



**2015/16  
INTERIM FOLLOW-UP**

**Audit Report**

DECEMBER 2015

INTERNAL AUDIT UNIT  
CAYMAN ISLANDS GOVERNMENT

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**REPORT**

This interim follow-up report shows the status of recommendations within TeamCentral, our Audit Recommendation Tracking System, as of December 14, 2015. It highlights the progress made by entities in regards to the implementation of outstanding recommendations as reported in our 2014/15 Follow-Up Review report which was issued on June 30, 2015. It also highlights progress made on recommendations that were posted to TeamCentral subsequent to the 2014/15 Follow-Up Review report and those recommendations (old or new) that came due during that same period.

The main objective of the interim follow-up is to assess whether agencies are implementing audit recommendations in accordance with the agreed implementation timelines. As this is an interim follow-up, verification tests to corroborate the status updates provided by management were not conducted. We also did not undertake to determine the factors causing overdue recommendations to remain outstanding. Such procedures will be carried out, and the results reported on, as part of our Annual Follow-Up Review.

Schedules 1 through 3 provide details by entity on audit recommendations and implementation status. Following are the highlights from those schedules:

- As at December 14, 2015 the implementation rate was 15% (50 out of 325 total recommendations);
- 34 out of 209, or 16% of recommendations that were reported as outstanding as at June 30, 2015 are now reported as implemented;
- An additional 16 recommendations (including 14 that were posted to TeamCentral since the last follow-up) are now reported as implemented.

The 15% implementation rate noted above represents a decline when compared to 22% as reported in our June 2015 Annual Follow-Up Review. The implementation rate reflects total recommendations implemented and is a factor of the total number of recommendations for implementation. The implementation rate provides a general indication of management's actions to implement audit recommendations, which are intended to reduce risks and improve management systems.

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**SCHEDULE 1 – Implementation Status of Audit Recommendations (ISOAR)**

Ministry/Portfolio/SAGC	Agency	Total in TeamCentral as of December 14, 2015	Recommendations Outstanding as per the 14/15 Follow-Up Review Report			Additional Recommendations*		
			Total	Reported as Implemented	Not Implemented	Total	Reported as Implemented	Not Implemented
Cabinet Office	Cabinet Admin	4	0	0	0	4	1	3
	Immigration Appeals Tribunal	3	3	0	3	0	0	0
	Radio Cayman	5	5	3	2	0	0	0
Judicial Administration	Judicial Admin	10	9	0	9	1	0	1
Legislative Assembly	Legislative Assembly Admin	2	0	0	0	2	0	2
	Auditor General	2	0	0	0	2	1	1
	Complaints Commissioner	5	0	0	0	5	4	1
	Information Commissioner	1	0	0	0	1	0	1
Ministry of Community Affairs, Youth & Sports	Ministry of CAY&S Admin	9	8	0	8	1	0	1
	Children and Family Services	1	0	0	0	1	0	1
Ministry of District Administration, Tourism & Transport	Ministry of DAT&T Admin	3	0	0	0	3	2	1
	Tourism	6	6	0	6	0	0	0
	Tourism Attraction Board	28	26	24	2	2	1	1
Ministry of Education, Employment & Gender Affairs	Ministry of EE&GA Admin	3	3	0	3	0	0	0
	Education Services	3	2	0	2	1	0	1
Ministry of Finance & Economic Development	Ministry of F&ED Admin	1	0	0	0	1	1	0
	Customs	3	0	0	0	3	0	3
	Treasury	4	4	0	4	0	0	0
Ministry of Financial Services, Commerce & Environment	Ministry of FSC&E Admin	3	0	0	0	3	2	1
	Commerce and Investment	7	7	1	6	0	0	0
	Environment	0	0	0	0	0	0	0
	General Registry	3	3	0	3	0	0	0
	Liquor Licensing Unit	3	3	3	0	0	0	0

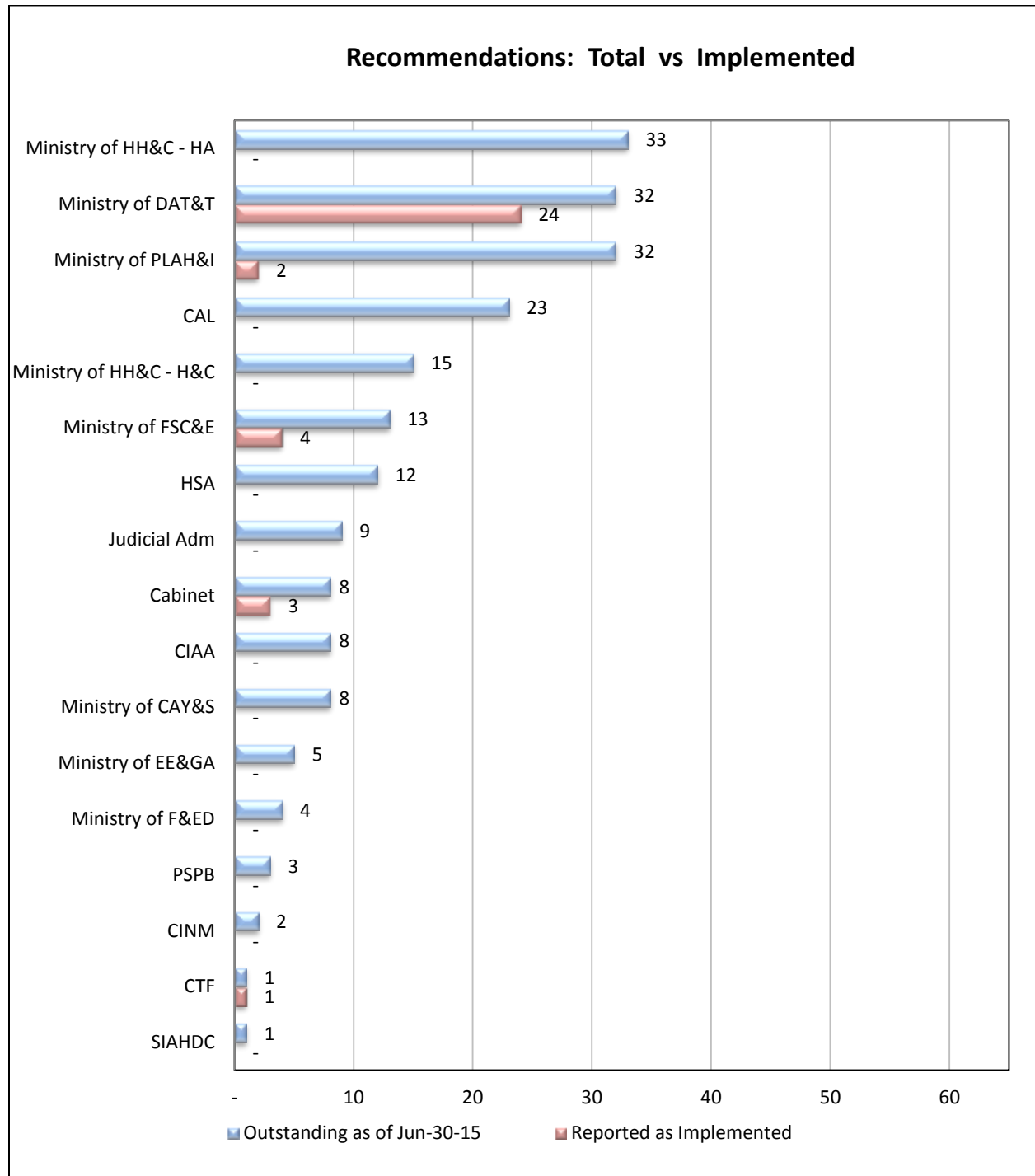
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Ministry/Portfolio/SAGC	Agency	Total in TeamCentral as of December 14, 2015	Recommendations Outstanding as per the 14/15 Follow-Up Review Report			Additional Recommendations*		
			Total	Reported as Implemented	Not Implemented	Total	Reported as Implemented	Not Implemented
Ministry of Home, Health & Culture - Home Affairs	Ministry of HH&C - HA Admin	22	21	0	21	1	0	1
	Fire Services	5	0	0	0	5	2	3
	Immigration	14	11	0	11	3	0	3
	Prisons	3	1	0	1	2	0	2
Ministry of Home, Health & Culture - Health and Culture	Ministry of HH&C - H&C Admin	9	0	0	0	9	1	8
	Environmental Health	20	11	0	11	9	0	9
	Mosquito Research and Control Unit	6	4	0	4	2	0	2
Ministry of Planning, Lands, Agriculture, Housing & Infrastructure	Ministry of PLAH&I Admin	3	1	0	1	2	0	2
	Agriculture	25	21	0	21	4	0	4
	Petroleum Inspectorate	6	0	0	0	6	0	6
	Postal Services	7	2	0	2	5	0	5
	Public Works	7	5	0	5	2	0	2
	Vehicle and Drivers' Licensing	1	1	0	1	0	0	0
	Vehicle and Equipment Services	2	2	2	0	0	0	0
Office of Director of Public Prosecutions (DPP)	1	0	0	0	1	0	1	
Portfolio of Legal Affairs (POLA)	7	0	0	0	7	0	7	
Portfolio of the Civil Service (POCS)	12	0	0	0	12	0	12	
Cayman Airways Ltd. (CAL)	23	23	0	23	0	0	0	
Cayman Islands Airports Authority (CIAA)	15	8	0	8	7	0	7	
Cayman Islands National Museum (CINM)	5	2	0	2	3	0	3	
Cayman Turtle Farm Ltd. (CTF)	1	1	1	0	0	0	0	
Health Services Authority (HSA)	14	12	0	12	2	0	2	
Maritime Authority of the Cayman Islands (MACI)	3	0	0	0	3	1	2	
Public Service Pensions Board (PSPB)	3	3	0	3	0	0	0	
Sister Islands Affordable Housing Development Corporation (SIAHDC)	1	1	0	1	0	0	0	
University College of the Cayman Islands (UCCI)	1	0	0	0	1	0	1	
<b>TOTAL</b>		<b>325</b>	<b>209</b>	<b>34</b>	<b>175</b>	<b>116</b>	<b>16</b>	<b>100</b>

**\*Additional Recommendations:** These are recommendations that were posted to TeamCentral subsequent to the last follow-up, as well as those that were posted prior to June 30, 2015 but were not due for implementation at that time.

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SCHEDULE 2 – Status of Recommendations Outstanding as of June 30, 2015



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SCHEDULE 3 – Recommendations Outstanding as of December 14, 2015

