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# 2024-2025 ANNUAL REPORT of the STANDING PUBLIC ACCOUNTS COMMITTEE

This Annual Report covers the period from 7<sup>th</sup> October 2024 to 31<sup>st</sup> December 2025 and is presented on a calendar-year basis rather than by parliamentary session, as per previous annual reports.

The Parliament of the Cayman Islands was dissolved from 1<sup>st</sup> March 2025 to 6<sup>th</sup> May 2025, noting that the General Elections were held on 30<sup>th</sup> April, 2025.

## 1. REFERENCE

The Standing Public Accounts Committee (PAC) of the Cayman Islands Parliament, established under Parliament Standing Order 97(1), met regularly during 7<sup>th</sup> October 2024 to 31<sup>st</sup> December 2025, to 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 his/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 following dates:

### 2024- 2025 Session (7<sup>th</sup> October 2024 to 1<sup>st</sup> March 2025)

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

Ms. Tishel L. McLean served as the Clerk to the Committee.

## 25<sup>th</sup> June 2025 to 31<sup>st</sup> December 2025

- Mr. Roy M. McTaggart, JP, MP - *Chairman*
- Mrs. Julie J.T. Hunter, JP, MP
- Hon. Kenneth V. Bryan JP, MP
- Mr. A. Royston Tatum, MP
- Hon. G. Wayne Panton, JP, MP
- Mr. Christopher Saunders, MP

Ms. Tishel L. McLean serves as the Clerk to the Committee.

### **3. MEETINGS OF THE COMMITTEE**

The Committee held nine meetings on the following dates during 7<sup>th</sup> October 2024 to 31<sup>st</sup> December 2025, including three Hearings with witnesses:

- 1) 14<sup>th</sup> November 2024 – *Administrative Meeting*
- 2) 23<sup>rd</sup> January 2025 – *Hearing*
- 3) 23<sup>rd</sup> January 2025 – *Hearing*
- 4) 23<sup>rd</sup> January 2025 – *Administrative Meeting*
- 5) 12<sup>th</sup> February 2025 – *Administrative Meeting*
- 6) 12<sup>th</sup> June 2025 – *Administrative Meeting*
- 7) 28<sup>th</sup> August 2025 – *Administrative Meeting*
- 8) 4<sup>th</sup> September 2025 – *Hearing*
- 9) 2<sup>nd</sup> October 2025 – *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 97(7), the following persons were in attendance at the meetings in open forum in the Chamber of Parliament:

#### *Office of the Auditor General:*

- Mr. Patrick Smith, Auditor General
- Mrs. Sue Winspear, *Former Auditor General*
- Mr. Winston Sobers, Deputy Auditor General (Financial Audit)
- Ms. Angela Cullen, Deputy Auditor General (Performance Audit)
- Mr. Gabriel Ncube, Audit Manager
- Mr. Desigan Thaver, Audit Project Leader
- Mr. Mickel Alexander, Audit Project Leader
- Mr. John Leiya, Audit Project Leader
- Ms. Sasha Rochester, Audit Project Leader
- Mr. Ruel Huet, Audit Manager
- Ms. Brenda Kyomugisha, Audit Project Leader

*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
- Mr. Lee Ramoon, Director of the Revenue Office, Ministry of Finance and Economic Development
- Mr. Adolphus Laidlow, Director of the Economics & Statistics Office, Ministry of Finance and Economic Development

## 5. PUBLIC HEARINGS WITH WITNESSES

In accordance with the provisions of Parliament Standing Order 97(3), witnesses appeared before the Committee to give evidence on the following dates and with respect to the following reports, in the Chamber of the House of Parliament:

- 1) 23<sup>rd</sup> January, 2025
  - Report of the Auditor General, “*Financial Reporting for the Cayman Islands Government – General Report 31 December 2023 (November 2024)*”
- 2) 23<sup>rd</sup> January, 2025
  - Report of the Auditor General, “*The Government’s Approach to Sustainable Economic Development (November 2024)*”
- 3) 4th September 2025
  - Report of the Auditor General, “*Improving Financial Accountability and Transparency: Long-term Financial Sustainability (February 2025)*”

These public meetings were held to further examine findings from the Auditor General in his/her reports listed above. The Hearings were 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 97(1), the Committee received and considered the following documents and reports from the Office of the Auditor General.

### i. Auditor General Reports Received by the PAC During 7<sup>th</sup> October 2024 to 31<sup>st</sup> December 2025:

- 1) *Financial Reporting for the Cayman Islands Government – General Report 31 December 2023 (November 2024)*  
Received 12<sup>th</sup> November 2024, Tabled on 5<sup>th</sup> February, 2025 in the Third Sitting of the Third Meeting of the 2024-2025 Session.

- 2) *The Government's Approach to Sustainable Economic Development (November 2024)*  
Received 12<sup>th</sup> November 2024, Tabled on 5<sup>th</sup> February, 2025 in the Third Sitting of the Third Meeting of the 2024-2025 Session.
- 3) *The Integrated Solid Waste Management System for the Cayman Islands (Regen) – as at October 2021 (January 2025)*  
Revised Report Received 23<sup>rd</sup> January 2025, Not Tabled.
- 4) *Improving Financial Accountability and Transparency: Long-term Financial Sustainability (February 2025)*  
Report Received 24<sup>th</sup> February 2025, Tabled on 12<sup>th</sup> December, 2025 in the Third Sitting of the Third Meeting of the 2025-2026 Session.
- 5) *Office of the Auditor General Cayman Islands – Annual Report – 31 December 2024 Providing Value to the People of the Cayman Islands (April 2025)*  
Report Received on 11<sup>th</sup> June 2025, Tabled on 27<sup>th</sup> June, 2025 in the First Meeting of the 2025-2026 Session.
- 6) *Financial Reporting for the Cayman Islands Government – General Report 31 December 2023 (October 2024)*  
Report Received on 1<sup>st</sup> October 2025, Not tabled at the time of this report.

ii. **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 – 30<sup>th</sup> September 2024
- 2) OAG Quarterly Report – 31<sup>st</sup> March 2025
- 3) OAG Quarterly Report – 30<sup>th</sup> June 2025
- 4) OAG SPS & Detailed Budget Submissions – 28<sup>th</sup> August 2025

## 7. PAC REPORTS TABLED IN THE HOUSE

In accordance with the provisions of Parliament Standing Order 97(4), the Committee laid the following PAC Reports on the Table of the House of Parliament on the dates noted:

- 1) 2023-2024 Annual Report of the Standing Public Accounts Committee  
Tabled 31<sup>st</sup> January 2025 in the Third Meeting of the 2024-2025 Session.
- 2) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General Cayman Islands: *Financial Reporting for the Cayman Islands Government – General Report 31 December 2023 (November 2024)*  
Tabled on 5<sup>th</sup> February 2025 in the Third Meeting of the 2024-2025 Session.

- 3) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General Cayman Islands: *The Government's Approach to Sustainable Economic Development (November 2024)*

Tabled on 5<sup>th</sup> February 2025 in the Third Meeting of the 2024-2025 Session.

- 4) Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General Cayman Islands: *Improving Financial Accountability and Transparency: Long-term Financial Sustainability (February 2025)*

Tabled on 12<sup>th</sup> December, 2025 in the Third Meeting of the 2025-2026 Session.

## 8. GOVERNMENT MINUTES

In accordance with Parliament Standing Order 97(6), "A 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."

No Government Minutes were Tabled in the Parliament during 7<sup>th</sup> October 2024 to 31<sup>st</sup> December 2025.

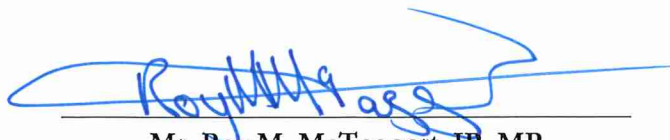
## 9. ACKNOWLEDGEMENTS

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

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**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 2024-2025.



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**Mr. Roy M. McTaggart, JP, MP**  
**Chairman**