



**2014/15
FOLLOW-UP**

Audit Report

JUNE 2015

INTERNAL AUDIT UNIT
CAYMAN ISLANDS GOVERNMENT

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**INTERNAL AUDIT REPORT
2014/15 FOLLOW-UP REVIEW**

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I. EXECUTIVE SUMMARY

In accordance with the 2014/15 Audit Plan, a follow-up review was recently concluded across all Ministries, Portfolios, Statutory Authorities and Government Companies to evaluate the progress made by entities in implementing outstanding Internal Audit recommendations.

We followed up on the implementation status of 310 recommendations that were listed in TeamCentral as due for implementation as at March 31, 2015. The aforementioned recommendations originated from 49 audit reports that were issued between August 2008 and November 2014.

Of the 310 recommendations, 67 (22%) were reported by management as being fully implemented and were verified as such by Internal Audit. A further 7 (2%) recommendations were assessed to be no longer relevant due to changes in operating circumstances or due to being superseded by a recommendation in a subsequent audit. Therefore, a total of 74 (24%) recommendations were finalized during this review.

Of the remaining 236 recommendations, 27 (9%) had been issued 5 or more years ago. Consequently, they were automatically closed with a view to reassessing the risk profile of the relevant subject areas and conducting future audits as necessary. As a result of these closures, a total of 209 (67%) recommendations remained outstanding in TeamCentral as at the audit cutoff date.

No status updates were provided for 144 (69%) of the 209 outstanding recommendations.

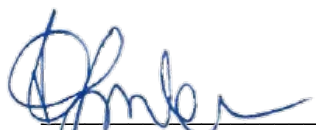
Our follow-up work indicated that the main factors contributing to the delay in implementation are:

- Financial and human resource constraints; and
- The need for inter-agency cooperation.

II. CONCLUSION

Taking into account the findings identified in this report and in line with the detailed results of our testing, our conclusion is that entities have not demonstrated reasonable progress in implementing the agreed actions necessary to address outstanding Internal Audit recommendations.

We believe it is imperative that the internal control deficiencies, which prompted the recommendations, be resolved as quickly as possible in order to minimize the risk of any further adverse consequences. As is customary, Internal Audit will continue to monitor and report on the implementation status of audit recommendations.



Deloris Gordon
Director, Internal Audit

June 30, 2015

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III. INTRODUCTION

Background

Under the Public Management and Finance Law, the Internal Audit Unit reviews the management systems of Government entities to assess efficiency, effectiveness and compliance with policies, procedures, laws and regulations. As part of our ongoing reviews, one of our primary responsibilities is determining if the management of the various entities take corrective or improvement action on agreed audit recommendations; this is done in the form of annual follow-up reviews. These reviews are geared toward verifying whether agreed audit recommendations have been effectively implemented and whether the risks that were identified during the audits have been adequately mitigated.

Scope and Methodology

As of March 31, 2015, the TeamCentral System reflected 360 recommendations from 51 audit reports which covered 43 entities. Of the 360 recommendations, 50 were not yet due for implementation.

Accordingly, the 2014/15 Follow-Up Review covered 310 recommendations, spanning 40 entities, which had implementation dates ranging from January 2009 to March 2015. See **Schedule 1** for the full listing of audits covered in this follow-up review.

TeamCentral is directly accessible by entities within the Government's network domain. Status update requests for audit recommendations for entities outside of the Government's domain, primarily SAGC's, are obtained manually through the use of Excel spreadsheets. The updates are then input in TeamCentral by the Internal Audit Unit on behalf of entity management.

The follow-up methodology involved:

- Issuing reminder emails to agencies, ministries and portfolios that have outstanding audit recommendations;
- Obtaining written responses from management on the status of audit recommendations, including reasons for non-implementation, where necessary;
- Conducting an evaluation of the age of the recommendations and closing those that were issued 5 or more years ago.

In order to assess the level of compliance as well as to test the effectiveness of the controls in place, verification testing was performed on recommendations that management¹ reported as being implemented. During the testing process, Internal Audit discussed and clarified findings and recommendations with

¹ The head of an entity may delegate the updating of the TeamCentral database, but is responsible for approving the progress report. In accordance with Internal Audit's methodology, only the head of the entity has the capability to submit an 'implemented' status.

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management. Based on the results of our review, one of the following categories has been assigned to describe the implementation status of each recommendation:

- **Implemented** – Our testing indicated that the entire recommendation has been fully implemented.
- **No Longer Relevant** – The Internal Audit recommendation is rendered no longer relevant due to any of the following reasons:
 - Changes in operating circumstances and/or management systems;
 - The recommendation has been superseded by a recommendation in a subsequent audit;
 - The entity has merged with another that already implemented the recommendation;
 - The recommendation was addressed to a Ministry/Portfolio that is no longer responsible for the relevant entity. The recommendation is closed if the new Ministry/Portfolio has a similar outstanding recommendation or has already implemented the recommendation.
- **Management Accepts Risk** – Management has advised that the Internal Audit recommendation was not implemented or not fully implemented because management has accepted the risks of not implementing the recommendation (there were no recommendations in this category in the 2014/15 Follow-Up Review).
- **Outstanding (Not Implemented)** – Our testing indicated that the recommendation was not fully implemented or there was insufficient information available to verify that action has been taken. In some instances, we determined that progress was made toward implementing the required action. Also included in this category are recommendations that were reported as not implemented and those for which an update was not provided.

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IV. AUDIT FINDINGS

From our follow-up review, we determined that 74 (24%) of the 310 recommendations were finalized. However, there were 236 (76%) recommendations that were not yet implemented, of which 27 were 5 years or older (resulting in their closure).

The breakdown of the implementation status of the audit recommendations by entity is detailed in **Schedule 2**; however, the following chart summarizes the status of the 310 recommendations:

Recommendation Status	# of Recommendations	Percentage of Total
Implemented	67	22%
No Longer Relevant	7	2%
Management Accepts Risk	-	-
Closed ≥ 5 Years	27	9%
Not Implemented	209	67%
TOTAL	310	100%

We noted that 30 of the 40 entities (75%) had implementation rates below 50%. In fact, 20 (50%) of those entities had not implemented any of our audit recommendations. Please refer to **Schedule 3** for details.

A graphical depiction of the number of recommendations for each Ministry, Portfolio and SAGC that were verified by Internal Audit as implemented, as compared with the total recommendations that were due for implementation is shown in **Schedule 4**.

In addition, an ageing analysis of the recommendations that were not finalized during the 2014/15 Follow-Up Review is shown in **Schedule 5**. From this analysis, the following was determined:

- 25 of 209, or 12% of the recommendations are 3 or more years old;
- 11 of the 40 entities covered in this follow-up review have recommendations that are 3 or more years old.

As a part of our requests for status updates, entities were asked to provide the reasons for the non-implementation of audit recommendations. Of the 209 recommendations that remain outstanding, specific reasons were provided for 65, while there were no status updates provided for the other 144 recommendations. Please refer to **Schedule 6** for details.

Our analysis of the 65 responses received determined that the following factors contributed to the delays in implementation:

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- **Human Resources:** There is a lack of adequate staff/capabilities to perform the actions needed to implement the recommendations.
- **Inter-Agency Cooperation:** There is a need for multi-agency cooperation in order to fully implement the recommendation.
- **Budget:** Financial resources are needed in order to implement the recommendations (e.g. procurement of computer software/upgrades and/or hardware replacement).
- **Law/Regulations:** There are laws or regulations that need to be developed or amended.

The following table provides a breakdown of factors for non-implementation as reported by entities:

Factors	Quantity	%
Human Resources	54	83%
Inter-Agency Cooperation	10	15%
Budget	1	2%
Total:	65	100%

We are aware that implementation is a continuous process and for some recommendations that are reported as not implemented, implementation may have taken place subsequent to our audit testing.

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SCHEDULE 1 – List of Audits Included in This Review

Project Quantity	Project Codes	Report Issue Date	Entity	Ministry/Portfolio/SAGC
1	0708-16	13-Aug-08	All Ministries & Portfolios	All Ministries & Portfolios
2	0809-06	6-Apr-09	All Ministries & Portfolios	
3	0809-11	11-Dec-09	All Ministries & Portfolios	
4	0910-01	2-Mar-10	All Ministries & Portfolios	
5	0910-02	4-Sep-09	All Ministries & Portfolios	
6	1011-03	5-Aug-11	All Ministries & Portfolios	
7	1112-07	27-Nov-13	All Ministries & Portfolios	
8	1213-12	24-Feb-14	Radio Cayman	Cabinet Office
9	0809-08	6-Oct-09	CAL	Cayman Airways Ltd. (CAL)
10	1314-10	30-Jun-14	CAL	
11	1314-06	28-Oct-14	CIAA	Cayman Islands Airports Authority
12	0809-09	24-Sep-09	CINICO	Cayman Islands National Insurance Company Ltd. (CINICO)
13	0910-05	23-May-10	Cayman Turtle Farm	Cayman Turtle Farm Ltd.
14	0910-03	18-Jun-10	HSA	Health Services Authority (HSA)
15	0910-06	30-Jun-11	HSA	
16	1314-04	30-Jun-13	HSA	
17	1314-07	30-Sep-14	IAT	Immigration Appeals Tribunal Secretariat
18	1213-10	1-Aug-13	Judicial Admin	Judicial Administration
19	0910-04	9-Feb-10	Children and Family Services	Ministry of Community Affairs, Youth & Sports (CAY&S)
20	1112-06	24-Oct-13	Ministry of CA Admin	
21	1011-11	27-Jul-12	Tourism	Ministry of District Administration, Tourism & Transport (DAT&T)
22	1213-07	28-Nov-13	Tourism	
23	1011-05	25-Jul-11	Education Council	Ministry of Education, Employment & Gender Affairs (EE&GA)
24	1011-08	17-Jul-12	Education Services	
25	1213-13	6-Nov-13	Treasury	Ministry of Finance & Economic Development (F&ED)
26	0910-13	28-Sep-10	Liquor Licensing Unit	Ministry of Financial Services, Commerce & Environment (FSC&E)
27	1213-09	12-Feb-14	Commerce and Investment	
28	1213-11	27-Feb-14	General Registry	
29	0708-05	3-Apr-09	Computer Services	Ministry of Home, Health & Culture - Home Affairs (HH&C - HA)
30	0910-11	4-Mar-11	Computer Services	
31	0910-15	23-Feb-11	Immigration	
32	1112-04	25-Jul-12	Prisons	
33	1213-04	29-May-13	Ministry of HA Admin	
34	1213-14	27-Nov-13	Immigration	
35	1314-08	30-Sep-14	Environmental Health	Ministry of Home, Health & Culture - H&C (HH&C - H&C)
36	0708-13	3-Mar-09	Vehicle and Equipment Services	Ministry of Planning, Lands, Agriculture, Housing & Infrastructure (PLAH&I)
37	0809-10	4-Sep-09	Petroleum Inspectorate	
38	1011-02	14-Dec-10	Vehicle and Drivers' Licensing	
39	1011-13	20-Jul-12	Agriculture	
40	1112-05	20-Nov-13	Postal Services	
41	1213-05	30-Jun-14	Public Works	
42	1213-06	3-Jun-13	Vehicle and Equipment Services	
43	1213-15	20-Feb-14	Agriculture	

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Project Quantity	Project Codes	Report Issue Date	Entity	Ministry/Portfolio/SAGC
44	1314-09	5-Nov-14	MRCU	Mosquito Research and Control Unit
45	0809-07	14-May-09	NHDT	National Housing Development Trust (NHDT)
46	1314-05	30-Jun-14	Museum	National Museum
47	0910-14	16-Feb-11	PSPB	Public Service Pensions Board (PSPB)
48	1011-06	9-Dec-11	SIAHDC	Sister Islands Affordable Housing Development Corporation (SIAHDC)
49	1314-02	30-Oct-14	TAB	Tourism Attraction Board
50	1314-03	30-Oct-14	TAB	Tourism Attraction Board
51	1011-04	7-Apr-11	UCCI	University College of the Cayman Islands (UCCI)

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SCHEDULE 2 – Implementation Status of Audit Recommendations (ISOAR)

Min/Port/SAGC	Agency	Total in TeamCentral	Not Due For Implementation	Total in This Review	Status of Recommendations Based on This Review					Finalized (1) + (2) + (3)	Closed ≥ 5 Years (4)	** Not Implemented as of Mar-31-15 (5)
					Implemented (1)	Management Accepts Risk (2)	No Longer Relevant (3)	Closed ≥ 5 Years (4)	Not Implemented (5)			
Cabinet Office	Immigration Appeals Tribunal	20	-	20	15	-	2	-	3	17	-	3
	Radio Cayman	9	-	9	4	-	-	-	5	4	-	5
Judicial Administration	Judicial Admin	14	-	14	4	-	-	1	9	4	1	9
Ministry of Community Affairs, Youth & Sports	Ministry of CAY&S Admin	8	-	8	-	-	-	-	8	-	-	8
	Children and Family Services	8	1	7	2	-	-	5	-	2	5	-
Ministry of District Administration, Tourism & Transport	Tourism	6	-	6	-	-	-	-	6	-	-	6
	Tourism Attraction Board	28	2	26	-	-	-	-	26	-	-	26
Ministry of Education, Employment & Gender	Ministry of EE&GA Admin	3	-	3	-	-	-	-	3	-	-	3
	Education Services	3	1	2	-	-	-	-	2	-	-	2
Ministry of Finance & Economic Development	Customs	7	-	7	6	-	-	1	-	6	1	-
	Treasury	4	-	4	-	-	-	-	4	-	-	4
Ministry of Financial Services, Commerce & Environment	Commerce and Investment	10	-	10	3	-	-	-	7	3	-	7
	Environment	1	-	1	1	-	-	-	-	1	-	-
	General Registry	5	-	5	1	-	1	-	3	2	-	3
	Liquor Licensing Unit	4	-	4	1	-	-	-	3	1	-	3
Ministry of Home, Health & Culture (HH&C) - Home Affairs (HA)	Ministry of HA Admin	23	-	23	-	-	-	2	21	-	2	21
	Computer Services	2	-	2	-	-	-	2	-	-	2	-
	Immigration	11	-	11	-	-	-	-	11	-	-	11
	Police	2	-	2	-	-	-	2	-	-	2	-
	Prisons	1	-	1	-	-	-	-	1	-	-	1
Ministry of Home, Health & Culture (HH&C) - Health and Culture (H&C)	Ministry of H&C Admin	6	6	-	-	-	-	-	-	-	-	-
	Environmental Health	23	8	15	1	-	-	3	11	1	3	11
	Mosquito Research and Control Unit	6	2	4	-	-	-	-	4	-	-	4

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Min/Port/SAGC	Agency	Total in TeamCentral	Not Due For Implementation	Total in This Review	Status of Recommendations Based on This Review					Finalized (1) + (2) + (3)	Closed ≥ 5 Years (4)	** Not Implemented as of Mar-31-15 (5)
					Implemented (1)	Management Accepts Risk (2)	No Longer Relevant (3)	Closed ≥ 5 Years (4)	Not Implemented (5)			
Ministry of Planning, Lands, Agriculture, Housing & Infrastructure	Ministry of PLAH&I Admin	7	-	7	5	-	-	1	1	5	1	1
	Agriculture	28	4	24	3	-	-	-	21	3	-	21
	Petroleum Inspectorate	6	6	-	-	-	-	-	-	-	-	-
	Planning	1	-	1	1	-	-	-	-	1	-	-
	Postal Services	12	5	7	4	-	1	-	2	5	-	2
	Public Works	7	2	5	-	-	-	-	5	-	-	5
	Vehicle and Drivers' Licensing	1	-	1	-	-	-	-	1	-	-	1
	Vehicle and Equipment Services	4	-	4	-	-	-	2	2	-	2	2
Portfolio of Legal Affairs	1	-	1	-	-	-	1	-	-	1	-	
Portfolio of the Civil Service	1	-	1	1	-	-	-	-	1	-	-	
Cayman Airways Ltd.	35	-	35	4	-	1	7	23	5	7	23	
Cayman Islands Airports Authority	18	7	11	3	-	-	-	8	3	-	8	
Cayman Islands National Insurance Company Ltd.	2	-	2	-	-	2	-	-	2	-	-	
Cayman Islands National Museum	8	3	5	3	-	-	-	2	3	-	2	
Cayman Turtle Farm Ltd.	1	-	1	-	-	-	-	1	-	-	1	
Health Services Authority	14	2	12	-	-	-	-	12	-	-	12	
National Housing Development Trust	2	-	2	2	-	-	-	-	2	-	-	
Public Service Pensions Board	3	-	3	-	-	-	-	3	-	-	3	
Sister Islands Affordable Housing Development Corporation	4	-	4	3	-	-	-	1	3	-	1	
University College of the Cayman Islands	1	1	-	-	-	-	-	-	-	-	-	
TOTAL		360	50	310	67	-	7	27	209	74	27	209
					22%	-	2%	9%	67%	24%	9%	67%

** See the Aging Analysis in **Schedule 5** on page 15.

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SCHEDULE 3 – Implementation Rates

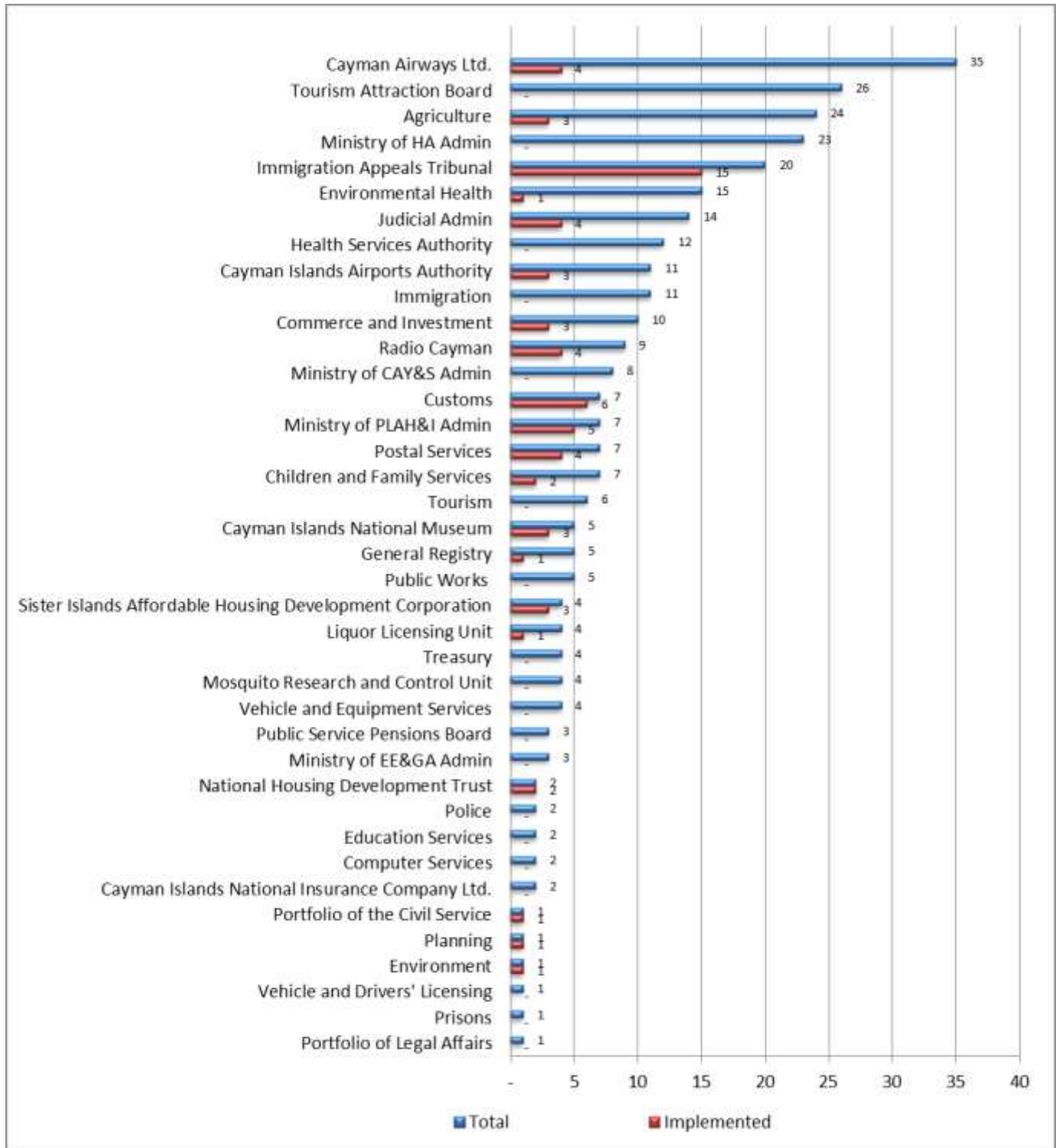
Agency		Total Recommendations In This Review	Implementation Rates	
			#	%
1	National Housing Development Trust	2	2	100%
2	Environment	1	1	100%
3	Planning	1	1	100%
4	Portfolio of the Civil Service	1	1	100%
5	Customs	7	6	86%
6	Immigration Appeals Tribunal	20	15	75%
7	Sister Islands Affordable Housing Development Corporation	4	3	75%
8	Ministry of PLAH&I Admin	7	5	71%
9	Cayman Islands National Museum	5	3	60%
10	Postal Services	7	4	57%
11	Radio Cayman	9	4	44%
12	Commerce and Investment	10	3	30%
13	Judicial Admin	14	4	29%
14	Children and Family Services	7	2	29%
15	Cayman Islands Airports Authority	11	3	27%
16	Liquor Licensing Unit	4	1	25%
17	General Registry	5	1	20%
18	Agriculture	24	3	13%
19	Cayman Airways Ltd.	35	4	11%
20	Environmental Health	15	1	7%
21	Tourism Attraction Board	26	-	0%
22	Ministry of HA Admin	23	-	0%
23	Health Services Authority	12	-	0%
24	Immigration	11	-	0%
25	Ministry of CAY&S Admin	8	-	0%
26	Tourism	6	-	0%
27	Public Works	5	-	0%
28	Mosquito Research and Control Unit	4	-	0%
29	Treasury	4	-	0%
30	Ministry of EE&GA Admin	3	-	0%

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Agency		Total Recommendations In This Review	Implementation Rates	
			#	%
31	Public Service Pensions Board	3	-	0%
32	Cayman Islands National Insurance Company Ltd.	2	-	0%
33	Vehicle and Equipment Services	4	-	0%
34	Computer Services	2	-	0%
35	Education Services	2	-	0%
36	Police	2	-	0%
37	Cayman Turtle Farm Ltd.	1	-	0%
38	Portfolio of Legal Affairs	1	-	0%
39	Prisons	1	-	0%
40	Vehicle and Drivers' Licensing	1	-	0%
Total		310	67	22%

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SCHEDULE 4 – Recommendations: Total in Review Vs. Implemented



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SCHEDULE 5 – Aging Analysis of Outstanding Recommendations

Min/Port/SAGC	Agency	Total	Current (0 - 12 months)	1 - 2 years	2 - 3 years	3 - 4 years	4 - 5 years
Cabinet Office	Immigration Appeals Tribunal	3	3	-	-	-	-
	Radio Cayman	5	-	5	-	-	-
Judicial Administration	Judicial Admin	9	-	9	-	-	-
Ministry of District Administration, Tourism & Transport	Tourism	6	-	5	1	-	-
	Tourism Attraction Board	26	26	-	-	-	-
Ministry of Education, Employment & Gender Affairs	Ministry of EE&GA Admin	3	-	1	-	2	-
	Education Services	2	-	-	2	-	-
Ministry of Finance & Economic Development	Treasury	4	-	1	-	-	3
Ministry of Financial Services, Commerce & Environment	Commerce and Investment	7	-	7	-	-	-
	General Registry	3	-	3	-	-	-
	Liquor Licensing Unit	3	-	-	-	-	3
Ministry of Health, Sports, Youth & Culture	Environmental Health	11	11	-	-	-	-
	Mosquito Research and Control Unit	4	2	-	-	2	-
Ministry of Community Affairs, Youth & Sports	Ministry of CAY&S Admin	8	-	8	-	-	-
Ministry of Home, Health & Culture (HH&C) - Home Affairs (HA)	Ministry of HA Admin	21	-	21	-	-	-
	Immigration	11	-	5	-	-	6
	Prisons	1	-	-	1	-	-
Ministry of Planning, Lands, Agriculture, Housing & Infrastructure	Ministry of PLAH&I Admin	1	-	1	-	-	-
	Agriculture	21	-	19	2	-	-
	Postal Services	2	-	2	-	-	-
	Public Works	5	5	-	-	-	-
	Vehicle and Drivers' Licensing	1	-	-	-	-	1
	Vehicle and Equipment Services	2	-	2	-	-	-
Cayman Airways Ltd.		23	23	-	-	-	-
Cayman Islands Airports Authority		8	7	-	-	1	-
Cayman Islands National Museum		2	2	-	-	-	-
Cayman Turtle Farm Ltd.		1	-	-	-	-	1
Health Services Authority		12	-	8	-	2	2
Public Service Pensions Board		3	-	2	-	-	1
Sister Islands Affordable Housing Development Corporation		1	-	-	-	1	-
TOTAL		209	79	99	6	8	17
		100%	38%	47%	3%	4%	8%

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SCHEDULE 6 – Outstanding Recommendation Response Rates

	Entities with Outstanding Recommendations	Total Number of Outstanding Recommendations	Recommendations For Which No Updates Were Provided	Non - Response %	Recommendations For Which Updates Were Provided	Response %	Date of Follow-Up Notification
1	Tourism Attraction Board	26	26	100%	0	0%	4/7/2015
2	Ministry of HA Admin	21	21	100%	0	0%	4/2/2015
3	Health Services Authority	12	12	100%	0	0%	4/2/2015
4	Environmental Health	11	11	100%	0	0%	4/2/2015
5	Immigration	11	11	100%	0	0%	4/2/2015
6	Judicial Admin	9	9	100%	0	0%	4/7/2015
7	Treasury	4	4	100%	0	0%	4/2/2015
8	Public Service Pensions Board	3	3	100%	0	0%	4/2/2015
9	Vehicle and Equipment Services	2	2	100%	0	0%	4/2/2015
10	Vehicle and Drivers' Licensing	1	1	100%	0	0%	4/2/2015
11	Cayman Airways Ltd.	23	19	83%	4	17%	4/2/2015
12	Mosquito Research and Control Unit	4	3	75%	1	25%	4/2/2015
13	Commerce and Investment	7	5	71%	2	29%	4/2/2015
14	Agriculture	21	12	57%	9	43%	4/2/2015
15	Ministry of CAY&S Admin	8	4	50%	4	50%	4/2/2015
16	General Registry	3	1	33%	2	67%	4/2/2015
17	Cayman Islands Airports Authority	8	-	0%	8	100%	4/7/2015
18	Cayman Islands National Museum	2	-	0%	2	100%	4/7/2015
19	Cayman Turtle Farm Ltd.	1	-	0%	1	100%	4/7/2015
20	Education Services	2	-	0%	2	100%	4/2/2015
21	Immigration Appeals Tribunal	3	-	0%	3	100%	4/2/2015
22	Liquor Licensing Unit	3	-	0%	3	100%	4/2/2015
23	Ministry of EE&GA Admin	3	-	0%	3	100%	4/2/2015
24	Ministry of PLAH&I Admin	1	-	0%	1	100%	4/2/2015
25	Postal Services	2	-	0%	2	100%	4/2/2015
26	Prisons	1	-	0%	1	100%	4/2/2015
27	Public Works	5	-	0%	5	100%	4/2/2015
28	Radio Cayman	5	-	0%	5	100%	4/2/2015
29	Sister Islands Affordable Housing Development Corporation	1	-	0%	1	100%	4/7/2015
30	Tourism	6	-	0%	6	100%	4/2/2015
		209	144	69%	65	31%	