



Performance Audit programme 2024-28

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

The OAG reviews and updates the Performance Audit (PA) programme annually. We reviewed and updated the programme in the third quarter of 2022 and consulted with H.E. The Governor, the PAC and the Senior Leadership Team in the Cayman Islands Government in late 2023 and early 2024. We have taken on board the feedback received from these stakeholders.

We aim to align our PA programme with the Government's priorities to demonstrate how we add value. This programme aligns our confirmed and proposed performance audits with the strategic broad outcomes (SBO) and specific outcomes set out in the 2024-26 Strategic Policy Statement (SPS). The 2024-26 SPS sets five SBOs and 20 specific outcomes, which may contribute to more than one SBO. These specific outcomes are supported by a range of projects, initiatives and programmes. Please note that some performance audits align with several specific outcomes and more than one SBO. For the purposes of this programme, we have allocated each PA to one specific outcome. We will determine which specific outcomes and SBOs each performance audit aligns with more fully during the planning stage of each audit.

This programme confirms the performance audits that we plan to publish or start in the 12 months from May 2024.

The programme also provides an indication of performance audits and public interest reports that are proposed for 2025 to 2028. 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

The OAG will publish or start the following performance audits in the 12 months from May 2024:

<u>Performance audits already in progress:</u>	
<ul style="list-style-type: none"> • ISWMS/Regen contract 	This audit is currently on hold awaiting financial close of the contract. Publication date to be determined.
<ul style="list-style-type: none"> • Improving employment prospects for Caymanians 	Indicative publication date is Q2 2024.
<ul style="list-style-type: none"> • The Government's approach to sustainable economic development 	Indicative publication date is Q2 2024.
<ul style="list-style-type: none"> • Improving financial accountability and transparency – Long-term financial sustainability 	Indicative publication date is Q3 2024.
<ul style="list-style-type: none"> • Affordable housing 	Indicative publication date is Q3 2024.
<ul style="list-style-type: none"> • Governance in Statutory Authorities and Government Companies (SAGCs) 	Indicative publication date is Q4 2024.
<u>New audits to start over the 12 months from May 2024:</u>	
<ul style="list-style-type: none"> • George Town revitalisation 	
<ul style="list-style-type: none"> • Grants to Non-Government Organisations 	
<ul style="list-style-type: none"> • Government's use of consultants 	
<ul style="list-style-type: none"> • Efficiency and effectiveness of OfReg 	
<ul style="list-style-type: none"> • Policing 	
<ul style="list-style-type: none"> • Reducing reoffending 	
<ul style="list-style-type: none"> • Follow Up on past PAC recommendations 	Reports and timing to be confirmed. This depends on the formal government responses to PAC reports being tabled in Parliament.

Please see the table below for alignment with the Government's Strategic Broad Outcomes and Specific Outcomes. The table also includes potential performance audits that may be started between summer 2024 and winter 2028.

OAG 5-year rolling Performance Audit Programme

Government Strategic Broad Outcome	1.	2.	3.	4.	5.	PA programme	
	Improve quality of life for Caymanians	Enhance competitiveness while meeting international standards	Future proof to increase resiliency	Modernize Government to improve public sector performance	Protect and promote Caymanian culture, heritage and identity	2024 (confirmed)	2025-28 (proposals)
Government Specific Outcome							
Building a modern infrastructure to ensure a successful future for our islands	✓		✓			<ul style="list-style-type: none"> ISWMS/Regen contract (on hold awaiting financial close of the contract; publication date to be determined) George Town revitalisation (New) 	<ul style="list-style-type: none"> Renewable Energy Major Capital Projects Public transport system Estate management across CIG Roads network
Create and encourage further diversity in the Cayman Islands economy			✓			<ul style="list-style-type: none"> The Government's approach to sustainable economic development (In progress; publish Q2 2024) 	
Cultivate civic and national pride					✓		
Enhance the entrepreneurial environment for micro/small businesses in the Cayman Islands		✓	✓				<ul style="list-style-type: none"> Support for business initiatives
Ensuring an equitable, sustainable and successful healthcare system		✓	✓	✓			<ul style="list-style-type: none"> Access to health insurance Reducing health inequalities HSA dental services Tertiary medical care at local and overseas institutions
Improve our financial services as an industry, product and		✓					<ul style="list-style-type: none"> Efficiency and effectiveness of regulation by CIMA

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Government Specific Outcome							
economic driver for our islands							
Improve our tourism, as an industry, product and economic driver		✓	✓				<ul style="list-style-type: none"> • <i>Implementing the National Tourism Plan</i>
Improving education to promote lifelong learning and greater economic mobility	✓	✓	✓	✓	✓		<ul style="list-style-type: none"> • <i>Early childhood care and education</i> • <i>Post-16 education</i> • <i>Scholarships</i>
Increase the positive sentiments of the Cayman Islands as a global business jurisdiction		✓		✓			<ul style="list-style-type: none"> • <i>International development (overseas offices)</i>
Increasing social justice in the workforce	✓					<ul style="list-style-type: none"> • Improving employment prospects for Caymanians (In progress; publication Q2 2024) 	
Maintain market/commercial leading edge in financial, maritime and aviation services.		✓					
Modernise business processes and enhance IT platforms and infrastructure	✓	✓	✓	✓	✓		<ul style="list-style-type: none"> • <i>Revenue collection (topic TBC)</i> • <i>Roll out of the National ID programme</i>

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Government Specific Outcome							
Positioning the public service as an “employer of choice” to attract and retain world-class talent	✓	✓	✓	✓			<ul style="list-style-type: none"> Impact of the Civil Service strategic plan for a world-class civil service
Protecting the wellbeing of Cayman’s youth, so they can achieve their full potential	✓		✓		✓		<ul style="list-style-type: none"> Reducing youth offending
Provide affordable housing and create new opportunities to access capital for home ownership	✓					<ul style="list-style-type: none"> Affordable housing (In progress; publication Q3 2024) 	
Providing solutions to improve the wellbeing of our people so they can achieve their full potential	✓	✓	✓		✓		<ul style="list-style-type: none"> Mental health services Impact of new social welfare programmes
Strengthening good governance for more effective government		✓	✓	✓		<ul style="list-style-type: none"> Improving financial accountability and transparency – LT financial sustainability (In progress; publication Q3 2024) Governance in SAGCs (In progress; publication Q4 2024) Grants to NGOs (New) 	<ul style="list-style-type: none"> Customer service in government entities Financial impact of legislative changes (PIR) Overview of all public sector boards and authorities (PIR) Monitoring contract performance Efficiency and effectiveness of UCCI Procurement

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Government Specific Outcome							
						<ul style="list-style-type: none"> Government's use of consultants (New) Efficiency and effectiveness of OfReg (New) Follow Up on past PAC recommendations (Reports and timing to be confirmed) 	<ul style="list-style-type: none"> Follow Up on past PAC recommendations (annual)
Strengthening, preserving and enhancing public safety and security in the community	✓		✓	✓	✓	<ul style="list-style-type: none"> Policing (New) Reducing reoffending (New) 	
Supporting climate change resiliency and sustainable development	✓		✓				<ul style="list-style-type: none"> Environment topics TBC but may include: climate change policy and adaptation action plan; biodiversity; progress with the National Energy Policy; Energy efficiency; Waste management; Beach and coastal erosion.
Utilising sports to enhance the lives of our people	✓	✓	✓		✓		<ul style="list-style-type: none"> Sports development