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## PRESS RELEASE

### **Auditor General disappointed with the Government's slow action on key recommendations**

The report, *Summary of outstanding OAG and PAC recommendations*, was issued today by the Office of the Auditor General (OAG). It provides a position statement on the status of Government Minutes responding to Public Accounts Committee (PAC) reports as at 15 March 2026. It also summarises all outstanding recommendations made by the PAC and the OAG across 27 reports published between July 2015 and February 2025.

The Parliament Standing Orders, 2025, require the Government to formally respond to PAC reports within three months of the reports being laid in Parliament. These formal responses are called Government Minutes and should address each recommendation made by the OAG and the PAC, explaining what actions the Government has taken or plans to take. The report highlights that the Government last tabled Government Minutes in July 2024, and that eight Government Minutes are late as at March 2026. It also states that most Government Minutes tabled are late.

Patrick Smith, the Auditor General, says, "90 per cent of Government Minutes responding to PAC reports are yet to be tabled or were tabled late." Mr. Smith adds, "On average, these Government Minutes were 18 months late. No Government Minutes have been tabled since July 2024, almost two years ago. This is a significant breakdown in the accountability process."

The report states that there were 249 outstanding OAG and PAC recommendations as at 15 March 2026. The OAG categorised the recommendations into 26 themes, with eight themes accounting for almost two-thirds.

The Auditor General says, "Many of the outstanding recommendations identify significant improvements are needed to support information for decision making, improve transparency and demonstrate value for money. For example, major improvements are needed in the Government's budgeting framework, use of resources and how it measures and reports performance." Mr. Smith continues, "Addressing the outstanding recommendations will lead to more efficient and effective public services, resulting in improved outcomes for Caymanians, residents and visitors."

The report states that 141 recommendations have been outstanding for more than five years. It also states that five public bodies are responsible for 57 per cent of the outstanding recommendations, with the Ministry of Finance and Economic Development responsible for almost a quarter of all recommendations.

The Auditor General adds, “When public bodies ignore or delay acting on recommendations from the PAC and my Office, it becomes harder to hold public servants accountable for how they spend public money. This increases the risk of fraud, waste, and misappropriation of public resources.” Mr. Smith continues, “I am pleased that the Deputy Governor’s Office has very recently developed a strategy to address outstanding recommendations and clear the backlog of Government Minutes. I look forward to having a discussion with his team about implementing this as soon as reasonably possible.”

More information about the report can be obtained by contacting Patrick Smith, Auditor General at (345) 244-3204 or Angela Cullen, Deputy Auditor General (Performance Audit) at (345) 922-3220.

This report and the original OAG reports on which this report is based are available at [www.auditorgeneral.gov.ky](http://www.auditorgeneral.gov.ky).

Notes to the editor:

1. When the OAG publishes a performance audit report, the PAC usually holds hearings and tables its own report in Parliament. Section 97(6) of the Parliament Standing Orders, 2025 requires the Government to formally respond within three months of the PAC laying its report, and the Auditor General’s report to which it relates, in the Parliament.
2. The report assesses whether the Government meets that three-month deadline and whether the responses it provides are adequate. It covers 35 OAG reports published between July 2015 and February 2025. We assessed reports issued until February 2025 because there are no outstanding OAG or PAC recommendations in reports we published after that date. Of the 35 reports, 33 required Government Minutes because:
  - One was a Public Interest Report (PIR). The PAC does not usually hold hearings or prepare separate reports on these because PIRs do not include recommendations. Therefore, no Government Minutes are required.
  - The PAC report for Financial Reporting of the Cayman Islands Government: General Report 31 December 2024 has yet to be tabled. Therefore, the Government Minute is not yet due.
3. Of the 33 reports requiring Government Minutes, the Government has tabled 25. Of the 25:
  - Only three were tabled on time.
  - The remaining 22 were late, with delays ranging from a few days to 65 months (over five years).
4. Appendix 1 shows a list of PAC reports tabled and the status of Government Minutes as at 15 March 2026. The appendix presents information on 35 reports the OAG published between July 2015 and February 2025. The appendix is arranged by report in descending order based on the date the PAC tabled its report in Parliament. The OAG is not aware of any Government Minutes that the Cabinet has approved for tabling in Parliament since July 2024.
5. The report summarises outstanding recommendations from 27 reports because some of the 35 reports published by OAG between July 2015 and February 2025 did not include recommendations, or the Government has addressed all recommendations. Exhibit 2 shows the number of recommendations made by the OAG and PAC by report, listed in descending order by the number of outstanding recommendations.
6. Exhibit 3 shows the outstanding recommendations, grouped by the year in which the OAG or PAC made the recommendation.
7. Exhibit 4 shows that overall, 20 public bodies and the Office of the Deputy Governor have outstanding recommendations. The Ministry of Finance and Economic Development had 57 (23 per cent) outstanding recommendations as at 15 March 2026, the most of any public body. The Utilities Regulation and Competition Office and the Ministry of Social Development and Innovation ranked second and third, with 27 (11 per cent) and 25 (9 per cent) outstanding recommendations, respectively.
8. Appendix 2 lists all outstanding recommendations as at 15 March 2026.