

Performance Audit Programme 2022-2026 (by indicative publication date)

The OAG's Purchase Agreement states that we will produce 3-5 reports for PAC each year (including a general report on the financial audits, performance audits and public interest reports). However, the OAG usually plans to publish more than 5 reports a year.

The OAG reviews and updates the PA programme annually. In election years, we review and update it after the new Government is in place and SPS (with Government's priorities) has been issued so that we can ensure that the programme will add value. The programme was last updated in July 2021 after the new Cayman Islands' Government's Strategic Policy Statement for 2022 – 2024 was published.

Performance audits in normal font are already committed and/or have started/due to start soon. *Performance audit outputs in italics are proposals only at this stage – for discussion/consultation.*

Due to the available resources for performance audit within the OAG we cannot undertake all of these audits. We will use consultation with and feedback from key stakeholders, including the Public Accounts Committee, senior civil servants and the public to help us prioritise the performance audits to be included in the programme. As part of this process we will confirm the audits to be started and completed in 2022 and 2023, and potential performance audits to be completed in the three years from 2024 to 2026. Please note that 2025 is an election year; the OAG will plan to meet its Purchase Agreement output targets in election years but may plan to publish fewer reports than in other years.

Proposals for the 5-year rolling PA programme (for discussion)

| Type of audit/report | 2022 | 2023 | 2024 - 2026 | | |
|---|------|---|--|---|--|
| Performance Audit (PA) | | | | | |
| Education | | | JGHS Phase 3 <i>(Alternatively, this could be a short public interest report on the final time, cost and quality of the project, which is due to be completed in Dec 2023)</i> | Early childhood care and education | Post-16 education <i>(Incl. TVET)</i> |
| Healthcare | | Access to health insurance or Review of SHIC <i>(incl CINICO) (will depend on whether the PACT Government go ahead with changes to health insurance as planned)</i> | Reducing healthcare inequalities <i>(could follow up on some of the issues identified in our 2017 healthcare report).</i> | Access to HSA Dental Services | Mental health services <i>(incl impact of LTMHF, which is due to complete in 2022)</i> |
| Well-being (incl. safer communities) | | Affordable housing <i>(incl NHDT, SIA, Rental Law etc)</i> | | Impact of new Social welfare programmes / Financial Assistance Act | |
| | | | Reducing reoffending | | Reducing youth offending |

| Type of audit/report | 2022 | 2023 | 2024 - 2026 | | |
|--|--|---|--|--|--|
| Good governance and effective government | Government's shift to online services <i>(published June 2022)</i> | Governance in SAGCs <i>(revisit previous OAG report and impact of PAA. Could also include an update on Remuneration of key management personnel in SAGCs)</i> | Estate management across CIG or public sector | Use of Grants to NGOs | |
| | FTA 3: Long-term financial sustainability (including impact of COVID-19) <i>(indicative publication Q1 2023)</i> | 5-Year Strategic Plan for a World-Class Civil Service 2018-2022 <i>(performance against the plan)</i> | Procurement | Customer service in Government entities | |
| Climate change and sustainable development | ISWSMS/Regen contract <i>(indicative publication Feb 2023)</i> | | Renewable energy | | Environment topic tbc <i>(potentials include progress against climate change action plan; biodiversity; progress with National Energy Policy, Energy Efficiency, waste management/Impact of Regen)</i> |

| Type of audit/report | 2022 | 2023 | 2024 - 2026 | | |
|---------------------------------|------|---|--|---|--------------------------------|
| Social justice in the workforce | | Improving employment prospects for Caymanians (including impact of WORC) <i>(started June 2022; indicative publication Q2 2023)</i> | | | |
| Sports | | | Sports development <i>(The impact of the new Ministry) (Note if we want to do this it should be before the next election).</i> | | |
| Infrastructure | | | Major Capital Projects <i>(potential include prison, courts, underwater communications cable. Can do individual MCPs or another report covering a few of them)</i> | Roads network <i>(planning, maintenance and improvement)</i> | Public transport system |
| Economy/Financial services | | Rebuilding the economy (post-COVID) <i>(plan to start Q3 2022/indicative publication Q2 2023)</i> | Revenue collection <i>(topic tbc)</i> | International development <i>(including the impact of the overseas offices)</i> | |

| Type of audit/report | 2022 | 2023 | 2024 - 2026 | | |
|--------------------------------|--|--|--|--|--|
| Tourism | | Cayman Airways <i>(started June 2022; indicative publication Q2 2023)</i> | | | Implementing the National Tourism Plan <i>(NTP currently being updated – due end 2022)</i> |
| | | | George Town revitalization <i>(current phase due to complete summer 2022)</i> | | |
| Public Interest Reports | | | | | |
| | Government’s expenditure on COVID- 19: update report <i>(published May 2022)</i> | Remuneration of key management personnel at EPS level (senior civil servants and MPs) | Overview of all public sector boards and authorities <i>(i.e. those boards not covered by the PAA)</i> | | |
| | Environment overview – performance against SDGs <i>(started; indicative publication Q4 2022)</i> | Impact of the post- election Government reorganization in 2021 <i>(timing should be in advance of the next election)</i> | Financial impact of legislative changes <i>(incl PAA)</i> | | |

| Type of audit/report | 2022 | 2023 | 2024 - 2026 | | |
|---|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Follow Up reports | | | | | |
| <i>Plan for at least 1 a year but could be more depending on the number of reports/ recommendations being followed up and when Government Minutes are tabled.</i> | FU on past PAC recommendations <i>(series of reports during 2022 – 3 published so far in Jan, Feb and Sep 2022. Report 4 underway – indicative publication Q4 2022)</i> | FU on past PAC recommendations | FU on past PAC recommendations | FU on past PAC recommendations | FU on past PAC recommendations |