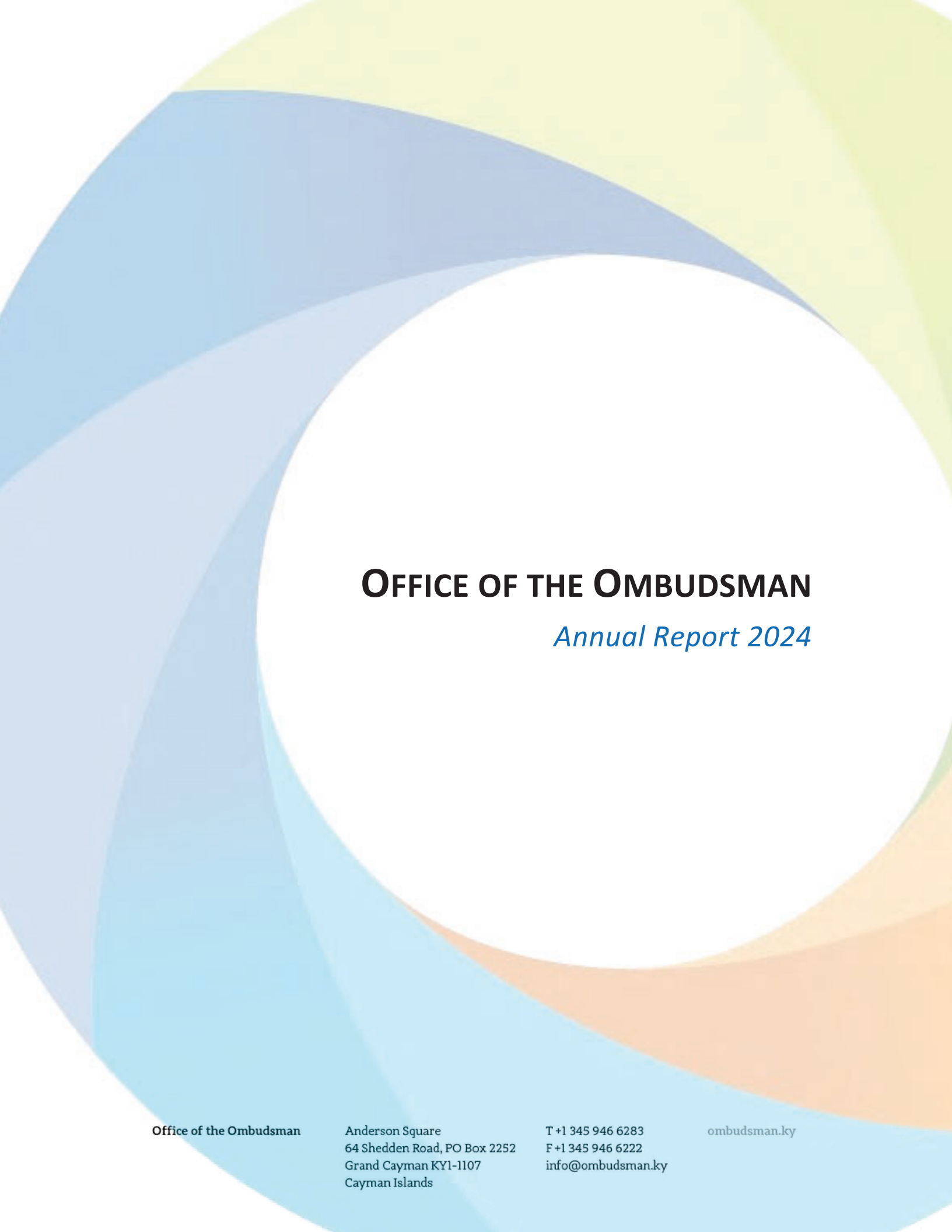




OFFICE OF THE OMBUDSMAN

Annual Report 2024

Office of the Ombudsman

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Message from the Ombudsman

“Unless both sides win, no agreement can be permanent” – James Earl “Jimmy” Carter, 39th President of the United States of America.

As I reflect on 2024, the second full year of my tenure at the Office of the Ombudsman, I note the above comment by the late former President of the USA and its importance in the process of mediation and dispute resolution. Many members of the public tend to think of the Ombudsman as an independent investigative agency and that is often our role. However, there is another, equally important, role that the office serves in many of its functions and that is one of resolving disagreements.

During 2024, our Office informally resolved a significant number of complaints made by the public against government agencies and the police, as well as freedom of Information appeals and data protection breaches and complaints. The process of informal resolution, similar to mediation, is frequently used by both our Complaints and Information Rights teams; it is generally attempted prior to commencing a formal investigation or hearing of matters brought to our Office. Informal resolution, when successful, is a swift and effective way of bringing parties to a dispute together to settle their differences, often taking far less time and expense than a formal

investigation or a court proceeding. The resolution process also allows both parties to achieve the desired outcome at low risk, a result which cannot always be assured in a formal investigation or in court proceedings.

The Office was happy to achieve its goal of reducing formal investigations by increasing the number of informal resolutions across our work areas in the last year. For comparison, we informally resolved 100 data breach notifications in 2024, compared to 83 in 2023. Similarly, we informally resolved 20 data protection complaints in 2024, compared to 17 in 2023.

In our Complaints Division, we informally resolved 17 public maladministration complaints against government while conducting 11 formal investigations. The police complaints team managed seven informal resolutions in 2024, compared to two the year before. In past years, we noted a reluctance by police officers to informally resolve complaints, the reason being the appearance of admitting fault. One of the advantages for police officers is that complaints resolved informally are not placed on the officer’s employment record. As the process becomes better understood, it is leading to better outcomes.

The number of formal investigations declined during 2024 in the Complaints

Division due to the increased number of informal resolutions, in both the areas of police complaints and maladministration complaints by the public. It may not exactly make headlines, but being able to resolve more complaints in this way puts less strain on government resources, including those of the Ombudsman's office, and usually results in a mutually beneficial solution.

I am also happy to report that the trend continued in our Information Rights Division where we informally resolved 37 of 54 total Freedom of Information appeals brought to our office in 2024. Notably, this was the highest number of appeals received since the establishment of the Information Commissioners Office in 2009 (which became the Office of the Ombudsman). In the majority of these matters, partial or full disclosure of the records sought was granted by the government entity.

The informal resolution is our preferred method of resolution however, we still conduct investigations when formality is required. One such investigation led to a FOI hearing decision [[Hearing Decision 103-202300443](#)] made against OfReg regarding the release of certain regulatory records. That decision is going to a judicial review, anticipated sometime in 2025, indicating that we are equipped to manage all methods of resolution.

We believe an important precedent will be set by this case for the Cayman Islands' open records regime, irrespective of the outcome. Other court matters, some

involving suspected data protection offences, as well as police misconduct allegations, were prosecuted by the Grand Court during 2024.

Our Office remains concerned about a legislative defect that has been highlighted in previous reports and bears repeating here. In cases where we find the conduct of an officer of the Royal Cayman Islands Police Service (RCIPS) has fallen below the RCIPS Code of Ethics and Standards of Professional Behaviour, we make recommendations to the Commissioner of Police for appropriate discipline. However, the legislation giving the Commissioner this authority was stripped out of the Police Act and never replaced. Therefore, despite our recommendations, which are binding on him, the Commissioner is unable to carry out discipline due to this defect in the law. I wish to clarify that the Commissioner retains the authority to discipline the misconduct of police officers in respect of internal matters but not those arising from a public complaint. This is an unsatisfactory position since our Office cannot close its cases until the recommendations are implemented. This is unfair to the complainant and the police officer, both of whom deserve closure.

The Office of the Ombudsman has sought to remedy this defect since at least 2021 but to date, the necessary legislative amendments have not been made. We are aware that amendments to the Police Act, where the legislative defects remain, are

being considered by the Government's legislative drafting team but up to the present time, we have no indication of a timeframe for resolution.

In a separate but related matter, the Commissioner has rightly noted that his gazetted officers are currently the only law enforcement personnel who are subject to conduct complaints under the Police (Complaints by the Public) Act. Other public agencies employing persons with the legal authority of constables – of which there are several – are not subject to this Act. Our office has received several public complaints against other law enforcement agencies but our legislation does not provide this Office with jurisdiction to resolve them. This is obviously inequitable and is another legislative defect that requires to be addressed. Otherwise, it would appear to violate the rule of law in holding one law enforcement agency to account while others escape the same scrutiny.

As in years past, our maladministration investigations have run the gamut of possible outcomes again this year. Complaints that were upheld resulted in a range of remedies – from refunds of various immigration fees, to recommendations to improve bullying policies in the public school system, as well as changes at the General Registry relating to company directors as a small sample. Summaries of many of these and other investigations can be found further within this Annual Report.

I am pleased to state that recommendations issued to government agencies following maladministration investigations by this Office in 2024 have all been actioned thus far.

The two remaining outstanding case recommendations in maladministration matters are left over from 2022-2023.

Our Complaints Division continues to assist the public in providing guidance on inquiries regarding government entities, having fielded well more than 200 such inquiries during 2024. Many of these questions relate to how to make a complaint or to whom a member of the public should complain, but we assist wherever we can, including the referral of a complainant to a more appropriate agency.

As we mentioned in our 2023 report, we highlight once again the high number of (non-jurisdictional complaints) related to government human resources. These complaints can sometimes present a conundrum for Ombudsman investigators, as our legislation, the Complaints (Maladministration) Act ("the Act"), sets strict limits on our jurisdiction in relation to government personnel related matters.

Paragraph 6 of the Schedule to the Act states as follows:

Matters not subject to investigation

6. Action taken in respect of appointments or removals, pay,

discipline, or other personal matters in relation to-

(a) service in any office or employment under the Government; or

(b) service in any office or employment, or under any contract for services, in respect of which power to take action, or to determine or approve the action to be taken, in such matters is vested in the Government

This paragraph has been interpreted to mean that any actions (including inaction) in respect of government hiring, firing, pay or discipline cannot be investigated by our Office. However, guarantees to lawful administrative action in section 19 of the Constitution Order's Bill of Rights, appear to trump this interpretation in relation to policies and procedures of the government "action" in personnel related matters.

This has raised a concern that civil servants subjected to unfair HR processes or

procedures, or inaction or delay, may have no relief or remedy except the courts which is costly and time consuming. According to the UN High Commission on Human Rights, one of the roles of ombudsman schemes around the world is to ensure everyone has access to justice. This is an issue the Ombudsman will continue to address with our partners in the civil service, as well as with the Oversight Committee.

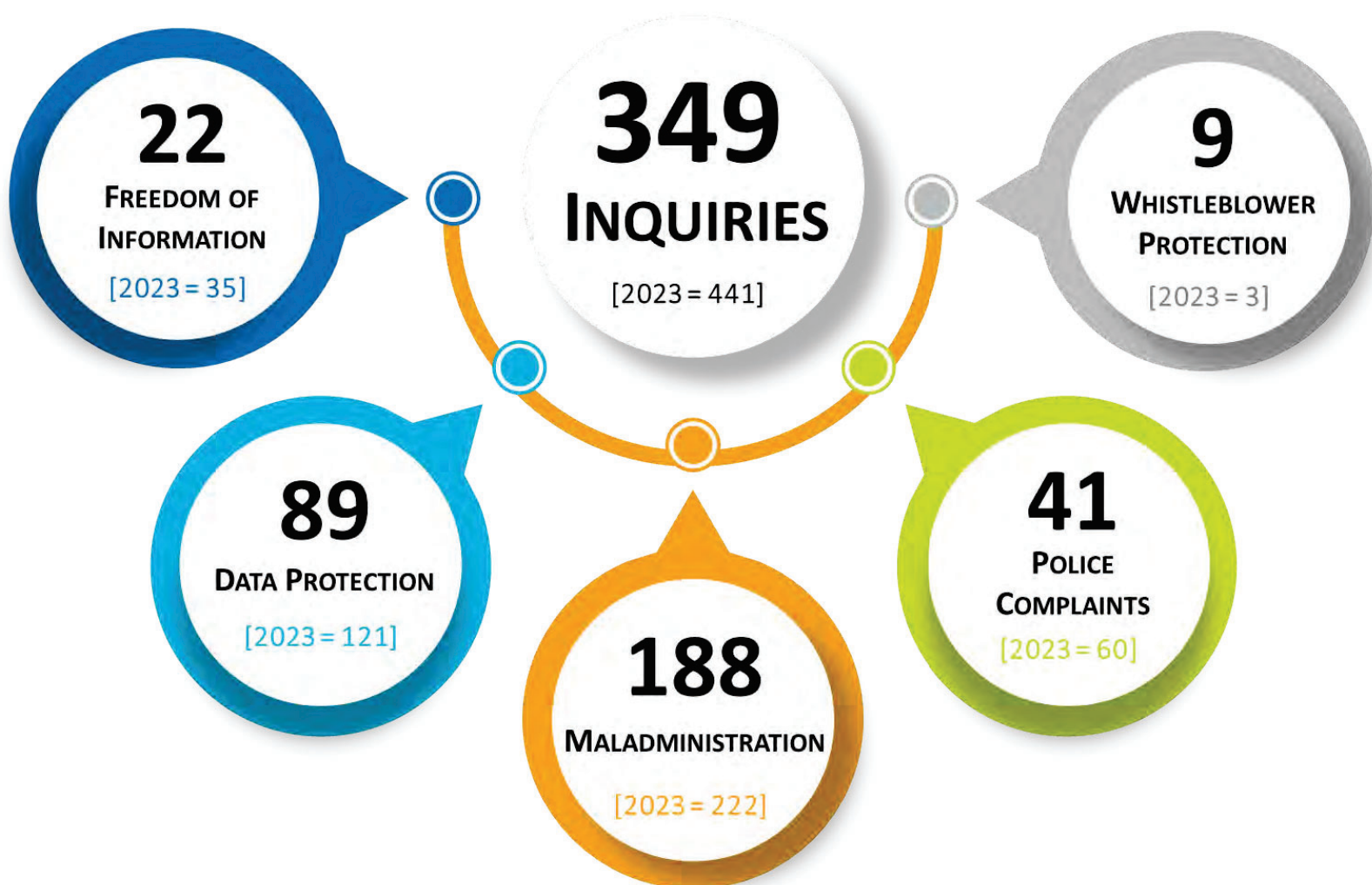
In terms of our own personnel related matters, our Office will welcome a new Deputy Ombudsman as well as an additional Analyst for the Information Rights team in early 2025. We are also expecting to add two new Investigators to the Complaints team during 2025. This should bring us back up to an almost full staff complement of 16, a number our office has not enjoyed for more than two years.

I hope you find the Office of the Ombudsman's annual report for 2024 informative and interesting!

Overview

INQUIRIES

(01 January – 31 December 2024)



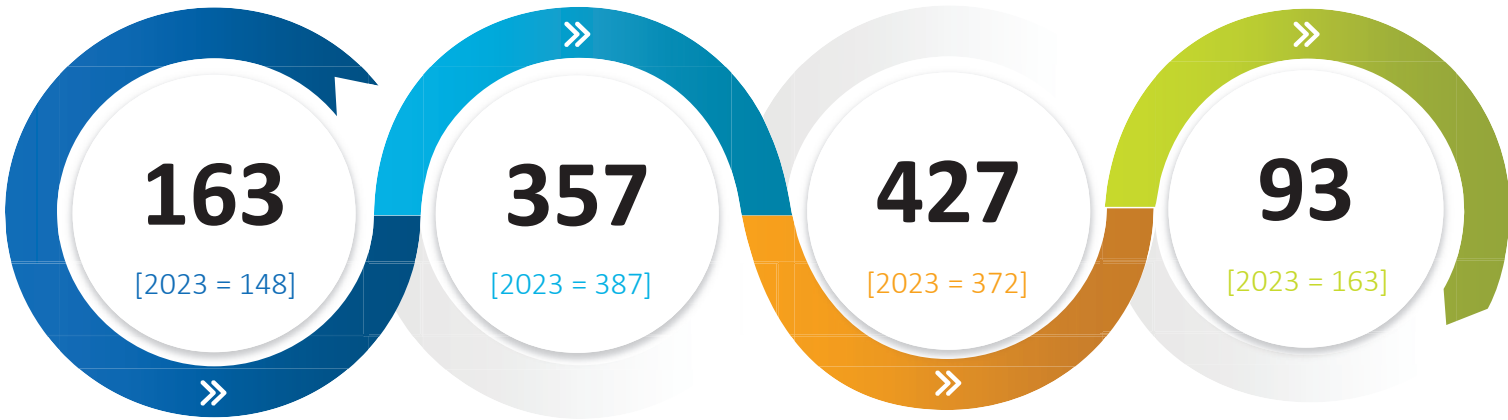
CASES

CASES RECEIVED AS OF
31 DECEMBER 2024

FREEDOM OF INFORMATION	54
DATA PROTECTION	180
MALADMINISTRATION	72
POLICE COMPLAINTS	50
WHISTLEBLOWER PROTECTION	1

OPEN CASES AS OF
31 DECEMBER 2024

FREEDOM OF INFORMATION	23
DATA PROTECTION	26
MALADMINISTRATION	10
POLICE COMPLAINTS	31
WHISTLEBLOWER PROTECTION	3



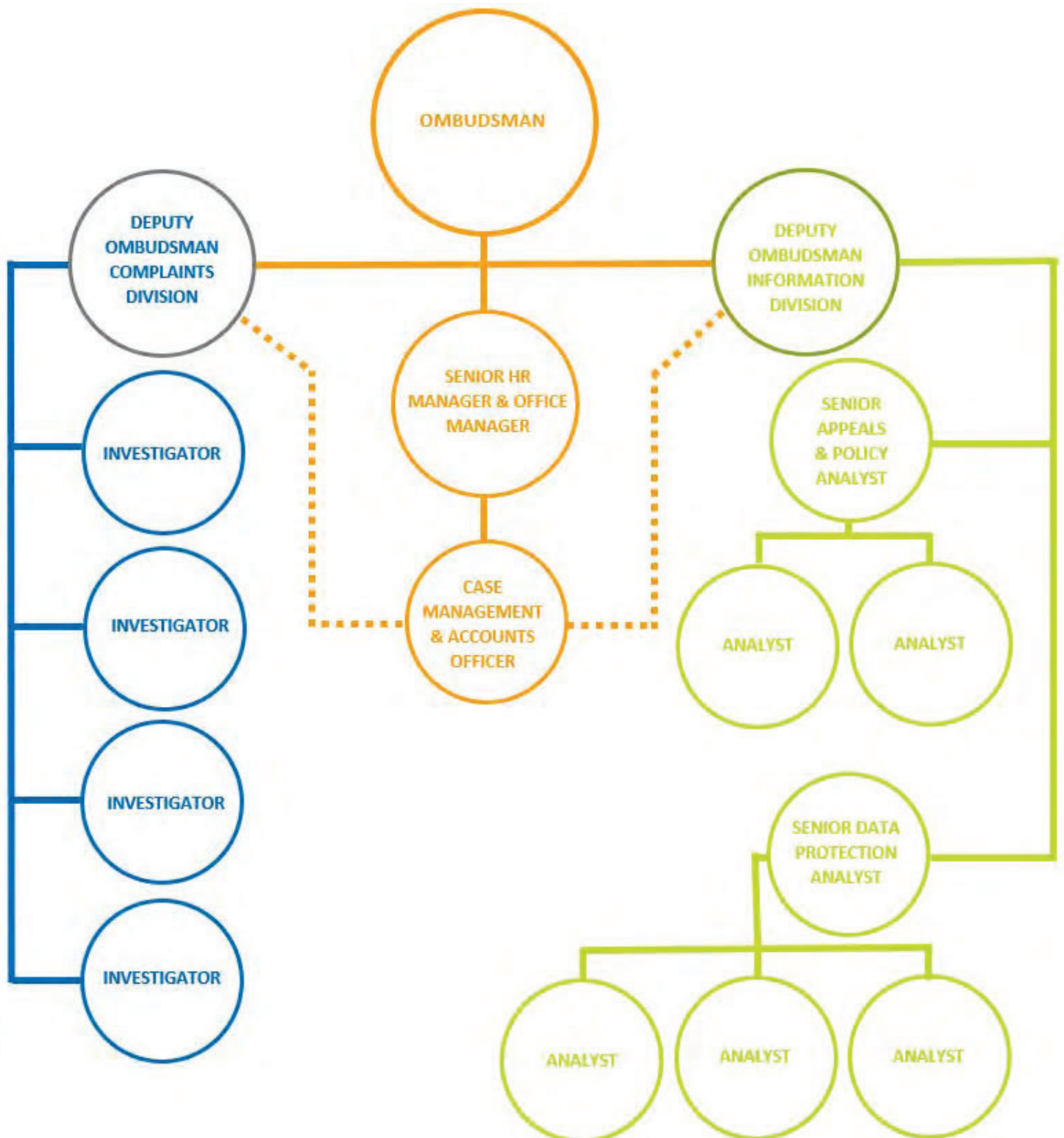
CASES CARRIED FORWARD

FREEDOM OF INFORMATION	8
DATA PROTECTION	109
MALADMINISTRATION	11
POLICE COMPLAINTS	32
WHISTLEBLOWER PROTECTION	3

CASES CLOSED AS OF
31 DECEMBER 2024

FREEDOM OF INFORMATION	39
DATA PROTECTION	263
MALADMINISTRATION	73
POLICE COMPLAINTS	51
WHISTLEBLOWER PROTECTION	1

ORGANIZATIONAL CHART



Human Resources

The Office continued to work without its full staff complement throughout 2024 with the departure of two staff in the Information Rights Division in the 2nd and 3rd quarters as well as continued vacant posts in the Complaints Division. Recruitment efforts ran throughout the year to fill these vacancies which included both Deputy Ombudsman posts. A new Analyst joined the Information Rights Division in April. In the last quarter of the year, an offer was accepted to fill the Deputy Ombudsman post for the Information Rights Division, commencing early 2025. A new Investigator joined the Complaints Division also in the last quarter as did the Deputy Ombudsman-Complaints, which was an internal promotion, from an acting post, as a career development opportunity for the staff member.

Notwithstanding the staff shortages and resulting additional workload, most staff in both Divisions took advantage of further career development through certifications, training and attendance at conferences throughout 2024.

One member of the Information Rights team achieved certifications in both FOI and DPA, a first for this Office. All members of the Information Rights team attended the Security BSides conference on cyber security for 2 days in September and right after, virtually attended the PDP's 23rd Annual Data Protection Conference held in London for 2 full days. Three staff from both Divisions enrolled in the ILM programs offered by the Civil Service College while another pursued a Masters in Law degree online. Other staff are pursuing certificates in FOI and cyber security. Three investigators in the Complaints Division became certified Mediators during 2024 and in the first quarter of the year, all staff participated in a refresher course in Investigative Skills training to keep their credentials current. The Office has a strong professional development ethos and staff take full advantage of the opportunities to further their knowledge and experience.

From May 12-17, the Ombudsman attended the 13th world conference of the International Ombudsman Institute (IOI) in The Hague, Netherlands, where she moderated a session on younger populations and the role of the ombudsman with respect to the rights of children. The conference was attended by 200 delegates from 60 countries in six regions.

From June 22-27, the Senior Human Resources & Office Manager attended the Society of Human Resources Management (SHRM) conference held in Chicago. In October, members of the Office's Entity Procurement Committee (EPC) attended the 2-day Contract & Procurement Fraud Prevention training and the additional workshop day facilitated by the Central Procurement Office.

INFORMATION RIGHTS DIVISION

Freedom of Information

2024 marked another year of significant activity under the Freedom of Information Act (2021 Revision) (FOIA). The FOIA grants the public a general right of access to records held by public authorities, except where an exemption applies. The Act continues to be actively used by members of the public to request access to government-held records and to appeal decisions and perceived violations by the government to the Ombudsman.

A total of 54 FOI cases were received in 2024, with 39 resolved by year-end. In addition, the Information Rights Team responded to 22 inquiries from members of the public and relevant stakeholders seeking guidance on the interpretation and application of the FOIA. Two cases resulted in formal decisions by the Ombudsman. One involved a human resources report, where the Ombudsman upheld the public authority's decision to withhold the record under section 23(1) of the FOIA on the grounds of protecting personal information.

The second concerned a record related to the cost of service and incremental distributed solar study. In this case, the Ombudsman ordered full disclosure, citing significant public interest. The decision is currently the subject of a judicial review.

The majority of cases were resolved informally and often involved delays in FOI responses. These cases included requests for business cases, environmental studies, recruitment records, and legal documents. In several instances, further information was disclosed following a review of the public authority's initial response. Guidance was also provided to support improved compliance with FOIA obligations and to encourage greater transparency.

The Information Rights Team also remained active in training and outreach efforts. The team participated in two training sessions for new government Information Managers coordinated by the Cabinet Office's Information Rights Unit and delivered seven

FOI awareness sessions, nearly twice as many as the previous year. These sessions focused particularly on the importance of conducting reasonable searches. In 2025, the Office aims to expand its engagement with Information Managers even further to reinforce a culture of openness throughout the public sector.

To raise public awareness, the Office ran a week-long social media campaign in

recognition of International Right to Know Day (28 September). Recognizing that public education on government transparency is a key part of our mandate, the Office is committed to enhancing its outreach and engagement on FOI in the year ahead.

FREEDOM OF INFORMATION	2018	2019	2020	2021	2022	2023	2024
Inquiries	87	60	45	47	45	35	22
Appeals carried forward	12	15	13	17	15	13	8
Appeals received	23	26	24	31	25	30	54
Appeals resolved	20	28	20	33	27	35	39
Open appeals	15	13	17	15	13	8	23

FREEDOM OF INFORMATION

Case Summaries | Informal Resolution

OMBUDSMAN STOPS CONSIDERING APPEAL DUE TO THE FRIVOLOUS/VEXATIOUS NATURE OF THE REQUEST Customs and Border Control (CBC)

An applicant requested records regarding their employment with the CBC. Upon receipt of the appeal request, we noted that the applicant has been asking for the same types of records for some time and has submitted similar requests to other related public authorities.

We found that the majority of these requests were appealed to our office, and we investigated them, which resulted in a number of records being disclosed in full to the applicant, except when the request was found to be an unreasonable diversion of resources under the FOI Act, or the responsive record was exempt.

The Ombudsman concluded that complying with the current requests would amount to harassment of the CBC, cause a disproportionate and unjustified level of disruption in the CBC's important work, and reopen matters previously disputed and resolved. As such, the requests were

viewed as obsessive, motivated by personal satisfaction, and had no value to the applicant or the public. Therefore, based on the case's background, the Ombudsman stopped considering the appeal due to its frivolous and/or vexatious nature.

REASONABLE SEARCH CONDUCTED

Portfolio of Legal Affairs

An applicant requested records detailing legal costs incurred by the government in various court proceedings and costs for legal advice obtained by the Governor. The Information Manager provided a Bill of Costs, stating no payments were made to private sector lawyers and no separate records existed for legal advice.

Dissatisfied with the response, the applicant requested an internal review, which upheld the IM's initial decision. We reviewed the POLA's search efforts, which included inquiries to the CFO and Acting Legal Secretary, and found the search to be reasonable, resulting in the closure of the appeal.

MINISTRY DELAYS DISCLOSURE OF THE GRAND HARBOUR TRAFFIC STUDY DUE TO DRAFT FORMAT

Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development (PAHITD)

An environmental sustainability and conservation group submitted a request for the Grand Harbour Traffic Model Study to the Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development (PAHITD).

Access to the requested record was delayed, with the Ministry explaining that updates were being made to the document by the National Roads Authority (NRA), and publication was anticipated in early 2024.

Upon accepting the appeal, we sought clarity from the Ministry, emphasizing that updates to a record are not a valid reason for delaying access under the Freedom of Information Act. In response, the Ministry confirmed that the requested record had since been published on the NRA's website and provided the following link: Projects (caymanroads.com). While the initial delay was inconsistent with FOI Act provisions, the applicant was satisfied with the disclosure of the requested records, which resulted in the closure of the appeal.

OUTLINE BUSINESS CASE FOR THE NEW CYB HIGH SCHOOL WITHHELD

Ministry of Education

A member of the media requested a copy of the outline business case (OBC) for the proposed new Cayman Brac High School, which was approved by the Cabinet on 23 November 2023. The Ministry withheld access to the OBC due to commercial interests.

After accepting the appeal, we received the responsive records for review and asked the Ministry to revisit its decision since a partial record disclosure could be considered. We were informed that the procurement process was not completed; however, the record would be disclosed once that process is complete. We continued to follow up with the Ministry based on the projected completion dates provided to us, which were the end of September and October 2024. Whilst there were delays, the record was subsequently disclosed with redactions resulting in the closure of the appeal.

PCR COVID-19 TEST VALIDATION AND PATIENT DATA WITHHELD DUE TO COMMERCIAL INTERESTS

Health Services Authority

An applicant requested records from the Health Services Authority (HSA) related to validation and verification reports for specific PCR tests used in February 2022, as well as full test results for a named individual. The HSA initially withheld certain records under commercial interest provisions and stated that some requested data was either unavailable or previously provided to the applicant.

Following an appeal to the Ombudsman, we assessed their search efforts, and the exemptions applied to the records. We recommended partial disclosure of the processed data files with redactions and explored the possibility of releasing verification and validation reports.

After further discussions, the HSA agreed to disclose the processed data files with redactions and provide the validation reports under a non-disclosure agreement. The records were provided to the applicant, and after reviewing the request and the HSA's response, the Ombudsman concluded that the HSA had fulfilled their obligations under the Act, resulting in the closure of the appeal.

CUSTODY RECORDS AND CASE DOCUMENTS

Royal Cayman Islands Police Service

An applicant requested records from the Royal Cayman Islands Police Service (RCIPS) related to the chain of custody for exhibits, officer statements, and case documents. The request was initially deemed vexatious, repetitive, or unreasonable under the FOI Act, leading to an internal review request. When no response was received within the statutory period, the applicant appealed to the Ombudsman.

Following discussions with the RCIPS and the Director of Public Prosecutions, some records were disclosed in December 2023, but the applicant indicated they already possessed these documents. Additional records were provided in February 2024, but the applicant maintained that the matter was unresolved and requested a hearing.

After reviewing RCIPS' search efforts and the application of exemptions, the Ombudsman determined that no further records were likely to be disclosed. The IM was asked to address the applicant's specific questions, and a final response was issued in August 2024, resulting in the closure of the appeal.

WORC COMPLAINT AND PERMIT STATUS INFORMATION REQUESTED

Workforce, Opportunities, and Residency Cayman (WORC)

WORC received a request for records relating to a complaint and permit status of three individuals in 2023. Partial access was granted to email correspondence concerning the complaint; however, the remainder of the request was refused on the basis that the disclosure would involve the unreasonable disclosure of personal information. The applicant appealed to the Ombudsman.

We reviewed the records and recommended that further information could be disclosed and WORC made further disclosures with redactions and appropriate exemptions applied. The applicant was not satisfied and asked for a formal hearing before the Ombudsman. We had a phone conversation to clarify that after conducting a thorough review, the disclosure, and redactions by WORC were appropriate. The applicant expressed some additional concerns and a recommendation of alternate avenues of redress were provided and the appeal was closed.

REQUEST FOR CIG SUBMARINE CABLE OUTLINE BUSINESS CASE

Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development (PAHITD)

A member of the media requested information about the Cayman Islands Government Submarine Cable report, and information concerning the recruitment of the Submarine Cable Chief Project Manager. Partial access was granted, and information relating to the recruitment portion of the request was disclosed. The business case was exempted under section 15 of the FOI Act - records affecting security, defense, or international relations, etc. An internal review was requested, and the Chief Officer agreed to disclose the record. The record was disclosed to all local media, and then the applicant. The applicant appealed to the Ombudsman.

During our investigation, we met with the Ministry of PAHITD and communicated extensively with the public authority. We also examined the records closely, and as a result, additional information contained in the report was disclosed, and the appeal was closed.

JOB APPLICANT REQUIRES CLARITY ON NOT BEING SELECTED FOR JOB INTERVIEW

Department of Education Services (DES)

The applicant submitted a request regarding their application for a job posting through the government's online portal. Since the applicant was not shortlisted for an interview, they sought an explanation for the reasons behind the department's decision.

The Director provided reasons for the non-shortlisting decision. Dissatisfied with the response, the applicant appealed to the Ombudsman. The Ombudsman requested the relevant records, which were provided for our review. Following our review of the records and responses communicated to the applicant, we concluded that the department had fulfilled its obligations under the FOI Act, resulting in the closure of the appeal.

SUBSEQUENT SEARCH REVEALS RESPONSIVE RECORDS

Governor's Office

An applicant requested records of videos and photographs of an official event held at the Governor's residence. The initial response from the Governor's Office (GO) indicated that no responsive records were held. However, during our investigation, the GO later identified and disclosed some records while seeking third-party consultation for others.

Following delays due to third-party consultations and authentication processes, the records were ultimately provided to the applicant, resulting in the closure of the appeal.

FREEDOM OF INFORMATION	2018	2019	2020	2021	2022	2023	2024
Assessment/disposition	n/a	7	3	1	0	10	4
Non-jurisdictional	n/a	7	3	1	0	10	4
Informal resolution	16	9	9	26	19	19	33
Full disclosure	7	1	3	12	4	8	10
Partial disclosure	5	5	2	7	6	5	10
Late appeal request denied	1	0	0	0	0	0	0
Non-disclosure	1	3	4	2	5	2	9
No records found	1	0	0	0	0	0	0
Deferred	1	0	0	0	0	0	0
Other	0	0	0	5	4	4	4

FREEDOM OF INFORMATION

Case Summaries | Appeal Decisions

HUMAN RESOURCES REPORT Royal Cayman Islands Police Service (RCIPS)

An applicant made a request for a Human Resources Report following the investigation of a complaint she had made to the Royal Cayman Islands Police Service (RCIPS). The RCIPS discussed the findings of the Report with the applicant/complainant and disclosed a redacted version, claiming the exemption under the Freedom of Information Act (2021 Revision) (FOIA) relating to personal information of third parties who were involved in the investigation, including witnesses who made statements in confidence, as well as information relating to the individual who was the subject of the complaint. Information that was already known to the applicant or that constituted her own personal data was disclosed, except where it overlapped with the personal data of others. The exemption required consideration of whether any information is prohibited or required to be disclosed under the Data Protection Act (2021 Revision) (DPA).

During the informal resolution appeal process, information relating to the HR

company hired by the RCIPS to conduct the investigation and write the Report, which was initially redacted, was also disclosed, except for the signature of one employee of that company. A redacted version of the Report was disclosed to the applicant only, not to the world at large. The Ombudsman agreed with the redactions made by the RCIPS, and no further action was required.

COST OF SERVICE STUDY, 2014 (COSS), AND THE INCREMENTAL DISTRIBUTED SOLAR STUDY, DATED JANUARY 2023 (IDSS) TO BE DISCLOSED – Utility Regulation and Competition Office (OfReg)

An applicant made a request to the Utility Regulation and Competition Office (OfReg) for the Cost of Service Study, 2014 (COSS), and the Incremental Distributed Solar Study, dated January 2023 (IDSS) and related to the Caribbean Utilities Company Ltd. (CUC). OfReg pointed out that some additional information was available on the CUC website. Some parts of the COSS were disclosed during the informal resolution

process, but the IDSS remained entirely withheld. OfReg applied the exemptions under the FOIA relating to commercial values and interests, claiming that disclosure would undermine the fairness of a forthcoming bidding process for utility-scale renewable generation (USRG).

The Ombudsman found that the relevance of the records to the bidding process and the harm disclosure was claimed to cause

had not been demonstrated and that the exemptions did not apply. Even if one or both exemptions had applied, the records should be disclosed in the public interest. Apart from a signature in the COSS, which was found to be exempt as personal information, the Ombudsman required OfReg to disclose both records.

FREEDOM OF INFORMATION	2018	2019	2020	2021	2022	2023	2024
Decisions	4	12	8	6	8	6	2
Non jurisdictional	1	0	0	0	0	0	0
Appeal upheld	1	1	4	2	1	1	0
Appeal partially upheld	0	3	2	1	3	2	1
Appeal dismissed	2	6	2	3	0	1	0
Reasonable search	0	2	0	0	0	0	0
Other	0	0	0	0	4	2	1

INFORMATION RIGHTS DIVISION

Data Protection

The Data Protection Act (2021 Revision) (DPA) grants important rights to individuals concerning their own personal data. It establishes the Office of the Ombudsman as the regulator of those rights to ensure everyone's data is used properly and fairly by public and private entities . The Ombudsman is tasked with investigating complaints and data breaches and may issue binding information, enforcement, and monetary penalty orders when breaches have been confirmed.

The Information Rights Division received 572 inquiries related to Data Protection since 2020. Our Data Protection workload under the DPA grew significantly in 2024 in all areas, including enforcement and outreach when the number of inquiries was 89, complaints numbered 32, and

complaints resolved were 41. The number of data breaches received and resolved also saw substantial increases.

Our informally resolved complaints and data breaches encompassed a wide range of subjects, including unanswered Data Subject Access Requests, misuse of personal data such as excess processing, unauthorized access of personal data, unauthorized disclosure of personal data, misdirected emails and ransomware attacks.

The Office remains committed to ensuring transparency and accountability in handling information rights and data protection issues. We continue to strive for excellence in resolving complaints and providing guidance to the public.

DATA PROTECTION	2018	2019	2020	2021	2022	2023	2024
Inquiries	65	192	120	138	104	121	89
Presentations	45	45	9	4	0	3	1

DATA PROTECTION - COMPLAINTS

Case Summaries | Informal Resolution

FORMER EMPLOYEE PAY SLIP PUBLICIZED

A member of the public lodged a complaint against a former employer, alleging that a pay slip had been unlawfully published on a media outlet's social media platform. The complainant stated that the issue had been raised with the former employer but received no response.

Following an investigation, it was determined that a personal data breach had occurred. Evidence suggested that an unknown individual, presumably a staff member, accessed the company's computer system, extracted the complainant's personal data, and unlawfully shared it with the media outlet. As a result, the data controller was directed to take immediate action to comply with section 16 of the Data Protection Act (2021 Revision), implement measures to contain the breach, and adopt the appropriate technical and organizational safeguards in accordance with the Seventh Data Protection Principle to prevent further incidents. Compliance was confirmed and the case was closed accordingly.

LAW FIRM FAILS TO COMPLY WITH SUBJECT ACCESS REQUEST

Following a complaint filed with the Ombudsman under section 43 of the Data Protection Act (2021 Revision) ("DPA") against Travers Thorpe Alberga Attorneys-At-Law ("TTA") alleging non-compliance with a subject access request made under section 8 of the DPA. We concluded our investigation by finding that TTA failed to comply with the complainant's request within the statutory timeframe of 30 days and failed to lawfully extend its time to respond to the request in accordance with Regulations 4 and 5 of the Data Protection Regulations, 2018.

The Ombudsman recommended that TTA develop data protection policies that address its obligations under the DPA and should include documenting a suitable process for dealing with subject access requests and training.

TTA cooperated with the investigation and eventually complied with the request in full, and the matter was closed.

ACCESS TO ONE'S OWN PERSONAL DATA REQUEST FROM SCHOOL

The Ombudsman received a complaint from an individual who claimed that an educational establishment had failed to comply fully with a subject access request made under section 8 of the Data Protection Act. The complaint also claimed that personal data had been shared inappropriately with other organizations, that there had been a data breach involving the complainant's data, and that the data controller had failed to rectify inaccurate data relating to the complainant's assessment results.

Following investigation, we found that a full response had been given to the subject access request, albeit not within the deadline required by the DPA. There was no evidence of inappropriate data sharing, and the data controller's records of assessment results were found to be an accurate representation of the situation, even though the complainant was disputing his results. The data controller acknowledged that there may be security issues with the way in which it announced the exam resit timetable, and so it had already committed to make changes to its procedures.

We reminded the data controller of its obligations under section 8 of the DPA, but no further action was required and the case was closed.

ONLINE GAME UNSUBSCRIBE REQUEST NEGLECTED

A member of the public made several attempts to have his personal data associated with his account on an online social life simulation game, removed but a response from the data controller (gaming provider) was not received within the statutory timeline. A member of the public filed a complaint with the Ombudsman citing the right to stop processing, under section 10 of the DPA.

Despite the information outlined on the gaming provider's website concerning the unsubscription process, contacting the data controller proved challenging. However, following some additional investigation and with the assistance of the gaming provider's local registered office, we were able to receive confirmation from the data controller that all personal information associated with the complainants' account was removed from the databases and mailing list. We issued a few recommendations to the controller and directed them to our guidance on the subject matter, it was determined that the controller fulfilled its obligations under the DPA and the matter was closed.

REMOVAL OF ONE'S OWN PERSONAL DATA REQUEST FROM SOCIAL MEDIA PLATFORM

A member of the public asked the Office of the Ombudsman to have a video of them removed from a social media platform after having various conversations with the owner of the platform.

We advised the member of public under Section 6 of the DPA that under she would not be “established” in the islands as she fails to meet the criteria under section 6(3) of the DPA.

In this case, the member of public resides overseas and is also processing overseas via the social media application, which is also established overseas and is not processing personal data here. As such, the Ombudsman determined that in accordance with section 6 of the DPA, there was no jurisdiction to pursue this matter.

The Ombudsman directed the member of public that the appropriate course of action was to file a privacy complaint with the social media platform regarding the matter.

DATA PROTECTION – COMPLAINTS	2018	2019	2020	2021	2022	2023	2024
Complaints carried forward	n/a	0	1	7	20	21	20
Complaints received	n/a	12	22	30	25	39	32
Complaints resolved	n/a	11	16	17	24	40	41
Open complaints	n/a	1	7	20	21	20	11
Assessment/disposition	n/a	7	6	4	9	18	18
Non-jurisdictional		2	2	1	1	7	5
Complaint refused (s. 43(4))		5	1	3	6	8	5
Complaint abandoned		0	0	0	0	1	3
Complaint withdrawn		0	2	0	0	2	3
Other		0	1	0	2	0	2
Informal resolution	n/a	4	9	10	13	17	20
Complaint supported		4	8	7	4	11	12
Complaint not supported		0	1	3	8	4	4
Complaint withdrawn		0	0	0	0	0	0
Complaint abandoned		0	0	0	0	0	0
Other		0	0	0	1	2	4

DATA PROTECTION - COMPLAINTS

Case Summaries | Enforcement Orders

UNLAWFUL PROCESSING OF PERSONAL DATA VIA A STRATA CCTV SYSTEM

We received a complaint that the Strata was processing personal data through its on-site CCTV system in an unlawful manner. The complaint raised concerns that the purposes for which the CCTV footage was being used were excessive and some of the cameras were located in unnecessarily intrusive areas, such as the owners' lounge, gym and pool. They also claimed there was no signage in place to let people know that CCTV was in use. The Complainant stated that the Strata's CCTV Policy (the Policy) did not make clear how long footage was to be stored, or what security measures were in place to protect the data that was being collected.

We investigated the matter and found that the Strata has breached the first data protection principle by failing to have an

appropriate legal basis for all of the purposes listed in the Policy. The Strata has also breached the third data protection principle by capturing footage from locations which are unnecessarily intrusive. The Strata is likely to be retaining personal data for longer than is necessary for the stated purposes, which is a breach of the fifth data protection principle. The Strata has also breached the sixth data protection principle, as its response to the Complainant's Section 10 notice was not valid, as well as breaching the seventh principle by failing to have appropriate contracts in place with its data processors.

The Strata was ordered to review its policy and to bring its processing into compliance with the DPA, ensuring that appropriate signage is in place and reviewing the location of the cameras.

CIVIL SERVANT ASSERTS PERSONAL EMPLOYMENT INFORMATION WAS UNLAWFULLY DISCLOSED

An individual made a complaint to the Ombudsman asserting that his government employer appeared to have disclosed personal information relating to his employment within the Department of Planning (DoP) to the public on more than one occasion. The complaint centered on the government entities' failure to keep the data subject's information secure. The data subject provided evidence of discussions held via on-air broadcasts on a local media, social channel, and further evidence that he had notified the Director of Planning about the disclosures.

We contacted the Ministry of PAHITD and the Department for further information about the complaint. Following significant delays, the Ministry issued a response four months later. Due to

The responses received led to a request for more information as part of our ongoing investigation. A further delay in response resulted in the issuance of an Information Order and a subsequent Enforcement Order. Our investigation revealed that the Ministry and Department contravened the

seventh data protection principle, and section 16 of the DPA. The Ministry was ordered to implement appropriate organizational measures within ten days of the issuance of the order, which in this matter include the utilization of proper internal governing documents, data protection leaders' appointments, and consistent staff training to address the risk associated with the processing of personal data.

UNLAWFUL DISCLOSURE OF COMPLAINANT'S PERSONAL DATA

While the investigation into a complaint about its CCTV system was ongoing, the Executive Committee of the Strata issued an update to all unit owners that allowed for the identification of the complainant and contained details of the complaint that had been made.

The Ombudsman investigated the matter and found that the update disclosed personal data relating to the complainant. The disclosure was not made fairly and there was no legal basis for the personal data to be shared in this manner. The disclosure also breached the seventh data

protection principle as it led to unauthorized and unlawful processing of personal data, due to a lack of appropriate controls.

The Ombudsman ordered the Strata to make no further disclosures of the complainant’s personal data to all unit

owners without doing so fairly and with an appropriate legal basis. The Strata is also required to put in place appropriate technical and organizational measures to ensure that it handles personal data in a secure and lawful manner.

DATA PROTECTION – COMPLAINTS	2018	2019	2020	2021	2022	2023	2024
Order	n/a	0	1	3	2	5	3
Enforcement order issued		0	1	3	1	5	3
Monetary order issued		0	0	0	0	0	0
Enforcement and monetary order issued		0	0	0	0	0	0
Other		0	0	0	1	0	0

DATA PROTECTION – BREACHES

Case Summaries | Informal Resolution

WEBSITE VULNERABILITY LEADS TO DATA BREACH

The Ombudsman received notification that a website that was being used for registration for carnival bands, including taking payments from individuals, had a vulnerability that allowed for individual profiles to be viewed by other people. Our office launched an own motion investigation into this matter as we attempted to find out who was responsible for the website.

After numerous queries with several different organizations, we were provided with contact details for the web developer. They had been notified of the vulnerability and had eventually taken the website down so that no further breaches could occur. The web developer provided us with the contact details of their clients, who were ultimately the data controllers for the personal data that was being collected via the website.

We advised the data controllers that, although appropriate actions had been taken to deal with the vulnerability, they should be aware of the provisions in the Data Protection Act around putting in place the required contractual clauses with

data processors, such as the web developer.

ADMINISTRATION OFFICER INADVERTENTLY PROVIDED DETAILS OF AN UNCONNECTED TRUST CLIENT TO BANK

A Cayman client account officer inadvertently provided details of an unrelated trust client to a Switzerland Bank.

The details included the following: the name of the settlor of the trust, their nationality, the name of the Trust and the underlying investment company, and the consolidated value of the company's investments.

As the recipient of the data stood as a Swiss regulated financial institution, which permanently deleted the data, the breach was able to be resolved quickly.

The Ombudsman reminded the Cayman client account officer about their duties under the Data Protection Act.

PERSONAL EMPLOYEE INFORMATION INCORRECTLY SAVED ON A DRIVE

A public authority came to the Ombudsman informing us of a data breach first identified by a data subject. The personal employee information along with another employee had been saved on the Drive. Notably, the Drive is accessible to all the public authority's staff members. Information relating to the Breach of Confidentiality identified their acting period, acting Post, current salary as well as the pro-rated acting allowance earned during that period. Information received is that they immediately deleted the acting appointment letters.

Immediately following which, a meeting was held by the public authority with the Data Subjects shortly, and formal letters were provided by the public authority. We recommended formal notification to data subjects of breach and an in-person meeting relaying steps taken to address the data breach. Steps were taken to have the matter immediately investigated by the CIG Computer Services Team, and the CIG Computer Services team informed us of a successful and thorough investigation.

We recommended training and methods to assist in improving awareness of potential personal data breaches and preventions thereof.

MISSING FLASH DRIVE CONTAINING PERSONAL DATA STOLEN

The Ombudsman received a data breach notification from a government department concerning a missing flash drive containing the personal details of 3 individuals. A worker had stepped away from a client, leaving a personal item exposed, and a flash drive was allegedly stolen. The flash drive was eventually discovered; however, there was no clear indication of whether it was the property of the government department as it was wiped of its contents.

Our office inquired about the forensic analysis of the flash drive and laptop being reviewed by investigators, whether the destroyed data was recoverable, staff training and encryption of flash drives, and the existence of policies concerning encryption on all removable storage devices in general (including external hard drives) were in place.

The appropriate actions were taken in response to the personal data breach, and we were satisfied that the data controller took the necessary steps to rectify and mitigate the breach.

BREACH AT COUNSELLING SERVICES FACILITY

A healthcare facility notified and sought guidance from the Ombudsman of a personal data breach whereby it was alleged that an ex-employee retained and used the contact of a former client and attempted to offer counselling services. It was noted that in taking the necessary steps to comply with the DPA, the healthcare facility was not able to resolve the matter as the individual was not complying with requests, and the only response was that legal advice was sought. The ex-employee's attorney provided the healthcare facility with a letter stating that the contact information was provided during the course of employment, and at no time was the ex-employee contractually required to delete it.

During our assessment of this matter, it was confirmed that though the ex-employee was provided with a generic data protection awareness session, the healthcare facility facilitated no internal organisational training. Additionally, sim cards were

provided to clinical staff to use in their personal phones, and there were no specific instructions to delete numbers that may be saved on the handset.

We advised the healthcare facility that as the Data Controller, they are responsible for the personal data in question and ensuring compliance with the DPA. Thus, the training of all staff is to be conducted, expanding on what is considered to be "high Data Protection standards" and "good data protection practices." Additionally, the training should not be limited to specific processing but should cover all of the healthcare facility's processing operations, and this practice would be in accordance with the seventh data protection principle.

This matter was closed with the recommendation that the healthcare facility draft and implement the appropriate data protection policies and procedures for how personal data will be handled by all staff.

MEMBER OF CREDIT UNION LOAN TEAM ERRONEOUSLY RESPONDS TO EMAIL

The Credit Union notified us about an unintentional data breach via email caused by human error. A member of the union's loan team responded to an email from a Third-Party individual acting on behalf of a member, to confirm that a draft would be ready for pickup at a branch separate from the main branch. When responding, the staff member copied the Assistant Manager of the separate branch with a similar name to the incorrect recipient. As a result, this incorrect recipient received the email and was made aware of the third party's name, email address and that a Credit Union issued draft would be available for collection at the separate branch.

We investigated this matter and requested a confirmation email from the unintended recipient as an attachment. We found that the unintended recipient deleted the email and therefore no longer had access to the information contained therein.

WORC – UNAUTHORIZED ACCESS TO PERSONAL DATA

The Ombudsman received a notification of a suspected data breach from WORC. Following multiple follow-ups, WORC confirmed that while there was no direct

evidence proving that personal data was disclosed to unauthorized third parties, two employees had accessed a data subject's electronic record without authorization. This access was deemed inappropriate and outside their assigned duties.

As a result, both employees faced disciplinary action, including formal warnings and six-month performance reviews. WORC committed to strengthening data privacy measures by issuing reminders to staff about their obligations under the Data Protection Act (DPA) and implementing additional awareness training.

BREACH AT LOCAL REAL ESTATE ADVISORY COMPANY

A local real estate advisory and consulting company was advised by their IT service provider of a business email compromise concerning a member of staff, which resulted in a personal data breach. A phishing email was sent to all members of staff at the company, and a link within the email was clicked by one staff member. An internal email software system detected suspicious irregular patterns of emails which raised a high-severity alert.

The IT service provider investigated the matter and discovered that the member of staff was not receiving emails. The compromised email address was used to

spam over 17,000 data subjects who were not known to the company. Further investigation with the website provider revealed that no data was transferred. The recommendations put forward by the IT service provider were implemented, and an advisory notice of the breach was placed on the company's website for a month.

The Ombudsman reviewed the case and confirmed that a personal data breach had occurred. We note that the data controller took the necessary steps in response to this data breach. They were further advised to ensure that security controls were reviewed regularly to ensure they remain fit for purpose.

REQUEST CONTAINING NAME OF DATA SUBJECT SENT TO ANOTHER INVESTOR IN THE FUND

In August 2024, a service provider engaged in correspondence regarding updating customer Due Diligence documentation with an investor in one of the Funds that the service provider administers.

The email request was sent to an incorrect investor. That email contained the name of a data subject and no personal data was in the email. The recipient replied to the email alerting the service provider that the data

breach occurred. The cause was human error.

We advised the service provider that in compliance with the DPA and best practices, the service provider should keep a record of the steps taken and employ all appropriate organizational and technical measures to prevent a reoccurrence, such as reducing the risk of misdirected messages by turning off the autocomplete function on any email application, or regularly purging the autocomplete list from your email client settings.

BANK SENT EMAIL WITH PERSONAL DATA TO WRONG CLIENT

A locally registered offshore bank erroneously sent an email consisting of personal data to the wrong client. The breach was discovered when the unintended recipient notified the offshore bank. The email contained the name, account number and shareholdings of another client. This personal data breach was caused by human error.

From the bank's notification to us, we noted that the unintended recipient deleted the email and attachment while on the phone with the bank. However, the complete deletion of the data and any copies and/or backups should always be documented in writing. Thus, we

requested that the unintended recipient obtain their written confirmation. Once confirmation of deletion was provided to us, we closed this matter, and no further action was required.

RETOOL/MG STOVER DATA BREACH HAS A LOCAL IMPACT

In September 2023, Retool, a business software development company (sub-processor) used by Colorado-based digital asset fund administrator MG Stover & Co. (data processor) to develop internal business applications that integrate data originating from its fund accounting applications, fell victim to a sophisticated smishing and social engineering attack.

In the first quarter of 2024, we received a high volume of personal data breach notifications. A majority of these were from 64 Cayman Islands registered funds with over 2,520 affected data subjects impacted by Retool incident. The information contained within the various notifications received indicated that the incident occurred on 19 September 2023, and MG Stover was notified of it on 20 September 2023. The funds were notified of the breach on 23 September 2023, resulting in notifications to our office between 28 and 29 September. At the time of

notification, most funds were in the process of notifying the affected data subjects in accordance with section 16 of the DPA. Impacted data included: investor names, email addresses, phone numbers, mailing addresses, DOB, SSN, or TIN. MG Stover offered affected data subjects free credit monitoring for two years and implemented dark web monitoring in the event any breached data appeared for sale or otherwise.

Following our investigation, we received the Incident Report which provided additional insights into the corrective measures taken post-breach by both Retool and MG Stover. It was determined that the measures implemented were appropriate and there were no contraventions of any of the principles of the DPA and closed each matter accordingly.

ERRONEOUS ACCESS TO HUMAN RESOURCES MANAGEMENT SYSTEM

An employee who shared the same name as another employee in the unit was able to access the other employee's employment profile. The unintended employee brought the breach to the attention of the organisation's HR unit, stating they could

see the other employee's information upon logging in.

In addition to submitting a personal data breach notification, the data controller took several additional steps in response to the breach, such as implementing a unique user ID for employees and employees who change units would no longer be assigned a new email address or user ID.

We were satisfied with the actions taken in response to this data breach. Thus, the matter was closed without further action.

DATA PROTECTION – BREACH NOTIFICATIONS	2018	2019	2020	2021	2022	2023	2024
Breach notifications carried forward	n/a	0	16	29	34	60	89
Breach notifications received	n/a	25	65	101	91	181	148
Breach notifications resolved	n/a	9	52	96	65	152	222
Open breach notifications	n/a	16	29	34	60	89	15
Assessment/disposition	n/a	3	42	85	54	68	118
Non-jurisdictional		1	4	6	2	5	9
Appropriate actions taken		2	34	78	50	60	105
Other		0	4	1	2	3	4
Informal resolution	n/a	6	9	9	9	84	101
Resolved informally		6	9	9	9	83	100
Other		0	0	0	0	1	1

DATA PROTECTION - BREACHES

Case Summaries | Enforcement Orders

DATA PROTECTION POLICIES AND BREACH NOTIFICATIONS

Workforce Opportunities & Residency Cayman (WORC) submitted three breach notifications to the Office of the Ombudsman (OMB) under the Data Protection Act (2021 Revision) (DPA). WORC responded to two FOI requests for work permit statistics that breached the personal data of some 37,686 individuals. The third notification breached the personal data of 9 individuals.

The OMB was notified of the breach, as required under the DPA and worked with WORC to ensure that the individuals were notified albeit outside of the legislated timeframe. During the review of this matter, the OMB issued an enforcement order, finding that the data controller (WORC) contravened the seventh data protection principle due to a lack of appropriate technical and organizational measures. The OMB ordered WORC to provide the OMB with their approved data protection policies and procedures within 30 days.

DATA PROTECTION – BREACH NOTIFICATIONS	2018	2019	2020	2021	2022	2023	2024
Orders	n/a	0	1	2	2	0	3
Enforcement order issued		0	1	1	1	0	3
Monetary order issued		0	0	0	0	0	0
Enforcement and monetary orders issued		0	0	0	0	0	0
Other		0	0	1	1	0	0

COMPLAINTS DIVISION

Maladministration

Our maladministration complaints section remained busy this year, responding to more than 250 enquiries and complaints from the public. The overall numbers of complaints and enquiries handled for 2024 was down slightly when compared to 2023, which is partly due to the work of our team in whittling down the number of historical investigations handed over from previous years. The investigation team is carrying over very few cases from 2024 and, so far, all recommendations made by the Ombudsman have been complied with for investigations conducted during 2024.

A few other bright spots include a much better ratio of matters addressed via informal resolution, as opposed to formal investigations. Our team informally resolved 17 complaints in 2024 and completed 11 investigations. As noted in the Ombudsman's opening address, this is something we strive for as formal investigations can often be difficult, time consuming and do not always achieve the outcome the parties involved are seeking.

Another positive note for 2024 is that our office refused fewer complaints due to jurisdictional issues. Again, this number moved in the direction we would expect it to as the public becomes more familiar with the services offered by our office. However, we are still receiving a large number of complaints related to government human resources matters. The Ombudsman reminds the public that the Complaints (Maladministration) Act sets strict limits on matters which can be reviewed in relation to hiring, firing, payment and discipline of civil servants, as these matters are often dealt with elsewhere.

There are a few more areas to highlight, which are covered in more detail further along in the annual report. We conducted three investigations and an additional informal resolution into Workforce, Opportunities & Residency Cayman (WORC) during 2024, the results of which included some refunds being provided to complainants and new policies and procedures undertaken by WORC. Contrary

to what some in government may feel, these complaint matters represented positive outcomes as they led to improved processes and good resolutions of sometimes difficult matters.

During our training presentations to various government staff members, Ombudsman investigators will often highlight the theme that complaints “are not bad, but can be good” if they are handled professionally and

fairly. This can result in valuable information about government services being obtained from the complainants and appropriate changes being put into practice to improve the products and services offered by the public sector. Our office conducted nine such training sessions for complaint managers in the public service during 2024, which were generally well received

MALADMINISTRATION	2018	2019	2020	2021	2022	2023	2024
Inquiries	58	106	109	122	178	222	188
Complaints carried forward	5	9	6	11	23	27	11
Complaints received	59	72	59	65	49	84	72
Complaints resolved	55	75	54	53	45	100	73
Open complaints	9	6	11	23	27	11	10

MALADMINISTRATION

Case Summaries | Early Resolution

CBC COMPLAINT REPORT

DELAYED

Customs and Border Control

This complaint involved the behaviour of a Customs and Border Control (CBC) officer who processed the complainant during a return trip to Cayman. The complainant filed an internal complaint with CBC concerning the incident, received an acknowledgement of the complaint and were told an investigation would be undertaken. Although CBC completed its internal review quickly, it did not report back to the complainant for more than two months afterward.

Shortly after a written complaint was made to the Office of the Ombudsman (OMB), CBC provided the complainant with a written response detailing the findings of its investigation and actions taken as a result. The response satisfied the complainant's request to be updated, however, they were not satisfied with the findings of the CBC internal investigation.

OMB explained to the complainant that we could not review decisions regarding the discipline of CBC officers, nor could we review actions taken as part of CBC's border security measures. (This was due to

the Schedule of the *Complaints (Maladministration) Act* paragraphs three and six). An investigation could have been conducted to determine why CBC delayed more than two months in responding to the complainant after finishing its investigation, however the Ombudsman stated that she did not believe this matter was of sufficient seriousness to warrant a full investigation.

The *Complaints (Maladministration) Act* provides the Ombudsman with powers under section 11(5) to refuse to investigate certain matters -

(5) The Ombudsman may refuse to investigate any matter on the ground that it is trivial, that the complaint is frivolous or vexatious or not made in good faith or that the complainant has not a sufficient interest therein

In the above circumstances, the Ombudsman directed staff not to commence a formal investigation of the complaint as the matter could be seen as frivolous, given that OMB could not reinvestigate the actions of CBC took in respect of border security matters or personnel issues. All that was left to consider was the delay in providing a

written response which the complainant had already received.

The complainant received the Ombudsman's decision in writing and the matter was closed.

DELAYED RESPONSE FROM DHRS Department of Health Regulatory Services

A local clinic experienced several months delay in obtaining a final decision regarding their clinical trial application. The most recent notification was another request for information from the Health Practice Commission (HPC) in December 2023. The requested information was submitted but in January 2024 a written decision was still not forthcoming. A complaint was submitted on 4 April 2024, to the OMB for assistance with the delay and or lack of response to have the application reheard after the information had been submitted.

The Board met on 19 April 2024 and provided the final written decision resulting in an informal resolution. The matter was therefore closed prior to commencing a formal investigation. The DHRS also stated the delay was influenced in part by the implementation of a new Online Information System.

LACK OF CLARITY IN LICENSING REQUIREMENTS

Dept of Health Regulatory Services/Council for Professions Allied with Medicine

The complainant in this matter stated their business had been "shut down" by government regulators who stated the business needed to obtain a licence through the Council for Professions Allied with Medicine (CPAM) to keep providing certain services to the public. The complainant had never been required to take this step before and was unsure how to proceed.

The complainant stated they attempted to work with regulators, but that the matter was delayed until they were unable to obtain a trade and business licence and were also being refused in attempts to obtain work permits for the business. At the same time, the required CPAM approval had been stalled, partly due to the fact that the council's appointments had expired and a new board had not been named.

As the matter had been ongoing for more than a year, the Ombudsman accepted the complaint and sought to resolve the outstanding issues via informal resolution. During the resolution process, the complainant was able to obtain their business licence and work permits. An application was also made to CPAM for licensing after the board was reappointed and some clarification provided. At that

stage, the complainant agreed the original matter had been resolved and there was no need to further investigate the complaint.

No recommendations were made as a result of this complaint, as the matter was resolved prior to an investigation being commenced.

DELAYED RESPONSE FROM DHRS Department of Health Regulatory Services

After a complaint was filed due to delayed meetings by the CPAM, a meeting was held on 31st July 2024 and on 1st August after the meeting a deferral was sent due to the information on a professional reference not included on the form and the scheduled meeting on 14 August was cancelled due to not meeting the quorum. The next meeting is scheduled for 28 August and the complainant has stated not receiving communication regarding the next meeting.

The complainant is a local employment company who submitted an application on behalf of a small business offering therapy to individuals and schools. The complainant explained that she was continuously faced with inconsistent explanation of procedures or documents not being heard by the CPAM despite having been checked by the DHRS staff for relatively minor requirements and standard practice in the industry.

The Ombudsman was notified that CPAM met during the efforts to resolve, the complainant's matter was therefore informally resolved, and a formal investigation not required. The complainant was informed that the HPC has an administrative policy, which allows for 10 business days after the meeting date in which to communicate their deliberations in writing. Given any subsequent maladministration the complainant would first appeal to the Health Appeals tribunal and if no adequate response, send a complaint to the Ombudsman.

DELAYS WITH ELECTRICIAN'S LICENCE

Ministry of Planning

The complainant had been attempting to get his electricians licence from the Electrical Board of Examiners (EBE) for more than a year. A formal complaint was made to the Ombudsman regarding administrative delay against the board and the Ministry of Planning.

The initial application to EBE was denied, then appealed to the Planning Appeals Tribunal (PAT). According to the complainants, the matter was sent back to the EBE for reconsideration without an explanation of why or of what had occurred with the appeals process. As with all such cases, the Ombudsman

sought to informally resolve the complaint prior to moving the matter to a full investigation.

It was discovered that the EBE had already reversed its earlier decision to deny the licence, but simply had not informed the complainant of this decision. Once the complainant received the written decision of the EBE, he agreed the matter was resolved and the complaint was closed.

As no formal investigation was conducted, the Ombudsman did not make any recommendations in relation to this complaint.

DELAY IN HEALTHCARE FACILITIES LICENSING PROCESS

Health Practice Commission

A complainant had been attempting to apply for a healthcare facilities licence since 2020/21 via the Health Practice Commission (HPC). The complainant stated they were frustrated as the various attempts to licence their business were being delayed, with the HPC continuing to ask for more information, without a final decision being made.

The Ombudsman reviewed the complaint and found there were some matters which were jurisdictional to our office and some which were not. The complainant was informed via email as to what issues our office could review. The most immediate

concern was a delay in the HPC's response to the complainant's current application for a healthcare facilities licence, which had been pending for more than six months at the time the complaint was made.

As with all such complaints, the Ombudsman sought to informally resolve the matter between the HPC and the complainant, and following communications with the HPC, a detailed letter was issued from the HPC explaining what further steps the complainant could take in the application process, setting deadlines for the provision of these details. The detailed response from the HPC satisfied the outstanding delay issues and allowed matters before the HPC to proceed.

The Ombudsman acknowledged that the complainant may have other outstanding issues with the HPC. However, it was pointed out that the complainant would have to go through the HPC application process and make any relevant appeals before our office could become involved further with the complaint. This is as per section 11(2)(a) of the Complaints (Maladministration) Act:

(2) Except as provided herein, the Ombudsman shall not conduct an investigation in respect of –

(a) any action in respect of which the person aggrieved has or had a right of appeal, reference or review

to or before a tribunal constituted by or under any law; or

(b) any action in respect of which the person aggrieved has or had a remedy by way of proceedings in any court of law.

As the delay issues had been resolved for the present, and the remainder of the complaint was not jurisdictional, the complaint file was closed at the informal resolution stage.

ADMINISTRATIVE UNFAIRNESS IN VARIOUS INCIDENTS AT THE DCFS Department of Children and Family Services

The complainant is a long-term employee with the Department of Children and Family Services (DCFS) who alleged unfair treatment in several areas. The issues included allegations of bullying, harassment and discrimination (BH&D), no protocol for community officers' invites to Members of Parliament, verbal accusation based on personal social media, unfairness related to the internal performance assessments procedure, and unfair treatment with allocation for car allowance.

In assessment of the issues described in the complaint and supporting documentation, the anti-bullying (BH&D) complaint was

under investigation so any further action would depend on an actual decision. In the event that a decision was provided by a Chief Officer, the complainant would have an appeal option to the Civil Service Appeals Commission as a civil servant under section 54 of the Public Service Management Act. If there was a delay in an appeal to a decision the complainant would normally be within the scope of maladministration, were it not for the exception of personnel matters in schedule to the Act.

The DCFS confirmed the source of policy and procedure for protocols, allocation of car allowance and performance assessment plans. It was also confirmed that discussions conducted informally did not have to be in writing, especially where no decisions were made. Any allegations of cyber bullying would be subject to a formal complaint within the department but in circumstances where the department has not taken any formal action against the complainant, the matter is not subject to investigation as it would also be classified as personnel action and non-jurisdictional. The Ombudsman expressed understanding of what appears to be a very unsatisfactory position for civil servants due to the limitation to investigate personnel actions under the Complaints Maladministration Act.

BEACH VENDOR COMPLAINT

Public Lands Commission

A commercial vendor on Seven Mile Beach Public Beach (SMBPB) complained to the Office of the Ombudsman (OMB) stating they had made several complaints to the Public Lands Commission (PLC) about other vendors on the beach not following rules for operation set out by the PLC. The vendor stated that no response had been provided by the PLC and that he was being treated unfairly since other vendors were not being required to operate by the same rules.

Upon review of the complaint, the OMB noted there were several claims pending a judicial review which involved PLC enforcement and the vendors' ability to operate. The administrative unfairness portion of the complaint was therefore non-jurisdictional to the OMB as it was already being addressed by the court. This falls under section 11(2)a of the Complaints (Maladministration) Act.

The non-response section of the complaint was addressed by the PLC sending a detailed letter to the complainant, updating him on enforcement efforts and the pending court case. OMB considered this to have resolved the issues of non-response.

Since the matter was resolved without the need for a formal investigation, no recommendations were issued by the Ombudsman.

DELAY IN INTERNAL BULLYING INVESTIGATION

Department of Education Services

This complaint, which was resolved informally, provides good guidance on areas the Ombudsman can review pertaining to government human resources matters, as well as identifying some areas it cannot investigate.

The complainant in this matter raised two separate issues: first; that her government contract had not been renewed by her employer, second; that Bullying, Harassment & Discrimination (BH&D) complaints that were made had not completed their internal investigation for more than three months. The first issue was not a matter the Ombudsman may review, as our office is prohibited from investigating hiring decisions of government entities. However, the second matter – involving administrative delay of a report due to a complainant – was a matter the Ombudsman can review, as it involves government policy (specifically the BH&D policy).

Our office sought to informally resolve the matter of the delayed reports with the Department of Education Services (DES) and was able to confirm in a matter of less than 24 hours that these had been completed and were now being sent to the complainant directly. Once the reports were sent and the complainant confirmed

receipt of these, the matter was closed as having been informally resolved.

Given that no formal investigation was undertaken, the Ombudsman did not issue any recommendations to the government entity in relation to this complaint.

WORK PERMIT GRANTED, THEN DEFERRED

Workforce Opportunities and Residency

The complainant, who was the applicant for a temporary work permit, stated that her work permit had been deferred after it had already been awarded by Workforce Opportunities & Residency Cayman (WORC).

Upon review of the records presented, the Office of the Ombudsman (OMB) determined the permit was granted about two weeks prior to the deferral which occurred. The separate actions were taken in relation to the same permit.

The complaint alleged that WORC was not acting in an administratively fair manner and was now stating that she should attend customs to have her ability to remain in Cayman regularised.

As is the case with all such complaints, OMB sought to resolve the matter informally and reached out to WORC to review the complaint.

After reviewing its own records, WORC stated that although the officer who reviewed the permit had acted in good faith, the decision to defer the permit after granting it had not been made according to the department's protocol. The original approval of the permit was upheld and the complaint was considered to be resolved.

As there was no formal investigation conducted, the Ombudsman made no recommendations in relation to this matter.

DELAYS IN HEARING APPLICATION FOR STAFF LICENCE

Council of Professions Allied with Medicine

A local therapy clinic had applied to the Council for Professions Allied with Medicine (CPAM) to licence a prospective employee and was told that the council could not meet at the time the application was made because the members' terms had expired and new appointments had not been made.

The complainant received this information after making an internal complaint to the Dept. of Health Regulatory Services and stated they wished to make a formal complaint to the Ombudsman about unreasonable delay, as well as inadequate administrative conduct in the failure to reappoint the council.

As with all such complaints, the Ombudsman's office sought to informally resolve the complaint prior to moving ahead with a formal investigation and after speaking with both parties it was determined all that was required was for CPAM to set a hearing date. This was done within about a week of the Ombudsman receiving the complaint, as the council had been reappointed at that stage.

It was agreed that CPAM would inform the complainant in writing of its decision on their application following the next council meeting and the complainant agreed this was acceptable. The matter was closed and no recommendations were made as it had been resolved without the need for a formal investigation. However, the complainant was informed that if they experienced further delays with this application, the Ombudsman would reopen the case file.

DELAYED RESPONSE FROM DHRS-MDC

Department of Health Regulatory Services

The local therapy clinic had submitted a complaint to the Medical and Dental Council (MDC) and a recent issue was resolved informally by the Ombudsman therefore the matter was not formally investigated but the complainant was advised to file another complaint if there

were further delays with the MDC and its administrative body, the Department of Health regulatory Services (DHRS). There were no responses to repeated requests for an update regarding the investigation into the complaint of medical care of a minor.

The final letter was sent during the commencement of the investigation. Therefore, the matter was informally resolved prior to an escalation to formal investigation. Due to further concerns by the complainant regarding the decision by the MDC, the appeal option to the Health Appeals Tribunal was an option still available. The fact that further appeals are available to her, further investigation by the OMB is non-jurisdictional to complaints regarding the final decision. Due to the expressed human right concerns for the minor, the OMB provided information on the Human Rights Commission, no-cost legal services and the contact for the Health Appeals Tribunals secretariat.

DELAYED RESPONSE FROM LABOUR APPEALS TRIBUNAL

Department of Labour and Pensions

Since 2017, the complainant was in formal proceedings with the DLP to obtain compensation from her previous employer, a local bank. The complainant sought legal assistance and subsequently choose to seek

a remedy through the DLP. Despite receiving a response after filing a complaint with the Ombudsman, a decision was not reached until February 2024. The appeal was then initiated but the complainant experienced delay again and a second complaint was submitted to the Ombudsman on 15 August 2024 due to delayed final response from the Labour Appeals Tribunal.

Given the passage of time provided to complete an assessment of the complaint without receipt of a response, therefore an informal investigation was commenced. During that period the DLP informed the Ombudsman that a final decision was completed and forwarded to the complainant. The complainant was informed of no further appeals being available in the closing letter and the matter was resolved at the informal stage and closed.

DELAYED RESPONSE FROM L&SD Lands and Survey Department (L&SD)

A complainant sought to have a dispute resolved at the Lands & Survey Department (L&SD) regarding the registration of a 30' road on registered land that occurred since 2012. The complainant commenced legal representation and had recently attempted to appeal the Freedom of Information

request letter dated in July 2024 from the Department of Planning.

Subsequently the complainant filed a maladministration complaint to the Ombudsman against the L&SD.

The Ombudsman may investigate complaints where there are no further appeal options, and the matter was previously the consultation. During the assessment of the complaint, it was restated that the Registrar does not have powers to deregister any document and if registered landowners allege fraud, it is a matter to be addressed before the court. Finally, since legal counsel was obtained to address the dispute which was known to the complainant over one year prior to complaint to the Ombudsman, and the ongoing legal proceedings all affect the criteria to establish jurisdiction.

There was a review of all factors regarding the lack of response and what was approved by the complainant in the register, that lead to an informal investigation to seek further insight into procedures applied. The Ombudsman obtained information on the registration documents indicating the registration by the registered owners. Given this additional information, the lapsed time since the query was known to the complainant and letter sent to the complainant from L&SD, the complained was deemed informally resolved.

DELAYED RESPONSE FROM DHRS Department of Health Regulatory Services

The complainant has alleged that there appears to be a lack of procedural guidance due to the ad hoc nature of handling her application. The complaint where documents are reviewed for submission to the Council for Professions Allied with Medicine (CPAM). The small local company sought reconsideration and acceptance of an application for a new occupational therapist crucial for her formal work application process. The complainant explained that she is continuously faced with inconsistent explanation of procedures or documents not being heard by the CPAM despite having been checked by the DHRS staff for relatively minor requirements and standard practice in the industry.

There is ongoing work with the DHRS regarding continued delays. The Ombudsman was notified that CPAM met during the efforts to resolve, and the application was included in their agenda. The complainant was informed that the HPC has an administrative policy, which allows for 10 business days after the meeting date in which to communicate their deliberations in writing. The complainant's matter was therefore informally resolved, and a formal investigation not required. Information on the next steps if there was further maladministration included appealing to

the Health Appeals tribunal and subsequently to the Ombudsman.

PROPERTY MARKER REMOVAL National Roads Authority

The complainant stated that boundary markers along one edge of his property had been removed and that he was trying to get them reinstated. He stated he had written to the National Roads Authority (NRA) twice in a period of six months and received no response. He made a complaint to the OMB of administrative non-response.

Following a review of the information provided, it was determined that the individual making the complaint was the property owner and that the matter of the boundary markers was the responsibility of the NRA. As with all such disputes, the Ombudsman's office sought to informally resolve the issue prior to moving to a formal investigation.

During the informal resolution process with the Ombudsman, the NRA agreed that it was responsible for resetting the boundary markers on the property involved. It agreed to replace the markers immediately. The complainant also requested that a detailed explanation of what occurred with the removal of the markers be provided, as well as an apology issued from the NRA. The NRA agreed to these requests as part

of the resolution process and, once these steps were completed, the parties agreed to close the complaint.

The Ombudsman noted that this matter was a good example of a public entity working with a complainant via the informal resolution process and that no further investigation would be needed, as both parties were satisfied with the ultimate outcome.

CRIMINAL CONVICTIONS EXPUNGED

Expungement Board

The complainant was awaiting a decision of the Expungement Board on a previous criminal conviction which he alleged had been delayed unreasonably.

Documentation provided showed the complainant was given a clear police record during an earlier background check, but due to a change in the law, a similar check done later in the year turned up two offences which had not been expunged (removed from his criminal record). An application was made to expunge those convictions after sentence was served and five years had passed, as per the Expungement Act. The complainant alleged it was this application which had been delayed.

The Ombudsman accepted the complaint and sought to informally resolve the matter, working with the complainant

and the Expungement Board to set a date for the application hearing. It was discovered during the resolution process that the application had been considered already, but was deferred after the board stated it required a declaration from court administrators that the complainant had served his previous sentence for the offences.

Once this was determined, a new application date was set within a matter of about a week. The Ombudsman considered the complaint to have been resolved upon the date setting for the application hearing.

As there was no formal investigation conducted into the matter, the Ombudsman made no findings or recommendations to the government.

DELAYS IN LABOUR TRIBUNAL HEARING

Labour Tribunal

The complainant came to the Ombudsman previously in relation to the same matter, which is a claim for unpaid wages and unfair dismissal that was made to the Department of Labour & Pensions (DLP). At that time, he was advised to make an internal complaint with the DLP, prior to coming to the Ombudsman's office. Later in the year, he returned to our office, complaining of significant delays in the Labour Tribunal hearing his

claim once it was sent there by DLP officers. When the matter came to the Ombudsman, the tribunal had not issued a decision for several months after the hearing was held. The complaint was one of unreasonable delay in deciding the matter.

According to section 75(7) of the Labour Act -

*(7)A Labour Tribunal shall give a reasoned decision in writing **within twenty-eight days of the conclusion of the hearing.** A copy of its decision shall be delivered to all parties invited to attend under subsection (6).*

By the time a formal complaint came to the Ombudsman, the Labour Tribunal was already well past time set out in the Act to provide the complainant with a written decision. The Ombudsman sought to resolve the matter informally by ensuring the complainant obtained a written decision from the tribunal in relation to his claim. Following further discussions, the written decision was provided to the complainant and the matter closed as having been informally resolved.

As there was no need for a formal investigation, no recommendations were made by the Ombudsman in relation to this complaint.

MALADMINISTRATION	2018	2019	2020	2021	2022	2023	2024
Assessment/disposition	26	47	28	28	26	65	45
Non-jurisdictional	26	47	26	28	25	63	43
Complaint refused	0	0	1	0	0	1	0
Complaint withdrawn	0	0	1	0	1	1	2
Early resolution	9	7	18	21	11	19	17
Successfully resolved	9	7	17	21	11	18	17
Complaint withdrawn	0	0	1	0	0	1	0

MALADMINISTRATION

Case Summaries | Investigation

UNFAIRNESS, BULLYING ALLEGATIONS AT LOCAL HIGH SCHOOL

Ministry/Department of Education Services

The complaint involved allegations of administrative unfairness in the disciplining of a student at a local public high school and further allegations of bullying within the school.

The consideration and investigation of this complaint was a complex and protracted affair, as some of the issues listed in the complaint were made against private individuals and a private company, which are non-jurisdictional subjects to the Office of the Ombudsman (OMB) under the Complaints (Maladministration) Act, section 10.1:

*10. (1) The purpose of an investigation by the Ombudsman shall be to ascertain whether injustice has been caused by improper, **unreasonable or inadequate administrative conduct on the part of any government entity** subject to this Law*

However, there were issues raised of administrative fairness and public policy considerations as the incidents described took place at a government high school. OMB first wrote the complainants to explain what matters the office could undertake and which matters could not be considered. Further, OMB made it clear to the complainants that the Ombudsman could not reverse or overturn decisions made by the public authority, but would look into whether the authority adhered to existing policies and provided clear explanations for its decision-making processes in writing.

Efforts to informally resolve the complaint between the complainants and the Department of Education Services (DES)/Ministry of Education were made over a period of about a month but were ultimately unsuccessful.

Following a formal investigation of the matter, the Ombudsman support the complaint made against the public authority and made the following recommendations:

- **DES and the high school should complete updating the school's Anti Bullying, Harassment &**

Discrimination policy within 60 days of the investigation's conclusion

- This policy should be promoted extensively to students, parents, teachers and other stakeholders in the school community to create awareness and provide guidance on reporting incidents
- The complainants should be provided with a written explanation of the school's actions taken with respect to two of the incidents described in the complaint.
- The OMB should be updated on the progress of the creation of online bullying report forms and whether that process is now in effect
- All teachers, assistant teachers, other key staff including all decision-makers at the school should regularly undertake anti-bullying training, if this is not already in place, as well as undertake necessary training in the school's anti-bullying policies and procedures, once those have been completed

The DES and Ministry of Education worked with the OMB to resolve all the outstanding recommendations before the end of the year and the matter was closed.

DELAYED RESPONSE FROM MOFED

Ministry of Finance and Economic Development (MOFED)

A complainant sought to have a stamp duty refund processed since 2021 from the Ministry of Finance and Economic Development. Given the prolonged delay a complaint was submitted to the Ombudsman seeking assistance with the perpetual delay and no response to the request.

The Ombudsman also elevated efforts to formal investigation after no response and the complainant did receive a final decision after 5 months of an investigation. However, the Ombudsman found in favour of the complainant and accepted the complaint supported maladministration by the Ministry. The Ombudsman made recommendations for consideration and implemented within six months after receipt of the notification.

COMPANY REGISTRATION TRANSFER COMPLAINT General Registry

The complainant brought separate complaints against two government entities related to the registration and ownership of

a Cayman Islands ordinary company. The complaint against the General Registry alleged unreasonable delay and a lack of response in addressing a complaint made to the registry. The complainant alleged that shares in his company had been fraudulently transferred without his knowledge.

The Ombudsman opened a formal investigation into the matter with both the General Registry and the RCIPS focusing partly on administrative non-response and partly on the procedures used by the registry when such situations arise.

The ensuing investigation found that, while the registry staff members did follow the law with regard to the company shares transfer – as it existed at the time – there was a weakness identified in the legislation which made the transfer process somewhat lacking in robustness with respect to the due diligence checks performed. The registry did take action at that time to resolve the situation, but was waiting on the determination of a proposed legislative amendment to give its policy changes the force of law.

The Ombudsman made the following recommendations in the matter:

A recommendation that the Ministry of Financial Services/General Registry provide the following to the OMB:

1. copies of its current policy/procedures in relation to authorisation of share transfers and;

2. copies of the requests sent to the Ministry by GR for changes to the Companies Act. This should be done within 30 days of the date of this closing letter.

A recommendation that the complaints handling policy for the GR be finalised and made publicly available within 60 days of the date of this closing letter.

The above recommendations were all completed by the General Registry and a final closing letter was sent.

SEEKING UPDATE ON CRIME REPORT

Royal Cayman Islands Police Service (RCIPS)

The complainant brought separate complaints against two government entities related to the registration and ownership of a Cayman Islands company. The complaint against the RCIPS stated that an investigation of the complainant's allegations of crime in relation to the company registration had been delayed unreasonably.

The initial complaint was reviewed and found to be partially jurisdictional to the Ombudsman. The complaints office does not redo investigations by law enforcement agencies, nor does it seek to overturn the conclusions in those investigations made by the respective agencies. However, it is the duty of the investigating agency to keep complainants updated on the progress of

their cases, as well as to inform the complainants of decisions made in relation to those investigations. Previous investigations by the Ombudsman have established these requirements under both current RCIPS policy and under section 19 (lawful administrative action) of the Cayman Islands Constitution Order.

In this matter, there appeared to be no delay in the investigation. Rather, the complainant was uncertain of the outcome of either of the allegations he made to the police. The Ombudsman found that the RCIPS did have a duty to inform the complainant of the outcome of his matters and recommended that the complainant be provided with a written update within 30 days.

The RCIPS did inform the complainant of the progress of his complaints and the matter was closed.

DELAYS IN RESPONDING TO COMPLAINANT

Workforce Opportunities and Residency Cayman (WORC)

A complainant had initially reported an allegation of an employer not following the Immigration (Transition) Act in a hiring process. The complainant was receiving regular communication from Workforce Opportunities and Residency Cayman (WORC) but became concerned when that communication stopped after a few

months. The complainant made a formal complaint of delay/non-response by a government entity to the Ombudsman.

As with all such complaints, the Ombudsman sought to resolve the matter via our informal resolution process. The process did elicit some initial responses and feedback from WORC. However, the agency ultimately did not respond within the legal timeframes set for the resolution process in the Complaints (Maladministration) Act and a formal investigation was opened.

The Ombudsman found that, while there had been a delay in responding to the complainant, it could not be considered unreasonable in the circumstances of this complaint. WORC was reminded by the Ombudsman that it should be providing regular updates to complainants in law enforcement matters, even if it is just to state that the issue remains under investigation.

As the complaint was not supported, no recommendations were made to WORC to follow up and the case was closed.

NON-RESPONSE TO HR-RELATED COMPLAINTS

Customs and Border Control (CBC)

The Ombudsman received a number of complaints pertaining to an officer's employment within the Customs and Border Control department, dating back several years. Most of the issues involved complaints about the officer's pay and internal complaints against other employees which the complainant stated were unresolved. However, there were matters involving administrative non-response as well.

Following an analysis of the complaints and review of significant documentation provided, the Ombudsman attempted to informally resolve the matters of delayed response to the officer in relation to the complaints they made. Unfortunately, no response was made to the officer during the Ombudsman's informal resolution process, even though the government agency was given a period of a few months to respond.

Since no response had been made, the Ombudsman opened a formal investigation. During the investigation, the CBC finally did write back to the officer providing a substantial response to the initial queries. Because of the delay, the Ombudsman did find maladministration in the delayed response to the officer by the CBC. The other internal and HR-related complaints were determined to be non-

jurisdiction to the Ombudsman's investigation.

No recommendations were made as a result of this investigation.

DELAYED RESPONSE FROM MOFED

Ministry of Finance and Economic Development (MOFED)

A complainant sought to have a stamp duty adjudication since 2022 from the Ministry of Finance and Economic Development. There were questions regarding the value of property being reevaluated and then the subsequent delay affected an application for permanent residence as the property was not registered due to the stamp duty request. Given the prolonged delay a complaint was submitted to the Ombudsman seeking assistance with the perpetual delay and no response to the request.

The Ombudsman also advanced the investigation after no response and the complainant did receive a final decision after 9 months of an investigation. However, the Ombudsman found in favour of the complainant and accepted the complaint supported maladministration by the Ministry. The Ombudsman made recommendations for consideration and implemented within six months after receipt of the notification.

CONFUSION OVER CERTIFICATE OF SPECIALIST CAREGIVERS Workforce Opportunities & Residency Cayman (WORC)

A complaint was filed with the Office of the Ombudsman (OMB) which claimed Workforce Opportunities & Residency Cayman (WORC) as well as the Work Permit Board had acted unreasonably in providing a response to an application filed by a family which sought a Certificate of Specialist Caregivers to employ a specialist carer for a chronically ill family member. Unfortunately, the chronically ill family member who required the carer passed away during the permit application process and feelings between the two parties were not positive at that time.

The OMB sought to resolve the dispute which resulted in WORC issuing a further statement to the family concerned, stating why its original application for the carer certificate had not been processed by the Work Permit Board; the board deciding it had no power to hear the application. A formal investigation was commenced after it became clear the complaint could not be resolved via mediation.

The investigation found that, while the board had informed the applicants of its decision in writing, it did not provide adequate reasons for why it believed it had no power to hear the application for a Certificate of Specialist Caregivers. Further, the investigation found there was some

confusion concerning which sort of permit application was required to employ the carer in the household and that, shortly after this issue was resolved, the family member who required the assistance had tragically passed away.

The was a difficult investigation and emotions were evident during many of the discussions OMB conducted. However, ultimately the Ombudsman's findings indicated that better communication between the parties, and especially by the board in its initial decision, could have alleviated much of the discontent.

The Ombudsman found in favour of the complainant and made the following recommendations:

- WORC should create a public-facing policy regarding the issuance of final work permits for non-Caymanians, including what occurs when an applicant has less than a year left on their term limit
- WORC should create a public-facing policy regarding applications for Certificates of Specialist Caregivers, if it has not done so already
- The applicant, should be refunded in full for her work permit and Certificate of Specialist Caregivers applications, if this has not already occurred.

OMB will continue to monitor these recommendations for compliance.

CONTINUED MALADMINISTRATION FROM THE PTU

Public Transport Unit (PTU)

A complainant alleged that there were continuous delays to the processing of his public transport licence, including the renewal of the operational licence and an application for an additional vehicle to his fleet. There were claims of lost/misplaced documents, changes not based on current legislation and a general lack of proper administrative procedures for processing the applications in a timely manner.

The Ombudsman's investigation revealed that there was maladministration due to lack of codified procedures, outdated procedures for authorizing some aspects on new application forms that might limit options for applicants and general review of classification of vehicles based on best practice of the industry. These issues were mitigated to the extent that the complainant did not follow instructions in a timely manner and or initiated queries or personal choices within his right to do, that resulted in further delays in addressing his concerns.

The Ombudsman accepted that there were issues of maladministration by the PTU with some aspects prolonged due to contributory delays by the complainant. Recommendations were submitted to the PTU for codification of specific aspects of their procedures and that other matters

raised were to be considered for inclusion in the current Public Transport Bill.

DELAYS IN PROCESSING TEMPORARY WORK PERMITS Workforce Opportunities & Residency Cayman (WORC)

A complaint was made to the Office of the Ombudsman (OMB) by a local business owner who submitted a number of applications for temporary work permits to Workforce Opportunities & Residency Cayman (WORC). The complainant stated the permits had been delayed for several months in some cases with no decision and that this amounted to unreasonable delay.

OMB attempted to informally resolve the complaint with WORC officials and did receive a response on behalf of the complainant indicating all outstanding applications had been dealt with. However, the complainant wished to proceed with the complaint as the delays had already been persisting for several months and their business had been affected.

OMB opened a formal investigation into the matter and it was found that the consideration of four of the eight permits applied for was delayed for a period of five to seven months. Two others were delayed for additional lesser periods, but WORC officials did note their officers generally try to process temporary work permit

applications within 14 days of their receipt. That did not happen with the majority of the applications in this case and the Ombudsman did find maladministration had occurred in relation to the delays experienced.

The following recommendations were made:

That WORC provide documentation to OMB of training in the processing of temporary work permits and express temporary permits and further details of how this training is to be continued in the future

WORC should provide the complainant with a written apology for the delays in processing the permits and state in this letter whether any refund is due to be provided due to the exceptional delays identified in four permit applications. If a refund is not offered, a written explanation should be provided giving reasons for this

WORC should provide the OMB with a copy of any written policies/procedures for WORC's Risk Register that exist currently

If such policies do exist, WORC should make them public on its website or in any other manner it sees fit to ensure public awareness

All recommendations above were adhered to by WORC and the Ministry of Border Control & Labour.

DELAYS IN DECIDING MEDICAL LICENSING APPLICATIONS

Ministry of Health

A Cayman Islands medical practitioner applied for an institutional registration licence and a medical tourism licence for his healthcare facility with the Ministry of Health a little less than two years from the date the complaint to the Ombudsman was made. He stated that his organisation received no decision on these two applications. He alleged unreasonable delay on behalf of the Ministry.

OMB determined that a complaint of unreasonable delay against a government entity is jurisdictional, however only the actions of the Ministry itself were reviewed. Records of Cabinet proceedings and policy decisions of Ministers are not subject to the Ombudsman's review under the Complaints (Maladministration) Act.

Following an informal resolution process, the Ministry of Health endeavored to reply to the complainant that his application for the licences had been forwarded to the Minister of Health for consideration by Cabinet. The Ministry confirmed that it was ultimately the Minister of Health who would make the determination whether to and when to pass the application along to Cabinet for a decision. The Ministry officials could not state when or if this decision might occur.

The complainant was unsatisfied with this situation and requested that the OMB

open a formal investigation into the matter.

Following investigation, the OMB determined that while individual members of the Ministry staff could not be held solely responsible for the delays in hearing this application, the actions, indecision and uncertainty of the overall government with respect to this and similar applications amounted to maladministration – unreasonable delay.

The Ombudsman made the following recommendations as a result of the investigation:

- Cabinet members should consider a moratorium on Institutional Registration, Medical Tourism and clinical trial applications until an adequate regulatory system is in place. Provision can be made for applications considered necessary for immediate public health needs.
- A recommendation that a written policy and procedures guidance document is put in place for Medical Tourism applications
- A recommendation that a letter of explanation be issued to the complainant giving adequate reasons for the delay in processing the two applications and stating how the government intends to resolve the matter
- If it is determined an audit is needed, consideration should be given to bringing in outside

consultants if the Ministry staff is unable to proceed due to current workloads

The Ombudsman will continue to monitor these recommendations for compliance.

TWO-YEAR BAN ON DFA SERVICES - UPDATE – RECOMMENDATIONS FOLLOWED

Department of Financial Assistance

The complainant was informed via letter that she had been barred from receiving further services from the Department of Financial Assistance (DFA) for two years. The DFA stated the complainant had violated DFA policy and provided false/misleading information, or that she deliberately withheld information that was pertinent to the DFA assessment process for her financial assistance application. The complainant disputed the infractions alleged by DFA, stating that she did provide case workers the information and they either simply didn't take her phone calls or it was stated she did not provide the information in a timely manner, as required by the policy.

The findings of this investigation were as follows:

Issue 1 - Was the DFA's decision to deny services for two years administratively fair?

- It would appear based on our investigation the DFA did not have the legal authority to bar the complainant from services and did not follow the tenets of its eligibility criteria policy in doing so. The Ombudsman found maladministration did occur and recommended administrative remedies.

Issue 2 - Did the DFA provide adequate reasons to the complainant for the decision to bar her from services?

- The complainant was provided with exhaustive reasons for the decision, however the Ombudsman found the DFA's decision did not accord with existing legislation and policies.

The following recommendations were made as a result of the findings:

- That the two-year ban, done without lawful or policy authority, should be reconsidered. *(For the avoidance of doubt, the OMB did NOT recommend that the complainant in this case should be referred to the RCIPS. The passage*

of time, among other matters considered, would cause an injustice to be done to the complainant if this was to occur.) If she should apply again and act in a fraudulent or untruthful manner, she should be advised that this will be reported to the police.

- That a provision in the DFA eligibility criteria policy regarding fraudulent cases be rewritten to comply with section 28 of the Financial Assistance Act and all other relevant legislation. This should be completed within 90 days with a copy provided to OMB.
- That the DFA eligibility criteria policy be further amended to indicate the criteria for barring clients from services, including whether and how clients can be legally barred in the absence of any criminal conviction. This should be done within 90 days with a copy provided to OMB

Compliance was achieved in relation to all recommendations by the end of February 2024. The DFA made several changes to its eligibility criteria policy for applicants. In addition, the applicant was able to apply for services again after the earlier two-year ban was removed.

UPDATE – RECOMMENDATIONS ADDRESSED

Cayman Islands National Insurance Company (CINICO)

As previously reported in the 2023 Annual Report, the complainant sought reimbursement after attending the A&E at the Cayman Islands Hospital. The complainant waited in the ER for more than an hour and stated they were never seen and then went to another hospital for care, which was paid out of pocket. The complainant also noted that CINICO policies require the patient to receive a referral to see a private doctor where, in the case of a medical emergency, that is practically impossible to achieve.

A formal investigation was opened into the complaint with both CINICO and the Health Services Authority (HSA).

The investigation concluded with a finding that CINICO's healthcare coverage policy had been followed and that, given the nature of the injury in this matter, there was nothing unreasonable about the delay at the A&E section of the CI hospital. This finding was based on a review of HSA patient care policies, as well as ER practices elsewhere in the Western Hemisphere.

It was noted, however, that civil servants, private sector healthcare providers and the government administration at the time desired the expansion of CINICO healthcare coverage to a preferred provider network outside the public hospital system. CINICO managers discussed plans to do so which were in place and due to be implemented in the first stage prior to the end of 2023.

As a recommendation in the complaint, the OMB directed staff to monitor the implementation of the network expansion which was announced by government in April 2022.

Upon following up with CINICO during the latter part of 2023, it was determined that recommendations had been made and policy proposals submitted to the relevant Ministry. It was determined by the Ombudsman that CINICO had done all that was in its power to do to move forward with the expansion of the preferred provider network and that the decision to proceed now lay with the policymakers. This was also explained to the Ombudsman Oversight Committee during a public meeting in early 2025.

UPDATE - RECOMMENDATIONS ADDRESSED

Department of Planning and Lands & Survey Department

The complainant stated a parcel of land which has been in their family for generations was designated by the Director of Planning as lands for public purpose (LPP) in 2018 without the owners' knowledge. There was a significant delay in reporting this complaint, because the complainant stated they were not aware of the designation until they attempted to use the land for a private purpose and were denied permission to do so without first making payments for the use of the land.

There was no dispute that the parcel did belong to the complainant and their family. However, the government clarified that the designation as LPP prevented the family from using the land for private purposes. During our review of this matter, the Office of the Ombudsman (OMB) learned that there are potentially several Caymanians in similar situations with LPP-designated parcels that they are largely unable to use.

Ultimately, an investigation was commenced and the OMB did find that maladministration had occurred in this matter and that the complainants were not properly informed of the designation of their land as LPP. Unfortunately, the original recommendations made by the

OMB could not be actioned due to legal requirements in the Development & Planning Act making the matter time-barred for further review by the Central Planning Authority or the Planning Appeals Tribunal.

The Ministry of Planning and Department of Planning worked with the OMB to determine how the parties could move the matter forward following the investigation. Following a meeting with the Ministry and Department representatives, OMB's original recommendations were amended:

In order to progress this matter, I am now withdrawing my earlier recommendations and hereby replace them with a recommendation that the Department of Planning inform the complainant, in writing and in plain language, of his current options. Details should include how he can make such an application to the CPA and what is required to initiate the buyback process. I request that this be done within 15 days of the issuance of this letter.

The recommendation was accepted and followed by the Department of Planning and the matter closed.

RULES FOR SPECIAL EDUCATIONAL NEEDS ASSISTANCE UPDATE – RECOMMENDATIONS COMPLETED Ministry of Education (MOE) and Department of Education Services (DES)

A concern was raised regarding the provision of Special Educational Needs (SEN) assistance to two children at a local government school. The concern was essentially that the children could not receive the specialised assistance they required at the government school and an application was made on their behalf seeking Alternative Education Funding (AEF) so they could attend another school where such additional assistance might be provided. The Department of Education Services (DES) did not accept the application for two reasons: 1. The children had already been withdrawn from the government school and 2. The children had not exhausted all of the options available to them at the government school, and were also determined to be performing adequately.

The Ombudsman did not support the complaint, finding that there had been no unreasonable delay in the consideration of the children's application. She also found

that the school and the DES had followed all applicable regulations and policies in making its decision. However, there were two recommendations made as a result of the findings:

That the Ministry/DES obtain a legal opinion regarding whether Caymanian private school students are prevented from, or allowed to, apply for alternative education funding/placement under currently existing laws and regulations

Based upon the outcome of that legal advice, the Ministry consider forwarding the complainant's application to the AEPP and/or the Education Council for consideration

Early in 2024, the Ministry of Education sent further documentation and communication that it had complied with both recommendations set out following the investigation of the matter. The provision of legal advice will further assist public and private schools in determining whether needy children can apply for and receive special education funding. The complaint file was closed.

UPDATED POLICY FOR COMPLAINTS AGAINST JUDGES UPDATE – RECOMMENDATIONS COMPLETED

Judicial and Legal Services Commission

The complainant stated the Judicial and Legal Services Commission (JLSC) neglected to maintain a current, updated complaints policy allowing members of the public to file complaints against sitting judges. Although the JLSC did have such a policy at the time the complaint was made, the complainant stated it had not been updated in line with the 2016 amendments to the Cayman Islands Constitution Order.

The investigation supported the complaints of lack of applicable policy and unreasonable delay in regard to the updating of that policy. The following recommendations were made:

- the JLSC update its current policy for complaints against judges to bring it in line with the CI Constitution within the next 30 days.
- * the overall staffing of the Commissions Secretariat, which serves the JLSC and the other Constitutionally created Commissions, be reviewed to determine adequacy of staffing levels.

An updated complaints policy was placed on the JLSC's website and a copy was provided to the Ombudsman. In addition, a staffing review at the Commissions Secretariat was undertaken and completed, with some improvements made and additional positions filled.

RECOMMENDATIONS FOLLOWED IN DCI COMPLAINT

Liquor Licensing Board of Cayman Brac and Little

Our office received a complaint that an official on the Liquor Licensing Board had denied adequate participation rights to an applicant seeking the temporary use of a mobile bar licence. The applicant further alleged they were not provided adequate reasons for why the application had been refused and that the board official had overstepped statutory authority in denying the licence application.

The investigation into the complaint found that the board official had not overstepped or acted outside their lawful authority. However, the Ombudsman found there were some instances where rules around the application process were unclear – even to the government officials administering the licensing process. Further, the Ombudsman found the applicant was not

given adequate reasons for the decision to refuse the licence application.

The Ombudsman made the following recommendations in the matter:

- The chairman of the Liquor Licensing Board of Cayman Brac and Little Cayman provide the applicant with the full reasons in writing for his decision to refuse the mobile bar licence.
- The Ministry should seek the assistance of the Legal Department to create an appeals process for mobile bar licenses by way of regulations or an amendment to the Act

- The Ministry, in conjunction with the Liquor Licensing Boards, should work to create transparent and unambiguous policies around the decision-making process for mobile bar licence applications.
- If it has not been done already, implement the recommendation of the former Complaints Commissioner and make the operating rules and procedures available to the public.

All recommendations had been completed by 1st quarter 2024 and the matter was closed.

MALADMINISTRATION	2018	2019	2020	2021	2022	2023	2024
Investigation	20	21	8	4	8	16	11
Supported	5	7	6	2	8	10	9
Not supported	14	14	2	0	0	4	1
Resolved informally	1	0	0	0	0	1	0
Complaint withdrawn	0	0	0	2	0	1	1

COMPLAINTS DIVISION

Public Complaints About Police Conduct

This was our seventh year with oversight of public complaints of unsatisfactory police officers' conduct in the performance of their duties. It remains our goal to improve public confidence in the RCIPS through this external unbiased, robust and impartial process under the Police (Complaints by the Public Act, 2017 (the Act)).

In my opening statement I referred to the lack of action when I recommend discipline. Discipline is a matter for the commissioner of police and we cannot force the recommendations to be carried out.

There is a belief among some members of the public that I can impose sanctions when upholding a complaint against a police officer. There is no sanction available to the Ombudsman under the Act. I can make recommendations and one of the recommendations can be discipline. Section 11 – Powers and duties of Ombudsman in relation to the final investigation report (FIR) states:

The Commissioner shall review an FIR made pursuant to section 7 of the Act and may proceed to take disciplinary action.

I do make recommendations in this regard. The Act is clear, and it leaves the final decision regarding discipline and sanctions to the commissioner of police.

At the end of an investigation if I believe the police officer may have committed a criminal offence, section 7 (7) of the Act states:

On making a report to the Director of Public Prosecutions, the Ombudsman shall furnish the Director of Public Prosecutions with -

- (a) Copies of all statements in relation to the complaint*
- (b) All exhibits so collected; and*
- (c) Such other information as the DPP may require the OMB to furnish.*

We received 40 new inquiries in 2023, a decrease from the previous year's 60. In addition to the 32 complaint cases carried forward from the previous year we received 50 new complaints, a slight increase over the previous year's 47 and we resolved 51 cases compared to 39 in 2023.

A total of 10 cases were resolved by way of formal investigation while seven were informally resolved compared to two the previous year. Of the 10 formal investigations, three were supported with recommendations issued, six were not supported and one was withdrawn during the investigation stage. Thirty were refused as non-jurisdictional or were time-barred and two were abandoned or withdrawn by

the complainant. Additionally, our office refused to investigate one complaint because we assessed that it was either trivial, vexatious, malicious or lacked any evidence of unsatisfactory conduct to justify an investigation. We have 31 open cases to carry forward in 2025.

The police complaints section has been operating with one investigator during 2024, due to the fact the senior police investigator had to act as the deputy ombudsman for the complaints division. However, we still resolved 12 more cases than in the previous year.

In the first quarter of 2025 there will be two new investigators to assist in the resolution and investigation of public complaint allegations concerning police conduct.

A greater number of complaints were refused as non-jurisdictional during 2024. Some of the complaints range from an officer's off-duty conduct, which we have no authority to investigate; or complaints concerning the ongoing criminal investigation or case files submitted to the Office of the Director of Public Prosecutions. We recommend complaints be made to the RCIPS or ODPP internal complaints manager prior to reverting to us.

It is encouraging to see the increase in informal resolutions this year and we will continue to work to increase this again in 2025, if both parties are willing to engage in the process.

We carried out three presentations to new police recruits and promoted officers.

POLICE COMPLAINTS	2018	2019	2020	2021	2022	2023	2024
Inquiries	18	33	52	60	49	60	41
Complaints carried forward	0	67	24	15	16	24	32
Complaints received	143	62	57	28	41	47	50
Complaints resolved	76	105	66	27	33	39	51
Open complaints	67	24	15	16	24	32	31

POLICE CONDUCT

Case Summaries | Investigation

MEMBER OF PUBLIC LODGES COMPLAINT REGARDING UNSATISFACTORY CONDUCT OF A POLICE OFFICER

The Office of the Ombudsman (“the OMB”) received a complaint on 16 November 2023 from a member of the public (the complainant) concerning the alleged unsatisfactory conduct of a member of the RCIPS.

The Complainant stated in July 2023 they were a victim of a crime and had been relentlessly contacting the Royal Cayman Islands Police (RCIPS) for updates to no avail. Eventually they were able to contact another officer who said they would have the investigating officer contact them.

The Complainant says they were not contacted and proceeded to call the George Town Police Station on 15 November 2023 and the investigating officer answered the phone.

The Complainant states they explained to the officer they had received conflicting information regarding their case after directly contacting the Department of Public Prosecutions who informed them

that they were seeking further information before making a final ruling and the investigating officer was gathering that information.

The Complainant says they enquired about what information was necessary, if any from them, in order to provide it. The Complainant alleged the officer said, “I can’t tell you that”. The Complainant said they told the officer they didn’t have to speak to them in that manner and that they were simply trying to see if there was any information required on their part as there had been no contact. The Complainant alleges the officer responded that it was “none of their business”. The Complainant states they asked the officer if they wanted them to contact the commissioner regarding the officer’s behavior and their response was, “I don’t give a shit about the commissioner, who does he think he is” and proceeded to hang up on the Complainant.

The Complainant states they were very offended by the officer’s behavior and believes no officer should speak to someone in that manner. Further noting they were simply seeking meaningful updates on the case as they didn’t want the statute of limitation to bar them from getting justice.

The OMB had to decide, based on a balance of probabilities, whether:

- The officer's conduct fell below the RCIPS Code of Ethics and Standards of Professional Behaviour.

The investigation included analysis of officer's statements, witness statements and CCTV which we note did not have audio due to the RCIPS privacy policy.

The officer says they stated to the Complainant that they could not divulge any further information at that time but if or when it was necessary they would contact them.

The officer disclosed to the Complainant there were numerous points of clarification requested by the Office of the Director of Public Prosecutions (ODPP), and they were working towards completing the request and they would be notified once they were able to provide a meaningful update.

The officer states the Complainant did not like this response and began shouting, "I'm going to the Commissioner to tell him to step on it". The officer explained that it wouldn't make a difference as every case must follow a process and the Commissioner can't influence an investigation. According to the officer, the Complainant became loud and hostile, making racial remarks and said, "You can't come to my country and tell me what I can and cannot do."

The officer stated that due to the Complainant's abusive and boisterous behavior, they hung up the phone and reported this immediately to their Sergeant. The officer vehemently refuted the allegations made by the complainant.

The Community Officer, in their statement, states the officer informed them of the situation. A short while later the Complainant called the station again and admitted to Community Officer that they had indeed cursed at the officer and called them nasty names. This was also reported to their supervisor.

The OMB states they had not been provided with any supporting evidence that the conduct of the officer on the day in question was unsatisfactory nor fell below the RCIPS Code of Ethics and Standards of Professional Behaviour.

The complaint was not upheld.

MEMBER OF PUBLIC LODGES COMPLAINT REGARDING UNSATISFACTORY CONDUCT OF A POLICE OFFICER

The Office of the Ombudsman ("the OMB") received a complaint on 27 November 2023 from a member of the public (the complainant) concerning the alleged unsatisfactory conduct of members of the RCIPS.

The Complainant states on 4 November 2023, they called 911 for assistance when the complainants partner informed them that someone whom they were in a civil land dispute with was at the property. It is alleged that the landowner told the Complainant that they would be removing their containers off the property.

The officers were lawfully dispatched to the location and upon arrival the Complainant informed one of the officers of the situation during which the Complainant allegedly made defamatory statements regarding a Government Entity leading to the Complainant being verbally warned by the officer.

The Complainant states they stretched out their hand while saying to the property owner, to stop telling lies and one of the officers grabbed them by their waist and slammed them against the police car. The Complainant further states they did not engage in any further confrontation because they believed that the police were not there to protect them or their property.

The OMB had to decide, based on a balance of probabilities, whether:

- **The officer's conduct fell below the RCIPS Code of Ethics and Standards of Professional Behaviour.**

The investigation included analysis of officer's statements, witness statements and CCTV which we note was of no evidentiary value due to the quality.

The officers state they observed the Complainant aggressively approaching the property owner with their hand raised and the other officer who was still in the police vehicle quickly exited the vehicle and intercepted the Complainant and pulled them away from the property owner to prevent the Complainant from injuring them. The officers along with other witnesses refute the Complainant's accusation that they were slammed into the police vehicle.

The officers further state the Complainant was held by one of the officers and had to be warned multiple times to desist from approaching the property owner.

The officers conducted inquiries and established that the property owner was the rightful owner of the property and was in possession of a Court order which states that they would be lawfully conducting work on the property. This information was relayed to the Complainant however they continued to argue with the officers and the property owner.

The officers state the Complainant eventually left, and they remained on the property for about thirty-five minutes in order to ensure there were no further issues.

The OMB states they had not been provided with any supporting evidence that the conduct of the officers on the day in question was unsatisfactory nor fell

below the RCIPS Code of Ethics and Standards of Professional Behaviour.

The complaint was not upheld.

MEMBER OF PUBLIC LODGES COMPLAINT REGARDING UNSATISFACTORY CONDUCT OF A POLICE OFFICER

The Office of the Ombudsman (“the OMB”) received a complaint on 18 May 2023, about the alleged unsatisfactory conduct of two officers.

The complainant states that on 11 May 2023, they were travelling from the east side of the Island and observed a police vehicle with the lights on close to the entrance of the Bodden Town Police Station. At the same time, the complainant alleges they were overtaken by a motorcycle. When the complainant crossed the Bodden Town Police Station, they allegedly looked at the police vehicle and saw two police officers in the vehicle who at that time made no attempt to stop their vehicle.

The complainant states that shortly after they looked in their rear-view mirror and saw a police vehicle with flashing lights on. The complainant says they assumed the police vehicle was aiming to attend an emergency, so they pulled over, looked back in the rear-view mirror and saw the police vehicle behind their vehicle.

The complainant says the officer approached their vehicle with a device in their hand. The complainant alleges the officer informed them that they had been travelling 32-mph in a 25-mph zone. The complainant alleges she asked how they could be “clocking them” when a motorcycle had overtaken them, and they did not stop the motorcycle. The officer then showed them the device which indicated the speed they were travelling. The device indicated 43-mph, and the officer pointed to the distance on the device which indicated they were clocked from 1190 feet.

The complainant says they informed the officer that they were very dishonest because they saw the motorcycle speeding, subsequently overtaking their vehicle and didn't acknowledge that. The officer allegedly responded by asking, “Are you calling me a liar?” the complainant said, “Yes, you are a liar”.

The officer then requested the complainant’s driver's license and documents, they handed them to the officer and stated they were going to the Bodden Town Police Station to which the officer informed them that they could not leave. However, the complainant left and went to the Bodden Town Police Station.

The complainant states they spoke with a Sergeant and alleges during the conversation they were not given the opportunity to explain what transpired and was ultimately advised there was nothing

they could do, and that the complainant would have to attend Court. The complainant left and returned to the scene where the officer handed over their driver's license and requested their contact numbers. The officer noted their details on the ticket and handed it to them along with their other documents.

The complainant says they called the George Town Police Station, requesting to speak with a Chief Superintendent (CS) who was unavailable at the time, so they were given their contact details. Later that day the complainant received a call from the CS and arranged a meeting later in the day.

The complainant stated they expressed their appreciation for the CS meeting with them and began explaining what had transpired as they documented the information. The complainant alleges the CS advised there was a CCTV camera where they indicated being pulled over and they would pass on the information to Bodden Town Police Station Chief Superintendent as it was their jurisdiction, and they would be able to provide her with more information. The complainant alleged that the CS said the other CS would review the camera which he refutes.

On 12 May 2023 the complainant received a call from the other CS who informed them that they could not review the camera for this incident, and if they reviewed the ticket, they would see a Court date and they would have to attend.

The OMB had to decide, based on a balance of probabilities, whether:

the police officers' conduct was aligned with the RCIPS Code of Ethics and Standards of Professional Behaviour.

The investigation included gathering statements, evidence and interviewing the officers and complainant. This also included a review of the RCIPS Code of Conduct and Standards of Professional Behavior. My investigators also enquired about the availability of CCTV which it was not.

During our investigation we learned the officer is trained and certified to use the device and the device is equipped with a laser that is used to pinpoint the vehicle that is being checked for speed and only records the speed for the vehicle that the device is pointed at.

The officer states on 11 May 2023 they were with another officer in a marked police vehicle stationary at the entrance of the Bodden Town Police Station. They were conducting roadside speed checks, and the officer pointed the red laser of the device at a vehicle now known to be the complainants heading west towards George Town. The officer states they locked the vehicle in from 1190ft, and traveling at 45-mph, in a 25-mph zone.

The officer states the vehicle drove past them at the entrance of the Police Station and they engaged the lights of the police

vehicle and drove in the direction of the vehicle signalling the driver to stop. When the vehicle stopped, the officer approached the vehicle and informed the driver (the complainant) the reason for the stop by showing them the device. The complainant informed the officer that the speed was not theirs because they saw the police vehicle from a mile away and a motorcycle had overtaken them. The officer states he again showed the complainant the device and pointed out the distance from which their vehicle was locked in by device. The officer also says they explained to the complainant how the device worked but she was uncooperative.

The complainant does not dispute being stopped and shown the device by the officer; However, they dispute that it was their vehicle that was captured on the device and alleges the officer was dishonest.

The other officer who was also at the scene notes the complainant was belligerent, combative and argumentative as they tried to explain. Further noting the complainant left the scene when they were instructed not to do so. Upon their return they continued to be belligerent subsequently taking their documents and speeding off from the scene.

The CS whom the complainant first spoke with reiterates they were only trying to assist the complainant by passing the case information to the CS in charge of the jurisdiction the incident occurred. The CS at no time made any assertions as to what the other CS could assist her with just that they would assess the information and properly inform them. This was corroborated by the other CS's statement.

Our office has no jurisdiction when it comes to motorists wishing to contest the issuance of a traffic ticket, the accuracy and reliability of the device or the evidence of the officer issuing the speeding ticket. This must be contested at the Cayman Islands traffic court. Therefore, this aspect of the complaint is non-jurisdictional to our office.

The OMB found that based on the information obtained and on a balance of probabilities, the officer's conduct in the performance of their lawful duties was not unsatisfactory or fell below the RCIPS Standards of Professional Behavior.

The complaint was not upheld.

MEMBER OF PUBLIC LODGES COMPLAINT REGARDING UNSATISFACTORY CONDUCT OF A POLICE OFFICER

The Office of the Ombudsman (“the OMB”) received a complaint on 17 February 2023 from a member of the public (the complainant) concerning the alleged unsatisfactory conduct of a member of the RCIPS.

The complainant states that on 10 February 2023, they were leaving a location in Cayman Brac with his son when he observed an officer speeding away on a Police motorcycle. The complainant states that about a mile and a half away from the original location there is a double bend which obstructs visibility from traffic coming from either direction. The complainant also notes this road has a solid yellow line on each side and the center line.

The complainant alleges that the officer on the motorcycle and another vehicle occupied by another officer were blocking the entire left lane as the complainant proceeded around one of the blind bends causing them to suddenly brake to avoid a collision. The complainant states that the two officers were allegedly having a conversation on the blind bend, so they held down the car horn and it took the officer about 15 to 20 seconds before deciding to move.

The complainant alleges that the officer then began riding recklessly by travelling on the center line and motioning for them to go around causing cars from the other direction to run off the side of the road.

The complainant further states they took out their phone and held it up to the side mirror to make the officer believe they was recording them. The complainant alleges the officer immediately fell back off their back bumper to the other vehicle being driven by another officer who then engaged the police lights and stopped them. The complainant and the officer then engaged in a heated exchange.

The complainant states the officer had no manners, no respect, or any regard for other people on the road, adding that the officer allegedly said to them that they didn’t care, and that they can do what they want to do. This remark annoyed the complainant’s son, and they said to the officer “Do you know the danger you just put us in?” “What if one of the container trucks was coming the same time.” The officer allegedly responded, “So; I don’t care” and then began raising their voice to which the complainant said to the officer “You are a disgrace to the police force”.

The complainant says that during the entire encounter the other officer said nothing, and they said to them, “You know this man is wrong for what he did” and the other officer allegedly smiled.

The officer states he was traveling from the same location as the complainant when he observed another motorist committing a moving road traffic offense namely being on the phone whilst driving and stopped the driver. While speaking with the driver, they heard a horn beep from behind and waved the motorist around in order to complete the matter that was in progress; they then proceeded on.

The officer then states they identifies the complainant is driving whilst using their cell phone and signals for the other officer to conduct a stop. The complainant was subsequently pulled over and the officer approached the vehicle informing the complainant that they were committing an offense which was corroborated by the other officer.

Both officers state in their interviews that the complainant was very verbal accusing them of being stopped on a blind bend causing them to brake suddenly and that that was an offense. The officer also states the complainant says they were videoing the officer as they were driving recklessly and the complainant proceeded to say, “You just come here, you don’t have to impress anyone with that piece of junk”, (in reference to the motorcycle), “You will hear about this Monday morning”.

The officer said they used their discretion and did not ticket the complainant but rather gave a verbal warning for using their telephone while driving.

The OMB states they had not been provided with any supporting evidence that the conduct of the officers on the day in question was unsatisfactory nor fell below the RCIPS Code of Ethics and Standards of Professional Behaviour.

The complaint was not upheld.

MEMBER OF PUBLIC LODGES COMPLAINT REGARDING UNSATISFACTORY CONDUCT OF A POLICE OFFICER

The Office of the Ombudsman (“the OMB”) received a complaint on 1 September 2023 from a member of the public (the complainant) concerning the alleged unsatisfactory conduct of a member of the RCIPS.

The complainant states that on 1 September 2023 they left their workplace, riding a legally registered motorcycle and wearing a backpack. While traveling to their destination they raised their arm to readjust a slipping backpack strap. The complainant states they noticed a group of cars along with a police vehicle, traveling in the opposite direction. The complainant says they continued on and stopped at the red light where they briefly stood up to stretch their legs and arms while waiting.; As the light turned green, they proceeded onward and midway through the

intersection heard sirens and saw a police vehicle behind them with its lights on.

The complainant says they promptly pulled over, under the assumption that the officer might have thought they ran the red light, which the complainant states they did not.

The complainant states they approached the police vehicle and asked the officer why they were being pulled over noting the officer remained in the vehicle with the window down.

The complainant alleges the officer stated that they "just wanted to have a conversation" with them and the complainant states they pressed the officer for specifics regarding any law they had broken, the officer allegedly could not tell them of any offense being committed.

The complainant alleges the officer repeatedly stated they wanted to speak about a "middle finger" gesture, which the complainant says they were unaware of making.

The complainant states that despite repeated inquiries on the justification of the traffic stop, the officer neither articulated an offense committed or gave explicit permission for the complainant to leave. The complainant further states the officer had a K9 and did not request to search them, so they got on their motorcycle and left.

The complainant attended the George Town Police Station and spoke with a

Sergeant who contacted the officer who explained to the Sergeant that they pulled the complainant over for overly swerving in the road, which is an offense (careless/reckless driving) but according to the complainant the officer made no mention of this during the traffic stop, only an alleged hand gesture.

The complainant states the Cayman Islands' Constitution, protects an individual's freedom of movement and believes their rights were violated during this traffic stop, further stating the officer failed to indicate any lawful reason for their detention or for restricting their movement. The complainant also notes the officer's alteration of the events when reported to their superior further casts doubt on the validity of the stop.

The complainant says the stop was, in their opinion, an unprofessional abuse of authority intended to intimidate rather than serve any lawful purpose.

The officer states they pulled the complainant over for swerving, nearly colliding with their vehicle and showing the officer their middle finger, although the complainant claims they were merely adjusting their backpack.

The officer states they activated their police lights and conducted a lawful stop on the complainant. They further state that when the complainant stopped, they aggressively approached the officer's vehicle and would not give them time to speak. The officer

says the complainant continued to berate them not allowing the officer to ask questions and eventually rode off which the officer notes he could have pursued the complainant but given the circumstances they chose not to escalate the matter.

My investigators inquired about the availability of CCTV on 26 September 2023, and were unable to obtain CCTV as the services were down on this specific date as provided by the Department of Public

Safety Communications on 20 February 2024.

The OMB states they had not been provided with any supporting evidence that the conduct of the officer on the day in question was unsatisfactory nor fell below the RCIPS Code of Ethics and Standards of Professional Behaviour.

The complaint was not upheld.

POLICE COMPLAINTS	2018	2019	2020	2021	2022	2023	2024
Assessment/disposition	41	48	33	12	24	22	34
Non-jurisdictional	8	10	12	2	9	10	30
Investigation time barred	2	0	1	1	6	3	0
Investigation refused (s. 3(2)g))	8	8	4	0	5	4	1
Complaint withdrawn	18	14	6	4	0	1	0
Complaint abandoned	5	16	10	4	3	4	2
Other	0	0	0	1	1	0	1
Informal resolution	18	22	16	11	3	2	7
Investigation	17	35	17	4	6	15	10
Supported	7	10	3	1	2	4	3
Not supported	10	18	11	1	3	8	6
Complaint withdrawn	0	7	1	0	0	0	1
Complaint abandoned	0	0	1	1	1	2	0
Other	0	0	1	1	0	1	0

COMPLAINTS DIVISION

Whistleblower Protection

Our office continues to receive a small number of whistleblowing enquiries each year, with a total of nine during 2024. We are currently investigating two matters. These investigations tend to be quite complex and protracted, made more difficult by the need to protect the identity of the complainant(s). The Ombudsman has also addressed some of the difficulties with the current legislation, the Whistleblower Protection Act, with the Parliamentary Oversight Committee.

One big success on the whistleblower front in 2024 was the resolution of a complex investigation into the CBC involving tracking of access to the agency’s computer system, the results of which are detailed later in this report. The response received from CBC regarding the Ombudsman’s recommendations and the agency’s continued efforts to resolve the matter, eliminating what we believed to be a significant risk to Customs operations, was a success story for this year.

WHISTLEBLOWER PROTECTION	2018	2019	2020	2021	2022	2023	2024
Inquiries	1	2	6	4	2	3	9
Disclosures carried forward	0	1	0	2	3	3	3
Disclosures received	5	4	4	2	3	6	1
Disclosures resolved	4	5	2	1	3	6	1
Open disclosures	1	0	2	3	3	3	3

WHISTLEBLOWER PROTECTION

Case Summaries | Investigation

RECOMMENDATIONS COMPLETED IN CONFIDENTIAL WHISTLEBLOWER INVESTIGATION Customs and Border Control (CBC)

The Office of the Ombudsman (Ombudsman) received a Confidential Whistleblower complaint, which provided notification that Cayman Islands Customs and Border Control (CBC) appears not to monitor if/when its officers and other public officials access CBC's computerised records management system. These systems contain commercially sensitive information about private businesses and a significant amount of personal information supplied by various users.

The Ombudsman investigated this complaint under the authority granted by section 30 of the Whistleblower Protection Law, 2015.

The CBC responded to five recommendations made by the Ombudsman as a result of this investigation. All five recommendations were implemented between late 2023 and second quarter 2024.

a) It is recommended that CBC implement the available user query "footprint" audit/tracking function in its IT systems. If costs and practicality prohibit this, the Ombudsman should be given written explanations why the decision not to implement is justified.

CBC reports the system went live on 1 March 2024

b) It is recommended that an audit policy be developed following, or in absence of, the implementation of the system's new audit function.

CBC reports the system went live on 1 March 2024

c) It is recommended that CBC requires that confidentiality agreements be signed by users of the CBC IT systems, including outside vendors such as the Computer Services Department (CSD); all such contracts should reflect the responsibilities imposed by the Data Protection Act (DPA)

A Memorandum of Understanding is being

completed with CSD and the Deputy Governor's office for the entire civil service. This is pending completion and will address the matter with CBC

- d) The CBC's Declaration of Secrecy document is recommended to be discontinued if it is incompatible with the Freedom of Information Act or the DPA.
CBC has discontinued using the declaration of secrecy

- e) It is recommended that the CBC conduct an internal audit of its Data Protection practices to ensure they comply with the DPA and, where feasible, industry best practices.
Internal Audit Service report completed on 31 December 2024

Upon completion of all recommendations, the file was closed.

WHISTLEBLOWER PROTECTION	2018	2019	2020	2021	2022	2023	2024
Assessment/disposition	4	3	2	1	3	4	1
Referred to another agency	1	1	0	0	0	0	1
Non-jurisdictional	3	2	2	1	3	4	0
Early resolution	0	0	0	0	0	0	0
Supported	0	0	0	0	0	0	0
Not supported	0	0	0	0	0	0	0
Investigation	0	2	0	0	0	2	0
Supported	0	1	0	0	0	1	0
Not supported	0	1	0	0	0	0	0
Referred to Another Agency	0	0	0	0	0	1	0

FINANCIAL INFORMATION

Budget

Just as in the previous three years, each quarter of 2024 ended under budget and for the same reasons, namely, decreased salary and benefit payouts due to the number of staff vacancies. This had knock on effects on some operational items including office consumables.

Legal costs however increased, primarily due to the unanticipated judicial review as well as to defend an employment issue that arose in the 3rd quarter. Notwithstanding, the 2024 expenses were under budget by CI\$276,000.



GOVERNMENT OF THE CAYMAN ISLANDS

OFFICE OF THE OMBUDSMAN

AUDITED FINANCIAL STATEMENTS

31 DECEMBER 2024

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STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Office of the Ombudsman in accordance with the provisions of the Public Management and Finance Act (2020 Revision).

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 Act (2020 Revision).

As Ombudsman, I am 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 Act, and properly recorded the financial transactions of the Office of the Ombudsman.

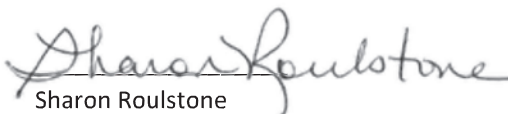
As Ombudsman and Chief Financial Officer, we are responsible for the preparation of the Office of the Ombudsman's financial statements, representation and judgements made in these statements.

The financial statements fairly present the financial position, financial performance, changes in net assets/equity and cash flows of the Office of the Ombudsman for the financial year ended 31 December 2024.

To the best of our knowledge we represent that these financial statements:

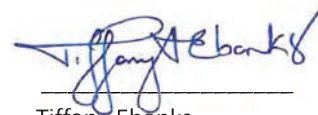
- (a) completely and reliably reflect the financial transactions of the Office of the Ombudsman for the year ended 31 December 2024;
- (b) fairly reflect the financial position as at 31 December 2024 and performance for the year ended 31 December 2024;
- (c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. We have provided the Office of the Auditor General access to all the information necessary to conduct the audit in accordance with International Standards on Auditing.



Sharon Roulstone
Ombudsman

Date: 4 April 2025



Tiffany Ebanks
Chief Financial Officer

Date 4 April 2025



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AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Office of the Ombudsman

Opinion

I have audited the financial statements of the Office of the Ombudsman (the "Entity"), which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net assets and cash flows statement for the year ended 31 December 2024, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 25.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Ombudsman as at 31 December 2024 and its financial performance and its cash flows for the year ended 31 December 2024 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Office of the Ombudsman in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office of the Ombudsman's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of the Ombudsman's financial reporting process.

AUDITOR GENERAL'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Ombudsman's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Ombudsman's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office of the Ombudsman to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I have undertaken the audit in accordance with the provisions of section 60(1)(a) of the *Public Management and Finance Act (2020 Revision)*. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Patrick O. Smith CPA, CFE
Acting Auditor General

4 April 2025
Cayman Islands

OFFICE OF THE OMBUDSMAN
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Notes	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
CI\$000					
	Current Assets				
580	Cash and cash equivalents	2,15	709	760	51
416	Trade receivables	3,15,16	145	85	(60)
5	Other receivables	3	-	-	-
47	Prepayments	3,15	65	13	(52)
1,048	Total Current Assets		919	858	(61)
	Non-Current Assets				
79	Property and equipment	4,15	64	89	25
-	Intangible assets	5	-	-	-
79	Total Non-Current Assets		64	89	25
1,127	Total Assets		983	947	(36)
	Current Liabilities				
-	Trade payables	6	1	8	7
73	Accruals and other liabilities	6,15,16	91	10	(81)
3	Employee entitlements	7	23	27	4
190	Surplus payable	8,16	-	-	-
266	Total Current Liabilities		115	45	(70)
266	Total Liabilities		115	45	(70)
861	Net Assets		868	902	34
	Equity				
861	Contributed capital	15	868	901	34
861	Total Equity		868	902	34

The accounting policies and notes on pages 9 -25 form part of these financial statements.

OFFICE OF THE OMBUDSMAN
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Notes	Current Year Actual	Approved Budget	Variance (Budget vs Actual)
CI\$000			CI\$000	CI\$000	CI\$000
Revenue					
2,290	Sales of goods & services	9,15,16	2,249	2,525	276
2,290	Total Revenue		2,249	2,525	276
Expenses					
1,607	Personnel costs	10,15	1,641	1,967	326
240	Supplies and consumables	11	297	298	1
118	Leases	12,15	116	140	24
61	Litigation Cost	15	173	90	(83)
74	Depreciation and amortization	4,5,15	22	30	8
2,100	Total Expenses		2,249	2,525	276
190	Surplus for the year		-	-	-

The accounting policies and notes on pages 9 -25 form part of these financial statements.

OFFICE OF THE OMBUDSMAN
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

	Contributed Capital	Accumulated Surplus/(deficit)	Total Net Assets/Equity	Approved Budget	Variance (Budget vs. Actual)
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance at 1 January 2023	861	-	861	880	19
Equity Injection from Cabinet	-	-	-	25	25
Surplus for the year	-	190	190	-	(190)
Surplus repayable due for the year 2023	-	(190)	(190)	-	190
Balance at 31 December 2023	861	-	861	905	44
Balance at 1 January 2024	861	-	861	*877	16
Equity Injection from Cabinet	7	-	7	25	18
Surplus for the year	-	-	-	-	-
Surplus repayable due for the year 2024	-	-	-	-	-
Balance at 31 December 2024	868	-	868	902	34

*The difference in the approved budget closing balance for 2023 and the opening balance for 2024 is due to unused equity injection for 2023 not carried forward to 2024.

The accounting policies and notes on pages 9-25 form an integral part of the financial statements.

OFFICE OF THE OMBUDSMAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Notes	Current Year Actual CI \$'000	Approved Budget CI \$'000	Variance (Budget vs. Actual) CI \$'000
CI \$'000					
	Cash flows managed on behalf of Cabinet				
	Operating Activities:				
	Cash received				
1,909	Sales to Cabinet		2,525	2,525	-
1,909	Total Cash Received		2,525	2,525	-
	Cash used				
(1,625)	Personnel costs		(1,621)	(1,967)	(346)
(301)	Supplies and consumables		(469)	(528)	(59)
(118)	Lease Payments		(116)	-	116
(135)	Net cash flows (used in) from operating activities	13	319	30	(289)
	Investing Activities:				
	Cash Used				
-	Purchase of property and equipment	4	(7)	(25)	(18)
-	Net cash flows used in investing activities		(7)	(25)	(18)
	Financing activities:				
	Cash received/(used)				
-	Equity injections from Cabinet		7	25	18
-	Payment of surplus		(190)	-	190
-	Net cash flows (used in) from financing activities		(183)	25	208
(135)	Net increase/(decrease) in cash and cash equivalents held		129	30	(99)
715	Cash and cash equivalents at beginning of year		580	730	150
580	Cash and cash equivalents at the end of the year		709	760	51

The accounting policies and notes on pages 9-25 form an integral part of the financial statements.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Description and principal activities

The Office of the Ombudsman (the "Entity") was established on 13 September 2017 by the Ombudsman Act, 2017 as an independent entity responsible for:

- monitoring compliance with the Freedom of Information Act (2021 Revision) by public authorities
- investigating complaints of government maladministration pursuant to the Complaints (Maladministration) Act (2018 Revision)
- public complaints against the police in accordance with the Police (Complaints by the Public) Act, 2017
- receiving and investigation disclosures of improper conduct and detrimental actions under the Whistleblower Protection Act, 2015
- regulating data protection pursuant to the Data Protection Act (2021 Revision)

The Entity is an independent office of the Legislature and reports to an Oversight Committee of the Parliament for the purpose of establishing a budget and accounting for expenditures.

As at 31 December 2024, the Entity had 13 employees (2023: 13). The Entity is located on the 5th Floor of the Anderson Square Building, George Town Grand Cayman, Cayman Islands.

Note 1: Significant accounting policies

These financial statements have been prepared in accordance with International Public Sector Accounting Standards ("IPSAS") issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board are used.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2024.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2025 have not been early adopted by the Entity.

Certain new accounting standards have been published that are not mandatory for the 31 December 2024 reporting year and have not been early adopted by the Entity. The Entity's assessment of the impact of these new standards are set out below.

IPSAS 43, Leases (effective for periods beginning on or after January 1, 2025) introduces a right-of-use model that will replace the risks and rewards incidental to ownership model in IPSAS 13 Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. The impact will be assessed fully, closer to the effective date of adoption.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Note 1: Significant accounting policies (continued)

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after January 1, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The impact will be assessed fully, closer to the effective date of adoption.

IPSAS 45, Property, Plant, And Equipment (effective for periods beginning on or after January 1, 2025) replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized and measured. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 46, Measurement (effective for periods beginning on or after January 1, 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 47, Revenue (effective for periods beginning on or after January 1, 2026) replaces IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions and is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 48, Transfer Expenses (effective for periods beginning on or after January 1, 2026) provides accounting requirements for transfer expenses, and presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (effective for periods beginning on or after January 1, 2026) establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. The new pronouncement will bring increased transparency and accountability to these public sector entities, ensuring they can fulfill their obligations to employees and other eligible participants who are members of the retirement benefit plan. It is anticipated that IPSAS 49 will not have an impact on the Entity's financial statements.

IPSAS 50, Exploration for and Evaluation of Mineral Resources (effective for periods beginning on or after January 1, 2025) provides guidance on accounting for the costs incurred in the exploration and evaluation of mineral resources, based on the selection of an accounting policy specifying which expenditure should be recognised as exploration and evaluation assets.

(a) Basis of preparation

These financial statements have been prepared on a going concern basis. The financial statements are presented in Cayman Islands dollars and the measurement base applied to these financial statements is the historical cost basis.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Note 1: Significant accounting policies (continued)

(b) Reporting period

The current reporting period is for the 12 months commencing 1 January 2024 and ending 31 December 2024.

(c) Budget amounts and budget period

The 2024 budget amounts were prepared using the accrual basis of accounting and the accounting policies have been consistently applied with the actual financial statement presentation. The 2024 budget was presented in the 2024-2025 Budget Statement of the Government of the Cayman Islands and approved by the Parliament on 8 December 2023.

The appropriations presented in a Budget Statement covers a budget period of two financial years. The 2024-2025 Budget Statement covers the two financial years commencing 1 January 2024 to 31 December 2025. The 2024-2025 appropriations lapse at the end of the budget period ending 31 December 2025.

(d) Judgments and estimates

The preparation of financial statements in accordance with IPSAS requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The account balances that require judgement are receivables from exchange transactions, property and equipment and accruals and other liabilities. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

As at 31 December 2024, no reliable fair value estimate of contributed goods and services provided to Office of the Ombudsman by government entities could be made and therefore no estimate of amounts are recorded in these financial statements.

(e) Revenue

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is deferred as a liability. The Office of the Ombudsman derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue derived from third parties in 2024 were nil (2023: nil). Revenue is recognised at the agreed value of services provided as set out in the published budget statements.

(f) Expenses

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, where an estimate can realistically be made.

(g) Operating leases

Leases, where a significant portion of the risks and rewards of ownership are retained by the lessor, are classified as operating leases. Payments made under operating leases are recognised as expenses on a straight-line basis over the lease term.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Note 1: Significant accounting policies (continued)

(h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months from the date of acquisition which are subject to an insignificant risk of changes in value. Although cash and cash equivalents at 31 December 2024 are subject to the expected credit loss requirements of IPSAS 41, no allowance has been recognised as the estimated allowance is negligible due to the high credit quality of the counterparty banks.

(i) Trade Receivables

Trade receivables are amounts due from customers for items sold or services performed in the ordinary course of business. Trade receivables and other receivables comprise of balances due from other Government entities, including Output Receivables and balances due from third parties.

(j) Prepayments

The portion of amounts paid for goods and services in advance of receiving such goods and services are recognised as a prepayment.

(k) Property and equipment

Property and equipment is stated at historical cost less accumulated depreciation. Items of property and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the statement of financial performance in the year in which the asset is acquired.

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property and equipment; less any estimated residual value, over its estimated useful life. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

Asset Type

Estimated Useful life

• Computer hardware and software	3 – 10 years
• Office equipment and furniture	3 – 10 years
• Other equipment	5 – 10 years
• Leasehold improvements	5 years – over the term of lease

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at year end. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Disposals

Gains and losses on disposal of property and equipment are determined by comparing the sale proceeds with the carrying amount of the asset on disposal. Gains and losses on disposals during the year are included in the statement of financial performance.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Note 1: Significant accounting policies (continued)

(l) Employee benefits

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognised in the statement of financial performance when they are earned by employees. Employee entitlements to be settled within one year following the year-end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the Office of the Ombudsman are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the "Board"). Contributions of 12% on basic salary - employer 6% and employee 6% - are made to the Fund by the Office of the Ombudsman. Contributions of 12% on acting, duty allowances – employer 6% and employee 6% - are made to the Fund by the Office of the Ombudsman.

Prior to 1 January 2000, the Board operated a defined benefit scheme. With effect from 1 January 2000 the Board continued to operate a defined benefit scheme for existing defined benefit employees and a defined contribution scheme for all new employees.

All eligible employees for the defined contribution plan are included in these financial statements. Any employees belonging to the defined benefit plan are recognised at the entire Public Sector level as an Executive liability managed by the Ministry of Finance and accordingly not recognised in these financial statements. IPSAS 39, Employee Benefits, has no impact on these financial statements.

(m) Financial instruments

Financial assets and financial liabilities are recognised in the Entity's statement of financial position when the Entity becomes a party to the contractual provisions of the instrument.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. On initial recognition, transaction costs directly attributable to the acquisition or issue of financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate.

Subsequent measurement and classification

IPSAS 41 requires financial assets to be subsequently measured at fair value through surplus or deficit (FVTSD), amortised cost, or fair value through other comprehensive revenue and expense (FVTOCRE). Additionally, IPSAS 41 requires financial liabilities to be measured at either amortised cost or FVTSD.

This classification is based on the business model for managing financial instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding. The Entity assessed the business model for holding financial assets at the date of initial application. It determined that all of these are held to collect contractual cash flows that are solely payments of principal and interest. Therefore, financial assets are subsequently measured at amortised cost. Financial liabilities are subsequently measured at amortised cost.

Cash and cash equivalents, trade receivables and payables are recorded at amortised cost using the effective interest method less any impairment.

Derecognition

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Entity has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)**

Note 1: Significant accounting policies (continued)

(n) Provisions and contingencies

Provisions are recognised when an obligation (legal or constructive) is incurred as a result of a past event and where it is probable that an outflow of assets embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities are not recognised but are disclosed in the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognised but are disclosed in the financial statements when an inflow of economic benefits is probable.

(o) Foreign currency

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognised in the statement of financial performance.

At the end of the reporting period the following exchange rates are to be used to translate foreign currency balances:

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate;
- Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rate at the date of the transaction; and
- Non-monetary items that are carried at fair value denominated in a foreign currency are reported using the exchange rates that existed when the fair values were determined.

(p) Impairment

An asset is impaired when its carrying amount exceeds its recoverable amount. If there is any indication of impairment present, the entity is required to make a formal estimate of recoverable amount. Where an impairment exists, it will be recognized in the Statement of Financial Performance.

(q) Revenue from non-exchange transactions

The Office of the Ombudsman receives various services from other Government entities for which payment is made by the Government. These services may include but are not limited to computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. The Office of the Ombudsman has designated these non-exchange transactions as Services in-Kind as defined under IPSAS 23 - Revenue from Non-Exchange Transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of a property and equipment, such service in-kind is recognized in the cost of property and equipment.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Note 2: Cash and cash equivalents

As at 31 December 2024 the Office of the Ombudsman held no restricted cash balances. No interest was earned during the year on the amounts held in these bank accounts.

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
572	Operational Current Account - KYD	709	750	41
8	Payroll Current Account - KYD	-	10	10
580	Cash and cash equivalents	709	760	51

Note 3: Trade, Other Receivables and Prepayments

Prior Year Actual CI \$'000	Trade Receivables	Current Year Actual CI \$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
416	Outputs to Cabinet	145	75	(70)
-	Outputs to other government agencies	-	10	10
-	Less: expected credit losses	-	-	-
416	Net Trade receivables	145	85	(60)

Prior Year Actual CI \$'000	Other Receivables	Current Year Actual CI \$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
5	Other	-	-	-
-	Less: expected credit loss	-	-	-
5	Net Other receivables	-	-	-

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Note 3: Trade, Other Receivables and Prepayments (continued)

In measuring expected credit losses for third-party receivables, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining third-party trade receivables are assessed on a collective basis as they possess shared credit risk characteristics.

The Entity performed a specific expected credit loss assessment on any related party debtors with qualitative or quantitative factors indicating doubts around collectability. Given the low risk of default on the remaining related party receivables held by the Entity, the impact of the expected credit losses on these have been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, absence of historical losses on amounts due.

The Entity's policy is to recognise an expected credit loss of 100% for receivables over 90 days past due because historical experience has indicated that these receivables are generally not recoverable. Receivables are written off and/ or fully provided for when there is no reasonable expectation of recovery.

Prior Year Actual	Maturity Profile	Trade Receivables	Other Receivables	Net Receivables
CI \$'000		CI \$'000	CI \$'000	CI \$'000
213	1-30 days	145	-	145
208	Past due 31-60 days	-	-	-
-	Past due 61-90 days	-	-	-
-	Past due 90 and above	-	-	-
421	Total Trade Receivables	145	-	145

As at 31 December 2024 expected credit losses resulting from balances less than 90 days past due was nil (2023: nil).

Prior Year Actual	Prepayments	Current Year Actual
CI \$'000		CI \$'000
23	IT Support and Licenses	36
11	Leases	11
2	Legal Services	10
4	Security services	4
5	Training and membership fees	3
2	Other	1
47	Net Other receivables	65

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 4: Property and equipment

Cost of Property and equipment

	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Leasehold Improvements CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2023	134	39	54	326	553
Additions	-	-	-	-	-
Disposal/ Derecognition	-	-	-	-	-
Balance as at 31 December 2023	134	39	54	326	553
Balance as at 1 January 2024	134	39	54	326	553
Additions	-	5	2	-	7
Disposal/ Derecognition	-	(8)	-	-	(8)
Balance as at 31 December 2024	134	36	56	326	552

Accumulated Depreciation

	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Leasehold Improvements CI\$000	Total Property and Equipment CI\$000
Balance as at 1 January 2023	50	31	42	278	401
Depreciation Expense	14	4	7	48	73
Disposal/ Derecognition	-	-	-	-	-
Balance as at 31 December 2023	64	35	49	326	474
Balance as at 1 January 2024	64	35	49	326	474
Depreciation Expense	13	4	5	-	22
Disposal/ Derecognition	-	(8)	-	-	(8)
Balance as at 31 December 2024	77	31	54	326	488
Net Book value 31 December 2023	70	4	5	-	79
Net Book value 31 December 2024	57	5	2	-	64

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 5: Intangible Assets

Cost of Intangible Assets

	Computer Software CI\$000
Balance transferred as at 1 January 2023	52
Additions	-
Disposal/ Derecognition	-
Balance as at 31 December 2023	52

	Computer Software CI\$000
Balance transferred as at 1 January 2024	52
Additions	-
Disposal/ Derecognition	-
Balance as at 31 December 2024	52

Accumulated Amortization and impairment losses

	Computer Software CI\$000
Balance as at 1 January 2023	51
Eliminate on Disposal/Derecognition	-
Amortization Expense	1
Disposal/ Derecognition	-
Balance as at 31 December 2023	52

	Computer Software CI\$000
Balance as at 1 January 2024	52
Eliminate on Disposal/Derecognition	-
Amortization Expense	-
Disposal/ Derecognition	-
Balance as at 31 December 2024	52

Net Book value 31 December 2023	-
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Net Book value 31 December 2024	-
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OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Note 6: Trade payables, accruals and other liabilities

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
-	Trade payables	1	8	7
23	Accruals	26	10	(16)
50	Core government trade with other public entities	54	-	(54)
-	Other	11	-	(11)
73	Total Accruals and Other Liabilities	92	18	(74)

Payables under exchange transactions and other payables are non-interest bearing and are normally settled on 30-day terms.

Note 7: Employee entitlements

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
	<i>Current employee entitlements are represented by:</i>			
3	Annual leave	23	25	2
-	Salaries and wages	-	2	2
3	Total employee entitlements	23	27	4

Note 8: Surplus payable

Surplus payable as at 31 December 2024 was nil (2023: \$190 thousand). Under the Public Management & Finance Act (2020 Revision) section 39 (3) (f), states the Entity may "retain such part of its net operating surplus as is determined by the Minister of Finance". Surplus repaid during the year ended 31 December 2024, was \$190 thousand.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 9: Revenue

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
2,290	Outputs to Cabinet	2,249	2,525	276
2,290	Total Sale of Goods & Services	2,249	2,525	276

Note 10: Personnel costs

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
1,301	Salaries, wages and allowances	1,329	1,577	248
221	Health care	195	287	92
71	Pension	73	88	15
(17)	Leave	20	10	(10)
31	Other Personnel related costs	24	5	(19)
1,607	Total Personnel Cost	1,641	1,967	326

Note 11: Supplies and consumables

Prior Year Actual	Description	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
12	Supplies and Materials	10	16	6
113	Purchase of services	178	144	(34)
27	Utilities	33	32	(1)
-	Travel and Subsistence	9	10	1
40	Recruitment & Training	20	30	10
48	Interdepartmental expenses	47	60	13
-	Other	-	6	6
240	Total Supplies & Consumables	297	298	1

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 12: Leases

Prior Year Actual	Type of Lease	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
118	Lease and Rent of Property and Sites	116	140	24
118	Total Lease	116	140	24

Note 13: Reconciliation of net cash flows from operating activities to surplus

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000
190	Surplus from ordinary activities	-	-	-
	Non-cash movements			
74	Depreciation and amortization	22	30	8
	Changes in current assets and liabilities:			
(381)	Decrease/(Increase) in trade receivable	276	-	(276)
(31)	Decrease/(Increase) in prepayments	(30)	-	30
31	(Decrease)/Increase in accruals and other liabilities	31	-	(31)
(18)	(Decrease)/Increase in employee entitlements	20	-	(20)
(135)	Net cash flows (used in) from operating activities	319	30	(289)

Note 14: Commitments

Prior Year Actual		One Year or Less	One to Five Years	Over Five Years	Total	Approved Budget	Variance (Budget vs. Actual)
CI\$000	Type	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
	Operating Commitments						
664	<i>Non-cancellable office space leases</i>	139	386	-	525	675	150
-	<i>Cancellable IT support</i>	18	-	-	-	-	(18)
664	Total Operating Commitment	157	386	-	543	675	132

The Office of the Ombudsman has a medium to long-term office space lease for the premises it occupies in George Town. The lease is for a period of 5 years and expires 31 August 2028.

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 15: Explanation of major variances against budget

Explanations for major variances for the Entity's performance against the original budget are as follows:

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents are \$51 thousand dollars lower than budget partly due to a higher receivable balance outstanding at the end of the year than anticipated.

Trade receivables

Trade receivables are higher than budget by \$60 thousand as the final Cabinet billing was higher than expected.

Prepayments

Prepayments are \$52 thousand dollars higher than budget primarily due to advance payments for rent of \$12 thousand, system license, support and maintenance fees of \$23 thousand, IT services of \$9 thousand, and retainer fees for legal services of \$8 thousand.

Property and equipment

Property and equipment are lower than budget by \$25 thousand as the need for capital purchases in 2024 was lower than anticipated.

Accruals and other liabilities

Accruals and other liabilities are higher than budget by \$81 thousand mainly due to accrued expenses at the end of year being higher than expected for audit fees of \$48 thousand, expenses due to other government entities \$17 thousand, legal fees of \$9 thousand, and official travel expenses of \$7 thousand.

Contributed capital

Contributed capital is under budget by \$34 thousand mainly due to 2023 capital funding not fully utilized during the prior budget period.

Statement of financial performance

Sales of goods and services

Office of the Ombudsman is fully funded by Cabinet. In 2024 revenue was billed in line with actuals and thus sales of goods and services was lower than budget by \$276 thousand.

Personnel Costs

Actual personnel costs are lower than budget by \$326 thousand primarily due to staff vacancies throughout the year and the timing in which vacant posts were filled. Senior posts vacant during the year included Deputy Ombudsman posts, as well as Investigator and Analyst posts.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 15: Explanation of major variances against budget (continued)

Statement of financial performance (continued)

Leases

At the time the 2024 budget was being prepared the new lease terms were not yet available. The budget factored in an increase above the new rate resulting in leases being under budget by \$24 thousand.

Litigation

Litigation costs are budgeted as contingencies and may vary from year to year depending on applications for Judicial review and the need for legal services. As a result, this expense was \$83 thousand above budget.

Depreciation and amortization

Depreciation and amortization are under budget by \$8 thousand as a result of lower than anticipated capital purchases during the year.

Statement of changes in net assets/equity

Equity Investment

During a two-year budget period unused funds can be transferred between the two financial years under Section 9(5) of the Public Management and Finance Act (2020 Revision). See below the equity investment movement for the budget period 2024 to 2025 in which unused equity investment funds are being transferred from 2024 to cover asset purchases in 2025.

<i>Equity Investment</i>	CI\$000
2024 Approved Budget	25
2024 Equity Investment Used	(7)
Budget remaining as at 31 December 2024	18
2024 Unused Equity Investment carried forward	18
2025 Approved Budget	25
Total Equity Investment available for use in 2025	43

Equity Investment is under budget by \$18 thousand. Equity investment funding is used as needed. During the financial year capital purchases were not required as existing equipment remained in good working condition.

OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 16: Related party and key management personnel disclosures

Related party disclosure

The Office of the Ombudsman is a wholly owned entity of the Government of the Cayman Islands from which it derives all of its revenue. The Office of the Ombudsman and its key management personnel transact with other government entities on a regular basis. These transactions were provided in-kind during the financial year ended 31 December 2024 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions. These transactions are as follows:

Prior Year Actual CI\$'000		Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
Statement of financial position				
416	Trade receivables	145	85	(60)
50	Accrual and other liabilities	54	-	(54)
190	Surplus payable	-	-	-
-	Surplus repaid	190	-	(190)
Statement of financial performance				
2,290	Sale of goods and services	2,249	2,525	276

Key management personnel

Key management personnel, defined as the Ombudsman and the Deputy Ombudsmen.

Compensation of Key Management Personnel

For the year ended 31 December 2024 there are three full-time equivalent (2023: three full-time) personnel considered at the senior management level. Total remuneration includes regular salary, pension contribution, health insurance contribution, honorarium, and allowances.

Total remuneration paid to key management personnel were as follows:

Prior Year Actual CI\$'000	Description	Current Year CI\$'000
470	Salaries & other short-term employee benefits	384
470	Total Remuneration	384

Note 17: Financial instrument risks

The Office of the Ombudsman is exposed to a variety of financial risks including credit risk and liquidity risk. The risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2021 Revision).

**OFFICE OF THE OMBUDSMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 17: Financial instrument risks (continued)

Credit risks

Credit risk is the risk that the counter party to a transaction with the Entity will fail to discharge its obligations, causing the Entity to incur a financial loss. Financial assets that potentially subject the Entity to credit risk consist of Cash and Cash Equivalents, trade receivables and other receivables.

The average credit period on sales is 30 days. The Entity manage its Credit risk by transacting only with credit worthy counterparties. Generally, the Entity does not require collateral. Ongoing credit risk is managed through review of ageing analysis. Maximum exposures to credit risk as at year end are the carrying value of financial assets in the statement of financial position.

Expected credit losses are calculated on a lifetime basis for Trade Receivables.

The credit risk on cash and cash equivalents and short-term investments is limited. The Entity's main bank is Royal Bank of the Canada (RBC) which has a S&P Global Ratings of AA-.

Liquidity risk

Liquidity risk is the risk that the Entity is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the Entity to meet its debts and obligation is dependent upon its ability to collect the debts outstanding to the Entity on a timely basis. In the event of being unable to collect its outstanding debts, it is expected that the Government of the Cayman Islands would temporarily fund any shortfalls for the Entity with its own cash flows. As at 31 December 2024, all of the financial liabilities were due within three months of the year end dates.

Currency risk

The Entity has minimal exposure to currency exchange risk.

Note 18: Subsequent events

A Cost-of-Living increase of five percent was announced in December 2024 and given to all civil servants effective 1 January 2025.

Other than the event disclosed above, management is not aware of any other event after the reporting date which would have an impact on the financial statements.

Note 19: Contingent Liability

An application for leave to apply for a judicial review was lodged in relation to a freedom of information decision by the Office of the Ombudsman. The matter is ongoing and therefore it is not possible to predict the outcome with any certainty.