

CAYMAN ISLANDS

2020/2021 Session of the

LEGISLATIVE ASSEMBLY

2019 - 2020

ANNUAL REPORT

of the

STANDING

PUBLIC ACCOUNTS COMMITTEE

Laid on the Table of Legislative Assembly on this day of 2020

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2019-2020
ANNUAL REPORT
OF THE STANDING
PUBLIC ACCOUNTS COMMITTEE

1. REFERENCE

The Standing Public Accounts Committee of the Cayman Islands Legislative Assembly, established under Standing Order 77, met regularly throughout the reporting period to consider and deal with the following matters:

- Review and approve monthly invoices submitted for payment by the Office of the Auditor General;
- 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 Members of the Legislative Assembly are the present duly elected as Members of the Standing Public Accounts Committee:

Mr. D. Ezzard Miller, MLA – Chairman

Mr. Christopher S. Saunders, MLA – Member

Mr. Bernie A. Bush, MLA – Member

Hon. Barbara E. Conolly, MLA – Member

Mr. Austin O. Harris, Jr., MLA – Member

Mr. David C. Wight, MLA - Member

3. MEETINGS OF THE COMMITTEE

The Committee met on the following dates during the reporting period:

- Thursday, 5th September 2019
- Tuesday, 17th September 2019
- Wednesday, 2nd October 2019 (*Hearing in Chamber*)
- Thursday, 3rd October 2019 (*Hearing in Chamber*)
- Thursday, 7th November 2019
- Tuesday, 7th January 2020
- Thursday, 6th February 2020 *(Hearing in Chamber)*
- Friday, 7th February 2020 (*Hearing in Chamber*)
- Monday, 2nd March 2020 (*Hearing in Chamber*)
- Friday, 29th May 2020
- Friday, 5th June 2020
- Wednesday, 17th June 2020 (*Hearing in Chamber*)
- Thursday, 18th June 2020 (*Hearing in Chamber*)
- Friday, 19th June 2020 (*Hearing in Chamber*)
- Friday, 19th June 2020
- Wednesday, 15th July 2020 (*Hearing in Chamber*)
- Thursday, 16th July 2020 (*Hearing in Chamber*)
- Wednesday, 22nd July 2020 (*Hearing in Chamber*)
- Thursday, 23rd July 2020 (*Hearing in Chamber*)
- Thursday, 23rd July 2020
- Friday, 24th July 2020 (*Hearing in Chamber*)
- Tuesday, 4th August 2020
- Thursday 27th August 2020 *(The Unqualified Audit Opinion Award 2018 and 2019 Ceremony in Chamber)*

4. PERSONS IN ATTENDANCE

In accordance with Standing Order 77(8), the following persons were in attendance at the meetings in open forum in the Chamber of the Legislative Assembly:

- Mrs. Sue Winspear, Auditor General, Office of the Auditor General
- Ms. Angela Cullen, Deputy Auditor General (Performance Audit), Office of the Auditor General

- Mr. Patrick Smith, Deputy Auditor General (Financial Audit), Office of the Auditor General
- Mr. Julius Aurelio, Audit Manager, Office of the Auditor General
- Mr. Kwame Afrane, Audit Project Leader, Office of the Auditor General
- Mr. Gabriel Ncube, Audit Project Leader, Office of the Auditor General
- Mr. Adrian Murenzi, Audit Project Leader, Office of the Auditor General
- Ms. Yolanda Clarke, Audit Project Leader, Office of the Auditor General
- Ms. Brittany Bodden, Audit Trainee, Office of the Auditor General
- Ms. Erin McLean, Audit Trainee, Office of the Auditor General
- Hon. Kenneth Jefferson, JP, Financial Secretary and Chief Officer, Ministry of Finance and Economic Development
- Mr. Matthew Tibbetts, Accountant General, Treasury Department, Ministry of Finance and Economic Development
- Mr. Michael Nixon, Senior Assistant Financial Secretary, Ministry of Finance and Economic Development
- Ms. Anne Owens - Senior Assistant Financial Secretary, Ministry of Finance and Economic Development

5. PUBLIC HEARINGS

In accordance with the provisions of Standing Order 77(4), the following persons appeared before the Committee to give evidence on the following dates in the Chamber of the Legislative Assembly:

- Wednesday, 2nd October 2019
  Report of the Auditor General:
  - *Customs In The Cayman Islands – May 2019*

- Thursday, 3rd October 2019
  Report of the Auditor General:
  - *Government's Use Of Outsourced Services - June 2019*

- Thursday, 6th February 2020
  Report of the Auditor General:
  - *Efficiency of Summary Courts - November 2019*

- Friday, 7th February 2020
  Report of the Auditor General:
  - *School Education - October 2019*

- Monday, 2nd March 2020
  Report of the Auditor General:
  - *Efficiency of Summary Courts - November 2019*

- Wednesday, 17th June 2020
  Report of the Auditor General:
  - *Annual Reports for the Department of Labour & Pensions (Formerly the National Pensions Office)*

- Thursday, 18th June 2020
  Report of the Auditor General:
  - *Annual Reports for the Department of Labour & Pensions (Formerly the National Pensions Office)*

- Friday, 19th June 2020
  Report of the Auditor General:
  - *Annual Reports for the Department of Labour & Pensions (Formerly the National Pensions Office)*

- Wednesday, 15th July 2020
  Report of the Auditor General:
  - *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020*

- Thursday, 16th July 2020
  Report of the Auditor General:
  - *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020*

- Wednesday, 22nd July 2020
  Report of the Auditor General:
  - *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020*

- Thursday, 23rd July 2020
  Report of the Auditor General:
  - *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020*

- Friday, 24th July 2020
  Report of the Auditor General:
  - *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020*

- Thursday 27th August 2020
  Report of the Auditor General:
  - *The Unqualified Audit Opinion Award 2018 and 2019 Ceremony*

6. REPORTS AND DOCUMENTS FOR CONSIDERATION

In accordance with the provision of Standing Order 77(1), the Committee considered the following Auditor General Reports referred to the Legislative Assembly:

6.1 Reports Received During 2019/2020

The Committee received the following Reports from the Auditor General during the reporting period ***September 2019 to August 2020:***

- Customs in the Cayman Islands - May 2019
- Financial Reporting of the Cayman Islands Government - General Report for the year ended 31 December 2017 - May 2019
- Government's Use of Outsourced Services - June 2019
- School Education - October 2019
- Efficiency of Summary Courts – November 2019
- Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)- June 2020

6.2 Documents Received by the Committee

The Committee reviewed and approved the following Budget documents for the Auditor General:

- OAG Financial Audit Contract 2019 to 2021

6.3 Reports and Documents Received by the Committee for Information

The Committee has reviewed the following documents of the Auditor General:

- OAG Annual Report – 31 December 2018
- OAG Quarterly Report 30 June 2019
- OAG Quarterly Report 30 September 2019
- OAG Quarterly Report 31 March 2020
- OAG Quarterly Report 30 June 2020
- Forward Audit Work Plan
- **ISA 260 Report from 2018 audits:**
  - Ministry of Finance & Economic Development
  - Portfolio of Legal Affairs
  - Public Sector Pensions Board
  - Cayman Islands National Museum
  - National Gallery of the Cayman Islands
  - University College of the Cayman Islands
  - Cayman Islands Monetary Authority
  - Auditors Oversight Authority
  - National Drug Council
  - National Roads Authority
  - Health Services Authority
  - Cabinet Office
  - Cayman Islands Development Bank

Commerce, Planning & Infrastructure
Financial Services & Home Affairs
Portfolio of the Civil Service
Tourism Attractions Board
Maritime Authority of the Cayman Islands
Cayman Islands National Insurance Company
Utility Regulation and Competition Office (OfReg)

7. REPORTS OF THE PAC TABLED IN THE HOUSE

The following Reports of the Committee were laid on the table of the House of the Legislative Assembly on the dates indicated:

- Report of the Office of the Auditor General on Fighting Corruption in the Cayman Islands – November 2018. Laid on 13th November 2019
- Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Fighting Corruption in the Cayman Islands – November 2018. Laid on 13th November 2019
- Report of the Office of the Auditor General on Customs in the Cayman Islands - May 2019. Laid on 1st July 2020
- Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Customs in the Cayman Islands - May 2019. Laid on 1st July 2020
- Report of the Office of the Auditor General on Government's Use of Outsourced Services - June 2019. Laid on 1st July 2020
- Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Government's Use of Outsourced Services - June 2019. Laid on 1st July 2020
- Report of the Office of the Auditor General on School Education - October 2019. Laid on 1st July 2020
- Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on School Education - October 2019. Laid on 1st July 2020
- Report of the Office of the Auditor General on Efficiency of Summary Courts – November 2019. Laid on 1st July 2020
- Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Efficiency of Summary Courts – November 2019. Laid on 1st July 2020

8. ACKNOWLEDGEMENT

The Committee is most appreciative of the efforts of the Auditor General and her staff in presenting very fair, detailed and informative reports and for the support, assistance and constructive advice given throughout its deliberations.

The Committee also thanks the staff of the Legislative Assembly for the assistance provided.

9. 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 ***2019-2020***.

Mr. D. Ezzard Miller, MLA – Chairman