

# Rolling PA programme refresh

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## Background

In late 2017 we developed a new approach to the PA programme and agreed to have a rolling five-year programme that we would update each year, confirming the audits to be started for the year ahead and adding an extra year. The 5-year programme for 2019-23 is laid out below, which has been refreshed in October 2018.

## Developing the PA programme

In 2017, we agreed the following principles for the PA programme:

Timescale	The PA programme covers a longer period i.e. five years, and is updated annually – so that it is clear about what we will cover in the year ahead and provide an indication of what we may cover in the years after that. This allows us to flex and adapt the programme to demonstrate that it is covering areas that are of strategic and public importance at that time.	We adopted this approach for the 2018-22 PA programme. During the year we flexed the programme to bring forward a PA on the ORIA terminal redevelopment project at the request of the PAC.
Relevance	The programme is clearly aligned with Government priorities so that they can see the relevance and added value for them.	The Government's strategic priorities were set out in the 2018 SPS (Aug 2017). They haven't changed since then.
Coverage	It clearly plans to cover the wide range of Government activities over the period i.e. covers all Ministries. It will also focus on the areas that matter, which means that some sectors may receive more attention than others e.g. health and education.	The programme aims to cover all Ministries and we are proposing adding some specific PAs on SAGCs.
Type of audit and output	the programme includes a mix of new PAs, follow up audits (including an annual follow-up on past PAC recommendations) and public interest reports.	

Size	it includes a mix of different sized audits and ensures that have a steady flow of reports to take to the PAC.	
Achievable	The programme can be delivered within the resources that we have available and we do not over-commit or raise expectations unnecessarily.	The OAG Purchase Agreement specifies that we will produce 3-5 reports for PAC each year.
Consultation	we meet with a variety of stakeholders, including senior civil servants, IAU, MLAs and the public to get their views on the proposed PA programme.	

## Proposals for PA programme 2018-2023 (by year started)

Type of audit/report	2018	2019	2020	2021	2022	2023
<b>Performance Audit (PA)</b>						
Economic growth	ORIA terminal redevelopment project – progress update <i>(b/f from 2019 – issued Aug 2018)</i>	Diversifying the economy and supporting business <i>(moved from 2018)</i>  or Cayman Airways	Implementing the National Tourism Plan	George Town revitalization		
			Regulation of the financial services industry <i>(focus on CIMA?)</i>	Update on Major Capital Projects <i>(could include updates on JGHS, ISWMS, CBF and others e.g. Court House, Police Station, Prison)</i>		
		MCP - Cruise berthing facility <i>(need to KIV as may need to do something in 2019)</i>				
Employment and skills				Improving employment prospects <i>(impact of WORC – est 1 Jan 2019)</i>	Public sector pensions	

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<b>Performance Audit (PA)</b>						
Education	School education <i>(to publish in Q2 2019)</i>		Post-16 education <i>(Focus on CIFEC/ICCI/UCCI but could FU on aspects of school education e.g. Y12 and scholarship)</i>	JGHS Phase 3		
Justice	Court efficiency <i>(to publish in Q2 2019)</i>	Prison Overcrowding <i>(to add value this should be done before decision to build new prison)</i>	More effective policing	Emergency services		Reducing reoffending
Health		Pharmacy services  <u>Or</u>	Access to health insurance	HSA workforce planning		Mental health services (incl LTMHF)
		Review of SHIC <i>(CINICO/HSA)</i>				
Communities and social welfare					Impact of new Social welfare programmes	
Environment			Renewable energy		Improving waste management (incl ISWMS project)	

Type of audit/report	2018	2019	2020	2021	2022	2023
<b>Performance Audit (PA)</b>						
Strong and effective government	Improving financial accountability and transparency <i>(to publish Q1-2 2019)</i>	e-Government <u>or</u>	Fleet management <i>(Note: IAS have a review of fleet mgt in 2019 plan)</i> <u>or</u>			
<i>We can probably do 1 or 2 in this area each year</i>	Government's outsourcing of services <i>(to publish Q1 2019)</i>	Governance in SAGCs <i>(impact of the PAL or could focus on Port Authority)</i> <u>or</u>	Estate management across CIG or public sector			
	Fighting corruption in the Cayman Islands <i>(to publish Q4 2018)</i>	IT systems (and data security) across Government <u>or</u>				
		Efficiency and effectiveness of OfReg				
<b>Public Interest Reports (PIR)</b>						
	SAGC senior management salaries and board remuneration	Legislative drafting	OT payments across CIG/SAGCs	Post-retirement medical costs		



Type of audit/report	2018	2019	2020	2021	2022	2023
<b>Performance Audit (PA)</b>						
<b>Follow – up reports</b>						
	FU on past PAC recommendations <i>(issued Oct 2018)</i>	FU on past PAC recommendations	FU on past PAC recommendations	FU on past PAC recommendations	FU on past PAC recommendations	FU on past PAC recommendations
		Procurement FU <i>(impact of Procurement Law and CPO/Bonfire/EasiBuy)</i>				

The OAG's Purchase Agreement states that we will produce 3-5 reports for PAC each year (including the general report in the financial audits, performance audits and public interest reports).