



## Performance Audit (PA) Programme 2023-2027

The OAG's Purchase Agreement states that we will produce 3-5 reports for the Parliament's Public Audit Committee (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 the Strategic Policy Statement (with Government's priorities) has been issued so that we can ensure that the programme will add value. The programme was updated in July 2021 after the new Cayman Islands' Government's Strategic Policy Statement for 2022 – 2024 was published. The OAG revised the programme in Q3 of 2022 and consulted with the Parliament's Public Accounts Committee, the Senior Leadership Team in the Cayman Islands Government and the general public in November and December 2022. **This programme confirms the performance audits that will be published and/or started in 2023.** These are indicated in normal font. New audits started in 2023 may not be completed before the end and will be carried forward to 2024 and published in that year.

*The programme also provides an indication of performance audit outputs that are proposed for 2024 to 2027. These are indicated in italics. Please note that these are proposals only at this stage and will be subject to further consultation and consideration. It is also worth noting 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.*

OAG 5-year rolling Performance Audit programme (performance audits to be published and/or started in 2023 are confirmed)

Type of audit/report	2023	2024 - 2027		
<b>Performance Audit (PA)</b>				
<b>Education</b>		<b>JGHS Phase 3</b> <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 fully completed in Dec 2023)</i>	<b>Early childhood care and education</b> <i>(SPS commitment to increase &amp; strengthen early education programmes)</i>	<b>Post-16 education</b> <i>(Incl. TVET)</i>
<b>Healthcare</b>		<b>Access to health insurance</b> <i>(To cover SPS 2022-24 commitment to revamp and expand CINICO services, providing free healthcare for children and elderly, reforming criteria to access free healthcare, promoting better mental health and special needs insurance coverage)</i>		<b>Reducing healthcare inequalities</b> <i>(could follow up on some of the issues identified in our 2017 healthcare report).</i>
		<b>Mental health services</b> <i>(incl impact of LTMHF, which was completed in late 2022 but not yet opened.)</i>	<b>Access to HSA Dental Services</b>	
<b>Well-being (incl. safer communities)</b>	<b>Affordable housing (NEW)</b> <i>(SPS commitment on provision of affordable housing (incl NHDT &amp; SIAHDC), and other SPS commitments on improving affordability; also cover rental market - Rental Laws etc.)</i>	<b>Reducing reoffending</b>	<b>Impact of new Social welfare programmes / Financial Assistance Act</b>	<b>Reducing youth offending</b>
		<b>Policing</b>		

Type of audit/report	2023	2024 - 2027		
Good governance and effective government	<b>Governance in SAGCs (NEW)</b> <i>(Follow up on previous OAG report and the impact of PAA, incl financial impact. Will also include an update on remuneration of key management personnel in SAGCs)</i>	<b>Estate management across CIG or public sector</b>	<b>Use of Grants to NGOs</b>	<b>Customer service in Government entities</b>
	<b>Improving Financial Accountability and Transparency – Long-term financial sustainability</b> <i>(c/f from 2022 - third report in the series. restart Q1 2023)</i>			
	<b>Impact of the CIG 5-Year Strategic Plan for a World-Class Civil Service 2018-2022 (NEW)</b> <i>(performance against the plan)</i>	<b>Procurement</b>		
Climate change and sustainable development	<b>ISWSMS/Regen contract</b> <i>(brought forward – timing of publication tbc. The report will be published after financial close of the contract, alongside an update if there are significant changes in the contract.)</i>	<b>Renewable energy</b>	<b>Environment topic tbc</b> <i>(potentials include progress against climate change adaptation action plan; biodiversity; progress with National Energy Policy, Energy Efficiency, waste management)</i>	
Social justice in the workforce	<b>Improving employment prospects for Caymanians (including impact of WORC)</b> <i>(started June 2022; indicative publication Q3 2023)</i>			

Type of audit/report	2023	2024 - 2027		
Sports		<b>Sports development</b> <i>(The impact of the new Ministry) (Timing before the next election).</i>		
Infrastructure		<b>Major Capital Projects</b> <i>(potential include prison, courts, underwater communications cable. Can do individual MCPs or another report covering a few of them)</i>	<b>Roads network</b> <i>(planning, maintenance and improvement)</i>	<b>Public transport system</b>
Economy/Financial services	<b>Rebuilding and diversifying the economy</b> <i>(started Aug 2022; indicative publication Q3 2023)</i>	<b>Revenue collection</b> <i>(topic tbc)</i>	<b>International development</b> <i>(including the impact of the overseas offices)</i>	
Tourism	<b>Cayman Airways</b> <i>(started June 2022; indicative publication Q2 2023)</i>	<b>George Town revitalization</b> <i>(latest phase completed late 2022)</i>		<b>Implementing the National Tourism Plan</b> <i>(NTP currently being updated – due end 2022)</i>
<b>Public Interest Reports</b>				
	<b>Environment overview – performance against SDGs</b> <i>(Published Q1 2023)</i>	<b>Financial impact of legislative changes</b> <i>(incl PAA)</i>		<b>Overview of all public sector boards and authorities</b> <i>(i.e. those boards not covered by the PAA)</i>
	<b>Remuneration of key management personnel at EPS level (senior civil servants and MPs) (NEW)</b>			
	<b>Impact of the post-election Government reorganization in 2021 (TBC)</b> <i>(Timing should be in advance of the next election in 2025)</i>			

Type of audit/report	2023	2024 - 2027
<b>Follow Up reports</b>	<p><b>FU on past PAC recommendations</b>  <i>(Report 1 – budgeting and financial management &amp; reporting. Published Q1 2023).</i></p> <p><i>Other reports tbc</i></p>	<p><b>FU on past PAC recommendations</b>  <i>(We plan for at least 1 report a year. The actual number depends on when Government Minutes are tabled and the number of reports and recommendations being followed up.)</i></p>