



OAG Quarterly Report

30 June 2021

*To help the public
service spend wisely*

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INTRODUCTION

1. This report covering the period 1st April to 30th June 2021. The start of the quarter saw us undertaking the peak of our entity financial audit work to achieve as many audit sign offs by the statutory deadline of 30th April. It was pleasing that we completed 34 financial audits by the deadline and even more pleasing that none of those completed received any audit qualifications.
2. After the 2021 election on 14th April, which was the most significant event of the quarter, I was able to meet and start working with the new Public Accounts Committee (PAC) comprising Mr. Roy McTaggart as the new Chairman, Katherine Ebanks-Wilks as the new Deputy Chair and MPs Bodden, Conolly, Rankine and Seymour as members.
3. We also completed and made public our performance audit on *Financial Management and Reporting* and supported the PAC in preparing for the witness session to be held in July.
4. Details of other activity undertaken and achievements during this period are given throughout the report.
5. As Auditor General, I am committed to continuing the practice of providing the PAC with regular updates on the Office's operations to suit the PAC needs. We currently report to PAC quarterly and subsequently make these reports available on our website.

FINANCIAL AUDIT PRACTICE

ENTITY AUDITS – 2020

6. The start of this quarter saw a continuation of all audit staff's efforts being focused on completing 2020 entity financial audits by the 30th April statutory deadline. By the statutory deadline, 34 out of 41 2020 entity audits were completed. It is very pleasing that all entities received an unqualified audit opinion. The ISA260 reports detailing control deficiencies are being prepared and awaiting management responses. These will be taken to PAC next quarter.
7. Of the outstanding seven 2020 entity audits, two have resulted in investigations being undertaken because of concerns found during audit, two had other significant issues that caused the delay and the remainder relate to entities with prior years audits outstanding.

ENTITY AUDITS – 2019 AND PRIOR YEARS AUDITS

8. In March and April we paused work on backlogged audits to focus on the 2020 entity audits but resumed work on those in backlog from May onwards. During the quarter, supported by KPMG, we completed the 2019 audit for Cayman Airways Limited.
9. So far for the 2019 financial audits, all audit opinions issued have been unqualified with a few Emphasis of Matter and Other Matters raised. The ISA260 reports continue to be taken to PAC for their consideration at administrative meetings as they are completed.
10. In addition to the outstanding 2019 audits, MHECH and CIAA also have their audits for 2016-17 and 2018 outstanding.
11. Although the situation is improving, I remain concerned about the delay in tabling annual reports in the Parliament as this denies the timely opportunity for the public to see the financial and other results and achievements of public sector entities and reduces transparency and accountability. The *Public Management and Finance Act* (PMFA) requires that annual reports be laid at the first meeting of the Parliament after the audit is completed and this legal requirement is seldom met which is concerning. Exhibit 1 overleaf provides a high level summary of the current state of audit completion and tabling of annual reports in the Parliament.

Exhibit 1 – Current and prior year audits

Year	Number of Entity Audits	Audits Completed	Audits Outstanding	Annual Reports / Financial Statements Tabled
2020	41	34	7	0
2019	41	36	5	7
2018	40	38	2	19
2016-17	44	42	2	30
2015-16	42	42	0	37

12. A more detailed update on the progress on individual audits is contained in Appendices A through D on pages 10-17 with a definition of audit terms given at page 18 in Appendix E.

ENTIRE PUBLIC SECTOR (EPS) AUDITS

13. The 2020 Entire Public Sector (EPS) account was submitted on the 30th April 2021 in accordance with the statutory deadline.
14. The audit of the 2018 has gone through my review and is being finalized. The audit opinion will remain adverse. The 2019 EPS account remains active and work on the 2020 audit has started.
15. We delayed the start of these audits following discussion and agreement with the Financial Secretary and Accountant General in order to try to reduce the qualification points especially by ensuring we completed a substantial part of the entity audit backlog. We are now trying to bring them up to date but are dependent on the client's availability too. Exhibit 2 below shows the EPS position for the past ten years.

Exhibit 2 – EPS audit progress 2009 to 2020

Year	Date audit completed or progress	Audit opinion	Tabled in the Parliament
2020	In progress		
2019	In progress		
2018	Being finalized	Adverse	
2016-17	9 September 2019	Adverse	
2015-16	19 October 2017	Adverse	16 March 2018
2014-15	7 December 2016	Adverse	27 March 2017
2013-14	24 September 2015	Adverse	24 June 2016
2012-13	1 June 2015	Disclaimed	
2011-12	1 June 2015	Disclaimed	
2010-11	25 July 2013	Disclaimed	9 April 2014
2009-10	17 November 2014	Disclaimed	

PERFORMANCE AUDIT PRACTICE

16. The second report in our trilogy of finance related performance audit reports, entitled “Improving the Budget Process – Financial Management & Reporting” was published in May 2021 and considered by the new PAC on 19th May 2021. The PAC agreed to hold a hearing on this report, and after rescheduling twice, we anticipate the witness hearing will be held on July 20th.
17. Work on the performance audits detailed in the table below recommenced in the last quarter after the completion of most of the 2020 financial audits on the 30th April.

Exhibit 3 – Performance Audit work programme - progress as at 30th June 2021

Report	Summary	Progress
Follow Up on past PAC Recommendations	The OAG plans to prepare a series of reports that will provide updates on CIG’s progress in implementing OAG and PAC recommendations covering a range of reports from 2017 to 2019.	In progress. Indicative date for first report: July/August 2021 Report to PAC: Q2 2021
HSA Outpatient Pharmacy Services	The audit will evaluate the efficiency and effectiveness of the Health Service Authority’s out-patient pharmacy services.	In progress. Indicative date: August 2021 Report to PAC: Q3 2021
Improving the Budget Process – Long-Term Financial Sustainability including the impact of COVID-19 (These may be published as indicated or as two separate reports)	The audit will determine how effective CIG is at planning for and reporting on long-term financial sustainability. The audit will also assess COVID-19 related expenditure and foregone revenues, and the impact this has had on long-term financial sustainability.	In progress. Indicative date: Sep 2021 Report to PAC: Q3 2021
e-Government	The audit will assess the efficiency and effectiveness of the delivery of CIG’s online services.	In progress. Indicative date: October 2021 Report to PAC: Q3 2021

REPORTS REVIEWED BY PUBLIC ACCOUNTS COMMITTEE (PAC)

18. During the quarter, the new PAC was established after the election and comprises MPs McTaggart as Chairman, Ebanks-Wilks as Deputy Chairman and Bodden, Conolly, Rankine and Seymour as members.
19. An induction was held at the start of the first administrative meeting of the new Committee on 19th May 2021.
20. A second administrative meeting was held on 29th June and re-scheduled the witness session into the performance audit report: *“Improving Financial Accountability and Transparency: Financial Management and Reporting”* to July 20th. The original hearing was postponed at the agreement of the Chairman because of the witnesses work requirements on the new budget for the Strategic Policy Statement.

OPERATIONAL REPORT

OAG FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 30 JUNE 2021

19. The office is tracking close to budget on both personnel and operating costs as well as revenues earned at the end of the first half of 2021. We are concerned about the position as we will be taking on new staff in the second half of the year as we gear up to undertake the increased number of entity audits in 2021 (entity audits increasing from 41 in 2020 to 50 in 2021 and 47 each year thereafter assuming the current organizational structure of core government remains as it is post-election). We will continue to monitor carefully throughout the remainder of the year.

20. Statement of Financial Performance for the period Ending 30 June 2021

	2021 Budget \$	2021 Budget for 6 months \$	2021 Actual for 6 months \$	2021 Variance to date \$
Revenue				
Audit Services to PAC	950,000	475,000	388,228	(86,772)
Audit Services to Government entities	2,168,000	1,084,000	1,164,605	80,605
Total Revenue	3,118,000	1,559,000	1,552,833	(6,167)
Expenses				
Personnel Costs	2,547,352	1,273,676	1,277,936	4,260
Operating Expenses	520,905	260,452	228,006	(32,446)
Depreciation	21,000	10,500	3,485	(7,015)
Total Expenses	3,089,257	1,544,628	1,509,427	(35,201)
Net surplus / (deficit) for the period	28,743	14,372	43,406	29,034

OAG STRATEGIC PLAN PROGRESS

21. The Office's continues to use its strategic plan for the five year period 2019-2023 to drive our work as it lays out our priorities for the period. This can be accessed on our website www.auditorgeneral.gov.ky. Delivery in 2020 on some key activities such as developing a strong quality framework and preparing an Auditor General Act was delayed due to COVID-19 but is back on track in 2021. A draft Auditor General Act should be ready for submission post-election and the third Audit Manager post responsible for Quality and IT will be appointed after our busy financial audit season is complete. Much time was spent during this quarter working on our resource planning for 2021 and re-considering OAG staff fee rates.
22. There was limited training during the quarter due to it being peak audit season but we ensured all staff were briefed and trained on preparing for a hurricane and specifically their formal role as OAG staff in aid relief work. Angela Cullen, Deputy Auditor General, participated virtually in the CCOLA (Canadian Audit Offices) annual performance audit symposium in April.
23. Kwame Afrane and Ruel Huet partly acted into Audit Manager roles along with their substantive Audit Project Leader roles during the quarter and recruitment for the third Audit Manager role started in May after peak audit season was over.
24. Zenobia Badley left the OAG at the end of the quarter and recruitment for her replacement was started in June.
25. Brittany Clarke, one of our professional audit trainees, went on a 6 month secondment to CIMA from 1st June 2021 to work in their anti-money laundering team.
26. Sasha Rochester received her 5 year long service award in April.

OAG PRIORITIES FOR THE NEXT QUARTER

The priorities for the Office for next period are to:

- 1) Appoint and induct new staff into Audit Project Leader positions, transition the existing audit managers into their new roles and appoint a third Audit Manager;
- 2) Publish our performance audit reports on the HSA Pharmacy and long term financial sustainability;
- 3) Work on a draft Auditor General Act.



Sue Winspear, CPFA

19th July 2021

*Auditor General
George Town, Grand Cayman
Cayman Islands*

APPENDIX A – 2020 AUDITS

Table 1 - Ministry, Portfolio, and Office audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Cabinet Office	28 April 2021	Unqualified	
Office of the Director of Public Prosecutions	30 April 2021	Unqualified	
Judicial Administration	30 April 2021	Unqualified	
Ministry of Community Affairs	19 April 2021	Unqualified	
Ministry of District Administration, Tourism and Transport	9 April 2021	Unqualified	
Ministry of Education, Youth, Sports, Agriculture and Lands	21 April 2021	Unqualified	
Ministry of Finance and Economic Development	10 March 2021	Unqualified	
Ministry of Employment and Border Control	23 April 2021	Unqualified	
Ministry of Financial Services and Home Affairs	Substantially Complete		
Ministry of Health, Environment, Culture & Housing	Not Started		
Ministry of Commerce, Planning and Infrastructure	22 April 2021	Unqualified	
Ministry of International Trade, Investment, Aviation & Maritime Affairs	19 April 2021	Unqualified	
Office of the Ombudsman	30 April 2021	Unqualified	
Portfolio of the Civil Service	26 April 2021	Unqualified	
Portfolio of Legal Affairs	30 April 2021	Unqualified	

Table 2 – Statutory Authority and Government Company audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Auditor Oversight Authority	31 March 2021	Unqualified	
Cayman Airways Limited	Not Started		
Cayman Islands Airports Authority	Not Started		
Cayman Islands Development Bank	29 April 2021	Unqualified	
Cayman Islands Monetary Authority	30 April 2021	Unqualified	
Cayman Islands National Insurance Company	28 April 2021	Unqualified	
Cayman Islands National Museum	26 April 2021	Unqualified	
Cayman Islands Stock Exchange	30 April 2021	Unqualified	
Cayman National Cultural Foundation	29 April 2021	Unqualified	
Cayman Turtle Centre	Substantially Complete		
Cays Foundation	30 April 2021	Unqualified	
Civil Aviation Authority	30 April 2021	Unqualified	
Health Services Authority	30 April 2021	Unqualified	
Maritime Authority of the Cayman Islands	Substantially Complete		
National Drug Council	30 April 2021	Unqualified	
National Gallery of the Cayman Islands	30 April 2021	Unqualified	
National Housing and Development Trust	30 April 2021	Unqualified	
National Roads Authority	30 April 2021	Unqualified	
Port Authority of the Cayman Islands	1 April 2021	Unqualified	
Public Service Pensions Board	29 April 2021	Unqualified	
Sister Islands Affordable Housing	29 March 2021	Unqualified	
Segregated Insurance Fund	1 April 2021	Unqualified	
Tourism Attractions Board	30 April 2021	Unqualified	
University College of the Cayman Islands	Substantially Complete		
Utilities Regulation and Competition Office	In progress	Unqualified	
Water Authority	29 April 2021	Unqualified	

APPENDIX B – 2019 AUDITS

Table 1 - Ministry, Portfolio, and Office audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Cabinet Office	24 April 2020	Unqualified	
Office of the Director of Public Prosecutions	30 April 2020	Unqualified	7 December 2020
Judicial Administration	30 April 2020	Unqualified	
Ministry of Community Affairs	20 April 2020	Unqualified	
Ministry of District Administration, Tourism and Transport	30 April 2020	Unqualified	29 July 2020
Ministry of Education, Youth, Sports, Agriculture and Lands	21 July 2020	Unqualified	10 December 2020
Ministry of Finance and Economic Development	6 March 2020	Unqualified	29 June 2020
Ministry of Human Resources and Immigration / Employment and Border Control*	3 September 2020	Unqualified	
Ministry of Financial Services and Home Affairs	28 April 2020	Unqualified	14 October 2020
Ministry of Health, Environment, Culture and Housing	In Planning		
Ministry of Commerce, Planning and Infrastructure	30 April 2020	Unqualified	14 October 2020
Ministry of International Trade, Investment, Aviation & Maritime Affairs	30 April 2020	Unqualified	11 December 2020
Office of the Ombudsman	30 April 2020	Unqualified	29 July 2020
Portfolio of the Civil Service	25 April 2020	Unqualified	14 October 2020
Portfolio of Legal Affairs	30 April 2020	Unqualified	14 October 2020

*Ministry's name changed from 1 February 2019

Table 2 – Statutory Authority and Government Company audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Auditor Oversight Authority	12 March 2020	Unqualified	1 July 2020
Cayman Airways Limited	4 June 2021		
Cayman Islands Airports Authority	Not Started		
Cayman Islands Development Bank	20 July 2020	Unqualified	
Cayman Islands Monetary Authority	15 September 2020	Unqualified	7 December 2020
Cayman Islands National Insurance Company	30 April 2020	Unqualified	
Cayman Islands National Museum	30 April 2020	Unqualified	
Cayman Islands Stock Exchange	30 April 2020	Unqualified	1 July 2020
Cayman National Cultural Foundation	22 April 2020	Unqualified	
Cayman Turtle Centre	14 May 2020	Unqualified	
Cays Foundation	29 June 2020	Unqualified	11 December 2020
Civil Aviation Authority	22 May 2020	Unqualified	7 December 2020
Health Services Authority	30 April 2020	Unqualified	
Maritime Authority of the Cayman Islands	6 August 2020	Unqualified	7 December 2020
National Drug Council	30 April 2020	Unqualified	
National Gallery of the Cayman Islands	29 April 2020	Unqualified	11 December 2020
National Housing and Development Trust	4 February 2021	Unqualified	
National Roads Authority	27 April 2020	Unqualified	
Port Authority of the Cayman Islands	13 November 2020	Unqualified	
Public Service Pensions Board	29 April 2020	Unqualified	1 July 2020
Sister Islands Affordable Housing	31 March 2020	Unqualified	29 July 2020
Segregated Insurance Fund	13 March 2020	Unqualified	
Tourism Attractions Board	29 April 2020	Unqualified	
University College of the Cayman Islands	30 April 2020	Unqualified	10 December 2020
Utilities Regulation and Competition Office	Substantially Complete		
Water Authority	30 April 2020	Unqualified	

APPENDIX C – 2018 AUDITS

Table 1 - Ministry, Portfolio, and Office audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Cabinet Office	23 April 2019	Unqualified	26 July 2019
Office of the Director of Public Prosecutions	30 April 2019	Unqualified	14 November 2019
Judicial Administration	30 April 2019	Unqualified	
Ministry of Community Affairs	15 April 2019	Unqualified	24 July 2019
Ministry of District Administration, Tourism and Transport	25 April 2019	Unqualified	13 November 2019
Ministry of Education, Youth, Sports, Agriculture and Lands	18 December 2019	Unqualified	10 December 2020
Ministry of Finance and Economic Development	15 March 2019	Unqualified	12 April 2019
Ministry of Human Resources and Immigration	30 April 2019	Unqualified	30 January 2020
Ministry of Financial Services and Home Affairs	17 April 2019	Unqualified	13 November 2019
Ministry of Health, Environment, Culture and Housing	In Progress		
Ministry of Commerce, Planning and Infrastructure	29 April 2019	Unqualified	31 January 2020
Office of the Ombudsman	30 April 2019	Unqualified	13 November 2019
Portfolio of the Civil Service	30 April 2019	Unqualified	
Portfolio of Legal Affairs	30 April 2019	Unqualified	14 November 2019

Table 2 – Statutory Authority and Government Company audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Auditor Oversight Authority	11 March 2019	Unqualified	24 July 2019
Cayman Airways Limited	18 February 2020	Unqualified	
Cayman Islands Airports Authority	In Planning		
Cayman Islands Development Bank	2 August 2019	Unqualified	5 December 2019
Cayman Islands Monetary Authority	30 April 2019	Unqualified	24 July 2019
Cayman Islands National Insurance Company	30 September 2019	Unqualified	5 December 2019
Cayman Islands National Museum	30 April 2019	Unqualified	5 December 2019
Cayman Islands Stock Exchange	30 April 2019	Unqualified	24 July 2019
Cayman National Cultural Foundation	29 April 2019	Unqualified	9 December 2020
Cayman Turtle Centre	14 May 2020	Unqualified	
Cays Foundation	20 June 2019	Unqualified	
Civil Aviation Authority	17 May 2019	Unqualified	31 January 2020
Health Services Authority	30 April 2019	Unqualified	9 December 2020
Maritime Authority of the Cayman Islands	23 August 2019	Unqualified	31 January 2020
National Drug Council	3 May 2019	Unqualified	
National Gallery of the Cayman Islands	30 April 2019	Unqualified	11 December 2020
National Housing and Development Trust	2 August 2019	Unqualified	
National Roads Authority	29 April 2019	Unqualified	
Port Authority of the Cayman Islands	20 September 2019	Unqualified	16 October 2020
Public Service Pensions Board	17 April 2019	Unqualified	24 July 2019
Sister Islands Affordable Housing	27 May 2019	Unqualified	13 November 2019
Segregated Insurance Fund	21 March 2019	Unqualified	
Tourism Attractions Board	18 April 2019	Unqualified	
University College of the Cayman Islands	27 June 2019	Unqualified	
Utilities Regulation and Competition Office	30 April 2019	Unqualified	14 October 2020
Water Authority	27 November 2019	Unqualified	

APPENDIX D – 2016-17 AUDITS

Table 1 - Ministry, Portfolio, and Office audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Cabinet Office	30 April 2018	Unqualified	26 July 2019
Office of the Director of Public Prosecutions	30 April 2018	Unqualified	12 September 2018
Information Commissioner's Office (from 1 July 2016 to 12 September 2017)	30 April 2018	Unqualified	12 April 2019
Judicial Administration	30 April 2018	Unqualified	31 January 2020
Ministry of Community Affairs	3 May 2018	Qualified	11 December 2020
Ministry of District Administration, Tourism and Transport	3 May 2018	Unqualified	28 June 2018
Ministry of Education, Youth, Sports, Agriculture and Lands	18 December 2019	Unqualified	10 December 2020
Ministry of Finance and Economic Development	8 April 2018	Unqualified	27 June 2018
Ministry of Human Resources and Immigration	30 April 2018	Qualified	
Ministry of Financial Services and Home Affairs	13 July 2018	Unqualified	12 April 2019
Ministry of Health, Environment, Culture and Housing	Substantially Complete		
Ministry of Commerce, Planning and Infrastructure	13 July 2018	Unqualified	14 November 2018
Office of the Complaints Commissioner (from 1 July 2016 to 12 September 2017)	30 April 2018	Unqualified	12 April 2019
Office of the Ombudsman (from 13 September 2017)	30 April 2018	Unqualified	12 April 2019
Portfolio of the Civil Service	30 April 2018	Unqualified	26 July 2019
Portfolio of Legal Affairs	2 May 2018	Unqualified	27 June 2018

Table 2 – Statutory Authority and Government Company audits

Entity	Date Audit Completed or Progress	Audit Opinion	Tabled in the Parliament
Auditor Oversight Authority	20 April 2018	Unqualified	27 June 2018
Cayman Airways Ltd.	25 May 2018	Unqualified	24 July 2019
Cayman Islands Airports Authority	Substantially Complete		
Cayman Islands Development Bank	17 May 2018	Unqualified	12 April 2019
Cayman Islands Monetary Authority	30 April 2018	Unqualified	28 June 2018
Cayman Islands National Insurance Company	25 April 2019	Unqualified	26 July 2019
Cayman Islands National Museum	15 November 2018	Unqualified	
Cayman Islands Stock Exchange	30 April 2018	Unqualified	27 June 2018
Cayman National Cultural Foundation	30 April 2018	Qualified	9 December 2020
Cayman Turtle Centre	18 December 2019	Unqualified	
Cays Foundation	30 April 2018	Unqualified	
Civil Aviation Authority	30 April 2018	Unqualified	28 June 2018
Electricity Regulatory Authority (from 1 July 2016 to 15 January 2017)	30 April 2018	Unqualified	27 June 2018
Health Services Authority	30 April 2018	Qualified	24 July 2019
Information and Communications Technology Authority (from 1 July 2016 to 15 January 2017)	30 April 2018	Unqualified	27 June 2018
Maritime Authority of the Cayman Islands	8 August 2018	Unqualified	14 November 2018
National Drug Council	30 April 2018	Unqualified	9 December 2020
National Gallery of the Cayman Islands	30 April 2018	Unqualified	11 December 2020
National Housing and Development Trust	30 April 2018	Unqualified	
National Roads Authority	2 November 2018	Unqualified	
Port Authority of the Cayman Islands	20 September 2019	Unqualified	16 October 2020
Public Service Pensions Board	30 April 2018	Unqualified	29 June 2018
Sister Islands Affordable Housing	30 April 2018	Unqualified	28 June 2018
Segregated Insurance Fund	19 April 2018	Unqualified	
Tourism Attractions Board	2 November 2018	Unqualified	24 July 2019
University College of the Cayman Islands	30 April 2018	Unqualified	30 January 2020
Utilities Regulation and Competition Office (from 16 January 2017)	30 April 2018	Unqualified	27 June 2018
Water Authority	30 April 2018	Unqualified	24 July 2019

APPENDIX E – DEFINITIONS

The opinions that I can render on an entity's financial statements and their definitions are as follows:

- **Unqualified** - The information contained in the financial statements can be relied upon. Generally, these are unmodified opinions but some may have an emphasis of matter or other matter raised which is why we stick with the term “unqualified”;
- **Qualified** - A qualified opinion means that a portion of the financial statements cannot be relied upon, but that the rest of the statements can be relied upon by the reader;
- **Adverse** - There are such significant deficiencies with the information in the financial statements they should be considered unreliable for the user and the information contained therein is not trustworthy; and
- **Disclaimer** - I was not provided with sufficient information to conduct an audit.

The definitions of the audit status are as follows:

- **Substantially Complete** - Financial statements submitted/audit fieldwork complete
- **In Progress** - Financial statements submitted/audit in progress
- **In Planning** – Audit being planned / Financial Statements submitted but likely to be incomplete or missing supporting schedules.
- **Not Started** - Financial statements submitted/audit not started due to operational matters such as outstanding prior year audit(s)