



**PARLIAMENT
OF THE CAYMAN ISLANDS
2025-2026 Session**

**2025-2026
ANNUAL REPORT**
of the
**STANDING
PUBLIC ACCOUNTS COMMITTEE**

Laid on the Table of Parliament on this day of , 2026

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2025-2026 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 97, met regularly throughout the 2025-2026 Session for the Parliamentary reporting period (25th June 2025 to 5th May 2026), 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 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 **Parliamentary reporting period:**

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

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

3. MEETINGS OF THE COMMITTEE

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

- 1) 19th June 2025 – *Administrative Meeting*
- 2) 28th August 2025 – *Administrative Meeting*
- 3) 4th September 2025 – *Hearing*
- 4) 2nd October 2025 – *Administrative Meeting*
- 5) 14th January 2026 – *Administrative Meeting*
- 6) 15th January continued on 16th January 2026 – *Hearing*
- 7) 19th February 2026 – *Administrative Meeting*
- 8) 16th April 2026 – *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
- Mr. Winston Sobers, Deputy Auditor General (Financial Audit)
- Ms. Angela Cullen, Deputy Auditor General (Performance Audit)
- Mr. Gabriel Ncube, Audit Manager
- Mr. Mickel Alexander, Audit Project Leader
- 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) 4th September 2025
 - Report of the Auditor General, *“Improving Financial Accountability and Transparency: Long-term Financial Sustainability (February 2025)”*
- 2) 15th and 16th January 2026
 - Report of the Auditor General, *“Financial Reporting of the Cayman Islands Government: General Report on the Results of the 2024 Financial Audits 31 December 2024 (October 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 below noted documents and reports from the Office of the Auditor General during the reporting period 2025-2026.

i. Auditor General Reports Received by the PAC During the 2025-2026 Session of Parliament:

- 1) *Financial Reporting of the Cayman Islands Government: General Report on the Results of the 2024 Financial Audits 31 December 2024 (October 2025)*
Report Received on 1st October 2025, Not tabled at the time of this report.
- 2) *Summary of outstanding OAG and PAC recommendations (March 2026)*
Report Received on 31st March 2026, Not tabled at the time of this report.
- 3) *Annual Report – 31 December 2025 (March 2026)*
Report Received on 2nd April 2026, Not tabled at the time of this report.
- 4) *Public sector remuneration (April 2026)*
Report Received on 2nd April 2026, 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 – 30th June 2025
- 2) OAG SPS & Detailed Budget Submissions – 28th 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) 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 12th December, 2025 in the Third Meeting of the 2025-2026 Session.
- 2) 2024-2025 Annual Report of the Standing Public Accounts Committee
Tabled on 4th March 2026 in the Fourth 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 the reporting period 2025-2026.

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 **2025-2026**.

Mr. Roy M. McTaggart, JP, MP
Chairman