					Qualification /	
					Certification /	Was training required for the position, if
Position	Expat / Caymanian	Description of Training	Cost	Reason for Training	Degree earned	yes, why was person hired without it?
2010-11	•		•		•	
						No; however, we expect those who hired at
A 15		004.0	4 004 00	To obtain CPA designation so	Not yet, to obtain	the Auditor position level will go on to obtain
Auditor	Caymanian	CPA Courses	1,864.99	employee can be promoted	designation	their accounting designation.
		Update on International		Due to involvement with		
		Standards on Auditing by		updating audit methodology in		
Audit Project Leaders (2 employees)	Expats	CISPA	560.00	Caseware	No	No
		Indepth training on International			Not yet, to obtain	
Audit Project Leader	Expat	Accounting Standards	779.45	Internal expertise needed	certificate	No
		Certified Information Systems	004.70		Not yet, to obtain	
Audit Project Leader	Expat	Auditor course	361.79	Internal expertise needed	designation	No
		Certificate in International				
		Public Sector Financial			Not yet, to obtain	
Audit Project Leader	Expat	Reporting	841.72	Internal expertise needed	certificate	No
				CPD and developing our		
Audit Manager	Expat	Leadership Cayman	1,125.00	employees	No	No
		Caseware - Planning update -				
All audit related staff	Expats / Caymanians	training done in-house	737.83	Updating audit methodology	No	No
2009-10						
2009-10	T T		ı			
		Update on International				
		Financial Reporting Standards,				
		International Public Accounting		CPD hours for staff and to ensure		
		Standards and International		they are all up to date with the		
All audit related staff	Expats / Caymanians	Standards on Auditing	3.745.57	various standards	No	No
			,	To provide staff with an		
		In-house training on VFM audit		understanding of value for money		
All audit related staff	Expats / Caymanians	methodology	55.00	auditing	No	No
2008-09						
		Portfolio of Civil Service - IRIS		To help auditor understand how		Job specific training required for individual to
Auditor	Caymanian	module training	65.00	the IRIS Module works	No	fulfill their responsibilities
				Specialized accounting training		
				for Audit Project Leader needed		
A 15 D : 41 I		Olopa	000.00	as dealing with those accounting		Job specific training required for individual to
Audit Project Leader	Expat	CISPA training	300.00		No	fulfill their responsibilities
				New Admin & Finance Manager started and needed to be trained		
		Portfolio of Civil Service - HR		on Government's Human		Job specific training required for individual to
Admin & Finance Manager	Expat	new user training	225.00	Resource Management System	No	fulfill their responsibilities
Aumin & Finance Manager	LAPAL	new user training	223.00	To provide strategic direction to	140	rumii tren responsibilities
All Staff	Expat / Caymanians	Office Retreat	470.00	the Office	No	No
/ III Otali	Expat / Caymanians	Omoo Netreat	770.00	uio Onioe	1110	li 10

Cription of Training (  A Courses  iffied Information Systems		Reason for Training	Certification / Degree earned	Was training required for the position, if yes, why was person hired without it?  No; however, we expect those who hired at
A Courses		•		
	4,658.83	To obtain CPA designation so		No; however, we expect those who hired at
	4,658.83	To obtain CPA designation so		No; however, we expect those who hired at
			Not yet, to obtain designation	the Auditor position level will go on to obtain their accounting designation.
anda milomiation Cystems		employee can be promoted	designation	their accounting designation.
itor course	518.65	Internal expertise needed	Not known	No
rnational Financial				
orting Standards	661.48		No	No
		understand procurement		
curement Training	2,160.00	audits	No	No
rnational Financial orting Standards			No	No
_		interpret the Laws for audit		
Degree	807.61		No, not finished	No
tified General Accountant		help with the financial function	No not finished	No, but wanted to upgrade skills
rna or D	ational Financial rement Training ational Financial tting Standards	ational Financial rement Training 2,160.00  ational Financial rting Standards 1,500.00  Degree 807.61  ed General Accountant	To provide staff with CPD hours and ensure up to date on accounting standards  To provide staff with CPD hours and ensure up to date on accounting standards  Specialized training to help staff understand procurement processes and controls for VFM audits  To provide staff with CPD hours and ensure up to date on accounting standards  Internal expertise needed to help interpret the Laws for audit 807.61 purposes  To obtain CGA designation and help with the financial function	To provide staff with CPD hours and ensure up to date on accounting standards  Specialized training to help staff understand procurement processes and controls for VFM additional Financial  To provide staff with CPD hours and ensure up to date on sure up to date on accounting standards  To provide staff with CPD hours and ensure up to date on accounting standards  Internal expertise needed to help interpret the Laws for audit purposes  To obtain CGA designation and help with the financial function

2006-07							
Auditor	Caymanian	CPA Courses	5,002.69	To obtain CPA designation so employee can be promoted	Not yet, to obtain designation	No; however, we expect those who hired at the Auditor position level will go on to obtain their accounting designation.	
Audit Project Leaders (5)	Expats	Detecting & Preventing Fraud	4 275 00	To help employees to be able to detect fraud easier	No	No	
Audit Project Leaders (5)	Expais		1,375.00		INO	INO	
		CISPA - Understanding		To provide staff with CPD hours			
		Complex Investments & IFRS		and ensure up to date on			
Audit Project Leader	Expat	and Regulatory Training	600.00	accounting standards	No	No	
		0-4:5-4 54 5					
A 19 B 1 4 L L		Certified Fraud Examiner exam	400.00	to provide support to staff wanting			
Audit Project Leader	Expat	fee	126.00	to obtain CFE designation	Yes	No	
				To help provide CPR coverage in			
Audit Project Leaders (2)	Expats	Red Cross - CPR course	198.00		No	No	
				Specialized training to help staff			
				understand procurement			
Audit Manager + Audit Project Leaders				processes and controls for VFM			
(2)	Expats	Contract & Procurement Law	975.00		No	No	
		Chamber of Commerce -		Newly promoted audit manager			
Audit Manager	Expat	Moving into Management	200.00		No	No	
				Internal expertise needed to help			
				interpret the Laws for audit			
Audit Manager	Expat	Law Degree	384.34	purposes	No, not finished	No	
·				To provide staff with CPD hours			
				and ensure up to date on			
Audit Manager	Expat	IFRS and Regulatory Training	175.00	accounting standards	No	No	
-				To obtain CGA designation and			
	ĺ	Certified General Accountant		help with the financial function			
Admin & Finance Manager	Expat	courses	629.77	within the Office	No, not finished	No, but wanted to upgrade skills	