

PARLIAMENT

OF THE CAYMAN ISLANDS

2022-2023 Session

2021-2022 ANNUAL REPORT

of the

STANDING
PUBLIC ACCOUNTS COMMITTEE

Laid on the Table of Parliament on this day of 2023

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2021-2022
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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 **Parliamentary reporting period (21st April, 2021 to 12th July, 2022)**, 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 are the Members of the PAC for the reporting period:

- Hon. Roy M. McTaggart, JP, MP - Chairman
- Ms. Heather D. Bodden, OCI, Cert. Hon., JP, MP
- Ms. Barbara E. Conolly, JP, MP
- Hon. Katherine A. Ebanks-Wilks, MP
- Mr. Isaac D. Rankine, MP
- Mr. Dwayne S. Seymour, JP, MP

The PAC Clerk was Mrs. Patricia Priestley, Deputy Assistant Clerk, up to 17th January 2022. Ms. Susan Burke, Parliamentary Procedural Clerk, served as PAC Clerk thereafter.

3. MEETINGS OF THE COMMITTEE

The Committee held seventeen meetings on the following dates during the reporting period:

1) 19th May, 2021
2) 29th June, 2021
3) 20th July, 2021 *(Hearing)*
4) 20th July, 2021
5) 11th August, 2021
6) 22nd September, 2021 *(Hearing)*
7) 29th September, 2021 *(Hearing)*
8) 29th September, 2021
9) 12th November, 2021
10) 10th January, 2022
11) 12th January, 2022 *(Hearing)*
12) 13th January, 2022 *(Hearing)*
13) 31st January, 2022
14) 28th February, 2022
15) 10th May, 2022
16) 25th May, 2022 *(Hearing)*
17) 22nd June, 2022

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:

- 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. Gabriel Ncube, Audit Project Leader, Office of the Auditor General
- Ms. Jasmine Williams, Audit Project Leader, Office of the Auditor General
- Mr. Ruel Huet, Audit Project Leader, Office of the Auditor General
- Mr. Winston Sobers, Audit Manager, Office of the Auditor General
- Mr. Adrien Murenzi, Audit Manager (Performance Audit), Office of the Auditor General
- Mr. Kenneth Jefferson, Financial Secretary / Chief Officer, Ministry of Finance and Economic Development
- Mr. Michael Nixon, Senior Assistant Financial Secretary, Ministry of Finance and Economic Development
- Mr. Matthew Tibbetts, Accountant General, Ministry of Finance and Economic Development
- Ms. Theresa Walters, Deputy Accountant General, Ministry of Finance and Economic Development

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:

i. Tuesday, 20th July, 2021

- Report of the Auditor General, "*Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)*".

ii. Wednesday, 22nd September, 2021

- Report of the Auditor General, "*Follow-up on past PAC recommendations 2021 – Report 1 (August 2021)*"

iii. Wednesday, 29th September, 2021

- Report of the Auditor General, "*Follow-up on past PAC recommendations 2021 – Report 1 (August 2021)*"

iv. Wednesday, 12th January, 2022

- Report of the Auditor General, "*HSA Outpatient Pharmacy Services (November 2021)*"

v. Thursday, 13th January, 2022

- Report of the Auditor General, "*HSA Outpatient Pharmacy Services (November 2021)*"

vi. Wednesday, 25th May, 2022

- Report of the Auditor General, "*Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)*"

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.

i. Auditor General Reports Received by the PAC During the 2021-2022 Session of Parliament:

1) Annual Report 31 December 2020 (March 2021):
   - *Received on 4th May 2021, Tabled on 14th July 2021 in the First Sitting of the First Meeting.*
2) Improving Financial Accountability & Transparency: Financial Management and Reporting (May 2021)
   - *Received 13th May 2021, Tabled on 8th December 2021 in the Sixth Sitting of the Second Meeting*

3) Follow-up on past PAC recommendations 2021 – Report 1 (August 2021)
   - *Received 5th August 2021, Tabled on 8th December 2021 in the Sixth Sitting of the Second Meeting*
4) HSA Outpatient Pharmacy Services (November 2021)
   - *Received 5th November 2021, Tabled on 8th June 2022 in the First Sitting of the Third Meeting*
5) Follow-up on past PAC recommendations 2022 – Report 1 (January 2022)
   - *Received 7th January 2022, Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*
6) General Report – 31 December 2020 (December 2021)
   - *Received 9th December 2021, Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*
7) Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)
   - *Received 15th February 2022 (Tabled in the 2022-2023 Session on 7th December 2022).*
8) Annual Report – 31 December 2021 (March 2022)
   - *Received 29th March 2022, Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*
9) Government's Expenditure in Response to COVID-19 – Update (Public Interest Report – May 2022)
   - *Received 9th May 2022, Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*
10) Government's Shift to Online Services (June 2022)
   - *Received 14th June 2022, to be Tabled in the 2022-2023 Session.*

ii. Outstanding Reports from 2020-2021 Received by the PAC:

The PAC considered the following reports of the Office of the Auditor General which were outstanding from the previous Session (2020-2021), and were subsequently Tabled on 15th July 2021 in the Second Sitting of the First Meeting of the 2021-2022 Session:

1) Owen Roberts International Airport (ORIA) Terminal Redevelopment Project (January 2019)
2) Financial Reporting of the Cayman Islands Government: General Report 31 December 2019 (December 2020)
3) Improving Financial Accountability & Transparency: Budgeting (December 2020)

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) PAC Consultation on Forward Performance Audit Work Programme
2) OAG SPS & Detailed Budget Submissions
3) OAG Quarterly Report – 30 June 2021

4) ISA 260 reports
5) OAG Quarterly Report – 30 September 2021
6) OAG Quarterly Report – 31 March 2022

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:

i. Report of the Standing Public Accounts Committee on the Reports of the Office of the Auditor General on: 1. Owen Roberts International Airport (ORIA) Terminal Redevelopment Project - Progress Update as at August 2018 (January 2019); 2. Financial Reporting of the Cayman Islands Government: General Report 2019 (December 2020); and 3. Improving Financial Accountability & Transparency: Budgeting (December 2020).
   - *Tabled on 15th July 2021 in the Second Sitting of the First Meeting*

ii. Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)
   - *Tabled on 8th December 2021 in the Sixth Sitting of the Second Meeting*

iii. Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on Follow-up on past PAC recommendations 2021 - Report 1 (August 2021)
   - *Tabled on 8th December 2021 in the Sixth Sitting of the Second Meeting*

iv. Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General on HSA Outpatient Pharmacy Services (November 2021)
   - *Tabled on 8th June 2022 in the First Sitting of the Third Meeting*

v. Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General - Financial Reporting of the Cayman Islands Government: General Report 31 December 2020 (December 2021)
   - *Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*

vi. Report of the Standing Public Accounts Committee on the Report of the Office of the Auditor General - Follow-up on past PAC recommendations 2022 – Report 1 (January 2022)
   - *Tabled on 9th June 2022 in the Second Sitting of the Third Meeting*

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 2021-2022 Session:

i. The Government's Updated Responses as at September 2021 to the Report of the Standing Public Accounts Committee on the Report of the Auditor General: Efficiency of Summary Courts (November 2019).
   - *Laid on the Table on 8th June 2022 in the First Sitting of the Third Meeting.*

ii. Follow-up on Past PAC Recommendations 2021- Report 1- August 2021
   - *Laid on the Table on 8th June 2022 in the First Sitting of the Third Meeting.*

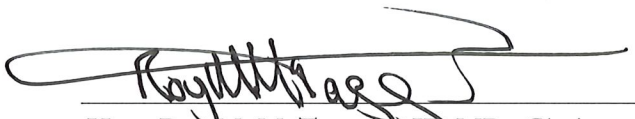
iii. Improving Financial Accountability and Transparency: Financial Management and Reporting- May 2021
   - *Laid on the Table on 8th June 2022 in the First Sitting of the Third Meeting.*

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 **2021-2022.**



Hon. Roy M. McTaggart, JP, MP - Chairman