

Laid on the Table of Parliament on this *day of* *2025*

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2023-2024 ANNUAL REPORT of the STANDING PUBLIC ACCOUNTS COMMITTEE

1. REFERENCE

The Standing Public Accounts Committee (PAC) of the Cayman Islands Parliament, established under Parliament Standing Order 77, met regularly throughout the 2023-2024 Session for the **Parliamentary reporting period (19th September 2023 to 19th September 2024)**, and also held meetings while the Parliament was prorogued, to consider and deal with the following matters:

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

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

2. CHAIRMAN AND MEMBERS OF THE COMMITTEE

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

- Hon. Roy M. McTaggart, JP, MP - Chairman
- Hon. Heather D. Bodden, OCl, Cert. Hon., JP, MP
- Ms. Barbara E. Conolly, JP, MP
- Mr. Joseph X. Hew, MP
- Mr. Bernie A. Bush, MP
- Hon. Dr. W. McKeever Bush, JP, MP

Mr. Bernie A. Bush was appointed to the Committee on 27th February, 2024.

Ms. Susan K. Burke served the Committee as the Parliamentary Procedural Clerk until 15 August 2024, after which Ms. Tishel L. McLean assumed the role.

3. MEETINGS OF THE COMMITTEE

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

- 1) 1st November 2023 – *Administrative Meeting*
- 2) 14th March 2024 – *Hearing*
- 3) 14th March 2024 – *Administrative Meeting*
- 4) 30th May 2024 – *Administrative Meeting*
- 5) 6th June 2024 – *Hearing*
- 6) 5th September 2024 – *Hearing*
- 7) 5th September 2024 – *Administrative Meeting*

4. PERSONS IN ATTENDANCE

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

Office of the Auditor General:

- Mrs. Sue Winspear, Auditor General
- Mr. Winston Sobers, Deputy Auditor General (Financial Audit)
- Ms. Angela Cullen, Deputy Auditor General (Performance Audit)
- Mr. Kevin Bradfield, Audit Project Leader
- Mr. Gabriel Ncube, Audit Manager
- Mr. Desmond Mutava, Audit Project Leader
- Mr. Adrian Murenzi, Audit Manager (Performance Audit)
- Mr. Innocent Mbaguta, Audit Project Leader
- Mr. Andrew Browning, Audit Trainee

Ministry of Finance and Economic Development:

- Mr. Kenneth Jefferson, Financial Secretary / Chief Officer, Ministry of Finance and Economic Development
- Mr. Matthew Tibbetts, Accountant General, Ministry of Finance and Economic Development
- Mrs. Hughette Griffiths-Doctor, Manager, Entire Public Sector Reporting Unit, Treasury Department

5. PUBLIC HEARINGS WITH WITNESSES

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

1) Thursday, 14th March, 2024

- Report of the Auditor General, “*Financial Reporting for the Cayman Islands Government – General Report 31 December 2022 (October 2023)*”

2) Thursday, 6th June, 2024

- Report of the Auditor General, “*Efficiency and Effectiveness of Cayman Airways Limited (March 2024)*”

3) Thursday, 5th September, 2024

- Report of the Auditor General, “*Improving Employment Prospects for Caymanians (May 2024)*”

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

6. REPORTS AND DOCUMENTS CONSIDERED BY THE PAC

In accordance with the provisions of Parliament Standing Order 77(1), the Committee received and considered the below noted documents and reports from the Office of the Auditor General during the reporting period 2023-2024.

i. Auditor General Reports Received by the PAC During the 2023-2024 Session of Parliament:

1) *Financial Reporting of the Cayman Islands Government: General Report 31 December 2022 (October 2023)*

Received 23rd October, 2023, Tabled on 24th July, 2024 in the Third sitting of the Fourth Meeting of the 2023-2024 Session.

2) *Remuneration of the Cabinet, Judiciary, MPs and Key Management Personnel within the Civil Service in 2022 (November 2023)*

Received 24th November, 2023, Tabled on 24th July, 2024 in the Third sitting of the Fourth Meeting of the 2023-2024 Session.

3) *Supreme Audit Institution External Assessment Report (November 2023)*

Received 24th November, 2023, Tabled on 24th July, 2024 in the Third sitting of the Fourth Meeting of the 2023-2024 Session.

4) *Annual Report – 31 December 2023 Providing Value to the People of the Cayman Islands (April 2024)*

Received 9th May, 2024, Tabled on 24th July, 2024 in the Third sitting of the Fourth Meeting of the 2023-2024 Session.

5) *Efficiency and Effectiveness of Cayman Airways Limited (March 2024)*

Received 6th June, 2024, Tabled on 11th December, 2024 in the Second Sitting of the Second Meeting of the 2024-2025 Session.

6) *Improving Employment Prospects for Caymanians (May 2024)*

Received 5th September, 2024, Tabled on 11th December, 2024 in the Second Sitting of the Second Meeting of the 2024-2025 Session.

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

The following reports of the Office of the Auditor General were outstanding from the previous Session (2022-2023); the PAC subsequently Tabled these reports during the 2023-2024 Session:

1) *Follow-up on past PAC recommendations 2023 – Report 1 (March 2023)*

Tabled on 15th December 2023 in the Second Meeting of the 2023-2024 Session.

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

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

- 1) OAG Quarterly Report – 30th September 2023
- 2) OAG Performance Audit Programme – 11th January 2024
- 3) OAG Quarterly Report – 31st March 2024
- 4) OAG Quarterly Report – 30th June 2024

7. PAC REPORTS TABLED IN THE HOUSE

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

- 1) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General Cayman Islands: *Follow-up on past PAC recommendations 2023 - Report 1 (March 2023)* - Tabled 15th December 2023 in the Second Meeting of the 2023-2024 Session.
- 2) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General Cayman Islands: *Financial Reporting of the Cayman Islands Government: General Report 31 December 2022 (October 2023)* - Tabled 24th July 2024 in the Fourth Meeting of the 2023-2024 Session.

8. GOVERNMENT MINUTES

In accordance with Parliament Standing Order 77(7), “the Government Minute shall be laid on the Table of the House within three months of the laying of the report of the Committee and of the report of the Auditor General to which it relates.” The following Government Minutes were received in the House in the 2023-2024 Session:

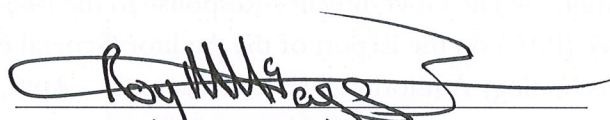
- i. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: HSA Outpatient Pharmacy Services (November 2021) – April, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- ii. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: “Information and Communications Technology Authority 2015/16 Accounts” - April, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- iii. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: Follow-Up on Past PAC Recommendations 2022 – Report 1 (January 2022) - February, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- iv. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: Follow-Up on Past PAC Recommendations 2023 – Report 1 (March 2023) - February, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- v. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: “Financial Reporting of the Cayman Islands Government General Report 31-December-2021 and 31 December-2020” - April, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- vi. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: “Government’s Shift to Online Services” (June 2022) - April, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*
- vii. The Government Minute - The Government’s Response to the Report of the Standing Public Accounts Committee (PAC) on the Report of the Auditor General entitled: “Follow Up on Past PAC Recommendations 2022 - Report 2 (Feb 2022)” - April, 2024
 - *Laid on the Table on the 25th July, 2024 in the Fourth Sitting of the Fourth Meeting*

9. ACKNOWLEDGEMENTS

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

10. REPORT OF THE COMMITTEE TO THE HOUSE

The Committee agrees that this Report be the **Annual Report of the Standing Public Accounts Committee** to the House for the year **2023-2024**.


Mr. Roy M. McTaggart, JP, MP
Chairman