agency enforcement initiatives supporting the culture of compliance developed or implemented	1	0	0	0	0	0	1	0	0	0	0	0	2
Number of Administrators' supervisory and governance compliance initiatives, including On-site or Desk-based inspections/reviews	2	0	0	2	0	0	0	1	0	1	1	1	8
Number of public education events or initiatives conducted	0	2	2	0	0	0	0	0	0	1	0	4	9
Support or coordination for the implementation of new policies, procedures or industry guidance	0	0	0	0	0	1	1	0	1	0	0	2	6
Number of Pension Plans Registered or Renewed during the year	1	0	2	1	1	0	0	2	1	0	0	2	10



Key Performance Indicators

The overall performance in the key metrics for the Department is exemplified in the table below. Although the number of cases closed and referred was irregular, the Department successfully achieved steady results throughout the year. Satisfaction levels ranked by clients averaged 96.3%, and the target for the Ministerial report was met.

2023 Key Performance Indicators	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Number of Labour & Pensions Cases Closed	23	12	23	22*	60	61	29	65*	40	51	70	68	524
Percentage of Customer Satisfaction Rating Achieved	98%	93%	97%	97%	98%	99%	90%	100%	97%	100%	99%	87%	96.3%
Number of Referrals from DLP to DPP	0	0	5	3	1*	28*	2	3	0	1	1	14	58
Number of Referrals from Labour Unit to Labour Tribunal	6	8	5	1	1	2	2	2	4	3	2	0	36
Number of Inspections Completed	20	42	28	18	27	24	23	14	17	14	15	14	256
Number of NPB Annual Reports Completed	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of DLP Annual Reports to the Ministry Completed	0	1	0	0	0	0	0	0	0	0	0	0	1

*These figures were revised to reflect the most up-to-date information.

— Total Number of Applications & Delinquency Reports Processed

The total number of applications processed for Gratuity applications, Business Registrations applications, Charitable Organisations, Housing Restrictions applications, Benefit Disbursements applications, and Delinquency Reports processed are as follows:

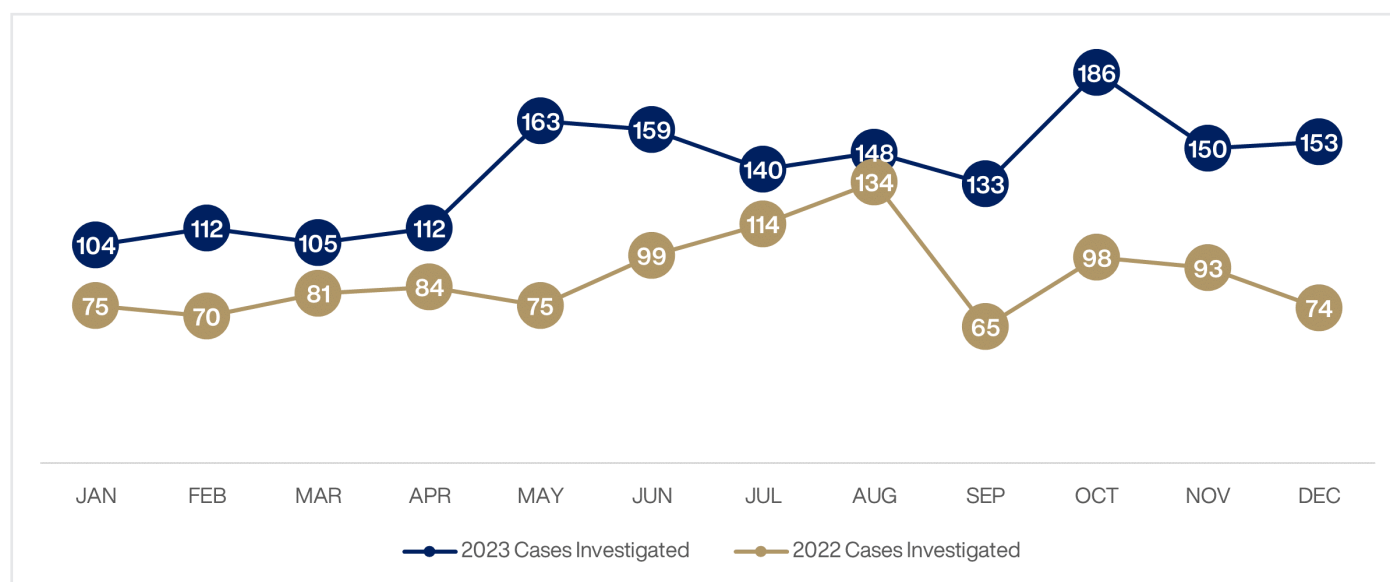
2023 Key Performance Indicators	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Number of Gratuity applications Processed	1	5	1	1	0	1	2	0	3	3	0	0	17
Number of Business Registrations applications processed	6	7	12	4	8	7	2	1	0	0	0	0	47
Number of Charitable Organisations applications processed	0	1	0	0	0	0	0	0	0	0	0	0	1

Number of Housing Restrictions applications processed	62	42	40	31	61	61	20	38	28	16	17	9	425
Number of Benefit Disbursements applications processed	32	32	50	42	49	58	43	63	67	22	112	74	645
Number of Delinquency Reports Processed	6	3	8	3	6	7	6	5	5	6	11	5	71

— Case Investigations

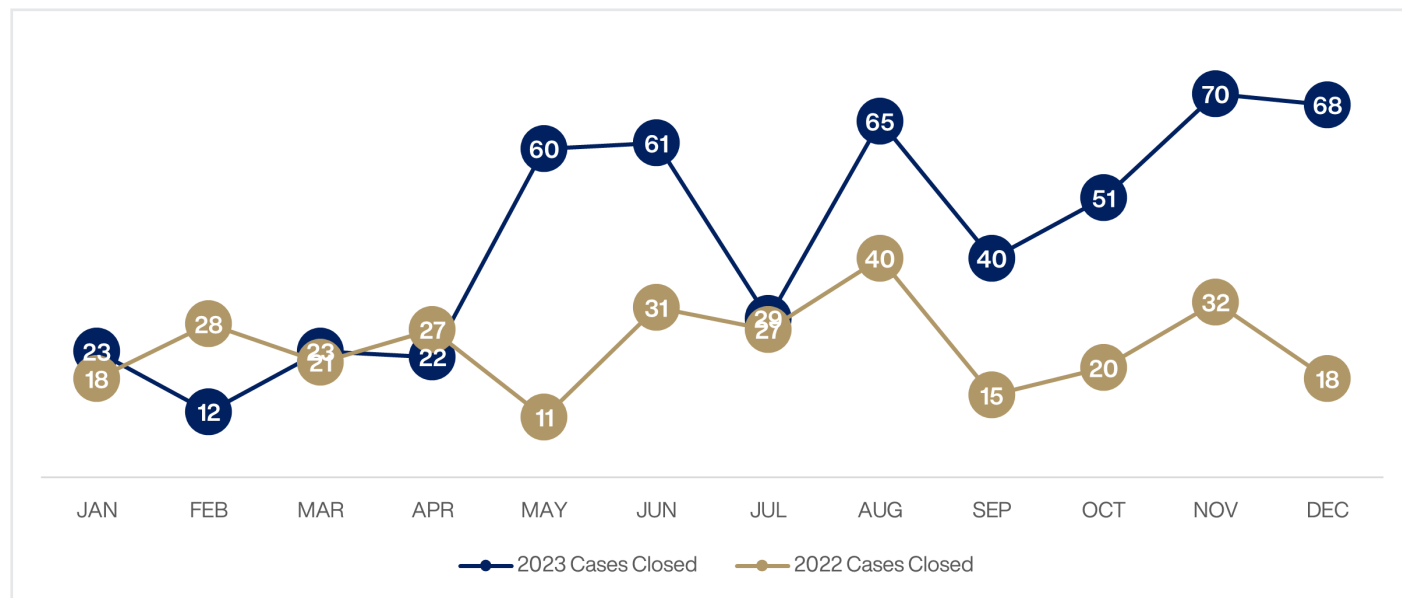
The results revealed that the total number of cases of individual disputes of Labour and pension rights investigated equalled 1,665 cases in 2023. Since the pandemic, this is the first time that the target has been met, which is a major achievement for the Department.

The results further indicated that the highest number, 186 cases, were investigated in October 2023, followed by 163 in May 2023. Compared to 2022, 134 cases were investigated in August 2022, the highest number recorded in that year, followed by 114 cases investigated in July 2023.



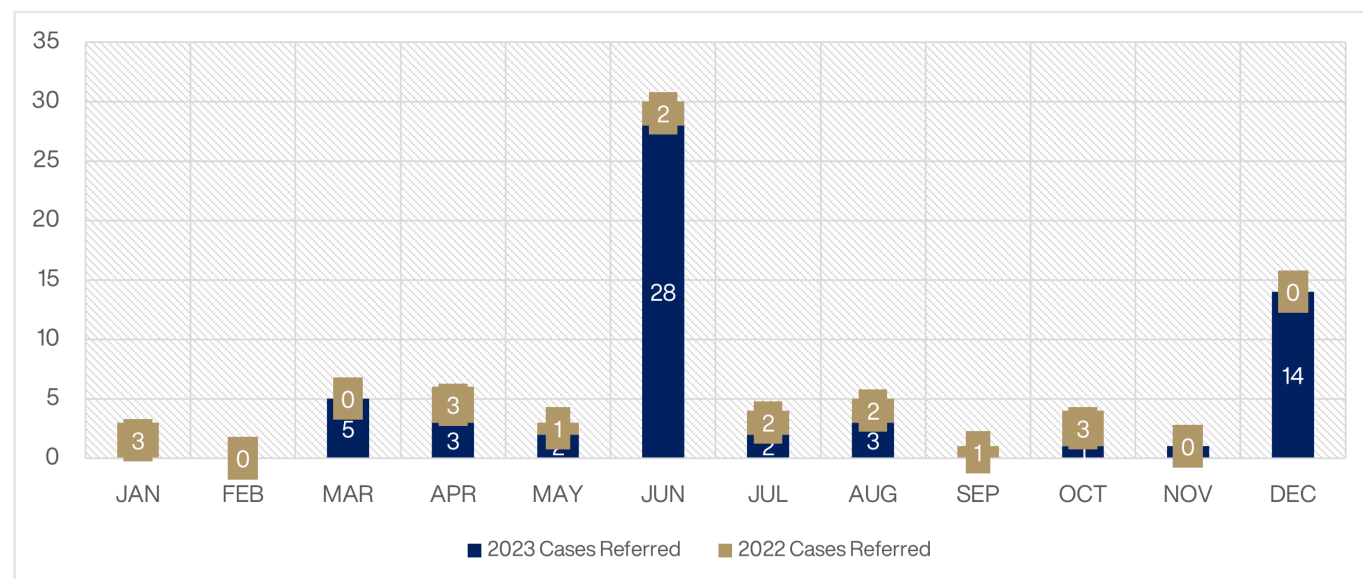
— Total Number of Cases Closed

Of the total number of cases investigated in 2023, the records show that the Department closed a total of 524 cases, whereas 288 cases were closed in 2022. These cases consist of Labour and Pensions investigations that were closed, of which the majority of cases (70) were closed in November 2023, followed by 68 cases closed in December 2023.



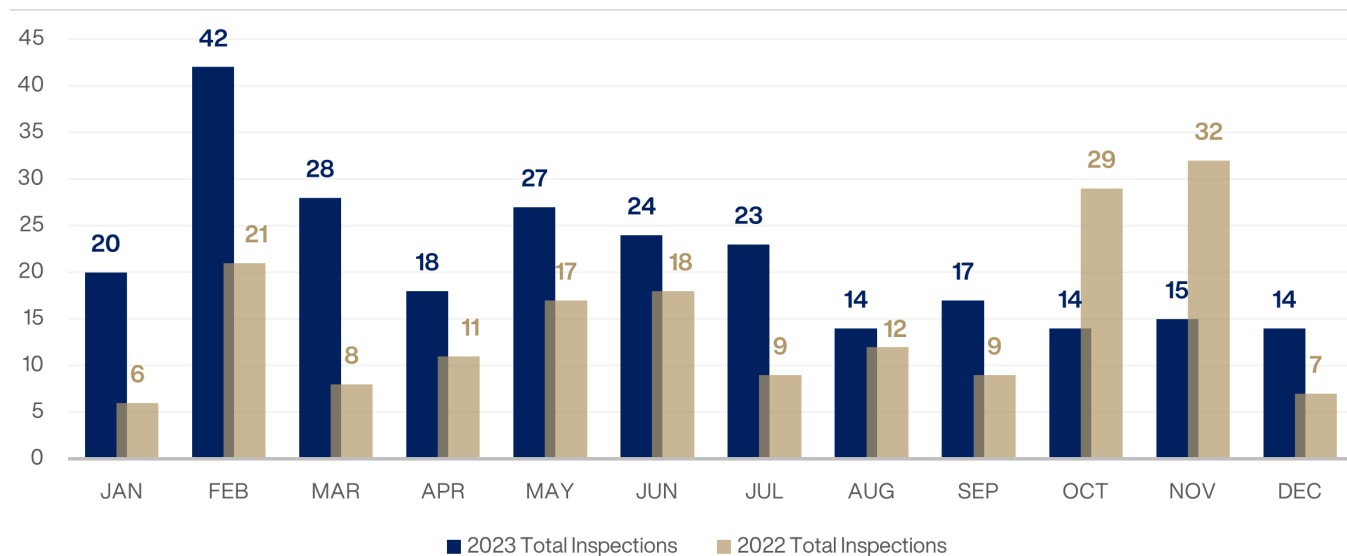
— Total Number of Cases Referred to DPP

The total number of cases referred to the Director of Public Prosecutions (“DPP”) for Summary Court was 59 in 2023, whereas only 17 cases were referred to DPP in 2022. The results also revealed that there was a total of 28 cases referred to DPP, the second highest number of cases ever recorded over the last five years and the first highest ever recorded since the threats of the national pandemic.



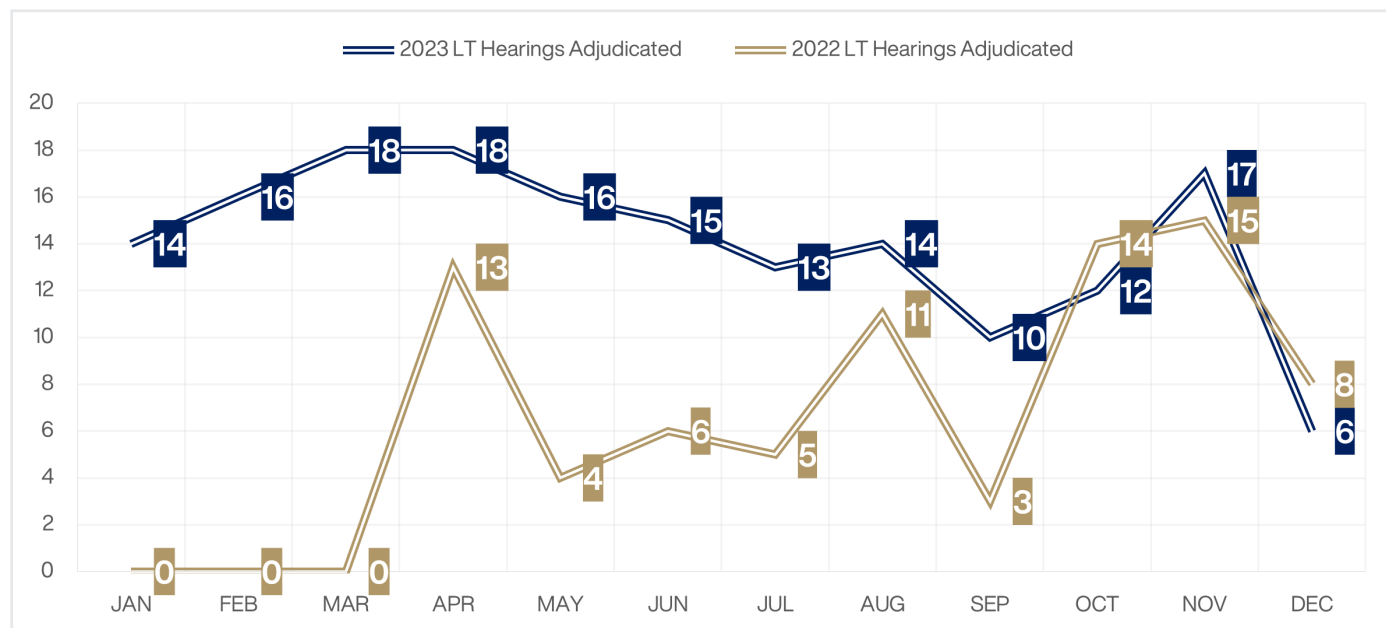
— Total Number of Inspections Conducted

The results revealed that the total number of inspections conducted was 256 in 2023 compared to 179 one year earlier. These inspections consist of Occupational Safety and Health and Labour & Pensions audits and reviews undertaken at the office and at private-sector businesses and construction sites. Of the total in 2023, the largest number of inspections conducted was 42 in February 2023, compared to the highest number of inspections recorded as 32 in 2022.



— Labour Tribunal

Compared to 79 recorded in 2022, the total number of hearings adjudicated by the Labour Tribunal (“LT”) was 169 in 2023. In 2022, there were hearings heard between January 2022 and March 2022, given the significant delay in reappointing and appointing experienced members to this tribunal. However, since the re-appointment of former members, the results showed a positive outlook, with 169 hearings adjudicated despite its cyclical trend.



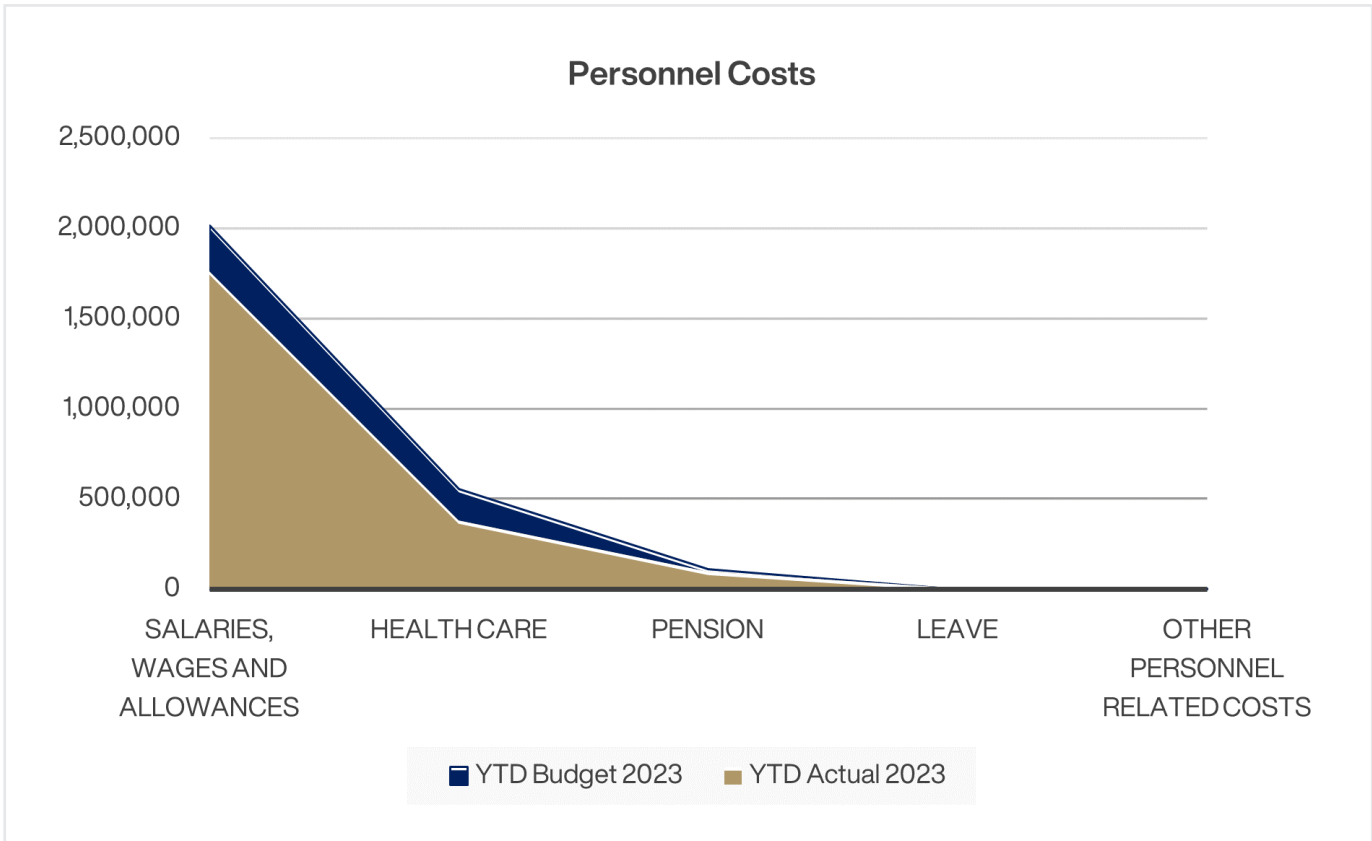
— Labour Appeals Tribunal

For the period ending 31st December 2023, the number of appealed hearings that were adjudicated by the Labour Appeals Tribunal (“LAT”) was five (5) cases in 2023. No further appealed cases remain on its case record, as the last appealed case was heard by the panel in October 2023.

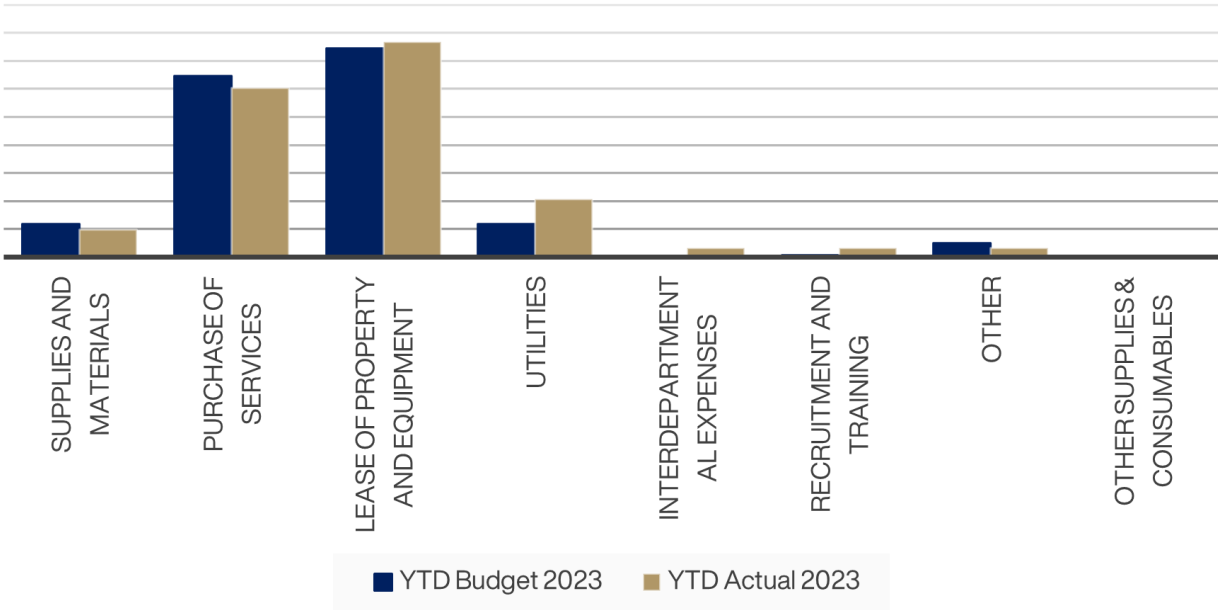
HEARING DESCRIPTION	NUMBER OF CASES ADJUDICATED	COMMENTS
Number of LAT Hearings adjudicated in 2023	5	In 2023, there were 5 cases that were heard by the LAT.

Financials

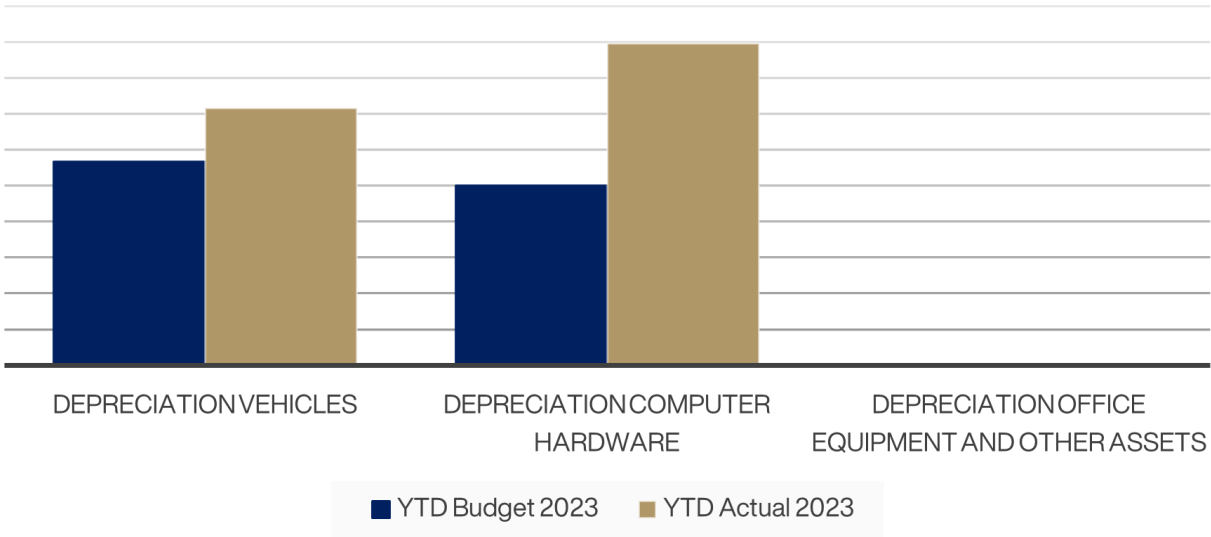
The YTD financial position for the Department for the period ended 31st December 2023 is as follows:



Supplies & Consumables



Depreciation



DLP 412 Compliance, Awareness & Enforcement of the Labour & National Pensions legislation

Description

Provision of services to administer the Labour Act to ensure that the Rights and Dignity of employees and employers are protected and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance with the National Pensions Act and Regulations ("NPL").

- Training and education to facilitate compliance with the Labour Act, Occupational, Safety and Health (Construction Industry) Regulations and the National Pensions Act and Regulations;
- Resolution of individual disputes of Labour and Pension rights;
- Enforcement of the Labour and National Pensions Act regarding non-compliance;
- Labour & Pensions Investigations;
- Labour & Pensions Inspections, including Occupational Safety and Health Inspections (On-site & Off-site);
- Preparation and referral of Labour and Pension investigations and/or matters of concern to the Department of Public Prosecutions ("DPP");
- Processing of Pension Delinquency Reports; and
- Labour Tribunal cases and Overtime ("OT") waiver applications scheduled/heard/finalised.

Measures	YTD Actual	2023 Budget Ending Dec 2023	Variance Ending Dec 2023
Quantity			
Number of Labour and Pensions training and education programmes conducted;	5	11-17	-6
Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated;	1665	1500-1950	165
Number of Occupational Safety and Health inspections;	4	2-6	0
Number of Labour & Pensions inspections (On-site & Off-site);	65	28-35	30
Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions ("DPP") for Labour and Pensions;	191	105-120	71
Number of Pensions Delinquency Reports processed; and	59	13-19	40
Number of Labour Tribunal cases and OT waiver applications scheduled/heard/finalised.	69	72-84	-3
Quality			
Training and education programmes are in accordance with certifying bodies and departmental guidelines;	100%	100%	100%
Individual disputes of rights processed in accordance with established procedures;	100%	100%	100%
Inspections are in compliance with internationally and nationally accepted best practices;	100%	100%	100%
Investigations are in compliance with internationally and nationally accepted best practices and in accordance with the Labour and National Pension Laws & Regulations;	100%	100%	100%
Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law & Regulations; and	100%	100%	100%
Tribunal cases and OT waiver applications scheduled/heard/finalised in accordance with set procedures and rulings received on time or followed vigorously.	100%	100%	100%

Timeliness			
Training and education programmes are delivered as scheduled;	100%	100%	100%
Individual disputes of rights processed within 30 calendar days;	100%	100%	100%
Inspections are conducted as scheduled, with follow-up reports monitored;	100%	100%	100%
Investigations are thorough and timely;	100%	100%	100%
Notification to the complainant of the outcome of the investigation within 14 working days of completion of the investigation;	100%	100%	100%
Delinquency Reports are completed within 30 calendar days of receipt of reports from the Pension Plan Administrators and	100%	100%	100%
Complaints for Unfair Dismissal/Severance Pay are referred to the Labour Tribunal within 30 working days of collection of evidential material and completion of conciliation efforts, and cases and OT waiver applications are scheduled/heard/ finalised within set timeline.	100%	100%	100%
Location			
Cayman Islands	100%	100%	100%
Cost			
	100%	100%	100%
Related Broad Outcomes			
3. Providing Solutions to Improve the Well-Being of Our People so they can Achieve their Full Potential 4. Strengthening Good Governance for More Effective Government 6. Increasing Social Justice in the Workforce			

Future Plans

The primary goals and objectives of the Department of Labour & Pensions for the 2024-25 Financial Year are as follows:

— The Advancement of Key Amendments to the Labour & Pensions legislation

To continue to advocate for the passage of the Labour Relations Bill, and commencement of the remaining sections of the National Pensions (Amendment) Act, 2016 and revision to the National Pensions (Pension Fund Investment) Regulations (1998 Revision) in order to strengthen its national legislation and activate the enforcement efforts against non-compliant employers and pension plan administrators respectively.

— The Introduction of Administrative Fines Regime

To introduce a new Administrative Fines regime following the passage of key legislation in an effort to expedite legal proceedings filed by DLP.

— The Implementation of the DLP's Restructuring Plan

To continue working closely with the Ministry and the Portfolio of the Civil Service (POCS) to complete DLP's Restructuring Plan.

— The Implementation of e-Government Strategy & Records Management System

Through the joint partnership with CSD, the Department seeks to introduce advanced technologies to boost internal productivity and efficiency by:

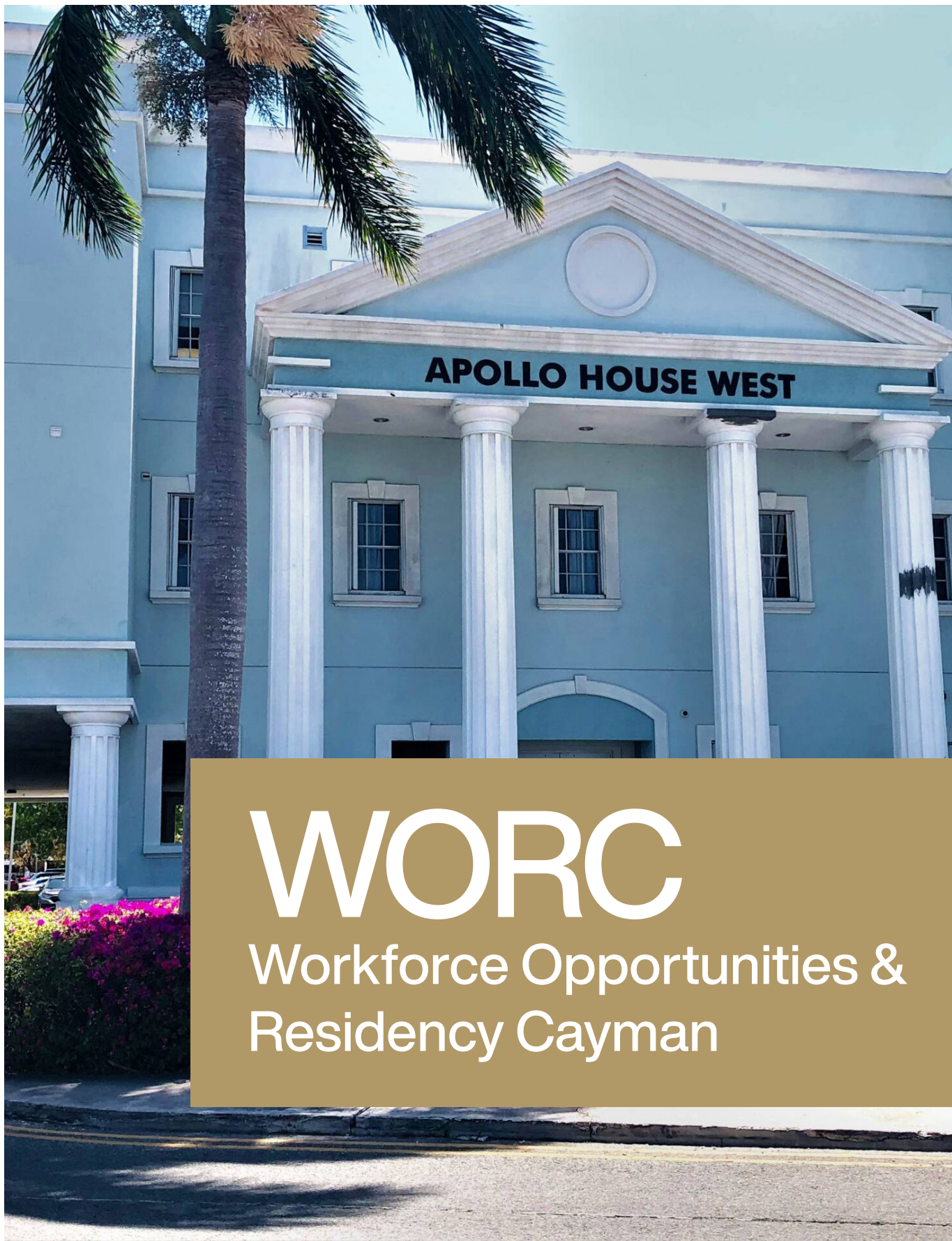
Transitioning from paper-based to electronic filing of documents to support the initiatives of the e-Government Strategy and to obtain cost and time-saving advantages.

Conducting a review of records management and data storage capabilities to determine where efficiencies and cost savings can be realised, while fulfilling the requirements of the Cayman Islands National Archive ("CINA") under the National Archive and Public Records Act.

In an effort to meet its strategic goals and objectives, the Department will continue build upon its strengths while maximizing the opportunities to partner and synergise where possible.

The Department will also continue to monitor and migrate any risks that would prevent these initiatives to further strengthen the Labour and Pensions regulatory framework for the Cayman Islands.





WORC

Workforce Opportunities &
Residency Cayman

Message from the Department's Director

“

With continued focus on improvement of regulatory measures in the labour market



Mr. Jeremy Scott

Our year in review for 2023, reflected exponential growth on labour demand needs within the country, comparative to estimations projected as targets for the year. As at the ending of December 2023, the total Executive Revenues earned and recorded surpassed the budgeted forecast by \$28.2 million. The notable out performance was fuelled by the Work Permit revenue streams of which accounted for 21.5 million of the outpaced performance.

Analysis of the Executive Revenue earned and recorded shows again that work permit revenue streams accounted for 72% of the \$131.2 million earned

as at year ended December 2023. This is attributable to the overwhelming performance in the Financial, Construction and Hospitality Industries and signifies a remarkable rebound of the economy and indicates that the economy is doing better than forecast. As a result, the Department was charged with processing 7% more applications than presented in the comparative year of 2022, accounting for 54,531 applications in total filed. Applications reviewed in total for the reporting year reflected improvements by 6% totalling 67,627 decisions.

In support of one of our main functions as a Department, providing job matching and placement services for Caymanians who are seeking jobs, jobs posted on our JobsCayman advertising Portal in 2023, rose by 7% to 21,180 in 2023. The continued increase in the number of job postings is reflective of the persistent economic growth of the country since the pandemic in 2020. The Construction and Accommodation and Food Service Activities (Tourism) industries accounted for most of the job postings of all industries.

Reflected growth in the labour market as mentioned, has positively contributed to an increase in successful placements of Caymanians into jobs during the reporting year. Data indicates a slight increase in numbers of Caymanians hired through our services, accounting for an increase in the performance comparatively in 2022 at a rate of 3%. This resulted in 144 Caymanians hired within available jobs as a direct result of our services.

As a result of the Department's strategic initiatives, focus was placed on improving our quality of service to the public holistically. With the end goal in mind, the Department offered a total of 55 staff training initiatives in support of professional development, completed recruitment of (3) staff into new roles, as well as promoted (6) staff into key organizational positions. Within the numbers of staff promoted as mentioned,

the Department established for the first time historically, following the legal establishment of the Department, a permanent Senior Leadership Team with the introduction of myself as Director, and two new Deputy Directors having responsibility for areas namely Business Operations and Compliance.

Additionally, technological improvements to our services was established through the introduction of Q-Logic technology now supporting customer service in driving changes with accurate empirical data, ultimately enhancing processing times and organizational modifications, positively impacting the experience of our customers. As a result, customers are now served within an average of 15 to 20 minutes, which has positively changed the experience of customers who enter our service doors and is supported by our HappyorNot rating for the year, averaging a 94% satisfaction rate.

Further improvements to WORC's quality of service and branding is also evidenced by the introduction of a new website (www.worc.ky) providing easier navigation and greater access to services and information which addressed ongoing concerns effecting service quality.

A broad approach to improving overall services was attained by re-organizational and processing changes, focused on improving upon delayed processes relative to specific applications reported historically i.e. permanent residency and annual work permits.

Comparative to performances recorded in 2022, the Department reduced processing periods by up to 50% on average, whereby, applications filed for permanent residency based on being resident in the Islands are recorded as having an average waiting period of 11 months and annual work permits filed now average 2 months in waiting, post submission, accounting for significant improvements to WORC services.

With continued focus on improvement of regulatory measures in the labour market as well as protection of the public generally, our Compliance Team continued its focus on risks, warranting strategic and operational measures resulting in administration of fines totalling \$455,255.00 KYD establishing an increase of 41% in revenue collection as a result of criminal detection. These fines were as a result of 537 investigations completed for the year which accounted for a 16% improvement to the year prior. Inclusive of governance measures, the department collaboratively worked with other law enforcement and Government Departments participating and leading 17 joint operations, improving on proactive law enforcement measures by 35%, reflecting our continued commitment to social justice within the workforce establishing fairer and equitable opportunities for Caymanians within a flourishing and developing country.

As reported, WORC Department has exponentially enhanced its performance and service delivery to the Cayman Islands within the reporting year, as a result of their committed, professional and resilient civil servants supported by a strong leadership who are strategically committed to transforming the branding of the department to that of a World Class Civil Service.

Sincerely,

Jeremy Scottt

Director

About Us

The Public Management and Finance Law requires an entity (a Ministry, Portfolio or Office) to prepare and Table in Parliament, an Annual Report. Annual Reports should include: details of an entity's activities during the year; a statement reporting all executive financial transactions that the entity administered on behalf of Cabinet; and financial statements that compare the entity's actual performance with the performance specified in budget documents.

This Annual Report is provided to assist our Ministry for their Annual Report. The report highlights the achievements of the department and demonstrates how the department achieved its promises in leading the pursuit of full Caymanian employment and economic prosperity for all through service excellence. It also provides a comprehensive review of performance during the 12-month period from 1st January 2022 to 31st December 2022. The financial statements, which are included in this Annual Report and comply with International Public Sector Accounting Standards, detail the Performance of the Department of WORC during the financial period noted above and, provide explanations for variances between actual and budgeted performance.

Labour Needs & Supply Strategic Highlights

The Labour Needs & Supply Unit has promoted continuous professional growth among staff in various units (Employment Services, Labour Demands, National Training & Development, and Work Permit Administrators). This was done to empower the teams to better handle the growing and diverse demands of their respective roles, ensuring adaptability. Our approach included in-house, online, and cross-training within the units, enabling a deeper comprehension of each unit's functions and its impact on the overall processes.

We also fostered stronger collaboration, both internally and externally, by partnering to support Caymanian jobseekers. Our efforts encompassed initiatives aimed

at sustainable careers, the promotion of careers in specific under served sectors, and internal collaboration within WORC units to monitor and ensure compliance with employment practices.

Furthermore, we have continued to streamline critical processes to enhance efficiency and effectiveness across various units. This involved initiatives such as revising existing forms, made adjustments to create efficiencies in preparation for system enhancements as well as introduced new process flows and human capital specifically in the area of management impacting positively greater oversight and productivity in specific sections. As a result, we reflect on the results of improved service and stakeholder engagement overall.

The Labour Demands Unit has brought significant value by offering dedicated labour market analysis. This includes the production of specialized reports that allow us to track key indicators and associated statistics, providing valuable insights into the country's employment trends.

What We Do

Section 7 of the Immigration (Transition) Act (2022 Revision) provides the Director of WORC with authority to delegate any of his powers and duties to any officer of the Department. In accordance with Section 7 of said Act, the Director has issued delegations to team members with authority to render decisions on various applications submitted to the Department for consideration. The group of delegated team members (10 in total) hold the title of "Administrator".

The Administrators review and render decisions on applications which authorise workers to engage in gainful occupation within the Islands. These applications include, but are not limited to:

- Temporary Work Permits (inclusive of Express Temporary Work Permits);

- Business Visitor Permits;
- Special Economic Zone Certificates;
- Work Permit Amendments; and
- Annual Applications for the Work Permit Board and Business Staffing Plan Board.

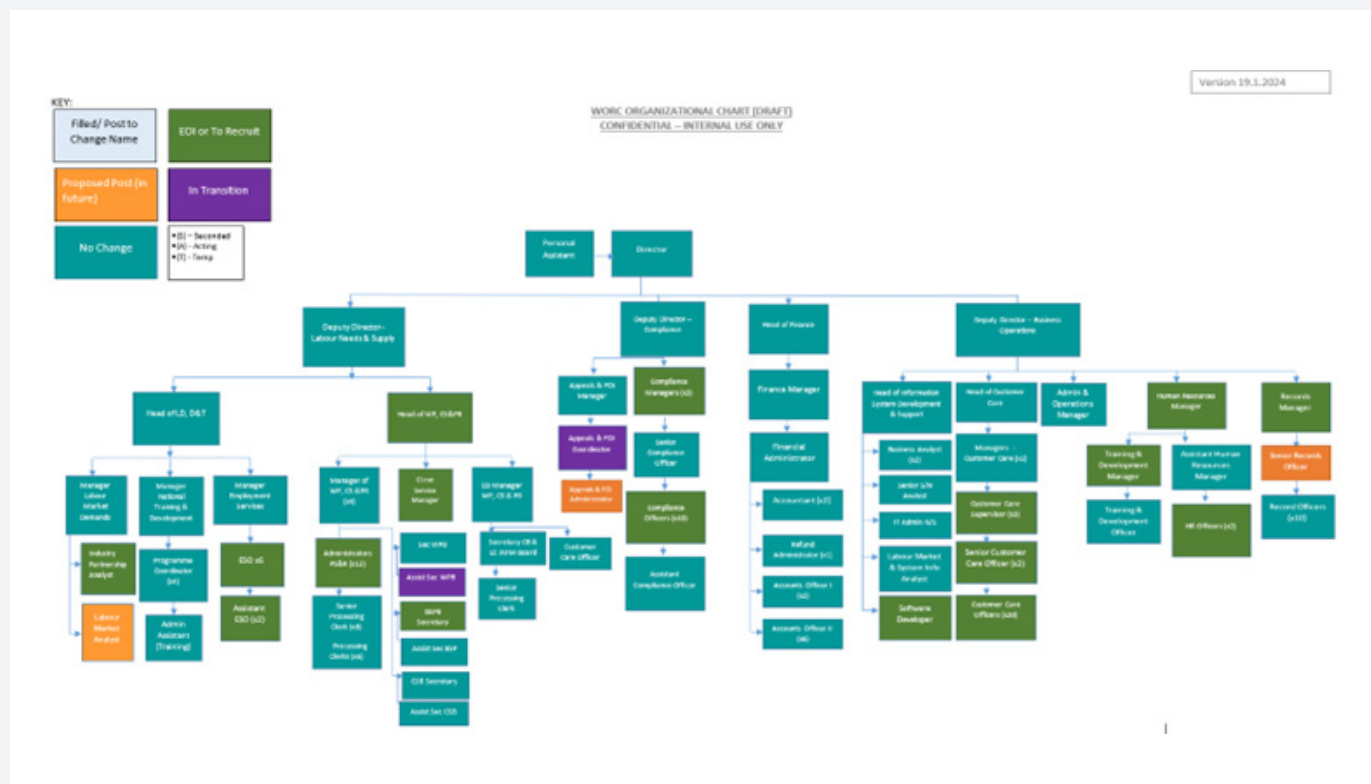
Additionally, the Administrators also review and render decisions on various Permanent Residence and Cayman Status applications, such as:

- Permanent Residence (under the grounds of being legal and ordinarily resident for 8+ years);
- Permanent Residence as the Spouse of a Caymanian and PR Holder;
- Residency for persons of Independent Means;
- Certificates of Direct Investment; and
- Residence for Substantial Business Presence
- Variations to the aforementioned facilities.

The Operations Team consists of processing clerks whose predominant focus is providing administrative support to Administrators and Boards by processing and scheduling applications on agendas for the Administrators' review and rendering of a decision. A key part of their responsibilities include:

- Recording of information into the system daily, in order to produce agendas for consideration in a timely and efficient manner.
- Consulting and liaising with internal sections in order to retrieve full and proper documentation for processing.
- Assisting with customer queries and providing appropriate information and advice to ensure proper procedures are followed.

Our Structure & Key Personnel



Key Events

- **February:** Team member was nominated and received the Department employee of the month award for February.
- Two processing clerks were promoted to senior processing clerks.
- **March:** Successfully completed the design of the system to review Waiver requests
- **April:** Significant support received from Administrators for the Overtime Project to reduce the number of annual applications pending
- Management Team attended "Take the Lead" training on 21st April 2023
- Joint session held on 25th April 2023 with Compliance - Risk Unit to discuss Form A / Contract verification methods to assist with decision-making.
- **May:** May 24th to May 31st, 2023: Check-ins conducted for all team members.
- May 23rd, 2023: Team Building activity held from 1:00 PM to 4:00 PM to promote collaboration and cohesiveness amongst the team.
- May 31st, 2023: OT Project on annual applications concluded and was a success.
- **June:** Administrators, Secretaries and Assistant Secretaries attended training/sensitization on the Labour Act on June 9th 2023;
- Meeting held on June 30th 2023 to finalize the revamp of work permit forms (compiling the various forms for TWP, WPG, and WPR into one single user-friendly form);
- Administrators commenced Critical Thinking Training on June 30th 2023 with a target end date of July 18th 2023
- **July:** Administrator Anita Lee received the Employee of the Month Award;
- Supervisors and Managers attended a Strategic Planning Check-In on July 12th, 2023;
- A new 'Email' field in IMSS added on the evening of July 13th, 2023, and sensitization training was held with Processing Clerks, Senior Processing Clerks, and Secretaries on July 14th, 2023 to mitigate risks that resulted in Data Protection Breaches reported for the year
- **August:** Team member was awarded the Chief Officer Choice and Deputy Governor's Award on 30th August 2023;
- The required 2nd Performance Agreement check-in completed;
- Review conducted on the Draft PR Guidance Notes (for 8+ year Residency), Application Form and Checklists;
- Draft Orientation Package for the on boarding of new Board Members prepared and provided to Deputy for review
- **September:** Collaborated with Customer Care on work permit queries
- Collaborated with the Ministry to discuss Cabinet requests
- Team members selected to participate in Essential Writing Skills Training
- Team member awarded as Employee of the Month
- **October:** Managers and members of the Senior Leadership Team attended 7 Habits of Effective Managers
- On October 1, 2023, the Work Permit Board was reappointed with the addition of one new member.
- **November:** Selected team members attended Fraud and Prevention Training
- Managers attended Conversation Skills for Leaders training
- From November 20th to December 8th, 2023, the Work Permit Board had three meetings per week to help clear the backlog of applications.
- **December:** Managers attended Good Governance Training Part 1.
- New Business Staffing Plan and Caymanian Status and Permanent Residence Board appointed.

Highlight of Achievements

Annual reports give us the opportunity and allows us to set out our accomplishments especially the past years of adapting to the global pandemic of COVID-19. Since 2020 the staff have been cooperative and adapted to the ever-evolving changes.

As a result, Administrators and the Operations Team continue to work remotely utilizing shift based schedules. Administrators and processing clerks currently review and process scanned documents through the Electronic Content Management (ECM) in the Immigration Management Support System (IMSS), whilst ensuring job posting on JobsCayman are being verified, enabling unemployed Caymanians to have a fair and equitable opportunity upon application to available jobs.

In 2023, the Boards, Administrators and delegated Managers have reviewed approximately 67,627 applications (i.e. Temps, Grants, Renewals, Amendments, SEZ's, PCW's, CYB & LC Temps & PCW's, RIMS, Residency's, and Variations).

Applications



The breakdown of the reviewed applications are as follows:

Total overall applications reviewed for 2023 were 54,531

54.5K

Total applications reviewed for 20223

21.9K

Annual Work permits reviewed

29K

Temporary work permits reviewed

1.2K

Work permits refused

4.4K

Temporary work permits refused

Cayman Status and Permanent Residency figures

+3.8K

Total CSPR approved

498

Total CSPR refused



Work Permit Board Secretariat and Business Staffing Plan Board Secretariat

Under the Immigration (Transition) Act (2022 Revision), the Work Permit Board and the Business Staffing Plan Board ("the Boards"), are established to review work permit applications. The Work Permit Boards are responsible for applications from employers (business or personal) who employ less than 15 work permit holders. In comparison, the Business Staffing Plan Board reviews applications from companies employing 15 or more work permit holders, inclusive of applications relating to Business Staffing Plans.

The Boards may grant work permits for up to three years, generally, or for up to five years in the case of domestics, teachers, doctors and ministers of religion.

Five-year permits can also be granted to holders of certain positions that have been approved under a Business Staffing Plan.

In addition to reviewing new application submissions, the Boards also have the responsibility of hearing appeals with respect to the decisions of an Administrator/officer of WORC.

The Work Permit Boards and Business Staffing Plan Board Secretariats ("the Secretariats") are designed to provide full administrative support to the Boards. The Secretariats process applications to ensure completeness in accordance with standard requirements and subsequently schedules applications to The Boards for review and consideration.

During board meetings, the Secretary and Assistant Secretaries are charged with providing support and advice to the Boards to ensure applications are reviewed following the Immigration (Transition) Act (2022 Revision) and established Regulations and policies.

— Cayman Brac & Little Cayman Office & Board Secretariat

The Cayman Brac and Little Cayman Board processes Work Permit Grants, Renewals and Specialist Care Giver Certificates. The Board meets in person and via Zoom 2-4 times a month depending on the Chairman's discretion.

Caymanian Status & Permanent Residency

The main function of the Caymanian Status & Permanent Residency (CS&PR) Board is the processing of applications for grants of Caymanian Status, Permanent Residence and other types of residence. The applications and other relevant matters are reviewed by the CS&PR Board, the Director of WORC or such persons as the Director may delegate any of his powers and duties to.

The CS & PR Secretariat provides full administrative support to the Board by ensuring that all applications are processed and meet the necessary with respect to evidence and documentation required to satisfy the requirements of the relevant section of the law or circumstances tabled for consideration. In addition to reviewing application submissions, the CS&PR Board also has the responsibility of hearing appeals with respect to the refusal decisions of Independence Means applications which are considered by an Administrator.

The Secretariat also reviews applications for Acknowledgment of the right to be Caymanian and the confirmation of such status for various reasons. These applications have increased in number due to the many employers now requiring the confirmation of Caymanian status as well as students needing confirmation for scholarship purposes. Banks and financial lenders also require confirmation of Caymanian status for loan or mortgage applications in some instances.

The Secretary and the Assistant Secretary are tasked with providing support and advice to the Board, thus ensuring that the applications are reviewed in accordance with the Immigration (Transition) Act 2022 Revision, Directions and Regulations. Due to the many application types (approximately 17) being considered, these roles are key in providing the Board with guidance for the varying types and complexities.

Each deciding authority is tasked with applying the Immigration Law to ensure the eligibility requirements under the relevant Law have been met. Such criteria may include factors such as length or legal and ordinary residence, marital condition, Caymanian or other familial connections, character & conduct, financial assets and investments in the Islands etc.

Applications are generally processed in accordance with the provisions of the Immigration (Transition) Act, Directions and Regulations. However, depending upon an individual's circumstances, research and reference to earlier Immigration Laws may be required.

National Training & Development

As part of the mandate to prepare and protect Caymanians ensuring they partake in economic opportunities that exist, Workforce Opportunities & Residency Cayman (WORC) seeks to develop local capacity to meet the anticipated future workforce requirements of these Islands.

The National Training and Development Unit seeks to connect job seekers with training and development opportunities; provide scholarship opportunities to pursue specific certifications; support job seekers and employers during job placement and provide job seekers with employment skills training and guidance.

Key Events

- Three RFP exercises for Passport2Success, Ready2Work, and TVET & General Training were completed. The Wellness Centre was awarded the Passport2Success contract and Inspire Cayman Training was awarded the Ready2Work, and TVET & General Training contracts.
- Participated in a joint Labour Demand Section half-day retreat focused on Minimum Wage.
- Participation in joint WORC managerial team presentation of The Cayman Islands Centre for Business Development annual Global Entrepreneurship Week workshop. Theme: "Employment and Compliance".
- A first for the Unit, the Networking Expo and Construction Showcase was held on November 7, with approximately 600 attendees throughout the event. 17 construction industry businesses, 3 Cayman Islands Government departments, 2 TVET institutions, and 4 recruitment agencies partnered with the unit for the event to have booths and to deliver presentations.
- Two Pre-GED students progressed from the programme and were able to complete their GED certification, in less than a year.

- One apprentice was hired full-time after the completion of their one-year apprenticeship.
- Five graduations/completion ceremonies:
 - Cayman Career Academy (January 26; 26 graduates and December 7; 44 graduates)
 - Passport2Success (September 29; 16 graduates)
 - General Training (October 19; 38 graduates)
 - Healthcare Assistant Care Certificate (October 10; 3 apprentices)
- District Days: The following districts were visited, in collaboration with the Employment Services Unit and Customer Care:

District	Date	Attendance
East End	April 12	10 persons
North Side	April 21	9 persons
West Bay	April 28	20 persons
Bodden Town	May 19	9 persons
George Town	May 26	14 persons
Cayman Brac	June 9	1 person

Highlight of Achievements

Four Programme Coordinators attended and passed, the First Aid CPR & AED training on September 8, 2023.

— Ready2WorkKY (R2WKY) E101

Ready2Work KY provides training and development opportunities for Caymanians who require tooling and upskilling, the development of employability skills, and soft skills training in accessing and maintaining long-term employment. This initiative connects unemployed Caymanians with short-term employment opportunities in the private sector designed to lead to long-term employment. In addition, the training was designed to address some of the direct and indirect barriers to employment identified by employers and job seekers to assist them in their job search and employment readiness.

2023: 2 cohorts, 27 Participants; 19 employed, 6

engaged in further studies, 3 actively seeking.

In 2023, Ready2Work engaged the following two (2) Employer Partners through the Salary Subsidy component of the Programme: Missing Link Training & Support Services and OWC HR & Immigration Services.

The Salary Subsidy component offers participants 6-months of temporary employment with a company that matches their interest/experience. The Cayman Islands Government subsidizes a portion of the participant's salary/wages for 6 months of employment. The remaining portions, including health insurance and pension, are paid by the employer.

— Passport2Success

Passport2Success is a developmental programme that provides training, skills development, and therapeutic/mental health support to unemployed persons. The main targeted groups include single parents, young adults aged 17 – 24 years old, school leavers ages 15 – 17 years, and individuals with Special Needs. As part of the programme participants develop workplace readiness skills and are supported if needed with any psycho-social-emotional issues.

Three cohorts (#37, #38, and #39) were offered in 2023. Twenty-seven young people completed the programme, as of January 15, 2024. There are currently 16 persons in cohort #39 of the training. 13 persons, across Cohorts #37 and #38, are currently employed.

— Apprenticeships

There were 12 clients employed by 4 employers as apprentices, 11 continuing from 2022 and one commencing in 2023. The fields of employment included medical, electrical, and mass communication. The apprenticeships are for 1 year and 2 years.

— Pre-GED Programme

This course is a pre-cursor to the GED. It is designed to offer students the opportunity to master skills needed to successfully test into the GED programme. Three cohorts were offered in 2023. In the first cohort, 10 started the programme: 6 passed, 3 withdrew and 1 did not pass. In the second cohort, 8 started: 5 passed, 1 withdrew and 2 did not pass. In the third cohort, 7 started: 4 passed.

— GED Programme

Three cohorts were offered in 2023. In the first cohort, 3 started and 3 passed. In the second cohort, 4 started and 3 passed. In the third cohort, 6 started; 1 passed the 2 exams and the remaining 5 passed/failed their exams.

— TVET Training

WORC, in collaboration with Cayman Career Academy (CCA), made history on August 14, 2023, when four (4) of its students passed the arduous *Committee International d'Esthetique et de Cosmetologie* (CIDESCO) Diploma in Professional Nail Services, making CCA the first CIDESCO school in the world to pass this prestigious exam.

This training portfolio offers several hands-on skills programmes from various vendors.

Name of Training	Total Completed
Cayman Career Academy	
Elderly Care Assistant (Spring 2023)	14
Swedish Massage (Spring 2023)	6
Professional Nails (Spring 2023)	4
Advanced Geriatric Care (Summer 2023)	8
Waxing (Summer 2023)	8
Manual Facial (Summer 2023)	3
Oncology Aesthetics & Nail (Fall 2023)	7
Safe Babysitter (Fall 2023)	8
Inspire Cayman Training Ltd.	
Core Curriculum – Cohort 1	5
International Yacht and Emergency First Response Training	15
Heavy Equipment – Cohort 2	4

Name of Training	Total Completed
Core Curriculum – Cohort 3	2
UCCI – TVET Craft Skills Courses	
Spring, Summer & Fall 2023 Cohorts	11
Total	95

— Other Training

The Unit sponsored 14 trainings throughout 2023:

Name of Training	Total Completed
IMPT: Entrepreneurship & CBP Business Management Workshop	5
IMPT: Keyboarding Workshop	5
IMPT: Introduction to Computer Workshop	6
IMPT: CBP English Grammar for Business Workshop	4
IMPT: Business Writing Basics Workshop	9
IMPT: Administrative Office Suite	10
ICT: Accounting Fundamentals I	17
ICT: Administrative Assistant Fundamentals	19
ICT: Entrepreneurship & Small Business	10
ICT: Grammar Refresher I	3
ICT: Accounting Fundamentals II	2
ICT: Event Planning	4
ICT: Supervision & Management	13
ICT: Grammar Refresher II	2
Total	109

— Outreach

Outreach to schools and local communities offers WORC an opportunity to promote the role of the department, the clients served, upcoming training opportunities, and answer questions persons might have about career or education and training plans. The unit visited several Career Fairs throughout the year:

Career Fair / Expo	Date	Attendance
John Gray High School	February 10	approximately 700 students
Clifton Hunter High School	February 17	approximately 500 students
Chamber of Commerce	March 17	approximately 500 students
Layman Scott High School	March 31	approximately 165 students
UCCI/RESEMBID TVET	May 25	approximately 100 persons
John Gray Memorial Church	October 27	approximately 5 persons

— Cayman Brac

Visits to Cayman Brac are to inform job seekers and employers about the services offered by WORC. The Unit Staff made two trips to Cayman Brac in 2023: March for the Layman Scott High School Career Fair and June for registration, with the Employment Services to meet with a newly formed Stakeholders Group. The Cayman Brac community was encouraged to access the training being held online through Inspire Cayman Training.

— Courts

For 2023, there were 13 referrals from the DRC. Of these, 5 have been placed in employment; 1 is enrolled in an apprenticeship programme; 1 has pending interviews; 1 is unable to work due to injuries; and 5 are not job-ready.

— Second Chances

For 2023, there were 6 interests in this programme. 1 person is employed, 3 are in the process of being registered and assigned, and 2 were not eligible.

— Placing Caymanians in Employment

In 2023, the National Training & Development Unit successfully placed thirty-three (33) Caymanians in employment and apprenticeships/internships.

Risks

Delays with receiving stipend/vendor payments due to lack of communication on processing time frames and Finance Unit constraints. Childcare coverage as preschools and daycares are at capacity so clients are unable to attend programmes.

Employment Services

The role of WORC's Employment Services Unit (ESU) is the delivery of Employment Services to Caymanian Job Seekers within the Cayman Islands. This includes:

To improve access to employment for Caymanian Job Seekers to include assisting Job Seekers through assessing, and providing career guidance and counselling, identification of job opportunities, job referrals, referrals for training and other partnering agencies to assist employers with identifying suitably qualified Caymanians for employment through review of job listings and referrals, career counselling, workforce readiness assessment, recommended training and development, and other employment initiatives and by supporting targeted groups identifying barriers to employment and referring for training and development opportunities which support Caymanians in accessing employment.

Strategic Highlights

One of the priorities for 2023 was to make significant strides in contributing to the new iteration of the Jobs Cayman Portal. As a result, throughout the year regular engagement occurred with the project team with a positive outlook for early 2024.

Several opportunities were provided throughout the year to support staff professional development which took a creative approach to enhancing client servicing for overall team enhancement.

The goals of the unit were impacted by many factors, including lack of formal governance over employment practices as it directly related prioritizing Caymanians, from both the Job Seeker and employers alike.

Key Events

- Partnered with UCCI in the RESEMBID partner, Labour Market Assessment Survey.
- Participated in WORC's initialization project for Jobs Cayman
- Participated in stakeholder engagements (NAU) for the proposed transition to the Department of Financial Assistance (DFA)
- Participated in three (3) High School Career Fairs
- Participated in Chamber of Commerce Career Fair
- Participated in the UCCI TVET Career Fair
- Participated in Cayman Islands Government Summer Internship Programme, one (1) intern
- Supported six (6) district outreaches at the public libraries
- Participated in a joint unit Labour Demands half-day retreat focus on Minimum Wage
- Supported the NICE Cleanup Campaign annual Winter registrations
- Participation in two (2) private sector engagements for enhanced job role and business needs understanding
- Participation in joint WORC managerial team presentation of The Cayman Islands Centre for Business Development annual Global Entrepreneurship Week workshop. Theme: "Employment and Compliance".
- Participated in two (2) significant inter-unit collaboration engagements, in Work Permits and Compliance processes.

Highlight of Achievements

- Receipt of approval of revision of the current client intake assessment
- Receipt of approval of new Job Seeker Expectation document
- Team completion of Mental Health Sensitization Training for client support
- Team completion of Mental Health First Aid Certification for client support
- Team completion of First Aid/CPR Training
- Completion of Conversational Skills for Leaders Managerial training
- Two (2) team members successfully completion of ILM Level 1 (Aspire) and ILM Level 3 respectively
- Unit completion of requested specialized learning

session with Information Rights on Data Protection in the area of Client information related to criminal records and employer discussions

- Completion of Managerial Training in Governance Training 101.

— How key objectives were met:

WORC -1 –Employment Services and support	2023 Projected	2023 Actual
Number of job seeker encounters	1,500-2,000	573*
Support Services Encounters/ Orientations	n/a	489*
Actual Encounters at YE	n/a	1062

Client encounters are measured primarily by interactions for main activity such as intake assessments, career action planning as well as follow up meetings. In 2022 a significant glitch was identified on the job's portal by ESU and reported for remediation where client profiles were not displaying a field for mobile numbers. The only form of client contact was to an email address. This was often unreliable, due to delayed or lack of response when attempts to engage were made.

This issue drastically impacted the clients that were able to be served by the unit, and notification of system resolution by the vendor was received at the beginning of August, 2023. This resulted in a reduction on the number of clients formally on boarded for the year, and also translated into a less diverse set of jobs skills inventory available for matching and referral to posted job opportunities, which were numerous throughout the year thus the number of clients that were able to be on boarded, and reduced the client caseload capacity by more than half, a gradual decline over the first half of 2023.

The numbers shown below represents clients who newly registered, had contact numbers where they could be reached and ESU made attempts to do so. This does not represent all clients who requested support, however those were not able to be reached due to lack of telephone contact or lack of response to email contact by ESU. It is important also to note that at the beginning of the year, there would have be clients already at various stages of on boarding, including awaiting orientation, and subsequent assignment to an Employment Services Officer carried over from 2022, prior to new registrations for the year.

— New Job Seeker Extended (JSE) Orientation and Support Services Encounter Activity 2023

339	# of job seekers who requested ESU Support
158	# of new JSE clients who completed orientation
234	# of client encounters for support services
489	# of clients completing orientation / accessed support services

Following this challenge, clients that were then assigned to be provided ESO assistance, again presented challenges of non-responsiveness to contact, no shows to appointments or otherwise presented with barriers that affect consistent support to their job search. This is evidenced as below.

— Job Seeker Client Intake Activity 20223

339	# of job seekers who requested ESU Support
168	# successfully reached and agreed to attend for intake
89	# attended and completed the intake process
42	# unresponsive to intake requests
40	# did not attend the scheduled intake

IESU continues to experience activity counterproductive to client support in the form of non-attendance to scheduled appointments. The new job seeker expectations procedure by ESU in 2022, and approval received in 2023, pending execution in the new Jobs Cayman Platform to assist in mitigating this.

Working to mitigate as many challenges as possible ESU continued to provide the additional services through the Support Services Coordinator for services not normally offered by WORC, such as financial assistance, or counselling services.

Employment Service Officers primarily identify this need, or it may be by self-report of the client, and on agreement, the referral and follow up is provided. The below reflects the activity of the year:

— Job Seeker Extended Support Services Activity 2022

Financial Assistance	10
Counselling Support	6
Complex Mental Health	1
Rehabilitation Support	1
Private Sector Partnership-Job Support-	1
Private Sector Partnership-Support for Adults with Differences-	0
Other Supports (Food supplies, etc.)	5
Total Services # Clients who received dedicated Support	24

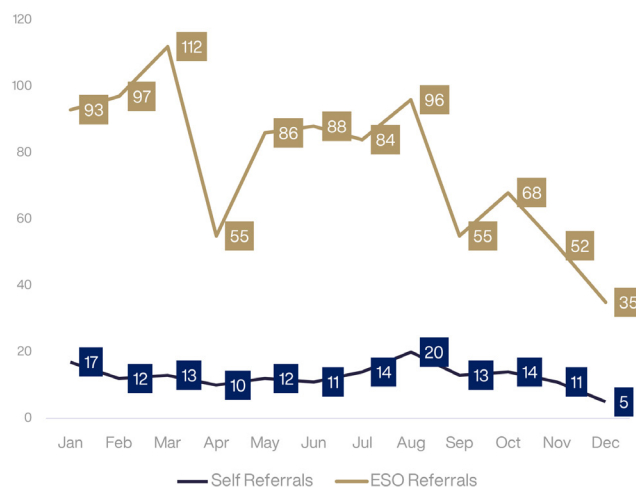
Despite the multitude of impediments that are faced by the unit, including system and legislation limitations at present ESU was still able to support 111 Caymanians into obtaining employment, by the end of 2023.

Employment	2023 Actual**
Number of self-referrals by Caymanians directly placed by ESU	74*
Number of Caymanians who obtained employment following support of the ESU	37
Total Number of Caymanians who gained employment in partnership with WORC	111

Job seeker referrals for 2023 were at 921, down 8% from 2022. The lack of ability to timely and effectively replenish the skills inventory on-board in the diminishing client case load due to system issues, has direct correlation. WORC's System Support team has consistently endeavoured to support the unit, however have experienced their own form of roadblocks with the platform vendor. This is not new, and is connected to the project in progress to bring online a new system.

However, as a matter of importance, that it be aware that ESU does not currently rely upon the system exclusively, and seeks opportunities via three other streams, including, company job boards and recruitment media, the Cayman Islands Government, as well as working with the Work Permit administrators. The following is graphical representation of Unit Client activity from January to December 2023.

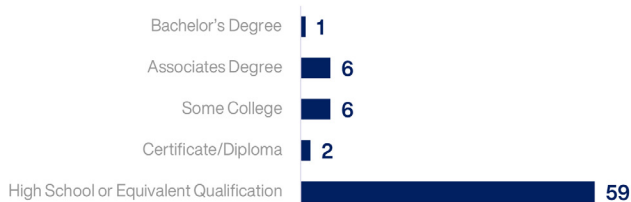
1a. Displays activity of referrals by ESO's and self-referrals as reported by clients — Number of Clients Referred



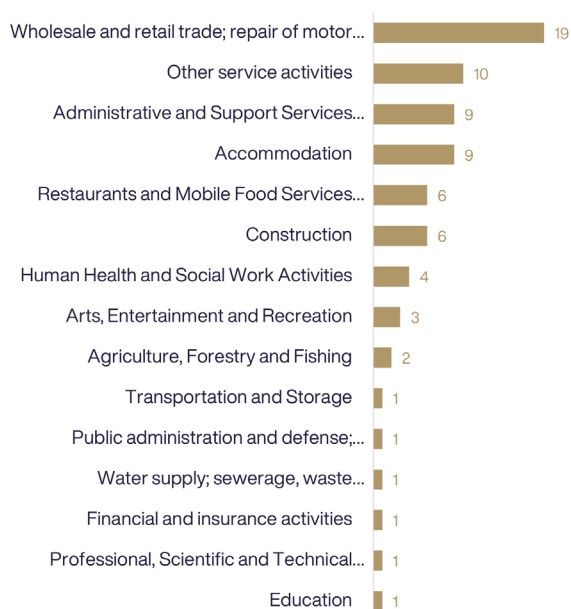
1b. Displays activity of employment obtained through support by WORC ESU — Number of Clients Hired



2a. Displays the rate of placement by ESU — ESU's Placement Rate (%)



2a. Displays placements by Education Level



Risks

Gaps in the system platform in 2023, as it has been over the previous years since inception, has resulted in a tremendous burden of inefficient and ineffective ability to manoeuvre it by the team. A lot of time has been spent in work around, and client servicing has suffered a huge impact, which reflects poorly on the unit, yet is not within the unit's control. It is paramount that this new iteration is executed as soon as possible, as without it, the outlook will be the same for 2024.

Additionally, failure to continue to try to operate without Executive policies produced by WORC to mandate actions conducive to employer and job seeker requirements that really prioritizes Caymanians first in the job search, will continue to support a cycle of unemployment and has a negative effect on the unit's employee morale, and ultimately the KPI's.

Looking Forward

Recruitment is needed to replace one Employment Services Officer to ensure adequate unit staffing to client ratio.

Forward looking for 2024, ESU is poised to seize the opportunities that are within reach. Specifically, to embrace a new system in the form of the LifeRay

Platform that promises to yield a more efficient and effective operation. Based on the extensive engagement and depth of design and development being undergone, a tremendous improvement is anticipated in the functionality, client interaction and data capture for reporting features for the unit.

Further, for the clients served that has additional needs in the form of Financial Assistance, a positive outlook is on the horizon through the new Financial Assistance Act, soon to be implemented by the transition to the Department of Financial assistance, formerly Needs Assessment Unit. Several clients where this is real barrier should be able access the level of services they truly need, while being supported into full time employment with that burden alleviated, moving them to self-sufficiency which is the goal of this unit, in partnership with them.

Additionally, ESU will be looking a new area of opportunity for staff development in not only current skills enhancement, but in future jobs planning for the clients. Artificial Intelligence is here globally, and preparations must be made for how that will affect the job market locally.

Also, it is imperative that ESU's recommendation be heeded that a tandem approach is needed to ensure that there is target and robust communications and promotions around promoting Caymanians to register to enhance the pool of skills available, and to ensure that this new system is fit for purpose to rebuild the credibility of the system and the reputation what WORC deserves where it comes this aspect. Outside this, WORC has hard-working employees, who are interested in doing a good job for the Caymanian community, and wish only to have the tools hat are need to do that effectively. 2024 represents that opportunity, and a lot is to be celebrated with WORC's 5-year post transition anniversary right around the corner.

Labour Market Demand

We provide labour market information for the educational and training needs of Caymanians:

- Identify and assess labour demand that needs to be filled through work permits
- Build and maintain key stakeholder relationships with government, private sector and other entities



Key Events

Participated in and presented at WORC's Networking Expo and Construction Showcase. Notably, I presented on economic and labour highlights of the Construction Industry and prepared a dashboard on key labour market indicators from the industry on display throughout the showcase.

Highlights of Achievements

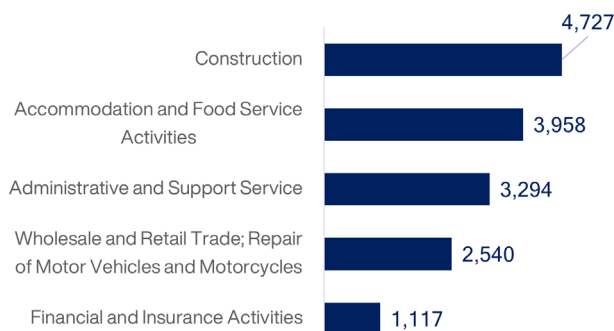
- Produced twelve Job Postings Reports in 2023. Notably, the December 2022 report and the January to November 2023 reports were completed.
- Produced the second annual Labour Market Report in June. This report examines some of the key indicators of the labour market to gain a deeper understanding of trends and issues occurring in the Cayman Islands.
- Contributed to RESEMBID's labour market assessment report in partnership with UCCI.
- Prepared Cabinet Note with data from Job Postings Report for submission in February.
- Submitted report on job postings in Tourism-related activities to colleague in the Tourism Department in February.
- Presented data on labour market trends to Year 11 students at John Gray High School in March.
- Attended ALLM conference in New Orleans in April.
- Presented findings on minimum wage jobs to Minimum Wage Advisory Committee in April.
- Conducted research and analysis on farm workers in the Cayman Islands and the rest of the region. Submitted report to the Chief Officer in April.

- Submitted report on job postings in hospitality sector to colleague at UCCI in May.
- Presented overview of Labour Market Demand section and global labour market highlights to business stakeholders at Centre for Business Development in November. Formed part of a team from WORC that did a presentation for increased awareness of our roles and responsibilities.
- Continued on my path of professional development by completing fourteen courses through LinkedIn Learning. Some of the courses were: (1) Macros and VBA for Beginners; (2) Employee Engagement; (3) Emotional Intelligence Basics; (4) Machine Learning and AI Foundations Prediction Causation and Statistical Inference; (5) Learning Data Analytics 1 Foundations; (6) Cyber Security Awareness; (7) Holding Yourself Accountable; and (8) Using Tableau to Discover Powerful Business Insights; (9) Inclusive Leadership; and (10) Implementing Change Effectively.

Job Postings Highlights

The number of jobs posted in 2023 rose by 7.0 percent to 21,180 in 2023. The continued increase in the number of job postings is reflective of the persistent economic growth of the country since the pandemic in 2020. The relationship between economic and employment growth represents a virtuous cycle as a stronger economy induces businesses to hire more labour and more robust employment contributes to the increased production of goods and services which leads to economic growth.

— Total Job Postings

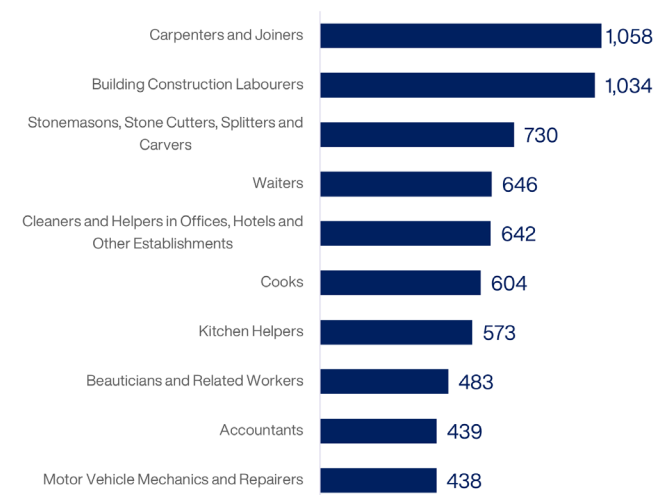


— Job Postings by Industry - 2023

Construction-related and Tourism-related jobs dominated postings in 2023. Carpenters and Joiners led with 1,058 job postings preceded by Building Construction Labourers with 1,034.



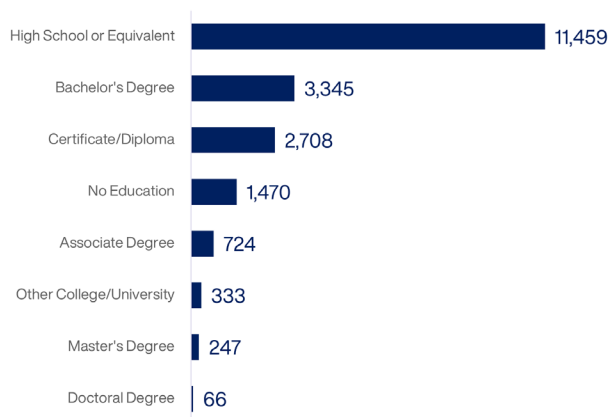
— Job Postings by Occupation - 2023



The high demand for labour with a high school or equivalent qualification (11,459 in 2023) indicates the types of jobs that are required the most in the economy. These jobs are usually labour intensive and pay at the lower end of the income scale. The high demand for

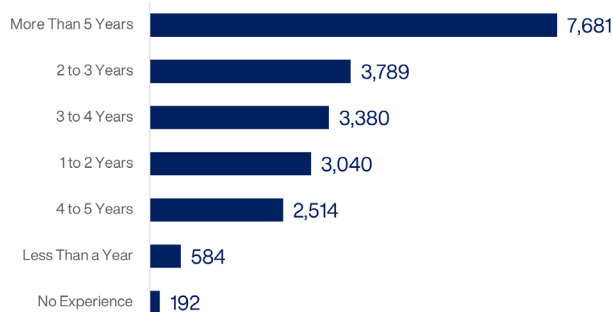
labour at this required education highlights greater labour mobility among those persons in jobs at the lower income end as they have less job security and benefits at this level. Jobs requiring a Bachelor's Degree followed with 3,345 postings, of which most were required in the financial, insurance, legal and accounting industries.

— Job Postings by Required Education - 2023

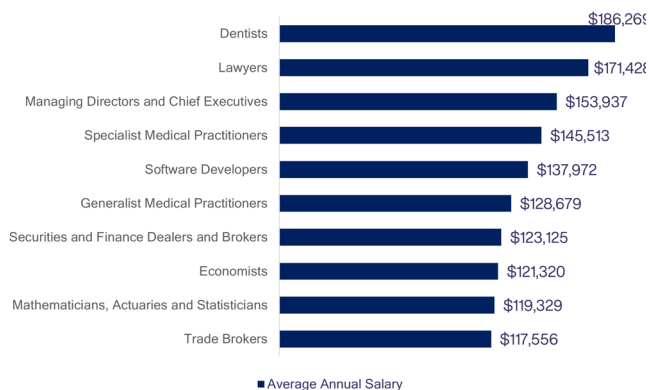


— Job Postings by Years of Experience - 2023

Jobs requiring more than five years' experience were the most desired, recording 7,681 postings in 2023.

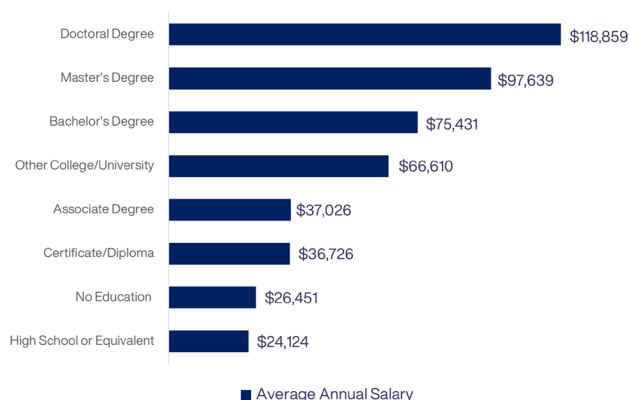


— Highest-Paying Occupations (C\$) - 2023



Jobs in the healthcare, legal, financial, technology and actuarial career fields accounted for the highest-paid positions in the country. Notably, job advertisements for Dentists posted an average salary of \$186,269 per annum with job advertisements for Lawyers proceeding next with an average salary of \$171,428 per annum.

— Required Education by Salary (CI\$) - 2023



Jobs requiring a Doctoral Degree advertised with the highest average annual salary of \$118,859 followed by jobs requiring Master's and Bachelor's degrees, respectively. This outturn reinforces the positive relationship between income earned and level of educational attainment and underscores the importance education has towards living a decent quality of life.

Electricity, Gas, Steam and Air Conditioning Supply	69	97	40.6
Financial and Insurance Activities	1,171	1,117	-4.6
Human Health and Social Work Activities	670	737	10.0
Information and Communication	249	249	0.0
Manufacturing	603	584	-3.2
Mining and Quarrying	58	68	17.2
Other Service Activities	951	1,011	6.3
Professional, Scientific and Technical Activities	1,097	1,023	-6.7
Public Administration and Defence; Compulsory Social Security	17	32	88.2
Real Estate Activities	90	104	15.6
Transportation and Storage	337	383	13.6
Water Supply; Sewerage, Waste Management and Remediation Activities	83	109	31.3
Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	2,259	2,540	12.4
Total	19,793	21,180	7.0

Industry	2022	2023	% Change
Accommodation and Food Service Activities	4,056	3,958	-2.4
Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use	51	78	52.9
Administrative and Support Service Activities	2,574	3,294	28.0
Agriculture, Forestry and Fishing	48	89	85.4
Arts, Entertainment and Recreation	247	301	21.9
Construction	4,516	4,727	4.7
Education	647	679	4.9

Required Education	2022	2023	% Change
No Education	624	1,470	135.6
High School or Equivalent	9,120	11,459	25.6
Certificate/Diploma	2,360	2,708	14.7
Other College/University	143	333	132.9
Associate Degree	806	724	-10.2
Bachelor's Degree	3,160	3,345	5.9
Master's Degree	200	247	23.5
Doctoral Degree	75	66	-12.0
Total	16,488	20,352	23.4

Years of Experience	2022	2023	% Change
No Experience	209	192	-8.1
Less Than a Year	330	584	77.0
1 to 2 Years	2,396	3,040	26.9
2 to 3 Years	3,681	3,789	2.9
3 to 4 Years	3,288	3,380	2.8
4 to 5 Years	2,524	2,514	-0.4
More Than 5 Years	7,365	7,681	4.3
Total	19,793	21,180	7.0

Compliance

The year 2023 in review was an engaging and productive year for the Compliance, Freedom of Information (FOI) and Appeals sections. Key objectives, aligned with the government's objectives to manage compliance of the Immigration (Transition) Act as well as supporting the development and improvement of the department's services, set the tone for projects and initiatives through the course of 2023.

The below training, human capital injection, project implementation and governance measures were launched and successfully managed and/or completed. This result is a true testament to the leadership, dedication and resilience of the team overall with whom I'm very proud of.

- Specialized training focused on enhancing and developing staff competencies, supporting effectiveness and quality of key deliverables
- Implementation and management of special projects identified as risks supporting effective governance departmentally
- Creation and modification of policies, guidelines and forms improving service delivery, whilst reducing risks

The Compliance Team looks forward to 2024 with a continued focus on improving regulatory measures to improve compliance with relevant Laws, as well as improving quality and efficiency of services.

The purpose of the WORC Compliance Team is to:

- Reduce illegal, unethical and improper conduct whilst ensuring compliance with Immigration Laws, Regulations, policies and established guidelines;
- Serve as a focal point for compliance activities, ensuring reports ascertained and recommendations of change are actioned in aid of eliminating or reducing risks.
- Oversee departmental operations, investigations, internal decisions while conforming to legal obligations and best practices. Support internal reviews by remedial reporting e.g. procedural and legal changes etc.
- Investigate identified breaches of all legal instruments associated with the Immigration Transition Act, facilitated through criminal investigative procedures. These cases are disposed of by punitive measures inclusive of administrative fines and prosecutions through the judicial courts. Frequently the team collaboratively networks and supports other local law enforcement agencies operationally.
- Receive all complaints alleging criminal misconduct or associated with administrative or procedural grievances.
- Manage and investigate marriage complaints which are suspected fraudulent or representations that are false or inaccurate, contained within applications permitting spouses or civil partners to obtain permanent residency.

The purpose of the FOI Section is to:

- Provide public access to information held within our Department as a public authority.
- Members of the public are entitled to request information from public authorities; and
- Public authorities are obliged to publish certain information about their activities.

The purpose of the Appeals Section is to:

Process appeal statements which details the considerations of decision makers for the purposes of an Appeal, either to the IAT or to the Work Permit Board.

Key Events

- Team members in each section exceeded the mandated number of training hours for 2023. The following trainings provided were focused on developing relevant specialized skills and knowledge: -
 - Data Protection
 - Officer Safety Training (OST)
 - Investigative Interview Training
 - Junior Leadership Program
 - UWI Supervisory Management Course 1
 - Freedom of Information Managers Retreat
 - International Certification in Enterprise Risk Management
- Collectively the teams managed and/or participated in five (5) internal projects supporting overall governance measures in collaboration with internal and external stakeholders - detailed below in sections key events/Achievements.
 - Assisted another government department with an internal investigation.
 - Reviewed delinquent fees due by Permanent Residency holders.
 - Reviewed internal procedures and decisions.
- Enhanced internal and external collaboration:
 - Cross-trained two staff members from other sections within the organization on the functions of the Compliance, FOI and Appeals sections.
 - Collaborated with other local government agencies to support information sharing by acquiring access to their portals to aid operational productivity and efficiency.

Highlights of Achievements

- Each section strategically focused on areas of improvement to yield the following achievements:
- Provided internal and external stakeholders sensitization sessions about the Compliance, FOI and Appeals Units.
- Compliance issued and collected WORC's largest fine amount to date, from one investigation, totalling **CI\$125,325.00**.
- Compliance collected a record breaking 69% increase in administrative fines, compared to 2022.

The total administrative fines collected in 2023 amounted to **\$455,255.00**.

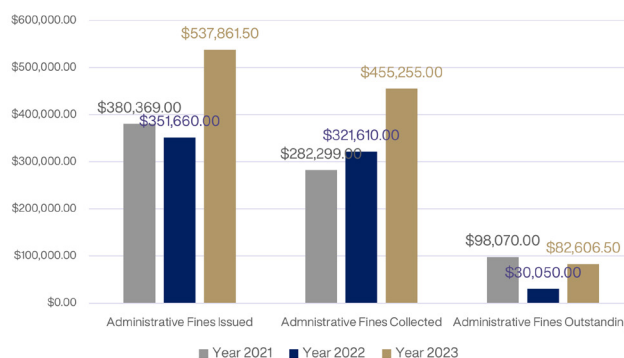
- Work permit application submissions by individuals or businesses identified on the Risk Register have decreased significantly – a positive indicator of its effectiveness.

Statistics

The “Administrative Fines” chart shows comparisons of issuance, collection and outstanding administrative fines between 2021 to 2023. An analytical breakdown is as follows:

- The highest dollar amount of administrative fines issued over the three-year period occurred in 2023 - \$537,861.50 was issued.
- An increase of **\$157,492.50** more than 2021 and **\$186,201.50** more than 2022.

— Administrative Fines Comparison by Year

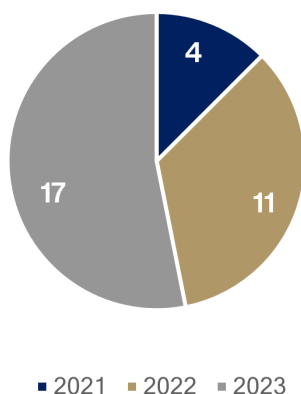


The dollar amount of administrative fines collected/paid by year end has increased annually. But, the overall percentage of collection for the year fluctuates:

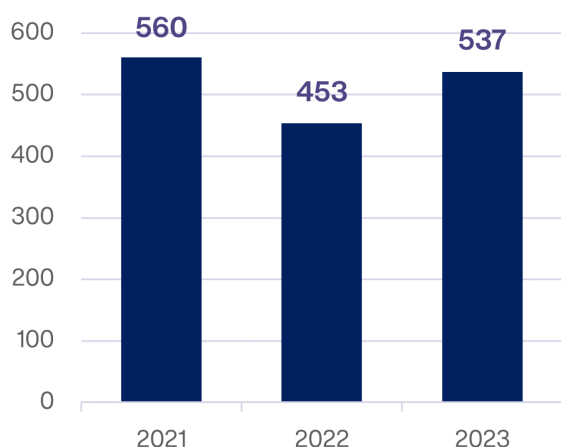
- In 2021 - 74% of fines were collected.
- In 2022 - 91% of fines were collected.
- In 2023 - 85% of fines were collected.

Collectively, an average of 17% of administrative fines issued annually are unpaid by year end.

— Enforcement Operations Conducted



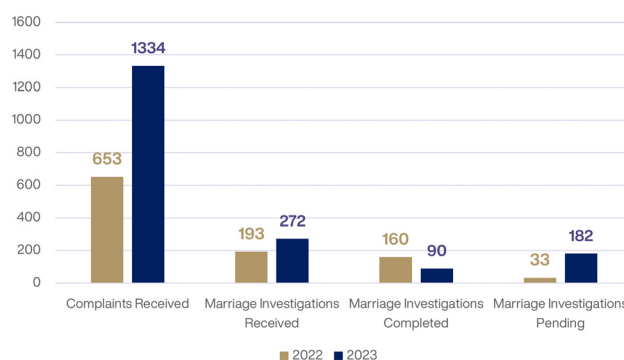
— Enforcement Investigations Completed



The above “Enforcement Operations Conducted” and “Enforcement Investigations Completed” charts show comparisons of the categories for years 2022 and 2023. An analytical breakdown is as follows:

- The number of Enforcement operations conducted has increased annually.
- There were 6 more operations conducted in 2023 than 2022. Operations included joint law enforcement operations involving the Royal Cayman Islands Police, Customs and Border Control, Department of Commerce and Investment, Department of Labour and Pensions and Public Lands Commission.

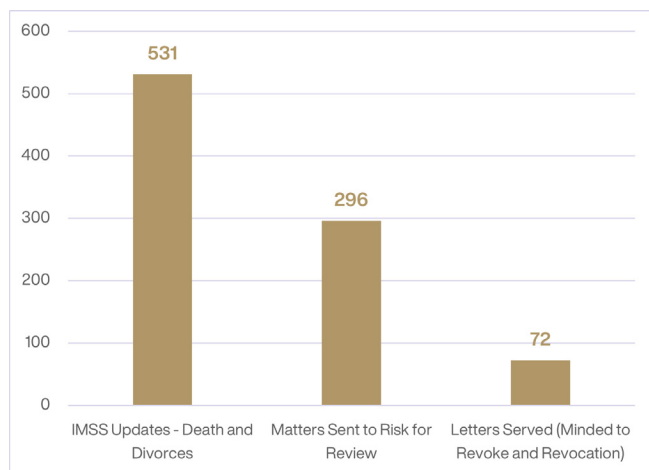
- 2021 had the highest number of investigations completed – 107 more than 2022 and 23 more than 2023.
- 84 more investigations were completed in 2023 than in 2022.
- In 2023 approximately 45 investigations were completed monthly, averaging 7.5 monthly investigation completions per officer.
- Overall, approximately 7 more investigations were completed monthly in 2023 than 2022.



The chart “Complaints and Marriage Investigations” shows a comparison of various outputs of the section between years 2022 and 2023. An analytical breakdown is as follows:

- In 2023 there was a 49% increase in the number of complaints received by the Department. This equates to an average of 111 complaints monthly.
- Marriage investigations received increased by 71% in 2023. This increase is reasonably believed to have occurred as a result of an awareness campaign facilitated by Compliance in 2022 with marriage officers and other relevant stakeholders.
- Completion of marriage investigations decreased by 56% in 2023, compared to 2022. The decrease is caused by pending legislative changes which prevents the progression of some investigations, coupled by
- In 2022 83% of marriage investigations were completed. In 2023 33% of marriage investigations were completed.
- The number of marriage investigations pending completion significantly increased in 2023 to 5.5 times more (181%) than in 2022.

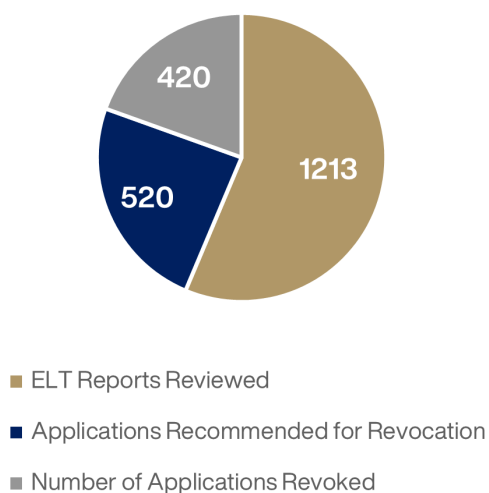
— Risk Section Outputs



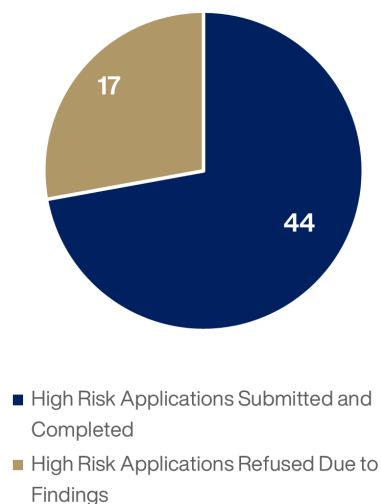
The chart “Risk Section Outputs” depicts key outputs of the section in 2023. An analytical breakdown is as follows:

- An average of 44 records (combined death and divorce records) is processed monthly.
- An average of 25 matters are forwarded to the team for review on a monthly basis.
- An Average of 6 letters (Mindful to Revoke or Revocation) is served to individuals monthly.

— English Language Test



— Risk Register



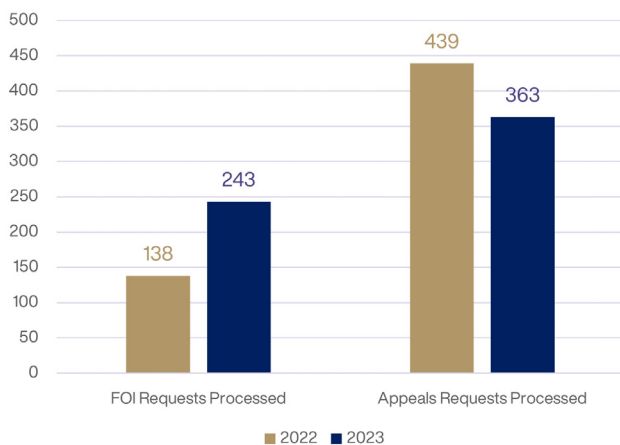
An analytical breakdown of the charts above - “English Language Test and Risk Register” is as follows:

- An average of 3.5 Risk Register applications are processed monthly. The number of applications submitted by individuals or businesses on the Risk Register declined since September 2023. This is reasonably believed to have occurred as a result of the Risk Register’s effectiveness.
- 39% of work permit applications submitted by individuals or businesses listed on the Risk Register have been refused. These refusals resulted from investigations carried out and findings represented to decision makers.
- Between January 2023 and July 2023 - 1213 English Language Test (ELT) reports were reviewed for compliance with the ELT condition.
- 520 of those reviewed were recommended for revocation.
- 420 (81%) of those recommended for revocation were revoked.

— FOI and Appeals

The chart “FOI and Appeals” shows a comparison between years 2022 and 2023 of requests processed for FOI and Appeals. An analytical breakdown is as follows:

- In 2023 there was a 57% increase in FOI requests processed.
- An average of 20 FOI requests were processed in 2023 – 9 more applications monthly than in 2022.
- The increase in FOI requests was triggered by one initial request which ultimately resulted in 88 additional requests.
- 76 fewer appeal requests were processed in 2023.
- An average of 30 appeal requests were processed monthly in 2023 – 6.5 less applications processed monthly than in 2022.



Information Systems

The Information Systems Development & Support unit provides support WORC staff and customers. We provide support and services including the following:

- Collaborate and assist in reviewing and streamlining business processes to increase efficiencies and effectiveness.
- Collaborate and assist in identifying and implementing automated solutions to enhance the completion of labour-related activities, making them more efficient and effective.
- Providespecializedreports that offer detailed insights and analysis, enabling a deeper understanding of various aspects of the business processes. This information can be instrumental in making informed decisions and driving improvements.
- Provide helpdesk support, addressing any technical questions or issues that may arise.
- Provide support to Customer Care by assisting customers with their technical questions or issues.

By providing prompt and accurate assistance, we help ensure customer satisfaction and resolve any concerns they may have.

Highlight of Achievements

- Delivery of the new WORC.gov.ky website. The new WORC.gov.ky aligns with the look and feel established by the Cayman Islands Government CIG guidelines and enhances the user experience for our customers. By leveraging modern web design principles and user-centric approaches, we have created a visually appealing and intuitive website that reflects goals for our organization's brand identity and values. By collaborating with your team to gather requirements and provide design recommendations, we were able to complete development and deployment of the new website that ensures our customers have a seamless and engaging experience.
- Continued to provide a stable system with multiple levels of support. We have expanded system training to allow for improved front line support from Customer Care and continue to see an increase in customer satisfaction related to JobsCayman.
- Delivery of Phase I of a support ticketing system to the Development & Support unit will provide a centralized and organized platform for managing customer inquiries and issues. It enables efficient tracking, collaboration among support teams, data analysis, and continuous improvement, ultimately enhancing customer satisfaction and operational efficiency.

Cross Government Commitments

- Establishment of projects to share key infrastructure demonstrates a commitment to optimizing resources, improving efficiency, and fostering collaboration among government entities.
- Establishment of projects to share key infrastructure with e-Gov. This will allow us to deliver a new online system that will enable us to provide consistent look and feel across government. It will also allow us to decrease cost and deliver a more user-friendly and intuitive online system. The new WORC.gov.ky website was delivered in this share environment and the first stage of this WORC Services Portal (Jobs & Payment Portal) is expected to be made public in 2024.

- Establishment of projects to share key infrastructure with CIG Facilities and e-Gov. This is expected to expand to other agencies in the near future, which will create a centralized support ticketing system that will allow collaboration on tickets (support requests) that span multiple CIG entities. This will also provide a decrease in cost and decrease the number of non-related systems that require maintenance and support.

Forward Looking

- Continue Liferay system to deliver Phase I of the WORC Services Portal which will revise the current online system to provide a more intuitive and user-friendly online system.
- Establishing systems that allow us to operate in an agile environment with constant and consistent improvement to customer experience and satisfaction as well as our ability to make decisions based on information and feedback from our customers.
- Expansion and delivery of Phase II of the support ticketing system to Customer Care which will expand the ability to track performance through support tools that allow us to identify gaps and points of improvement.
- Continued expansion and delivery of data provided for use in decision making. This is a constantly evolving process of identifying information to be presented through Management Dashboards to allow easier tracking of team KPI's and decision-based information.



Operations

Support WORC staff in providing comprehensive administrative services including coordination of day-to-day operational activities, facilities management, security oversight, fleet management, and procurement. The Operations section focuses on the delivery of high standards of customer service, improving results and minimizing costs to ensure the needs of the organization and its employees are met.

Key Events

- Hurricane Preparedness & Building Readiness
- Allocation of Computer Equipment
- Collaborated with Customer Care to successfully implement Qlogik
- Assigned Parking at Apollo House West (parking blocks numbered).

Highlights of Achievements

- Air Quality Check
- Procurement of additional Capital Assets
- Revitalized the Crisis Warden team and provided the relevant training
- Updated the Life Safety & Emergency Procedures (SOP)
- Collaborated with the Cayman Brac Office to ensure a smooth transition into the new location by assisting with attaining furniture and signage.
- Obtained temperature-controlled storage space at Barcadere Warehouse, George Town
- Collaborated with the Landlord to stabilize the temperature on the 3rd floor
- Provided 'Park at your own Risk' signs for both the Customer and Employee Parking Lots
- Implemented a Visitor's Log & Visitor identification badges
- Received approval of Customer Care Renovations.

Risks

- The risks of financial loss and undesirable performance related to the occurrence of external events that are typically outside of our control. This includes natural disasters such as hurricanes, flooding, earthquakes, and fires, as well as man-made

events such as social conflicts, robberies, arson, road blockades, among other issues.

- The Fire Alarm was activated on 22 March, 2023 – after 4:30 p.m. All staff successfully left the building in an orderly fashion. Staff safely re-entered the building upon receipt of the ‘all clear’. An email reminding all staff of Section 7 of the Life Safety & Emergency Evacuation SOP (Standard Operating Procedures) was sent on 23 March, 2023.
- The Fire Alarm was also activated on 24 November, 2023 – after 3:00 p.m. All employees and customers on the 1st and 3rd floors exited the building and gathered at the muster point in the customer service parking lot. An ‘all clear’ was issued by the Fire Officers and employees and customers re-entered the building for business as usual.
- An email reminding all staff of the Section 7 of the Life Safety & Emergency Evacuation SOP (Standard Operating Procedures) was sent on 24 November, 2023.

Looking Forward

The Operation Section objectives naturally places emphasis on reliability, safety and security, incident management, and work zone management, among other issues. Ensuring that quality, speed, dependability, flexibility and cost are at the forefront, as we embark on providing more efficient services with the assistance of a ticketing system.

Human Resources

This section provides comprehensive Human Resource services for the organization, of approximately 134 staff, with due regard for the structure, its policies and for the sensitivity and confidential nature of its business. Essentially, the HR team is responsible for

- providing strategic HR advice to the Director and Deputy Directors, including matters in relation to HR policies for the Department;
- identifying staff training and capability development needs and succession planning within the Department [in conjunction with the Training & Development Manager];
- providing guidance, assistance and support to Senior Management;
- overseeing and administering performance agreements and performance assessments within

the Department;

- review of payroll and allowances; and, leave and recruitment administration for Department staff.

Overall, the responsibilities of the WORC Human Resources section fall into 5 major areas:

1. Staff Welfare
2. Compensation and Benefits
3. Training & Development
4. Recruitment
5. Performance Management.

Key Events

- Facilitated WORC Annual Staff Meeting Q1
- Facilitated WORC Staff Conference Q4
- Employee Engagement and Social Responsibility Activities:
- HR Summer Dress down from July through September as an element of camaraderie at WORC.
- WORC Rewards & Recognition Programme: Continued Quarterly Shout-Outs
- WORC Rewards & Recognition Programme: Continued WORC Employee of the Year and Employee of the Month programmes.

Highlights of Achievements

— People Management & Human Capital

- Recruitment of 3 new employees [inclusive of permanent and temporary staff]
- Promotion of 6 employees [internal WORC recruitment only]
- 5 appointments from temporary to open-term employment
- 9 transition as temporary employees from secondment
- Summer Internship: 8 recruits [4 transitioned as temporary employees]
- Secondment non-WORC Employee: 1 placements
- Secondment – WORC employees: 2 external; 3 internal.

— Compensation and Benefits

- Salary upgrades for 11 Records Officers [permanent & temporary staff]

— Rewards & Recognition

- Deputy Governors Award Programme [2 WORC recipients].

— Performance Management

- Take the Lead Accountability Workshops for WORC managers and supervisors, co-facilitated by HR & Training & Development units. 4 workshops in total and training provided accountability toolkit into the PSMA, Personnel Regs, WORC Handbook of Policies & Procedures, & Public Servant's Code of Conduct; understanding how best to document and where the key resources are located; understanding how to make the system work for managers and supervisors; what does success look and feel like once they have made a step in the right direction by holding team members accountable.

Customer Care

To deliver World Class Customer Service as per the Customer Service Charter; to continually improve the Customer Service experience for all WORC customers, staff and stakeholders. The Customer Care Team caters to various stakeholders, including employers, perspective job seekers, international persons wishing to relocate, work permit persons traveling, etc.

To ensure we offer optimum services that align with the vision, the Customer Care Team offers services through an online portal to process payment for applications, in person services for persons who wish to pay via cash, cheque, or debit/credit card, persons wishing to get stamps, or persons needing assistance with seeking jobs. Other mediums which we offer support/services are our JobsCayman portal, Call Centre, worc@gov.ky and jobscaymanhelp@gov.ky emails.

Key Events

— Customer Service for Customer Care Team

- Successful recruitment of 2 CCOs in July 2023
- Successful implementation of Qlogik platform in September 2023
- Successful recruitment of 1 Senior CCO in December 2023
- Cross training of all staff in one service point within JobsCayman platform by end of Q4
- Approval of renovation project and finalization of space planner in December 2023

Highlights of Achievements

- Registered 2,073 Persons on JobsCayman portal
- Registered 380 JobSeekers on JobsCayman portal
- Registered 1,009 Employers on JobsCayman portal
- Processed 13,320 online payment items (WPPs) on JobsCayman portal
- Job Post reviewed 18,433 / average time to review 2.75 days on JobsCayman portal
- Processed 54,531 applications in 2023 versus 54,154 applications in 2022
- Call Handle Rate increased from 68% in 2022 to 83% in 2023; the calls received decreased from 89,874 in 2022 to 85,613 in 2023
- Achieved a 94% HappyOrNot Satisfaction Rate for IN PERSON services in 2023 versus 93% in 2022. We took one of the consoles out of commission from WORC Apollo in early November and the implementation of the said console was implemented at WORC Cayman Brac Office from mid-December.
- Improved online HappyOrNot Satisfaction Rate for WORC Website to 78% in 2023 versus 73% in 2022 and for JobsCayman Inbox to 71% in 2023 versus 65% in 2022.



Records Management

This unit manages the flow of all documents and records through the department. This involves the planning, controlling, directing, organizing, training, promoting of best practices for content management and other activities involved in record creation, maintenance, use, and disposition of records retained in the Department. Records management plays an integral role in ensuring that the department remains compliant with the National Archive and Public Records Act (2015 Revision) and the Data Protection Act (2021 Revision), by ensuring that all records are securely kept and distributed in accordance with policy.

162K

2022
Documents
scanned

253K

2023
Documents
scanned

1.5M

2022
Number of
Pages scanned

1.6M

2023
Number of
Pages scanned

10.7K

2022
New File
Numbers
assigned

10.2K

2023
New File
Numbers
assigned

12.6K

2022
Online
Applications - Bizagi

14.4K

2023
Online
Applications - Bizagi

Highlights of Achievements

- We have begun a project in Cayman Brac to have all historical applications electronically stored and readily accessible.
- We have reduced the number of physical applications retained by the department by 8,485, or 49.75% of the total of 17,053 applications received between September and December. This was accomplished through the implementation of a scan and return process of Temporary Permits.
- Constraints: The Electronic Content Management (ECM) system in use is out of support. This is causing issues in relation to uploading documents for electronic storage.

Training & Development

- We connect learning to the strategy of the Department and Government as a whole, and in particular Broad Outcome #3 – “Providing Solutions to Improve the Well-Being of our People so they can Achieve their Full Potential” (Gov.ky, 2021). Sub-section 6 “Create Greater Employment Opportunities for Caymanians” (b) “increase training and development opportunities” (Gov.ky, 2021).
- Produce positive change in the functioning of WORC by increasing team member’s knowledge, skills and/or behaviours in their areas of expertise due to their attendance / participation of various training programs.
- We foster a learning culture and assist in the creation of a World Class Civil Service.

Key Events

- Business & Essential Writing skills
- Behavioural Analysis
- Business Case Development
- Crisis Marshalls Training includes:
- Crisis Marshall Sensitization, Hazard Mgmt., Fire Warden & Extinguisher, Radio Communications, CPR/First Aid
 - ‘Elevate’ Internship Training Series
 - Financial Fraud Detection and Prevention
- Governance Practices
- ILM L 2 successful completion by 3 participants

- Junior Leadership Program
- Labour Acts
- L.E.A.D Leadership, Excellence, Accountability, Development Program (Targeted group was all 35 staff in a supervisory or management role) Included:
 - Take the Lead
 - Conversational Skills for Leaders
 - 7 Habits of Managers
- Mental Health First Aider
- Mega Core Challenge (Linkedin Learning based through CSC)
- Naloxone Administration & Drug Exposure
- Officer Safety
- Professional Leadership and Management Certificate (ICPS)
- Procurement
- Risk Management Certificate
- Supervisory Management Certificate.

- Average of 5 training's per month
- 133 ppl. viewed Linkedin Learning content
- 929 hrs. of viewed Linkedin Learning content
- 120 ppl. completed at least 1 course
- 1 extensive Business Case for the L.E.A.D Program.

Finance

The Finance Team has oversight of the revenue collections of the Department. The Finance unit is charged with monitoring and reporting of revenue and expenses against approved budgets and ensure that the department is compliant with the Public Management and Finance Act (PMFA), Financial Regulations and the requisite department policies. The overarching objective of the unit is to continue to achieve unmodified audit opinions and ensure the financial accounts fairly represent the financial position of the department. To achieve this, we ensure the relevant internal controls are employed and revenue and expenses recorded are current, accurate, complete and duly approved. Collectively, the Finance unit ensures all fees are correctly assessed, reported, and paid into government revenue and that revenue concessions, exemptions and refunds are properly applied.

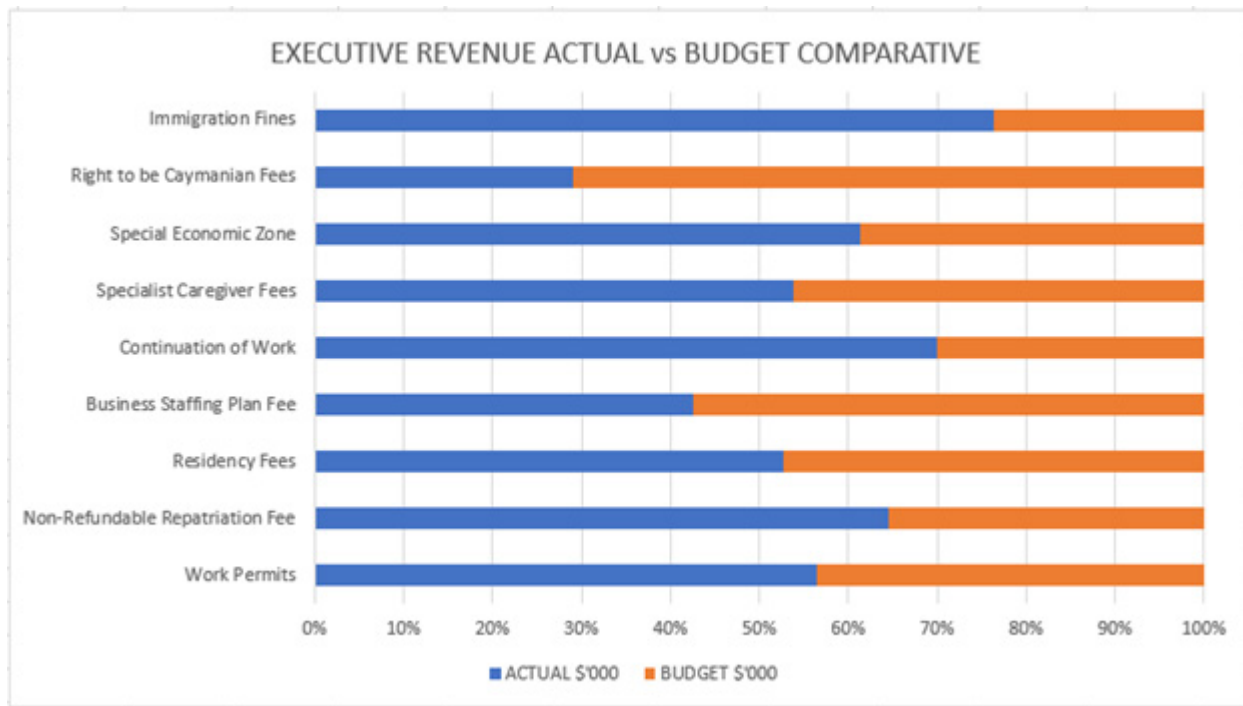
Highlights of Achievements

- 45 internally coordinated trainings
- 10 externally coordinated trainings
- Average number of annual training hours 3,772
- Average number of training hours per month 341

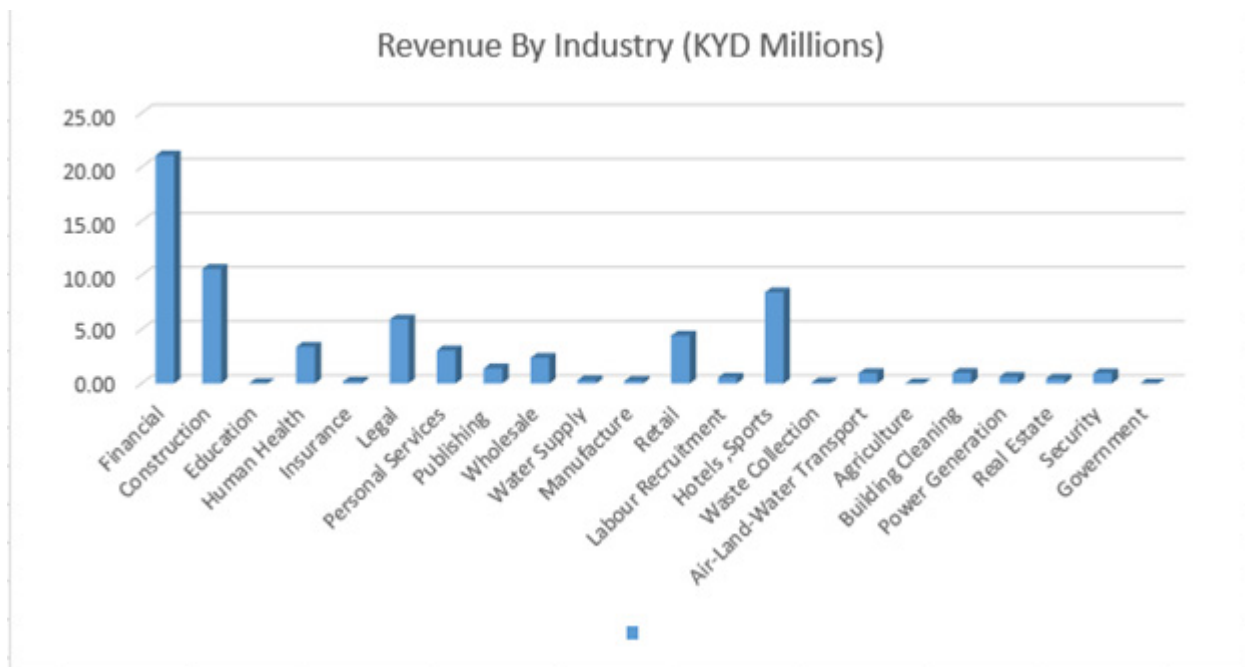
Financial Performance and analysis

— Executive Revenue Actual Vs. Budget Comparative

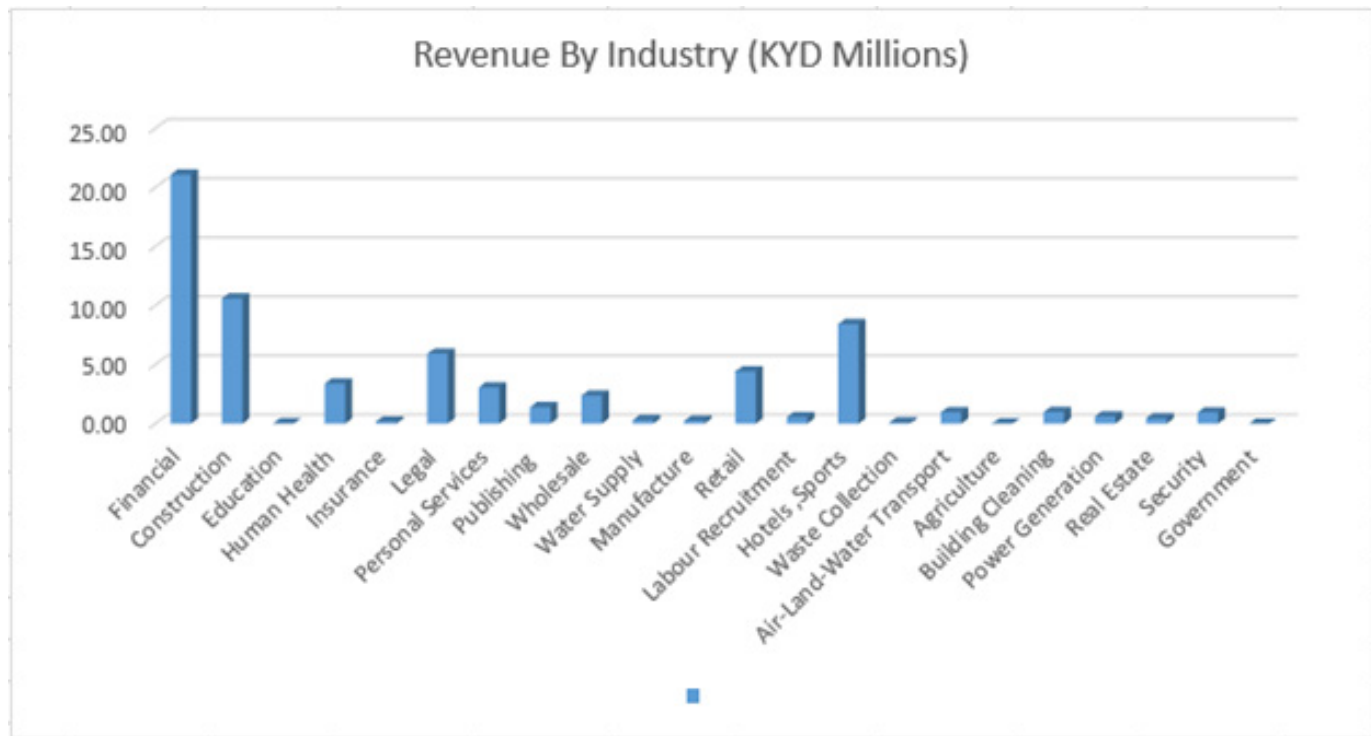
EXECUTIVE REVENUE JAN - DEC (\$'000)	CATEGORY CODES	ACTUAL	BUDGET	VARIANCE
Work Permits	WP	90,766	70,648	-20,118
Non-Refundable Repatriation Fee	NRF	2,384	1,179	-1,205
Residency Fees	ARF /RES	26,000	24,248	-1,752
Business Staffing Plan Fee	BSP	36	57	21
Continuation of Work	PCW /WOL	3,178	1,622	-1,556
Specialist Caregiver Fees	SCG	60	46	-14
Special Economic Zone	EZG	620	386	-234
Right to be Caymanian Fees	CS	409	321	-88
Immigration Fines	CLF/IMF	314	137	-177
Total		123,768	98,644	-25,124



As at DEC-23 the total Executive Revenues earned and recorded surpassed the budgeted forecast by \$28.2 million. The notable out-performance was fuelled by the Work Permit revenue streams of which accounted for 21.5 million of the outpaced performance.



Analysis of the Executive Revenue earned and recorded shows that the Work Permit revenue stream accounted for 73.3% of the \$123.7 million earned as at year ended DEC-22. This performance is attributable to the overwhelming rebound of the economy and indicates that the economy is doing better than forecast.



Analysis of the Executive Revenue earned and recorded shows that the Work Permit revenue stream accounted for 72% of the \$131.2 million earned as at year ended DEC-23. This is attributable to the overwhelming performance in the Financial, Construction and Hospitality Industries and signifies a remarkable rebound of the economy and indicates that the economy is doing better than forecast.

— Executive Revenue Yearly Comparative

EXECUTIVE REVENUE JAN - DEC (\$'000)	CATEGORY CODES	2019	2020	2021	2022
Work Permits	WP	77,921	65,052	78,271	90,766
Non-Refundable Repatriation Fee	NRF	1,777	1,196	1,631	2,384
Residency Fees	ARF /RES	19,967	21,488	27,272	26,000
Business Staffing Plan Fee	BSP	67	32	57	36
Continuation of Work	PCW /WOL	1,209	1,582	1,938	3,178
Specialist Caregiver Fees	SCG	46	42	52	60
Special Economic Zone	EZG	444	380	581	620
Right to be Caymanian Fees	CS	478	313	425	409
Immigration Fines	CLF/IMF	303	133	293	314
Total		102,212	90,218	110,520	123,768

Analysis of Executive Revenue earned over the last five (5) years reflects overall growth in revenue. The 2023 Executive Revenue movement reflects a much smoother month to month growth and thereby outpaced the previous comparative years significantly. The current trajectory reflects a 6% increase in Executive Revenue earned when compared with the \$123.7 million earned in DEC-22 and a notable 19% increase in comparison to revenue earned and recorded as at DEC-21.

The growth comparison between 2023 and 2020 Pandemic year was far more excessive as 2023 Executive Revenue increase by 45%. Current performance in 2023 also yielded a 28% increase in Revenue when compared to the \$102 million earned in 2019.

REVENUE COLLECTION (EXECUTIVE): OVERVIEW OF 2023

January 11, 2024

Executive 1.1 10/15/23



The charted data below displays the following story for 2023

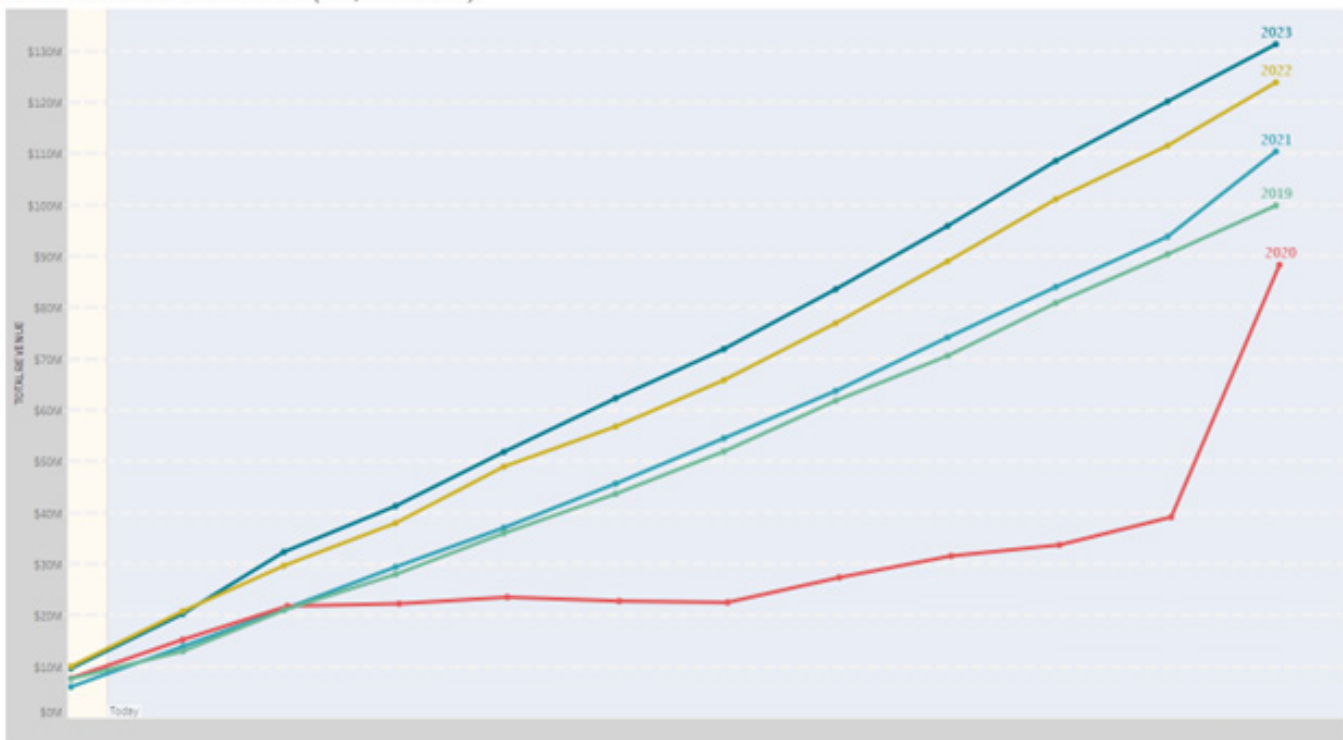
- 2023 Revenue Movement can be observed as much more smooth month to month as a gradual increase is observed
- Each month the revenue collection has continued to trend higher when compared to previous 48 months
- Based on data observations we can expect a sharp increases into 2024 using graphical analysis and projections
- Total Revenue collections as of December 2023, eclipsed Total Revenue of 2022 by 6% or \$7,443,314.22
- Total Revenue accumulated up to November 2023 surpassed the Total Revenue of 2021, 2020, 2019
- Trend lines have indicated that the last 3 years (21-23) collection are depicting uniformed annual growth and stable increases
- Revenue Collection for 2023 (\$131M) has outpaced 2019 (\$88M), 2020 (\$59M), 2021 (\$108M), 2022 (\$124M)

When compared to the 2022 Revenue Totals of 2022

2023 HAS SCORED **106.0%** OF THAT FIGURE

\$131,209,521.19 Final Totals (\$C)

Annual Executive Revenue Collection (Comparative Years)



REVENUE (EXEC) RECAP / Quarter

Spanning Q1 2019 - 2023 Q4

Revenue
979,558 146,721,901



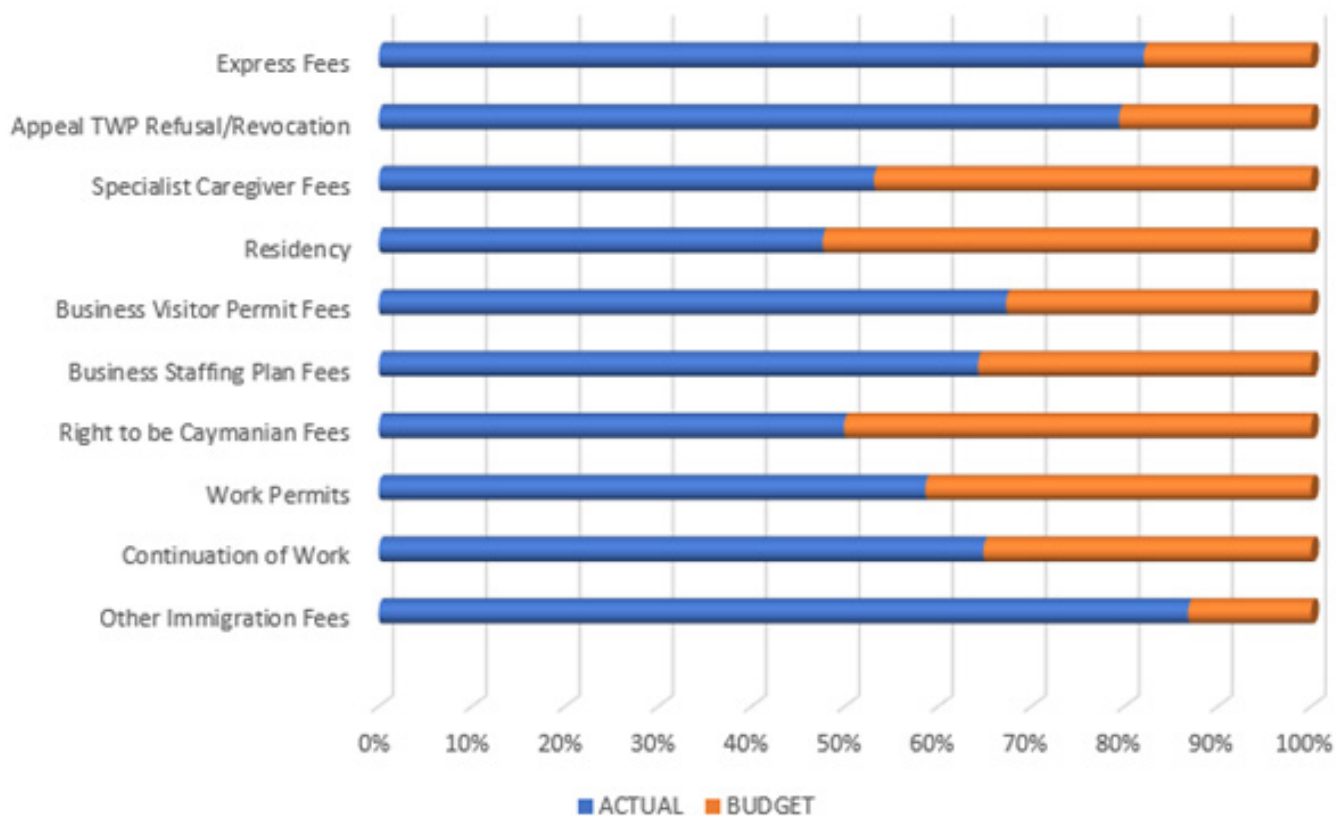
-Highlight tables and pie charts showing executive revenue performance across quarters.



— Entity Revenue Actual Vs. Budget Comparative

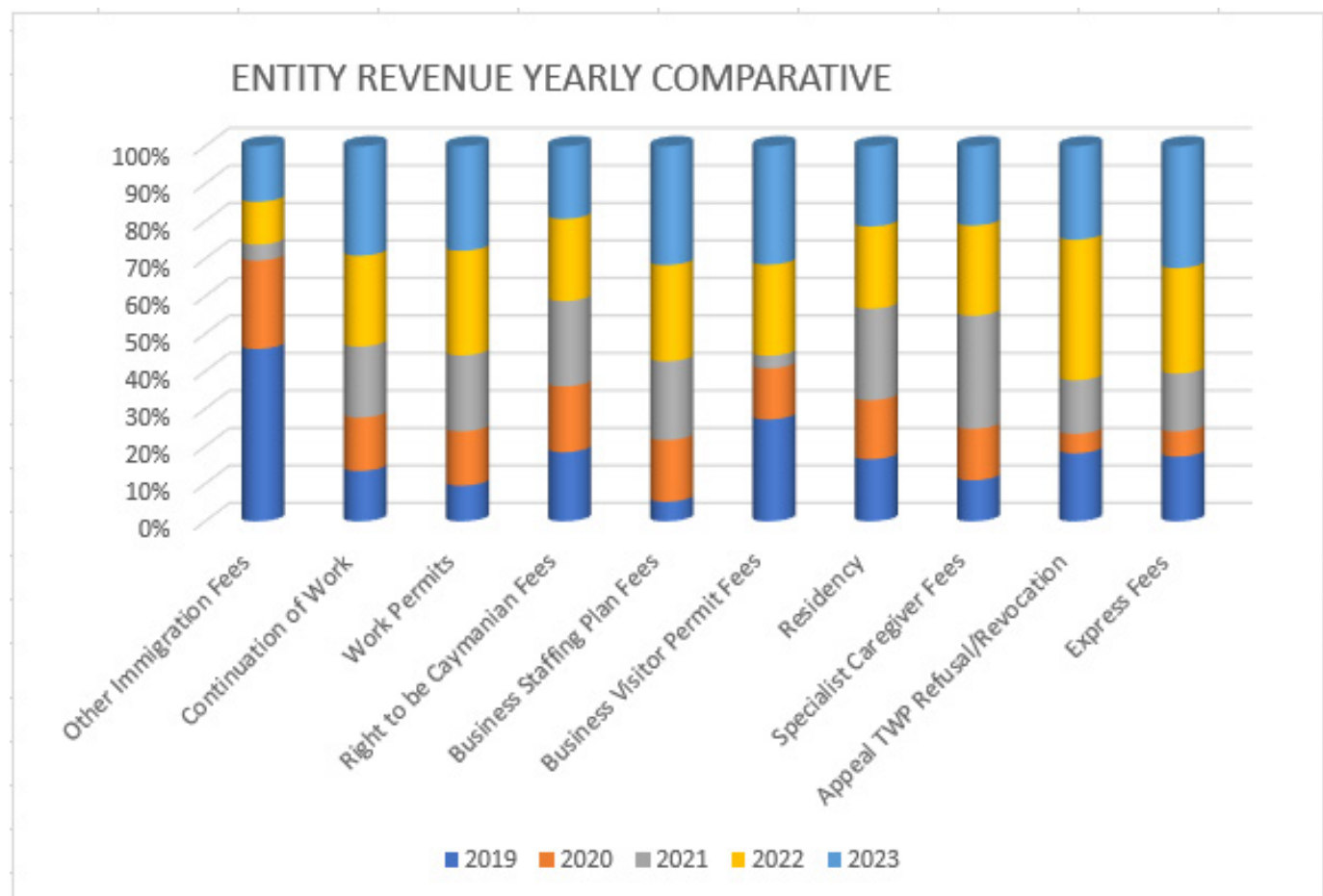
EXECUTIVE REVENUE JAN - DEC (\$'000)	CATEGORY CODES	ACTUAL	BUDGET	VARIANCE
Other Immigration Fees	DUP	156	26	(130)
Continuation of Work	PWA/WOL	133	83	(50)
Work Permits	TWP/WPG	3,929	2,637	(1,292)
Right to be Caymanian Fees	CAA	170	144	(25)
Business Staffing Plan Fees	BSA	73	48	(25)
Business Visitor Permit Fees	BVA	14	9	(6)
Residency	RWA	905	824	(81)
Specialist Caregiver Fees	SCA	9	7	(2)
Appeal TWP Refusal/Revocation	ATA	29	5	(24)
Express Fees	TEX/ BVX	2,526	611	(1,915)
Total		7,943	4,393	(3,550)

ENTITY REVENUE ACTUAL vs BUDGET COMPARATIVE



— Entity Revenue Yearly Comparative

ENTITY REVENUE OVERVIEW (\$'000)	CATEGORY CODES	2019	2020	2021	2022
Other Immigration Fees	DUP	628	322	58	156
Continuation of Work	PWA/WOL	74	78	104	133
Work Permits	TWP/WPG	1,344	2,043	2,854	3,929
Right to be Caymanian Fees	CAA	143	136	176	170
Business Staffing Plan Fees	BSA	15	47	60	73
Business Visitor Permit Fees	BVA	16	8	2	14
Residency	RWA	684	649	1,005	905
Specialist Caregiver Fees	SCA	4	5	11	9
Appeal TWP Refusal/Revocation	ATA	14	4	11	29
Express Fees	TEX/ BVX	1,556	602	1,390	2,526
Total		4,478	3,894	5,671	7,943



— Refunds

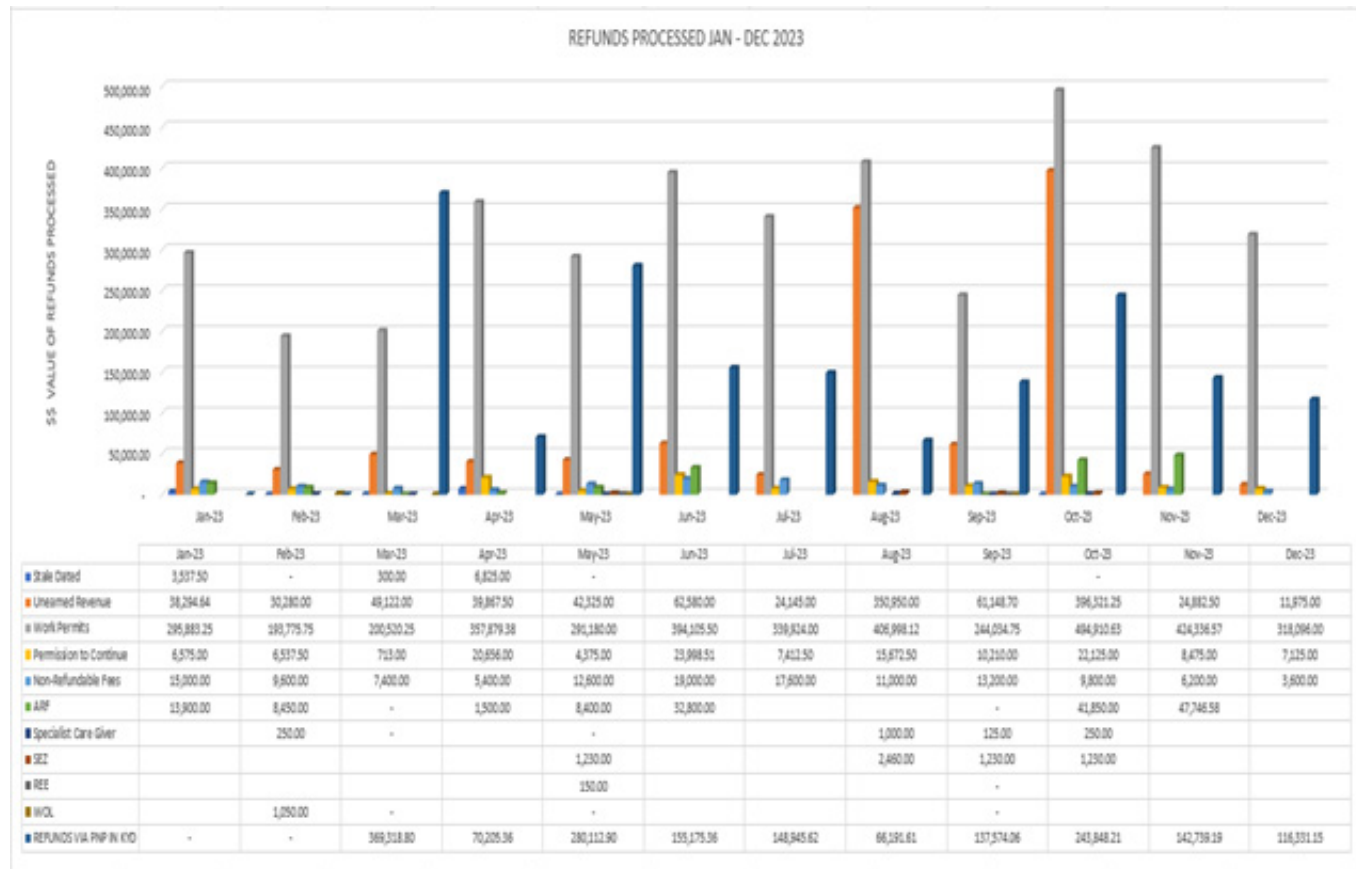
Cancellations and Withdrawals		2019		2020		2021		2022	
		WPC	XXX	WPC	XXX	WPC	XXX	WPC	XXX
ATW	Appeal TWP Refusal or Revocation				3		15		69
BPA	Business Staffing Plan - Amendment		2		1		10		5
BSP	Business Staffing Plan		4		2		4		1
BSR	Business Staffing Plan Renewal		3				2		1
BVP	Business Visitors Permit	2	13	12	2	9	1	1	1
CS1	Section 22(1) - of the Immigration Law (2003, R)		1						
CSA	Right to be Caymanian - Acknowledgement		4				7		
CSC	Right to be Caymanian - Continuation At Age 18		2				8		
CSH	Right to be Caymanian - Grounds of Marriage				1		1		
CSR	Confirmation Of Caymanian As Of Right						7		
EZA	SEZ Work Permit Amendment	1		4	1	3		6	
EZG	SEZ Work Permit Grant	40		73	1	40	3	36	
EZR	SEZ Work Permit Renewal	2		2		2	1	2	
FPW	Final WP Non-renewal (90days)			1		1			1
GCT	Government Contract	45		11		8		1	
GRW	Global Remote Worker					2		1	
PCA	Provision for Continuation to Work - Amendment								5
PCW	Provision for Continuation to Work	44		23	12	17	6	14	16
RAS	Residency & Employment Rights (Spouse Of Caymanian)		1	1					
RIM	Residency - Independent Means		2						1
RPV	Indefinite PR - Person of Ind. Means - Variation	1							
RMO	Residency (Miscellaneous) - Other				2				
RPI	Indefinite PR - Person of Independent Means			1					
RRW	Residency & Employment Rights Certificate (Res. 8+ yrs)				3		1		

RVA	VARIATION OF PERMANENT RESIDENCE		1		4		2		2
RVW	PR variation for an Employment Rights Certificate				1		1		3
SCG	Specialist Care Giver	2		9	1	6	1	4	2
SCR	Specialist Care Giver - Renewal	3		3		1			
TPS	Temporary Work Permit - Seasonal Worker	11		24				5	
TWE	Temporary Permit Extension	138	10	109	27	87	12	113	12
TWP	Temporary Work Permit	940	98	1,051	295	854	202	1,092	138
WMO	Work Permit (Miscellaneous) - Other		4		3		1		1
WOL	Working By Operation of the Law	3		1	2			1	
WPA	Work Permit Amendment	14	15	28	45	32	45	35	50
WPG	Work Permit Grant	1,933	36	2,758	117	1,684	83	1,621	110
WPR	Work Permit Renewal	974	15	1,749	80	1,473	39	1,318	47
WSG	Work Permit Grant (Spouses Term Limit)	3		6	1	3	2	4	1
WSR	Work Permit Renewal (Spouses Term Limit)	17		26	1	16	1	15	1
WTG	Term Limit Exemption Permit							1	
TOTAL		4,173	211	5,892	605	4,238	455	4,270	467

ACCOUNT NUMBER	DESCRIPTION	2022		2023	
		VOLUME	\$	VOLUME	\$
20383	STALE DATED	23	25,735.00	10	10,662.50
21400	UNEARNED	239	504,898.00	328	1,131,892.09
40222	TWP			1	1,470.00
40227	WORK PERMITS	3958	3,080,959.00	6695	3,961,644.20
40234	ARF	19	244,750.00	38	154,646.58
40500	Certificate of Permanent Residence for Persons of Independent Means	3	3,000.00		
40260	WOL			1	1,050.00
40266	Temp Work Permits -Seasonal	1	1,386.00		
40274	RRW			2	6,000.00
40290	SPECIALIST CARE GIVER	8	1,250.00	7	1,625.00
40294	SEZ	2	2,460.00	5	6,150.00
40295	Special Economic Zone Renewal	1	1,230.00		
40297	REE			1	150.00
40507	PCW	54	72,743.00	73	133,874.76
40701	NRF	439	85,600.00	680	130,400.00
				7841	5,539,565.13
	POS REFUNDS			1195	1,730,442.25
	TOTALS	4747	4,024,011	9036	7,270,007

Refunds processed in 2023 has substantially increased in dollar value by 67% compared to 2022.

Total volume of refunds processed in 2023 (9,036) reflects a 90% increase when compared to the 4,747 that was processed in 2022. The notable increase in processing rate is attributable to the streamlining of the business processes and the restructuring of the unit.



— COMMENTARY ON REFUNDS

STALE DATED	Refunds processed from the stale dated account are normally due to persons who have lost/ misplaced their initial payment or who have simply allowed the initial refund payment to become older than six months rendering it as stale and require a new refund cheque be re-issued.
UNEARNED REVENUE	Per Regulations: In the event that an application for permanent residence is refused, all fees submitted with the application other than the application fee shall be refunded to the applicant.
WORK PERMITS	Per the Regulations: Where a work permit is granted or renewed for six months or less, fifty percent of the relevant annual fee is payable. Where a work permit ceases to be effective for whatever cause and the employee has worked for six months or less, a refund of no more than one half of the annual fee is to be made. If the employee has worked for more than six months no refund will be made.
PERMISSION TO CONTINUE	Will be refunded only when the applicant employee has not worked any part of the application and has either withdrawn or applicant has been granted another facility prior to the start date of the PCW.
SPECIALIST CAREGIVER	"Will be refunded when a Work Permit Grant has been refused and the applicant employee has lost the right to continue working. Per Regulations: All refund requests for Certificate for Specialist Caregivers are subject to the same conditions as specified in section 56 of the Immigration Law"
ANNUAL RESIDENCY FEES	Refunds based on overpayments in Annual Residency Fees

Forward Looking

In the upcoming year, we will prioritize several key initiatives:

Enhancing Internal Controls: We will continue our efforts to bolster internal controls, fostering a robust control environment aimed at mitigating risks effectively. By strengthening our internal mechanisms under the theme "Commitment & Consistency", we aim to fortify the foundation upon which our operations rest, ensuring stability and reliability in our process.

World-Class Customer Service: Our dedication to providing unparalleled customer service remains unwavering. We will persist in delivering fair and transparent service experiences, maintaining our reputation for excellence and integrity in all interactions with our valued customers.

Ensuring Financial integrity: The pursuit of clean audits and accurate financial reporting remains a cornerstone of our operations. We are committed to upholding the highest standards of financial transparency and integrity, ensuring that our financial accounts faithfully represent our organisation's true financial position.

Improving Business Processes: Recognising the importance of continuous improvement, we will focus on refining and optimising our business processes. By streamlining operations and eliminating inefficiencies, we aim to enhance agility, productivity, and overall organisational effectiveness.

Managing Expectations: Clear and effective communication is essential in managing expectation, both internally and externally. We will strive to maintain open lines of communication, ensuring that all stakeholders are informed and aligned regarding our goals, strategies, and performance.

Investing in Team Development: Our team members are most valuable asset, and their ongoing growth and development are paramount. We are committed in investing in their skills and knowledge, providing opportunities for upskilling and professional advancement to ensure their continued success and satisfaction within our organisation.

In the coming year, these initiatives will guide our efforts as we strive for excellence, innovation, and sustainable growth. Together, we will build upon our past success and continue to drive positive outcomes for our organisation and all those we serve.

MBCL

Financial Statements For The Period 1 Jan 2023 to 31 December 2023



GOVERNMENT OF THE CAYMAN ISLANDS

MINISTRY OF BORDER CONTROL, LABOUR & CULTURE

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Ministry of Border Control, Labour and Culture 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 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 of Border Control, Labour and Culture.

As Chief Officer and Chief Financial Officer we are responsible for the preparation of the Ministry of Border Control, Labour and Culture financial statements, representation and judgements made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Ministry of Border Control, Labour and Culture for the financial year ended 31 December 2023.

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

- (a) Completely and reliably reflect the financial transactions of the Ministry of Border Control, Labour and Culture 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. 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 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.

Wesley Howell
Chief Officer

26, April 2024

Vinton Chinsee
Chief Financial Officer

26, April 2024

AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Ministry of Border Control, Labour and Culture

Opinion

I have audited the financial statements of the Ministry of Border Control, Labour and Culture (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 worth 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 8 to 38.

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.

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 of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor'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

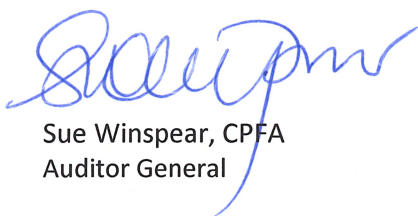
AUDITOR GENERAL'S REPORT (continued)

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

26 April 2024
Cayman Islands

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

Prior Year Actual			Current Year	Original	Final Budget	Current vs
\$'000		Note	Actual	Budget		Original
			\$'000	\$'000	\$'000	\$'000
Current Assets						
10,901	Cash and cash equivalents	2	7,740	28,148	28,148	20,408
32,957	Short-Term Investments	3	34,210	42,384	42,384	8,174
15,511	Trade receivables	4	12,020	22,070	22,070	10,050
1,601	Other receivables	4	2,564	3,614	3,614	1,050
-	Inventories	5	-	37	37	37
741	Prepayments	6	450	280	280	(170)
61,711	Total Current Assets		56,984	96,533	96,533	39,549
Non-Current Assets						
334	Other receivables	4	277	169	169	(108)
3,406	Intangible assets	8	4,879	4,066	4,066	(813)
14,541	Property, plant and equipment	7	15,119	13,214	12,657	(1,905)
18,281	Total Non-Current Assets		20,275	17,449	16,892	(2,826)
79,992	Total Assets		77,259	113,982	113,425	36,723
Current Liabilities						
152	Trade payables	9	298	209	209	(89)
1,657	Other payables and accruals	9	1,762	8,384	8,384	6,622
402	Provision for legal and other	9, 21	1,975	-	-	(1,975)
1,827	Employee entitlements	10	1,027	1,344	1,344	317
15,341	Surplus payable	28	8,378	45,069	45,069	36,691
19,379	Total Current Liabilities		13,440	55,006	55,006	41,566
Non-Current Liabilities						
191	Other payables and accruals	9	127	-	-	(127)
191	Total Non-Current Liabilities		127	-	-	(127)
19,570	Total Liabilities		13,567	55,006	55,006	41,439
60,422	Net Assets		63,692	58,976	58,419	(4,716)
NET WORTH						
35,918	Contributed capital		39,187	38,647	38,090	(540)
24,052	Revaluation reserve		24,052	21,167	21,167	(2,885)
452	Accumulated surpluses		453	(838)	(838)	(1,291)
60,422	Total Net Worth		63,692	58,976	58,419	(4,716)

The Notes to the Financial Statements on pages 8 to 38 form part of these financial statements.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2023
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Prior Year Actual			Current Year	Original	Final Budget	Current vs
\$'000		Note	Actual	Budget	\$'000	Original
			\$'000	\$'000	\$'000	\$'000
Revenue						
65,656	Sale of goods and services	12	57,831	58,859	59,142	1,028
177	Investment revenue	13	1,360	-	-	(1,360)
-	Other revenue		-	-	-	-
65,833	Total Revenue		59,191	58,859	59,142	(332)
Expenses						
38,273	Personnel costs	15	38,512	40,472	44,111	1,960
9,545	Supplies and consumables	16	8,383	11,025	14,346	2,642
1,534	Depreciation	7	1,543	1,761	1,981	218
425	Amortisation of intangible assets	8	402	717	951	315
3	Litigation costs	18	44	-	-	(44)
504	Revaluation legal liability provisions	18	1,706	-	-	(1,706)
(14)	Net Gain on Foreign Exchange Transactions	19	(25)	-	-	25
28	Losses on disposal/revaluation of property, plant and equipment	19	6	-	-	(6)
(9)	Losses from derecognition of liabilities	19	108	-	-	(108)
50,289	Total Expenses		50,679	53,975	61,389	3,296
15,544	Surplus for the year		8,512	4,884	(2,247)	(3,628)

The Notes to the Financial Statements on pages 8 to 38 form part of these financial statements.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 DECEMBER 2023

	Contributed Capital \$'000	Revaluation Reserve \$'000	Accumulate d Surplus/ (deficits) \$'000	Total Net worth \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Orig. vs. Actual) \$'000
Balance at 31 December 2021 brought forward	34,987	24,052	443	59,482	52,595	52,596	(6,887)
Accounting Errors	-	-	(194)	(194)	-	-	194
Restated balance 31 December 2021	34,987	24,052	249	59,288	52,595	52,596	(6,693)
Changes in net worth for 2022							
Equity investment from Cabinet	931	-	-	931	3,628	3,628	2,697
Repayment of Surplus to Cabinet	-	-	(15,341)	(15,341)	(5,064)	(5,064)	10,277
Net revenue / expenses recognised directly in net worth	931	-	(15,341)	(14,410)	(1,436)	(1,436)	12,974
Surplus/(deficit)for the year	-	-	15,545	15,545	5,064	5,064	(10,481)
Total recognised revenues and expenses for the year	931	-	204	1,135	3,628	3,628	2,493
Balance at 31 December 2022 carried forward	35,918	24,052	453	60,423	56,223	56,224	(4,200)
Balance at 31 December 2022 brought forward	35,918	24,052	453	60,423	56,223	56,223	(4,200)
Accounting Errors	-	-	(134)	(134)	-	-	134
Restated balance 31 December 2022	35,918	24,052	319	60,289	56,223	56,223	(4,066)
Changes in net worth for 2023							
Equity Investment from Cabinet	3,269	-	-	3,269	2,753	2,196	(516)
Repayment of Surplus to Cabinet	-	-	(8,378)	(8,378)	(4,884)	2,248	3,494
Net revenue / expenses recognised directly in net worth	3,269	-	(8,378)	(5,109)	(2,131)	4,444	2,978
Surplus for the year	-	-	8,512	8,512	4,884	(2,248)	(3,628)
Total recognised revenues and expenses for the year	3,269	-	134	3,403	2,753	2,196	(650)
Balance at 31 December 2023 carried forward	39,187	24,052	453	63,692	58,976	58,419	(4,716)

Accounting errors of \$134K relate primarily to expenses for Travel Cayman that was submitted in the 2023 fiscal year but belonging to the disbanded department.

The Notes to the Financial Statements on pages 8 to 38 form part of these financial statements.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Current vs Original
\$'000	Note	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM / (USED IN)					
OPERATING ACTIVITIES					
<i>Receipts</i>					
46,223	Outputs to Cabinet	45,714	47,011	47,011	1,297
17,440	Sale of goods and services - third party	15,440	11,841	11,841	(3,599)
94	Interest received	1,252	-	-	(1,252)
-	Other receipts	-	7	7	7
<i>Payments</i>					
(39,641)	Personnel costs	(39,331)	(40,472)	(40,472)	(1,141)
(10,518)	Supplies and consumables	(8,186)	(11,025)	(11,025)	(2,839)
796	Other payments	103	-	-	(103)
14,394	Net cash flows from / (used in) operating activities	14,992	7,362	7,362	(7,630)
CASH FLOWS FROM / (USED IN)					
INVESTING ACTIVITIES					
(1,737)	Purchase of property, plant and equipment	(4,026)	(2,754)	(2,754)	1,272
(452)	Investments in Term Deposits	(1,252)	-	-	1,252
(2,189)	Net cash flows from / (used in) investing activities	(5,278)	(2,754)	(2,754)	2,524
CASH FLOWS FROM / (USED IN)					
FINANCING ACTIVITIES					
2,306	Equity investment from Org 40	2,466	2,753	2,753	287
(24,353)	Surplus paid	(15,341)	-	-	15,341
(22,047)	Net cash flows from / (used in) financing activities	(12,875)	2,753	2,753	15,628
(9,843)	Net increase/(decrease) in cash and cash equivalents	(3,161)	7,361	7,361	10,522
20,744	Cash and cash equivalents at beginning of year	10,901	63,171	63,171	52,270
10,901	Cash and cash equivalents at end of year	7,740	70,532	70,532	62,792

The Notes to the Financial Statements on pages 8 to 38 form part of these financial statements.

Description and principal activities

The Ministry of Border Control, Labour and Culture (the “Ministry”, formerly the Ministry of Border Control and Labour) is a Government owned entity as defined by section 2 of the *Public Management and Finance Act (2020 Revision)* (PMFA) and it is domiciled in the Cayman Islands. The Ministry was renamed in November 2023, however, no departments were transferred into or out of the Ministry at that time.

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Minister as defined in the Plan and Estimates for the Government of Cayman Islands for the financial year ended 31 December 2023.

The Ministry of Border Control, Labour and Culture’s composition is the Workforce Opportunities and Residency Cayman (WORC), the Department of Labour and Pensions (DLP), the Customs and Border Control Department (CBC). The Ministry continues to transform the WORC and DLP department in the management of the labour force. The Ministry continues to improve border security through the Customs and Border Control Department.

Note 1: 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.

(a) Basis of preparation

The financial statements are presented in Cayman Islands dollars and are prepared on the accrual basis of accounting, except the land and buildings which have been measured using the revaluation method. The measurement base applied to these financial statements is the historical cost basis.

Note 1: Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

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 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	31 December 2022 "000"	1 January 2023 "000"	Adjustment "000"
Cash and cash equivalents	Loans & Receivables	Amortised cost	10,900	10,900	Nil
Term Deposits	Loans & Receivables	Amortised cost	32,957	32,957	Nil
Trade and other receivables	Loans & Receivables	Amortised cost	13,459	13,459	Nil
Financial Liabilities	IPSAS 29	IPSAS 41			
Accounts Payable	Amortised Cost	Amortised Cost	2,212	2,212	Nil

Certain new accounting standards have been published that are not mandatory for the 31 December 2023 reporting year and have not been adopted by the Ministry. The Ministry's assessments of the impact of these new standards are set out below.

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 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 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 Ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

IPSAS 45, Property, Plant and Equipment was issued in May 2023 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 45 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 recognized and measured. IPSAS 45 will affect the Ministry's financial statements for the General Post Office which is a designated heritage asset.

IPSAS 46 Measurement and update of chapter 7 of the conceptual framework was issued in May 2023 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. It 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. IPSAS 46 will not have a significant impact on the Ministry's financial statements until the next government wide revaluation.

IPSAS 47, Revenue was issued in May 2023 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. IPSAS 47 shall apply to the financial statements from January 1, 2026. This IPSAS replaces IPSAS 9, Revenue from exchange transactions (Taxes and Transfers) and IPSAS 23 Revenue from non-exchange transactions. 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 was issued in May 2023 and provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. IPSAS 47 shall apply to the financial statements from January 1, 2026. IPSAS 48 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.

Note 1: Significant Accounting Policies (continued)

IPSAS 49, Retirement Benefit Plans Expenses was issued in May 2023 and establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. IPSAS 49 shall apply to the financial statements from January 1, 2026. It is anticipated that IPSAS 49 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.

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.

Segment reporting has been included in accordance with IPSAS 18.

(b) Budget amounts

The original budget amounts for the financial year are as presented in the 2022/23 Budget Statement and approved by the Parliament for the Ministry. There was a reduction in the operating budget of the Customs and Border Control Department by \$177,346 to fund new posts in another Ministry. In addition, there was a reduction in Equity Injection by \$557,500 to fund the purchase of land in another Ministry under section 11(5) of the PMFA. Supplementary Appropriation for funding under section 11 (6) was not introduced in Parliament as required by the PMFA by 31 March 2024.

(c) Judgments and estimates

The preparation of financial statements is in conformity with IPSAS that requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue 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 on-going basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

Note 1: Significant Accounting Policies (continued)**(d) Revenue**

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised as a liability (unearned revenue). Trade and other receivables represent revenue earned but not received at year end.

The Ministry derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

(e) Expenses

Expenses are recognised in the accounting period in which they are incurred. Non-coercive Interagency costs are not recognised in the expenses of the accounts. Trade payables and other payables and accruals represent expenses incurred but not paid at year end.

(f) Operating leases

Operating lease payments are recognised 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 recognised as expenses on a straight-line basis over the lease term. Lease incentives received are recognised evenly over the term of the lease as a reduction in rental expense.

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months from the date of acquisition. Short-term deposits are fixed deposits with a maturity greater than three months but less than one year from the date of acquisition.

(h) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment and is classified as accounts receivable in these financial statements.

(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 realisable 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 realisable value.

Costs are assigned to inventories using first in first out method.

The write-down from cost to current replacement cost or net realisable value is recognised in the statement of financial performance in the period when the write-down occurs.

Note 1: Significant Accounting Policies (continued)**(j) Property, plant and equipment**

Property, plant and equipment, is stated at historical cost 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. Land and buildings are subsequently stated at their revalued amount, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and impairment loss.

Asset Revaluation

Properties (buildings and structures) were revalued as at the 1st 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.

In accordance with IPSAS 17, when an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

Valuation methods

The valuations contained within this report have been prepared in accordance with the aforementioned Standards and the guidance notes provided by the Royal Institute of Chartered Surveyors (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."

Note 1: Significant Accounting Policies (continued)

(j) Property, plant and 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 they 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 the Cayman Islands, 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 \$0.5m 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 2020 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.

Note 1: Significant Accounting Policies (continued)

(j) Property, plant and equipment (continued)

Depreciation

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.

Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

<u>Asset Type</u>	<u>Estimated Useful life</u>
• Buildings and structures	10 – 60 years
• Building fit-out (when accounted for separately)	5 – 25 years
• Leasehold Improvement	Over the unexpired period of lease or the useful life of the improvement
• Computer equipment	3 – 10 years
• Developed software	4 – 10 years
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Boats and marine equipment	3 – 25 years
• Cleaning, refuse and recycling equipment	3 – 15 years
• Construction and other equipment	3 – 25 years
• Telecommunications	5 - 50 years
• Books, Music, manuscripts and works of art	2 – 10 years
• Clothing	0 - 4 years
• Other equipment	5 – 20 years
• Library assets	5 – 10 years
• Scientific and laboratory equipment	4 – 25 years
• Canine	6 – 8 years

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 period are included in the Statement of Financial Performance.

(k) Intangible assets

Acquired computer software licenses lasting over a year are capitalized on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortized on a straight-line basis over its useful life. Amortization begins when the asset is available for use and ceases at the date that the asset is derecognized. Amortization charge for each period is recognized in the statement of financial performance.

Note 1: Significant Accounting Policies (continued)**(l) Employee benefits**

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognised 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 1 January 2000, the Board operated a defined benefit scheme. With effect from 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 recognised 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.

(m) 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.

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.

Derecognition

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.

Note 1: Significant Accounting Policies (continued)**(m) Financial instruments (continued)****Financial instrument risks****Credit Risk**

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 manage 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 4 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-.

(n) Provisions, 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 realised. Provisions are recognised when it becomes probable that an outflow of cash or other economic resources will be required to settle a liability of uncertain timing and amount. If an outflow is not probable, the item is treated as a contingent liability.

(o) 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 recognised in the Statement of Financial Performance.

Note 1: Significant Accounting Policies (continued)

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

- Foreign currency monetary items are to be 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.

(p) Corresponding figures

Corresponding figures are restated to ensure consistency with the current period unless it is impracticable to do so. Travel Cayman was disbanded in 2022 and therefore 2023 figures are not entirely comparable.

(q) 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 accommodations in the Government Administration Building, maintenance and project management by the Public Works Department, fuel and vehicle maintenance from the Department of Vehicles and Equipment Services, and supplies, exemption of duties and charges from Customs and Border Control and human resource management from 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 readily 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. Since they cannot be readily estimated, they were not recognised in the financial statements. Where services in kind offered are directly related to construction of fixed assets, such service in kind is recognised in the cost of the asset.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 2: 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. 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. No restricted cash balances were held by the Ministry at 31 December 2023.

Prior Year Actual	Description	Foreign Currency December 31, 2023	Exchange Rate	Current Year Actual	Original Budget	Final Budget	Current vs Original
\$'000	Note	\$'000		\$'000	\$'000	\$'000	\$'000
6	Cash on hand (IRIS Confirmation Account/Petty Cash)	7	1.0000	7	8	8	1
355	Cash in transit (IRIS Remittance Account)	378	1.0000	378	1,059	1,059	681
9,401	CI\$ Operational Current Account held at Royal Bank of Canada	7,277	1.0000	7,277	27,081	27,081	19,804
508	US\$ Operational Current Account held at Royal Bank of Canada	21	0.8375	18	-	-	(18)
624	Payroll Current Account held at Royal Bank of Canada	57	1.0000	57	-	-	(57)
6	Bank Accounts held at other financial institutions	3	1.0000	3	-	-	(3)
10,900	Total			7,740	28,148	28,148	20,408

Note 3: Short-term Investments

Short-term deposits represent term deposits with banks with original maturities of greater than three months but less than twelve months. Impairment of short-term deposits has been considered on a 12-month expected credit loss basis and reflects the short maturities of the exposures. Although short-term investments 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. The Ministry's unrestricted cash balances as at 31 December 2022 and 31 December 2023 are presented below.

Prior Year Actual	Description	Current Year Actual	Original Budget	Final Budget	Current vs Original
\$'000		\$'000	\$'000	\$'000	\$'000
32,957	Fixed Deposits held with Treasury (more than 90 days)	34,210	42,384	42,384	8,174
32,957	Total Investments	34,210	42,384	42,384	8,174

Note 4: Trade receivables and other 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, as prescribed by IPSAS 41, is applied to trade and other receivables. The simplified approach involves making a provision equal to lifetime expected credit losses.

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
6,458	Sale of goods and services	6,556	3,185	3,185	(3,371)
7,349	Outputs to Cabinet	7,114	18,271	18,271	11,157
3,185	Outputs to other government agencies	-	1,906	1,906	1,906
(1,481)	Less: provision for doubtful debts	(1,650)	(1,292)	(1,292)	358
15,511	Total trade receivables	12,020	22,070	22,070	10,050

Prior Year Actual \$'000	Other Receivables	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
2	Dishonoured cheques	2	2	2	-
92	Interest receivable	200	75	75	(125)
1,874	Other	2,365	3,537	3,537	1,172
(367)	Less: provision for doubtful debts	(3)	-	-	3
1,601	Total other receivables	2,564	3,614	3,614	1,050

Other for 2023 consists of Abnormal hours fines of \$850k from Cayman Airways, \$803k in outstanding equity injection from Cabinet and \$698k in receipts in transit for WORC.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 4: Trade receivables and other receivables (continued)

Prior Year Actual \$'000	Other Non-current Receivables	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
334	Total other receivables	277	169	169	(108)
334	Total other non-current receivables	277	169	169	(108)

Non-Current receivables represents amounts owing from the Public Service Pension Boards which will not be due until February 27 2034.

In measuring ECLs, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining trade receivables have been grouped into receivables from the Government, other receivables and third-party receivables, and assessed on a collective basis as they possess shared credit risk characteristics.

For Trade receivables due from other government entities, the impact of expected credit losses has been estimated to be negligible given their low risk of default. These have a low risk of default due to the Cayman Islands Government's high credit rating and absence of historical losses on amounts due. The Ministry believes that the amounts outstanding on receivables from the Government are recoverable except where specified in the notes.

The expected credit Loss rates 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's policy is to recognize 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 when there is no reasonable expectation of recovery.

As at 31 December 2023, the maturity profile of receivables and other receivables is as follows:

Prior Year Actual \$'000	Receivables	Third Party Receivables \$'000	Related Party & Other \$'000	Total Receivable s \$'000	Approved Budget \$'000	Variance (Budget vs Actual) \$'000
6,881	Current	960	4,355	5,315	3,614	(1,701)
3,060	Past due 1-30 days	21	2,888	2,909	-	(2,909)
2,558	Past due 31-60 days	9	1,902	1,911	-	(1,911)
-	Past due 61-90 days	19	(18)	1	-	(1)
1,069	Past due 91-180 days	11	(6)	5	-	(5)
5,392	Past due 181 days	6,477	(381)	6,096	-	(6,096)
18,960	Total	7,497	8,740	16,237	3,614	(12,623)

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 4: Trade receivables and other receivables (continued)

Changes in the provision of doubtful debts:

	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
(1,182) Balance at December 31	(1,848)	(1,292)	(1,292)	556
(667) (Additional) / recovery of provisions made during the year	196	-	-	(196)
(1,849) Total	(1,652)	(1,292)	(1,292)	360

Prior Year		Current Year
Actual CI \$'000	Description	Actual CI \$'000
1,182	Allowance for credit losses as at 1 January 2023 calculated under IPSAS 29	1,849
-	IPSAS 41 expected credit loss adjustment – through opening accumulates surplus/deficit	-
1,182	Opening allowance for credit losses as at 1 January 2023	1,848
667	Revision in loss allowance made during the year	(195)
-	Receivables written off during the year	-
1,849	Balance at 31 December 2023	1,653

As at 31 December 2023 expected credit losses resulting from balances less than 90 days past due amounted to 22k (2022: 0). Additionally, expected credit losses resulting from full provisioning for balances over 90 days past due amounts \$1,630 (2022: \$6,462k).

Most of the provisions were made to cover abnormal hour fines owed by Cayman Airways. The fees accumulated over a number of years and have never been paid by the airline. Provisions were also made for warehouse and examination fees. The change in the provision for bad debt is included in the total expenses for supplies and consumables. See note 16.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 5: Inventories

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
-	Inventory held for use in the provision of goods and services	-	37	37	37
-	Total inventories	-	37	37	37

There was no recorded inventory in the Ministry for the 2022 or 2023 fiscal years.

Note 6: Prepayments

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
741	Accrued Prepayments	450	280	280	(170)
741	Total Prepayments	450	280	280	(170)

Most of the prepayments relate to additional equipment for Customs and Border Control.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 7: Property, plant and equipment

COST or OPENING VALUATION	Land	Plant & Equipment	Buildings & Leasehold	Furniture & Office Equipment	Computers Hardware	Motor Vehicles	Marine Vessels	Assets under construction/development	Total	Original Budget	Final Budget	Current vs Original
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2022	5,512	722	7,635	345	2,261	3,595	144	2,966	23,180	22,705	22,705	(475)
Additions	-	3,036	-	-	576	133	-	(2,962)	783	1,875	783	1,092
Disposals	-	(110)	(16)	(27)	(268)	(205)	-	-	(626)	-	-	626
Reclass	-	-	-	(7)	7	-	-	-	-	-	-	-
Transfers	-	-	-	-	(5)	-	-	-	(5)	-	-	5
Balance as at 31 December 2022	5,512	3,648	7,619	311	2,571	3,523	144	4	23,332	24,580	23,488	1,248
Balance as at 1 January 2023	5,512	3,648	7,619	311	2,571	3,523	144	4	23,332	24,580	23,488	1,248
Additions	-	344	97	52	244	488	-	904	2,129	1,300	1,835	(829)
Disposals	-	(137)	(1,554)	(94)	(132)	(2,239)	-	-	(4,156)	-	-	4,156
Transfers	-	-	-	-	(1)	-	-	-	(1)	-	-	1
Balance as at 31 December 2023	5,512	3,855	6,162	269	2,682	1,772	144	908	21,304	25,880	25,323	4,576

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 7: Property, plant and equipment (continued)

ACCUMULATED DEPRECIATION	Land	Plant & Equipment	Buildings & Leasehold	Furniture & Office Equipment	Computers Hardware	Motor Vehicles	Marine Vessels	Assets under construction/development	Total	Original Budget	Final Budget	Current vs Original
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2022	-	418	2,607	255	1,518	3,006	62	-	7,866	9,149	9,149	1,283
Disposals	-	(102)	(16)	(27)	(267)	(205)	-	-	(617)	-	-	617
Transfers	-	-	-	-	(5)	-	-	-	(5)	-	-	5
Reclassifying	-	-	(17)	(7)	32	-	-	-	8	-	-	(8)
Depreciation Expense 2022	-	343	626	40	333	184	12	-	1,538	1,754	1,534	216
Balance as at 31 December 2022	-	659	3,200	261	1,611	2,985	74	-	8,790	10,903	10,683	2,113
Balance as at 1 January 2023	-	659	3,200	261	1,611	2,985	74	-	8,790	10,903	10,683	2,113
Disposals	-	(137)	(1,554)	(92)	(126)	(2,239)	-	-	(4,148)	-	-	4,148
Depreciation Expense 2023	-	356	565	22	370	218	12	-	1,543	1,762	1,982	219
Balance as at 31 December 2023	-	878	2,211	191	1,855	964	86	-	6,185	12,665	12,665	6,480
Net Book value 31 December 2022	5,512	2,989	4,419	50	960	538	70	4	14,542	13,677	12,805	(865)
Net Book value 31 December 2023	5,512	2,977	3,951	78	827	808	58	908	15,119	13,215	12,658	(1,904)

Government revalues its buildings and structures every 3 -5 years, 1st January 2021 revaluations were made for all lands and buildings.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 8: Intangible assets

COST or OPENING VALUATION	Computer Software	Assets under construction/development	Total	Original Budget	Final Budget	Current vs Original
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2022	3,507	1,415	4,922	3,075	3,075	(1,847)
Additions	304	602	906	1,753	906	847
Disposals/Transfers	(166)	-	(166)	-	-	166
Balance as at 31 December 2022	3,645	2,017	5,662	4,828	3,981	(834)
Balance as at 1 January 2023	3,645	2,017	5,662	4,828	3,981	(834)
Additions	14	1,861	1,875	1,453	2,300	(422)
Disposals/Transfers	(53)	-	(53)	-	-	53
Balance as at 31 December 2023	3,606	3,878	7,484	6,281	6,281	(1,203)
ACCUMULATED AMORTISATION	Computer Software	Assets under construction/development	Total	Original Budget	Final Budget	Current vs Original
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 January 2022	2,002	-	2,002	839	839	(1,163)
Impairment Reserve 2022	-	-	-	-	-	-
Amortisation Expense 2022	425	-	425	659	425	234
Disposals/Transfers	(171)	-	(171)	-	-	171
Balance as at 31 December 2022	2,256	-	2,256	1,498	1,264	(758)
Balance as at 1 January 2023	2,256	-	2,256	1,498	1,264	(758)
Amortisation Expense 2023	402	-	402	717	951	315
Disposals / Transfers	(53)	-	(53)	-	-	53
Balance as at 31 December 2023	2,605	-	2,605	2,215	2,215	(390)
Net Book value 31 December 2022	1,389	2,017	3,406	3,330	2,717	(76)
Net Book value 31 December 2023	1,001	3,878	4,879	4,066	4,066	(813)

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 9: Trade payables, other payables and accruals

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
124	Creditors	279	209	209	(70)
28	Creditors Ministries/Portfolios	-	-	-	-
-	Creditors other government agencies	19	-	-	(19)
152	Total Trade Payables	298	209	209	(89)

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
261	Payroll Deductions	240	-	-	(240)
931	Accrued Expenses	1,225	3,245	3,245	2,020
134	Accrued Expenses Ministries/Portfolios	141	-	-	(141)
25	Accrued Expenses other government agencies	22	-	-	(22)
402	Provisions for legal liabilities	1,975	-	-	(1,975)
307	Other payables	134	5,139	5,139	5,005
2,060	Total Other Payables and accruals	3,737	8,384	8,384	4,647

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
191	Non current Accounts payable	127	-	-	(127)
191	Non-current Accounts Payables	127	-	-	(127)

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Non-current payables relate to amounts owed to amounts owing to Canadian Bank Note Company which is not due within the next twelve months.

Note 10: Employee entitlements

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
<i>Current employee entitlements are represented by:</i>					
759	Annual Leave	755	848	848	93
1,068	Accrued salaries	272	272	273	-
-	Pension	-	224	224	224
1,827	Total current portion	1,027	1,344	1,345	317

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 11: Unearned revenue

There are no unearned revenues managed by the Ministry at the end of the fiscal year.

Note 12: Sales of goods and service (Revenue)

Prior Year Actual \$'000	Revenue type	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
50,646	Outputs to Cabinet	42,294	47,011	47,294	4,717
14,939	Fees and charges	15,418	11,831	11,831	(3,587)
69	General sales	78	10	10	(68)
2	Other	41	7	7	(34)
65,656	Total sales of goods and services	57,831	58,859	59,142	1,028

Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Islands Government. During the year ended 31 December 2023 and 31 December 2022, there are no revenue concessions that were granted and off-set against the relevant revenue type. The published Budget Statements showed budgeted outputs to Cabinet of \$42.4 million. However, \$47.0 million was appropriated in the Appropriation (Financial Years 2022 and 2023) Act 2021. The financial statements reflect the Outputs to Cabinet in the Appropriation Act.

Note 13: Investment revenue

Prior Year Actual \$'000	Source	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
	<i>Interest on cash balances</i>				
177	Interest on deposits held with cabinet	1,360	-	-	(1,360)
177	Total Investment Revenues	1,360	-	-	(1,360)

During 2023 rates offered by the Treasury were increased to reflect fluctuations in the market.

Note 14: Donations

There were no donations to account for during the 2023 and 2022 fiscal year.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 15: Personnel costs

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
29,046	Salaries, wages and allowances	29,702	30,800	33,626	1,098
7,503	Health care	7,064	8,073	8,937	1,009
1,477	Pension	1,488	1,592	1,781	104
144	Leave	191	-	(144)	(191)
103	Other personnel related costs	67	7	(88)	(60)
38,273	Total Personnel Costs	38,512	40,472	44,112	1,960

Note 16: Supplies and consumables

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
638	Supplies and materials	550	598	696	48
4,598	Purchase of services	3,859	5,814	7,997	1,955
1,171	Lease of property and pquipment	1,054	937	1,066	(117)
944	Utilities	958	804	959	(154)
177	Interdepartmental expenses	171	94	85	(77)
226	Travel and subsistence	214	173	118	(41)
252	Recruitment and training	399	1,079	1,915	680
667	Provision for (recovery of) doubtful debts	(196)	-	(667)	196
841	Programme services	1,243	-	659	(1,243)
31	Other	130	1,525	1,519	1,395
9,545	Total Supplies & consumables	8,382	11,024	14,347	2,642

Note 17: Finance costs (Bank overdraft)

During the period the Ministry had no finance cost on the overdraft balance charged to the accounts.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 18: Litigation costs

The Attorney General's Office provides litigation services to the Ministry of Border Control, Labour and Culture at no charge, as they are considered as services in-kind received. During the year ended 31 December 2023 the use of legal services from outside of the Government was not undertaken. The costs of these services were nil in 2023. Provisions for legal cost and settlements are evaluated periodically based on the latest information. This resulted in a net overall increase in the provision for 2023.

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
3	Legal Fees	44	-	-	(44)
504	Revaluation of Legal Liabilities	1,706	-	-	(1,706)
507	Total litigation costs	1,750	-	-	(1,750)

Note 19: (gains) / losses

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Current vs Original \$'000
28	Net loss on disposal of property, plant and equipment, revaluation	6	-	-	(6)
(9)	Net gain on Derecognition of Liabilities	108	-	-	(108)
(14)	Net gain on foreign exchange Transactions	(25)	-	-	25
5	Total gain/ (losses)	89	-	-	(89)

Note 20: Revenue from non-exchange transactions

During the year ended 31 December 2023, the Ministry received services in-kind from other government departments. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

Note 21: Contingent and legal liabilities and assets

While the Ministry has several potential legal disputes pending, these will be reviewed on a continuous basis to establish if provisions are necessary.

Changes in provisions to legal liabilities:

	Beginning Balance \$'000	Additions \$'000	Disbursements \$'000	Adjustments \$'000	Ending Balance \$'000
Potential ongoing Legal claims	402	1,706	(286)	153	1,975
Total other contingent liabilities	402	1,706	(286)	153	1,975

NOTE 22: Commitments

Prior Year Actual \$'000	Type	One year or less \$'000	Two to five Years \$'000	Over five Years \$'000	Total \$'000
Capital Commitments					
-	Property, plant and equipment	684	-	-	684
-	Intangibles	227	-	-	227
-	Total Capital Commitments	911	-	-	911
Operating Commitments					
1,027	Non-cancellable accommodation leases	246	109	-	355
275	Non-cancellable contracts for the supply of goods and services	69	138	-	207
1,302	Total Operating Commitments	315	247	-	562
1,302	Total Commitments	1,226	247	-	1,473

NOTE 23: Related party and key management personnel disclosures

Related party disclosure

The Ministry is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 31 December 2023 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key management personnel

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the Ministry.

Actual 2022 \$'000	Number of persons	Description	Actual 2023 \$'000	Number of Persons \$'000
1,606	9	Salaries and other short term related benefits	1,423	9
1,606	9	Total	1,423	9

There were no loans granted to key management personnel and or their close relatives.

NOTE 24: Financial instrument risks

The Ministry is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet and other government entities. The Ministry does not have significant concentrations of credit risk for its other financial instruments. The Ministry only conducts business with reputable financial institutions in the Cayman Islands. All short-term investments are with the Treasury and all except an insignificant amount of cash is held with Royal Bank. The risks are therefore negligible.

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 a target level of available cash to meet liquidity requirements.

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

All of the Ministry's financial liabilities (creditors and payables), except the provision for legal and other liabilities, will be settled in less than six months from the date of these financial statements.

Note 25: Financial instruments – fair values

As at 31 December 2023 and 31 December 2022, the carrying values of cash and cash equivalents, accounts receivable, accounts payable and employee entitlements approximate their fair values due to their relative short-term maturities.

Fair values are determined at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

NOTE 26: Segment reporting

The Ministry of Border Control, Labour and Culture has two segments, the first; National Security and Border Control ("Security") and the second, Labour supply management and Good Governance ("Labour Management"). The National Security and Border control sector includes the Customs and Border Control Department. The labour supply management and Good Governance consists of Workforce Opportunities and Residency Cayman and the Department of Labour and Pensions.

Segmented Statement of financial position

Actual Labour Management Prior Year	Actual Security Prior year	Prior Year Actual		Actual Labour Management Current Year	Actual Security Current Year	Current Year Actual
\$'000	\$'000	\$'000		Note	\$'000	\$'000
52,633	9,079	61,712	Total Current Assets		47,059	56,984
5,268	13,013	18,281	Total Non-Current Assets		7,016	20,275
57,901	22,092	79,993	Total Assets		54,075	77,259
		-				
		-	- Current Liabilities			
16,897	2,482	19,379	Total Current Liabilities		10,299	13,440
-	191	191	Total Non-Current Liabilities		-	127
16,897	2,673	19,570	Total Liabilities		10,299	13,567
41,004	19,419	60,423	Net Assets		43,776	63,692
41,004	19,419	60,423	Total Net Worth		43,776	63,692

MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE
Notes to the Financial Statements
Year Ended 31 December 2023

NOTE 26: Segment reporting (continued)

Segmented income statement

Actual Labour Management Prior Year	Actual Security Prior Year	Prior Year Actual		Actual Labour Management Current Year	Actual Security Current Year	Current Year Actual
\$'000	\$'000	\$'000		Note	\$'000	\$'000
Revenue						
33,269	32,388	65,657	Sale of goods and services	12	29,399	28,432
177	-	177	Investment revenue	13	1,360	-
33,446	32,388	65,834	Total Revenue		30,759	28,432
Expenses						
14,914	23,360	38,274	Personnel costs	15	15,987	22,525
4,760	4,788	9,548	Supplies and consumables	16	6,280	2,103
551	983	1,534	Depreciation	7	517	1,026
263	162	425	Amortisation of intangible assets		213	189
-	-	-	Litigation costs	18	-	44
47	457	504	Revaluation legal liability provisions	18	56	1,650
(15)	1	(14)	Other Gains	19	(25)	-
(1)	29	28	Losses on disposal/revaluation of property, plant and equipment	19	2	4
(9)	-	(9)	Losses from derecognition of assets	19	(19)	127
20,510	29,780	50,290	Total Expenses		23,011	27,668
12,936	2,608	15,544	Surplus for the year		7,748	8,512

NOTE 27: Explanation of variances to budget

Changes to the budget

The Ministry's total expenditure appropriations was reduced by \$177,346 via a Cabinet decision under section 11(5) of the PMFA. In addition, the appropriation for equity injection was reduced by \$557,500 by a separate section 11(5).

SARS COVID19 General impact

For the fiscal year 2023 there were no material effects from the pandemic on the operations of the Ministry. Travel Cayman was disbanded, and operations ceased at the end of the 2022 fiscal year and the staff contracts ended. This has some effect on the corresponding expenses for 2022 versus 2023.

Statement of financial position

Cash and short-term investments were significantly below budget as the Ministry paid over a total of \$15.3M to the Ministry of Finance for accumulated surpluses. Amounts owing for outputs was only \$7.1M as opposed to the budgeted \$18.3m and was only \$0.2M below the prior period. Other receivables included \$803k of equity injections and overall had a favourable variance of \$1M versus the budget.

The increase in intangible and property, plant and equipment over the prior period of \$2.M total and \$2.7M over budgeted was a result of major investments in the digital transformation of WORC and CBC as well as major investments in border security technology.

An increase in the provision for legal liabilities by \$2.0M resulted from the revaluation of potential liabilities from certain actions against the government. Other payables variances of \$6.6M against budget and \$0.1M against prior year is as a result of timing differences as it relates to amounts owing to suppliers. Employee entitlements was below budget by \$0.3m and \$0.8M below the prior year due to the reversal of accruals for the salary regularisation for CBC officers. The unbudgeted non-current accounts payable was generated as a special arrangement to pay for a part of the cost of new automated clearing machines over a five-year period. It is reduced in accordance with the payment of the requisite portion of the liability. All outstanding surplus payable was handed over to the Ministry of Finance. The current surplus payable represents only the 2023 amount and as a result the variance from budget reflects these payments.

NOTE 27: Explanation of variances to budget (continued)

Statement of financial performance

Revenues

Sales of Goods and Services was lower than the prior period sales by \$7.8M due primarily to the disbanding of Travel Cayman at the end of 2022. Overall, revenue was \$0.3M below budget and while sales of goods and service was \$01.0M below budget, the shortfall of \$1M in Sales of goods and service was offset by the favourable variance in Investment Revenues of \$1.4M. The Ministry had places excess cash on deposit with the Treasury which generated interest income. As it relates to budget Fees and charges from third parties was \$3.6M above budget and Cabinet Billing was \$4.7M below budget due to variations in planned output.

Expenses

Health care and Salaries, wages and allowance are the primary drivers of personnel costs which in total are \$2.0M lower than budgeted. This saving was primarily driven by savings due to vacancies in CBC and WORC.

The main item of variance in Supplies and Consumables was professional fees, which was underspent by \$1.4m compared to budget. This along with the computer software maintenance, which is \$1.2m below budget for 2023 occurred as a result of delays in the implementation of major software improvement programmes in CBC and WORC. The increased use of online payments resulted in a variance in credit card charges above budget of \$0.5m.

NOTE 27: Explanation of variances to budget (continued)**Statement of Changes in net worth**

Equity investment for the Ministry of \$3.3M vs a 2023 budget of \$2.8M resulted carry over of projects and budgets from 2022 to 2023. This is due mostly to timing as the Ministry delivered a number of projects not completed in 2022 to 2023. The variance in revaluation reserves compared to budget arises from the fact that a revaluation was completed after the budget was prepared and the value of the land and buildings were materially higher.

Cash Flow

Net Cashflow from operating activities was above budget by \$7.6M. The main contributing factor was receipts from third-party transactions of \$3.6M above budget. Net outflows of personnel cost were \$1.1M below budget and supplies and consumables outflows were \$2.8M above planned outflows. Purchase of fixed assets resulted in outflows in excess of budget by \$1.3M and increased term deposits of \$1.3M accounted for the investing activities outflows.

NOTE 28: Surplus repayment

Pursuant to Section 39 (3) (f) of the PMFA any net surplus is transferred to surplus repayable. Accumulated surpluses for the prior year was paid to Cabinet during the fiscal year 2023. The surplus payable for the 2023 fiscal period is \$8.4M.

NOTE 29: Events occurring after reporting date

Besides the Transfer of the Cayman National Cultural Foundation as an SAGC to the Ministry, there are no other major events occurring after fiscal period.

NOTE 31: Muti-year Budgets

The government operates a two-year budget appropriation cycle under the PMFA. Budgets unused in the first of the two years is allowed to be moved forward and execute the deliverables in the second year in addition to those of the second year. That budget transferred was added to the budget allocation to the second year to form the new original budget.

	Original Budget 2023 (\$000)	Budget BF From 2022 (\$000)	Supp. Approp. 2023 (\$000)	Final Budget 2023 (\$000)
Revenue				
Sale of goods and services	58,859	460	(177)	59,142
Total Revenue	58,859	460	(177)	59,142
Expenses				
Personnel costs	40,472	3,816	(177)	44,111
Supplies and consumables	11,025	3,322	-	14,347
Depreciation	1,761	221	-	1,981
Amortisation of Intangible Assets	717	234	-	951
Total Expenses	53,975	7,593	(177)	61,390
Plant, Property & Equipment	1,300	1,092	(558)	1,835
Intangible assets	1,453	847	-	2,300
Total Equity injection	2,753	1,939	(558)	4,135



**Ministry of
Border Control
& Labour**
Cayman Islands Government