MINISTRY OF EDUCATION

Report to those charged with governance on the 2024 audit

September 2025

To help the public service spend wisely

TABLE OF CONTENTS

REPORT TO THOSE CHARGED WITH GOVERNANCE

INTRODUCTION

1. We have completed our audit of the financial statements of the Ministry of Education (the "Ministry") for the year ended 31 December 2024. International Standards on Auditing (ISAs) require that we communicate certain matters to those charged with governance of the Ministry in sufficient time to enable appropriate action. The matters we are required to communicate under ISAs include:

   - Auditors' responsibilities in relation to the audit
   - the overall scope and approach to the audit, including any expected limitations, or additional requirements
   - relationships that may bear on our independence, and the integrity and objectivity of our staff
   - expected modifications to the audit report
   - significant findings from our audit

2. This report sets out for the consideration of those charged with governance those matters arising from the audits of the Ministry's financial statements that we consider are worthy of drawing to your attention.

3. This report has been prepared for the sole use of those charged with governance and we accept no responsibility for its use by a third party. Under the Freedom of Information Act (2021 Revision) ("FOI Act") it is the policy of the Office of the Auditor General to release all final reports proactively through our website: www.auditorgeneral.gov.ky.

AUDITOR'S RESPONSIBILITIES IN RELATION TO THE AUDIT

AUDITOR'S RESPONSIBILITY UNDER INTERNATIONAL STANDARDS ON AUDITING

4. ISAs require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not ordinarily identify all such matters and this report includes only those matters of interest which came to our attention as a result of the performance of our audit.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE:

5. Management's responsibilities are detailed in the engagement letter of 13 September 2024, signed by management to which the engagement was subject. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS:

6. While we have no responsibility to perform any audit work on other information, including forward looking statements, containing audited financial statements, we read the other information contained in the Ministry's annual report to consider whether such information is materially consistent with information appearing in the financial statements or our knowledge of the operations of the Ministry. We have not reviewed other documents containing the Ministry's audited financial statements.

CONDUCT, APPROACH AND OVERALL SCOPE OF THE AUDIT

7. Information on the integrity and objectivity of the Office of the Auditor General and audit staff, and the nature and scope of the audit, were outlined in the Engagement Letter presented to the Chief Officer on 13 September 2024 and follows the requirements of the ISAs. We are not aware of any impairment to our independence as auditors.

AUDIT REPORT, ADJUSTMENTS AND MANAGEMENT REPRESENTATIONS

8. We have issued an unqualified opinion on the 2024 financial statements.

9. Appendix 1 summarises the errors identified during the audit that were corrected by management. The total value of the corrected errors amounted to $960 thousand .

10. No uncorrected misstatements were identified during the course of this audit.

11. As part of the completion of our audit we obtained written representations from management on aspects of the accounts and judgments and estimates made. Management has provided us with written representations dated 24 March 2025 in respect of our financial statement audit.

SIGNIFICANT FINDINGS FROM THE AUDIT

SIGNIFICANT ACCOUNTING PRACTICES

12. We are responsible for providing our views about qualitative aspects of the Ministry's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. Generally accepted accounting principles provide for the Ministry to make accounting estimates and judgments about accounting policies and financial statement disclosures.

    We are not aware of any areas where the significant accounting practices are not consistent with general industry practice. In addition, we are not aware of any new or controversial accounting practices reflected in the Ministry's financial statements.

13. Details of any significant findings from the audit are included in Appendix 1 along with management's response.

MANAGEMENT'S JUDGMENTS AND ACCOUNTING ESTIMATES

14. There were matters which required management to make significant judgments or which required significant estimates, such as provision for bad debt, revaluation, impairment and depreciation of property, plant and equipment and amortisation of intangible assets.

GOING CONCERN DOUBTS

15. As a result of our audit, we did not become aware of any material uncertainties related to events and conditions that may cast significant doubt on the Ministry's ability to continue as a going concern.

SIGNIFICANT AND OTHER DEFICIENCIES IN INTERNAL CONTROL

16. We identified certain matters relating to the system of internal control we have deemed significant to the Ministry's operations and are submitting for your consideration related observations and recommendations designed to help the Ministry improve its system of internal control. Details are included in Appendix 2.

17. Other internal control deficiencies are reported separately to management in our ISA 265 report.

FRAUD OR ILLEGAL ACTS

18. Applicable auditing standards recognize that the primary responsibility for the prevention and detection of fraud and compliance with applicable acts and regulations rests with both those charged with governance of the entity and with management. It is important that management, with the oversight of those charged with governance; place a strong emphasis on fraud prevention, and fraud deterrence. They are also responsible for establishing and maintaining controls pertaining to the entity's objective of preparing financial statements that are presented fairly, in all material respects, in accordance with the applicable financial reporting framework and managing risks that may give rise to material misstatements in those financial statements. In exercising oversight responsibility, those charged with governance should consider the potential for management override of controls or other inappropriate influence over the financial reporting process.

19. As auditors, in planning and performing the audit, we are required to reduce audit risk to an acceptably low level, including the risk of undetected misstatements in the financial statements due to fraud. However, we cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of such factors as the use of judgment, the use of testing, the inherent limitations of internal control and the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

20. No fraud or illegal acts came to our attention as a result of our audit.

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE COURSE OF OUR AUDIT

21. No serious difficulties were encountered in the performance of our audit.

DISAGREEMENTS WITH MANAGEMENT

22. There were no disagreements with management that were noted during the audit.

ANY OTHER SIGNIFICANT MATTERS

23. We have redacted a portion of managements response to ensure that the content of this report is consistent with audit evidence received to date.

Acknowledgements

24. We would like to express our thanks to the staff of the Ministry for their help and assistance during the audit of this year's financial statements.

Yours sincerely,

Patrick O. Smith CPA, CFE
Auditor General

APPENDIX 1 – SUMMARY OF CORRECTED MISSTATEMENTS

Account no		Dr	Cr
20153	Accruals – Property, Plant and Equipment	480,140	
17021	CIP Clearing A/c		480,140
	To adjust the over-accrued (duplicate) costs for the NJGHS Projects B - Multi-Discipline Consultancy Services		
35001	Contributed Capital	480,140	
12404	Debtor (due from other Ministries)		480,140
	To reverse EI receivable and equity injection for the over-accrued (duplicate) Construction work in progress asset addition.		
		960,280	**960,280**

Office of the Auditor General
CAYMAN ISLANDS

APPENDIX 2 - INTERNAL CONTROL MATTERS AND SIGNIFICANT FINDINGS

Observations	Risks/Implications & Recommendations	Management Response	Implementation Date
1. Chief Officer acting for more than 12 months (Recurring from 2023) According to section 15(2)(f) of the Public Service Management Act (2020 Revision), the Deputy Governor is responsible for appointing Chief Officers. However, we noted that the Ministry's Chief Officer has been acting in this capacity for 27 months as of 31 December 2024. This contradicts the requirements of section 31(1) of the Personnel Regulations, which imposes a 12-month limit.	**Risks/Implications** Non-compliance with the Personnel Regulations. Appointing key management personnel in an acting capacity beyond the 12-month limit denies potential applicants the opportunity to compete and fill the position long-term. Key management personnel in acting capacity may be unable to make long-term decisions due to the uncertain service duration. **Recommendations** The Ministry should liaise with the Office of the Deputy Governor to ensure the position is advertised and filled as soon as possible.	**2023 Audit response** This is outside the remit of the Ministry. The Deputy Governor will be advised of this audit point raised under the Ministry of Education. **2024 Updates** The response is the same as 2023. However as of May 2025, a new Chief Officer has been appointed.	May 2025
2. Non-Compliance with Procurement Regulations (2022 Revision)	**Implications** • Extending contracts without a competitive process increases the	Contracts terms accommodated a one-year extension, which was the	August 2025

The Ministry's contracts with vendors for the provision of Security Services, Transportation Services and Janitorial Services ended in June 2024, 28 June 2024 and 31 August 2024, respectively. However, the Ministry did not start the procurement process for these services on time. Because of this, it extended its contract with a service provider on a month-to-month basis from 1 July 2024 to 31 December 2024, breaching Section 4 of the Procurement Regulations of 2018. We noted that new contracts were signed in January 2025. This issue is a repeat finding from the 2023 audit.	risk of perceived or actual bias and undermines the principles of fairness, transparency, and value for money. • Without market testing through competitive bidding, the Ministry may have missed opportunities to obtain better pricing or improved service quality. • Month-to-month arrangements indicate poor planning and weaken controls over contract performance and value assurance. **Recommendations** The Ministry should: • Enhance its procurement planning function to ensure that tender processes for expiring contracts commence well in advance, allowing ample time for a compliant and competitive process. • Develop and implement an annual procurement calendar that aligns with contract expiry dates and budget cycles to enhance timeliness and compliance. • Ensure that staff responsible for procurement are adequately trained	case in most of the extensions reviewed. However, Security Services, Transportation Services and Janitorial Services were tendered via Bonfire and new contracts are now in place.	

	and understand the requirements of the Procurement Regulations, particularly around timely tendering and avoiding unauthorised contract extensions. • Institute stronger internal controls and oversight to monitor contract timelines and ensure procurement actions are initiated on time. • Document justification for emergency extensions – If extensions are necessary, proper documentation and justification aligned with Procurement Regulations should be maintained and approved at the appropriate level of authority.		
3. Poor Capital Project Management and Oversight – CIFEC Refurbishment Project **Background** The Ministry undertook the refurbishment of the Cayman Islands Further Education Centre (CIFEC), formerly the Old George Hicks Campus, using emergency procurement procedures. This project was previously part of Project B for the New John Gray High School, but was not delivered as expected. The Public Works Department (PWD) was contracted to manage the project. *The Procurement Act (2023 Revision)* defines an "emergency" as a situation where:	**Risks/Implications** The CIFEC project reflects systemic weaknesses in capital project planning, procurement compliance, and inter-agency accountability. The failure to act on known infrastructure issues on timely basis have resulted in financial inefficiencies and negative consequences for students and staff. In addition, the Ministry's inability to justify both the emergency procurement and the achievement of value for money constitutes a breach of the *Procurement Act (2023 Revision)*.	We respectfully but firmly reject the characterization of Project B undertaken to provide emergency accommodations for the Cayman Islands Further Education Centre (CIFEC), the Student Services Unit, and the Behaviour Intervention Unit as reflecting systemic failure or poor oversight. This was not a conventional refurbishment. It was a time-critical, emergency intervention to finalise the repurposing and	

i. A state of emergency is proclaimed under the *Emergency Powers Act (2006 Revision);* ii. An exceptional circumstance presents an immediate risk to the safety or health of an employee or member of the public; or iii. There is an immediate risk of serious damage to public or private property. Where any of the specified conditions apply, the requirements of the Procurement Act (2023 Revision) and the Procurement Regulations (2022 Revision) do not apply—except for Section 3(2) of the Act, which remains in force. In such cases, procuring entities must ensure that procurement decisions provide value for money. Additionally, the Central Procurement Office has developed Emergency Procurement Procedures as guidance in such instances. **Observations** • **Inadequate Oversight and Communication:** The Service Level Agreement (SLA) between the Ministry and the Public Works Department (PWD) required the Senior Project Manager at PWD to provide monthly progress reports to both the Chief Officer and the Steering Committee. This reporting mechanism was designed to ensure that the Ministry	Impact on Education Delivery: The delayed and poorly managed refurbishment caused increased costs and disturbed the learning environment, as students were temporarily without a suitable facility. **Recommendations** The Ministry should**:** i. Ensure proper projects oversight and management by establishing and enforcing clear internal protocols to monitor project progress, even when oversight is delegated to other entities. Senior officials should regularly review progress reports and seek clarifications on any delays, risks, or deviations. ii. Ensure there is a clear rationale and justification for any emergency procurement that complies with the requirements of the Procurement Act. iii. Demonstrate Value for Money (VFM) at all times in procurement as per the Procurement Act (2023 Revision).	upgrading of infrastructure at the former George Hicks High School (GHHS) campus into functional, safe, and compliant educational spaces for over 250 displaced students and dozens of educators and support staff. The scope, timeline, and procurement decisions were shaped by legal mandates, operational exigencies, and our constitutional duty to uphold the right to education, as enshrined in Section 20 of the Cayman Islands Constitution Order (2009). 1. Legal and Policy Basis for Emergency Procurement The actions taken fall squarely within the scope of the Procurement Act (2023 Revision): Section 3(1)(b) permits emergency procurement where: *“…an exceptional circumstance presents an immediate risk to the safety or health of an employee or member of the public.”*	

remained fully informed about the project's status. Consequently, the decision to undertake repair works under an emergency situation raises questions, as it suggests that the Ministry did not act on the information provided in a timely manner. • **Questionable Use of Emergency Procurement:** The business case for the refurbishment was approved in July 2024, but the project did not start until September 2024. This delay, combined with long-standing knowledge of the campus's deteriorated condition, weakens the justification for emergency procurement. The emergency works were completed in December 2024, with a total expenditure of $1.9 million. The extension of these emergency works from July 2024 to December 2024 raises concerns about emergency procurement procedures. Specifically, it conflicts with the requirement that contract durations and volumes of goods or services procured under emergency provisions must be strictly limited to what is necessary, either to avert the emergency or to allow time to conduct a proper procurement process.		In this case, the delay in the NJGHS handover posed a direct threat to educational continuity and the Ministry's ability to uphold essential public service delivery. Section 3(2) further mandates that emergency procurement must: *"…continue to ensure value for money."* Both provisions were met, and the response was endorsed at the highest levels of government during a multi-agency emergency meeting on 29 August 2024 [redacted] [redacted] **Addressing the Audit Assertions**	

• **Failure to demonstrate value for money:** The Ministry also failed to demonstrate value for money as required by Section 3(2) of the Procurement Act (2023 Revision). Following the evaluation of contracting options, Phoenix Construction was selected as the preferred vendor to carry out the emergency works. The initial approved cost was $183,762.00, covering labour only and explicitly excluding the cost of materials. However, the total actual expenditure incurred for the emergency works amounted to $1,925,026.00. This significant increase in spending suggests potential weaknesses in the initial cost estimation process, particularly the exclusion of material costs from the original assessment. **4.** Combined with the fact that the emergency works took almost six months to complete, indicates significant weaknesses and failure to properly justify value for money and the procurement route taken.		*A. Oversight and Communication* While we accept that earlier communication on NJGHS delays would have improved transition planning, the suggestion of poor oversight is not supported by the facts: DES was reliant on shifting timelines provided by the NJGHS Project Team. The Lessons Learned Report explicitly notes that Project B's late split from the main NJGHS contract created ambiguity around scope ownership and transition responsibilities. Despite this, once the risk of displacement became clear, the Ministry mobilised swiftly, engaging: Chalmers Gibbs Architects – for planning, technical designs, and site inspections	

		Bould Consulting – registered quantity surveyors responsible for cost validation, change order review, and VFM oversight These firms provided independent professional assurance and VFM controls. B. *Clarifying Emergency Procurement Justification and Timeline* The audit's claims regarding the questionable use of emergency procurement reflect a misinterpretation of the project's evolving scope and the legal procurement framework. On 26 July 2024, a Steering Committee meeting permitted DES to enter the site under Trade and Artisan arrangements for scoping and minor site readiness. The initial estimate of CI$183,762 cited in audit documents was solely for Phase 1 labour mobilisation. It excluded all materials, specialist works,	

		furnishings, ICT, safety upgrades, and subsequent phases. The trigger for formal emergency procurement occurred after 29 August 2024, when it was definitively confirmed that the NJGHS handover would not occur before term start. This aligns precisely with the legal definition of emergency procurement under the Act, as imminent disruption to education and public service delivery posed an exceptional and immediate risk. **Clarifying Value for Money (VFM) Assurance** The final approved expenditure of CI$1.9 million was driven by significant, previously undocumented infrastructure needs discovered during over a dozen site inspections between May and July 2024, including:	

		• 518 windows requiring resealing or replacement • 57 hurricane/fire-rated doors needing replacement • Roofing and gutter repairs across multiple blocks • Mould remediation, HVAC and MEP upgrades • Fire and safety retrofits, ceiling and cabinetry repairs • DEH-mandated air and water quality testing • Removal of hazardous chemicals and obsolete ICT • Site-wide painting and sealing for compliance Each scope expansion was: • Verified and costed by Bould Consulting • Supported by documented change orders • Reviewed under CPO Emergency Procurement Procedures • Benchmarked against comparable vendors, including McAlpine, Phoenix, and Better Builders Construction	

		The VFM assurance process was robust, transparent, and continuously documented. The final spend was appropriate to the scope, proportionate to the urgency, and professionally validated. **Recognition of Shortcomings and Management Commitments** While we reject the assertion of systemic failure, we acknowledge: • There were gaps in handover planning between the NJGHS team and DES. • Earlier engagement with legal, financial, and procurement advisors would have enhanced documentation quality and speed of execution. We have already implemented the following as part of our corrective action and reform agenda: • New escalation protocols for dependent capital projects	

		• Standardised emergency procurement templates • Training for project leads on risk triggers and documentation expectations **Exceptional Educational Emergency – Why Delay Was Not an Option** The audit fails to fully acknowledge the magnitude of risk to educational and government operations: DES explored over a dozen alternate sites (churches, public buildings, etc.), all of which were deemed unsuitable due to safety, capacity, or infrastructure limitations Remote learning was not viable due to: • CIFEC's vocational course requirements • Behaviour Support Unit's therapeutic interventions	

		• Widening post-pandemic learning gaps among at-risk students **Independent educational research and Ministry consultations confirm:** • Remote learning exacerbates inequities • Prolonged screen-based instruction negatively impacts engagement and outcomes • Staff morale and student well-being deteriorate in hybrid models • Wider government operations would have been disrupted: • Civil service staff with school-aged children would be forced to remain home • Healthcare, education, customs, and border control services risked short-staffing • Systemic ripple effects would undermine national stability	

		The Lessons Learned Report drafted by DES at the request of the Deputy Governor notes that: “Delaying educational access had the potential to create ripple effects across government operations.” **Final Position** Project B was not a failure of governance—it was an urgent, lawful, and successful response to an unprecedented educational and operational crisis. The project was: ❑ Legally sanctioned under the Procurement Act (2023 Revision) ❑ Approved at the highest levels of government ❑ Professionally overseen by qualified technical consultants ❑ Continuously monitored for value for money ❑ Executed in the public interest, safeguarding education and CIG operational continuity	

		We affirm our ongoing commitment to improving procurement documentation, inter-agency accountability, and infrastructure planning. However, we categorically reject the implication that Project B represented a breach of procurement law or a failure of oversight. **The Ministry and DES acted:** ✓ Within the legal scope of emergency procurement ✓ In alignment with critical educational and public service needs ✓ With documented professional oversight ✓ To protect vulnerable students, staff, and national service delivery	
5. Exceptions Around Fixed Assets ***Non-Compliance with CIG Capitalisation Policy***	**Risks/Implications** • Capitalizing individual low-value items below the $1,000 threshold contradicts the CIG policy and may	The Ministry's practice has been to capitalize all Computer Hardware Items due the value of each transaction which is usually over $100,000.	December 2025

The Ministry does not adhere to the Cayman Islands Government (CIG) capitalisation policy, which defines a fixed asset as an item valued at more than $1,000. Instead of consolidating items that collectively meet the capitalisation threshold, the Ministry capitalises assets based on individual items listed on the purchase order. This approach results in the Fixed Asset Register (FAR) containing numerous low-value items that could have been aggregated and capitalised as a single asset, and /or includes assets that should be categorized as 'attractive assets' and not be in the Fixed Asset Register. From the Fixed Assets Register *"Computer Hardware"* assets class – 8,640 items counted with cost less than $1,000 have a total NBV of $2.5 Million. ***Lack of a Schedule for Attractive Assets Below $1,000*** The Ministry does not maintain a separate schedule for "attractive assets" (e.g., computers, monitors) that fall below the capitalisation threshold. Instead, these items are included in the FAR, potentially overstating capitalised assets and making asset tracking less efficient.	result in financial reporting misstatements or misclassification. • Inclusion of numerous low-value assets in the Fixed Asset Register (FAR) inflates the total value of capital assets and could misrepresent the Ministry's financial position. • Lack of a schedule for "attractive assets" and batch capitalization impairs the ability to monitor, safeguard, and assess the useful life and condition of individual assets. • Capitalizing assets in batches hinders the timely identification of impaired or obsolete items, potentially leading to overstatement of asset values. • The absence of a clear record for below-threshold assets increases the risk of loss, theft, or misappropriation going undetected. **Recommendations** • The Ministry should: • Revise its asset capitalization practices to align with the CIG policy, ensuring that only assets (or aggregated sets) above $1,000 are recorded in the Fixed Asset Register. • Establish and maintain a separate "attractive assets" schedule for	The Ministry of Finance was consulted and will be reviewing this policy which was from 2005, when the use of IT equipment was rare. The recommendation by OAG will result in an immediate hit over $2.5m to our supplies and consumables. This is unbudgeted and as such funding will have to be allocated by Cabinet to cover this cost.	

	control and monitoring of valuable items below the capitalization threshold, such as laptops and monitors. • Where practical, capitalize individual assets separately to allow for better tracking and impairment reviews. Batches should only be used when assets are homogeneous and used as a single unit. • Conduct a review of the current Fixed Asset Register to remove or reclassify inappropriately capitalized low-value items and update records based on policy.		
6. Long-standing accumulation of Uncollected Receivables at the Department of Education Services (DES). The Department of Education Services (DES) has accumulated significant uncollected receivables dating back to 2008, with the outstanding balance increasing steadily through 2024. Notably, there was a 70% increase in the uncollected balance between 2023 and 2024, highlighting a sharp deterioration in collection efforts or controls during this period. These amounts represent	**Risks/Implications** • A significant portion of the receivables may become uncollectible over time, increasing the risk of bad debt write-offs and financial loss. • Delayed collections hinder available cash resources for other educational priorities and may affect budget planning and execution. • The persistence of this issue suggests gaps in oversight, performance	There are no measures in place to deter the non-payment of fees. The Ministry has employed many collection methods over the years such as; • Ongoing - Salary deduction for all new Government Employee dependents for school fees. Any other government employee identified during our ongoing collection process is set up on salary deduction as well.	December 2025

<table>
<tr>
<td>
fees and charges billed but not collected. This indicates a systemic breakdown in collection efforts and financial oversight.. The Ministry has several collection measures in place, but these measures do not appear to be yielding the intended results. Uncollected balances over the years are as per the table below:
<table>
<tr><th>YEARS</th><th>OUTSTANDING AMOUNT FOR THE YEAR</th></tr>
<tr><td>2008</td><td>500.00</td></tr>
<tr><td>2009</td><td>21,536.00</td></tr>
<tr><td>2010</td><td>10,275.00</td></tr>
<tr><td>2011</td><td>2,700.00</td></tr>
<tr><td>2012</td><td>25,773.43</td></tr>
<tr><td>2013</td><td>65,783.29</td></tr>
<tr><td>2014</td><td>264,608.74</td></tr>
<tr><td>2015</td><td>206,153.22</td></tr>
<tr><td>2016</td><td>231,548.54</td></tr>
<tr><td>2017</td><td>238,930.79</td></tr>
<tr><td>2018</td><td>226,554.57</td></tr>
<tr><td>2019</td><td>265,029.53</td></tr>
<tr><td>2020</td><td>381,115.97</td></tr>
<tr><td>2021</td><td>422,617.17</td></tr>
<tr><td>2022</td><td>536,913.24</td></tr>
<tr><td>2023</td><td>472,216.64</td></tr>
<tr><td>2024</td><td>800,949.27</td></tr>
<tr><td></td><td>4,173,205.40</td></tr>
</table>
</td>
<td>
tracking, and accountability for receivable collection.

Recommendations
The Ministry should:

Reassess and revise current collection procedures, including the use of reminders, repayment plans, legal actions, or referrals to collection agencies.
Assign specific responsibility for receivables monitoring and establish regular reporting to track collection progress and enforce accountability.
Review the invoicing, billing, and service delivery processes to reduce the accumulation of receivables at the source.

</td>
<td>

Up to 2022 – Transcripts are withheld until all examination fees are paid
Up to 2022 – Examination grades were withheld after release for a short period until all examination fees are paid. However, since year 12 is compulsory, grades are released in order for students to register in the various Yr 12 programmes
2022 – Reached out to Debt Recovery Unit which supported in the collection of less than $1,000
2019 – A dedicated Accounts Officer responsible for AR was recruited.
2016 & 2017 – Temporary staff hired to call customers.
2016 – Reached out to the Debt Recovery Unit; however, due to staff shortages on their end, that unit was not able to assist at the time

It is important to note that collections are first applied to older debts.
</td>
<td></td>
</tr>
</table>

		This area will be reviewed at the policy level to determine changes to be made.	