



CAYMAN ISLANDS

2016/2017 Session of the

LEGISLATIVE ASSEMBLY

REPORT

of the

STANDING

PUBLIC ACCOUNTS COMMITTEE

On the Reports of the
Office of the Auditor General on
Follow- up on past PAC recommendations
- July 2017; and
Governance in Aviation Bodies Summary of Key Findings –
July 2017

Laid on the Table of Legislative Assembly on this day of 2017

TABLE OF CONTENTS

1.	REFERENCE	3
2.	DOCUMENT CONSIDERED	3
3.	CHAIRMAN AND MEMBERS OF THE COMMITTEE	3
4.	MEETINGS OF THE COMMITTEE	4
5.	ATTENDANCE OF MEMBERS	4
6.	PERSONS IN ATTENDANCE.....	4
7.	WITNESSES CALLED BEFORE THE COMMITTEE	5
8.	PRACTICE AND PROCEDURE OF THE COMMITTEE	5
9.	INTRODUCTION.....	5 - 6
10.	PAC COMMENTS	7- 8
11.	GOVERNMENT MINUTE.....	8
	ACKNOWLEDGEMENT.....	9
	REPORT OF THE COMMITTEE TO THE HOUSE.....	9

REPORTS OF THE OFFICE OF THE AUDITOR GENERAL ON FOLLOW- UP ON PAST PAC RECOMMENDATIONS; AND GOVERNANCE IN AVIATION BODIES SUMMARY OF KEY FINDINGS – JULY 2017

SUMMARY REPORT

1. REFERENCE

The Standing Public Accounts Committee (PAC) of the Cayman Islands Legislative Assembly, established under Standing Order 77(1), met to consider the following Reports prepared and submitted by the Auditor General:

- *Follow- up on past PAC recommendations – July 2017*
- *Governance in Aviation Bodies Summary of Key Findings – July 2017*

2. DOCUMENT CONSIDERED

In accordance with the provision of Standing Order 77(3), the Committee considered the following Auditor General Reports which was referred in the House of the Legislative Assembly:

- *Follow- up on past PAC recommendations – July 2017*
- *Governance in Aviation Bodies Summary of Key Findings – July 2017*

3. CHAIRMAN AND MEMBERS OF THE COMMITTEE

The following Members of the Legislative Assembly are the present Members of the Standing Public Accounts Committee – who dealt with these Report of the Auditor General:

- Hon D Ezzard Miller, MLA – Chairman
- Mr Chris Saunders, MLA - Member
- Mr Austin Harris, MLA - Member
- Ms Barbra Conolly, MLA - Member
- Hon Bernie Alfredo Bush, MLA - Member

4. MEETINGS OF THE COMMITTEE

The Committee held the Meetings(s) listed below to consider the Report:

- (i) Wednesday, 21st June 2017 (Meeting)
- (ii) Wednesday, 26th July 2017 (Meeting)
- (iii) Wednesday, 16th August 2017 (Hearing)

5. ATTENDANCE OF MEMBERS

The attendances of Members at the Hearing(s) are recorded in the Minutes of Proceedings which are attached to and form part of this Report.

6. PERSONS IN ATTENDANCE

In accordance with Standing Order 77(8), the following persons were in attendance at the hearing held with witnesses on Wednesday, 16th August 2017 in the House of the Legislative Assembly:

- Ms Sue Winspear, Auditor General, CIG- Office of the Auditor General, Office of the Auditor General.
- Mr Matthew Tibbetts, Accountant General, CIG- Ministry of Finance and Economic Development.
- Mr Garnet Harrison, Deputy Auditor General & Freedom of Information Manager, CIG- Office of the Auditor General.
- Ms Angela Cullen, Director of Performance Audit – CIG- Office of the Auditor General.
- Mr Patrick Smith, Director of Financial Audit - CIG- Office of the Auditor General.

7. WITNESSES CALLED BEFORE THE COMMITTEE

In accordance with the provisions of Standing Order 77(4), the Committee *summons* public officers and members of staff of a non-Government organisation to give information and explanation to assist the Committee in the performance of its duties. The following persons appeared before the Committee to give evidence on:

Wednesday, 16th August 2017:

- Mrs Gloria McField-Nixon: Acting Deputy Governor - Deputy Governor's Office. *Collecting Government Revenues (September 2015)*
- Ms Dorine Whittaker: Chief Officer, CIG- Ministry of Community Affairs, Youth & Sports. *Government Programmes Supporting Those in Need (May 2015)*
- Ms Anne Owens: Acting Chief Officer - Ministry of Finance and Economic Development. *Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015).*
- Mr Alan Jones: Chief Officer - Ministry of Commerce, Planning and Infrastructure. *National Land Development and Government Real Property (June 2015)*

8. PRACTICE AND PROCEDURE OF THE COMMITTEE (S.O 77(6))

The Committee agreed that in accordance with the provisions of Standing Order 77(6), all meetings at which witnesses were invited to provide information should be held in an open forum. This decision was taken to promote openness and accountability in Government.

9. INTRODUCTION

9.01 The Report of the Auditor General was carried out in Grand Cayman, Cayman Islands. The objective of the audit was to review the Follow-up on past PAC recommendations - July 2017 Report.

Based on the OAG review of the Government Minute of October 2016, the high – level assessment of Government's progress with implementing the recommendations of the eight reports covered are:

1. Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015)
 - OAG assessment of progress is amber status.
2. Government Programmes Supporting Those in Need (May 2015)
 - OAG assessment of progress is Red status.
3. National Land Development and Government Real Property (June 2015)
 - OAG assessment of progress is Amber status.
4. Management of Travel and Hospitality Expenditures (May 2014)
 - OAG assessment of progress is Green status.
5. Collecting Government Revenues (September 2015)
 - OAG assessment of progress is Red status.
6. Government IT Security (September 2015)
 - OAG assessment of progress is Green status.
7. Major Capital Projects - Building Schools (May 2015)
 - OAG assessment of progress is Green status.
8. Management of the Nation Building Programme (July 2015)
 - OAG assessment of progress is Green status.

10. PAC COMMENTS

10.01 The PAC endorses the recommendations and findings by the Auditor General Report on Governance in Aviation Bodies Summary of Key Findings, and therefore there was no need to have public Hearings.

10.02 The Public Accounts Committee would like to congratulate the following Ministries, on the high-level assessment of Government's progress with the most recommendations implemented or progress awarded with green status:

The Deputy Governor's Office

- Management of Travel and Hospitality Expenditures (May 2014)
- Management of the Nation Building Programme (July 2015)

Ministry of Home Affairs

- Government IT Security (September 2015)

Ministry of Education, Employment and Gender Affairs

- Major Capital Projects - Building Schools (May 2015)

10.03 The PAC believes that Government Minutes responding to PAC recommendations need to be taken more seriously. It is an integral part of the process and is expected to be tabled in the Legislative Assembly along with the PAC report and OAG report to inform a debate in the Chamber. The PAC expects that future Government Minutes be factual, informative, thorough and real-time updates on progress not simply a repeat of the management response provided to the original OAG report. It should also identify if additional resources are needed to implement the recommendations and when these will be available.

10.04 Government should develop a clear policy on revenue waivers and concessions that states the level of concessions available to potential investors and developers if they choose to invest in the Cayman Islands. No Investors should be able to negotiate their own concessions package outside this published policy. This should be made publicly available to aid transparency and ensure that the Government is maximizing potential revenue.

10.05 The Ministry of Finance should be reviewing and providing advice on all significant public sector business cases and contracts prior to them being signed to ensure that they are affordable and do not expose the Government to unacceptable risks.

10.06 The PAC welcomes the commitment that a survey will be carried out to inform an update of the National Development Plan. However, it would like a commitment on when the National Development Plan will be updated and requests that Government considers extending it to cover the whole of the Cayman Islands.

10.07 The PAC is pleased to hear that the Central Planning Authority and Development Control Board now have registers of interests and recommend that these are now made public.

10.08 The PAC will feature the Needs Assessment Unit segment on a separate report in the near future.

10.09 The PAC recommends that the Government reconsider the policy to dispose of surplus Crown Land. The List of Crown Properties being considered for disposal is attached to this report.

11. GOVERNMENT MINUTE

11.01 The Public Accounts Committee wishes to draw Government's attention to Standing Order 77 sub-order 7 which reads;

"The Government Minute shall be laid on the Table of the House within three months of the laying of the report of the Committee and of the report of the Auditor General to which it relates."

The PAC expects the Government to honour the requirements of this Standing Order.

11.02 The PAC expects that the Government minute will show how the resources to complete the implementation of these recommendations, by the Auditor General, is being provided in the 2018-19 budget.

ACKNOWLEDGEMENT

The Committee is most appreciative of the efforts of the Auditor General and her staff in presenting very fair, comprehensive and informative Reports and for the support, assistance and constructive advice given throughout its deliberations. The Committee also thanks the staff of the Legislative Assembly for their administrative assistance.


REPORT OF THE COMMITTEE TO THE HOUSE

The Committee agrees that this Report be the Report of the Standing Public Accounts Committee to the House on the following Reports of the Office of the Auditor General:


- *Follow-up on past PAC recommendations – July 2017*
- *Governance in Aviation Bodies Summary of Key Findings – July 2017*



Hon. D Ezzard Miller, MLA – Chairman



Mr Chris Saunders, MLA - Member



Mr Austin Harris, MLA - Member



Ms Barbra Conolly, MLA - Member



Hon. Bernie Alfredo Bush, MLA



Legislative Assembly of the Cayman Islands

THE STANDING PUBLIC ACCOUNTS COMMITTEE

MINUTES

Meeting held

Wednesday, 21st June 2017

10:00am

Minutes of proceedings of the Standing Public Accounts Committee's meeting held Wednesday, 21st June 2017 at 10:13 am in the Large Conference Room of the Legislative Assembly Building, Grand Cayman.

Present:

Hon. Ezzard Miller, MLA – Chairman
Mr. Christopher Selvin Saunders, MLA – Member
Mr. Austin Osmond Harris, Jr, MLA – Member

Ms. Manesa Webb – Clerk of the Public Accounts Committee

Apology:

Ms. Barbara Elizabeth Conolly, MLA – Member
Hon. Bernie Bush, MLA – Member

Absent:

There was none.

Attendees:

Mrs. Sue Winspear, Auditor General – Office of the Auditor General
Mr. Garnet Harrison, Deputy Auditor General, Office of the Auditor General
Ms. Angela Cullen, Director of Performance Audit, Office of the Auditor General

1. Meeting Call to Order and Welcome

There being a quorum present (Standing Order 77(2) refers), the Chairman called the Meeting to order at 10:13am.

The Chairman gave a brief welcomed to the Members and thanked them for attending the Public Accounts Committee ("PAC") meeting. He also welcomed the Auditor General and thanked her along with Mr. Harrison and Ms. Cullen for attending the meeting. He informed the Members that all PAC meetings will begin on time.

Mrs. Sue Winspear welcomed the Members as the newly nominated Public Accounts Committee on behalf of the Auditor General and introduced the other members of the staff from the Office of the Auditor General.

Mrs. Sue Winspear explained to the Committee the basic procedures and functions of how the Auditor General's Reports are currently prepared and published. She further explained that the Office of the Auditor General would sit in on PAC meetings where witnesses are called. She also suggested how to resolve issues in regards to reports being laid on the table in a timely manner going forward.

2. Apologies

Apologies were offered by Ms. Barbara Elizabeth Conolly, due the attending the 42nd Regional Conference of the Caribbean in St Kitts, Ms. Conolly was unable to attend the meeting.

Apologies were offered by Hon. Bernie Bush, due the attending the 42nd Regional Conference of the Caribbean in St Kitts, Hon. Bernie Bush was unable to attend the meeting.

3. Function of the Public Account Committee Rules

The Chairman presented a brief review of the Public Accounts Committee Standing Order 77 which follows:

General Procedures. The practices and procedure of the committee is determined by the Committee subject to the provisions of the Standing Orders. The Committee can determine if their meeting are to be held in camera or in the Chamber by virtue of Standing Order 72(5).

Standing Order 73(4) provides –

“The proceedings of and the evidence taken before any select committee and any document presented thereto and decisions of such a committee, shall not be published by any Member thereof or by any other person until after the committee has presented its report to the House.”.

By virtue of Standing Order 74 the Committee is required to make a report to the House on matters referred to it including any investigation which is not concluded.

Standing Order 81 (2) provides –

“The Standing Orders relating to select committees shall apply to standing select committees unless otherwise specified.

Calling of Witnesses. The Standing Public Accounts Committee in considering Reports of the Auditor-General and accordingly have agreed to call witnesses:

Standing Order 77(4) provides –

“In accordance with Standing Order 72, the Public Accounts Committee may call any public officer or, in the case of a report on the accounts of or relating to a non-Government body or organisation, any member or servant of that body or organisation, to give information or any explanation or to produce any records or documents which the Committee may require in the performance of their duties.”.

Standing Order 72 (1) provides –

“Every select committee shall have power to send for persons, papers and records.”.

It is under Standing Order 72(1) and 77(4) that persons have been called as witness before the Committee.

If a person fails or refuses to attend after being ‘called’-

Standing Order 73 (1) provides –

“The Assembly or any standing committee may, subject to sections 9 and 12, order any person to attend before such Assembly or committee and give evidence or produce any paper, book, record or document in his possession or control.”.

Under Standing Order 77 (8) the Auditor General, the Financial Secretary and the Accountant General shall be in attendance when Controlling Officers or other persons are providing information or explanations to the Committee.

Standing Order 73 (2) provides –

Each witness shall be taken in turn and no two witnesses shall at the same time, attend at meeting unless they are being examined together.

The Chairman presented a brief review on the next article titled, Public Account Committee deterrence mechanism.

The Chairman instructed the Public Account Committee Member’s to please review the discussion points stated below:

- What is the unique 'deterrence' effect of the Public Accounts Committee?
- The effects of deterrence mechanisms on public spending and big business.
- Advantages to using deterrence mechanisms over alternatives.
- The debate of increased powers.
- Case study of an effective deterrence effect.

The Chairman continued by instructing the members to please read the remaining articles stated below, which is located in the PAC Members package before the next meeting:

- Good Practices in effective oversight of public finances in British Overseas territories.
- The Foreign and Commonwealth Office Official Letter.
- The Commonwealth Parliamentary Association Comparative Analysis of Caribbean Public Accounts Committees.
- Building and Sustaining Effective Auditor General – Public Accounts Committee Relationships.

4. Role and Relationship with the Auditor General

The Auditor General, Mrs. Sue Winspear presented the PowerPoint presentation titled *the PAC Briefing on the Office of the OAG* to the committee. Mrs. Sue Winspear explained that, the Auditor General reports to the Public Accounts Committee at least twice a year. Mrs. Winspear stated that the role and responsibilities of the Auditor General is the Independent auditor of the Government's spending which includes:

- Answerable to the Legislative Assembly (*via* PAC)
- Not subject to the direction or control of any person or authority.
- Able to have unlimited access to Government records.

The Auditor General continues with her presentation, and explained the OAG's Mission:

- To help the public service spend wisely, promotes accountability and support Public Service improvement.
- The Auditor's General most important relationship is with the Public Accounts Committee
- The Public Account Committee uses the OAG reports to conduct witness sessions and make recommendations.

5. Overview of Work by Auditor General/ Office of the Auditor General

The Auditor General, Mrs. Sue Winspear continued the discussion onto the next bullet point on the PowerPoint presentation titled *the PAC Briefing on the Office of the OAG* explaining to the committee:

- That the OAG performs Financial Audit
- Audit 42 entities and the Entire Public Sector (EPS) account each year
- 14 entity audits are contracted out of firms (Deloitte, Eisner, Amper, KPMG & PWC).
- Now only a small audit backlog.
- Performance Audit. Looking the value for money of an area of Government Business (economy, efficiency & effectiveness).
- Investigations.
- Public interest reports.
- International Audit Development.
- SAI PMF Performance Assessment.
- Formal role in emergencies.
- Support various Commissions/ AOA.
- Update report on the Implementation of Public Accounts Committee Recommendations (Performance Audit).
- 2014/2015 General Report on Financial Reporting in Government (Financial Audit).
- OAG hold the government to account for their actions and play an important role in improving financial management and public services.
- The Public Account Committee authorize payments for non-financial audit work & support with the OAG budget bid.

6. Any Other Businesses

- The Chairman indicated that all invites from the Public Account Committee will be summons, due to confusion during the past years of numerous invitees not attending the hearings.
- OAG staff shared with the PAC the documents titled *Review of the OAG Quarterly Report 31st March 2017* and *OAG Annual Report 2015/ 2016*.
- Mr. Chris Saunders main concern is that Parliament has become too friendly, with senior management and the civil governance needs to be approach the level of confidence needs to be restored and enforced. Additionally, another concern was the previous HSA and Care Pay contract the Chief Officers involved, should have been terminated from their current positions, however twelve signed the Care Pay contract and only one is currently sitting in Northward Prison.
- The Chairman suggests that a permanent employee is needed to fill the Committee Clerk role. The Assistant Clerk II, Ms. Manesa Webb is currently working with the Public Accounts Committee, was highlighted, specifically in managing the responsibilities, hearings, agendas, minutes and reports.
- The Chairman informed members in the meeting about the new SPS two year Budget idea. He informed the committee members that the two year Law was passed, but has a few questions in regards to the new idea.
- The PAC and the OAG both questioned the Development Plan, which was last updated in 1997. The committee came to an agreement that an investigation for the updated version is needed.
- The Chairman advised, that the Public Accounts Committee need to create a plan with the OAG for the rest of year. The OAG Director - Ms. Angela Cullen (Performance Audit) shared the OAG's current work lined up:
 - Government performance Audits
 - Follow up on Major Capital Projects
 - The cross cutting Government Workforce Plans.
 - The AOG Director - Ms. Angela Cullen (Performance Audit) continued the discussion questioning the Governments use of Consultants, Customs, Corruptions and Financial Audits.
 - Use of consultants
 - Customs
 - An Anti-Corruption review using an International Model.

7. Scheduling of Next Meeting

The next PAC meeting is scheduled for Wednesday, 26th July 2017.

8. Adjournment

There being no further business, the Chairman adjourned the PAC meeting at 11:38am.



Legislative Assembly of the Cayman Islands

THE STANDING PUBLIC ACCOUNTS COMMITTEE

MINUTES

Meeting held

Wednesday, 26th July 2017

10:00am

Minutes of proceedings of the Standing Public Accounts Committee's meeting held Wednesday, 26th July 2017 am in the Large Conference Room of the Legislative Assembly Building, Grand Cayman.

Present:

Hon. Ezzard Miller, MLA – Chairman
Mr. Christopher Selvin Saunders, MLA – Member
Mr. Austin Osmond Harris, Jr, MLA - Member
Ms. Barbara Elizabeth Conolly, MLA – Member
Hon. Bernie Bush, MLA – Member

Ms. Manesa Webb – Clerk of the Public Accounts Committee

Apology: There was none.

Absent: There was none.

Attendees: Mrs. Sue Winspear, Auditor General – Office of the Auditor General
Mr. Garnet Harrison, Deputy Auditor General, Office of the Auditor General
Ms. Angela Cullen, Director of Performance Audit, Office of the Auditor General

1. Meeting Call to Order

There being a quorum present (Standing Order 77(2) refers), the Chairman called the Meeting to order at 10:09am.

The Chairman gave a brief welcomed to the Members and thanked them for attending the Public Accounts Committee ("PAC") meeting. He also welcomed the Auditor General and thanked her along with Mr. Harrison and Ms. Cullen for attending the meeting.

2. Apologies

There were no apologies.

3. Approval of Minutes

- *Wednesday, 21st June 2017*

The above Minutes as amended were **approved** on a motion moved by Mr Austin Harris and seconded by Mr Chris Saunders.

4. Matters arising from the Minutes

There were no matters arising from the Minutes.

5. Approval of Auditor General Invoice(s):

- *Invoice No. 207001 dated 30th June 2017 for the amount of \$96,728.06*

The above invoice was **approved** by a motion moved by Mr Austin Harris and seconded by Mr Chris Saunders.

6. Review of the OAG Report(s):

Governance in Aviation Bodies Summary of Key Findings July 2017:

- The OAG staff stated that Cayman Airways was the last to receive the report.
- Mr Chris Saunders suggested that the boards appoint persons only for political reasons, among members appointments are paybacks as support from political candidates, and majority are clueless that are currently sitting on numerous boards.
- Mr Saunders continued that all directors and board members should complete a quarterly / yearly online certification course, which will show that members are genuinely interested and qualified to make important decisions.
- Mr Austin Harris explained that the Law may have some effect. In addition the Law was passed but very basic, and has been described as a wish list. Healthcare, older person's and duplication has taken place.
- Mr Harris suggested the problems local boards have are: 1) Board Members need to ensure that the boards wish list is do able. 2) The current board members with no value to the board should to be replaced.
- Mr Chris Saunders explained that Legislature has not become executive. The people that are sitting on the boards have to realize that the board members are missing the value. Mr Saunders continued that you can't have people handling ten million dollars, and have no idea what is happening.
- Mr Saunders continued and expressed that the Executives are in control of the Parliament. The Ministers defend and protect the Civil Service. Chief Officers will come and lie about incidents. HSA is a good example breakdown in the CarePay brought to the Chief Officer and Minister.

Follow –up on past PAC Recommendations July 2017:

The Chairman, Hon. Ezzard Miller explained that the purpose of having the upcoming PAC Hearing is to give Chief Officers, the opportunity to answer any pending questions on progress outside consultants or Business Cases.

The Chairman stated that the government minutes, did not clearly identify the resources or debate. Government minutes should be a clear commitment by the Government. Parliament resources are always missing, and rarely as clear as it should be.

The Auditor General, Mrs Sue Winspear stated that during the high – level assessment of Government's progress with implementing the recommendations of the eights reports, four reports have done extremely well, and are listed on the report as Green status in the *Follow –up on past PAC Recommendations July 2017 OAG report*.

- o The OAG staff explained based on their review of the Government Minute of October 2016, the high – level assessment of Government's progress with implementing the recommendations of the eights reports covered are:

1. Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015) - OAG assessment of progress is amber status.
2. Government Programmes Supporting Those in Need (May 2015) - OAG assessment of progress is Red status.
3. National Land Development and Government Real Property (June 2015) - OAG assessment of progress is Amber status.
4. Management of Travel and Hospitality Expenditures (May 2014) - OAG assessment of progress is Green status.
5. Collecting Government Revenues (September 2015) - OAG assessment of progress is Red status.
6. Government IT Security (September 2015) - OAG assessment of progress is Green status.
7. Major Capital Projects - Building Schools (May 2015) - OAG assessment of progress is Green status.
8. Management of the Nation Building Programme (July 2015) - OAG assessment of progress is Green status.

The PAC made the decision to *summons* the following Chief Officers of the ministries, which was reviewed during the high – level assessment of the Government's progress with the status with the colours amber and red:

1. Deputy Governor the Hon. Franz Manderson, Deputy Governor's Office. On the report entitled *Collecting Government Revenues (September 2015)*
2. Ms Dorine Whittaker: Chief Officer - Ministry of Community Affairs. On the report entitled *Government Programmes Supporting Those in Need (May 2015)*
3. Hon Kenneth Jefferson: Chief Officer - Ministry of Finance and Economic Development. On the report entitled *Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015)*
4. Mr Alan Jones: Chief Officer - Ministry of Commerce, Planning and Infrastructure. On the report entitled *National Land Development and Government Real Property (June 2015)*

The PAC came to an agreement that the following report will be laid on the table on August 21st, 2017:

- On the Reports of the Office of the Auditor General on Follow-up on past PAC recommendations - July 2017; and Governance in Aviation Bodies Summary of Key Findings – July 2017
- Follow-up on past PAC Recommendations July 2017. The committee agreed that the PAC Hearing will be held on August 16th, 2017.
- Governance in Aviation Bodies Summary of Key Findings July 2017. The committee agreed that no Hearing is needed for this report.

7. OAG Strategic Policy Statement Budget 2018 & 2019

The Auditor General and OAG staff shared with the PAC the presentation titled *OAG Strategic Policy Statement Budget 2018 & 2019*. The OAG staff reviewed the topics:

Preliminary Timelines:

- July 4 – Templates for SPS sent out.
- July 14 – SPS templates submitted to BMU.
- July 21 – Budget timeline to be gazette.
- August 21 – Present Strategic Policy Statement to LA.

Budget templates for 2018 & 2019 to be sent out by BMU.

- September 22 – Annual Budget to be submitted to BMU.
- December 31 – Latest date to approve appropriations for the upcoming budget years.

Treasury provided operational expenditure benchmark:

- Staff costs increased during current year due to:
 - Increments (pay stagnation, qualifications).
 - Future: COLA increases, performance increments.
 - 1 extra Audit Manager Post for 2020.

The OAG staff explained that they were unable to keep within the SPS Benchmark for expenditures of \$2,588K for each of the fiscal years as outlined below:

- Increments to be provided to staff for performance and extra qualifications received (i.e. IPSAS certification)
- All posts to be filled – currently they have an establishment of 21 posts, 2 Auditor posts are not filled at this time due to actual personnel expense pressures to what we budgeted for. In the 2016-17 year - salaries have increased due to the government deciding to end pay stagnation by awarding pay increases to staff in December 2016. Also in July 2017 increments were provided to staff for new qualifications they had achieved in the past but we were never able to reward them for this as already mentioned.
- Going forward, with these new increases in personnel costs and wanting to fill the 2 auditor posts the OAG overall request is more than the benchmark. The OAG have made assumptions that salaries will be going up for COLA increase of 2.5% each year and that there will be performance increments.
- The OAG staff noted that BMU/Treasury is trying to maintain a flat level of expenditures, we have reduced our personnel costs for one audit manager (3 audit manager posts exist – only 2 to be filled). The OAG do

not plan to fund the one audit manager post for 2018 and 2019, but some of these costs will be offset by consultants fees increasing as some tasks of the audit manager post will need to be carried out. The OAG have included the Audit Manager post in the 2020 salary costs.

Funding requested from PAC for Performance Audits:

- Increase performance audit capacity internally.
- Currently 2 staff + consultants hired.
- The OAG stated that they are continuing to restructure the Office and build up the performance audit practice, which will require extra funds from PAC. This is being done as a result of having the backlog of F/S audits completed and therefore we can now focus more on the performance audit practice so to have greater impact by providing added value. In addition, the Office is contemplating fully billing PAC for the Auditor General's salary as it is a statutory expense. Currently, only the time charge to PAC was for the Auditor General's time on performance audits and time spent for PAC Meetings.

Annual Budget Statement (ABS) – Due Sept 22:

By virtue of section subsection 67(1) (b) and thereby section 42 of PMFL gives direction what the OAG budget statement is to contain:

- All output to be purchased by PAC.
- Details of ownership performance to be achieved during the year.
- Ownership performance targets.
- Forecast F/S + budgeted numbers for the next 2 years.

Annual Budget Statement (ABS) Key decisions:

- In-house versus contracted out audits.
- Inclusion of contracted out audit fees in OAG budget (i.e. pay contracted out auditors directly)
- Use of consultants for PA.
- Staff resourcing.
- Assumptions on increments / COLA, CINICO fees.
- Current lease expires October 2019.

8. Any Other Businesses

There was no other business.

9. Scheduling of Next Meeting

The next PAC Hearing is scheduled for Wednesday, 16th August 2017.

10. Adjournment

There being no further business, the Chairman adjourned the PAC meeting at 12:15 pm.



Legislative Assembly of the Cayman Islands

THE STANDING PUBLIC ACCOUNTS COMMITTEE HEARING MINUTES

Minutes of proceedings of the Standing Public Accounts Committee's Hearing held Wednesday, 16th August 2017 9:00 am in the Chamber of the Legislative Assembly Building, Grand Cayman.

Present:

Hon. Ezzard Miller, MLA – Chairman
Mr. Christopher Selvin Saunders – Member
Hon. Bernie Alfredo Bush, MLA - Member
Mr. Austin Osmond Harris, Jr - Member

Apology:

Ms. Barbara Elizabeth Conolly - Member

In Attendance:

Ms. Sue Winspear, Auditor General, Office of the Auditor General
Mr. Garnet Harrison, Deputy Auditor General, Office of the Auditor General
Ms. Angela Cullen, Director of Performance Audit, Office of the Auditor General
Ms. Manesa Webb, the Committee Clerk

1. Meeting Call to Order and Welcome

There being a quorum present (Standing Order 77(2) refers), the Chairman called the Meeting to order at 9:00am.

The Chairman gave a brief welcomed to the Members and thanked them for attending the Public Accounts Committee ("PAC") Hearing. He also welcomed the Auditor General and thanked her along with Mr. Harrison and Ms. Cullen for attending the hearing.

2. Apologies:

Ms. Barbara Elizabeth Conolly was unable to attend the PAC hearing due to coming down with a flu.

3. PAC HEARING SUMMARY - AUGUST 16TH, 2017

During the PAC Hearing on August 16th, 2017 the hearing began at 9:10 am when the Chairman Hon. Ezzard Miller called Mrs. Gloria McField-Nixon, Acting Deputy Governor - Deputy Governor's Office and Ms. Anne Owens, the Acting Financial Secretary & Chief Officer - Ministry of Finance and Economic Development in the chamber, as the witnesses for the report entitled *Collecting Government Revenues (September 2015)*. The OAG assessment of progress is currently Red status.

Mrs. Gloria McField-Nixon, the Acting Deputy Governor stated that progress has been made since the *Collecting Government Revenues (September 2015)*, Ms. Anne Owens, the Acting Financial Secretary & Chief Officer - Ministry of Finance and Economic Development explained that she shared the draft report entitled *Update on Progress Made on the Implementation of Recommendations Made by the Public Accounts Committee and, the Auditor General's July 2017 'Follow-up on past PAC recommendations'* with the PAC two days before the PAC Hearing to review. The Chairman congratulated the Deputy Governor's Office for having green status on the following reports entitled *Management of Travel and Hospitality Expenditures (May 2014)* and *Management of the Nation Building Programme (July 2015)*.

The chairman and PAC committee was disappointed on not receiving the requested draft of the KPMG Report and Terms of Reference before meeting for the hearing to review. Due to the conflict of not being able to review the KPMG Report and other concerns within the ministry, the Chairman and PAC committee agreed and confirmed that Ms. Whittaker, The Director of Needs Assessment Unit, and Director Children & Family Services will be invited to the next PAC Hearing on September 6th 2017 at 10:00 am.

The Chairman called the third witness, Ms Anne Owens, the Acting Chief Officer - Ministry of Finance and Economic Development as the witness for report entitled *Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015)*. OAG assessment of progress is currently amber status.

The OAG comment within the *Follow-up on past PAC recommendations – July 2017 report*, states that as of the end of June 2017 no progress has been made. Ms Anne Owens explained that progress

has been made since the *Financial and Performance reporting – Entire Public Sector; Ministries, Portfolios and Offices and Financial performance reporting – Statutory Authorities and Government Companies for the year ending 30 June 2014 (September 2015)*.

In addition, Ms Anne Owens shared with the PAC the *Update on Progress Made on the Implementation of Recommendations Made by the Public Accounts Committee and, the Auditor General's July 2017 "Follow-up on past PAC recommendations" Report*. The Chairman and the PAC reviewed the draft, while Ms. Owens reminds the PAC that Cabinet will approve the report by September 2017. The PAC looks forward on receiving the final report once it is approved by cabinet.

The Chairman called the fourth witness, Mr Alan Jones: Chief Officer - Ministry of Commerce, Planning and Infrastructure as the witness for report entitled *National Land Development and Government Real Property (June 2015)*. The chairman was disappointed, that while management supported some of the recommendations of the Auditor General, the timelines are not acceptable to the PAC as a proper timeline for implementation. On number three recommendation of the OAG report, Mr Alan Jones stated the recommendation has been taken forward. The chairman explained that on recommendation number seven, technical expertise is needed within this ministry to ensure all planning needs, and this a strange position by a Government department.

The chairman questioned Mr Jones if there is any Development Plan for all three islands: Grand Cayman, Cayman Brac and Little Cayman. Mr Jones confirmed that there is none for all three islands, only one for Grand Cayman, Cayman Islands which have not been updated in years. The chairman demanded the ministry to produce an updated review of the Development Plan within a four year period, because the public deserve an update. The List of Crown Properties being considered for disposal is attached to the hearing minutes.

Therefore, the PAC strongly recommends, given the magnitude of the expenditures and the impact of these findings on the report, that the Government address the reports with the status red and amber with some urgency.

4. Any Other Business:

There was no other Business.

5. Scheduling of Next Hearing: September 6th, 2017 at 10:00 am

6. Adjournment (Exact Time): 4:44 pm

Block: 44B Parcel: 242 - Registration Section: Bodden Town

Location: Next to Turtle Nest Condos

Size: 0.1725 acres

Description: Former clinic, cleared land parcel

Planning: Medium Density Residential



Block: 48E Parcel: 26 - Registration Section: Bodden Town

Location: Bronte Way

Size: 0.25 acres

Description: Residential development parcel

Planning: Low Density Residential



Block: 56B Parcel: 81 - Registration Section: Breakers

Location: Frenchmans Drive

Size: 0.22 acres

Description: Residential development parcel

Planning: Medium Density Residential



Block: 56B Parcel: 40 - Registration Section: Breakers

Location: Off Bodden Town Road, west of Caribbean Haven

Size: 0.5 acres

Description: Landlocked undeveloped parcel

Planning: Low Density Residential



Block: 56C Parcels: 57 - Registration Section: Bodden Town

Location: Off Bodden Town Road opposite Frenchmans Drive entrance

Size: 0.25 acres

Description: Landlocked undeveloped parcel

Planning: Hotel Tourism



Block: 57A Parcel: 4 - Registration Section: Midland East

Location: Off Old Robin Road (1/3rd of a mile south)

Size: 0.82 acres

Description: Landlocked, undeveloped parcel

Planning: Low Density Residential



Block: 44B Parcel: 170 - Registration Section: Bodden Town

Location: Daffodil Street

Size: 0.1744 acres

Description: Undeveloped land parcel

Planning: Medium Density Residential



Block: 59A Parcels: 41 - Registration Section: Midland East

Location: Land side of Sea View Road / Frank Sound Road

Size: 7.923 acres

Description: Landlocked undeveloped parcel

Planning: Low Density Residential



Block: 44B Parcel: 232 - Registration Section: Bodden Town

Location: East of Leroy Frederick Drive, south of Anton

B od den Drive

Size: 0.35 acres

Description: Undeveloped land parcel with vehicular right of way off Bodden Town Road

Planning: Medium Density Residential



Block: 57A Parcel: 76 - Registration Section: Midland East

Location: Old Robin Road

Size: 0.25 acres

Description: Residential development parcel

Planning: Beach Resort_Residential



Block: 38D Parcel: 26 - Registration Section: Lower Valley

Location: Inland parcel, midway between Shamrock Road ,
Berry Drive and Manse Road

Size: 1.25 acres

Description: Landlocked, undeveloped land parcel

Planning: Low Density Residential



Block: 59A Parcel: 10 - Registration Section: Midland East

Location: Off Botanic Road

Size: 1.5 acres

Description: Landlocked undeveloped parcel

Planning: Low Density Residential



Block: 27D Parcel: 123 - Registration Section: Savannah

Location: Fleet Avenue

Size: 0.3669 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 43D Parcel: 1 - Registration Section: Bodden Town

Location: Wilde Street

Size: 0.2429 acres

Description: Low Lying development parcel with VROW

Planning: Low Density Residential



Block: 44B Parcel: 32 - Registration Section: Bodden Town

Location: Next to Turtle Nest Inn

Size: 0.2 acres

Description: Beach front parcel

Planning: Medium Density Residential



Block: 27C Parcel: 253 - Registration Section: Savannah

Location: Archie Street

Size: 0.2571 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 27D Parcel: 91 - Registration Section: Savannah

Location: Yellowstone Street

Size: 0.31 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 27D Parcel: 107 - Registration Section: Savannah

Location: Faith Avenue

Size: 0.25 acres

Description: Raw land development parcel

Planning: Low Density Residential



Parcel: 75A Block: 42 - Registration Section: East End

Location: Austin Conolly Drive

Size: 4 acres

Description: Long narrow parcel with small ocean front lot.

Planning: Low Density Residential.



Parcel: 72C Block: 105 Registration Section: East End

Location: Sea View Road near East End United Church

Size: 0.0662 acres

Description: Small parcel with derelict building.

Planning: Medium Density Residential.



Parcel: 73A Block: 22 - Registration Section: Colliers

Location: Queens Highway opposite Castaway Coves

Size: 6.47 acres

Description: Vacant land that is densely vegetated.

Planning: Agricultural/Residential.



Block: 71A Parcel: 41 - Registration Section: East End

Location: East Interior Parcel, located east of Farm Road

Size: 6.23 acres

Description: Inland parcel with no physical access. Has a 6ft right of way.

Planning: Low Density Residential



Block: 39E Parcels: 17 - Registration Section: Rum Point

Location: Rum Point Drive

Size: 1.25 acres

Description: Undeveloped land parcel

Planning: Low Density Residential



Block: 40A Parcel: 17 - Registration Section: Rum Point

Location: Off Rum Point Drive

Size: 2 acres

Description: Landlocked inland land parcel

Planning: Low Density Residential



Block: 49C Parcel: 38 - Registration Section: North Side

Location: North Side Road, near William Pouchie Full Gospel Hall

Size: 0.6 acres

Description: Ocean front development parcel, split by road

Planning: Low Density Residential



Block: 57E Parcels: 113 - Registration Section: North Side

Location: Off Frank Sound Road

Size: 3 acres

Description: Landlocked inland parcel

Planning: Medium Density Residential



Block: 15B Parcel: 376 - Registration Section: South Sound

Location: Off Walkers Road (next to Home Gas)

Size: 0.25 acres

Description: Former Road

Planning: Low Density Residential

SOLD TO HOME GAS



Block: 13EH Parcel: 129 - Registration Section: George Town Central

Location: North Church Street opposite Lobster Pot

Size: 0.21 acres

Description: Joyce Hylton Family Life Centre

Planning: General Commercial

SALE CURRENTLY OUT TO PUBLIC TENDER



Block: 15B Parcel: 35H10- Registration Section: South Sound

Location: Walkers Road

Size: 1,252 sq ft

Description: Foster Village condominium

Planning: Low Density Residential

DEPT OF ENVIRONMENT NOW WISHES TO RETAIN



Block: 14D Parcel: 108 - Registration Section: George Town South

Location: Off Bobby Thomson Way (landlocked)

Size: 0.3 acres

Description: Landlocked access to privately owned parcels

Planning: Private Road



Block: 14CF Parcel: 188 - Registration Section: George Town Central

Location: Grescott Lane (near George Town Primary School)

Size: 0.1602 acres

Description: Vacant parcel

Planning: Neighbourhood Commercial



Block: 20D Parcel: 175 - Registration Section: George Town East

Location: Off Linford Pierson Highway

Size: 3.23 acres

Description: Heavily vegetated raw land parcel

Planning: Neighbourhood Commercial

SOLD SUBJECT TO CONTRACT TO CADS HOLDINGS LTD



Block: 25B Parcel: 9 - Registration Section: Spotts

Location: Shamrock Road (just past South Shores)

Size: 0.58 acres

Description: Raw land development parcel

Planning: Beach Resort /Residential



Block: 3D Parcel: 19 - Registration Section: West Bay North West

Location: 117 Conch Point Road

Size: 0.9 acres

Description: Ocean-front plot with two hurricane damaged buildings which require demolition.

Planning: Beach Resort/Residential

Land vested in the Financial Secretary under S.162 Companies Law (2016 Revision), due to vest to the Crown



Block: 4C Parcel: 109 - Registration Section: West Bay North West

Location: Captain Reginald Parsons Drive

Size: 0.21 acres

Description: Bare land, narrow road verge.

Planning: Low Density Residential



Block: 1D Parcel: 69 - Registration Section: West Bay North West

Location: North West Point Road

Size: 0.369 acres

Description: Narrow strip of bare land, with maximum width approximately 35ft.

Planning: Low Density Residential



Block: 1D Parcel: 87 - Registration Section: West Bay North West

Location: North West Point Road

Size: 0.7 acres

Description: Bare land plot of linear shape.

Planning: Low Density Residential



Block: 10E Parcel: 17 - Registration Section: West Bay Beach North

Location: Marsh Road

Size: 0.3 acres

Description: Undeveloped land parcel.

Planning: Hotel/Tourism

Vested In the Financial Secretary in accordance with Section 162 of the Companies Law, due to vest to the Crown



Block: 4D Parcel: 397 - Registration Section: West Bay North West

Location: Garston Smith Drive

Size: 0.43 acres

Description: Regular shaped bare land plot. Has a 30ft VROW over 4D 33REM1.

Planning: Medium Density Residential



Block: 4D Parcel: 398 - Registration Section: West Bay North West

Location: Garston Smith Drive

Size: 0.33 acres

Description: Regular shaped bare land plot. Has a 30ft VROW over 4D 33REM1.

Planning: Medium Density Residential.



Block: 4D Parcel: 399 - Registration Section: West Bay North West

Location: Garston Smith Drive

Size: 0.26 acres

Description: Irregular, triangular shaped bare land plot. Has a 30ft VROW over 4D 33REM1.

Planning: Medium Density Residential



Block: 4D Parcel: 396 - Registration Section: West Bay North West

Location: Garston Smith Drive

Size: 0.38 acres

Description: Irregular shaped plot, which is relatively low lying. Has a 30ft VROW over 4D 33REM1.

Planning: Medium Density Residential



Block: 1C Parcel: 121 - Registration Section: West Bay North West

Location: Rear of New Testament Church of God on Boat-swain Bay Road.

Size: 0.35 acres

Description: Irregular shaped, low lying, bare land plot. Has a pedestrian right of access only over 1C 260 (ie the Church).

Planning: High Density Residential



Block: 95B Parcel: 170 - Registration Section: Cayman Brac West

Location: Land North of Channel Road

Size: 0.27 acres

Description: Small parcel close to runway, limited potential

Planning: No planning zoning

Recommendation: Low key marketing or \vest to Airport Authority



Block: 109B Parcel: 19 - Registration Section: CB East

Location: Creek Road, Brac (just west of the Port & opposite cemetery)

Size: 0.4 acres

Description: Sea-front parcel

Planning: No zoning on Brac



Block: 95C Parcel: 8 - Registration Section: CB West

Location: North of Gerrard Smith Avenue, Brac

Size: 1.0 acre

Description: Land-locked (abutting CIAA land)

Planning: No zoning on Brac



Block: 99A Parcel: 38 - Registration Section: CB Central

Location: West of Flamingo Road, Brac

Size: 1.75 acres

Description: Vegetated bare land plot with no access

Planning: No planning zoning



Block: 99A Parcel: 57 - Registration Section: CB Central

Location: Located between Songbird Drive and Stake Bay Bluff Road

Size: 1.5 acres

Description: Vegetated land-locked parcel

Planning: No planning zoning on Brac



Block: 106A Parcel: 25 - Registration Section: CB East

Location: East of Glennie Dilbert Drive

Size: 1.5 acres

Description: Land-locked' parcel

Planning: No planning zoning on Brac



Block: 106E Parcel: 103 - Registration Section: CB East

Location: Erbins Lane

Size: 0.77 acres

Description: Vegetated bare land plot with no legal access

Planning: No planning zoning



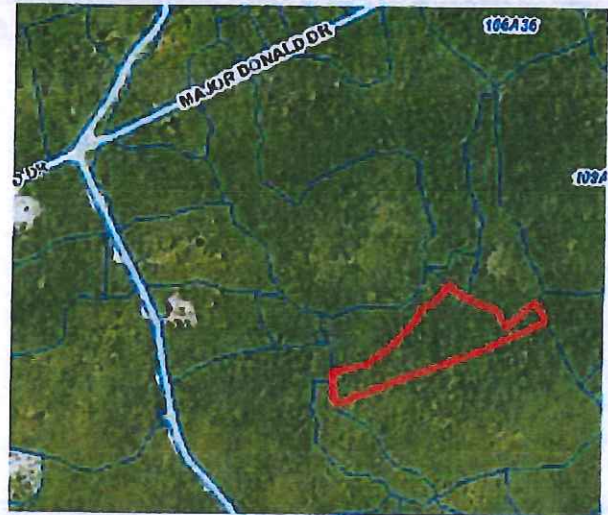
Block: 107A Parcel: 22 - Registration Section: CB East

Location: East of Sunshine Drive

Size: 1.5 acres

Description: Land-locked parcel

Planning: No planning zoning on Brac



Block: 112A Parcel: 46 - Registration Section: CB East

Location: East of Green Hill Lane

Size: 0.15 acres

Description: Land-locked parcel

Planning: No planning zoning on Brac



Block: 107A Parcel: 35 - Registration Section: CB East

Location: East of Sunshine Drive

Size: 0.6 acres

Description: Vegetated bare land plot with no access

Planning: No planning zoning



Block: 109A Parcel: 40 - Registration Section: CB East

Location: Major Donald Drive near Taylor Drive

Size: 2.08 acres

Description: Site Vegetated 'land-locked' parcel

Planning: No planning zoning on Brac



Block: 80A Parcel: 43 - Registration Section: LC West

Location: Spot Bay Rd in Western Little Cayman

Size: 0.8 acres

Description: Bare-land parcel close to commercial centre

Planning: No planning zoning

SOLD SUBJECT TO LEGISLATIVE ASSEMBLY APPROVAL



Block: 80A Parcel: 30 - Registration Section: LC West

Location: Western end of Little Cayman north of the runway

Size: 1 acre

Description: Narrow linear plot with poor access

Planning: No planning zoning



Crown Land Recommended for Disposal

Block: 3D Parcel: 19 - Registration Section: West Bay North West

Location: Conch Point Road

Size: 0.90 acres

Description: Raw land development parcel

Planning: Beach Resort—Residential



Block: 10E Parcel: 17 - Registration Section: West Bay Beach North

Location: Marsh Road (off West Bay Road)

Size: 0.30 acres

Description: Raw land development parcel

Planning: Hotel / Tourism



Block: 11C Parcel: 4 - Registration Section: West Bay Beach North

Location: Peninsula Ave / Magellan Quay Junction

Size: 0.10 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 28C Parcel: 281 - Registration Section: Savannah

Location: Oleander Drive

Size: 0.0746 acres

Description: Raw land parcel

Planning: Low Density Residential



Block: 32B Parcel: 113 - Registration Section: Lower Valley

Location: Shamrock Road / Daniels Drive Junction

Size: 0.4671 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 38B Parcel: 250 - Registration Section: Lower Valley

Location: Doubloon Drive

Size: 0.25 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 38B Parcel: 254 - Registration Section: Lower Valley

Location: off Doubloon Drive (landlocked)

Size: 0.25 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 38B Parcel: 295 - Registration Section: Lower Valley

Location: Northward Drive

Size: 1.12 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 38B Parcel: 340 - Registration Section: Lower Valley

Location: Twig Drive

Size: 0.23 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 38E Parcel: 32 - Registration Section: Lower Valley

Location: off Branch Drive

Size: 0.30 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 38E Parcel: 39 - Registration Section: Lower Valley

Location: Branch Drive

Size: 0.23 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 57E Parcel: 214 - Registration Section: North Side

Location: Streets Sailors Way (off Old Robin Road)

Size: 0.28 acres (measured manually on Caymap)

Description: Raw land development parcel

Planning: Medium Density Residential



Block: 57E Parcel: 215 - Registration Section: North Side

Location: off Old Robin Road

Size: 0.23 acres (measured manually on Caymap)

Description: Raw land residential development parcel

Planning: Medium Density Residential



Block: 57E Parcel: 216 - Registration Section: North Side

Location: off Old Robin Road

Size: 0.36 acres (measured manually on Caymap)

Description: Raw land residential development parcel

Planning: Medium Density Residential



Block: 57E Parcel: 217 - Registration Section: North Side

Location: off Old Robin Road

Size: 0.33 acres (measured manually on Caymap)

Description: Raw land development parcel

Planning: Medium Density Residential



Block: 59A Parcel: 202 - Registration Section: Midland East

Location: Frank Sound Road

Size: 0.18 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 59A Parcel: 203 - Registration Section: Midland East

Location: Dusty Log Drive (off Frank Sound Road)

Size: 0.40 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 59A Parcel: 204 - Registration Section: Midland East

Location: Dusty Log Drive (off Frank Sound Road)

Size: 0.33 acres (measured manually on Caymap)

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 59A Parcel: 205 - Registration Section: Midland East

Location: Frank Sound Road

Size: 0.23 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 59A Parcel: 206 - Registration Section: Midland East

Location: Off The Beaten Track Road (off Frank Sound Road)

Size: 0.24 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 59A Parcel: 262 - Registration Section: Midland East

Location: Frank Sound Road

Size: 0.36 acres

Description: Raw land development parcel

Planning: Low Density Residential



Block: 59B Parcel: 66 - Registration Section: Midland East

Location: Eagle Street

Size: 0.23 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 59B Parcel: 67 - Registration Section: Midland East

Location: Eagle Street / Grant Street

Size: 0.24 acres

Description: Raw land residential development parcel

Planning: Low Density Residential



Block: 89A Parcel: 18 - Registration Section: Little Cayman East

Location: Northern Coast Road

Size: 1.50 acres

Description: Raw land development parcel

Planning: n/a



Block: 92A Parcel: 217 - Registration Section: Little Cayman East

Location: off Northern Coast Road

Size: 0.3335 acres

Description: Raw land residential development parcel

Planning: n/a



