

Financial Statements of

**CAYMAN ISLANDS HEALTH
SERVICES AUTHORITY**

30 June 2016

CAYMAN ISLANDS HEALTH SERVICES AUTHORITY

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Cayman Islands Health Services Authority (“Health Authority”) in accordance with the provisions of the *Public Management and Finance Law (2013 Revision)*, and *International Financial Reporting Standards*.

We accept responsibility for the accuracy and integrity of the financial information in these Financial Statements and their compliance with the *Public Management and Finance Law (2013 Revision)* and *International Financial Reporting Standards*.

As the Chief Executive Officer and Chairman of the Board of Directors of the Health Authority, we are responsible for establishing, and have established and maintained, a system of internal controls designed to provide reasonable assurance that the transactions recorded in the Financial Statements are authorised by law, and properly recorded in the financial transactions of the Health Authority.

As Chief Executive Officer and Chief Finance Officer, we are responsible for the preparation of the Health Authority’s Financial Statements and for the judgements and estimates made in them.

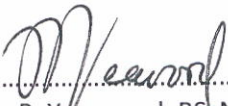
Except for the effects of weaknesses in internal control over completeness of patient revenues and the impact this has on our ability to provide assurance over the completeness of patient receivables, we confirm that these Financial Statements fairly present the financial position, comprehensive income, and cash flows of the Health Authority for the financial year ended 30 June 2016.

To the best of our knowledge, and subject to the exceptions noted in the preceding paragraph, we represent that these Financial Statements:

- (a) completely and reliably reflect the financial transactions of Health Authority for the year ended 30 June 2016;
- (b) fairly reflect the financial position as at 30 June 2016 and comprehensive income for the year then ended;
- (c) comply with the provisions of the *Public Management and Finance law (2013 Revision)* and *International Financial Reporting Standards*.

The Office of the Auditor General has conducted an independent audit and expressed an opinion on the accompanying Financial Statements. The Office of the Auditor General has been provided with access to all the information necessary to conduct an audit, in accordance with International Standards on Auditing.

Yours faithfully,


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Lizzette R. Yearwood, BScN, MHA, MMH, JP
Chief Executive Officer

Date: April 13, 2017.....


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Jonathan Tibbetts
Chairman, HSA Board

Date: April 13, 2017.....


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Heather Boothe
Chief Financial Officer

Date: April 13, 2017.....