


**Performance Audit  
Programme  
2015 to 2017  
January 2015**





Our independent work  
promotes good governance,  
transparency and  
accountability in the use  
of public funds

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# INTRODUCTION TO OUR PERFORMANCE AUDIT PROGRAMME

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## INTRODUCTION

1. The purpose of this document is to inform all stakeholders of the performance audit reports that we plan to issue over the next 3 years. This programme is solely focused on our performance audit practice and does not provide details of our financial audit work and our intended reporting on the outcomes from that work.

## WHAT PERFORMANCE AUDITS ARE WE PLANNING TO UNDERTAKE?

2. In Appendix 1, we list the performance audits that we are planning to undertake and publish over the next 3 years.

## HOW WAS THIS PLAN DEVELOPED?

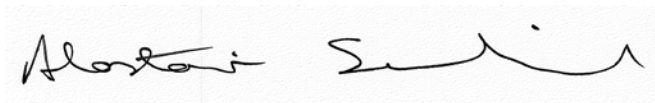
3. In early 2014 we prepared a programme of performance audits based on our assessment of key issues and areas that should be subject to performance audit, and following consultation with our key stakeholders and more broadly with the general public.
4. In the subsequent twelve months the environment has continued to develop and change, and we have reflected on our initial plan. For example major infrastructure projects are moving forward, the Government engaged EY to undertake a wide ranging review of public services, and there are further proposals for public private partnerships.
5. Therefore we have reflected on our performance audit programme and updated it to reflect these developments across the public sector and its external environment, and ensure the programme remains relevant.
6. Strategically, the OAG has also been reflecting on how it can add further value through its work, and it is our intention, given available resources, to provide insight on major capital projects earlier in their lifecycle to further support Government or public sector entities in addressing issues and driving increased public value. This is reflected in this revised plan.

## OTHER PERFORMANCE AUDIT WORK ALREADY UNDERWAY

7. A number of the audits not included in this plan are now nearing completion and should be published during the first half of 2015. These are:
- Nation Building
  - Major Capital Projects - Schools
  - Land Management
  - Management of Social Assistance Programmes
  - Governance Reviews: Cayman Airways; Cayman Islands Airports Authority; and the Civil Aviation Authority

## AND FINALLY...

8. The Office of the Auditor General is always happy to hear about any areas or issues that we should consider in our work programme. Therefore, if there are issues or areas that you think we should look into, please let us know. Our contact details are provided at the back of this plan and I look forward to hearing from you.



*Alastair Swarbrick MA(Hons), CPFA  
Auditor General  
George Town, Grand Cayman  
Cayman Islands*

*12 January 2015*

# APPENDIX 1 - PERFORMANCE AUDIT PROGRAMME FOR THE NEXT 3 YEARS

Audit Topic	Brief Description
Government revenues (including fees, customs and duties)	The audit will examine the arrangements in place to determine, manage and collect Government revenues transparently, efficiently, effectively and economically. Processes such as those used for providing duty waivers will be included.
Major Capital Projects – Airport Redevelopment	The audit will examine how the Government is managing this project at key points in its development and whether due consideration is being given to achieving value for money.
Major Capital Projects – Port Redevelopment	The audit will examine how the Government is managing this project at key points in its development and whether due consideration is being given to achieving value for money.
Major Capital Projects – Sustainable Waste Management Solution	The audit will examine how the Government is managing this project at key points in its development and whether due consideration is being given to achieving value for money.
Project Future	The audit will examine how the Government is managing this project at key points in its development and whether due consideration is being given to achieving value for money.
Services provided by external organisations (NGOs, Charities etc.) on behalf of Government	The audit will examine the arrangements that Government has in place to manage the agreements it has in place with external organisations, such as NGOs and charities, to provide services on its behalf and consider whether this is done effectively with due regard for value for money, accountability and transparency.
Sustainable Healthcare	The audit will examine the arrangements in place to fund and manage Government funded healthcare and consider whether it is sustainable.
Human Resource Management	This audit will examine the arrangements the Government has in place to manage its human capital efficiently, economically and effectively in line with the requirement of the <i>Public Service Management Law</i> .
Information Technology Governance	We will examine information technology governance and investments, and whether due consideration is given to achieving value for money.

Audit Topic	Brief Description
Environment and Sustainable Development	The audit will examine how the Cayman Islands Government considers environmental impact in its decision making and policy development in order to promote sustainable development.
Immigration	We will examine how well immigration laws have been implemented and managed, and whether systems are in place to ensure the service provided is efficient, effective and economical.
Public Sector Pensions	The audit will examine the arrangements in place to manage the public sector pensions and consider whether current arrangements are sustainable in the longer term
Public Debt Management	The audit will examine how the Cayman Islands Government manages public debt to ensure that it obtains value for money and meets the requirements of the <i>Public Management and Finance Law</i> .
Procurement (Follow up)	The audit will follow up on how the Cayman Islands Government has addressed the recommendations from our report on the Management of Government Procurement published in July 2011.
Legal Aid (Follow up)	The audit will follow up on how the Cayman Islands Government has addressed the recommendations from our report on the Legal Aid Program published in March 2010.
Ex Gratia/Compensation Payments	We will examine whether Government has made ex-gratia and/or compensation payments with due regard for value for money.
Governance Review - District Administration	We will review the governance and management arrangements in place to manage and deliver services for the sister islands efficiently, effectively and economically.
Governance Review – Port Authority of the Cayman Islands	The audit will examine the arrangement in place to govern and manage the performance and operations of Port Authority of the Cayman Islands efficiently, effectively and economically, and in a manner which is accountable and transparent.
Governance Review – National Housing and Development Trust	The audit will examine the arrangement in place to govern and manage the performance and operations of National Housing and Development Trust efficiently, effectively and economically, and in a manner which is accountable and transparent.



## **Contact us**

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## **Complaints**

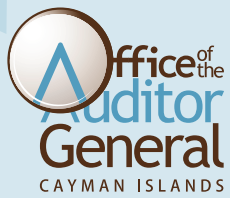
To make a complaint about one of the organisations we audit or about the OAG itself, please contact Garnet Harrison at our address, telephone or fax number or alternatively email: [garnet.harrison@oag.gov.ky](mailto:garnet.harrison@oag.gov.ky)

## **Freedom of Information**

For freedom of information requests please contact Garnet Harrison at our address, telephone or fax number. Or alternatively email: [foi.aud@gov.ky](mailto:foi.aud@gov.ky)

## **Media enquiries**

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