

Summary of outstanding OAG and PAC recommendations





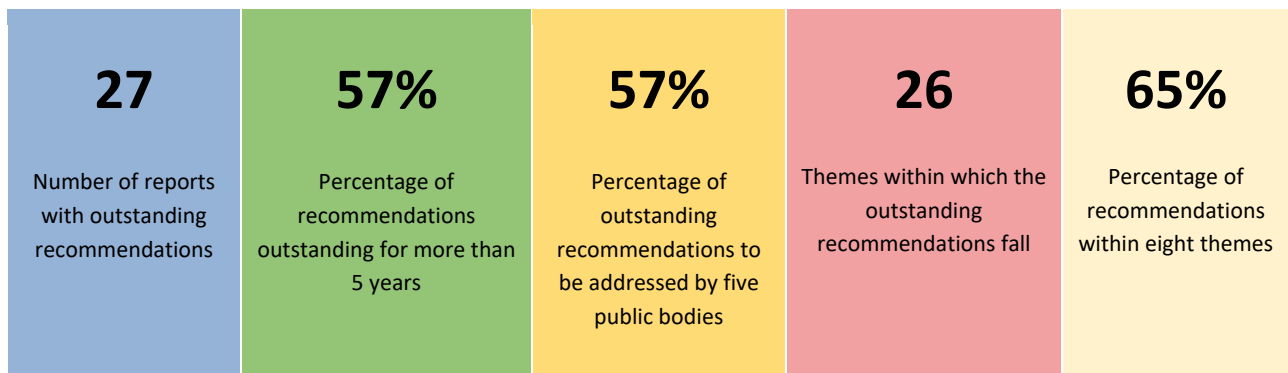
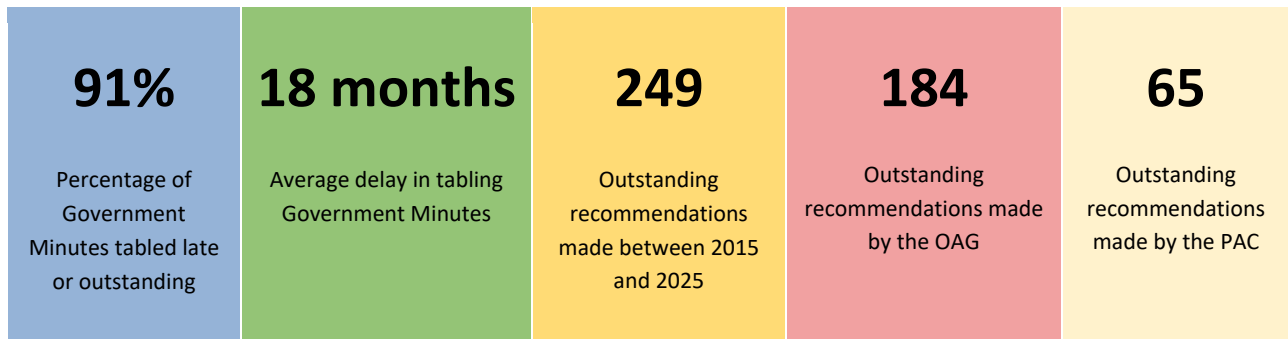
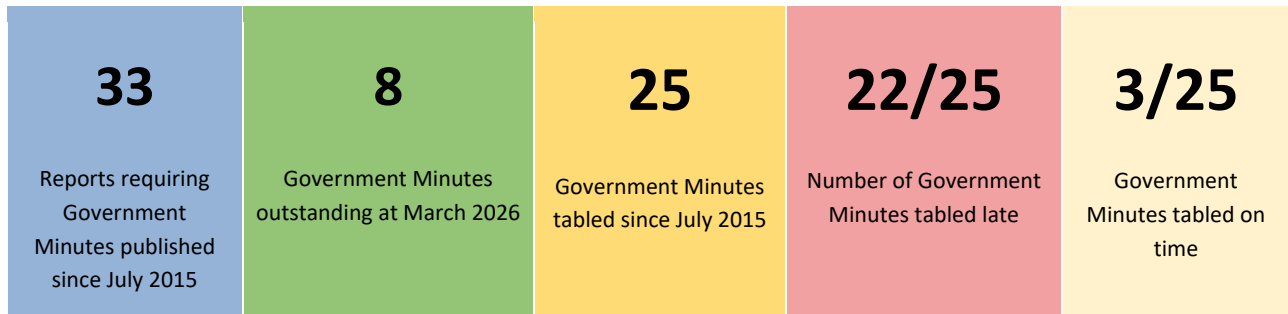
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KEY FACTS



EXECUTIVE SUMMARY

As part of the audit process, the Office of the Auditor General (OAG) follows up on the Government's implementation of recommendations it and the Public Accounts Committee (PAC) have made. These recommendations are based on OAG audit reports and the PAC's hearings on them.

The OAG published 35 reports between July 2015 and February 2025. However, some did not include PAC or OAG recommendations, or the Government has addressed all recommendations in others. Therefore, this report summarises all outstanding recommendations made by the OAG and PAC across 27 reports published between July 2015 and February 2025. It is worth noting that some recommendations between 2015 and 2025 were repeated in different reports during the period. For each of these, we have only included one recommendation—the earliest made—in our analysis.

KEY MESSAGES

The report provides a position statement on the status of Government Minutes responding to PAC reports and all outstanding OAG and PAC recommendations as at 15 March 2026.¹

GOVERNMENT RESPONSES TO PAC REPORTS

Eight Government Minutes are outstanding, ranging from a few days to five years late. As stated above, the OAG published 35 reports between July 2015 and February 2025. Thirty-three of these reports required Government Minutes. The remaining two did not: one was a Public Interest Report, which does not include recommendations, and the PAC has yet to table its report for the other.

Thirty of the 33 Government Minutes, or 91 per cent, are yet to be tabled or were tabled late. On average, these Government Minutes were 18 months late. The Government only tabled three Government Minutes (9 per cent) on time, that is, within three months.

The Government tabled eight Government Minutes in July 2024. However, two of these did not include updates on the implementation of 29 recommendations made by OAG in two reports. Therefore, in January 2025, the PAC requested the Government to resubmit these Government Minutes. This has yet to happen.

¹ We used 15 March 2026 as the cut-off date for the report to consider the most recent meetings the Parliament held between 4 March and 10 March 2026.

OUTSTANDING RECOMMENDATIONS

A total of 249 past PAC and OAG recommendations are outstanding from 27 reports dating back to July 2015. Of these, 184 were made by the OAG and 65 by the PAC. Almost 60 per cent of outstanding recommendations were made more than five years ago.

Almost three-quarters of the outstanding recommendations are from 12 reports. One report has 34 outstanding recommendations; the Government Minute responding to the PAC report has yet to be tabled, five years after it was due. Another report has 22 outstanding recommendations; the PAC is waiting for the Government Minute tabled in July 2024 to be updated and resubmitted.

Twenty-one public bodies are responsible for the outstanding recommendations, with five public bodies responsible for almost 60 per cent of these. The Ministry of Finance and Economic Development has the most outstanding recommendations (57 or 23 per cent of the total). The Utilities Regulation and Competition Office and the Ministry of Social Development and Innovation have 27 (11 per cent) and 22 (9 per cent) outstanding recommendations, respectively.

The 249 recommendations cover 26 themes. About two-thirds of the recommendations relate to eight of the 26 themes.

AUDIT STAFF

The report was prepared under the direction of Angela Cullen, Deputy Auditor General (Performance Audit) and assisted by Adrian Murenzi, Audit Manager (Performance Audit) and D'Andra Monteith, Professional Audit Trainee.

GOVERNMENT RESPONSES TO PUBLIC ACCOUNTS COMMITTEE (PAC) REPORTS

1. When the Office of the Auditor General (OAG) publishes a performance audit report, the Parliament's Public Accounts Committee (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
2. These formal responses are called Government Minutes. The Government Minute should address each recommendation made by the OAG and the PAC, explaining what actions the Government has taken or plans to take.
3. This chapter 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. Of these, 33 required Government Minutes because:
 - One was a Public Interest Report (PIR). The PAC does not usually hold hearings or prepare separate reports about 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.

MOST GOVERNMENT RESPONSES TO PAC REPORTS ARE LATE, AVERAGING 18 MONTHS LATE

THE GOVERNMENT HAD YET TO TABLE EIGHT GOVERNMENT MINUTES AS AT 15 MARCH 2026

4. 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).
5. Exhibit 1 shows the status of all Government Minutes due since March 2023. The exhibit shows that:

² The Parliament Standing Orders, 2025 came into force on 28 February 2025, replacing the Parliament Standing Orders (2018 Consolidation). Section 77(7) of the Parliament Standing Orders (2018 Consolidation) imposed similar requirements to those in section 97(6) of the Parliament Standing Orders, 2025.

- Eight Government Minutes remain outstanding.
- The Government tabled Government Minutes for two reports in July 2024. The PAC reviewed the Government Minutes for the two reports and found that neither included progress updates on implementing recommendations made by the OAG. The OAG made 29 recommendations in these two reports, which were endorsed by the PAC. In January 2025, the PAC requested that the Government resubmit these. The Government has yet to resubmit either of the Government Minutes, more than a year later.
- The Government tabled a further set of Government Minutes for six PAC reports in July 2024.

Exhibit 1: Status of all Government Minutes due since March 2023

PAC report on:	Date tabled in Parliament	Date Government Minute due	Date Government Minute tabled	Tabled on time or delayed?
Government Minute not yet tabled (8 reports)				
OAG report - <i>Improving Financial Accountability and Transparency: Long-term financial sustainability</i> (Feb 2025)	12 Dec 2025	12 Mar 2026	-	3 days late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2023</i> (Nov 2024)	5 Feb 2025	5 May 2025	-	10 months late
OAG report - <i>The Government's approach to sustainable economic development</i> (Nov 2024)	5 Feb 2025	5 May 2025	-	10 months late
OAG report - <i>Improving employment prospects for Caymanians</i> (May 2024)	11 Dec 2024	11 Mar 2025	-	12 months late
OAG report - <i>Efficiency and effectiveness of Cayman Airways Limited</i> (Mar 2024)	11 Dec 2024	11 Mar 2025	-	12 months late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2022</i> (Oct 2023)	24 Jul 2024	24 Oct 2024	-	17 months late
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 3</i> (Sep 2022)	27 Apr 2023	27 Jul 2023	-	32 months late
OAG report - <i>Efficiency and Effectiveness of OfReg</i> (Jun 2020)	12 Dec 2020	12 Mar 2021	-	60 months late

PAC report on:	Date tabled in Parliament	Date Government Minute due	Date Government Minute tabled	Tabled on time or delayed?
Reports for which the PAC requested the Government to resubmit the Government Minutes				
OAG report - <i>Government's shift to online services</i> (Jun 2022)	27 Apr 2023	27 Jul 2023	25 Jul 2024*	12 months late
OAG report - <i>HSA Outpatient Pharmacy services</i> (Nov 2021)	8 Jun 2022	8 Sep 2022	25 Jul 2024*	22 months late
Government Minutes received, but tabled late (6 reports)				
OAG report - <i>Follow-up on past PAC Recommendations 2023 – Report 1</i> (Mar 2023)	15 Dec 2023	15 Mar 2024	25 Jul 2024	4 months late (but no meeting of Parliament)
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2021</i> (Sep 2022)	28 Apr 2023	28 Jul 2023	25 Jul 2024	12 months late
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 2</i> (Feb 2022)	7 Dec 2022	7 Mar 2023	25 Jul 2024	17 months late
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 1</i> (Jan 2022)	9 Jun 2022	9 Sep 2022	25 Jul 2024	22 months late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2020</i> (Dec 2021)	9 Jun 2022	9 Sep 2022	25 Jul 2024	22 months late
<i>Information and Communications Technology Authority 2015/16 financial statements</i>	22 Nov 2018	22 Feb 2019	25 Jul 2024	65 months late

Notes:

- Red font indicates that the Government was late in tabling the Government Minute.
- * In January 2025, the PAC requested that the Government Minute be resubmitted to include a progress update on implementing OAG recommendations.

Source: OAG analysis of PAC reports and Government Minutes tabled between March 2023 and March 2026.

- The Government has not yet tabled the Government Minute for the PAC's report on *Efficiency and Effectiveness of the Utility Regulation and Competition Office (OfReg)* tabled in December 2020. The OAG has started a new performance audit that will follow up on the OAG and PAC recommendations made.

7. We are not aware of any Government Minutes that the Cabinet has approved for tabling in Parliament since July 2024.

THE GOVERNMENT TABLES GOVERNMENT MINUTES ABOUT 18 MONTHS LATE ON AVERAGE

8. Appendix 1, later in this report, 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. We have arranged the reports in the appendix in descending order based on the date the PAC tabled its report in Parliament. As stated earlier, 33 of the 35 reports required Government Minutes.
9. The appendix shows that only three, or 9 per cent, of the 33 Government Minutes were tabled on time. In other words, 91 per cent of Government Minutes are yet to be tabled or were tabled late, with delays ranging from a few days to more than 5 years late. On average, these Government Minutes were 18 months late.
10. The appendix also shows that one Government Minute is not yet due. The PAC is currently preparing its report on *Financial Reporting of the Cayman Islands Government: General Report 31 December 2024*, based on OAG reports and PAC witness hearings in January 2026. This will be tabled in due course.

SUMMARY OF OUTSTANDING RECOMMENDATIONS

11. As stated in the **Government responses to Public Accounts Committee (PAC) reports** chapter, the OAG published 35 reports between July 2015 and February 2025. However, some did not include PAC or OAG recommendations, or the Government has addressed all recommendations in others. Therefore, this report summarises outstanding recommendations from 27 reports.

A TOTAL OF 249 RECOMMENDATIONS ARE OUTSTANDING AS AT 15 MARCH 2026

12. As at 15 March 2026, there were 249 outstanding recommendations from 27 reports. Of these, 184 recommendations were made by the OAG and 65 by the PAC. 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. 181, or almost three-quarters of all outstanding recommendations, were made in 12 of the 27 reports in the exhibit.

Exhibit 2: Outstanding recommendations as at 15 March 2026 by report

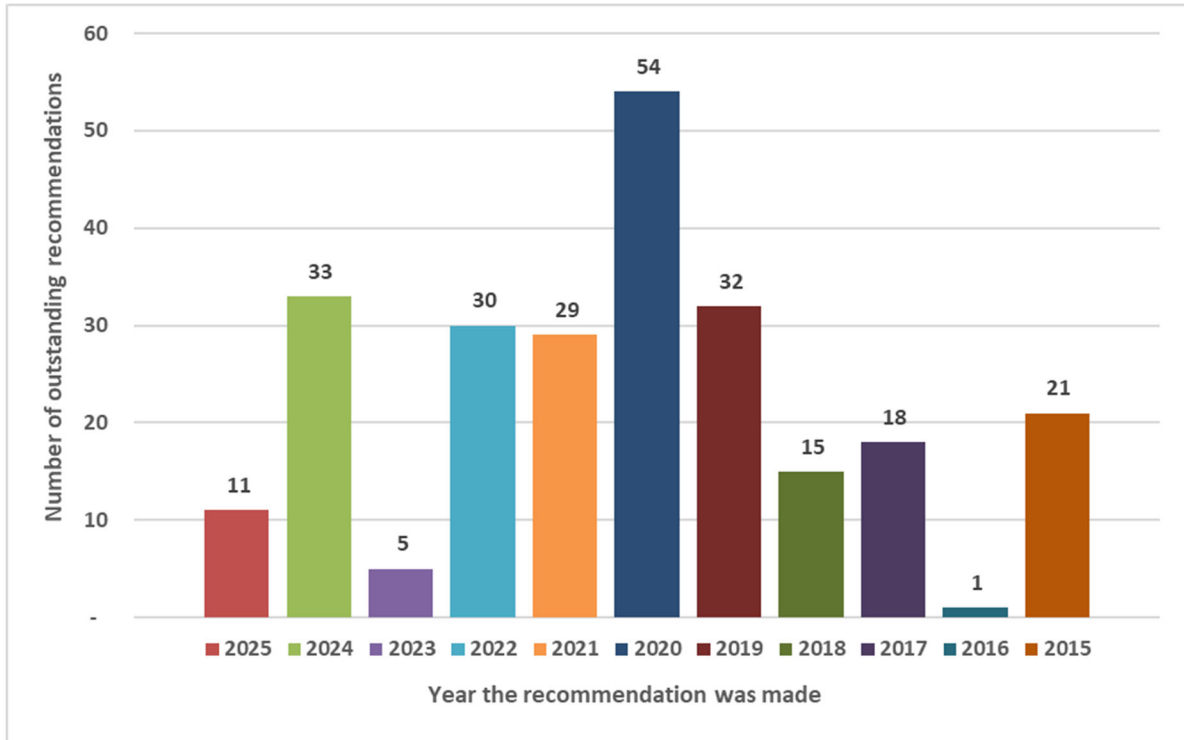
No.	Report name (month published)	Recommendation made by:		Total
		OAG	PAC	
1	Efficiency and Effectiveness of OfReg (June 2020)	13	21	34
2	HSA Outpatient Pharmacy Services (November 2021)	15	7	22
3	The Government's shift to online services (June 2022)	14	-	14
4	Improving employment prospects for Caymanians (May 2024)	10	4	14
5	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	14	-	14
6	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	14	-	14
7	Improving Financial Accountability and Transparency: Budgeting (December 2020)	14	-	14
8	Government Programmes Supporting Those in Need (May 2015)	9	3	12
9	Ensuring quality healthcare and a healthy population (January 2017)	6	5	11
10	Workforce planning and management in the Cayman Islands Government (April 2018)	9	2	11
11	School education (October 2019)	9	2	11
12	Customs in the Cayman Islands (May 2019)	8	2	10
13	Major Capital Projects Follow Up (October 2017)	8	-	8
14	Collecting Government revenues (September 2015)	7	-	7
15	Efficiency of summary courts (November 2019)	6	1	7
16	The Government's approach to sustainable economic development (November 2024)	4	3	7
17	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	6	-	6
18	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	5	1	6
19	National Land Development and Government Real Property (June 2015)	5	-	5
20	Fighting corruption in the Cayman Islands (November 2018)	2	3	5
21	Government's use of consultants and temporary staff (February 2018)	3	1	4
22	Financial Reporting of the Cayman Islands Government: General Report 31 December 2022 (October 2023)	2	1	3
23	Government's use of Outsourced Services (June 2019)	1	1	2
24	Follow-up on past PAC recommendations 2022 – Report 3 (September 2022)	-	2	2
25	Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)	-	2	2
26	Follow-up on past PAC recommendations 2022 – Report 1 (January 2022)	-	2	2
27	Financial Reporting of the Cayman Islands Government: General Report 31 December 2023 (November 2024)	-	2	2
	Total	184	65	249

Source: OAG analysis of outstanding recommendations from reports issued between July 2025 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.

ALMOST 60 PER CENT OF RECOMMENDATIONS HAVE BEEN OUTSTANDING FOR OVER FIVE YEARS

13. Of the 249 outstanding recommendations, 141, or 57 per cent, have yet to be implemented more than five years after the OAG or PAC first made them. Exhibit 3 shows the outstanding recommendations, grouped by the year in which the OAG or PAC made the recommendation.

Exhibit 3: Number of outstanding recommendations, grouped by the year the recommendation was made by the OAG or PAC



Source: OAG analysis of outstanding recommendations from performance audit reports issued between July 2025 and February 2025.

FIVE PUBLIC BODIES ACCOUNT FOR ALMOST 60 PER CENT OF ALL OUTSTANDING RECOMMENDATIONS

14. Exhibit 4 shows that 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. Overall, 21 public bodies have outstanding recommendations.³ Five of these account for almost 147, or 57 per cent of all outstanding recommendations.

Exhibit 4: Number of outstanding recommendations by public body

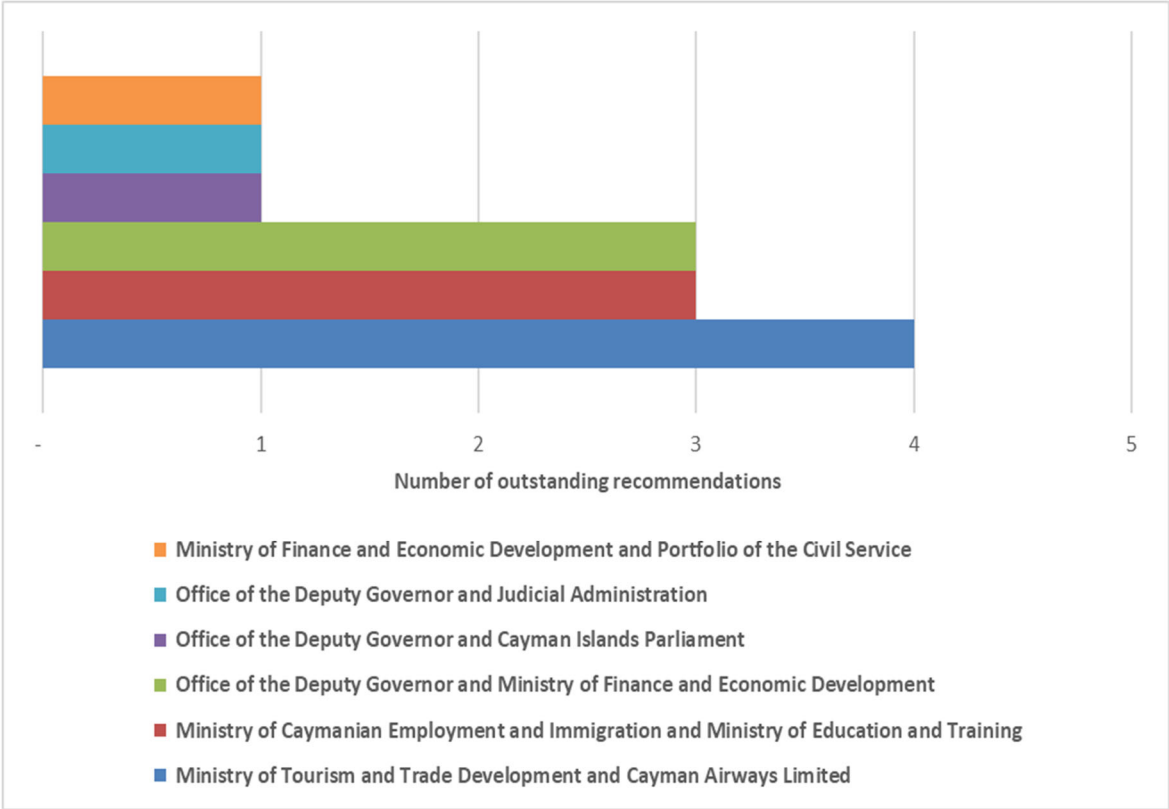
No.	Public body	Number of outstanding recommendations	Percentage of outstanding recommendations
1	Ministry of Finance and Economic Development	57	23%
2	Utilities Regulation and Competition Office	27	11%
3	Ministry of Social Development and Innovation	22	9%
4	Office of the Deputy Governor	21	8%
5	Health Services Authority	17	7%
6	Ministry of Health, Environment and Sustainability	16	6%
7	Ministry of Education and Training	14	6%
8	Shared	13	5%
9	Portfolio of the Civil Service	12	5%
10	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	12	5%
11	Ministry of Caymanian Employment and Immigration	9	4%
12	Cayman Airways Limited	8	3%
13	Judicial Administration	7	3%
14	Ministry of District Administration and Home Affairs	5	2%
15	Ministry of Tourism and Trade Development	2	1%
16	Portfolio of Legal Affairs	1	-
17	Cayman Islands Monetary Authority	1	-
18	Cayman Islands Parliament	1	-
19	Civil Aviation Authority	1	-
20	Port Authority of the Cayman Islands	1	-
21	Commission for Standards in Public Life	1	-
22	Ministry of Financial Services and Commerce	1	-
	Total	249	100%

Source: OAG analysis of outstanding recommendations from reports issued between July 2025 and February 2025.

³ Exhibit 4 shows 21 public bodies with outstanding recommendations. The exhibit also shows that several public bodies are jointly responsible for implementing 13 recommendations. All these public bodies (see Exhibit 5) are already included in Exhibit 4.

15. Exhibit 4 also shows that 13 outstanding recommendations are shared by more than one public body. Exhibit 5 shows how many recommendations are shared and by which public bodies.

Exhibit 5: Government entities jointly responsible for implementing 13 outstanding recommendations



Source: OAG analysis of outstanding recommendations from reports issued between July 2025 and February 2025.

MOST RECOMMENDATIONS RELATE TO EIGHT THEMES

16. We categorised the outstanding recommendations into 26 different themes. Exhibit 6 shows the number of outstanding recommendations by theme. From our analysis, 162, or almost two-thirds of all outstanding recommendations, are attributable to eight themes.

Exhibit 6: Number of outstanding recommendations by theme

No.	Theme	Number of outstanding recommendations
1	Strategy development and planning	24
2	Performance measurement, monitoring and reporting	22
3	Policy development, improvement and implementation	21
4	Workforce planning and management	21
5	Budgeting	20
6	Information for decision making	19
7	Legislative change	18
8	Transparency	17
9	Governance	11
10	Financial management and reporting	9
11	Major capital projects	9
12	Service improvement	8
13	Compliance	8
14	Value for money	7
15	Risks and risk management	7
16	Collaboration and joined-up working	6
17	Procurement	6
18	Long-term planning	4
19	Functional leadership	3
20	Independent review and assurance	2
21	Accountability	2
22	User or stakeholder engagement	1
23	Value for money	1
24	Service improvement	1
25	Learning lessons	1
26	Accountability	1
	Total	249

Source: OAG analysis of outstanding recommendations from reports issued between July 2025 and February 2025.

CONCLUSION

1. This report is the latest in a series following up on the Government's progress in implementing previous recommendations made by the Public Accounts Committee (PAC) and my Office. In this report, I summarise all outstanding recommendations made by the Public Accounts Committee (PAC) and my Office across 27 reports published between July 2015 and February 2025.
2. It is disappointing to note that there are 249 outstanding OAG and PAC recommendations as at 15 March 2026. Of these, 141, or 57 per cent, have been outstanding for more than five years. 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 public money is spent, increasing the risk of fraud, waste, and misappropriation of public resources. Therefore, I call upon the Government to urgently develop an action plan to address all outstanding recommendations and start implementing it as soon as reasonably possible.
3. Almost two-thirds of the recommendations cover eight themes. The themes highlight areas of significant improvement needed in strategic development and planning, performance measurement, monitoring and reporting and policy development, improvement and implementation, among others.
4. I am concerned about the Government's continued delays in tabling Government Minutes. The Government last tabled formal responses to PAC reports in July 2024, almost two years ago. Eight Government Minutes are late as at March 2026. Considering these and 22 other Government Minutes tabled late, 90 per cent of Government Minutes are yet to be tabled or were tabled late. On average, these Government Minutes are 18 months late, with delays ranging from a few days to over five years. This is a significant breakdown in the accountability process.
5. In addition, two of the eight Government Minutes tabled in July 2024 did not provide progress updates on implementing OAG recommendations. In January 2025, the PAC requested that the Government resubmit these, but this has yet to happen. I call upon the Government to ensure it tables Government Minutes within the three-month timeline set out by the Parliament Standing Orders, 2025 for all future PAC reports.
6. My Office is changing its approach to following up on recommendations. In future, we will follow up on individual reports within specified timeframes regardless of whether the Government Minutes have been tabled in Parliament. We will make clear which reports we plan to follow up on each year in our annual updates of the performance audit programme.



Patrick O. Smith CPA, CFE
Auditor General
George Town, Grand Cayman
Cayman Islands

31 March 2026

APPENDIX 1 – PAC REPORTS TABLED AND THE STATUS OF GOVERNMENT MINUTES AS AT 15 MARCH 2026

Note that green font represents reports for which the Government tabled Government Minutes on time. Red font represents reports for which the Government tabled Government Minutes late.

PAC report on:	Date tabled in Parliament	Date Government Minute due	Date Government Minute tabled	Tabled on time or delayed?
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2024</i> (Oct 2025)	<i>Not yet tabled – Hearing held in Jan 2026</i>	Not yet due	Not applicable	Not applicable
OAG report - <i>Improving Financial Accountability and Transparency: Long-term Financial Sustainability</i> (Feb 2025)	12 Dec 2025	12 Mar 2026	Not yet tabled	3 days late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2023</i> (Nov 2024)	5 Feb 2025	5 May 2025	Not yet tabled	10 months late
OAG report - <i>The Government’s approach to sustainable economic development</i> (Nov 2024)	5 Feb 2025	5 May 2025	Not yet tabled	10 months late
OAG report - <i>Improving employment prospects for Caymanians</i> (May 2024)	11 Dec 2024	11 Mar 2025	Not yet tabled	12 months late
OAG report - <i>Efficiency and effectiveness of Cayman Airways Limited</i> (Mar 2024)	11 Dec 2024	11 Mar 2025	Not yet tabled	12 months late
OAG report (PIR) – <i>Remuneration of the Cabinet, Judiciary, MPs and Key Management Personnel within the Civil Service</i> (Nov 2023)	24 Jul 2024	N/A	N/A	N/A
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2022</i> (Oct 2023)	24 Jul 2024	24 Oct 2024	Not yet tabled	17 months late
OAG report - <i>Follow-up on past PAC Recommendations 2023 – Report 1</i> (Mar 2023)	15 Dec 2023	15 Mar 2024	25 Jul 2024	4 months late (but no meeting of Parliament)

PAC report on:	Date tabled in Parliament	Date Government Minute due	Date Government Minute tabled	Tabled on time or delayed?
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 3 (Sep 2022)</i>	27 Apr 2023	27 Jul 2023	Not yet tabled	32 months late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (Sep 2022)</i>	28 Apr 2023	28 Jul 2023	25 Jul 2024	12 months late
OAG report - <i>Government’s shift to online services (Jun 2022)</i>	27 Apr 2023	27 Jul 2023	25 Jul 2024	12 months late; awaiting resubmission *1
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 2 (Feb 2022)</i>	7 Dec 2022	7 Mar 2023	25 Jul 2024	17 months late
OAG report - <i>Follow-up on past PAC Recommendations 2022 – Report 1 (Jan 2022)</i>	9 Jun 2022	9 Sep 2022	25 Jul 2024	22 months late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2020 (Dec 2021)</i>	9 Jun 2022	9 Sep 2022	25 Jul 2024	22 months late
OAG report - <i>HSA Outpatient Pharmacy services (Nov 2021)</i>	8 Jun 2022	8 Sep 2022	25 Jul 2024	22 months late; awaiting resubmission *1
OAG report - <i>Follow-up on past PAC Recommendations 2021 – Report 1 (Aug 2021)</i>	8 Dec 2021	8 Mar 2022	8 Jun 2022	3 months late (but no sitting of Parliament)
OAG report - <i>Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)</i>	8 Dec 2021	8 Mar 2022	8 Jun 2022	3 months late (but no sitting of Parliament)
OAG report - <i>Owen Roberts International Airport (ORIA) Terminal Redevelopment Project – Progress Update as at August 2018 (Jan 2019)</i>	15 Jul 2021 *2	15 Oct 2021	7 Oct 2022	12 months late
OAG report - <i>Improving Financial Accountability and Transparency: Budgeting (Dec 2020)</i>				
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 31 December 2019 (Dec 2020)</i>				

PAC report on:	Date tabled in Parliament	Date Government Minute due	Date Government Minute tabled	Tabled on time or delayed?
OAG report - <i>Efficiency and Effectiveness of OfReg</i> (Jun 2020)	12 Dec 2020	12 Mar 2021	Not yet tabled	60 months late
OAG report - <i>Efficiency of Summary Courts</i> (Nov 2019)	1 Jul 2020	1 Oct 2020	8 Jun 2022	20 months late
OAG report - <i>School Education</i> (Oct 2019)	1 Jul 2020	1 Oct 2020	14 Oct 2020	On time
OAG report - <i>Government's use of Outsourced Services</i> (Jun 2019)	1 Jul 2020	1 Oct 2020	14 Oct 2020	On time
OAG report - <i>Customs in the Cayman Islands</i> (May 2019)	1 Jul 2020	1 Oct 2020	14 Oct 2020	On time
OAG report - <i>Fighting Corruption in the Cayman Islands</i> (Nov 2018)	13 Nov 2019	13 Feb 2020	27 Jul 2020	5 months late
OAG report – <i>Follow Up on past PAC recommendations</i> (Oct 2018)	10 Apr 2019	10 Jul 2019	7 Oct 2022	38 months late
<i>MFED's 2016/17 financial statements</i>	10 Apr 2019	10 Jul 2019	13 Nov 2019	4 months late
OAG report - <i>Workforce Planning and Management in CIG</i> (Apr 2018)	10 Apr 2019	10 Jul 2019	14 Oct 2020	15 months late
OAG report - <i>Government's Use of Consultants and Temporary Staff</i> (Feb 2018)	22 Nov 2018	22 Feb 2019	14 Oct 2020	20 months late
<i>Information and Communications Technology Authority 2015/16 financial statements</i>	22 Nov 2018	22 Feb 2019	25 Jul 2024	65 months late
<i>Segregated Insurance Fund (SIF) 2015/16 accounts and Cayman Islands Monetary Authority (CIMA) 2015/16 accounts</i>	6 Sep 2018	10 Dec 2018	7 Oct 2022	46 months late
OAG report - <i>Financial Reporting of the Cayman Islands Government: General Report 30 June 2015 and 2016</i> (Dec 2017)	6 Sep 2018	10 Dec 2018	24 Jul 2019	7 months late
OAG report - <i>Major Capital Projects Follow Up</i> (Oct 2017)	6 Sep 2018	10 Dec 2018	14 Oct 2020	22 months late

Notes:

*1 - The PAC requested in January 2025 that the Government Minute be resubmitted to include a progress update on implementing OAG recommendations.

*2 - Single PAC report covering 3 OAG reports. The PAC did not make any additional recommendations but endorsed the OAG's recommendations.

APPENDIX 2 – ALL OUTSTANDING RECOMMENDATIONS AS AT 15 MARCH 2026

Note that the recommendations are arranged in alphabetical order by the recommendation owner in the first instance, then by report name.

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
1	Cayman Airways Limited should ensure that its strategic plans: <ul style="list-style-type: none"> • are approved by the Board; • align with all elements of international good practice; • set out how CAL will achieve all of its Strategic Ownership Goals; and • include a stakeholder analysis and use the results to develop and adopt a stakeholder engagement policy. 	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Strategy development and planning
2	Cayman Airways Limited should develop a skills matrix showing the desired skills and competencies for members of its Board of Directors, and should share the matrix with the Ministry of Tourism and Ports and the Cabinet to help inform their appointments to its board	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Governance
3	The Cayman Airways Limited Board should review and enhance its Board Charter to ensure that it aligns with all international good practice.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Governance
4	The Cayman Airways Limited Board should complete its evaluations of the Chief Executive Officer's and board's performance as soon as possible and ensure that it does this annually.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Governance

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
5	Cayman Airways Limited should develop and adopt a plan to improve its financial performance. This should include reassessing its cargo rates in light of current market conditions.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Financial management and reporting
6	Cayman Airways Limited should develop and adopt a workforce plan to ensure that it has the human resources it needs to deliver its long-term strategic objectives. The plan should include strategies to address the risks of its ageing workforce.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Workforce planning and management
7	Cayman Airways Limited should regularly collect key human resources data and statistics and use these to inform decision-making.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Information for decision making
8	Cayman Airways Limited should report its performance using the output targets and other measures in its Annual Reports.	Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Transparency
9	The Cayman Islands Monetary Authority, the Health Services Authority, the National Roads Authority and the Water Authority of the Cayman Islands should urgently complete the implementation of the <i>Public Authorities Act</i> to ensure that they are fully compliant with the Act.	Cayman Islands Monetary Authority	2022	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	OAG	Compliance
10	The Parliament should update its Standing Orders to allow reports, including annual reports and financial statements, to be tabled throughout the year and not only when the Parliament has a meeting.	Cayman Islands Parliament	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Transparency
11	The Cayman Islands Monetary Authority, the Civil Aviation Authority and the Port Authority of the Cayman Islands should urgently complete the implementation of the <i>Public Authorities Act</i> to ensure they fully comply.	Civil Aviation Authority	2023	Financial Reporting of the Cayman Islands Government: General Report 31 December 2022 (October 2023)	OAG	Compliance

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
12	The Government should amend the <i>Standards in Public Life Act</i> to require notice of interest forms to cover the entire financial year and should ensure that relevant information from these can be retained and used by public bodies to manage any potential conflicts of interest.	Commission for Standards in Public Life	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Legislative change
13	The Health Services Authority should ensure that its strategic plan clearly aligns with the Government's priorities and Strategic Broad Outcomes for healthcare, and provides clarity on how departments, including pharmacy services, are expected to contribute to the Government's strategic objectives.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Strategy development and planning
14	HSA Pharmacy should develop a business plan that sets out how pharmacy services will be delivered efficiently and effectively to meet current and future needs, sets success measures that allow performance to be monitored, and demonstrates how pharmacy services will contribute to the HSA's strategic objectives.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Performance measurement, monitoring and reporting
15	HSA Pharmacy should improve its reporting on pharmacy, by including performance information and ensuring that the information included is consistent and covers all locations to better inform decision-making at the senior management and board levels.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Performance measurement, monitoring and reporting
16	The Drug & Therapeutics Committee should ensure that it carries out all of the functions specified in its terms of reference.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Governance
17	The Health Services Authority should ensure that pharmacy procurement is planned and overseen effectively to ensure that the process is completed in a timely manner.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Procurement

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
18	The Health Services Authority should explore alternative contract options that would allow for better control of price increases from suppliers.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Procurement
19	The pharmacy service should formally adopt a performance management framework and continue to improve this, ensuring that performance is regularly monitored and reported against its key performance indicators.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Performance measurement, monitoring and reporting
20	The Pharmacy Service should develop a workforce plan to ensure that it can meet current and future demands and deliver effective services to its customers.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Workforce planning and management
21	The Health Services Authority should provide regular customer service training for all frontline staff members.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Workforce planning and management
22	The Health Services Authority should ensure that it has sufficient financial information to monitor and report the profitability of the entire pharmacy service, including individual district clinic dispensaries.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Financial management and reporting
23	Pharmacy management should ensure that systems in place are used to measure, monitor and report on waiting times.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Performance measurement, monitoring and reporting
24	Pharmacy management should ensure that 'near-misses' and errors are being captured and reported consistently for every location. The trends and results should be analysed to formulate improvements and effectively manage risks.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Risks and risk management
25	Pharmacy management should consider the feasibility of implementing independent quality checks on the dispensing process at all locations.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Independent review and assurance

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
26	Pharmacy management should ensure that all stock-outs at the point of dispensing are captured, followed up in a timely manner and resolved, and that trends in, causes of and solutions for stock-outs are reported to appropriate levels of management.	Health Services Authority	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Service improvement
27	The PAC recommends that the HSA revisit the 2014 recommendations made by the consultant that were not accepted at the time (reference recommendation 10 in the OAG report) and implement them for the majority, if not all, pharmacy patients.	Health Services Authority	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Service improvement
28	The PAC recommends that the HSA publishes the KPIs for pharmacy in all pharmacy locations so that the public are aware of these.	Health Services Authority	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Performance measurement, monitoring and reporting
29	The PAC recommends that the HSA regularly publishes performance against the pharmacy KPIs. This could be done by publishing actual performance against KPIs in each pharmacy location.	Health Services Authority	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Performance measurement, monitoring and reporting
30	Judicial Administration, together with all the criminal justice partners, should establish a performance management framework for the criminal justice system that includes measures and agreed standards, including the time taken for cases to proceed through the courts, the number of outstanding trials and the views of court users. Progress against these measures and standards should be a monitored and reported regularly.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Performance measurement, monitoring and reporting
31	Judicial Administration should, with justice partners, monitor and evaluate the use of out-of-court disposals with a view to increasing their use in the justice system in the longer term if found to be efficient and effective.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Information for decision making

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
32	Judicial Administration and the other criminal justice organisations should work together to ensure that their IT systems enable effective sharing of information to avoid duplication and reduce the risk of errors in data input.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Collaboration and joined-up working
33	Judicial Administration should undertake financial analyses to identify the current costs of different types of cases being processed through the Summary Courts. This can be used as a baseline to track the impact of future measures to improve efficiency.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Information for decision making
34	Judicial Administration should develop a workforce plan that identifies the number of staff required to ensure that Summary Courts and other courts operate efficiently and effectively in the future.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Workforce planning and management
35	The Government should set up a senior strategic justice group that includes chief officers from all the organisations involved in delivering criminal justice in the Cayman Islands.	Judicial Administration	2019	Efficiency of summary courts (November 2019)	OAG	Collaboration and joined-up working
36	The Committee recommends that Judicial Administration collects information on the reason for adjournments and uses this to inform decision making and improve practices.	Judicial Administration	2020	Efficiency of summary courts (November 2019)	PAC	Service improvement
37	The Government should review the current framework for the collection of work permit fees to streamline the fee structure and work flows in order to improve efficiency and reduce the opportunity for improper recording of revenue collection information.	Ministry of Caymanian Employment and Immigration	2015	Collecting Government revenues (September 2015)	OAG	Service improvement
38	WORC should collect outcomes data on unemployed Caymanians who have registered with it. WORC should regularly monitor and use the data to improve its employment services.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Performance measurement, monitoring and reporting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
39	WORC should collect outputs and outcomes data for all its employability programmes and use it to evaluate the programmes.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Performance measurement, monitoring and reporting
40	WORC should regularly monitor and publicly report on its performance against its output targets in MBCL's annual reports	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Transparency
41	WORC should forecast long-term labour force demands and publish the data to aid stakeholders' decision-making.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Long-term planning
42	The Government should amend the Immigration Regulations to give WORC the mandate to reject job adverts with unreasonable requirements and require job adverts for gratuity and commission-based jobs to disclose at least 12 months of earnings.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Legislative change
43	The Government should regularly conduct studies on the causes of unemployment among Caymanians and take corrective action as needed.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Information for decision making
44	The Government should develop and adopt a national employment policy. The policy should be based on robust data and assumptions, and align with international good practice	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Strategy development and planning
45	The PAC heard that the availability of employment programmes and places is a barrier to improving employment prospects for Caymanians and that WORC has requested additional funding to expand these. The Committee recommend that the Government considers this important national issue when setting and agreeing WORC's budgets.	Ministry of Caymanian Employment and Immigration	2024	Improving employment prospects for Caymanians (May 2024)	PAC	Service improvement

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
46	Customs and Border Control should develop a workforce plan that aligns with its strategic priorities and demonstrates how it will address existing pressures on the workforce and anticipate future needs.	Ministry of District Administration and Home Affairs	2019	Customs in the Cayman Islands (May 2019)	OAG	Workforce planning and management
47	Customs and Border Control should strengthen its integrity management by ensuring Workplace Rules include direction on staff purchase of government property, especially seized or forfeited goods; there is effective and regular rotation of staff; and by adding financial stability of CBC Officers to its annual vetting process.	Ministry of District Administration and Home Affairs	2019	Customs in the Cayman Islands (May 2019)	OAG	Policy development, improvement and implementation
48	Customs and Border Control should develop an approach to ensure that it can monitor concessions effectively.	Ministry of District Administration and Home Affairs	2019	Customs in the Cayman Islands (May 2019)	OAG	Policy development, improvement and implementation
49	Customs and Border Control should ensure that it has appropriate systems and processes in place to capture, analyse and use intelligence effectively.	Ministry of District Administration and Home Affairs	2019	Customs in the Cayman Islands (May 2019)	OAG	Information for decision making
50	The Government should consider the need for the SIAHDC continuing as a separate entity, given the lack of value provided to the public.	Ministry of District Administration and Home Affairs	2022	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	OAG	Value for money
51	The Ministry of Education should update its Technical and Vocational Education and Training (TVET) framework to align with good practice.	Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Policy development, improvement and implementation

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
52	The Ministry of Education should develop and implement a comprehensive career guidance policy that also covers TVET opportunities. The policy should be based on robust data and assumptions, and consider current and future labour market needs.	Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Policy development, improvement and implementation
53	The Committee further recommends that the Ministry of Education ensures that childcare places are made available where needed.	Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	PAC	Service improvement
54	The Ministry of Education should monitor and publicly report, at least annually, progress against the broad outcomes and priorities set out in the Strategic Policy Statements.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Performance measurement, monitoring and reporting
55	The Ministry of Education should develop a new medium- to long-term education strategy. The Ministry should regularly assess and publicly report progress against the strategy.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Strategy development and planning
56	The Ministry of Education should develop a long-term financial plan that is underpinned by the Capital Projects Master Plan, student population projects and workforce plans, and that supports the delivery of the education strategy.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Long-term planning
57	The Scholarships Secretariat should start to collect, analyse and report information on all scholarships annually to better demonstrate how scholarship funding is achieving its intended purpose and contributing to economic priorities. The data collected should include the subjects and courses funded and the destinations of scholarship recipients.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Performance measurement, monitoring and reporting
58	The Government should identify and implement strategies to encourage beneficiaries to undertake	Ministry of Education and Training	2019	School education (October 2019)	OAG	Strategy development and planning

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	courses that are aligned to current and projected work permit needs.					
59	The Ministry of Education should develop a national strategy for Technical and Vocational Education and Training (TVET) that takes into account the Government's economic priorities and the current and future needs of employers.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Strategy development and planning
60	The Ministry of Education should calculate, analyse and review the cost per student across all public schools on a regular basis. It should benchmark these costs with the private schools and with comparable countries regionally or internationally in order to inform decision making.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Information for decision making
61	The Ministry of Education and Department of Education Services should develop strategies to improve education attainment at all levels. These should include closing gaps in attainment and between genders by improving the attainment of lower-performing students while continuing to motivate higher-performing students to do even better.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Strategy development and planning
62	The Ministry of Education should develop clear strategies and policies for focusing on the areas that are known to positively affect student attainment, including teacher quality, the use of data and parental engagement.	Ministry of Education and Training	2019	School education (October 2019)	OAG	Strategy development and planning
63	The Committee acknowledges that measures have been taken to protect the safety of students and teachers but is concerned that more could be done in this area. The Committee recommends that the Ministry of Education should formally consider the use of cameras in schools to further protect students and teachers.	Ministry of Education and Training	2020	School education (October 2019)	PAC	Policy development, improvement and implementation

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
64	The Committee is concerned that private sector employers may not be investing in Caymanian talent or providing Caymanian staff with adequate access to scholarships. The Committee recommends that the role of the Education Council should be extended to cover the private sector and the scholarships they provide.	Ministry of Education and Training	2020	School education (October 2019)	PAC	Collaboration and joined-up working
65	The Government should formalize policies and procedures to provide documented and consistent roles, responsibilities and accountabilities for all parts of the revenue waiver process, including a set of decision criteria on which to assess revenue waiver application, and a formalised records management process.	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Policy development, improvement and implementation
66	The Government should implement a formal risk management framework that includes the identification, assessment and prioritization of risks to revenue objectives.	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Risks and risk management
67	The Government should carry out an efficiency study of its revenue collection processes and identify opportunities to improve operational efficiencies, including better utilisation of its people and its automated systems to provide value for money in its revenue collection practices.	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Service improvement
68	The Government should review its control frameworks for collection of revenues and, where necessary, develop and implement appropriate controls to ensure that all revenues due to the Government are collected.	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Risks and risk management
69	Government should ensure that timely financial reports are provided to Cabinet and the Legislative Assembly (now Parliament) and that more emphasis is placed on producing audited Entire Public Sector	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Financial management and reporting

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	(EPS) consolidated financial statements to provide the necessary accountability required by the PMFL.					
70	The Government should develop a performance reporting framework including objectives, goals, performance indicators and performance analysis that would include responsibilities for the collection of revenue.	Ministry of Finance and Economic Development	2015	Collecting Government revenues (September 2015)	OAG	Performance measurement, monitoring and reporting
71	The Ministry of Finance and Economic Development's Revenue Unit should ensure that its process for preparing the revenue budget includes reasonable forecast and assumptions and that these are documented to provide an adequate audit trail for changes, review, discussions (including with Customs and Border Control) and approval.	Ministry of Finance and Economic Development	2019	Customs in the Cayman Islands (May 2019)	OAG	Budgeting
72	The Ministry of Finance and Economic Development should ensure that approval letters awarding concessions clearly specify the total value of concession awarded, types of goods covered by the concession, expiration date, any secondary beneficiaries to be covered by the concession, and any related conditions.	Ministry of Finance and Economic Development	2019	Customs in the Cayman Islands (May 2019)	OAG	Policy development, improvement and implementation
73	The Ministry of Finance and Economic Development should ensure that approved concessions are validated, monitored and reported upon, including the cumulative value of imported goods against the total value of the concession awarded, site visits for concession applications to validate the assertions in the request and to enhance compliance, and any conditions attached to approved concessions.	Ministry of Finance and Economic Development	2019	Customs in the Cayman Islands (May 2019)	OAG	Compliance
74	The Ministry of Finance and Economic Development should determine the level of the "tax gap", and	Ministry of Finance and	2019	Customs in the Cayman Islands (May 2019)	OAG	Financial management and reporting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	should take appropriate actions to close any such gap.	Economic Development				
75	The Committee recommends that the Government requests all recipients of concessions to provide regular updates on any conditions of concessions awarded and that these should be in electronic format. The Government should then monitor progress against these conditions and follow up with concession recipients as necessary.	Ministry of Finance and Economic Development	2020	Customs in the Cayman Islands (May 2019)	PAC	Compliance
76	The Committee recommends that the Government review duty rates to be paid and specifically considers basing alcohol and fuel duty rates on value rather than volume.	Ministry of Finance and Economic Development	2020	Customs in the Cayman Islands (May 2019)	PAC	Information for decision making
77	The Government should review the conflicting and duplicated provisions in OfReg's legal framework and propose amendments to correct these.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Legislative change
78	The PAC recommends that the Government amends the legislation to require that timely decisions are made while ensuring that due process is followed to inform good quality decisions.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Legislative change
79	The PAC recommends that the Government determine what the wholesale price of fuel is and that all retailers should be charged equivalent prices.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Transparency
80	The PAC recommends that the Government ensures that its legislation and policy in respect to energy and fuels are aligned across government to encourage innovation and ensure best prices for consumers.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Legislative change
81	The PAC also recommends that the Government consider waiving duty on biodiesel and any other products that would help move to greener fuel and contribute to the National Energy Policy.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Legislative change

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
82	The PAC recommends that the Government amends its license requirements for the ICT sector to include a requirement to maintain high quality infrastructure.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Policy development, improvement and implementation
83	The PAC recommends that the Government amend the legislation to allow OfReg to impose penalties if ICT providers do not comply with their administrative determinations.	Ministry of Finance and Economic Development	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Legislative change
84	The Government needs to consider the financial implications before further implementation of the <i>Public Authorities Act</i> section 47.	Ministry of Finance and Economic Development	2022	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	OAG	Budgeting
85	The Ministry of Finance and Economic Development should provide all public bodies with sound and clear financial leadership in matters that pervasively affect core government. Such matters include driving the revaluation of assets and transferring departments across ministries as a result of reorganisations. These issues need to be completed well in advance of the year-end to ensure that timely and good-quality financial statements are submitted.	Ministry of Finance and Economic Development	2022	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	OAG	Functional leadership
86	As a matter of urgency, the PAC recommends that the Ministry of Finance and Economic Development (MFED) makes a detailed assessment of the cost of implementing section 47 of the <i>Public Authorities Act</i> to include non-monetary benefits (such as pensions and health insurance) for SGACs and include this in the Government's budget for 2024-2025.	Ministry of Finance and Economic Development	2023	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	PAC	Budgeting
87	The Government should ensure that public bodies actively prepare themselves for these upcoming changes in International Public Sector Accounting	Ministry of Finance and Economic Development	2023	Financial Reporting of the Cayman Islands Government: General	OAG	Functional leadership

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	Standards (IPSAS) and International Financial Reporting Standards (IFRS). In particular: (a) For the 2023 financial year, public bodies should specifically consider the impact of IPSAS 41 and 42 and IFRS 17. (b) Public bodies should start considering the impact of upcoming changes for future years.			Report 31 December 2022 (October 2023)		
88	<i>Mr. Jefferson responded that the MFED does not have the information available on hand on the current number and value of all Government contracts that have been extended without procurement. However, the MFED has commenced an exercise as of 15th February 2022 to obtain this information by 30th June 2022. The PAC further recommends that the MFED reports back to the OAG on the outcome of the above exercise by 31 Aug 2022.</i>	Ministry of Finance and Economic Development	2022	Follow-up on past PAC recommendations 2022 – Report 1 (January 2022)	PAC	Procurement
89	The PAC recommends that the Ministry of Finance and Economic Development, working with others as necessary, analyses historical information on alcohol imported, comparing volume and value to determine any difference in the duty receivable. This analysis should then be used to inform any decision Cabinet may make on whether to change the basis for alcohol duty.	Ministry of Finance and Economic Development	2022	Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)	PAC	Information for decision making
90	The Government should monitor its spending on consultants and temporary staff to provide management information that will help inform decisions on how to best obtain the skills and knowledge that it needs while obtaining value for money.	Ministry of Finance and Economic Development	2018	Government's use of consultants and temporary staff (February 2018)	OAG	Information for decision making

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
91	The Government should monitor and analyse how much it is spending on outsourced services, in order to provide management information that will help inform decision-making on the future outsourcing of services.	Ministry of Finance and Economic Development	2019	Government's use of Outsourced Services (June 2019)	OAG	Information for decision making
92	The Government should ensure that the new governance and financial management frameworks, including risk management and performance management, are implemented as soon as possible.	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Policy development, improvement and implementation
93	The Government should estimate the cost of fully implementing section 47 of the <i>Public Authorities Act</i> and ensure that sufficient funding is provided to statutory authorities and government companies in their future budgets.	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Budgeting
94	The Ministry of Finance and Economic Development should develop and implement an action plan to improve the quality of the entire public sector consolidated financial statements. The action plan should set out a roadmap for moving to a qualified audit opinion in the first instance and an unqualified audit opinion in the longer term.	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Financial management and reporting
95	The Government should use quarterly reports to better inform decision making, including supplementary appropriations and revisions to future budgets.	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Information for decision making

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
96	<p>To clearly demonstrate compliance with the <i>Public Management and Finance Act</i>, including requirements of the Framework for Fiscal Responsibility, the Government should:</p> <p>a) Report interim performance against the principles of financial management, using unaudited financial information, when it announces the unaudited results for the financial year.</p> <p>b) Report performance against the principles in its annual report for the entire public sector, ensuring that figures have been updated to reflect the audited financial statements for the entire public sector.</p> <p>c) Provide explanations for any non-compliance.</p>	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Financial management and reporting
97	The Government should report the full value of the post-retirement obligations, including pension and healthcare, in the financial statements of the entire public sector.	Ministry of Finance and Economic Development	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Financial management and reporting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
98	<p>The Government should amend the budgeting framework to shift the focus to an outcomes-based approach. In doing this, it should ensure that:</p> <ul style="list-style-type: none"> a) The Government's Strategic Broad Outcomes and specific outcomes in the Strategic Policy Statement are clearly aligned. b) Specific outcomes in the Strategic Policy Statement are clearly focused on outcomes rather than activities, projects or outputs. c) Success measures for Strategic Broad Outcomes and specific outcomes are identified that allow for performance monitoring and reporting on their achievement. d) Public entities' strategic ownership goals clearly link with Government's Strategic Broad Outcomes and specific outcomes. e) Budgets clearly align with the Strategic Broad Outcomes and specific outcomes. f) The Plan & Estimates clearly demonstrates to decision makers the subsidies to Statutory Authorities and Government Companies and budgets for demand-led services and how these will contribute to the Strategic Broad Outcomes. 	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting
99	The Government should amend the budgeting (and financial reporting) framework to remove the requirement to budget and account for executive and entity transactions separately.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Transparency

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
100	<p>The Ministry of Finance and Economic Development should update and simplify the process for preparing and submitting budgets by:</p> <ul style="list-style-type: none"> a) Amending the budget templates to ensure that information needs to be entered only once to reduce duplication of effort and the risk of errors. b) Issuing templates well in advance of the date budget submissions are due. c) Providing sufficient guidance and training on how to complete budget templates. 	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting
101	<p>The Government should convene the Performance Budgeting and Reporting Working Group as soon as possible to start the review and simplification of the budget framework and process. In doing this, it should also:</p> <ul style="list-style-type: none"> a) Widen its remit to cover all of the recommendations made in this report. b) Ensure that the Group is supported by an operational task force to carry out the work and provide proposals for consideration. c) Set out a plan for each of the areas to be covered to ensure that that they are completed within a reasonable timescale and any inter-dependencies are adequately considered. 	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting
102	The Government should ensure that the final budgets that are approved by the Parliament are made publicly available as soon as possible, and no more than month after approval to improve transparency.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Transparency
103	The Government should reduce the number of output metrics in budget documents, specifically in entity Budget Statements and Statutory Authorities and Government Companies' Purchase Agreements.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
104	The Government should reduce the volume of information in budget documents by: a) Removing the requirement for forecast financial statements in the Budget Statements and Ownership Agreements and limit this to high-level information that is essential for budget scrutiny and transparency. b) Presenting forecast financial statements differently in the Plan and Estimates to reduce the volume of pages and duplicated information.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Transparency
105	The Government should improve its budget estimates for recurring operational expenditure by factoring in macro-economic forecasts that may affect planned service delivery levels, and the effects of new laws and regulations. It should state clearly in the budget documents what factors have been used in their preparation, including any requirement for efficiency savings to be made.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting
106	The Ministry of Finance and Economic Development should ensure that the unit costs of similar outputs are costed consistently and core government entities should be able to explain any significant variances	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting
107	The Government should ensure that estimates of coercive revenues are regularly reviewed and updated, as appropriate, based on up-to-date information.	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Information for decision making
108	The Government should reduce the number of output groups and appropriation line items to allow more in-year virement of budgets and ensure that only those budget changes that relate to key government priorities go to the Parliament for approval	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
109	The Deputy Governor should discuss with the Parliament arrangements for ensuring that the Supplementary Appropriations Bill is introduced in the Parliament in a timely manner, and at the latest within three months after the financial year end as required by legislation	Ministry of Finance and Economic Development	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Transparency
110	The Ministry of Finance and Economic Development should prepare a long-term capital investment plan. This plan should inform capital investment decisions, including in relation to the affordability of major capital projects and the capacity of the Government and industry to deliver them. This would significantly improve the Government's ability to plan for and report on its long-term financial sustainability.	Ministry of Finance and Economic Development	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Long-term planning
111	The Ministry of Finance and Economic Development should: <ul style="list-style-type: none"> (i) estimate the long-term financial impact of all proposed policy options, strategies, plans and legislation; (ii) assess how each proposal will affect the Government's long-term financial sustainability, including its compliance with the principles of responsible financial management; (iii) present the estimates and assessments to policymakers to inform discussions and decisions before approval; and (iv) ensure that the financial consequences of approved policies, strategies, plans and legislation are factored into budgets and long-term financial plans. 	Ministry of Finance and Economic Development	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Budgeting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
112	The Ministry of Finance and Economic Development should report publicly on the long-term financial sustainability of public finances	Ministry of Finance and Economic Development	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Transparency
113	The Government should create an independent mechanism for fiscal review and forecasting to provide assurance on its long-term financial sustainability	Ministry of Finance and Economic Development	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Independent review and assurance
114	The Government should ensure that its approval processes for budgets and major capital projects are aligned and that budget documents include complete and consistent information on capital investment decisions, including indicative capital and operational costs such as the implications of PPP projects. It should also ensure that the approval processes are taken into account when considering compliance with the FFR in the short, medium and long-terms.	Ministry of Finance and Economic Development	2017	Major Capital Projects Follow Up (October 2017)	OAG	Budgeting
115	The Government should develop a long-term capital investment plan, that includes the elements set out in paragraph 82 of this report, update it on a regular basis and make it publicly available.	Ministry of Finance and Economic Development	2017	Major Capital Projects Follow Up (October 2017)	OAG	Strategy development and planning
116	The Government should also identify who will be responsible for developing and maintaining the long-term capital investment plan, ensuring that there are strong links to the budgeting framework and, that capital investment is affordable while maintaining the financial sustainability of the Cayman Islands in the longer term.	Ministry of Finance and Economic Development	2017	Major Capital Projects Follow Up (October 2017)	OAG	Long-term planning
117	The Public Sector Investment Committee and the Central Procurement Office should be established	Ministry of Finance and	2015	National Land Development and	OAG	Major capital projects

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	without delay and its mandate enlarged to include alternative financing initiatives.	Economic Development		Government Real Property (June 2015)		
118	The Ministry of Finance and Economic Development should work with the Ministry of Financial Services and Commerce, Ministry of Investment, Innovation and Social Development, Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development and Ministry of Tourism and Ports to develop an overarching strategy for sustainable economic development. In doing so, it should build on existing strategies and ensure all strategies align, avoid conflicting policies and activities, and clearly set out how priorities for sustainable economic development will be achieved.	Ministry of Finance and Economic Development	2024	The Government's approach to sustainable economic development (November 2024)	OAG	Strategy development and planning
119	The Committee recommends that the economic performance of tourism in the Cayman Islands be separately reported in economic reports as soon as possible during 2025.	Ministry of Finance and Economic Development	2025	The Government's approach to sustainable economic development (November 2024)	PAC	Information for decision making
120	The Committee recommends the continuation of the routine publishing of Cayman's quality of life index.	Ministry of Finance and Economic Development	2025	The Government's approach to sustainable economic development (November 2024)	PAC	Transparency
121	The Committee recommends that the ESO publishes the Cayman Islands' HDI annually.	Ministry of Finance and Economic Development	2025	The Government's approach to sustainable economic development (November 2024)	PAC	Transparency
122	The Committee recommend that the Cayman Islands Government support the need for higher pay or market adjustments for CIMA's staff to be awarded if this consultancy report evidences that need. <i>OAG note - The consultancy report referred to was a market review of pay assessment that CIMA had commissioned.</i>	Ministry of Financial Services and Commerce	2025	Financial Reporting of the Cayman Islands Government: General Report 31 December 2023 (November 2024)	PAC	Budgeting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
123	The Government should update the <i>National Health Policy and Strategic Plan for the Cayman Islands</i> , including developing the operational plan necessary for its implementation and the monitoring and evaluation plan required to track progress and results.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Strategy development and planning
124	The Government should proceed with a law review for the systematic updating of the health system legislative framework.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Legislative change
125	The Government should assess whether it has the capacity required to execute the roles and responsibilities it has assumed for the Cayman Islands health system, and take appropriate corrective action.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Workforce planning and management
126	The Government should review policies and practices for the registration of practitioners and the inspection of health care facilities. It should take steps to ensure that all qualified practitioners are appropriately registered and regulated and that all facilities at which health care services are provided by qualified practitioners are appropriately inspected and certified.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Policy development, improvement and implementation
127	The Government should put in place a performance management and reporting framework for the Cayman Islands health system to inform decision making and provide accountability to the Legislative Assembly (now Parliament) and the public.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Performance measurement, monitoring and reporting
128	The Government should evaluate the design and performance of the CayHealth programme and, as appropriate, extend it to cover a wider population.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	OAG	Value for money

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
129	The PAC strongly recommends, given the magnitude of the expenditures and the impact of these findings on the Health of the Country, that the Government address these concerns with some urgency: The Ministry of Health, with the advice of the HSA Medical Director, and in consultation with the Medical and Dental Council, should issue a policy on how to develop Caymanian Doctors, to Board certification level and provide a grant to the HSA to fund these staff developments through proper training.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	PAC	Policy development, improvement and implementation
130	The PAC strongly recommends, given the magnitude of the expenditures and the impact of these findings on the Health of the Country, that the Government address these concerns with some urgency: The Ministry of Health in consultation with the Health Insurance Commission should review relevant legislation to enable private sector coverage into retirement.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	PAC	Legislative change
131	The PAC strongly recommends, given the magnitude of the expenditures and the impact of these findings on the Health of the Country, that the Government address these concerns with some urgency: The Medical Officer of Health should collect relevant health data from the private sector as well as the HSA in future and should publically report on both sets of data on a regular basis to help inform policy and decision making.	Ministry of Health, Environment and Sustainability	2017	Ensuring quality healthcare and a healthy population (January 2017)	PAC	Information for decision making
132	MHECH should consider Canada as an option for Caymanian doctors to obtain specialty board certification.	Ministry of Health, Environment and Sustainability	2019	Ensuring quality healthcare and a healthy population (January 2017)	PAC	Workforce planning and management

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
133	MHECH should consider ways to reduced costs of healthcare such as duty removal from drugs and medical supplies as well as reducing HSA's 100% mark-up on the cost of drugs.	Ministry of Health, Environment and Sustainability	2019	Ensuring quality healthcare and a healthy population (January 2017)	PAC	Financial management and reporting
134	MHECH should review the method for approving medical indigents and establish a post at the HSA to provide easier access.	Ministry of Health, Environment and Sustainability	2019	Government Programmes Supporting Those in Need (May 2015)	PAC	Policy development, improvement and implementation
135	The Government should ensure that a revised <i>Pharmacy Act</i> , one that reflects international good practice, including national standards for medicines, is finalised, enacted and brought into force as soon as possible.	Ministry of Health, Environment and Sustainability	2021	HSA Outpatient Pharmacy Services (November 2021)	OAG	Legislative change
136	The PAC recommends that the Government ensures that the revised <i>Pharmacy Act</i> adequately covers the importation and use of alternative and complementary medicines.	Ministry of Health, Environment and Sustainability	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Legislative change
137	The PAC recommends that the Government reviews the <i>Pharmacy Act</i> at least every five years to ensure that it is in line with international best practice and industry standards.	Ministry of Health, Environment and Sustainability	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Legislative change
138	The PAC recommends that the Chief Officer of the Ministry of Health and Wellness provides a formal update to the Committee as at the end of March 2022 on progress with the development of a national health strategy and revising the legal framework for healthcare.	Ministry of Health, Environment and Sustainability	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Strategy development and planning
139	The Director of Planning should ensure that any potential conflicts by Board members' with agenda items should be declared at the start of each meeting of the CPA and DCB.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2019	Fighting corruption in the Cayman Islands (November 2018)	PAC	Governance

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
140	The Director of Planning should audit Board members' declaration of interest along with their declared conflicts; with agenda items at Board meetings.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2019	Fighting corruption in the Cayman Islands (November 2018)	PAC	Governance
141	The Ministry of Health, Environment, Housing and Culture (MHECH) should develop a housing strategy for the country that includes housing for low-income families.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2019	Government Programmes Supporting Those in Need (May 2015)	PAC	Strategy development and planning
142	The PWD Major Projects Office should regularly review and update the governance framework to ensure that it remains fit for purpose, including providing indicative timescales for each stage, and develop further guidance as necessary.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2017	Major Capital Projects Follow Up (October 2017)	OAG	Major capital projects
143	The Government should identify and take additional actions needed to ensure full ownership of the new governance framework, coordination with the National Roads Authority for roads projects, and to ensure application of the framework to all major capital projects in the future.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2017	Major Capital Projects Follow Up (October 2017)	OAG	Major capital projects
144	The PWD Major Projects Office should review and update the governance framework to make clear how the CEO and board of a SAGC fit in to the decision-making process when they are the main clients.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2017	Major Capital Projects Follow Up (October 2017)	OAG	Major capital projects
145	The PWD Major Projects Office should work together with finance staff and Senior Responsible Owners to improve and align the format and content of monthly status reports to include up-to-date information on all project risk areas, including costs.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2017	Major Capital Projects Follow Up (October 2017)	OAG	Major capital projects

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
146	The Development Plan for the Cayman Islands should be comprehensively updated. The area approach suggested by the Public Service Review is worthy of consideration as an approach to this task.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2015	National Land Development and Government Real Property (June 2015)	OAG	Strategy development and planning
147	The Crown Lands below the high-water mark should be included in national development plans and that Cabinet be removed from day-to-day operational decision-making; a specific agency be made responsible for long range planning of off-shore development; and the Central Planning Authority's (CPA) discretion should be exercised in conformance with national policy, land use plans and advice from the Department of Environment.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2015	National Land Development and Government Real Property (June 2015)	OAG	Strategy development and planning
148	The membership of the CPA and the DCB should be balanced to include members representing sectors other than the building and development industry.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2015	National Land Development and Government Real Property (June 2015)	OAG	Governance
149	The Department of Lands and Survey should develop government-wide policies and processes to ensure the highest and best use of lands are well managed by all government agencies.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2015	National Land Development and Government Real Property (June 2015)	OAG	Policy development, improvement and implementation
150	The Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development should develop a strategy for the construction sector. The strategy should set out the ministry's plans to finalise and regularly update a National Development Plan, and how the two documents align. The strategy should also align with international best practice and set out the construction sector's critical success factors and how the ministry plans to enable them.	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	2024	The Government's approach to sustainable economic development (November 2024)	OAG	Strategy development and planning

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
151	The Government should develop a coordinated social assistance strategy, including clear priorities and the specification of desired results, to provide overall direction for planning and delivering social assistance and monitoring the results achieved.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Strategy development and planning
152	The Government should assess the manner in which roles, responsibilities and budgets are assigned, with a view to facilitating a coordinated social assistance programme.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Budgeting
153	The Government should develop the means to measure and monitor performance, and to provide the Legislative Assembly (now Parliament) with regular feedback on the results achieved by the social assistance programmes.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Performance measurement, monitoring and reporting
154	The Government should develop the means to obtain up-to-date information on potential needs for social assistance as well as information on trends in such needs to assist in the development and maintenance of a coordinated strategy.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Information for decision making
155	The Government should set clear, realistic and measurable objectives for each social assistance programme to provide a basis for assessing its performance.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Performance measurement, monitoring and reporting
156	The Government should develop legislation that provides appropriate authority for programmes to pay benefits to Seamen and ex-service men, and arrange for the subsequent development of policies, criteria and operational procedures consistent with legislation.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Legislative change
157	The Department of Children and Family Services (DCFS) together with the Needs Assessment Unit (NAU) should develop and document policies, eligibility criteria and procedures to guide the	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Policy development, improvement and implementation

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	assessment of people as indigents for purposes of health insurance and medical services.					
158	The Government should develop appropriate appeals processes and ensure that all applicants for benefits are provided with information about how to appeal decisions regarding their eligibility, including who will adjudicate the appeal and when they can expect to be informed of outcomes.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Policy development, improvement and implementation
159	The Government should ensure that social assistance programme terms and conditions are consistent with the resources available to the government for these purposes – including the resources required to administer the programs and provide quality services.	Ministry of Social Development and Innovation	2015	Government Programmes Supporting Those in Need (May 2015)	OAG	Budgeting
160	The PAC would like to suggest that a major overhaul of the procedures and policies, to devolve authority and reduce the bureaucratic duplication that was clearly demonstrated in the public hearings may be a better use of Government resources.	Ministry of Social Development and Innovation	2016	Government Programmes Supporting Those in Need (May 2015)	PAC	Policy development, improvement and implementation
161	The Government should revise the e-government strategy to align with good practice.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Strategy development and planning
162	The Government should establish clear governance arrangements that provide effective oversight of the e-government programme.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Major capital projects
163	The Government should adapt the governance framework for major capital projects to develop a governance framework that sets out the key stages, outputs and approval mechanisms for all e-government and IT projects.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Major capital projects

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
164	The E-Government Unit should improve its output measures to ensure that they clearly align with, and demonstrate the unit's contribution to, the strategic objectives for e-government.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Performance measurement, monitoring and reporting
165	The Government should assess itself against the United Nations' criteria for e-government programmes and use the results to inform future updates of the e-government strategy.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Strategy development and planning
166	The E-Government Unit should finalise an updated E-Government Strategy as soon as possible and ensure that it includes objectives on improving efficiency and joined-up government.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Strategy development and planning
167	The Government should prepare, for each e-government project, a specific business case that aligns with good practice. Each business case should set clear overall objectives, include a robust options analysis, set out the project management approach and procurement route to be used, and identify the costs, benefits and risks associated with the project.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Procurement
168	The Government should ensure that all projects to shift services online have full project plans, which are based on approved cases, and provide further details on the timeline, budget, quality measures, the risks and how the risks will be managed.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Major capital projects
169	The Government should ensure that lessons learned from online services projects are captured, documented and shared with those involved in future projects.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Learning lessons
170	The Government should monitor progress on e-government's overall objectives by requiring regular progress reports from the E-Government Unit and ensure that remediation is in place in all areas where progress is not satisfactory.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Performance measurement, monitoring and reporting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
171	The Government should ensure that it involves customers in the design and testing of online services before they are developed and launched	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	User or stakeholder engagement
172	The Government should ensure that key performance indicators are clearly defined, monitored and reported consistently to ensure that projects improve the quality of services and can demonstrate value for money.	Ministry of Social Development and Innovation	2022	The Government's shift to online services (June 2022)	OAG	Performance measurement, monitoring and reporting
173	The Government and Cayman Airways Limited should revise the Strategic Ownership Goals to ensure that they are specific, measurable, achievable, relevant and time-bound (SMART).	Ministry of Tourism and Trade Development	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Performance measurement, monitoring and reporting
174	The Ministry of Tourism and Ports and the Department of Tourism should develop and publish a new National Tourism Plan as soon as possible.	Ministry of Tourism and Trade Development	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Strategy development and planning
175	The Government should consider extending the list of designated authorities to whom whistle-blowers can turn.	Office of the Deputy Governor	2018	Fighting corruption in the Cayman Islands (November 2018)	OAG	Legislative change
176	The Cayman Islands Government should ensure that all civil servants have completed the fraud awareness training and that updated training is completed regularly.	Office of the Deputy Governor	2018	Fighting corruption in the Cayman Islands (November 2018)	OAG	Workforce planning and management
177	All future legislation that carries a clause to bring the law into effect by order in Cabinet to have a date by which the law should come into effect.	Office of the Deputy Governor	2019	Fighting corruption in the Cayman Islands (November 2018)	PAC	Legislative change
178	The Government should ensure that all annual reports provide an assessment of performance against outputs and outcomes that are agreed in budget documents, including an explanation of any variations.	Office of the Deputy Governor	2022	Financial Reporting of the Cayman Islands Government: General Report 31 December 2021 (September 2022)	OAG	Accountability

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
179	The PAC recommends that the Deputy Governor reminds all Chief Officers and Chief Executive Officers of SAGCs of his 2018 policy directive that all major capital projects (values at \$10 million or more) should adhere to the governance framework for major capital projects and that all major capital projects are managed by the Public Works Department's Major Projects Section.	Office of the Deputy Governor	2022	Follow-up on past PAC recommendations 2022 – Report 2 (February 2022)	PAC	Major capital projects
180	The PAC requests clarification from Hon. Deputy Governor regarding the status of the justice partners' strategic leadership group.	Office of the Deputy Governor	2023	Follow-up on past PAC recommendations 2022 – Report 3 (September 2022)	PAC	Collaboration and joined-up working
181	The Government should better plan for its use of consultants and integrate this with its workforce planning and budgeting processes.	Office of the Deputy Governor	2018	Government's use of consultants and temporary staff (February 2018)	OAG	Workforce planning and management
182	The Committee recommends that civil servants provide a clear timeline for the development of all supporting documents and activities needed to bring legislation fully into force when it presents draft legislation to the Legislative Assembly (now Parliament).	Office of the Deputy Governor	2020	Government's use of Outsourced Services (June 2019)	PAC	Legislative change
183	The PAC recommends that the Deputy Governor reports back to the Committee whether the process for submitting Government Minutes via the Cabinet has been changed. If the process has not changed, the Deputy Governor should explain how he will ensure that Government Minutes are submitted with the timeframe required by the Parliament's Standing Orders.	Office of the Deputy Governor	2022	HSA Outpatient Pharmacy Services (November 2021)	PAC	Accountability
184	The Government should ensure that all annual reports provide an assessment of performance against the outputs and outcomes that are agreed in	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial	OAG	Performance measurement, monitoring and reporting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	budget documents, including an explanation for any variances.			Management and Reporting (May 2021)		
185	The Government should require each entity to submit evidence for the actual delivery of outputs, compared with targets agreed in budget documents, to support the disbursement of funds.	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Value for money
186	The Government should ensure that annual reports and financial statements are tabled in the Parliament and made publicly available as soon as possible after the audit has been completed to improve transparency and accountability.	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Transparency
187	The Government should ensure that all entities publish their annual reports, including financial statements, on their websites as soon as possible after they have been tabled in the Parliament.	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Transparency
188	The Government should ensure that all entities regularly proactively disclose information on travel and related expenses, and on gifts and hospitality, including 'nil returns', as set out in its policies.	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Transparency
189	The Government should ensure that information on the award of contracts is published on relevant websites within the timescales specified in the Procurement Regulations.	Office of the Deputy Governor	2021	Improving Financial Accountability and Transparency: Financial Management and Reporting (May 2021)	OAG	Procurement
190	The Government should develop a pay strategy that sets out if and when pay awards will be given and where appropriate these are factored into budget estimates	Office of the Deputy Governor	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Budgeting

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
191	The Ministry of Finance and Economic Development should adequately plan for all commitments and cost pressures in the short and medium terms by including them in the budgets for the public bodies affected. This includes the costs of all pay-related changes and capital projects	Office of the Deputy Governor	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Budgeting
192	The Government should ensure that it has the specialist expertise needed to properly manage contracts for Public Private Partnership projects over their entire term.	Office of the Deputy Governor	2017	Major Capital Projects Follow Up (October 2017)	OAG	Workforce planning and management
193	To meet the Government's stated policy objectives, each ministry should identify and assess options for economic diversification. These should be developed into practical recommendations	Office of the Deputy Governor	2024	The Government's approach to sustainable economic development (November 2024)	OAG	Strategy development and planning
194	The Government should ensure that the Ministries and departments effectively manage third-party risks through the maintenance of risk registers and regular review of risk assessments and mitigating actions.	Office of the Deputy Governor	2022	The Government's shift to online services (June 2022)	OAG	Risks and risk management
195	The Government should ensure that all relevant costs are captured, monitored and reported for all projects.	Office of the Deputy Governor	2022	The Government's shift to online services (June 2022)	OAG	Financial management and reporting
196	The Committee recommend that in future years the Port Authority of the Cayman Islands hold a Christmas party where its costs are in line with the Government's guidance on such events.	Port Authority of the Cayman Islands	2025	Financial Reporting of the Cayman Islands Government: General Report 31 December 2023 (November 2024)	PAC	Value for money
197	The Government should ensure that the Legal Department has sufficient capacity and tools, such as standard checklists, to carry out the legal review of contracts consistently.	Portfolio of Legal Affairs	2018	Government's use of consultants and temporary staff (February 2018)	OAG	Workforce planning and management
198	The PAC recommends that the PoCS provide the OAG with examples of workforce plans that have been developed and adopted from 2020 to now.	Portfolio of the Civil Service	2022	Follow-up on past PAC recommendations 2022 – Report 1 (January 2022)	PAC	Workforce planning and management

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
199	The Committee recommends that Government should invest more in staff training and development to ensure that it has the skills and expertise it needs now and in the future with a view to reducing its overall spending on consultants.	Portfolio of the Civil Service	2018	Government's use of consultants and temporary staff (February 2018)	PAC	Value for money
200	The Government should ensure that Ministries and large departments develop workforce plans to ensure that they can deliver their long-term strategic objectives. These should be combined to develop an organisation-wide workforce plan for the whole of the Government that sets out its workforce needs in the longer-term and how it plans to address these.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Workforce planning and management
201	The Government should develop a workforce planning framework that includes guidelines and tools to ensure that a consistent approach to workforce planning is adopted across government.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Workforce planning and management
202	The Government should clarify roles and responsibilities for, and develop a functional leadership approach to, workforce planning across government.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Functional leadership
203	The Government should collect and monitor additional information to support future recruitment and retention strategies, such as the cost and elapsed time of recruitment campaigns, including staff time spent on them; the success of recruitment campaigns, including information on barriers to successful recruitment; and exit interviews with staff.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Information for decision making
204	The Government should improve its approach to succession planning to ensure that it is able to fill leadership and business critical posts in the future. This should include tracking and monitoring the progress of succession plans for Caymanians.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Workforce planning and management

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
205	The Government should introduce measures to improve the quality of staff performance management.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Workforce planning and management
206	The Government should consider enhancing the competency framework in the longer term by including additional competencies and hierarchical levels, in order to better reflect the complexity of government by more clearly distinguishing what is expected of different grades and groupings of staff.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Policy development, improvement and implementation
207	The Government should ensure that it tracks and monitors the take up of training and development and ensure that it is in line with learning and development plans.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Performance measurement, monitoring and reporting
208	The Government should review the resource levels and capacity of HR staff in ministries and departments to ensure that that they are sufficient to support workforce planning and management at both strategic and operational levels.	Portfolio of the Civil Service	2018	Workforce planning and management in the Cayman Islands Government (April 2018)	OAG	Workforce planning and management
209	Legislation should be reviewed to determine the statutory requirements and the implications for workforce planning and development.	Portfolio of the Civil Service	2019	Workforce planning and management in the Cayman Islands Government (April 2018)	PAC	Legislative change
210	The Committee recommends that the Government make and enact a policy decision regarding section 47 (3) of the <i>Public Authorities Act (2020 Revision)</i> by the end of Q4 2024.	Shared - Office of the Deputy Governor and Ministry of Finance and Economic Development	2024	Financial Reporting of the Cayman Islands Government: General Report 31 December 2022 (October 2023)	PAC	Policy development, improvement and implementation

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211	The PAC seeks written clarification from the Judicial Administration by the end of Q2 2023 on the status of the implementation of [OAG] recommendation 9. <i>Rec 9 for reference: The Government should set up a senior strategic justice group that includes chief officers from all the organisations involved in delivering criminal justice in the Cayman Islands.</i>	Shared - Office of the Deputy Governor and Judicial Administration	2023	Follow-up on past PAC recommendations 2022 – Report 3 (September 2022)	PAC	Collaboration and joined-up working
212	WORC and the Ministry of Education (MoE) should ensure that all outsourced employability programmes are supported by robust contracts or purchase agreements to ensure that programme outcomes are clearly stated. WORC and MoE should also ensure they have robust contract monitoring arrangements in place to ensure programme outcomes can be tracked.	Shared - Ministry of Caymanian Employment and Immigration and Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	OAG	Value for money
213	The Committee recommends that WORC, the Scholarship Unit, and any other necessary government departments, work together to resolve data sharing issues to ensure that Caymanian students and scholarship recipients are receiving all the support they need to find employment.	Shared - Ministry of Caymanian Employment and Immigration and Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	PAC	Information for decision making
214	The Committee recommends that WORC and the Ministry of Education work together to identify the demand for childcare for unemployed Caymanians.	Shared - Ministry of Caymanian Employment and Immigration and Ministry of Education and Training	2024	Improving employment prospects for Caymanians (May 2024)	PAC	Collaboration and joined-up working
215	The Deputy Governor should discuss with the Parliament the introduction of a formal timetable of regular, scheduled meetings that includes dedicated	Shared - Office of the Deputy Governor and	2020	Improving Financial Accountability and Transparency: Budgeting (December 2020)	OAG	Accountability

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	time for scrutiny of original budgets and changes to these.	Cayman Islands Parliament				
216	The Ministry of Finance and Economic Development should identify and assess risks to and cost pressures on the Government's long-term financial sustainability, quantify these where possible and factor them into financial planning and budgeting.	Shared - Office of the Deputy Governor and Ministry of Finance and Economic Development	2025	Improving Financial Accountability and Transparency: Long-Term Financial Sustainability (February 2025)	OAG	Risks and risk management
217	The Cayman Airways Limited Board should ensure all of its members attend the governance training provided by the Office of the Deputy Governor.	Shared - Ministry of Tourism and Trade Development and Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Governance
218	Cayman Airways Limited and the Government should revise the Airlift Framework to make clear what the Government's funding is intended to cover.	Shared - Ministry of Tourism and Trade Development and Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Strategy development and planning
219	Cayman Airways Limited and the Government should set realistic budgets, particularly for strategic domestic routes, to allow adequate monitoring and measuring of CAL's financial performance.	Shared - Ministry of Tourism and Trade Development and Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Budgeting
220	Cayman Airways Limited, the Ministry of Tourism and Ports, and the Cayman Islands Department of Tourism should formally and regularly assess the costs and benefits of CAL's routes and use this to inform decisions about routes.	Shared - Ministry of Tourism and Trade Development and Cayman Airways Limited	2024	The efficiency and effectiveness of Cayman Airways Limited (March 2024)	OAG	Information for decision making

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
221	The Government should regularly assess the risks to and challenges for the economy and recommend appropriate measures to mitigate their impact as soon as possible.	Shared - Office of the Deputy Governor and Ministry of Finance and Economic Development	2024	The Government's approach to sustainable economic development (November 2024)	OAG	Risks and risk management
222	The potential workforce and budgetary implication of new laws should be considered and determined prior to legislation being approved and brought into force.	Shared - Ministry of Finance and Economic Development and Portfolio of the Civil Service	2019	Workforce planning and management in the Cayman Islands Government (April 2018)	PAC	Budgeting
223	OfReg should carry out an exercise to identify any missing regulations and rules and prepare these as soon as possible.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Legislative change
224	OfReg should publish Board minutes on its website to improve the transparency of decision making.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Transparency
225	OfReg should design and implement a fit-for-purpose risk management framework, including the use of a risk register that allows it to identify, assess and manage its risks.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Risks and risk management
226	The Chair of the Risk and Audit sub-committee should ensure that regular meetings are held and provide clarity on how the sub-committee will provide the Board with the assurances it needs.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Governance
227	OfReg should update its Strategic Plan to ensure that the strategic objectives align with its principal functions and to make clear how it intends to contribute to Government's broad strategic	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Strategy development and planning

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
	outcomes. It should ensure that the Strategic Plan clearly links with annual, workforce and financial plans.					
228	OfReg should develop a set of Key Performance Indicators that clearly link to its strategic objectives, are comparable over time and will drive improvement. Progress against these should be monitored throughout the year and reported publicly in Annual Reports.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Performance measurement, monitoring and reporting
229	OfReg should update its procurement policies and procedures manual to ensure that it fully complies with the <i>Procurement Law</i> and Regulations.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Procurement
230	OfReg should ensure that it complies with procurement legislation and good practice to improve the value for money it achieves from its use of consultants.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Compliance
231	OfReg should establish sufficient oversight and scrutiny of business cases for travel to ensure that they are in line with the new Official Travel Policy and that all supporting documentation is collected and retained to allow analysis of travel costs.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Value for money
232	OfReg should ensure that business cases, including appraisal of options, are prepared for future lease proposals and that they are scrutinised and approved before a lease agreement is signed.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Value for money
233	OfReg should revise its regulatory decision-making framework to align with good practice for regulatory impact assessments.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Policy development, improvement and implementation

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
234	OfReg should prioritise work to complete consumer protection regulations as soon as possible.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	OAG	Policy development, improvement and implementation
235	The PAC also recommends that OfReg ensures that it has access to the regulatory advice and any other technical advice it needs to expedite regulatory decisions.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Workforce planning and management
236	The PAC recommends that OfReg develops a clear understanding on the difference between the roles of its Non-Executives (Chair and Directors) and its Executive Directors.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Governance
237	The PAC also recommends that OfReg amends its operating procedures to delegate decisions to the Chief Executive Officer and Executive Directors as appropriate.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Governance
238	The PAC recommends that OfReg prepares and approves a succession plan for the Chief Executive Officer post and that it take responsibility for implementing this.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Workforce planning and management
239	The PAC recommends that the Chief Executive Officer of OfReg sets performance objectives for the Executive Directors as soon as possible and in future years these are to be agreed in advance of the year starting.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Workforce planning and management
240	The PAC recommends that OfReg updates its website as soon as possible and maintains this to keep it up-to-date.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Transparency
241	The PAC recommends that OfReg should complete the market review of the fuel sector and make recommendations, including how to reduce the price of fuel, to the Cabinet as soon as possible.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Information for decision making

No.	Recommendation	Owner	Year made	Report name	Made by	Theme
242	The PAC recommends that OfReg provides transparency on the make-up of fuel prices.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Transparency
243	The PAC recommends that OfReg ensures that the quality of fuel is maintained and monitors the additives used to supplement fuels.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Service improvement
244	The PAC recommends that OfReg determines whether Sol and Rubis are operating outside the requirements of their individual LCCLs and legislation.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Compliance
245	OfReg should ensure that it has sufficient staffing in place to properly regulate the fuels sector.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Workforce planning and management
246	The PAC recommends that OfReg develops and introduces a new ICT licensing framework as soon as possible.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Policy development, improvement and implementation
247	The PAC recommends that OfReg enforce the conditions of license agreements with internet providers, particularly in respect of infrastructure sharing, to ensure that roll out of better internet services throughout the Cayman Islands.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Service improvement
248	The PAC also recommend that OfReg should monitor the quality and safety of the infrastructure and ensure that poles and lines not in use are removed.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Compliance
249	The PAC recommends that OfReg compel the telecommunications companies to share their infrastructure a set out in the regulations to speed up the rollout of internet services.	Utilities Regulation and Competition Office	2020	Efficiency and Effectiveness of OfReg (June 2020)	PAC	Compliance

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