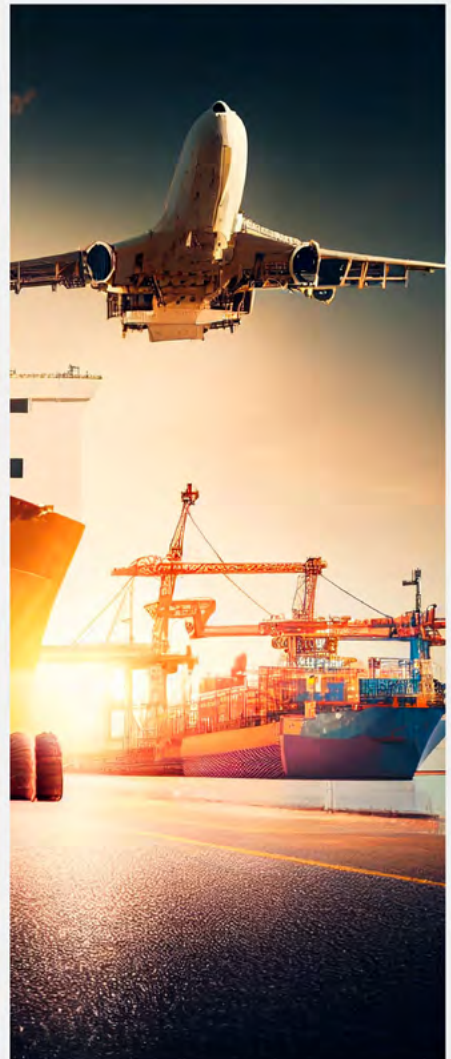




Ministry of  
Border Control,  
Labour & Culture  
Cayman Islands Government

2024



# ANNUAL REPORT

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## Minister for Border Control, Labour & Culture

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## Hon. Dwayne Seymour, CCI, JP, MP

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I am pleased to present the Annual Report of the Ministry of Border Control, Labour & Culture (MBCLC) for the fiscal year 2024-2025. During this period, significant achievements and milestones across multifaceted sectors were achieved, marking a testament of steadfast dedication that has made a lasting impact on our success. Through a collective effort, we have safeguarded our borders, strengthened national legislation, and fostered a culture of compliance within the community that we serve.

In the realm of effective border control, we focused on maximizing operational efficiencies, raising standards, managing risks, and addressing challenges that impacted the safety and prosperity of the Cayman Islands. As a result, the Customs and Border Control (CBC) has made significant strides in managing migration, strengthening national security while maintaining the integrity of our air and seaports. Through our agency's unwavering commitment to excellence, an annual revenue of over CI\$235 million was earned.

As another major accomplishment, our agency documented a total of 1.2 million passengers that arrived and departed over 24K flights, of which consisted of international, domestic, and private travel. This marked an increase of 3.5%, equating to over 43K additional passengers compared to the previous year. Through the continued efforts of its team, our agency also intercepted various prohibited items, of which there were a total of 387 seizures at the airport, and a total of 104 pharmaceutical seizures in 2024 compared to 103 cases in the year before.

In regards to employment, the Workforce Opportunities and Residency Cayman Department (WORC) remains the second-highest revenue-generating entity, following the CBC Department. As of 31st December 2024, our agency exceeded its budgeted forecast by CI\$11.2 million with CI\$107.8 million, an extraordinary performance fuelled by work permit revenues, which account for ninety eight percent (98.0%) of its total revenue collected.

As a trusted partner focused on enhancing employment opportunities for Caymanians, our agency reported that a total of 138 Caymanians secured jobs within the business and tourism industries. Additionally, 231 Caymanians were trained through WORC's National Training and Development Unit, and Employment

Services Unit, with 74 of them that graduated with internationally accredited certificates and diplomas, recognising their chosen fields of study and equipping them with the necessary skills to secure employment in the future.

Moreover, we note that the Department of Labour & Pensions (DLP) currently oversees CI\$1.7 Billion dollars in pension assets under management as the private-sector pension plan regulator. In addition to its regulatory responsibilities, our agency has facilitated pension asset withdrawals of over CI\$25.0 million, of which a total of 519 applications were processed in 2024. Through investigations, our agency has also recovered more than CI\$807K from delinquent employers whereby funds were returned to less vulnerable employees. It has impressively conducted 904 Gratuity audits, uncovering over CI\$10.0 million of gratuities collected and distributed by approved establishments this year. With Legislative changes anticipated on 6th March 2024, the National Minimum Wage Report was also released through the contributions made by our agency.

Through its strategic vision to position the Cayman Islands Postal Service (CIPS) as offering 'more than mail', we confirm that our agency has made significant strides in transitioning from letter mail communication as its core service to the delivery of merchandise, as it facilitates the growth of online shopping. Our agency exceeded its on-time delivery of international documents mail target, achieving a remarkable score of 97.1% compared to the global industry standard of 67.1%. It has also remarkably raised the bar by serving as co-host for a week-long postal conference with the Universal Postal Union (UPU), and the Caribbean Postal Union (CPU) in June 2024, catering to a total of 65 delegates from 23 countries regionally - a ground-breaking achievement that set the highest attendance record by Heads of State and Delegates in history.

From a cultural perspective, we marked another significant milestone by launching a robust national awareness and educational campaign of Pirates Week, the Islands' biggest flagship cultural event. This event boasted an amplified reach through digital and traditional media engagement, surpassing 1.2 million impressions across various social media platforms and achieving a 35% increase in online engagement compared to 2023.

We proudly highlight that the 2024 National Heroes Day event served as a catalyst for community engagement, preservation, and national pride - a celebratory event

that honoured Caymanians who have made invaluable contributions to the Islands' cultural heritage and business pursuits. We note that other major highlights of the year included Swanky Kitchen Band's historic foray into the international music scene - a critically acclaimed U.S. East Coast Tour that showcased Cayman's traditional music with a modern twist, cementing the Cayman Islands' cultural identity abroad.

Through our dedication to focus on increasing the awareness of Caymanian culture, we sponsored over fifty (50) independent events and programmes, including live entertainment, performing arts, fashion, film, literary arts, and youth development initiatives. Cayman Dance Pool, Cayman Arts Festival, Talent Exposition of the Arts, the Hurricane Ivan movie premiere, to name a few, were highlighted to strengthen the cultural continuity for future generations to enjoy.

Among these were notable mentions: 1) Island Underground, a London Fashion Week show and exhibition featuring the work of Caymanian Fashion Designer Jawara Alleyene; 2) UCCI's Pandemix Steelband Performance at the largest Caribbean festival in North America; 3) the Bob Marley: One Love premiere, which honoured the continued contributions of Caymanian Filmmaker Frank E. Flowers; and 4) The celebration of the life of the late Dave Martins, a legendary cultural icon, musician, writer, and actor who shaped the cultural landscape with his immense contributions, touching the lives of others to preserve the national identity and heritage of the Islands.

As we look forward to 2025, we are excited about exploring new opportunities to further strengthen our national legislation, safeguarding our borders, enhancing employment opportunities for Caymanians, and reinforcing the institutional framework of our agencies. While we commit to achieving these strategic goals, we will continue to focus on making the lives of those we serve better in the community in which we live, work and protect.

*Hon. Dwayne Seymour*

**Minister for Border Control, Labour & Culture**

## Message from The Chief Officer (Acting), Ministry of Border Control, Labour, and Culture

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## Debbie-Ann Whittaker

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On behalf of the Ministry of Border Control, Labour, and Culture, I am pleased to present our 2024 Annual Report. Over the past year, our Ministry has continued to build on the Cayman Islands Government's strong legacy of innovation, resilience, and commitment to serving the needs of our residents, workforce, and visitors.

We are grateful for the dedication of our civil service team, the guidance of the Honourable Minister, and the unwavering support of the wider community. The successes of 2024 reflect our collective commitment to protecting our borders, supporting our workforce, and honouring our cultural legacy.

### **Refining Border Control & Enhancing Security**

In alignment with priorities shared by the Honourable Minister and the Cabinet, our Ministry has remained steadfast in its efforts to modernise and strengthen border management. Some of our key achievements were the record number of interceptions of illegal drugs, guns and ammunition that were intercepted, and the ongoing deployment of digital automated solutions—expanding the use of the Cayman Islands Customs and Border Control's (CBC) electronic visa platform and further fine-tuning our passport control processes to improve the resident and visitor experience. These initiatives were made possible by effectively working with multiple government agencies, enhancing our national security framework, and helping maintain a secure, welcoming environment for all who enter our shores.

### **Securing Caymanian Labour & Workforce Development**

The strategic stewardship of our workforce continues to be a central focus. Through partnerships with private and public partners, the Workforce Opportunities & Residency Cayman (WORC) Department has improved job placement services, prioritised training for Caymanians, and bolstered labour compliance measures. Our Ministry is proud of the progress made in policy and legislative drafting of legislative amendments and enhancements to reduce loopholes and improve efficiency and effectiveness.

### **Celebrating Caymanian Culture**

Culture is the heartbeat of these Islands, and our Ministry has actively championed preserving and celebrating Caymanian culture, from supporting the Annual Pirates Fest and local food festivals to collaborating with the Cayman National Cultural Foundation, The Ministry of Youth, Sports & Heritage along with other non-governmental cultural and community outreach programmes. Our support of various cultural initiatives has helped showcase the richness of Caymanian tradition, food, music and art. The Ministry has also worked to expand youth engagement in cultural programmes, reinforcing the importance of passing on our shared heritage to the next generation.

### **Strengthening Collaboration and Partnerships**

Throughout 2024, the Cayman Islands Postal Services (CIPS) has collaborated with government departments, and regional postal partners to fulfil the Government's obligations under the Treaty of Bern and to the Universal Postal Union (UPU) Convention. This united approach has led to greater accessibility of postal services to be disseminated through its network of 16 post offices across all 3 islands, and through open communication and engagement with the UPU's 192 members and their network of postal outlets. The CIPS has strongly positioned itself as a designated postal operator of the global postal network and a key provider of worldwide distribution solutions.

### **Reinforcing Labour & Pensions Compliance**

Through collaborative partnerships with key inter-government agencies, the Department of Labour & Pensions (DLP) has strengthened its enforcement arm to combat against non-compliant employers failing to comply with its national legislation. It has made significant efforts to reinforce regulatory compliance and supervision of Pension Plans, and has increased the number of external training programmes to boost public awareness of the amendments of its legislation. Through these initiatives, the Ministry is pleased to advance support to ensure that compliance and accountability remain the top priority towards building a culture of compliance.

### **Looking Ahead**

As we reflect on the progress made during 2024, we remain motivated by the goals and aspirations of delivering the best service and security for Caymanians and all who visit, live and work in the Cayman Islands.

Thank you for your continued trust and cooperation on behalf of the Ministry of Border Control, Labour, and Culture. We look forward to serving you in the year ahead and beyond as we work towards a safe, inclusive, and culturally vibrant future for the Cayman Islands.

***Debbie-Ann Whittaker***

***Chief Officer (Acting),***

*Ministry of Border Control, Labour, and Culture*

## ABOUT US

# The Ministry of Border Control, Labour & Culture

The Ministry is responsible for providing policy direction on matters relating to law enforcement, border control, labour and pension Compliance, workforce development, employment of Caymanians, contributing to national security, economic prosperity, and the well-being of the community through effective immigration controls, the delivery of workforce readiness programmes, and the enforcement of workplace safety and employment standards.

This is achieved through collaborative working relationships and monitoring the overall performance of all departments, striving to provide effective and efficient services to all who reside in the Cayman Islands. Our mission is to empower our leaders and officers to ensure we deliver a model of excellence in all services for the security and development of the Cayman Islands.



# Departments Overview

## Cayman Islands Customs and Border Control Service (CBC)

The Cayman Islands Customs and Border Control (CBC) Service is responsible for the protection of our borders, the collection of import duties, package tax, and warehouse fees under the Customs and Border Control Act and accompanying Regulations. CBC is also responsible for the management of travel and trade.

## Department of Labour and Pensions (DLP)

The Department of Labour and Pensions (DLP) is a department established to oversee the employer compliance aspects of the work previously undertaken by both the Department of Employment Relations and the National Pensions Office primarily focusing on labour and pension compliance within the private sector.

## Workforce Opportunities and Residency Cayman (WORC)

The Department of Workforce Opportunities & Residency Cayman (WORC) objective is to ensure all Caymanians have the opportunity to successfully attain employment, and that the Cayman Islands continues to function as a well-supplied business community that is globally competitive.

## Cayman Islands Postal Service

The Cayman Islands Postal Service (CIPS) provides an essential service to all businesses and households and are part of the global postal network. Their vision is to be their customers' chosen provider of worldwide distribution solutions. They are in a unique position because they have the capacity to reach more residents in the Cayman Islands than any other business.



# CBC

## Customs & Border Control

## Message from the Department's Director



## Bruce D. Smith

As Director of the Cayman Islands Customs and Border Control Service (CBC), it is my privilege to present the 2024 Annual Report, which reflects the dedication of our staff in fulfilling CBC's mission to protect the borders of the Cayman Islands. This report highlights the diverse functions of our service, showcasing our role in facilitating legitimate trade and travel while maintaining security and protecting revenue.

This year, CBC focused on maximizing operational efficiencies, raising standards, managing risks, and addressing challenges that impact the safety and

prosperity of the Cayman Islands. Despite facing both triumphs and challenges, CBC's resilience and commitment to excellence have been unwavering. Our staff has successfully balanced complex responsibilities, enforced laws and policies while prevented illicit activities that threaten our security.

A key theme in 2024 has been collaboration. CBC has worked closely with stakeholders, other government departments, and international law enforcement partners to strengthen our collective efforts and adapt to new and emerging threats. The continued support from our Ministry team has also been instrumental in advancing our goals and ensuring the effective delivery of services.

The statistics within this report offer a clear view of CBC's performance, underscoring the professionalism and expertise of our staff. Their dedication is critical to the success of our service and to the well-being of the Cayman Islands.

Looking ahead, CBC will continue to follow the 2022-2026 Strategic Plan, focusing on continuous improvement, specialized staff training, and fostering cultural awareness. Strengthening our management infrastructure and addressing evolving industry demands remain top priorities.

In conclusion, I extend my heartfelt gratitude to the Senior Management Team and by extension every CBC staff member for their dedication. Their hard work strengthens our borders and supports the prosperity of the Cayman Islands. I look forward to continuing our collective success in the years to come.

*Bruce D. Smith*  
Director



# About Us

## Nature and Scope Activities

In accordance with the Customs and Border Control Act (2024 Revision) and its amendments and other related Acts, the Customs and Border Control Service (CBC) is charged with the critical responsibility of safeguarding our borders. This includes the collection of Import Duties, Package Taxes, and Warehouse Fees as mandated by the Act and its accompanying Regulations. Additionally, the CBC is involved in the management of travel and trade, playing an integral role within the broader framework of border management that encompasses enforcement and services related to Migration and Asylum.

## Strategic Goals

The Strategic Goals for CBC are tied to the 5-Year Strategic Plan, are outlined as follows:

- Carefully examine projects outline structure with emphasis on scale of priority, timelines, value for money;
- Make informed decisions regarding new projects, which projects to advance or which should be delayed;
- Apply better focus on achieving CBC's long-term vision and mission with a focus on risk mitigation;
- Exercise adaptability and creativeness to the changing landscape within CBC including that which relates to business processes, technological advancements (trade and revenue and border control) stakeholder engagements and customer service offerings;
- Thoroughly analyse resource allocation across CBC to raise performance standards, maximise efficiency and overall effectiveness in all we do.

## Our Vision

To strengthen the security and stability of the Cayman Islands through an intelligence-led risk management approach.

## Mission

To collect and protect revenue, and facilitate legitimate travel and trade while providing effective border management for the safety of our environment, citizens and visitors.

## Values

**Accountability** – we are individually and collectively accountable for our actions.

**Passion** – we care immensely about the security and safety of the Cayman Islands, its people, and visitors. We value and encourage teamwork, personal development, innovation and creativity.

**Integrity** – we commit to acting ethically and professionally while maintaining impartiality, fairness and consistency.

**Excellence** – we commit to delivering world-class customer service to our local and international interests.

## Strategic Priorities & Objectives:

The principal Priorities for CBC, consistent with the priorities established by the Cayman Islands Government, are outlined as follows:

- A strong economy to help families and businesses.
- Reducing crime and fear of crime

The principal Strategic Objectives for CBC are as follows:

### Trade and Revenue:

- To collect and protect revenue from trade entering the Cayman Islands through improved intelligence-driven operations and accuracy in recording.
- Provide a world-class customer experience.
- Enable lawful trade – facilitate the legitimate movement of trade into and out of the Cayman Islands.

### Secure Border:

- Achieve comprehensive border security – prevent unlawful people from entering the Cayman Islands through improved and focused intelligence-driven operations.
- Facilitate the legitimate movement of people into and out of the Cayman Islands.

### Institutional Strengthening:

- Establish new/upgraded CBC facilities, warehouse and irregular migrant accommodations.
- Streamline and rationalise CBC's organisational structure and improve its business processes.
- Develop CBC skill bank – build capability and strengthen policies and systems, which support people activities.
- Invest in technology to confront emerging threats.

## Governance

### Legislation:

The provisions in the following Acts, Regulations and Orders govern the primary activities of the Customs & Border Control Service:

- Customs and Border Control Act (2024 Revision)
- Advance Passenger Information Act, 2018
- Customs (Bonded Duty-Free Shop) Regulations Order, 2023
- Terrorism Act (2018 Revision)
- Customs (Queen's Warehouse) Regulations 1999
- Animals Act (2015 Revision)
- Customs (Temporary Provisions) Regulations (2017 Revision)
- Health Practice Act (2021 Revision)
- Customs & Border Control (Bonded Warehouse) (2023 Revision)
- Pharmacy (Poisons and Restricted Pharmaceuticals) Regulations (2017 Revision)
- Customs & Border Control (Money Declarations and Disclosure) Regulations (2019)
- Misuse of Drugs Act (2017 Revision)
- Customs & Border Control (Prohibited Goods) Order (2024 Revision)
- Proceeds of Crime Act (2020 Revision)
- Customs & Border Control (Prohibited Goods) (Amendment) Order (2024 Revision)
- Copyright (Cayman Islands) Order, 2015 (SI 2015 No 795)
- Customs & Border Control (Visas, Entry and Landing) (Amendment) Regulations 2024
- Endangered Species (Trade and Transport) Regulations, 2017
- Customs Regulations (2011 Revision)
- Export Duty Act (1998 Revision)
- Approved Vaccine Course (Revocation) Notice, 2023
- Control and Management of COVID-19 Regulations, 2022
- Customs Tariff (Amendment of Schedule 2) Order, 2024
- Data Protection Act (2021 Revision)
- Customs Tariff Act (2023 Revision)
- Freedom of Information Act (2021 Revision)
- Immigration (Transition) Act (2022 Revision)
- Proliferation Financing (Prohibition) Act (2017 Revision)



## People

### Senior Management Team (SMT)

The Senior Management Team (SMT) brings a wealth of knowledge and extensive managerial experience across a diverse range of disciplines. This collective expertise enables the SMT to provide effective strategic leadership and drive the continued success of the Cayman Islands Customs and Border Control Services

The composition of the CBC SMT Team is detailed as follows:



**Mr. Bruce D. Smith, Director.**

Responsible with overall Portfolio of the Cayman Islands Customs and Border Control Services (CBC).



**Mr. Kevin Walton, Senior Deputy Director.**

Responsible for the Intelligence and Investigation Portfolio, leads CBC's modernisation programmes and technology development projects.



**Mrs. Camile Beckford-Johnson, Head of Finance.**

Responsible for the Finance Portfolio.



**Mr. Marlon Bodden, Deputy Director.**

Responsible for the Management Support Service Portfolio and the Sister Islands.



**Mr. Garfield Wong, Deputy Director.**

Responsible for Port Operations Portfolio.



**Mr. Jeff Jackson, Deputy Director.**

**Vacant Positions:** Senior Human Resources Manager, and Deputy FOI Manager and Trade and Revenue Portfolio (Vacant)

### Transition of Leadership:

The transition of leadership at the Cayman Islands Customs and Border Control Service (CBC) began on November 1st, 2023, with the appointment of Mr. Bruce Smith as Director (Designate). With a distinguished career and a proven track record in leadership, Mr. Smith's appointment marked the start of a carefully planned transition. He worked closely with the outgoing Director, Mr. Charles Clifford, who retired on July 31st, 2024, after a lifetime of dedicated service to the Civil Service.

This collaborative transition, which also involved the Senior Management Team, ensured a seamless handover of responsibilities. On August 1st, 2024, Mr. Smith officially assumed the role of Director, bringing with him extensive experience and a strong commitment to public service. Additionally, on September 1st, 2024, Mr. Kevin Walton was appointed to the post of Senior Deputy Director. With a clear vision for the future, Mr. Smith and Mr. Walton are set to lead CBC towards continued growth and success in safeguarding the borders of the Cayman Islands.



## Personnel Profile



For the period ending 31st December 2024, the staff composition of CBC consists of 263 full-time shift and non-shift employees.

**99%**

99% of staff are Caymanians.

**53%**

53% of staff are males.

**47%**

47% of staff are females.

**263**

Full-time shift and non-shift employees.

**74%**

74% of staff are between 25-54 years old.

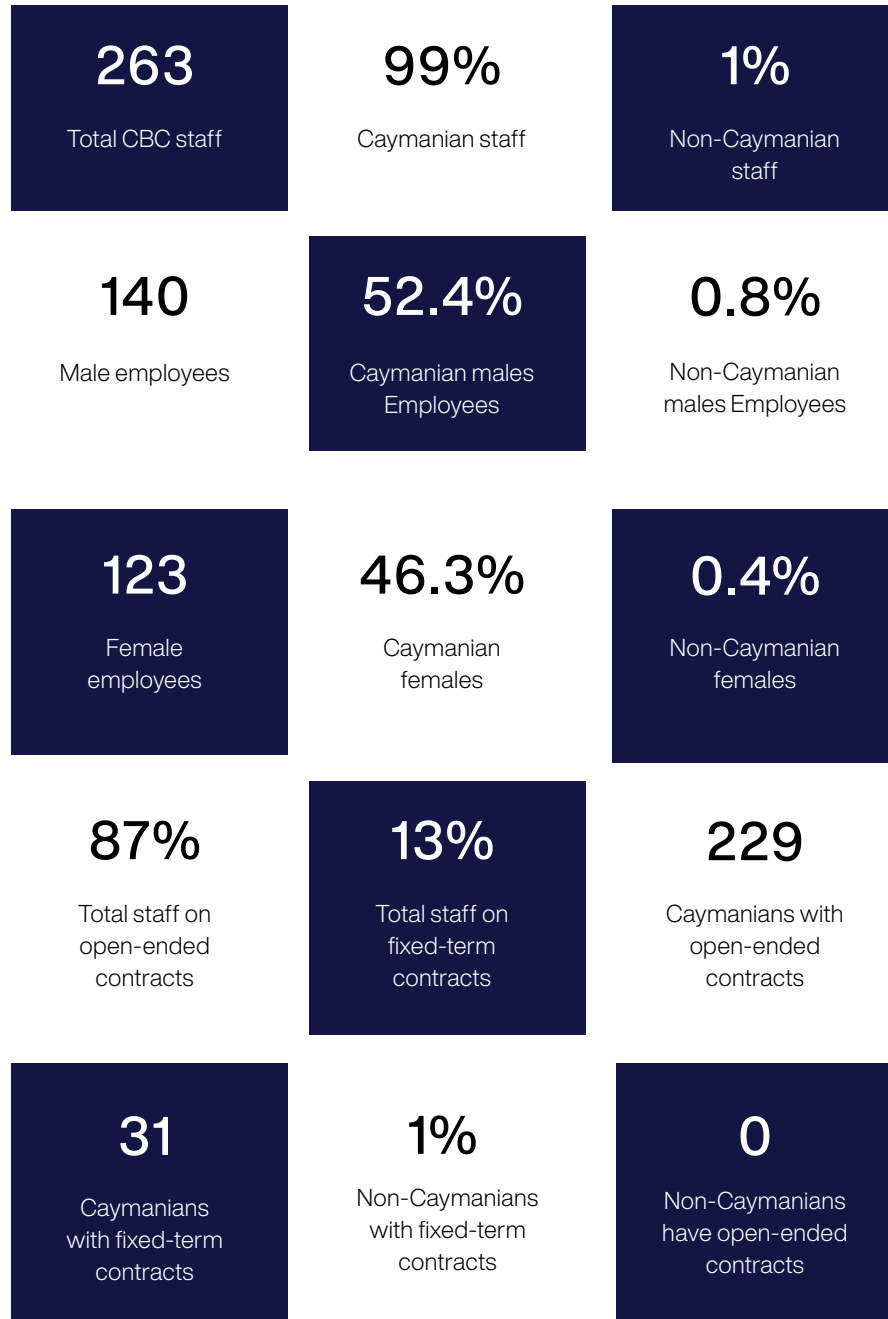
**87%**

87% of staff have Open-Ended Contracts.

## Personnel Profile



The below data and graphs provide detail information on CBC's personnel profile by nationality, age, gender and position/job titles.



As of 31st December 2024, there was a total of 263 staff, of which 201 represent Officers:

- 1 Director
- 1 Senior Deputy Director
- 4 Deputy Directors
- 13 Assistant Directors
- 7 Supervisory CBC Officers
- 35 Senior CBC Officers
- 1 AML/CTF & Professional Standards Supervisor
- 4 AML/CTF Compliance Officers
- 135 CBC Officers
- 62 Civilian Staff

### — Nationality Demographic as of 31st Dec 2024

| Nationality | #   | % Staff |
|-------------|-----|---------|
| Caymanian   | 260 | 99%     |
| Canadian    | 1   | 0.40%   |
| Jamaica     | 2   | 0.80%   |
| Total       | 263 | 100%    |
| Guyanese    | 1   | 0.4%    |
| Jamaica     | 3   | 1%      |

### — Age Demographic as of 31st Dec 2024

| Age     | #   | % Staff |
|---------|-----|---------|
| 18-24   | 9   | 3.42%   |
| 25-34   | 58  | 22.05%  |
| 35-44   | 74  | 28.13%  |
| 45-54   | 62  | 23.57%  |
| 55-64   | 50  | 19.01%  |
| Over 65 | 10  | 3.80%   |
| Total   | 263 | 100%    |

## Movement of People

### — New Hires

Joiners – 32

- 1 AML/CTF Compliance Officer
- 1 Project Manager
- 1 Warehouse Attendant
- 1 Human Resources Officer
- 17 CBC Officers
- 7 Office Support Assistants
- 1 Administrative & Customer Service Officer
- 1 Executive Assistant to the Director
- 2 Student Interns



### — Resignation/Retirement/Others

Resignation/Retirement/Termination – 21

- 2 Retired
- 1 Medical Retirement
- 8 Resigned
- 9 Contract Ended
- 1 Deceased



### — Deceased

Assistant Director Nicola Solomon passed away suddenly on February 28th, 2024. The Director and Senior Management Team offered condolences to her family, the CBC staff, and the Cayman Islands community.

### — Promotions

There were no promotions in 2024.



## Staff Training & Development

- CBC Officer Nettie Bulgin obtained Bachelor of Laws Degree.
- Account Officer Annissa Sheow completed the Level 4 Diploma In Business Processing & Administration.
- Supervisory CBC Officer Sheryl Farley Certified Anti-Money Laundering Specialist (ACAMS).
- Deputy Director Marlon Bodden Certified Anti-Money Laundering Specialist (ACAMS).
- AML/CTF Compliance Officer Cameca Parker Certified Anti-Money Laundering Specialist (ACAMS). Masters in Law.
- Assistant Director Tamara Vernon-Reid Certified Anti-Money Laundering Specialist (ACAMS).
- CBC Officer Adam Clyne, CBC Officer Rudy Walton, and CBC Officer Claude Anthony Terry completed the ILM Aspire Course.

## Recognitions:

In 2024, individuals who demonstrated exceptional performance and exemplary conduct in their fields were formally recognized and awarded for their outstanding contributions. These distinguished individuals not only excelled in their areas of expertise but also showcased leadership, innovation, and a commitment to continuous improvement. This acknowledgment was a testament to their hard work, dedication, and the high standards they upheld, inspiring others to strive for similar excellence in their professional pursuits.

## Chief Officer's Choice:

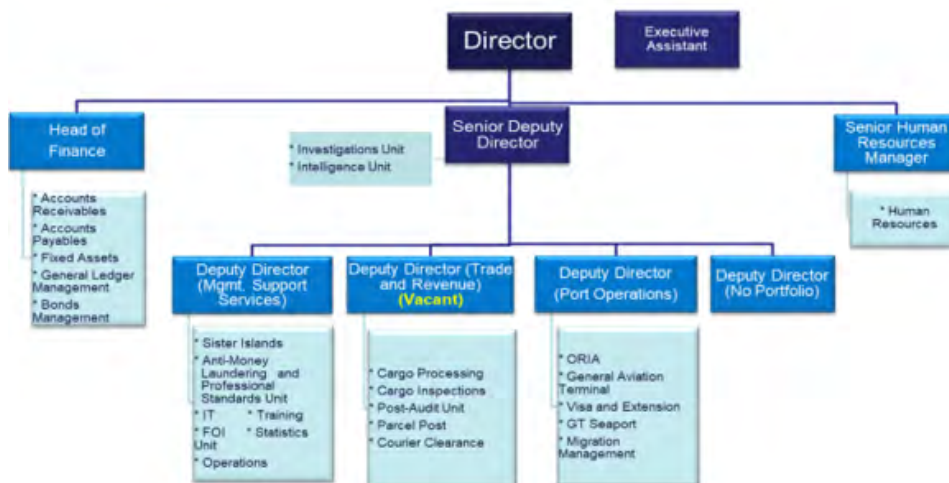
- Clerical Officer I Nicholas Powery – February 2024
- Acting Operational HR Manager Vaccianina Franklin – August 2024
- CBC Officer Christopher McField (Chief Officer's Choice and Employee of the Month) – September 2024
- CBC Officer Jermaine P. Wilson (Chief Officer's Choice and Pending Employee of the Month) – December 2024

## CBC Recognitions – Trevor Williams Award of Excellence (Sectional Enforcement Award):

- CBC Officer Jermaine P. Wilson – November 2024
- CBC Officer Alex Bolt – December 2024

## Organisation Chart

The organisational structure of CBC is comprised of five Portfolios: Management Support Services, Trade and Revenue, Port Operations, Finance, and Human Resources. These portfolios operate collaboratively to safeguard revenue, facilitate travel and trade, and ensure the effective management of borders. This multifaceted approach is designed to protect the environment, as well as the safety of citizens and Management



## Discussion & Analysis

During the past year, the CBC experienced successes and challenges. To commemorate the wins for this period, CBC is pleased to announce the following achievements in line with its strategic goals and objectives.

### Human Resources:

The Human Resources (HR) section is responsible for working with management, staff, and other key stakeholders within CBC, the Ministry, and the wider civil service to recruit and retain qualified individuals who will contribute to our strategic goals and overall success in establishing a world class civil service.

HR manages critical employee functions, including recruitment, compensation, benefits administration, regulatory compliance, and employee relations. It is crucial that the HR section stays informed on new or updated legislation that may impact CBC and its employees, as well as address and manage changes and transformational processes.

### High Achievements:

- In collaboration with the Portfolio of Civil Service (PoCS), provided training and implementation of Payroll and Overtime processes in my-VISTA.
- CBC achieved 90% Annual Leave reconciliations for the year 2024 with the required signatures by the 10th of January 2024.
- CBC completed the 2024 Performance Assessment within the required deadline.
- Work Experience Partnership with three local government and a private education facility, that provided work experience that ranged from 2-6 months.
- Community Outreach and Support that aided and assisted Meal funds raising and the Lions Club Christmas food drive.
- HR implemented a monthly Lunch and Learn programme with supervisors and senior management.
- CBC recruited 16 CBC Officer Trainees in June 2024 and they are scheduled to graduate in 2025.



In 2024, thirteen students from the Cayman Islands Further Education Centre (CIFEC) successfully completed their work experience programme. Throughout the duration of the internship, students were strategically assigned to essential areas of the portfolio.



## Primary Strategic Goals and Key Objectives for 2025:

### Talent Acquisition and Retention

Develop a comprehensive talent acquisition and retention strategy. Reduce time-to-fill positions through enhanced recruitment processes. Support retention with robust onboarding processes, stay surveys, employee engagement initiatives, employee training and development, and succession planning.

### CBC Culture

Improve department-wide communications and cohesiveness as one team working towards one common goal. Align employee behaviour with the department's strategic objectives. Promote inclusion and fair treatment.

### Employee Well-being

Implement mental health and well-being programmes targeting employee burnout, resulting in improved productivity, enhanced retention, increased attendance, and overall stress reduction.

### Compliance and Management

Create, review, and update HR internal policies and SOPs to ensure alignment with Personnel Regulations (2022 Revision), PSMA (2018 Revision), Data Protection Act, and PoCS HR Handbook.

## Potential Key Risks and Identification & Mitigation

| Potential Key Risks                                                                                                                                                            | Identification and Mitigation                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational Risks: Disruptions in service delivery due to shortage of staff, technical failures, inclement weather, or office closure.                                         | Risk assessment of potential operational disruptions. Data analysis of disruptions. Cross-training employees to ensure that multiple team members can perform essential tasks, review/update existing disaster recovery plan that includes response protocols for various technical failures.                                       |
| Financial Risks: Reduced fund allocations for the upcoming budgets.                                                                                                            | Monitor budget allocations. Establish HR budget tracking with a real-time funding request and approvals. Implement cost control measures and identify areas for potential savings; prioritize spending. Periodic budget review.                                                                                                     |
| Shortage of Talent Risks: Talent retention and recruitment challenges in a competitive market.                                                                                 | Conduct employee stay surveys and exit interviews. Review job descriptions and pay grades; potential job evaluation to ensure CBC is offering competitive compensation and career development opportunities. Foster a positive workplace culture and promote work-life balance. Create succession plans, training, and development. |
| Regulatory Risks: Changes in, or implementation of, new government policies may create new responsibilities, require new technology, or temporarily disrupt service provision. | Employees may not be aware of policies/changes or understand their impact. Keep informed and communicate relevant information to staff; provide training if necessary.                                                                                                                                                              |
| Technological Risks: Unfamiliarity with systems. Compromised service or outages.                                                                                               | Users may not be familiar with the systems leading to inefficiencies in data input. Hands-on training, refresher training, create a quick reference guide, develop a contingency plan and alternative workflows.                                                                                                                    |

# Portfolios

## Port Operations

Port Operations Portfolio is one of the key pillars in safeguarding the national security of our islands.

### — Passport Control

Passport and Baggage Control Sections are responsible for fulfilling CBC's vision to strengthen the security and stability of the Cayman Islands through an intelligence-led risk management approach. To do this, it focuses on expediting legitimate travellers and scrutinising undesirable travellers; whilst collecting revenue and managing an effective border management system; for the safety of our environment, citizens, and visitors.

### Highlight of Achievements

- In the year 2024, Passport Control documented a total of 1,265,394 passengers who arrived and departed on 24,338 flights, which included international, domestic, and private travel. This marked an increase of 3.5%, equating to 43,307 additional passengers, compared to the previous year, which recorded 1,222,087 passengers.

- Passport Control has effectively identified the modus operandi employed by fraudulent travellers utilising illegitimate travel documents, including passports, work permit visas, visa letters, and electronic visas. The comprehensive training provided to CBC officers has significantly mitigated the risk associated with individuals attempting to enter the Cayman Islands unlawfully. This initiative is in alignment with the mission of the CBC, which focuses on the protection of our borders.
- Passport Control has successfully concluded the INTERPOL cyber security sensitisation training and has established INTERPOL connectivity at the border. Continued user training is scheduled to take place in the first quarter of 2025. Upon the completion of this training, CBC officers will be assigned to oversee critical cyber security related matters.



### Key Performance Indicators (KPI):

**1.3M**

Passengers (Arrivals and Departures)

**162**

Persons Refused Entry

**600**

Revenue

**2K**

Visitor Work Visas Applications Processed

**2K**

Work Permit Exceptional Submissions

**38%**

Kiosk Landing | 65% CBC Officer Landing

## Highlight Statistics

### — 2024 Total Flights Arrivals and Departure at ORIA and General Aviation Terminal GAT

|           | Year Total |
|-----------|------------|
| Arrival   | 634,158    |
| Departure | 631,236    |
| Total A/D | 1,265,394  |

### — 2024 Persons Temporarily Admitted

|         | Year Total |
|---------|------------|
| GAT     | 7          |
| ORIA    | 150        |
| Seaport | 49         |
| Total   | 206        |

### — 2024 Persons Refused Entry

|         | Year Total |
|---------|------------|
| GAT     | 6          |
| ORIA    | 143        |
| Seaport | 13         |
| Total   | 162        |

### — 2024 Revenue (Count)

|                                              | Year Total |
|----------------------------------------------|------------|
| Airline Fines Civil Penalties                | 155        |
| Abnormal Hours                               | 78         |
| Procedure Hours                              | 12         |
| Visitor Work Visa and Applications Processed | 2,142      |
| Total                                        | 2,387      |

### — 2024 Revenue (CIS\$ Value)

|                                              | Year Total |
|----------------------------------------------|------------|
| Airline Fines Civil Penalties                | \$306k     |
| Abnormal Hours                               | \$68k      |
| Procedure Hours                              | \$12k      |
| Visitor Work Visa and Applications Processed | \$214k     |
| Total                                        | \$600k     |

### — 2024 Work Permit Exemptions Submission Qualified

|             | Year Total |
|-------------|------------|
| Qualified   | 2,526      |
| Unqualified | 5          |
| Total       | 2,531      |
| % Qualified | 99.8%      |

### — 2024 Kiosk Vs. Officer Landing

|                   | Year Total |
|-------------------|------------|
| Landed by Kiosk   | 228,065    |
| Landed by Officer | 406,093    |
| Total             | 634,158    |
| % Landed by Kiosk | 36%        |

Note: Kiosk Data is from the Owen Roberts International Airport (ORIA) only, whereas CBC Officer Data include all ports of entry.

## — 2024 Total Flights Arrivals and Departure at ORIA and General Aviation Terminal GAT

|                   | International Flights | Domestic Flights | Private Flights | Year Total    |
|-------------------|-----------------------|------------------|-----------------|---------------|
| <b>Arrivals</b>   | 5,426                 | 2,614            | 4,076           | 12,116        |
| <b>Departures</b> | 5,561                 | 2,617            | 4,044           | 12,222        |
| <b>Total</b>      | <b>10,987</b>         | <b>5,231</b>     | <b>8,120</b>    | <b>24,338</b> |

## Risk Management:

| KEY RISKS                                             | RISK MITIGATION                                                                                                                                                | RESULTS                                                                                                                                               |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Travellers with fraudulent travel documentation.      | Training in detecting fraudulent travel documentation.                                                                                                         | Mitigated the risk associated with individuals attempting to enter the Cayman Islands unlawfully.                                                     |
| Low cooperation with other jurisdiction, LEA, etc.    | CBC to undertake a global initiative in developing real-time partnerships with intelligence agencies.                                                          | Greater response times to threats which would result in denying undesirables' entry and saving Government revenue on detention and removal protocols. |
| Limited access to on-line services (Visa, etc.)       | Online solutions would alleviate the pressures on staff and have them better deployed to high risk areas                                                       | The removal of manual processes to a business solution that is automated would yield greater detections and breaches.                                 |
| Deportees Entering the island                         | The introduction of facial recognition or finger-printing software at the controls for processing arriving passengers.                                         | Greater ability to detect undesirables who are proven to be previously deported locally or overseas.                                                  |
| Lack of security features for online issued documents | Create a data bank that hold information on validity of online issued CBC/WORC documents that can be accessed by the airlines and is Data Protection compliant | Greater ability to stop undesirables from boarding vessels from overseas.                                                                             |

## Baggage Control:

The Baggage Control Section at Owen Roberts International Airport (ORIA) and the General Aviation Terminal (GAT) is a cornerstone in the Cayman Islands' border security framework. With a strong focus on safeguarding the borders for operational excellence, the team has played a pivotal role in supporting the organisation's mission to safeguard borders while facilitating legitimate travel and trade.

The Baggage Control Section plays a crucial role in ensuring the security and efficiency of our border operations. The team's responsibilities include screening passenger baggage to detect prohibited, restricted, contraband, dangerous, and undeclared goods. Also ensure compliance with customs regulations, contribute to revenue collection, and protect against biosecurity threats and other hazards. These essential duties support the Islands' goal of maintaining a safe and secure environment for all citizens, visitors, and the local economy.



## High Achievements:

### — Fleet/Operational Upgrade

Baggage Control received two (2) new vehicles to enhance operational efficiency and mobility. One of these vehicles is designated for use on the ramp, providing critical support for transporting items, equipment, and personnel in the secure airside area. This addition significantly improves the section's ability to respond quickly to operational needs, ensuring coordination with other units and stakeholders.

Officers have been reminded of the importance of adhering to the established vehicle policy when using these new assets. This policy outlines proper vehicle operation, maintenance, and reporting guidelines to ensure the fleet's safety, accountability, and longevity. By following these procedures, the section maximizes the effectiveness of its resources.

### — Introduction of the Trevor Williams Award of Excellence

In October, Baggage Control launched a new award scheme titled the Trevor Williams Award of Excellence, designed to honour officers who exemplify exceptional leadership, integrity, job knowledge, enforcement ability, adherence to our core values, and overall quality as staff members. The inaugural and second awards were proudly presented to two of our newest officers, Recognising their contributions and dedication to excellence.

### — Cross-Agency Support and Efficiency

Baggage control strengthened its partnerships with key agencies, including the Royal Cayman Islands Police Service (RCIPS), to foster better information sharing and streamline operational procedures. In this collaborative effort, two officers were initially assigned to assist the RCIPS for three months, which extended to five months due to the importance of their support. Their responsibilities encompassed assisting with warrants, conducting premises searches, engaging in various operations, and gaining valuable experience compiling case files. Furthermore, several officers were deployed on New Year's Eve to support the successful execution of Operation Winter Guardian, which significantly contributed to the event's overall success.

### — Equipment Addition and Upgrade

As part of our commitment to enhancing border security and operational efficiency, the Baggage Control Section acquired a state-of-the-art body scanner machine. This advanced technology is designed to detect items concealed within the human body, such as drugs that may have been swallowed or inserted into body cavities. However, the machine is not yet in use, as the policy framework and related literature are currently being drafted to ensure its appropriate and compliant utilization. Once operational, the body scanner is expected to significantly improve detection rates while reducing processing times, ensuring a more efficient and effective screening process.

The section also received a new X-ray machine, which is already operational. This advanced 3D equipment enhances our ability to screen luggage for prohibited and restricted items, strengthening our security measures and contributing to a more streamlined and effective clearance process. The acquisition of this new body scanner, along with the new upgraded x-ray machine, aligns with the CBC's strategic plan to invest in advanced technology to confront emerging threats and bolster border security.

## — Training and Development

Although not every staff member achieved their objectives, the year provided numerous opportunities for professional development through various local and overseas courses. These included the following:

|                                         |                            |                                                  |
|-----------------------------------------|----------------------------|--------------------------------------------------|
| ILM: Leadership and management training | Narcan Training            | Defensive Tactics Instructor Training            |
| Supervisory Management                  | Restraint and Confiscation | Investigative Interviewing                       |
| Identifying Ghost Guns                  | Intellectual Property      | Evidence Preservation and Accident Investigation |
| Body Scanner                            | Proceeds of Crime          | ACAMS Certification                              |

In alignment with building a world-class civil service, there was also a strong focus on Customer Service training, with more than half of the team members participating, further enhancing their skills in delivering exceptional service.

## Key Performance Indicators (KPI):

**2.7M**

Revenue

**142**

Arrests

**387**

Seizures

**Marijuana**

Top Offence

**60K**

Non-Intrusive  
Inspections

**25**

Physical Searches

## — Seizures

Baggage Control successfully intercepted various prohibited items. In 2024, there were 387 total seizures at the airport, a slight decrease of three compared to the 390 seizures in 2023. Pharmaceutical seizures remained stable, with 104 cases in 2024 (26.9% of total seizures) compared to 103 cases in 2023 (26.4% of total seizures). While total seizures fluctuated significantly month-to-month, pharmaceutical seizures displayed consistency, reflecting a steady trend. Notably, pharmaceutical seizures consistently account for a notable share of total seizures, reflecting their steady presence in enforcement efforts.

## — Agriculture Seizures

In collaboration with the Agricultural Department (assigned at ORIA), 5,947 interceptions were recorded in 2024, a dramatic 259% increase from the 1,655 interceptions recorded in 2023. This significant growth underscores the combined efforts of the Agricultural Department and CBC officers in safeguarding borders from prohibited and restricted items.

### Total Weight and Categories of Intercepted Goods:

The total weight of intercepted goods amounted to 12,688.7 lbs., distributed across various categories:

- Plant Products: Representing the largest portion, totalling 11,637.2 lbs.
- Meat Products: Accounting for 1,040.5 lbs.
- Soil and Live Animals: A minimal presence of 5 lbs. of soil and 8 cases of live animals (i.e. dogs and cats).
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES Items): 5 cases were recorded, reflecting efforts to prevent the illegal transport of regulated or endangered species.

The total ORIA seizures from 2021 to 2024 demonstrate a notable trend in the volume of confiscated goods. In 2021, seizures were 3,905 pounds, which increased significantly in 2022 to 6,690.14 pounds. However, there was a decline in 2023, with 3,020.95 pounds seized. This downward trend was reversed in 2024, with an extraordinary increase to 12,688.7 pounds, marking the highest figure recorded during the four years.

## — Amnesty Bins and Surrendered Goods:

Goods surrendered via amnesty bins constituted 10,455 lbs., representing 82% of total interceptions. This marks an extraordinary 1,717% increase from the 575 lbs. surrendered in 2023. The consistent use of amnesty bins highlights their effectiveness in mitigating risk and encouraging voluntary compliance from passengers.

The items retrieved from passengers during luggage searches predominantly consisted of plants. These items present significant biosecurity risks, highlighting

the importance of thorough inspection procedures in preventing the introduction of potentially harmful threats to agriculture and the environment.

### Most Frequent Origins of Intercepted Goods:

The origins of intercepted goods were notably diverse, with Jamaica contributing the highest number of interceptions:

- Jamaica: 179 cases (15% of total interceptions), totalling 903 lbs.
- India: 67 interceptions, 183 lbs.
- USA: 46 interceptions, 293.5 lbs.
- Philippines: 36 interceptions, 122.7 lbs.

### Acknowledgment of Collaboration:

The continued support and expertise provided by the Agricultural Department have been instrumental in enabling CBC officers to intercept prohibited and restricted items effectively. Their contributions are particularly vital in addressing challenges posed by importing plant and animal products, safeguarding both agricultural integrity and public health. This partnership exemplifies the critical role of inter-agency collaboration in achieving national goals.

## — Top Offences:

The 2024 seizure data reveals a consistent pattern of contraband interceptions at the airport, with “Ganja (Vegetable Matter)” maintaining its position as the most frequently seized item throughout the year. This ongoing trend highlights the persistent challenge posed by cannabis-related smuggling.

In the first quarter, seizures included a diverse range of contraband, with “Ganja (Vegetable Matter)” comprising the largest share. Significant quantities of pharmaceutical items, such as “Antibiotics” and “CBD-infused Products,” were also intercepted. Prohibited and controlled items included firearms, slingshots, cocaine, ecstasy, and restricted substances like SSRIs and PDE5 inhibitors. These findings demonstrated the need for strong enforcement measures to combat the broad spectrum of

smuggling activities.

The second and third quarters reinforced these trends, with “Ganja (Vegetable Matter)” continuing to dominate seizure records. Prominent pharmaceutical items, such as “Amoxicillin,” “CBD/THC Gummies,” and “CBD Oil,” featured heavily among the interceptions. Contraband such as knives, gel blasters, ganja-themed clothing, and drug paraphernalia like smoking utensils were also seized. Additionally, card-skimming devices were identified as an emerging trend, highlighting the importance of vigilance and the need for officers to remain alert to such innovative smuggling methods.

Overall, the dominance of ganja-related seizures throughout the year underscores the critical need for vigilance in addressing drug smuggling. The variety of intercepted items, including pharmaceutical products, weapons, and innovative contraband, reflects the multifaceted challenges of airport interdictions. These findings emphasize the importance of robust and adaptive enforcement strategies to safeguard public safety and effectively tackle both traditional and emerging smuggling threats.

### — Inspections

In 2024, the number of non-intrusive inspections saw a significant increase compared to the previous year, rising from 46,113 in 2023 to 60,944 in 2024. This represents an increase of 32.16%, accounting for 14,831 additional inspections. This upward trend highlights a growing emphasis on efficient monitoring and assessment techniques, reflecting CBC commitment to enhancing safety and compliance standards. The greater number of inspections suggests not only an improved capacity for conducting these evaluations but also a heightened awareness of the importance of non-intrusive inspections.

### — Physical Searches

In 2024, there was a decline in the number of physical searches conducted on both males and females compared to the previous year, 2023.

## Seaport

The Seaport Unit is located at the Port in central George Town and is operated 24 hours a day. Duties include clearing of all incoming/outgoing vessels to include cruise ships, tankers, cargo and fishing vessels, and inspection of cargo.



## Achievements

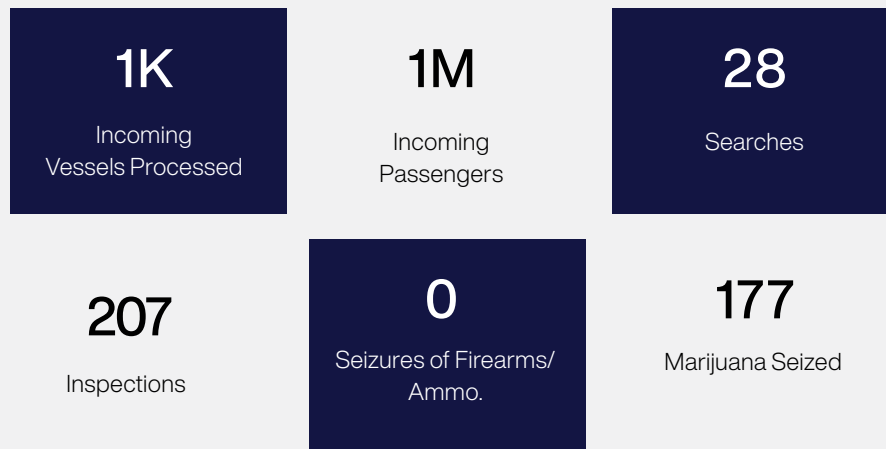
- All seaport staff vacation and sick days was accounted for and all within the annual leave policy, no staff exceeded their vacation or sick days.
- No major complaint was reported for seaport in 2024.
- All cruise ships were cleared within 5 minutes of arrival and all private vessels within 2 hours of arrivals.
- Our customers have shared encouraging comments, pointing to high level of satisfaction.

### Strategic Goals and Key Objectives for 2025:

- Continue to monitor in-transit vessels that are overstaying their permitted duration, as well as those arriving under their own power that fail to clear Customs and Border Control (CBC) and do not remit the required duties.
- Oversee temporary imports with due diligence. Ensure that administrative fees are consistently collected from vessels, and consider increasing these fees as necessary.

- Strengthen the capacity to detect and prevent illegal activities, including drug trafficking, human smuggling, and the transportation of contraband.
- Provide transparent, efficient, and customer-oriented services to both travellers and the shipping community.
- Invest in the training and development of personnel to ensure alignment with contemporary Customs and Border management practices.
- Enhance the presence of K9 units at the seaport, or establish a permanent K9 station at the location.
- Ensure that all banking and reporting activities are completed punctually.

## Key Performance Indicators (KPI):



### — Arrivals and Departures

- The number of Incoming Cruise ships, Cargo, Fishing, and Private vessels cleared/processed for 2024 was 1,024. These numbers decreased notably compared with 2023 (1,271).
- The number of Outgoing Cruise ships, Cargo, Fishing, and Private vessels cleared by the CBC Seaport Team for 2024 was 1,113. Once again, a notably decrease compared with 2023 (1,265).
- The number of passengers arriving and departing considerably decreased. In 2024, 1,092,511 passengers arrived, and 1,085,077 departed from the Cruise ships, cargo vessels, fishing boats, and private vessels, compared with 2023 (arrivals: 1,275,053 and departures; 1,273,136).
- In 2024, there were four verbal warnings issued; however, no procedural fines were applied.

### — Inspections:

As part of its regulatory oversight, CBC Seaport conducts inspections of Duty-Free shops in the cruise ships to verify compliance with the regulations established by the Cayman Islands.

**Drug Seizures:** at the Seaport have been remarkably low in recent years. In 2024, CBC confiscated approximately 177 grams of marijuana, primarily in the form of gummies and other edible products. Notably, no other types of illegal drugs were discovered during this timeframe.

**Firearms / Ammunition:** In 2024, as a result of intense inspections and searches, no firearms or ammunition were found or seized at the Seaport.

Risk Management:

| KEY RISKS                                                                                        | RISK MITIGATION                                                                                                                                   |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational Disruptions Due to Weather Events.                                                   | Regularly update policies and procedures to align with international stands like WCO (world Customs Organisation) and (World Trade Organisation). |
| Smuggling of contraband, drugs, or weapons through the seaport.                                  | Implement health screening procedures for passengers and cargo workers.                                                                           |
| Threat of human trafficking or unauthorized entry of individuals.                                | Cross-train staff to handle multiple roles and ensure flexibility during busy periods.                                                            |
| Inadequate resources leading to bottlenecks during peak periods.                                 | Strengthen intelligence-sharing partnerships with international customs and law enforcement agencies.                                             |
| Spread of contagious diseases through seaport activities.                                        | Deploy advanced scanning and surveillance technology.                                                                                             |
| Non-compliance with international customs regulations or trade agreements, leading to penalties. |                                                                                                                                                   |



## Visa and Extensions:

The Visa & Visitor's Extension Section is responsible for administering the process of Entry Visa applications (medical and student) and renewal of applications known as Visitors Extensions according to Policies, Acts, and Regulations.



### Primary Strategic Goals and Key Objectives for 2025:

- Enhance the Efficiency of Online Applications, the objective of rolling out of new online forms for all Visa categories and Visitor Extension Applications and backend improvements to be more efficient with data entry processes and application management.
- Streamline Documents for Travel and Study with the key objective to the introduction of Electronic Visa Notifications/Certificates to facilitate travel for tourism and study in the islands, also utilise a single repository for electronic documents issued to facilitate travel to, and study in the islands and the automation of document creation and work flows to minimize manual processes and increase efficiency.
- Enhance Service Delivery in the Overseas Office with the revitalization of services being provided by the Visa Office located in Jamaica.

## Achievements

- In 2024, the user acceptance testing for the newly developed online Visitor and Student Visa

Applications, spearheaded by the CSD team, has been successfully completed. This comprehensive testing process involved real users interacting with the system to ensure its functionality, usability, and overall effectiveness in meeting the needs of applicants.

### — 2024 Visas

|                             | Year Total    |
|-----------------------------|---------------|
| <b>Total Processed</b>      | 7,429         |
| <b>Application Overseas</b> | 148           |
| <b>Visa Waivers</b>         | 479           |
| <b>Traveller Letters</b>    | 6,088         |
| <b>Visitor Work Visas</b>   | 2,044         |
| <b>Student Visas</b>        | 163           |
| <b>Visitor Extensions</b>   | 28,122        |
| <b>Total</b>                | <b>14,144</b> |

### — 2024 Total Visas by Nationality

| Country            | #     |
|--------------------|-------|
| Jamaica            | 3,437 |
| Honduras           | 1,373 |
| Cuba               | 739   |
| Colombia           | 264   |
| Dominican Republic | 248   |
| India              | 221   |
| Nicaragua          | 207   |
| Philippines        | 200   |
| Nepal              | 52    |
| Nigeria            | 45    |
| Sri Lanka          | 40    |
| Korea              | 36    |

|             |    |
|-------------|----|
| Haiti       | 35 |
| Ukraine     | 35 |
| Guatemala   | 34 |
| Zimbabwe    | 34 |
| Russia      | 33 |
| China       | 28 |
| Uruguay     | 26 |
| Turkey      | 25 |
| Serbia      | 24 |
| Pakistan    | 23 |
| Djibouti    | 20 |
| Paraguay    | 20 |
| Unknown     | 19 |
| Indonesia   | 16 |
| Bolivia     | 13 |
| El Salvador | 13 |
| Ghana       | 12 |
| Thailand    | 12 |
| Uganda      | 11 |

### Key Performance Indicators (Tracking and Monitoring Progress in Achieving Objectives):

- Monitor the number of electronic visa applications processed over each quarter versus hard-copy submissions. Increasing volumes could indicate heightened interest and effectiveness in attracting tourists and students.
- Measure the reductions associated with improved processes, such as decreased staffing needs for data entry allowing for reallocation of human resources.
- Monitor the uptake of services offered by the overseas Visa Office and the volume of processing tasks completed.

### Risk Management:

Potential Key Risks that may hinder/obstruct CBC in meeting objectives and the steps taken to identify and mitigate risk impact: Early elections and/or a new Government shifting priorities of the resources currently allocated to work on the project for the CBC online applications. CBC is aware that CSD has obtained additional staff compliment to meet our current and immediate future needs.

### Migration Management:

The Migration Management Unit operates in accordance with the Customs and Border Control Act (2024 Revision), the Cayman Islands Constitution, the Bill of Rights, and the guidelines established by the United Nations High Commissioner for Refugees, including the 1951 Convention and the 1967 Protocol concerning the Status of Refugees, as well as the Cartagena Declaration.



The Unit's work centres on three primary objectives:

- 1. Detection and Prosecution:** Identifying and prosecuting individuals who lack legal status in the Islands.
- 2. Repatriation and Removal:** Facilitating the repatriation and removal of specific categories of individuals, such as those without legal status, those who are convicted and deportable, and individuals experiencing destitution.
- 3. Processing of Asylum Claims and Refugee Care:** Overseeing the processing of asylum applications and providing necessary support for refugees.

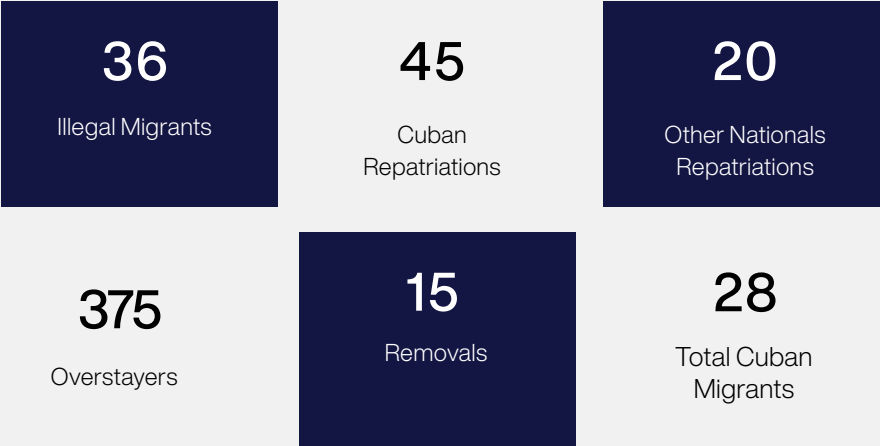
Furthermore, CBC Officers from this Unit extend operational support to other divisions and agencies as required.

High Achievements:

|                | 2023                             | 2024                            |
|----------------|----------------------------------|---------------------------------|
| Cuban Migrants | Total 82 (71 Males / 11 Females) | Total 28 (26 Males / 2 Females) |

The reduction in the Cuban Migrants (from 82 in 2023 to 26 in 2026) is attributed to several factors, including the implementation of stringent legislation concerning migrants, economic challenges arising partly from fuel shortages, and the predominance of small vessels that are restricted to sail power. All migrants who arrived were processed in accordance with established protocols.

Key Performance Indicators (KPI):



## — Removals and Repatriations (Other Nationals):

| Nationality        | Repatriation | Removal |
|--------------------|--------------|---------|
| Iceland            |              | 1       |
| Turkey             |              | 1       |
| Jamaica            | 12           | 10      |
| Honduras           |              |         |
| Dominican Republic | 1            |         |
| Nicaragua          | 2            |         |
| Mexico             | 1            |         |
| Philippines        | 2            |         |
| United States      | 1            |         |
| Sierra Leone       | 1            |         |
| India              |              | 1       |
| Romania            |              | 1       |

## — Other Offences:

At Migration Management, there was a significant visible decrease in offences for overstaying, assisting in overstaying, and causing to overstay compared with 2023 (375 in 2024 vs. 465 in 2023).

## — Risk Assessment:

Cuban nationals transiting through the Cayman Islands to reach the United States remain a significant human trafficking concern, as there is no evidence indicating that they are returning via the same route.

Furthermore, revenue continues to be lost due to the inability to implement administrative levies for offenses related to overstaying and for facilitating the overstaying of others.

## — Objectives and Goals for 2025:

- Revitalize the CBC Detention Centre to ensure it meets the highest standards of functionality and safety.
- Strengthen collaboration between CBC and HMPS to facilitate seamless management and operation of the detention centre and ensure efficient and

effective service delivery.

- Implement state-of-the-art technological tools that provide easy access to critical information, enhancing operational efficiency and decision-making during all activities.
- Invest in a fleet of modern, robust vehicles tailored to the specific needs of the operations, ensuring reliability and safety in all transport activities.
- Continue and expand training programmes and procure advanced drones to support various operations, significantly improving perform CBC officer's safety and effectiveness while performing their duties in the field.

## Trade and Revenue



The Trade and Revenue Portfolio is primarily responsible for collecting import duties on various commodities, significantly contributing to the overall revenue of the Cayman Islands Government. In addition to revenue collection, the portfolio plays a crucial role in enforcing trade regulations, ensuring compliance with international trade agreements, and preventing illicit trade activities.

### The key objectives of the portfolio are to:

- Facilitate legitimate trade and commerce while minimizing trade barriers.
- Ensure the safety and security of imported goods to protect consumers.
- Provide excellent customer, trader, and stakeholder service by streamlining processes and reducing delays.
- Strengthen enforcement mechanisms to prevent fraudulent trade activities and contraband smuggling.

### — Cargo Processing Section (CPS):

The Cargo Processing Section (CPS) is responsible for ensuring correct tariff classification and compliance, collecting and protecting government revenue from import duties, and maintaining border security. Additionally, CPS works closely with local customs agencies to align trade practices with CBC standards.

### — Cargo Inspections Section (CIS)

Oversees containerized and non-containerized physical and nonintrusive inspections, including imported vehicles, while ensuring border security. This section also plays a key role in identifying contraband and high-risk imports through advanced screening techniques. For the year 2024 there were 16,460 declarations with an increase over prior year 14,751 for 2023.

During 2024 The Customs and Border Control Dept. (CBC) faced challenges of population growth which increased cargo imports and passengers' arrivals, increasing cargo inspections. CIS continues to transition into intelligence -led management approach to manage intrusive and non-intrusive inspections. The VACIS Scanning operations and the Hi-scan/ palletize scanner assisted with clearance of goods, allowing efficiency to importers and contributed to the growth needs of the Cayman Islands.

## High Achievements

- The Cargo Processing Section achieved two functions: Cargo Inspection of imports and exports – intrusive, non-intrusive of containerize and consolidated Cargo. The inspections are conducted at various sites, compounds, commercial warehouses across the island, the Cargo Distribution Centre (CDC) Port Authority of the Cayman Islands (PACI) compound and the CIS Facility inspection bay area. The Unit consists of 17 CBC Officers to ensure compliance of the CBC Acts, Regulations and any other law with the clearance of imported and exported cargo.
- **Cargo Scanners and Equipment:** The Hi Scanner enclosure at CDC (PACI Warehouse) was successfully install for the safety and privacy of CBC operations. Equipped with IT and communication services, after months of enclosure door issues.
- **VACIS IP 6500:** The scanning of imported and exported containerize cargo with the VACIS IP 6500 has expanded its ability with the addition of three 3 Vehicle Carriers. This allow roll on and roll off imported vehicles to be consolidated and

scanned, enhancing efficiency with the movement of imported vehicles from the Seaport to CDC.

- **Vehicle Carriers:** The Three (3) vehicle carriers were purchased by CIG for the movement of vehicles from the seaport to CDC to provide efficiency with the movement of cargo, strengthening border security, safety and reducing liability of accidents.
- The vehicle carriers' operations in collaborations with PACI Agency is conducted at night shift with the arrival of the cargo vessel.
- **Night Operations:** Scanning operations commenced in late November 2024, allowing non-intrusive inspections of imported containerized, consolidated cargo and vehicles imports prior release to customers.
- Night operations commenced at 6pm till midnight. Allowing safety and wellness of the CIS Teams, consisting of 5 Officers and a supervisor
- **VACIS IP 6500 Operators:** Six additional CIS Officers were certified on the VACIS IP 6500 container scanner. Increasing opportunity and capability to expand scanning operations to night and day shift.
- **Enhancing Detection Learning capabilities:** CIS has accomplished weekly briefings with the demonstration of trends of smuggling and detection via online documentaries and skits shown the TV screen as a group, to enhance detections, CIS officer's professionalism, empowerment and leadership skills.

## Key Performance Indicators (KPI):

29K

Inspections

236

Seizures

32

Destructions  
(Food Items –  
Containerized)

## — Inspections

In 2024 significant increase amount (3,775) of vehicle were imported from the Asia area by local residents and companies. Imports of conveyances inspections remain steady, consisting of boats w/trailers, heavy equipment, motorcycles, open and close trailers, buses, electric scooters, life rafts, forklifts, wave runners/jet skis, bobcats, dump trucks, etc.



## — Seizures

Seizures were detected in shipments of personal effects of person's moving to the island, commercial and non-commercial importers. See below items:

- Goods depicting marijuana - t-shirts, bracelets, socks, hemp oils, lotions,
- Prohibited knives - Daggers, flick knives, Hawaiian sling, crossbows, batons,
- Shipped in error – women, girls and male shoes,
- Instruments of gambling – poker ships and boards,

Extra duties and Fines resulted from inspection of cargo - breaches of the CBC laws and regulations from commercial and non-commercial Importers. The figures below represent the outcome from physical inspections for the year 2024:

|                                                     |          |
|-----------------------------------------------------|----------|
| <b>Written Warning</b>                              | <b>0</b> |
| <b>Arrests</b>                                      | 0        |
| <b>Seizures</b>                                     | 236      |
| <b>RATA – Registration of Articles Taken abroad</b> | 111      |
| <b>Destructions - Food Items - Containerized</b>    | 32       |

## Primary Strategic Goals and Key Objectives for 2025:

CIS will continue to transitions in partnership with Cargo Processing Section (CPS) emphasizing on intrusive and non-intrusive inspections of containerize and consolidated cargo imports and exports, through an intelligence-led and risk management approach. Creating profiles to enhance detection of prohibited and restricted goods.

The following are a few goals and key objectives to assist CIS to achieve successfully in 2025:

- Maximize communication with CPS - Supervisors to provide monthly guidance demos/meetings to assist CPS officers with the selection of cargo inspections on an intel-led and risk base approach.
- Continue to enhance CBC efficiency by reducing examinations of short shipments thru review of documentation prior scheduling inspection appointments.
- Continue to enhance efficiency, effectiveness and reduction of complaints at CDC.

- CIS to visit reviewing of shipping manifest prior inspections and VACIS scanning (upon commencement of operations) of containerize and consolidated cargo on an intelligence led management approach and highlight non-compliant importers database.
- Periodically increase Supervisors presence with inspections teams in the fields.
- Continue to enhance recording of data statistics electronically for future IT systems.
- Continue daily briefings and demos and skits of concealments with cargo shipments.
- Continuous CIS officers training, survey compliance.
- Enhance scanning operations with the vehicle carriers and consolidated shipments in partnership with PACI.
- Continue to build CIS risk profiles to maximize results.

CIS will continue to develop its functionality and performance skills; thru team work and dedication of the unit is an optimistic manner to achieve greater results.

## Risk Management

- Operational inspection locations continue to be high-risk and vulnerable to climate
- CBC partnership with a high-risk agency (PACI), Port operations with the movement of heavy equipment. Safety is high priority at All times. Use of Safety vest, attire is key. Phone usage is very limit/prohibited in high risk areas of the Port operations.
- Operations of the scanning equipment is a deterrent; non-operational creates an open border opportunity and the impression of no border security. Heightening opportunities for imports of prohibited goods, illegal drugs, firearms, etc.
- Continue to drive awareness of safety via training, demos/skits of safety measures, etc.
- Upgrade of software and IT operational equipment.

## Courier and Parcel Post Section (CPPS)

Ensures correct tariff classification and compliance, inspects imports and exports, collects duties on goods imported via licensed courier services, and enforces border security. This section also examines and collects duties on parcels arriving through the Postal Service. The CPPS also monitors e-commerce shipments to prevent undervaluation and misdeclaration.

## High Achievements

- In 2024, a major milestone was achieved with the successful interception of controlled substances at prominent shipping facilities, including DHL, Parcel Post, Courier, and Federal Express. The coordinated efforts CBC/CPS and shipping companies played a crucial role in this accomplishment, highlighting the importance of vigilance and collaboration in safeguarding public health.
- There has been a remarkable enhancement in the quality of inspections conducted using the I.L.R.M. approach, leading to more thorough assessments and increased accuracy in identifying Prohibited Goods. This method has proven to be effective in elevating standards and ensuring that inspections are both comprehensive and reliable.

## Key Performance Indicators (KPI):

11K

Declarations

16K

Inspections

## Primary Strategic Goals and Key Objectives for 2025

### — Training:

- Specific and specialized training to strengthen and upskill officers, for example the Rapid Scan X- Ray.
- Consult with the Training and Development Unit Manager for particular training as needed for officers continued development. Request CBC officer's refresher training on CBC Tariff, Intelligence-Led Risk Management, Customs Procedures and Courier and Parcel Post Business Processes.
- Cross-train officers throughout CPP units to improve capacity building.

### — Stakeholder partnership

- Partnership with The Cayman Islands Post Office (CIPOS) on new parcel software, to set risk profile targets.
- Provide guidance to address their customs clearance processing to reduce delays and clear directives as to CBC expectations, requirements and compliance.

### — Key Objectives:

- By fostering better business relationships with couriers through communication, with clear directives/standards that are in line with Customs Procedures and CPP Business Procedures, providing quality customer service and improved efficiencies.
- Engage officers for feedback in areas of need to improve their personal and professional growth.
- Strengthen adherence to high to low risk shipments by applying the Intelligence- Led Risk Management approach.

## Risk Management:

| Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Collaboration with Stakeholder - Courier companies often struggle to comprehend the specific expectations and policies established by CBC. This lack of understanding can lead to inefficiencies in service delivery, misunderstandings in compliance, and ultimately affect the quality of service provided to customers. Clarifying these expectations and policies is essential for fostering better collaboration and ensuring that all parties are aligned in their objectives. | Actively Engage - with all relevant stakeholders, to gain a comprehensive understanding of compliance requirements. This collaborative approach will help identify any existing deficiencies in our current practices and enable us to develop targeted strategies to address these gaps effectively. By fostering open communication and leveraging diverse perspectives, we can ensure that our compliance framework meets all necessary standards and mitigates potential risks. |

## Post Clearance Audit (PCA):

Manages warehousing and post-clearance audits for imported goods such as fuel, tobacco, and alcohol for local consumption and export. PCA ensures that businesses comply with Customs Regulations and that all post-importation adjustments are accurately documented and duty collected.

## High Achievements:

Targeted performance objectives and regular check-ins as part of performance assessments significantly boosted individual productivity and accountability within the Post Clearance Audit Section (PCA).

Despite resource constraints, successfully conducted post-clearance audits, demonstrating PCA's commitment to increasing efficiency.

## Key Performance Indicators (KPI):

607K

Declarations

119

Inspections  
(import and fuel)

## — Primary Strategic Goals and Key Objectives for 2025

- Strengthen adherence to customs laws and regulations by conducting targeted post-clearance audits and focusing on high-risk entities.
- Expand automation and data analytics capabilities to streamline post-clearance audit processes and enhance the identification of high-risk entities.
- Build stronger relationships with stakeholders through education, transparency, and ongoing engagement to promote compliance.
- Provide continuous professional development opportunities to team members, ensuring they remain adept at addressing evolving compliance challenges.

## Risk Management:

| Risk                                                                                                                | Mitigation Measures                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Incomplete or unreliable data could hinder risk-based post-clearance auditing.                                      | Upgrade or complete data analytics systems to ensure reliable and comprehensive data for risk assessments.                    |
| Insufficient manpower or technological tools may reduce PCA's ability to meet growing post-clearance audit demands. | Advocate for additional personnel and cross-train team members to improve flexibility and adaptability in managing workloads. |
| Lack of understanding or resistance from stakeholders could result in non-compliance.                               | Expand outreach and education initiatives to foster better stakeholder understanding of compliance requirements.              |
| Dependence on incomplete or unreliable data could delay progress or result in errors.                               | Collaborate with system developers to address gaps in automation and ensure robust, reliable modules are in place.            |

## Business Unit

This unit focuses on tariff and trade compliance, process optimization, workflow streamlining, and technology development requirements. It also works on policy development, trade facilitation initiatives, and advisory services for CBC, the Ministry, importers and exporters.

## High Achievements:

**System Enhancements** - In 2023, CBC's IT platforms, the Customs Information Management System (CIMS) and Customs Online System (COLS), were enhanced to include online payment capabilities. By the start of 2024, this initiative was fully implemented, allowing customers to make remote payments from their homes

or businesses. This has significantly improved efficiency and customer satisfaction.

### Enhanced Transaction Management & Reporting

- In 2024, the Forgone Revenue Management module was added to CIMS, improving CBC's ability to monitor duty waivers and concessions. This module enhances transaction management and reporting and assists in shaping government policy. It is a central hub within CIMS for compliance, statistical analysis, and financial management of these types of transactions.

**The Transit Shed Expansion Project** - In 2024, planning commenced for the Transit Shed Expansion Project, which aims to enhance capacity and efficiency. While construction is expected to begin in 2025, significant progress has been made in the planning phase. This project is expected to improve cargo handling capabilities and reduce processing times of air cargo at the borders.

### — Challenges for Trade and Revenue Portfolio:

As the Cayman Islands' economy grows, CBC faces ongoing challenges in maintaining adequate controls while facilitating imports. A key issue is the shortage of human resources. Despite economic expansion, the Trade and Revenue portfolio has not seen a corresponding increase in staffing. This shortfall may impact the ability to effectively implement a robust border control strategy. Furthermore, CBC continues to face challenges related to technological advancements in trade fraud, requiring continuous investment in intelligence-led risk assessment tools.

Since implementing the Customs and Border Control (Prohibited Goods) Order 2023, Customs and Border Control (CBC) continues to experience challenges with an overlap of vehicles from the previous year arriving into the first quarter of the next. Due to delays in transit times and late purchases made in the previous year, we will continue to see vehicles arrive past the specified timeframe if specific conditions are not set and adequately communicated to the public. Using "Model Year" instead of "Manufacture Year" does not help determine the age of a vehicle. For example, a car marketed as a "2024 Model" could have been

manufactured in 2023 and does not necessarily reflect the actual year the vehicle was built.

## Intelligence Unit



The CBC Intelligence Unit (CBCIU) has consistently delivered comprehensive support to the various units, sections, and offices within the CBC, in addition to collaborating with external stakeholders. A significant emphasis has been placed on enhancing the understanding of intelligence functions and practices, necessitating close cooperation between CBCIU personnel and individual CBC sections. The development of intelligence as well as analytical activities remains a fundamental responsibility of the CBCIU.

### High Achievements:

- Cuba intercepted 7 Chinese nationals with fake Nicaraguan visas. This, is due to expanded networking with CBCIS.
- Vetting of flights originating from Cuba, we have been able to identify passengers using fake WORC letters. In doing so, these persons don't make it to our ports and we save thousands on repatriation fees.
- We identified ATM skimmers which resulted in arrest and successful prosecution by the RCIPS. We also created profiles which resulted in arrest by CBC Baggage Control.
- We have created profiles on passengers from Canada which helped in aiding officers at Baggage

Control in profiling traffickers with a number of successful interceptions.

- Researched and development, produced a package on possible hacking devices (Flipper Zero, etc.), which will potentially result in a Prohibition Order.
- Collaboration with our RCMP counterparts has led to the launch of a major investigation into Canadian organized crime related to worldwide drug trafficking. This investigation is ongoing in Canada.
- Arrest of a number of over-stayers was as a result of persons being identified through Intel research/development and dissemination of profiles.
- A number of persons residential status was revoked due to information packages disseminated to WORC, emanating from Intel research and development.

### — Strategic Goals and Key Objectives for 2025:

- Expand and enhance international collaboration relative to detected cross border crimes – expanding our reach and forging new LEA contacts in countries of interest.
- Improving our CBC and governmental collaboration – Planned visits and briefings.
- Maintaining a departmental Risk Register – Driven through T&C process.
- Intensify our efforts in removing key/top offenders from our islands – direct collaboration with WORC and RCIPS.
- Acquire a secure dedicated data-line to expand open source datamining.
- Have a unique data search engine built of the Intel Section – allowing for one data point of search to scrub multiple databases simultaneously, instead of searching multiple databases separately.
- Increase staffing – to allow for field work.
- Database accesses – DVL, General Registry, Company's Registry, Trade & Business License.

## Key Performance Indicators (KPI):

### — Number or requests in 2024:

| Tasks                                        | # of Enquires  |
|----------------------------------------------|----------------|
| Air Cargo Manifest                           | 47,305         |
| Ocean Cargo Manifest                         | 18,308         |
| Air Passenger Manifest                       | 14,527         |
| CDS (EMS/LETTER/PARCEL)                      | 8,608          |
| RMS Review                                   | 7,157          |
| Other Checks, Alerts, Case Queries & Reports | 5,910          |
| <b>Total</b>                                 | <b>101,815</b> |

## Investigation Section



The Investigations Section handled a total of 216 cases in 2024, marking a 148% increase compared to the previous year. These investigations resulted in numerous arrests, prosecutions, and enforcement actions that significantly impacted border security and customs enforcement. A total of 238 individuals (consisting of 139 males and 99 females) were arrested in connection with various investigations.

## High Achievements:

### Prosecutions and Financial Impact

- Cases investigated and prosecuted before the

courts resulted in fines and penalties exceeding \$200,000.

### Major Criminal Cases

- **Aircraft Endangerment:** An individual was prosecuted under the Penal Code for committing the offence of a “Reckless & Negligent Act”, which involved endangering an aircraft.
- **Firearm Seizure at GAT:** A Springfield 9mm firearm, along with seven (7) hollow-point 9mm rounds, was recovered from a private aircraft at GAT during an enforcement operation.
- **Child Exploitation Investigation:** A case involving seized cellular phones led to the discovery of child pornography. The individual responsible will be charged locally.
- **Reminder to Officers:** When arresting suspects, all mobile devices must be seized immediately and placed on airplane mode to prevent remote tampering or data loss.

### Narcotics Investigations

- **Courier Smuggling Operation:** A courier agent was arrested for conspiring to import large quantities of ganja through an international courier service.
- **Canadian Flight Drug Trafficking:** Multiple investigations targeted the importation of large quantities of ganja into the Cayman Islands via flights originating from Canada.

### Smuggling and Duty Evasion

- **Jewellery Smuggling Investigation:** Ongoing investigations into smuggling and duty evasion led to the recovery of jewellery valued at over \$2 million USD.

## Key Performance Indicators (KPI):

10

Searches

36

Operations

212

Investigations

1

Firearm Seized

45g

(Marijuana Seizures)  
(Vegetal, Gummies, Vape)

The Investigations Section made significant progress in 2024, handling a record number of cases and achieving notable successes in firearm seizures, narcotics enforcement, and smuggling investigations. As we move into 2025, strategic expansion of personnel, intelligence-driven operations, and cross-agency collaboration will be key priorities to further strengthen CBC's enforcement capabilities.



## K9 Unit

The CBC K9 programme, which includes our drug, cash, firearms, tracking and sniffing canines, represents a significant asset and is an integral component of our border management framework.

In 2024, our objective was to elevate standards and place a strong emphasis on quality within the Unit. The enhancement of performance among trainers, handlers, and dogs were the primary focus, and this initiative will extend into 2025. With the presence of three certified K9 instructors, the Unit is positioned to provide training support at both local and regional levels, thereby establishing a benchmark for performance excellence. The attainment of optimal K9 performance is intrinsically linked to the discipline and training of the handlers.

From a staffing perspective, we intend to onboard an additional K9 Officer in the near future. Moreover, we will prioritize the safety, comfort, and welfare of the K9s, which will necessitate the expansion of our kennel facilities.

Additionally, we will persist in refining our methodologies by evaluating the effectiveness of K9 services in the planning, organisation, and execution of activities, with the aim of eliminating unnecessary and ineffective processes.

## Highlight of Achievements

In 2024 the unit conducted the following:

| <b>Searches</b>                              | <b>13,267</b> |
|----------------------------------------------|---------------|
| Flights (Baggage and Arrival Hall)           | 111           |
| Persons                                      | 13,050        |
| Seaport / Cruise Terminal Check              | 2             |
| Cargo                                        | 1             |
| Courier/Parcel Post                          | 34            |
| CDC                                          | 1             |
| Transit to Warehouse                         | 15            |
| Aircraft                                     | 2             |
| Vessels                                      | 16            |
| Vehicles & Other Conveyances                 | 10            |
| Buildings/Private Residences/Other Locations | 25            |

|                                                                |           |
|----------------------------------------------------------------|-----------|
| <b>Strategic Operations</b>                                    | <b>51</b> |
| CBC Operations                                                 | 26        |
| Joint Operations (RCIPS)                                       | 24        |
| Joint Operations (HMCIPS)                                      | 0         |
| Joint Operations (other stakeholder-Public Lands Inspectorate) | 1         |

|                                                                |           |
|----------------------------------------------------------------|-----------|
| <b>Detections Offences (Seizures by Sniff Dog)</b>             | <b>16</b> |
| Drugs (Possession of Marijuana / Cocaine)                      | 13        |
| Firearms (13 spent shells found; handgun and ammo found)       | 2         |
| Other Offences (Proceeds of crime - Possession of USD7,000.00) | 1         |

|                                                          |          |
|----------------------------------------------------------|----------|
| <b>Arrests /Assisted with Investigations</b>             | <b>#</b> |
| Arrests (Drug Offences)                                  | 0        |
| Arrests (Firearm Offences)                               | 0        |
| Assisted with Investigations (Investigations Unit - CBC) | 0        |

|                         |           |
|-------------------------|-----------|
| <b>Training - Dogs</b>  | <b>66</b> |
| Training Days with dogs | 66        |

### Strategic Goals and Key Objectives for 2025:

- To enhance operational effectiveness and improve investigative capabilities, the Investigations Section has set forth the following objectives for 2025:
- Increase Staffing Levels - Recruit and onboard additional personnel to strengthen investigative capacity.
- Expand Intelligence-Led Operations - Enhance intelligence gathering and risk assessment methodologies across all CBC sections.
- Enhance Investigations Training - Provide advanced training programmes for investigators to improve

case-handling efficiency.

- Onboard an Investigative Analyst - Introduce a dedicated investigative analyst to support data-driven investigations and case evaluations.
- Hire an Office Administration Assistant - Strengthen administrative support to enhance case documentation and workflow management.
- Increase Joint Operations with Partner Agencies - Strengthen collaboration with law enforcement agencies, intelligence units, and international counterparts to enhance enforcement efforts.

## Management Support Service

The Management Support Services portfolio is integral to fostering collaboration and serves as a cohesive element throughout the strategic, technical, and operational aspects of the Cayman Islands Customs & Border Control Service (CBC). Our primary responsibilities include the development and evaluation of policies for implementation, ensuring adherence to quality assurance standards in operational processes, and effectively identifying and managing risks.

We are committed to envisioning the future and articulating our values to ensure the provision of an efficient, sustainable, agile, and engaged service that performs at its utmost capacity. Our focus centres on attracting, recruiting, and retaining career-oriented and talented individuals. The representative units are outlined below:

## Anti-Money Laundering Unit

The AMLU is integral to the organisation and is responsible for investigating cross border money declarations and disclosures, with a view of detecting whether or not any financial crimes are present that pose detrimental effects on the economic system and society as a whole. Additionally, the unit is responsible for making sure the organisation adheres to government or international regulations in the area of anti-money laundering, Countering the financing of terrorism, and proliferation of Weapons of Mass Destruction (WMD) by managing and overseeing day-to-day AML compliance

programme, and reporting to senior management on existing, new or emerging risks and controls to mitigate those risks

## Committees

For the year 2024, the unit has been very busy with AML investigations and sharing information with our domestic and international partners in the fight against Money Laundering, terrorist financing, the Proliferation of Weapons of Mass Destruction, etc. In this fight, the AMLU attended several meetings, actively participated, and has a seat on the below-mentioned Committees.

- **AMLSG**= Anti Money Laundering Steering Group
- **PIAG**= Proliferation Inter-Agency Group
- **IACC**= Inter-Agency Coordination Committee
- **FCFG**= Financial Crime Focus Group
- **RAC**= Risk Assessment Committee
- **T&C**= Tasking and Co-ordinating

The AML unit meets once monthly or on each of the various committees on an ad hoc basis to share and discuss different trends, operational requirements, typologies, money laundering, Terrorist financing, and the proliferation of weapons of mass Destruction (WMD) and to prepare competent authorities and industry. Law enforcement, and to a large extent, the jurisdiction in particular, the upcoming 5th round of the FATF Mutual Evaluation Report (MER), a crucial assessment of our anti-money laundering efforts

## High Achievements:

The unit conducted 42 investigations in 2024, resulting in seven cash seizures valued at US \$745,249.00. It also administered one administrative fine of US\$5,500.00 against a traveller for making a false Declaration.

The number of investigations increased over the 2023 numbers, with 10 cases investigated and 10 instances of cash seized from persons entering or leaving the jurisdiction valued at US\$271,513.21. The traveller was unable to produce a verifiable source of funds, and the explanation given was satisfactory enough by the traveller that the money was legitimately earned by

producing a verifiable source of funds documentation at the time.

In 2024 saw where three (3) administrative fines valued at KYD\$7,800 for making a false declaration and/or a false disclosure levied against individual travellers for committing offenses against the bcc laws and regulations.

## Key Performance Indicators (KPI):

- Number of AML Investigations for 2024 totalled 42.
- 2024 Cash Detention totalled: USD\$52,616, EUD30, KYD\$93 & CUP\$17,800.
- A total of 26 Suspicious Activity Reports were carried out.
- A total 83 Precious Metal Declaration with value of KYD\$6,925,886 were processed for 2024.

## Professional Standards Unit:

- The PSU is integral to the organisation investigating internal and external allegations or complaints against Customs and Border Control officers and civilian staff. A Deputy Director heads the Unit, and the strategic lead for governance and strategy reviews and decides on all complaints completed by the Unit. A supervisor manages the day-to-day running of the PSU, and four compliance officers ably support the Unit.

## High Achievements:

- The Professional Standards Unit received 26 reports from 1 January 2024 to 31 December 2024. For the corresponding period in 2023, 21 reports were made to the Unit, resulting in a 23.81% increase or five more reports.
- Sixteen (16) of these reports came from members of the public, while the remaining ten (10) were made internally by supervisors or other staff members.
- From the total number of complaints made, two officers had two complaints for the period, three were against the organisation itself, and of the remaining 3, 21 officers had one complaint each.

- Sixteen of these complaints made against these customs officers were for unprofessional conduct, 1 for unprofessionally processing a visa application, 2 for consumption of drugs, 2 for gross misconduct, with the remaining 12 for other complaints.
- Fifteen (15) complaints were investigated and closed after an intensive investigation, while eleven (11) are still open and waiting for a decision or under investigation.
- For several of these complaints, the PSU has taken various actions, such as verbal advice and guidance and written reprimands. (4) Officers resigned following a misconduct complaint. A significant number of the complaints made to the PSU were unsubstantiated.
- Employee Screening: CBC is committed to upholding the integrity of the organisation and will continue to implement drug testing protocols for staff members. In 2024, a total of 44 random screening tests was conducted among CBC personnel.

## Primary Strategic Goals and Key Objectives for 2025:

- To carry out outreach and or be a part of outreach programmes with private sector on Sanctions and other financial crimes.
- To deliver PSU sensitisation and AML training to at least 60 staff members.
- To see that all staff receives the highest level of financial crimes training and certification.
- To see that the unit continues to be adequately staff with investigators who has requisite skills in investigating financial crimes.
- To see that the unit acquires a fit for purpose Anti-money laundering case management system.

## Potential Key Risks

In order to give the organisation, the best chance of success, Money laundering, Fraud, dishonesty, misconduct in or misuse of information, terrorist financing, cross-border transportation of currency and BNI, Drugs, and Firearms, to name a few, are Potential Key risk areas, and having a risk-based approach where the risk can be identified, the risk can be assessed by putting in place mitigating and risk control measures in accordance with the level of risk the organisation is

exposed to that may hinder/obstruct CBC in meeting objectives and the steps taken to identify and mitigate risk impact.

## Information Technology (IT)

The IT Unit serves a crucial function in the organisation by driving initiatives that enhance operational efficiency and elevate the quality of services provided. This unit not only identifies opportunities for improvement but also implements transformative changes in various business processes, streamlining workflows and minimizing redundancy. A central strategic objective of the service is to establish electronic channels as the standard mode of business operations, thereby fostering a more agile and responsive organisational environment. Additionally, the IT Unit acts as a vital liaison with the Computer Services Department, ensuring seamless collaboration and integration of technological resources.

**Key Objective:** To make strategic investments in cutting-edge technology that effectively confronts and mitigates emerging threats in the digital landscape.

## High Achievements:

Achievements of CBC IT Section's Key Objectives for CBC technology modernization included the following:

- Completion of Phase I of the new CBC Website and the technical implementation of the integration of Visa modules component that incorporated, and transitioned the CBC Visa Office's paper applications online, onto the new CIG Gov.Ky platform that strengthen security, scalability, and operational continuity, while phasing out the previous legacy platform, seamlessly facilitating CBC customers Visa application submissions and payments.
- Completion of Phased 1 of CBC Cayman Brac Modernization Plan that provided a smooth transition for CBC Brac Offices to CBC Technology Platforms, along with increased high bandwidth video conference facilities, that incorporated scanner equipment, for seamless operational continuity and achieved Phase II of paperless solution to reduce costs.
- Completion of the technical CBC-CSD Data

Protection Policy, which has since been incorporated within the CIG-CSD Data Protection Policy, and established operational obligations for business continuity and protection of customer data & privacy.

- Completion of Kiosk upgrades at the airport network infrastructure facilitated better performance and operational management.
- Completion of the implementation of the Online Payment Module into the Customs Online System (COLS) declaration process facilitating Phase I selected CBC customers seamless payment processing online.
- Completion of the implementation and deployment of the Jamaica CBC Office's security cameras, along with a host of hard drive installations and PC upgrades greatly facilitating increased productivity and operational continuity.
- Completion of the implementation and deployment of the new Visitor's Work Visa application online into the Visa Module Component was also successful and greatly improved Border efficiencies.
- Completion of the implementation and deployment of a host of PC equipment across CBC Sections replacing condemned machines that greatly improved staff productivity and security posture.
- Completion of the deployment of the CrowdStrike antivirus software's patch release, requiring physical installation on each of CBC's 200+ machines that were immobilized overnight causing officers to experience blue screens across CBC operations, which restored normal operations over a weekend, taking considerable manpower and swiftly reducing a lengthy disruption to CBC customer services.

Challenges during the implementation of CBC IT Section's Key Objectives for CBC technology modernization included the following:

- Completion of the Phase II technical workflow facilitated integration of the creation of a new CBC Visa module data component, that directly connect the Visa applications' data into the core system, is now undergoing user acceptance test (UAT), which had delays due to Oracle upgrades, and once implemented, shall further save the Visa Office's significant workload and time in their application vetting process.

- During the effort to complete the full integration of INTERPOL Feed across approved secured access areas within CBC required the installation of additional specialized CIG network infrastructure and dedicated equipment, most approved CBC Sections were completed successfully, including in Cayman Brac, with one exception, the Cargo Inspection Unit's implementation faced delay as its approved area is still under construction.

### Strategic Goals and Key Objectives for 2025:

CBC IT Section shall continue to facilitate the rollout of CBC IT Policy and Cybersecurity Awareness Workshop for CBC's staff to embrace the CBC IT Policies, especially highlighting security implications from a user access perspective, particularly, responsibility for assigned IT equipment, password management, electronic mail, and Internet use.

### Key Performance Indicators:

- Number of CBC non-IT staff security identified incidents
- Number of CBC user-assisted cybersecurity incidents

### Potential Key Risks:

- Risk: Acute Operational CBC IT Staff Shortage
- Mitigation: Requisition & continuous follow-up with HR / Management to source dedicated IT Staff

CBC IT Section shall continue to strengthen CBC's digital footprint by implementing Phase II Paperless & Digital WCO Maturity Model initiatives that shall integrate and streamline CBC Sections with cost-effective solutions that significantly facilitate increased staff coordination, scale productivity, and further reduce costs.

### Key Performance Indicators:

- Number of implemented effective cost-reducing technology solutions
- Number of improved technologies assisted projects

### Potential Key Risks:

- Risk: Acute Operational CBC IT Staff Shortage

- Mitigation: Requisite & continuous follow-up with HR / Management to source dedicated IT Staff

## Operations Unit

Operation Unit is responsible for improving the quality of the work environment, while supporting staff members and core business to increase productivity. It achieves this by ensuring that: safety standards are met for our staff, customers, the buildings and grounds, vehicles have proper upkeep and maintenance; general office supplies are available; uniforms and specialist equipment are issued with sufficient stocks maintained.

Continuing with the implementation of the 2022-2026 Strategic Plan, the Operations Unit continues to establish the upgrade of CBC facilities, warehouses, and irregular migrant accommodations. Also, streamline and rationalise CBC's organisational structure and improve its business processes.

In October, November and December 2023, CBC advised the public of the Public Auction of undeclared and seized goods in Grand Cayman and Cayman Brac. The auctioned goods were: Electronics, clothing and shoes, office and school supplies, automotive parts, accessories and tools, cosmetics, beauty and fashion accessories, home, health, and fitness. The events were well attended and profitable, and providing well needed space within the storage warehouse.

Further to the Cayman Islands Government Policy, vehicles are replaced on a regular basis to guarantee the best tools to assist CBC Officers with their Operations. Regular maintenance upkeep and road-worthiness of all CBC vehicles are conducted as scheduled.

## High Achievements:

- Continuing of the purchase new uniforms for CBC Officers, Admin Staff, Recruits, and Ceremonial Team.
- New storage space for filing.
- Review of the Department Disaster Continuity Plan.

- Review and update of CBC parking lots.
- Review and approval of vehicles for auction.
- Review and approval of necessary policies following:
  - Cell Phone Policy
  - Vehicles Guidelines
  - Official Notebook Policy
  - Official Vehicle Log Book

This has had a direct impact on the department's day-to-day operations and asset usage, which resulted in transparency and accountability of Government assets.

As a result of the above, there were some challenges that the Unit encountered during the year:

- Delays in receiving supplies due to worldwide supply chain disruptions.
- Delayed distribution of the supplies to the various sections of CBC due to the lack of proper transportation and personnel.
- Difficulties with the lack of storage for uniforms, PPE supplies, office supplies, and archive files.

### Strategic Goals and Key Objectives for 2025:

- Acquisition of software to monitor the maintenance schedules, licenses, repositions, and all related matters regarding CBC vehicles, Uniforms, Office Supplies, Disposals, Inventory.
- To put in place cost-effective solutions and new procedures to better manage the supply chain to ensure supplies arrived promptly.
- To improve coordination and distribution of the supplies to all the sections of the Department to ensure the items are received in a timely manner.
- To maximize the purchasing of CBC supplies and continue to streamline its purchasing and coordination procedure and distribution of supplies.
- Arrange Fire Drill at all CBC locations.
- Provide training for the Fire Marshals.
- Update the uniform policies.
- To obtain a manned filing & mail room.
- To update the Archive Guide Line for Destruction of Public Records
- To update all Leases for rented properties for

department.

- To source for purchase all the uniforms for all employees of the department Officers Uniform, Admin Uniforms, ceremonial uniforms.
- To complete all projects.
- To acquire replacement vehicles for the department.
- To acquire software to optimize the warehouses to help it work better.
- To ensure that the department is up to date with its stamps and equipment

### Statistics:

The primary goal of the statistics unit is to refine our data compilation processes and elevate our analytical capacity to ensure the production of top-notch statistics. This dedicated unit is committed to delivering relevant, timely, and comparable CBC statistics that maintain the highest standards of accuracy. Statistics are meticulously compiled from various sources across the organisation, ensuring a comprehensive overview. The analysed data is then disseminated through detailed reports released weekly, monthly, and annually, providing valuable insights and fostering informed decision-making. For 2024, the unit accomplished:

Continue with Ministry Monthly Report with all CBC Statistics, which includes data on:

- Human Resources
- Investigations and Intelligence
- Movement of Passengers (Airports and Seaport, Aircrafts and Vessels)
- Finance
- Trade and Revenue
- Professional Standards
- Anti-Money Laundering
- FOI

Quarterly Management Reports which include key indicators from CBC.

- AML Maintenance of Statistics
- AML Statistical Reports
- Facilitate requested data to various stakeholders

The unit continues with a series of upcoming tasks,

which are designed to enhance our overall objectives and improve CBC operational efficiency. These tasks will include detailed assessments, collaborative discussions, and strategic planning sessions aimed at addressing current challenges and leveraging potential opportunities. These task include:

- Data has been centralized and presented in a dashboard format for easy reading and understanding on a quarterly basis. Data is accessible and prepared in such a way that facilitates advanced and in-depth analysis, according to management's further needs and requirements.
- Formulation of management techniques for quality data collection to ensure adequacy, accuracy and legitimacy of data.
- Design and produce various statistical, analytical and confidential products (reports, maps, spreadsheets, and other documents) using a variety of computer software.
- Maintain a working knowledge of rules governing records dissemination outside the organisation reporting classification standards.
- Maintain data in secure confidential manner. Reviews policies in order to ensure compliance with stated guidelines for reporting and disseminating information. Make recommendations when changes are necessary.
- Create and maintain computerized and/or hard copy files of spreadsheets, databases and other reports related to the tactical, strategic, administrative, and intelligence analysis functions.
- Conducts in-depth analysis of all administrative data related to the operation and performance of the organisation.
- Interpret data, analyses results using statistical techniques and provide ongoing reports.
- Develop and implement databases, data collections systems, data analytics and other strategies that optimize statistical efficiency and quality; and improve processes.

### Training and Development:

The Section's responsibility for improving the productivity of the organisation's employees was seen in the number of employees who undertook training and certification as well as attended conferences. This Unit assesses service -wide developmental needs to drive training initiatives and identifies and arranges suitable training solutions for employees.

Fortunately CBC was able to source overseas training facilitators from the Caribbean, UK, USA and Canada to assist with some key technical, tactical and strategic training. This was in addition to the online learning and development courses that were identified.

Additionally, several employees were engaged in academic pursuits to gain post-secondary/ college/ university qualifications as well as certifications in varying disciplines.

## CBC Staff Training & Development

| Training Category                    | Number of Staff Trained | Number of Training Hours |
|--------------------------------------|-------------------------|--------------------------|
| Specialty Training                   | 417                     | 1,195                    |
| Human Resource Training Coordination | 97                      | 53                       |
| Leadership                           | 84                      | 118                      |
| LinkedIn - Professional Development  | 57                      | 208                      |
| Professional Development             | 44                      | 50                       |

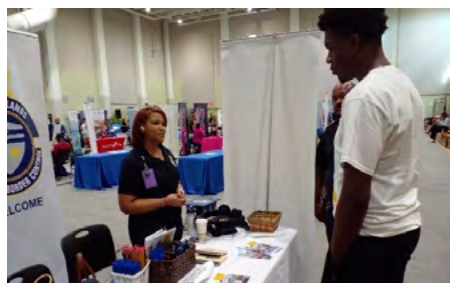
|                                                |            |              |
|------------------------------------------------|------------|--------------|
| Supervisory & Management                       | 44         | 31           |
| Wellness Training                              | 30         | 36           |
| ILM - Professional Development                 | 12         | 44           |
| Procurement & Fraud Prevention                 | 6          | 15           |
| City & Guild - Diploma in Prof. Administration | 4          | 32           |
| <b>Grand Total</b>                             | <b>795</b> | <b>1,782</b> |

## Public Awareness

The Cayman Islands Customs and Border Control Service participated in public engagement at several school career fairs on:

- February 25th, 2024 – Clifton Hunter High School
- February 26th, 2024 – Prospect, George Town, Savannah Primary School
- February 26th, 2024 – Passport to Success: Presentation Workplace Ethics, Business Etiquette and Professionalism
- March 1st, 2024 – Theoline McCoy Primary School
- March 7th, 2024 – Hope Academy

## Customer Care Unit



The CBC call centre is staffed by specialized officers dedicated to addressing customer inquiries related to CBC's services. This call centre prioritizes customer satisfaction and provides extensive support.

The importance of the call centre in cultivating a positive customer experience at CBC is significant. The officers maintain a steadfast commitment to delivering exceptional service, fostering strong relationships with customers, and effectively meeting their needs.

These officers possess a deep knowledge of CBC's offerings, demonstrate remarkable patience, and are consistently helpful during customer interactions. They utilise their expertise to deliver prompt and precise solutions to inquiries. The CBC call centre is an integral component of the overall customer experience, and the officers are resolute in their commitment to providing superior service.

## High Achievements:

- In 2024, the CBC recorded a total of 38,943 phone calls, representing a decline of 6,080 calls, or 13.5%, compared to the 45,023 calls received in 2023.
- The organisation received 9,802 emails related to inquiries, which marks a decrease of 1,173 emails, or 12%, from the 8,629 emails received in the previous year.
- The call centre successfully processed 9,371 COLS registrations in 2024; 10 or -0.1% less (9,381) processed in 2023.

## Strategic Goals and Key Objectives for 2025:

Goal - Establish mechanisms to deliver Customer Support Services remotely.

### Key Objective:

Completion of a contingency plan for the Customer

Support Centre to enable the ability to remotely provide the same level of continued support to the public during times of natural disasters and other extreme weather conditions.

### Potential Key Risk:

- Budgetary constraints for meeting costs that may be associated with equipment required to enable Customer Support to deliver all services remotely.
- Consideration towards repurposing equipment already held to reduce cost will be made.

## Freedom of Information:

In collaboration with the Information Rights Unit of the Cabinet Office, the FOI Disclosure Log has been given a face lift along with a new process established for proactively updating records for the public via the CBC website. This will become common practice amongst all Government Departments and Entities. By progressing this effort, CBC also remains compliant with requirements of the Freedom of Information Act.

There was a total of twelve (12) new FOI applications on 2024.

| FOI                                                            | #  |
|----------------------------------------------------------------|----|
| Total Number of New Applications Received During 2024          | 12 |
| Applications for Personal Information (Applicant's Own)        | 6  |
| Applications for General Information                           | 6  |
| Joint Operations (other stakeholder-Public Lands Inspectorate) | 1  |

## Data Protection:

CBC has met the minimum requirements established in the Data Protection Act, and aligned with the CIG Privacy Policy by publishing an updated External Privacy Notice and Data Protection Policy.

## Sister Islands (Cayman Brac):



In 2024, the CBC Sister Islands Section persevered in delivering essential services while adeptly managing the complexities of personnel deployments, staffing challenges, and strategic enhancements to business processes.

The advancement of technological development is moving forward, though at a cautious pace. Continued emphasis on these improvements is vital, as it will pave the way for the complete implementation of the Customs Information Management Systems (CIMS) modules, as well as the enhancement of Trade and Revenue practices, ultimately leading to a more streamlined and efficient operation.

Prioritizing the training, development, and overall upskilling of staff remains paramount, guided by the comprehensive needs assessment conducted by the Training Unit. In addition, the collaboration between the CBC and RCIPS will extend into 2025, creating a unified culture that strengthens community safety and operational effectiveness.

Despite the revenue generated from import duties and related fees representing only a small fraction of what is recorded and collected in Grand Cayman, this should not be interpreted as a reduction in complexity or an absence of substantial risks. The CBC Sister Islands team remains committed to addressing various border management challenges and potential threats with diligence and care. Their conscientious efforts play a crucial role in preserving the tranquil environment currently enjoyed by the community.

## High Achievements:

- Body Scanner installation.
- (3) CBCOs successfully completed ILM Aspire training.
- Dealt with first case of suspected human smuggling.
- Destruction of old/moldy documents (approx. 75 years) & seized items.
- Installation of Interpol workstation at CKIA.
- Represented department at Layman Scott High School and WORC Career Fairs.
- Completed Officer Safety Training (picture attached).

## Key Performance Indicators (KPI):

### Charles Kirkconnell International Airport:

|                                           |                |
|-------------------------------------------|----------------|
| <b>Passengers (Air)</b>                   | <b>96,005</b>  |
| Arriving Local Passengers                 | 45,449         |
| Departing Local Passengers                | 48,175         |
| Arriving Foreign Passengers (Commercial)  | 2,139          |
| Departing Foreign Passengers (Commercial) | 2              |
| Arriving Foreign Passengers (Private)     | 114            |
| Departing Foreign Passengers (Private)    | 126            |
|                                           |                |
| <b>Passengers (Ocean)</b>                 | <b>923</b>     |
| Arriving Local Passengers                 | 427            |
| Departing Local Passengers                | 442            |
| Arriving Foreign Passengers               | 33             |
| Departing Foreign Passengers              | 21             |
|                                           |                |
| <b>Cargo (Air)</b>                        | <b>489,544</b> |
| Arriving Local Cargo (Lbs)                | 344,741        |

|                               |              |
|-------------------------------|--------------|
| Departing Local Cargo (Lbs)   | 29,025       |
| Arriving Foreign Cargo (Lbs)  | 115,496      |
| Departing Foreign Cargo (Lbs) | 282          |
|                               |              |
| <b>Aircraft</b>               | <b>5,735</b> |
| Arriving Commercial Aircraft  | 2,820        |
| Departing Commercial Aircraft | 2,823        |
| Arriving Private Aircraft     | 45           |
| Departing Private Aircraft    | 47           |

### Seaport:

|                                                 |               |
|-------------------------------------------------|---------------|
| <b>Passengers</b>                               | <b>923</b>    |
| Arriving Local Passengers                       | 427           |
| Departing Local Passengers                      | 442           |
| Arriving Foreign Passengers                     | 33            |
| Departing Foreign Passengers                    | 21            |
|                                                 |               |
| <b>Crew</b>                                     | <b>2,399</b>  |
| Arriving Local Crew                             | 1,058         |
| Departing Local Crew                            | 1,103         |
| Arriving Foreign Crew                           | 129           |
| Departing Foreign Crew                          | 109           |
|                                                 |               |
| <b>Cargo</b>                                    | <b>23,776</b> |
| Inward Local Cargo (Tonne)                      | 7,112         |
| Inward Foreign Cargo (Tonne)                    | 16,664        |
|                                                 |               |
| <b>Vessels</b>                                  | <b>428</b>    |
| Arriving Local Pleasure Vessels (by Rotation #) | 56            |

|                                                       |     |
|-------------------------------------------------------|-----|
| Departing Local Pleasure Vessels (by Rotation #)      | 57  |
| Arriving Local Pleasure Vessels (by paper clearance)  | 1   |
| Departing Local Pleasure Vessels (by paper clearance) | 5   |
| Arriving Foreign Pleasure Vessels                     | 17  |
| Departing Foreign Pleasure Vessels                    | 9   |
| Arriving Local Commercial Vessels                     | 132 |
| Departing Local Commercial Vessels                    | 137 |
| Arriving Foreign Commercial Vessels                   | 8   |
| Departing Foreign Commercial Vessels                  | 6   |

|                                   |            |
|-----------------------------------|------------|
| <b>Money Declarations:</b>        | <b>0</b>   |
| <b>Parcels Processed</b>          | <b>433</b> |
| <b>Arrests / Warnings / Fines</b> | <b>96</b>  |
| Arrests                           | 9          |
| Refused Leave to Land (RLL)       | 1          |
| Verbal Warnings                   | 71         |
| Written Warnings                  | 13         |
| Fines & Penalties                 | 2          |

|                                  |              |
|----------------------------------|--------------|
| <b>Searches and Inspections</b>  | <b>3,440</b> |
| X-Ray Scans (# of Passengers)    | 1,594        |
| Physical Baggage Searches (CKIA) | 579          |
| Cargo Inspections (Creek Dock)   | 176          |
| Cargo Inspections (CKIA)         | 878          |
| Cargo Inspections (Parcel Post)  | 213          |

|                                                                                                                                           |             |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>Import Entries Processed</b>                                                                                                           | <b>8512</b> |
| <b>Arrest Breakdown</b>                                                                                                                   | <b>9</b>    |
| Refused Landing: Individuals refused land.                                                                                                | 4           |
| Illegal Landing: Jamaican Nationals arrived on a canoe in Cayman Brac (believed to have imported Marijuana).                              | 2           |
| Working outside limitations of a work permit – subject arrested at a construction site on the Bluff, Cayman Brac, for illegal employment. | 3           |

|                                  |              |
|----------------------------------|--------------|
| <b>Searches and Inspections</b>  | <b>3,440</b> |
| X-Ray Scans (# of Passengers)    | 1,594        |
| Physical Baggage Searches (CKIA) | 579          |
| Cargo Inspections (Creek Dock)   | 176          |
| Cargo Inspections (CKIA)         | 878          |
| Cargo Inspections (Parcel Post)  | 213          |

|                                 |              |
|---------------------------------|--------------|
| <b>Visas and Extensions</b>     | <b>1,080</b> |
| Visitors Extension Applications | 925          |
| Visa Applications               | 49           |
| Persons Temp. Admitted (PTAs)   | 38           |
| Overstayers                     | 68           |
| Cargo Inspections (Parcel Post) | 213          |

|                                                                                                                                                                                                                                          |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Seizures</b>                                                                                                                                                                                                                          | <b>44</b> |
| Seeds, Prescription Medications (birth control, antibiotics, supplements, and other medications), products depicting marijuana leaf, fake bullets, weapons (knife, Hawaiian sling), vapes with THC cartridges, pepper spray and bullets. |           |

### Strategic Goals and Key Objectives for 2025:

- Implementation of COLS/CIMS.
- Continued training, development and overall upskilling of staff.

- Continued collaboration with RCIPS and other CIG agencies (e.g. Fire, DOE, etc.).
- Increased staffing.

## Project Management Report

### Project Successes (Summary): 2024

#### Luggage Scanner Project: March 2024

Over the years CBC's inventory of scanning equipment has aged, thus the Department embarked on a procurement excessive to replace its non-intrusive scanners at ports of entry throughout the Cayman Islands.

In partnership with the R3 Foundation, CBC procured two state-of-the-art luggage scanners to replace the aged units at the CBC Courier Office and Post Office locations thus bolstering CBC's surveillance and detection capabilities at time when imports through these services have been ever increasing since the COVID pandemic and introduction of direct Amazon shipping to Grand Cayman in late-2024.

#### Body Scanner Project: June 2024

In an effort to further bolster national security and ensure the safety of residents and visitors within the Cayman Islands community, Customs & Border Control Service (CBC) announces the installation of state-of the-art non-intrusive body scanners at both the Owen Roberts International Airport (ORIA) and the Charles Kirkconnell International Airport (CKIA) in Cayman Brac.

The non-invasive scanners serve to address and rectify existing vulnerabilities in the current security framework, ensuring a more comprehensive approach to passenger screening. CBC officers have undergone training to operate the new equipment efficiently and effectively, ensuring that the technology is used to its full potential.

## K-9 Renovation Project: August 2024

The key purpose of this project at the CBC K9 Unit was to ensure that the facility is upgraded, safe, and secured and fit for the K9 animals when in use. Renovations to the K9 kennels took place in August 2024 and over a period of several weeks the kennels were made more spacious, repairs were made to the existing foundations, new germ-resistant tiling was installed, and our 4-legged officers were provided with new water feeders and beds to rest in.

The main benefits achieved from this project was to alleviate against further dilapidation of the K9 facility, housing K9 animals in less secure facilities, and eliminating risk of injury and disease spreading in holding areas. Furthermore, this project instills confidence in the Public that CBC is prepared to care for its animals.

## Warehouse Renovation Project: November 2024

This project is in response to the increase in imports as a result of increasing population and economic demand. Therefore, the purpose of this project is to optimise the use of space and enhance the flow of goods within the airport clearing warehouse. This renovation aims to improve operational efficiency, reduce processing times, and ensure compliance with local and international customs regulations by creating a more organized and functional warehouse environment.

This project began generating new designs in November 2024 and the general public will see the benefits of better service delivery and smoother customs operations by early 2026.

## Migrant Housing Facility: 2024-2025

The Department of Customs & Border control in cooperation with the Ministry of Border Control, Labour & Culture have the responsibility of protecting the borders of the Cayman Islands by administering lawful trade and movement of goods and people within and between borders of the jurisdiction. However, it is impossible to estimate if, or when, migrants will land illegally in the Cayman Islands; it is equally difficult to estimate exactly how many migrants will arrive on each

instance or long they will require accommodation in the Cayman Islands before being granted asylum or be subject to repatriation.

Historically Migrants have been housed at the Immigrant Detention Centre (IDC), however after a fire incident at the facility in August 2023, the Centre was made uninhabitable. As a result, migrant and asylum seekers have been housed in various disparate locations around the island that has been a drain on public resources and exceedingly difficult to supervise. Therefore, a project has been underway since 2024 to design a new Migrant Housing Facility that is fit-for-purpose. This new facility will begin construction by mid-2025.

The main benefits of this project aim to provide the following results:

- Meet legal, regulatory and organisational requirements and accepted best-practice with local and international laws and regulations regarding accommodation for migrant and asylum seekers;
- Reduce the costs and liability to public services, facilities and local housing markets;
- Increase public security and safety by providing a centralized secure facility for housing migrant and asylum seekers.

## Strategic Goals and Key Objectives for 2025:

**Border Management System: 2025-2026:** As part of CBC's mandate to protect the borders of the Cayman Islands, CBC is seeking to procure, develop and enhance our local border management system to stay ahead of threats to our trade, revenue and travel. This includes incorporating new technologies that will streamline border checks and provide a better experience for travellers and traders. Stay tuned for further updates from CBC for new digital initiatives in the near future.

## Financial Performance

The Finance Portfolio of Customs & Border Control has direct oversight of the department's financial position. The oversight is guided by the Public Management and Finance Act, 2020 Revision (PMFA), Financial Regulations, and Customs and Border Control Act, 2024 Revision as well as relevant policies and procedures for achieving accuracy, completeness, and reliability in the financial data reported.



**Finance Team's Objective** - The Portfolio's overarching objective remains at the forefront of our operation. It is guided by strong internal controls and the achievement of an unqualified audit finding at the end of every fiscal year.

**Finance Team Structure** - The Portfolio is comprised of a Head of Finance, a Finance Manager, two Financial Administrators, and nine Account Officers. The Portfolio also supervises twelve Administrative and Customer Service Officers (ASCO) who operate under five sections and have responsibilities that include revenue collection in daily operations.

### Finance Team's Achievement

During the 2024 fiscal year, one of our major achievements was the continued improvements and onboarding of customers to Electronic Fund Transfer (EFT) Payments. The team also expanded with the addition of the Sister Islands Accounts Team, which comprises an Accounts Officer and an ACSO.

### Finance Team's Development

The Portfolio focuses heavily on personal and professional development and supports the advances through formal and informal avenues of learning and development.

## Women Leadership Programme

Head of Finance Camille Beckford Johnson joined a network of accomplished women leaders from diverse industries at the award-winning Centre for Leadership in FIU's Women Leaders Programme. This programme was designed to assist with understanding the crucial role leadership plays in navigating the complex business landscape. It helped participants uncover the unique strengths that propel their success and help them make impactful decisions, effectively manage change, navigate crises, and cultivate meaningful connections.



## SHRM Women Leadership Programme

Financial Administrator Jannelle Johnston was selected to participate in the SHRM Women in Leadership Programme in Orlando, Florida. The programme was designed to empower women leaders by offering resources, networking opportunities, and professional development. The programme had several key speakers who presented a rich curriculum of insights that allowed development through self-reflection, critical thinking, and actionable steps to benefit the individual and organisation. This programme enabled Ms. Johnston to create meaningful networks and hone her leadership skills by critically examining her leadership style and developing an action plan to become the leader she aspires to be.



### Fixed Asset Management Training

Financial Administrator Shakira Bodden and colleagues from the Ministry of BCLC & WORC were selected to attend the Fixed Asset Management Training held in London by the London Training for Excellence. The intensive 5-day course provided a comprehensive understanding of fixed asset management and the importance of effective asset control and reporting. It included hands-on workshops, case studies, and real-world scenarios. The course focused on the principles and concepts of fixed asset management, implementing fixed asset policies and procedures, and strategies for tracking, managing, and recording fixed assets.



### Leader Accelerator Programme

Accounts Officers Michael Bartlett, Andre McFarlane & Damian Powell were provided an opportunity to enhance their technical skills and build leadership as acting Financial Administrator prior responsibilities were shifted. Additionally, the trio attended the award-winning Centre for Leadership at FIU's Leadership Accelerator Programme in Florida. The programme focuses on equipping participants with tools necessary for navigating leadership challenges, helping enhance strategic thinking, and building effective team capabilities. The officers attended workshops, practical learning, and personalized coaching sessions to develop a deeper understanding of leadership.



### CIIPA Momentum Conference

Members of the team participated in the annual Cayman Islands Institute of Professional Accountants (CIIPA) 2024 Momentum Conference, which emphasizes initiatives to upskill employees with technical and leadership abilities.



Central Procurement Office Training Workshop - In October 2024, the CBC Finance Team attended a two-day training session organized by the Central Procurement Office focused on Contracts and Procurement Fraud Prevention. The training sessions covered various topics, such as the procurement process, the legal aspects of procurement fraud, potential collusion among contractors and employees, and effective methods for detecting and preventing procurement fraud. These sessions were attended by Damian Powell, Andre McFarlane, Michael Bartlett, Jannelle Johnston, Shakira Bodden, and the Finance Head Ms. Camile Beckford-Johnson.

The Finance Portfolio continues to strive for excellence and has planned to increase training opportunities for all team members while improving the processes undertaken and under our direct remit. We hope to welcome a Finance Manager in 2025 to help us enhance efficiency, creativity, capacity, and morale while also helping to ensure long-term sustainability and adaptability.

## Financial Analysis

### Entity Revenue

|                             | 2020               | 2021               | 2022               | 2023               | 2024               |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Examination Fees            | \$2,424,036        | \$2,515,717        | \$2,342,416        | \$2,025,353        | \$2,223,583        |
| Other Fees                  | \$51,448           | \$1,200            | \$49,227           | \$24,087           | \$66,351           |
| Warehouse Fees              | \$1,081,432        | \$1,377,310        | \$1,017,583        | \$1,212,247        | \$1,505,289        |
| Customs Special Attendance  | \$323,964          | \$191,057          | \$268,244          | \$336,993          | \$685,746          |
| Visitor's Work Visa         | \$6,754            | \$0                | \$102,486          | \$156,831          | \$215,364          |
| Extension of a Visitor Visa | \$676,295          | \$1,511,130        | \$1,990,526        | \$2,045,654        | \$1,914,473        |
| <b>Total</b>                | <b>\$4,563,929</b> | <b>\$5,596,414</b> | <b>\$5,770,482</b> | <b>\$5,801,165</b> | <b>\$6,610,806</b> |

### Increase in Overall Entity Revenue

- The Entity Revenue shows a steady overall increase of \$2.5M over the past five (5) years, with an exceptional increase of approximately \$1.3M (23%) realized from 2023 to 2024. The year-on-year increase is attributed to significant increases in examination fees, warehouse fees, and special attendance fees for abnormal hours.
- Revenue for Examination Fees fluctuated over the period but overall showed an increase in 2024 compared to 2023. Examination Fees are linked to cargo imported by ocean cargo which increased over the period.
- Warehouse Fees had a clear upward trajectory over the years. This increase indicates an increase in imports via air; whereby a contributing factor was Amazon offering shipping directly to Cayman via DHL mid-year.

### Comparison of Selective Entity Revenue 2023-2024:

| Description          | 2023  | 2024  |
|----------------------|-------|-------|
| Aircraft Arrival     | 8,745 | 9,391 |
| Aircraft Departure   | 8,272 | 9,407 |
| Visitor Work Visa    | 1,555 | 2,142 |
| Abnormal Hours Fined | 30    | 78    |

**Other Fees and Special Attendance relate to air and sea craft arrivals and departures.** These are fees incurred for the processing of arrivals and departures outside of our operating hours. There was a 7.4% increase in arrivals and 13.21% in departures between 2023 & 2024. Consequently, this would account for an increase in both revenue lines as it is applied to flights all day Sunday and Public holidays in addition to those outside of operating hours.

**Visitor Visa/ Visa and Extensions** increased significantly due to an increase in tourism/ travel for this fiscal. Visitor Work Visas are granted to individuals who are employed outside the islands who wish to engage in commercial activity with a locally license entity for up to 5 working days. Between 2023 and 2024, there was an increase in the applications for Visitor Work Visa of 37.74%.

**Executive Revenue:****Summary Statement of Executive Revenue as at December 31st 2024:**

|                           | YTD Actual 2024      | YTD Budget 2024      | YTD Variance          |
|---------------------------|----------------------|----------------------|-----------------------|
| Motor Vehicle Duty        | \$21,868,947         | \$25,842,295         | (\$3,973,348)         |
| Gasoline and Diesel Duty  | \$16,901,193         | \$16,928,386         | (\$27,193)            |
| Alcoholic Beverages Duty  | \$23,905,519         | \$24,965,859         | (\$1,060,340)         |
| Tobacco Products Duty     | \$7,528,684          | \$9,347,398          | (\$1,818,714)         |
| Other Import Duty         | \$168,579,784        | \$187,089,615        | (\$18,509,831)        |
| Motor Vehicle Environment | \$461,935            | \$2,181,002          | (\$1,719,067)         |
| Package Charges           | \$1,331,121          | \$1,293,577          | \$37,544              |
| Compounded Penalties      | \$131,027            | \$54,675             | \$76,352              |
| Procedural Fines          | \$348,006            | \$114,846            | \$233,160             |
| <b>Total</b>              | <b>\$241,056,217</b> | <b>\$267,817,653</b> | <b>(\$26,761,436)</b> |

**Comparative Analysis of Executive Revenue for the Period 2020-2024:**

|                           | YTD Actual 2020      | YTD Actual 2021      | YTD Actual 2022      | YTD Actual 2023      | YTD Actual 2024      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Motor Vehicle Duty        | \$15,310,598         | \$21,640,832         | \$21,945,150         | \$21,829,950         | \$21,868,947         |
| Gasoline and Diesel Duty  | \$13,687,315         | \$14,921,180         | \$14,037,841         | \$16,111,878         | \$16,901,193         |
| Alcoholic Beverages Duty  | \$21,103,324         | \$19,524,960         | \$23,340,548         | \$23,448,778         | \$23,905,519         |
| Tobacco Products Duty     | \$8,323,132          | \$7,691,900          | \$8,196,470          | \$7,830,600          | \$7,528,684          |
| Other Import Duty         | \$122,900,129        | \$142,263,078        | \$159,832,562        | \$170,013,899        | \$168,579,784        |
| Motor Vehicle Environment | \$2,256,737          | \$2,509,088          | \$1,885,115          | \$1,178,227          | \$461,935            |
| Package Charges           | \$1,053,029          | \$1,250,163          | \$1,169,103          | \$1,200,464          | \$1,331,121          |
| Compounded Penalties      | \$20,377             | \$69,579             | \$109,630            | \$102,786            | \$131,027            |
| Procedural Fines          | \$114,846            | \$37,942             | \$352,641            | \$394,315            | \$348,006            |
| <b>Total</b>              | <b>\$184,769,487</b> | <b>\$209,908,722</b> | <b>\$230,869,060</b> | <b>\$242,110,897</b> | <b>\$241,056,217</b> |

**Steady Performance on Entity Revenue** - The revenue earned and recorded by Customs and Border Control for 2024 was \$241,056,217. It was significantly higher than the period 2020-2022 but lower than the same period 2023 by \$1.05 million or 0.44%. The overall revenue earned was less than the forecasted budget by approximately \$26.7 million dollars. It is critical to note that to date, as of December 2024, CBC earned approximately \$107.08 million dollars. As of Dec-24 closing \$241.05M was recorded as actual revenue, and approximately \$80.32M as foregone revenue due to concessions,

waivers, and exemptions granted by the government (see below).

| Treasury Account                 | 2023 Foregone Revenue | 2024 Foregone Revenue | YTD Variance          |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Alcohol                          | \$7,050               | \$7,050               | \$0                   |
| Container Fees                   | \$5,883               | \$5,883               | \$0                   |
| Gas and Diesel                   | \$27,400,167          | \$27,400,167          | \$0                   |
| Motor Vehicle Duty               | \$51,853,410          | \$999,103             | (\$50,854,307)        |
| Motor Vehicle Environmental Fees | \$19,629              | \$0                   | (\$19,629)            |
| Other Duty                       | \$34,883              | \$51,853,410          | \$51,818,527          |
| Package Fees                     | \$80,320,126          | \$19,629              | (\$80,300,496)        |
| Tobacco                          | \$0                   | \$18,549              | \$18,549              |
| Vehicle Disposal Fees            | \$0                   | \$16,334              | \$16,334              |
| <b>Total</b>                     | <b>\$159,641,148</b>  | <b>\$80,320,126</b>   | <b>(\$79,321,023)</b> |

#### Forgone Revenue Impact:

- **Exemption Duties on Essential Products** - In the final quarter of 2021, Cabinet awarded a duty exemption on essential products for children, women, and adults with medical conditions. These products previously attracted a 22% duty rate and were reduced to 0%. While this exemption was given in 2021; it still affected our performance as the budget was finalized before this exemption was approved.
- **Restriction on Imported Vehicles** - Another contributor to the deficit between the actual and budgeted amounts was the approval of the Customs and Border Control (Prohibited Goods) (Amendment) Order 2023. This order restricted the import of vehicles that were manufactured eight years or more. Consequently, motor vehicle duties and motor vehicle environmental tax significantly declined due to the decrease in imports of foreign used vehicles that fell into this category.
- **Temporary Increase in Duty Allowance** - In December 2024, the Cabinet approved an Order under Schedule 2 of the Customs Tariff Act (2023 Revision) to allow a temporary increase of the duty-free allowance for residents returning by air to the Cayman Islands for the holiday season. Therefore, from 1st December 2024 through to 6th Jan 2024, returning residents were allowed to bring in up to a value of CI \$1,000 duty-free, compared to the usual allowance of CI \$500.00. Consequently, this approval further reduced the revenue earned and would have more so impacted Other Import Duties and Package Tax.
- **Underperformed Revenues** - Revenue streams that underperformed significantly included the following:
  - **Motor Vehicle Duties:** Revenue has steadily increased from \$15.31M in 2020 to \$21.87M in 2024, with slight fluctuations in between. The approval of the Customs and Border Control (Prohibited Goods) (Amendment) Order 2023 was the major factor in this. This order restricted the import of vehicles that were manufactured for eight years or more. Therefore, there was a decrease in the number of vehicles being imported; however, the value of vehicles imported would have increased. As such, despite the steady revenue growth, the actuals were still slightly lower than the budgeted amount. The deficit in Motor Vehicle Duty directly correlates to the deficit in Environmental Tax, as this fee is tied to the volume of cars imported and the year of the vehicle.

- **Alcoholic Beverages Duty:** This revenue stream remained relatively stable, with a growth rate of approximately 11% over the years. However, despite the growth in revenue compared to the previous years, the actuals were still lower in comparison to the budget. This 4.25% difference suggests a decrease in alcohol consumption & imports which could be attributed to overnight tourism not surpassing pre-covid levels.
- **Tobacco Duty:** Tobacco duties fluctuated over the years; however, between 2020 and 2024, revenue decreased 9.5%, which indicates a downward trend. This decrease reflects a decline in tobacco consumption and could indicate that persons are shifting to alternatives such as e-cigarettes or tobacco substitutes.
- **Other Import Duty:** Other duty is the largest revenue stream as most commodities fall under this category. The growth rate from 2020-2024 has been 37.16%, which indicates a substantial increase in revenue and imports. Compared to the budget, there is a deficit of 9.9%, which could have been caused by the different regulatory changes and concessions/ exemptions granted by Cabinet.
- **Increase Performance Revenue -** A notable performance indicator is Compounded Penalties and Procedural Fines, with a positive variance of 104% & 203% respectively. This surplus is because of enhanced compliance measures and stricter enforcement of our laws and regulations by officers.

## Executive Expenditure

Executive Expenditure related to the Maintenance of Refugees incurred and recorded for the 2024 fiscal year has decreased since 2023. These expenditures have decreased as there has been a quick turnover in repatriating Cuban refugees. These expenditures relate to but are not limited to housing, food, personal items, security services, overtime related to operations and repatriation expenditure. Also, included are the rental expenses and utilities for the Asylum Unit at Anderson Square.

|                           | 2020        | 2021      | 2022        | 2023        | 2024        |
|---------------------------|-------------|-----------|-------------|-------------|-------------|
| Maintenance of Refugees   | \$1,554,609 | \$946,097 | \$2,508,655 | \$2,474,736 | \$1,168,889 |
| Emergency Relief Payments | \$141,815   | \$78,183  | \$43,997    | \$34,481    | \$39,362    |

There has been an increase in the expenditure related to Emergency Relief Payments, which directly relate to the granting of Asylum to the refugees. This is due to the Department covering the living and medical costs associated with a family of four who was granted asylum.

## Outlook for the Finance Team

The key objectives of the Finance Team going forward include the following:

- **Developing and Maintaining Internal Controls:** Implementing procedures for approval, authorization, and review to prevent errors, fraud, or misstatements in financial data.
- **Mitigating Financial Risks:** Identifying gaps and improving business processes to minimize financial exposure.
- **Achieving Clean Audits:** Ensuring accuracy and completeness in financial recording and reporting, maintaining all necessary financial records for auditors, and facilitating smooth audit processes.
- **Training and Development:** Focusing on team development and succession planning to build a resilient and capable finance workforce.
- **Accounts Receivable Management:** Ensuring timely collection of outstanding amounts from customers to reduce bad debt and improve cash inflow.
- **Embracing Technological Advancements:** Continuously upgrading financial systems and processes to improve operational efficiency and data accuracy.

- Strengthening Collaboration: Enhancing inter-departmental communication and cooperation to support strategic initiatives and optimize resource allocation.

These objectives will help ensure that the Finance Portfolio functions efficiently, maintains financial integrity, and contributes to the broader organisational goals. The department plays a crucial role in providing accurate financial data, facilitating smooth operations, and supporting strategic decision-making.

## Output Performance

| CBC 2 Border Control Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                        |                                           |                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------|---------------------------------------------|
| Provision of Border Control Services to prevent, detect and investigate offenses under the Customs and Border Control Act (2022) and/or any other relevant laws and international conventions while facilitating trade and travel including: <ul style="list-style-type: none"> <li>• Processing of air and marine craft;</li> <li>• Processing passengers arriving and departing by air and sea;</li> <li>• Inspection, monitoring and clearance of imported and exported cargo;</li> <li>• Processing of Visas and Extensions;</li> <li>• Processing of applications for irregular migrants and asylum seekers;</li> <li>• Processing and recording of coercive and entity revenue;</li> <li>• Processing of money declarations;</li> <li>• Identify, arrest and investigate offenders suspected of committing offences including over stayers; and</li> <li>• Conducting K-9 sniff searches of persons, cargo, baggage and vessels.</li> </ul> |                                        |                                           |                                             |
| Provision of finance, governance and administrative services to the public, ministries, statutory authorities, government owned companies, boards and committees including NPO's (Non-Profit Organisations) including: <ul style="list-style-type: none"> <li>• Administrative processing of Duty Waivers, Temporary Import Applications, Requests for the Importation of Used Personal Belongings and Extension of Vessels;</li> <li>• Reconciling, recording and reporting of coercive and entity revenues;</li> <li>• Report on statistical information;</li> <li>• Providing competent and qualified input as a member of Executive Boards and Committee in the Cayman Islands;</li> <li>• Responses to Parliamentary Questions;</li> <li>• Preparation and input in Cabinet Papers and Notes; and</li> <li>• Recommendations on request for concessions and wavier of duty.</li> </ul>                                                       |                                        |                                           |                                             |
| MEASURES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2024<br>1 Jan to 31 Dec<br>2024 Budget | 2024<br>1 Jan to 31<br>Dec 2024<br>Actual | 2024<br>1 Jan to 31<br>Dec 2024<br>Variance |
| QUANTITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                        |                                           |                                             |
| • Number of applications processed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 900-950                                | 780                                       | 120                                         |
| • Number of Statistical Report Produced                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 30-40                                  | 26                                        | -23                                         |
| • Number of Boards/ Committee meetings attended                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 135-145                                | 93                                        | 42                                          |
| • Number of Visas and Extensions processed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 40,000-42,000                          | 44,423                                    | -4,423                                      |

|                                                                               |                     |           |        |
|-------------------------------------------------------------------------------|---------------------|-----------|--------|
| · Number of Cargo Declarations processed.                                     | 315,000-350,000     | 289,150   | 25,850 |
| · Number of Inspections on cargo conducted.                                   | 130,500-145,500     | 114,194   | 16,306 |
| · Number of money declarations processed.                                     | 25-30               | 42        | -17    |
| · Number of aircraft, vessels, and passengers processed.                      | 3,500,500-3,700,500 | 3,468,131 | 32,369 |
| · Number of migrants and asylum applications processed.                       | 70-100              | 28        | 42     |
| · Number of investigations                                                    | 80-90               | 212       | -132   |
| · Number of seizures                                                          | 215-230             | 506       | -291   |
| <b>RELATED BROAD OUTCOME</b><br><b>Improve Quality of Life for Caymanians</b> |                     |           |        |

## Policy & Legislation Discussion:

### Parliamentary Questions

- There were no Parliamentary Questions received for 2024.
- The Director and Director Designate attended Finance Committee for purposes related to funding for the new CBC Migrant Processing and Detention Centre.

### Legislative Amendments

Amendments were approved to the Customs and Border Control (Prohibited Goods) (Amendment) Order to allow Caymanians (including students) who have lived abroad for at least one (1) year and are returning to the Cayman Islands to take up residence, to import once (1) used motor vehicle older than eight (8) years for personal use.

## Future Plans

The primary goals and objectives of CBC for the 2025-2026 Financial Year are as follows:

- Linked to our focus on our strategic goals, initiate an independent (deep dive) inspection of CBC that focuses and reports on (list not exhaustive) border management, performance, staffing, operational management, investigative competency, risk management and intelligence apparatus;
- Continue with staff development and training, including internal cross-training;
- Fully establish the Customs Information Management System (CIMS) in the Sister Islands;
- Move to completely introduce full functionality of the Customs Online System (COLS) and other online services in the Sister Islands;
- Move to finalise the signing of the Caribbean Customs Organisation (CCO), formally the Caribbean Customs Law Enforcement Council (CCLEC);
- Continue with efforts towards membership in the World Customs Organisation (WCO);
- Commence with CBC Air Cargo Warehouse enhancement/renovations and development of the new Warehouse Information Management System;
- Commence construction of the new CBC Migrant Processing and Detention Centre.



# DLP

Department of Labour  
& Pensions

## Message from the Department's Director



## Mr. Bennard Ebanks

As the Director of the Department of Labour & Pensions (DLP) and a member of the Ministry of Border Control, Labour & Culture team, I am pleased to present this summary of DLP's activities and achievements for the 2024 fiscal year.

This annual report includes the metrics relating to DLP's outputs, and also provides insight into the ongoing Legislative changes and organisational matters that are occurring on the Department's way to becoming a valued and trusted partner in supporting excellence in employee-employer relations with Labour and Pensions legislation for the private sector.

By the 2024-year end, we had seen through a number of accomplishments and milestones. These included the commencement of new Pensions Legislation, increase in the Retirement benefits payout, a Judicial review, release of the National minimum wage report, milestones in enforcement, improvements in training & public education, and some staffing changes.

With Cabinet's commencement of the National Pensions (Amendment) Act, 2023 in December 2023, the Pensions Unit progressed the implementation starting in January 2024. The implementation of the changes to the housing withdrawal provisions with the development of a new application and other forms were completed and circulated to all pension plan administrators. Additionally, in order to ensure consistency in the application and approval process, Guidance Notes were developed and issued to all pension plan administrators as well as the relevant financial institutions, which fulfil a pivotal role in the application process by issuing their approval letter that contains the withdrawal amount needed from the pension plan. Under the new National Pensions (Amendment) Act, 2023; in 2024, there were a total of 519 applications that resulted in the release of CI\$25,598,411.53 from pension plans over six categories of withdrawals. In comparison, there was CI\$47,487,397.66 withdrawn from inception (November 2011) to December 2023, with over 2,128 applications. This contrast in value illustrates the significant impact of the new changes; and the volume of work generated required additional personnel to be allocated immediately.

In line with the Governments objectives, effective on the 1st June 2024, after consultation with the National Pensions Board, as Director I made the decision to increase the annual retirement benefits payout under a Retirement Savings Arrangements (RSA) from \$14,125 to CI\$15,000 per annum; approximately a 6.2% increase in line with the consumer price index. This increase included an additional payment to backdate the new figure to January 2024; and establishes synergy between the minimum sum paid under the public sector (Public Services Pensions Act) as well as the private sectors (National Pensions Act).

Legislatively, there was also an important legal interpretation event for the Labour Act (2021 Rev.) in 2024. With the support of the Attorney Generals Chambers, the DLP successfully defended a judicial review having regard to the Director's position as DLP being the competent complainant, in receiving a complaint pursuant to the Labour Act.

With Legislative changes anticipated, on 6th March 2024, the Ministry held a press briefing and released the National Minimum Wage Report. The public was then invited to review the Report and email their Report insights or feedback. While of further Labour Act significance, the approval for drafting instructions to amend the Labour Act were received and the DLP assisted the Ministry regarding the first draft of the Labour amendment Bill; the first draft of the Administrative Penalties Regulations, and the Fixed Penalty suggestions for the Labour Act.

A priority for DLP is to boost enforcement efforts through joint initiatives, including Workforce Opportunities and Residency (WORC), and Department of Commerce and Investment (DCI), and expanded to Department of Planning Officers. These joint operations included business inspections, and construction site visits led by DLP, while sharing crucial information resulting in interagency detection of Offences. In support of our interagency cooperation efforts, as a DLP first, the Royal Cayman Islands Police Service assisted the Labour and Pensions Units in being able to secure a Restraint Order, in a prosecution case against an employer, thereby prohibiting the sale of assets. Once DLP's prosecution cases are successful in the Courts, these assets will be available for realization for the payment of Pension arrears & wage entitlements for the relevant employees. This was a great interagency effort, and a major milestone for the Department. Highlighting another enforcement first, this year the DLP also received (2) two Discrimination complaint matters pursuant to section 80 of the Labour Act; and laid its first ever Discrimination charge for one matter. The matter is ongoing before the Courts.

There was also meaningful metrics for our enforcement objectives, and following the 2023 DLP Gratuity Taskforce project, an impressive 904 Gratuity audits were completed by the Gratuities Inspector, revealing that a total of CI\$ 10,425,180.63 and US\$ 14,592,864.07 worth of gratuities collected and distributed by approved establishments in 2024. Furthermore, as the private sector pension plan regulator for 14 registered pension plans; with CI\$1.7 Billion in Pensions assets under management; the Pensions Investigations Unit closed 202 files resulting in the collection of CI\$807,481.42 for employees from delinquent employers. A joint agency initiative was also featured with a joint inspection of a Pension Plan Administrator, in collaboration with another regulatory body that also has jurisdiction under separate legislation.

While significant efforts are being made for enforcement, emphasis is still being placed on our Public education mandate. By leveraging improvements in our Information Technology (IT) to provide effective educational, and case management systems, I am pleased to report further recent accomplishments, with the introduction of our vacation and maternity leave calculators. These can now be accessed by employees, and employers, from our website. Our Media appearances, coupled with the use of our Facebook and new Instagram social media pages was instrumental in our efforts to create a culture of compliance, supporting Human Resource best practices & Occupational Safety. However, focus on providing public education on the Labour and Pensions Acts through in person training, was still featured regularly, even with reduced staffing. Our IT improvements will continue, inclusive of further development of our online services, including a Gratuities and business registrations Portal, and the completion of a new Pensions interest calculator.

For Human resources, we saw some staffing changes, with the retirement of an Administrative Officer II, the departure of a Senior Labour and Pensions Inspector from the Pensions Unit; and the Assistant Director attaining a promotion in the Ministry after secondment. However, with the exception of the AD post, we were successful in filling the other vacant positions with qualified personnel. This coupled with additional personnel from the internal transfer of (2) two Officers from the Inspections unit, has shown promising results, but requires additional recruitment to be carried out.

In addition to the measured goals and outputs, significant progress was made in addressing complex matters with the invaluable advice of the Solicitor General's Office; and we have been able to get successful resolution to a number of these complex matters. The advice and assistance of the Office of the Director of Public Prosecutions also progressed a number of important enforcement matters, and we are once again grateful to both offices.

*Mr. Bennard Ebanks*

**Director**

# About Us

In accordance with the Labour Act (2021 Revision) and the National Pensions Act (2024 Revision) and its amendments, the primary purpose of the Department of Labour & Pensions ("DLP") is to educate, engage and oversee labour and pension compliance and enforcement within the private sector that was previously undertaken by both the Department of Employment Relations, and the National Pensions Office.

## The Department's primary goals are:

- To oversee the administration, regulation and enforcement of the Labour Act and the National Pensions Act and Regulations;
- To educate the general public through a series of external training and educational programmes in accordance with the Labour and National Pensions Act and Regulations;
- To investigate, mediate and conciliate cases of individual disputes of Labour and Pensions rights and refer investigations to the Labour Tribunal and/or Director of Public Prosecutions for legal proceedings through the Courts;
- To conduct proactive and reactive workplace inspections in accordance with the Labour and Pensions Acts & Regulations and the Occupational Safety and Health (Construction Industry) Regulations;
- To promote harmonious labour relations and the adoption of good employment and human resource practices; and
- To provide administrative support to the Labour Tribunal, and Labour Appeals Tribunal.



The primary objective of the Department is to provide an effective one-stop-shop for all labour and pension services to ensure that a fair system of workplace investigations and inspections are instituted. In addition, the Department serves to promote compliance by enforcing the labour and pensions legislation, while minimizing inconveniences to good employers that comply with legislation.

To achieve its strategic goals, the Department accomplishes its objectives through the complement of three (3) core regulatory units: 1) Labour Investigations Unit, 2) Pensions Investigations Unit, and 3) Inspections Unit. These units are designed to focus primarily on addressing non-compliance matters in accordance with its current legislation.

The Pensions Investigations Unit is responsible for the oversight and supervision of the registered private sector pension plans and their administrators to ensure that the 1.7B pension assets are administered in accordance with the pension legislation. There is also an Administrative Unit responsible for providing high level administrative support and coordination to ensure the effective and efficient day-to-day operations and administration of the Department, with oversight of providing excellence in customer service to clients, and secretarial services to the Labour Tribunal, and Labour Appeals Tribunal. Where there is evidence of non-compliance in relation to the Labour and National Pensions Acts and Regulations, files are prepared for action by the respective tribunals and/or the Director of Public Prosecutions for legal proceedings in Court.



## Our Vision

To be a valued and trusted partner in supporting excellence in employee-employer relations and compliance with labour and pensions legislations for the private sector in the Cayman Islands.

## Mission

To provide through education, engagement and the enforcement of labour and pensions legislation, a one-stop shop for private sector labour and pensions services and support, delivered by competent and caring staff, operations in a prompt, fair and impartial manner and with the highest integrity.

## Values

The key values of the Department of Labour & Pensions are as follows:

- Professional, proactive and ethical
- Fair, consistent and impartial in our decision-making
- Research and fact-driven
- Resourced with well-trained, dedicated, honest and attentive staff.
- Client-focused, communicates well and delivers timely and thorough services.

## Our Goals

The overall strategic direction of the Department of Labour & Pensions encompasses key ownership goals to accomplish within the 2023-24 Financial Year. It aims to support its mission to pave a pathway towards establishing a clear vision of the future for the Department.

### — Strategic Goals

Its primary goal is to set clear expectations of its role as a regulator in order to promote and enforce a culture of compliance within the private sector. By way of accomplishing this goal, the union of the following initiatives must be established, and these are:

- To build a stronger community network of Government agencies that are in support of the enforcement of national legislation aimed at achieving the strategic vision of the Department;
- To regularly monitor the employment activities of the private sector, ensuring that the management of the compliance and enforcement on labour and pensions matters are implemented; and
- To promote the passage of improved legislation associated with labour and pension affairs that is in alignment with its strategic goal.

### — Strategic Priorities & Objectives:

The key priorities and objectives for the Department are as follows:

#### Labour & Pensions Compliance

- Strengthen Labour and Pensions Compliance amongst Employers and Employees.
- Foster strong collaborative partnerships with key intergovernmental agencies.
- Promote a Culture of Compliance through inter-agency enforcement initiatives.
- Reinforce regulatory compliance and supervision of governance of Pension Plans.

#### Training & Awareness

- Conduct Labour and Pensions training sessions in the private sector.
- Promote external training programmes and public awareness via website, Facebook and the Media.
- Partner with outsourced providers to enforce the messaging of Labour and Pensions compliance, including in the area of Occupational Safety & Health.

#### Proactive & Reactive Inspections

- Regularly schedule and address proactive and impromptu workplace inspections for Labour and Pensions, and Occupational Safety & Health.
- Respond immediately to calls and enquiries from the general public regarding unexpected workplace accidents.

#### Customer Service

- Continually provide customer-focused, legislative and enforcement training sessions to staff members in the Department.
- Enhance the service delivery of the Department at the Reception through the Client Pre-Screening and Resolution System.
- Improve the functionality of the case management systems for all regulatory units.
- Enhance and distribute marketing collateral and update its website to educate all industry stakeholders and the general public on labour and pension matters.

#### Improve Legislation

- Present proposed amendments to improve the Labour Relations Bill, and illustrate the need to bring into force the remaining amendments of the National Pensions (Amendments) Act (2016) & General Regulations.
- Seek regular feedback from staff, valued clients, and the general public to enhance the Labour and Pensions legislation.

#### Enforcement of Minimum Wage

- Through workplace inspections, continue to enforce the legal framework of the Minimum Wage initiative.
- Educate all industry stakeholders of the importance of adhering to the Minimum Wage compliance.

## Governance

In order to ensure that compliance and accountability are followed within the private-sector community, the legislation that governs the primary activities of the Department of Labour & Pensions are as follows:

- Labour Act (2021 Revision)
- The Labour (National Minimum Basic Wage) Order, 2016
- Labour (Gratuities Distribution) Regulations, 1992
- Labour (Gratuities Entitlement) Regulations, 1994
- Labour Tribunal Member Remuneration Regulations 2006

- Labour Tribunal Member Remuneration Regulations (2012 Revision)
- The Labour (Occupational Safety and Health) (Construction Industry) Regulations, 2008
- National Pensions Act (2024 Revision)
- National Pensions (Actuarial and Fund Management) Regulations (1998 Revision)
- National Pensions (Pension Fund Investments) Regulations (1998 Revision)
- National Pensions (General) Regulations (2018 Revision)

In accordance with the provisions of the Public Service Management Act (2018 Revision), Personnel (Amendment) Regulations (2022 Revision), and Public Management and Finance Act (2020 Revision), the Department adheres to financial and human resources legislation.

## Our People

Members of the Senior Management Team of the Department of Labour & Pensions (“DLP”) hold a wealth of knowledge and relevant managerial experience of close to 75 years in their respective fields, ranging from legal, compliance, labour, pensions, occupational health and safety, strategic operations and business administration.

The DLP Team comprises of the following:



### Bennard Ebanks

Mr. Bennard Ebanks is the Director of the Department of Labour & Pensions. He has over 30 years' Enforcement experience, and approximately 2 years' experience as Assistant Chief Immigration Officer leading the Enforcement Compliance Unit. Coupled with his experience, he holds a Bachelor of Laws with Honours from the University of Liverpool through the CI Law School.



### Loyal Linwood

Mrs. Loyal Linwood is the Deputy Director – Labour at the Department of Labour & Pensions. She has over 17 years' experience in Labour Enforcement and Inspections. She also holds a Postgraduate Diploma in Humanities and Social Sciences from University of Liverpool, a Bachelor's degree in Business Administration in Management with a minor in HRM from UCCI, a Diploma in Legal Studies and she has successfully completed the ILM Level 3 certification.



### Amy Wolliston

Ms. Amy Wolliston is the Deputy Director – Pensions at the Department of Labour & Pensions. She has over 20 years' experience in Pensions Regulation, Supervision and Enforcement. She holds a Master's degree in Public Administration, a Bachelor's degree in Information Studies from Syracuse University, a Certificate in Pensions Law from York University and successfully completed the ILM Level 3 certification.

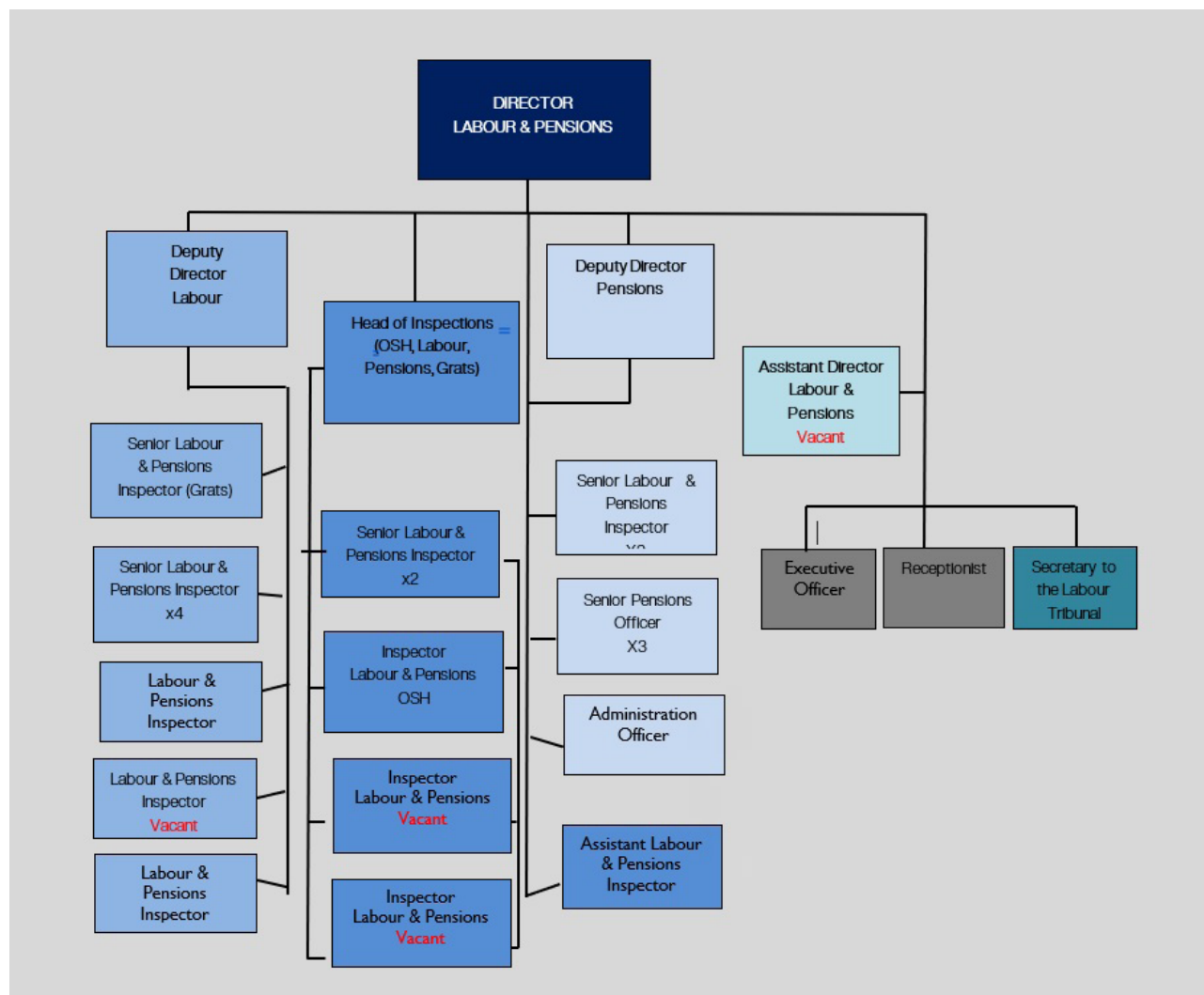


### Gene Hydes

Mr. Gene Hydes is the Head of Inspections at the Department of Labour & Pensions. He has over 20 years in Labour Enforcement and Inspections coupled with his professional certifications and designations in Occupational Safety & Health (“OSH”) as an OSH Specialist. He is also a Mental First Aider and has successfully completed the ILM Level 3 certification.

## Organisation Chart of The Department of Labour & Pensions

The organisational structure of the Department encompasses four regulatory functional areas that include the Labour Investigations Unit, Inspections Unit, Pensions Investigative Unit and the Administration Unit. Collectively, these units work together to strengthen its education, engagement and enforcement initiatives in its role as a National Regulator.



## Employee Demographics



For the period ending 31st December 2024, the staff complement of the Department of Labour & Pensions consists of twenty-four (24) full-time employees

**24**

full-time employees

**71%**

of employees are female (17 females)

**7**

males that represent 29%

**22-63**

Employees are between 22 to 63 years old.

**43%**

are 50-59 years, followed by 35% aged 40-49 years.

**100%**

are Caymanians and Caymanian Status Holders

of which sixteen (16) females represent 67.0% of the total and seven (7) male that represent 30%. Of the total, all employees are Caymanians, Caymanian Status Holders, and Permanent Residents ages 22 to 63 years. The largest group are 50 - 59 years with 43%, followed by 40 - 49 years with 35%.

Of the total 28 current positions, there are three (3) vacancies and one (1) new position. The vacancies include a Labour & Pensions Inspector within the Labour Investigations Unit, a Labour & Pensions Inspector within the Inspections Unit and the Assistant Director vacancy. The one new position is a Labour & Pensions Inspector attached to the Inspections unit.

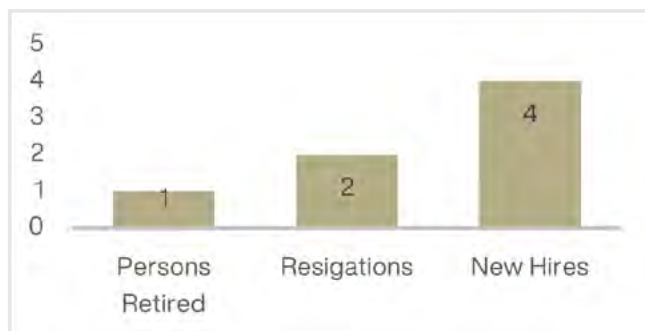
The overall summary of HR activities for full-time permanent staff include the following:

| DESCRIPTION                 |    |
|-----------------------------|----|
| Number of Current Positions | 28 |
| Number of Vacancies         | 3  |
| Number of New Positions     | 1  |
| Number of New Hires         | 4  |
| Number of Resignations      | 2  |
| Number of Persons Retired   | 1  |

### Categories of Posts



### Other Categories



## Staff Training & Development

In partnership with the Ministry's Chief Human Resources Officer, the Department's SMT was pleased to recruit Infinity Mind Care to deliver its first Team-Building and Conflict Management training session, which was delivered in half-day by Infinity Mind Care on Friday, 19th January 2024. The results received from the staff were very positive, with requests for additional training similar to this session.



- All SLPIs within the Labour Investigations Team completed a Writing Strategy course online in February of this year, as well as Health and Safety training in March, along with the entire DLP team engaging in Data Protection training in October. This was followed by the updating and sign-off of the Department's Data Protection Policy.



- In February 2024, Head of Inspections, Mr. Gene Hydes was granted certification as a Premium Member in the International Association of Safety Professionals, and passed a Cranes, Derricks and Rigging course as well.
- In March 2024, four (4) staff members attended the 2024 RF Economic Outlook Conference

to gain invaluable knowledge on the "Art of Intelligence: Harnessing the Power" at the Kimpton Seafire Resort & Spa.

- In April 2024, the Deputy Director – Pensions, Ms. Amy Wolliston was presented the ILM (Level 3) Certificate at the ILM Award Ceremony.
- Also, in April 2024, SPO Ameritha James successfully completed an Investigations Course through RCIPS.
- In May 2024, additional specific courses in Time Management, Hazard Management certification, and Project Management course were completed the Labour Investigations Unit.
- In October 2024, Labour Tribunal Secretary, Kara Connor and Assistant Labour and Pensions Inspector Toska Seymour undertook the CISHRP training and were awarded the Certificate in Human Resource Management by the CISHRP.
- In November 2024, the Deputy Director -Labour, Mrs. Loyal Linwood successfully completed a Legal Studies Diploma course.

## Staff Recognition Awards

Due to outstanding contribution and dedication, the Ministry and the Department were pleased to congratulate Mr. Gene Hydes for receiving the Deputy Governor's Award Chief Officer's Choice for February 2024, and Ms. Ava Marie Parkinson for September 2024.



*Caption: In a clear demonstration of his dedication and commitment, Mr. Gene Hydes was awarded the Deputy Governor's Chief Officer's Choice Award for February 2024. (Pictured from Left to Right) Chief Officer Wesley Howell, Head of Inspections, Gene Hydes, and Director Bennard Ebanks.*



*Caption: In recognition for developing exceptional leadership at Department of Labour & Pensions, Ms. Ava Marie Parkinson was granted the Deputy Governor's Chief Officer's Choice Award for September 2024. (Pictured from Left to Right) Chief Officer Wesley Howell, Senior Labour and Pensions Inspector Ava Marie Parkinson, and Director Bennard Ebanks.*

### Summer Intern completes internship

Young Caymanian Dante Miller successfully completed his internship at the Department during summer. Mr. Miller was very instrumental with the filing and archiving project for the DLP which was successfully completed.



*Caption: (Above) Mr. Dante Miller, provided exceptional administrative assistance at the Department, and we wish him all the best in his educational pursuits.*

### DLP's Social Committee Does It Again!

As a kick off to the festive celebrations, members of DLP's Social Committee raised funds through membership fees, snack shop sales and more, with the idea to plan a successful Caymanian thanksgiving luncheon on the 29th November as well as the Christmas Staff Luncheon at Driftwood Bar and Grill on Friday, 13th December 2024.



Pictured from left to right are:

- Ms. Ameritha James
- Ms. Sacha Rankine-Ricketts
- Ms. Madennys Rosales
- Ms. Arlette Fatta
- Ms. Elizabeth McIntosh
- Ms. Loyal Linwood

Missing from this photo is Mr. Shawn Bazil who is also a member of the committee.

### DLP's Sustainability Team!

Under the leadership of SLPI Sacha Rankine-Ricketts, and with the approval of the Director, the Sustainability team hit the ground running during the 4th quarter and was able to implement the following sustainability measures at the DLP:

- Reduction of plastic products!
- No Print Fridays!
- Air purifying plants for the office
- The adoption of reusable stainless-steel Keurig coffee, tea filters and cups
- Electronic processing of case files – with (1) unit achieving a full paperless processing system
- Enhanced recycling initiatives



## Looking ahead...

- Tablets for the reception area for a paperless intake process
- An e-signature device to assist clients with signing documents without the need to print
- Two laptops for the meeting rooms which will allow officers to take notes digitally
- The adoption of reusable stainless-steel Keurig coffee, tea filters and cups
- A complete paperless processing system – Printing only when absolutely needed

Our **Sustainability Champion** was asked to answer the following question as it relates to our enhancements at the DLP and assistance for other Departments:

*“Could this be easily replicated and adopted in other CIG agencies? (And would you be willing to assist them if they needed some help?)”*

### Response:

“I believe that with the support and buy-in from the Senior Management Team (SMT), changes can be implemented effectively. While budgets are always a significant consideration, we’ve proven that starting with simple, cost-free initiatives can make a big difference. For example, implementing “No Print Fridays” didn’t cost a single penny. Transitioning from single-use Keurig cups to stainless steel reusable ones with fresh ground coffee not only saved money but also benefited the environment.

My recommendation is to start small and gradually build on your successes. In our case, we utilised funds from our internal snack shop, which raises money internally, to purchase the reusable Keurig cups. These small steps laid the foundation for more impactful changes over time.”

## Let's Get Social

Our Social Media pages are managed by our amazing Inhouse Media team with the support of our Communications team at the Ministry.

As part of our continued efforts to promote the department's social media pages and increase our social presence, the Department continues its engagement with the posting of our weekly “DID YOU KNOW” posts as well as the creation of polls for public engagement – to determine the topics that the public would most like to receive information on

– During the month of November this was confirmed as Public holiday pay. Additionally, based on our online engagement, we celebrated (2) training slot giveaways for our December Labour Act training session.

We are thrilled to report that our page impressions following the boosting of our Facebook page in October reached an impressive 108,491! This demonstrates outstanding engagement across our pages and posts.

These social channels will continue to feature latest news announcements, blogs, and FAQs for the public to view and engage in throughout the year.



Caption: The Department of Labour & Pensions launched its new Facebook and Instagram pages in June and July 2024.

## A Calendar of Events for the Top Achievements:

The key achievements that were undertaken by the Department are featured as follows:

| Month  | Commentary on the Top Achievements for the Year                                                                                                                                                                                                                                                                   |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jan-24 | The Inspections Unit reported two (2) successful prosecutions in the recovery of CI\$88K in unpaid pensions and CI\$9K in overtime.                                                                                                                                                                               |
| Feb-24 | The Pensions Investigations Unit was pleased to report that a total of twenty-three (23) cases valued over CI\$60K were closed.                                                                                                                                                                                   |
| Mar-24 | The Department was pleased to receive an official notification from the Department of Environmental Health ("DEH") stating that all records from its mold infected warehouse be removed and disposed of appropriately following the DEH Guidelines for Indoor Mold Prevention and Remediation of Building (2017). |
| Apr-24 | The Inspections Unit exceeded its annual target in Occupational Safety & Health ("OSH") inspections despite it being short staffed in April 2024.                                                                                                                                                                 |
| May-24 | <p>The Pensions Unit commenced a joint inspection of a Pension Plan Administrator in collaboration with another regulatory body that also has jurisdiction under separate legislation.</p> <p>The Department assisted the Cabinet Office with a Safety Audit of the weather radar in East End.</p>                |
| Jun-24 | The Director approved an increase in the annual RSA disbursement figure to CI\$15,000 with effect from 1st June 2024.                                                                                                                                                                                             |
| Jul-24 | The Labour and Pensions Units, supported the RCIPS in securing a Restraint Order in a prosecution case against an employer prohibiting the disposal of assets.                                                                                                                                                    |
| Aug-24 | The Labour Investigations unit commenced development of new online submission portals for Business Registrations and Charitable Organisations Registration.                                                                                                                                                       |

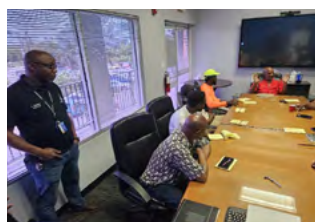
|        |                                                                                                                                                                                                              |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sep-24 | With the support of the AGs Chambers the DLP was successful against a judicial review having regard to the Director's position as the competent complainant in a complaint matter pursuant to the Labour Act |
| Oct-24 | The Pensions Unit signed off on 140 disbursement applications, which is the largest number of monthly approvals recorded in recent years.                                                                    |
| Nov-24 | Launched its new online Maternity and Vacation Leave Calculators and the first user profile of the Pensions new interest calculator for the general public reached the testing point.                        |
| Dec-24 | Achieved the testing phase for its new Gratuity, Business and Charitable Organisation Registration and gratuity reporting portals.                                                                           |

## Brief Summaries for its Celebratory Wins

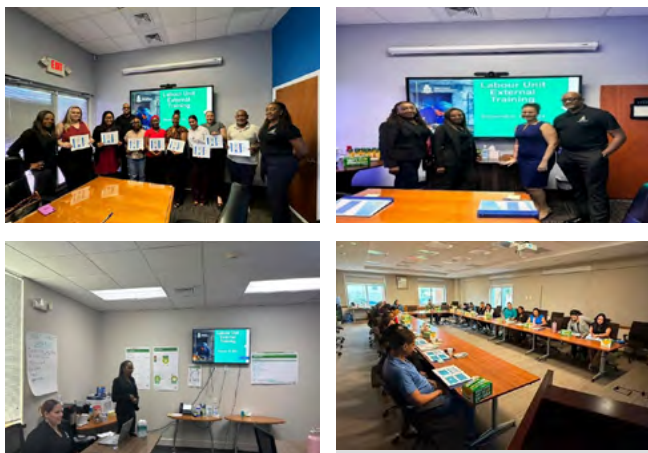
During the past year, the Department of Labour & Pensions experienced successes and challenges. To commemorate the wins for this period, the Department is pleased to announce the following achievements in line with its strategic goals and objectives:

### Training Activities

Five (5) Occupational Safety & Health ("OSH") training sessions were delivered to a total of sixty-nine persons. This total included 22 participants of the PWD intern programme in October 2024, of which the Department received great reviews and feedback. These OSH 10-hour training sessions focused primarily on Construction Safety. Pictured below are facilitators and attendees at these training sessions.



As part of the Department's mandate, the Labour Investigations unit undertook (4) quarterly training sessions on the Labour Act (2021 Revision), as well as (3) additional sessions requested by various employers, accommodating 15-25 participants per session, and ending the year with a total of (70) persons attending training in 2024. Employers and Employees were invited to participate in a half-day training seminar on the Labour Act, providing an opportunity for all to gain knowledge and understanding of the roles and responsibilities of employers and employees, entitlements and proper procedures. Pictured below are the facilitators and attendees at these training sessions.



As the private sector pension plan watchdog, the DLP regulates 14 registered pension plans with CI\$1.7B in pensions assets under management. In January 2024, Pensions Investigations Unit meet with all multiemployer pension plan administrators to discuss key requirements of the National Pensions Act.



In January 2024, in its effort to strengthen its new image as a national regulator, the Department is pleased to report the new re-branding of its main office and Customer Service Reception, receiving great reviews from its valued team and clients.



- In January 2024, the Department also confirmed that the implementation of the National Pensions (Amendment) Act, 2023 ("the Amendment") was successfully rolling out to the general public.
- During the same month, the Inspections Unit reported two (2) successful prosecutions in the recovery of CI\$88K in unpaid pensions and CI\$9K in overtime.
- In February 2024, the Pensions Investigations Unit was pleased to report that a total of twenty-three (23) cases valued over CI\$60K were closed. In addition, the Head of Inspections was granted certification as a Premium Member in the International Association of Safety Professionals, and passed a Cranes, Derricks and Rigging course as well.
- In March 2024, as part of the implementation of the Amendment, standardized forms were completed and distributed to all PPAs for members and their employers to sign in relation to the required 3% additional contribution.
- During the same month, after several attempts to resolve its record management plans, the Department was pleased to receive an official notification from the Department of Environmental Health ("DEH") stating that all records from its mold infected warehouse be removed and disposed of appropriately following the DEH Guidelines for Indoor Mold Prevention and Remediation of Building (2017). This notification serves as a closer step towards seeking official approval from the Cayman

Islands National Archive and its Board to receive its final Disposal Schedule under the National Archive and Public Records Act (2021 Revision).

- In June 2024, the Director approved an increase in the annual RSA disbursement figure to CI\$15,000 with effect from 1st June 2024, and include an additional payment to backdate the new figure to January 2024. This increase was made following a review of the 2023 CPI Increase as well as the annual disbursement amount of the PSPB on behalf of the Government.
- During the same month, the Department launched its social media platforms – Instagram and Facebook pages and resumed its “Did you Know” posts on the Labour and Pensions legislations. This platform has yielded a positive impact and has assisted the department greatly with the sharing of information and education on the legislation.
- In July 2024, for the first time, the RCIPS with the support from the Labour and Pensions Units, were able to secure a Restraint Order in a prosecution case against an employer prohibiting the disposal of assets. Once DLP’s prosecution cases are successful in Summary Court, these assets will be available for the payment of pension arrears for the relevant employees. This was a great team effort and a major milestone for the Department.
- In September 2024, the DLP represented by the AGs Chambers was successful against a judicial review, having regard to the Director’s position as the competent complainant in a complaint matter pursuant to the Labour Act (2021 Rev.). In this matter, the grounds upon which the Judicial Review was sought failed, and, by extension, no order as to costs.
- In October 2024, the Pensions Unit signed off on 140 disbursement applications, which is the largest number of monthly approvals recorded in recent years.
- In November 2024, the Labour unit completed and launched our online Maternity and Vacation entitlement calculators, which are located on the

DLP Website. The Pensions unit also reached the testing point for the first user profile of the Pensions’ new interest calculator.

- During the same month, the Inspections team issued audit letters to a large number of contractors and subcontractors on a large problematic worksite. From the information ascertained, the main concerns appeared to be non-payment of overtime and incorrect pension contributions, which will result in a substantial amount of funds being recovered for employees.
- As part of its continued efforts to resolve Labour complaints through mediation efforts, the Labour Investigations Unit, closed (167) complaint files, where settlements totalled CI\$, \$161,295.39 and US\$ 3, 832.33. The team also submitted eight (8) files for closure, where settlements totalled CI\$ 26K were completed via court proceedings.
- As the private sector pension watchdog, the Pensions Investigations Unit closed 202 files which resulted in the collection of CI\$ 807,481.42 for employees from their delinquent employers.
- In light of the Customer Service accomplishments, the Administration Team was pleased to report its 93% service rating as reported by the HappyorNot Kiosk Report, many thanks to its dedicated Administration Team and Officers and Inspectors that focus on putting their clients first.

## Gratuities Updates

The total New Gratuity registration applications and Amendment requests were (25) in 2024, up by 9, from (16) in 2023. The total Gratuity audits conducted were (904) in 2024, up by 626 from 278 in 2023.

The total Gratuities reported as being collected and Distributed in 2024, was markedly higher in 2024 than 2023, given the increase in the Gratuity audits that were conducted.

| Month        | Number of Gratuity Registrations | Number of Gratuity scheme amendments approved | Number of Gratuity audits processed | Total Gratuities (\$) reported (Collected and Distributed) (CI\$) | Total Gratuities (\$) reported (Collected and Distributed) (US\$) |
|--------------|----------------------------------|-----------------------------------------------|-------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| January      | 2                                | 0                                             | 10                                  | \$45,590.18                                                       | \$78,945.64                                                       |
| February     | 2                                | 1                                             | 50                                  | \$1,472,802.77                                                    | \$1,012,188.32                                                    |
| March        | 1                                | 3                                             | 3                                   | \$0.00                                                            | \$57,530.08                                                       |
| April        | 3                                | 2                                             | 65                                  | \$469,735.52                                                      | \$1,269,835.27                                                    |
| May          | 1                                | 0                                             | 64                                  | \$931,417.86                                                      | \$1,440,470.01                                                    |
| June         | 0                                | 1                                             | 77                                  | \$1,166,203.56                                                    | \$1,081,529.17                                                    |
| July         | 3                                | 3                                             | 89                                  | \$1,921,094.44                                                    | \$2,746,642.39                                                    |
| August       | 0                                | 0                                             | 102                                 | \$724,738.28                                                      | \$801,306.06                                                      |
| September    | 1                                | 1                                             | 142                                 | \$1,076,096.79                                                    | \$1,421,049.18                                                    |
| October      | 0                                | 0                                             | 87                                  | \$784,981.69                                                      | \$1,074,951.62                                                    |
| November     | 0                                | 0                                             | 141                                 | \$1,183,318.17                                                    | \$3,504,774.08                                                    |
| December     | 2                                | 0                                             | 74                                  | \$649,201.37                                                      | \$103,642.25                                                      |
| <b>Total</b> | <b>15</b>                        | <b>10</b>                                     | <b>904</b>                          | <b>\$10,425,180.63</b>                                            | <b>\$14,592,864.07</b>                                            |

Looking forward, we are in the process of developing a Gratuity Portal, a platform designed for businesses to seamlessly submit gratuity reports and applications. Additionally, we are in the process of developing an online registration Portal to accommodate Business Registrations pursuant to section 57 of the Labour Act as well as an online registration portal to accommodate Charitable Organisations, seeking to register as such under the Labour Act. These ongoing projects were slated for completion by the end of 2024, however, we are at present in the testing phase and anticipate completion within Q1 2025.

This accomplishment will mark significant milestones in our continuous efforts to improve and streamline processes. Our primary objective is to transition our gratuity, business and charitable organisation registrations and reporting process to paperless environment. These achievements will highlight our commitment to the task of promoting compliance and enforcing the Labour Act (2021 Revision).

## National Pensions (Amendment) Act, 2023

Under the new National Pensions (Amendment) Act, 2023, in 2024, there were a total of 519 applications that resulted in the release of CI\$25,598,411.53 from pension plans over six categories of withdrawals.

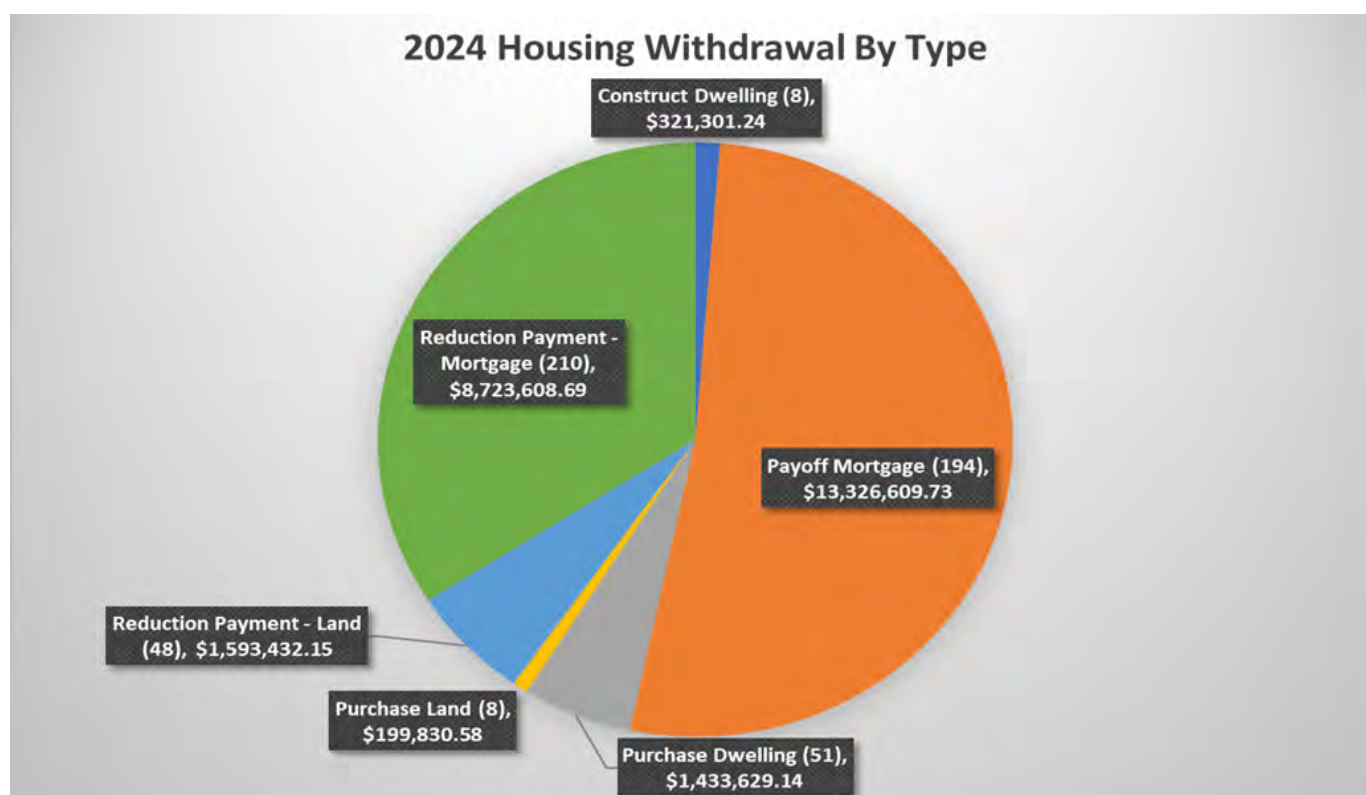
In comparison, there was CI\$47,487,397.66 withdrawn from inception (November 2011) to December 2023 over 2128 applications. This contrast in value illustrates the significant impact of the new changes.

The National Pensions (Amendment) Act, 2023 ("the Amendment") increased the withdrawal amounts for deposits from \$35,000 to \$50,000 as well as the amounts for the payoff of mortgages from \$35,000 to \$100,000. Additionally, the Amendment introduced the new categories of reduction payments on residential land as well as reduction payments on existing mortgage.

With the commencement of the Amendment in December 2023, the Pensions Unit significantly progressed the implementation starting in January 2024. The implementation required the design of a new application form as well as the development of other forms for all applicants which were completed and circulated to all pension plan administrators.

Additionally, in order to ensure consistency in the application and approval process, Guidance Notes were developed and issued to all pension plan administrators as well as the relevant financial institutions, which fulfill a pivotal role in the application process by issuing their approval letter that contains the withdrawal amount needed from the pension plan. Throughout the year, the Pensions Unit continued to provide guidance to the pension plan administrators and the financial institutions on the interpretation and application of the Amendment.

In an effort to enhance the compliance and enforcement of Part 7A of the National Pensions Act, which includes all aspects of the housing withdrawal provisions, the development of a new housing withdrawal module for DLP's internal Pensions System is underway and is expected to be completed in 2025.

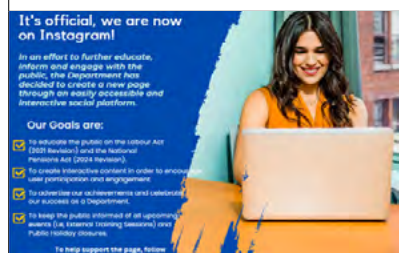


## — Public Relations

Throughout the year, the Department aimed to increase the public awareness of its services through various marketing vehicles including radio, video, website, press releases, and social media channels. Pictured below were members from the Inspections Unit on Radio Cayman.



- The Department appeared on Radio Cayman to promote its services with Host Mr. Duane Sterling in February 2024.
- Its Deputy Director – Labour, Loyal Linwood, accompanied by Senior Labour and Pensions Inspectors Sacha Rankine-Ricketts and Elizabeth McIntosh appeared on Radio Cayman in order to promote the quarterly training sessions on the Labour Act (2021 Rev). and share information on upcoming online services.



- In June 2024, the Department launched its new Instagram page followed by its Facebook page in July as part of its continued efforts to modernize processes and to increase our reach in our pursuit to educate the public on the Labour and Pensions legislations. In so doing, the Department is pleased to report that it has recommenced its “Did You Know” Postings and is actively utilising social media to promote training engagements and all services provided by the DLP. services provided by the DLP.



- In October 2024, the Department appeared on Radio Cayman on both the Talk Today and Breakfast Buzz.
- Senior Labour and Pensions Inspectors Sacha Rankine-Ricketts, Elizabeth McIntosh and Madennys Rosales appeared on Radio Cayman to promote the quarterly training sessions on the Labour Act (2021 Rev)., as well as the promotion of new online platforms.



- Deputy Director – Labour, Loyal Linwood, accompanied by Senior Labour and Pensions Inspectors Sacha Rankine-Ricketts appeared on Radio Cayman to promote the upcoming launch of the Department's new Maternity and Vacation leave calculators in November 2024. These successes were accomplished through partnership with the Ministry and an independent website developer. Efforts continue with the development of its Pensions calculator with hopes of launching this platform in early 2025.

The progress report of the key projects affiliated with the Business Process and Information Technology is as follows:

| Business Process/<br>Information Technology<br>Projects | JAN     | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|---------------------------------------------------------|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Records Management File Plan                            | ONGOING |     |     |     |     |     |     |     |     |     |     |     |
| Standard Operating Procedures                           | ONGOING |     |     |     |     |     |     |     |     |     |     |     |
| Pensions Compliance System                              | ONGOING |     |     |     |     |     |     |     |     |     |     |     |
| Interest Calculator Project                             | ONGOING |     |     |     |     |     |     |     |     |     |     |     |
| Gratuities Project                                      | ONGOING |     |     |     |     |     |     |     |     |     |     |     |
| Retirement Savings Arrangement Review Project           | ONGOING |     |     |     |     |     |     |     |     |     |     |     |

The current status of the other projects and acquisitions affiliated with the equipment and infrastructure of the building, including key software is as follows:

| Key Performance Indicators                                                                         | JAN       | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|----------------------------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Office Renovation for the Customer Service Reception                                               | COMPLETED |     |     |     |     |     |     |     |     |     |     |     |
| Electronic Calculators for New Website                                                             | COMPLETED |     |     |     |     |     |     |     |     |     |     |     |
| New system TABs within C&M for the Business Registration and Charitable Organisations Registration | ONGOING   |     |     |     |     |     |     |     |     |     |     |     |
| Security/CCTV Cameras                                                                              | COMPLETED |     |     |     |     |     |     |     |     |     |     |     |
| Transcription Software                                                                             | ONGOING   |     |     |     |     |     |     |     |     |     |     |     |
| Pensions Regulatory System                                                                         | ONGOING   |     |     |     |     |     |     |     |     |     |     |     |
| Pensions Interest Calculator                                                                       | ONGOING   |     |     |     |     |     |     |     |     |     |     |     |

## Risk Management

The Department of Labour & Pensions identified, mitigated and adopted risk management processes to safeguard against unforeseeable threats to its organisation. In reviewing its entire organisation business processes in line with its mission and vision, the Department will continue to address the following in order to meet its strategic goals and objectives:

| KEY RISKS                                                                  | RISK MITIGATION                                                                                                                                                                                                                         | RESULTS                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Loss of Revenue collected from the registered Pension Plan Administrators. | Maintain periodic audits and conduct ongoing monitoring and performance reviews for each pension plan.                                                                                                                                  | The high impact from the Pensions Emergency Withdrawal proved that there is a viable financial risk should there be a loss in revenue from the PPA regime.                                                                   |
| Loss of Key Personnel to Other Government Departments                      | Review job descriptions and performance assessments, complete remuneration reviews, and prepare succession plans to achieve staff retention and engagement.                                                                             | Based on the implementation of the risk mitigation approach, the operational and financial risks were low.                                                                                                                   |
| Lack of Standardized Policies & Procedural Manuals                         | Review current policies and procedural manuals in an effort to formalise standardised policies and procedural manuals for all units.                                                                                                    | If there is a loss of key personnel, the operational risk level would increase and be heavily impacted. To date, there have been no adverse effects.                                                                         |
| Loss of Physical Files and Limited Storage Facilities                      | Review website upgrades, and utilise state-of-the-art modernisations in order to maximize electronic archiving automation and address storage limitations.                                                                              | No operational, compliance and reputational risks were reported. However, should the status quo of the advancement of DLP's Disposal Plan and Website remain, there is a high likelihood that these risks could be realized. |
| Loss of Data Security, Back-Up and Cyber-Protection                        | Review IT procedures and policies that outline data security protocols, train staff on records management and periodically check that staff are saving documents onto the Government network. Minimize access to client data by levels. | Through the joint partnership with CSD, there has been low IT security risks. However, as a result of the Data Protection Act (2021 Revision), the likelihood of a negative consequence occurring is high.                   |
| Staff Burnout                                                              | Prioritise work outputs by setting realistic targets for staff to achieve work/life balance, and recruit interns and/or temp staff to provide support and administrative duties.                                                        | No operational risk was reported. The risk mitigation gained success with the introduction of the flextime and working from home model.                                                                                      |
| Health and Safety Risks to Staff and Clients                               | Continually conduct regular cleaning, maintenance audits and air quality monitoring for the office, and provide health and safety training to staff.                                                                                    | No operational risk was reported due to the fact that the risk mitigation approach gained success.                                                                                                                           |

## Analysis

### KPI & Output Performance

The key performance indicators of DLP revealed a positive position on the overall performance of the Department. As illustrated on page 32, the total number of 368 Labour and Pensions cases investigated were closed by year-end compared to 524 the year before. The Customer Satisfaction rating averaged 93%, above the target of 90.0%. Of the total number of cases referred to DPP, there were 28 cases referred in 2024, compared to 59 in 2023.

The total number of cases referred from the Labour Investigations Unit to the Labour Tribunal was 58 in 2024. As shown on page 32, the Labour Tribunal was within its target range by year-end, and the Labour Appeals Tribunal adjudicated (1) case within the same period, with (3) pending appealed cases at year-end.

In addition, the total number of inspections completed was 223, of which there were 107 Labour & Pensions inspections and 116 OSH inspections conducted by year-end. In terms of the completion of annual reports, the DLP's Annual Report was successfully submitted to the Ministry.

### Cabinet Appointments

The LAT expired on 1st December 2024, hence, there are pending reappointments at this time. For 2024, there were (1) LAT hearing and (125) LT hearings that were successfully adjudicated by year-end. The National Pensions Board expired on 1 September 2024, and the Ministry is now working on their reappointment. Revenue received from the renewal of registration for pension plans totalled C\$1.6M in 2024.

### FOI, DPA & Internal Complaints:

In relation to the number of requests seeking information under the Freedom of Information (2021 Revision) and Data Protection (2021 Revision), there were seven (7) FOI & DPA requests and four (4) Internal Complaints processed by year-end, with one (1) established Data Breach.

### Business Process/IT Projects

DLP successfully launched its new Maternity and Vacation Entitlement calculators before year-end, and its ongoing projects include: 1) Records

Management File Plan, 2) Standard Operating Procedures, 3) Pensions Compliance System, 4) Pensions Contributions & Interest Calculator System, 5) Gratuities Registration and Reporting System, (6) Business Registration and (7) Charitable Organisation Registration TABs, (8) Tribunal Transcription System and (9) RSA Review Project.

### Public Relations and Marketing

DLP was pleased to report that an integrated marketing plan was executed to promote its services and legislation.

### Legal & Audits

Cabinet commenced the new National Pensions (Amendment) Bill, 2023, on 9th December 2023. Following this, preparation of Guidance Notes as well as new forms were circulated to the PPAs, financial institutions, and the general public through the local media and on DLP's new website. To date, there have been no Audit Reports filed.

### Parliamentary Question

There were no Parliamentary Questions presented in the 2024 calendar year.

## A Spotlight on Statistics

The overall performance in the key metrics for the Department is illustrated in the table below. The numbers in cases closed and referred, as well as the inspections completed were sporadic in movement but achieved steady results throughout the year. Satisfaction levels ranked by clients averaged at 96% and the ministerial reporting was achieved.

| 2024                                                                                                           | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|----------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Number of Labour & Pensions Training & Development programmes conducted                                        | 1   | 0   | 1   | 0   | 1   | 3   | 1   | 0   | 1   | 3   | 0   | 1   | 12    |
| Number of cases of individual disputes of Labour and Pensions rights investigated, mediated and/or conciliated | 111 | 140 | 78  | 109 | 146 | 97  | 102 | 131 | 104 | 107 | 95  | 88  | 1308  |
| Number of Occupational Safety and Health Inspections                                                           | 13  | 10  | 10  | 21  | 10  | 8   | 3   | 9   | 6   | 14  | 9   | 3   | 116   |
| Number of Labour & Pensions inspections (Onsite & Offsite)                                                     | 9   | 9   | 8   | 10  | 9   | 20  | 12  | 18  | 7   | 0   | 2   | 3   | 107   |
| Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions  | 2   | 0   | 10  | 1   | 1   | 3   | 0   | 4   | 1   | 4   | 1   | 1   | 28    |
| Number of Pensions Delinquency Reports processed                                                               | 8   | 7   | 5   | 5   | 7   | 0   | 0   | 0   | 0   | 5   | 5   | 18  | 60    |
| Number of Labour Tribunal cases and overtime waiver scheduled, heard and finalized                             | 9   | 0   | 7   | 4   | 6   | 13  | 17  | 0   | 16  | 18  | 25  | 10  | 125   |
| Number of Labour Appeals Tribunal cases and overtime waiver scheduled, heard and finalized                     | 0   | 0   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1     |

\*This figure was adjusted to reflect the current figure for that given month.

| 2024                                                                                                                           | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Number of meetings of National Pensions Board, Pensions Administrators and other industry stakeholders                         | 4   | 2   | 10  | 12  | 1   | 5   | 2   | 1   | 6   | 4   | 1   | 1   | 49    |
| Number of interagency enforcement initiatives supporting the culture of compliance developed or implemented                    | 0   | 0   | 0   | 1   | 0   | 0   | 1   | 0   | 0   | 0   | 0   | 0   | 2     |
| Number of Administrators' supervisory and governance compliance initiatives including Onsite or Desk-based inspections/reviews | 3   | 0   | 3   | 1   | 1   | 1   | 4   | 1   | 2   | 5   | 4   | 5   | 30    |
| Number of public education events or initiatives conducted                                                                     | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 6   | 7     |
| Support or coordination for implementation of new policies, procedures or industry guidance                                    | 1   | 0   | 2   | 0   | 0   | 2   | 1   | 0   | 0   | 0   | 0   | 1   | 6     |
| Number of Pension Plans Registered or Renewed during the year                                                                  | 1   | 1   | 2   | 0   | 2   | 1   | 0   | 2   | 0   | 2   | 1   | 1   | 13    |

## Key Performance Indicators

The overall performance in the key metrics for the Department is exemplified in the table below. Although the number of cases closed and referred were irregular, the Department successfully achieved steady results throughout the year. Satisfaction levels ranked by clients averaged at 93% and the target for the Ministerial report was met.

| 2024 Key Performance Indicators                         | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Number of Labour & Pensions Cases Closed                | 14  | 38  | 42  | 58  | 42  | 42  | 21  | 26  | 22  | 34  | 20  | 9   | 368   |
| Percentage of Customer Satisfaction Rating Achieved     | 91% | 95% | 92% | 91% | 97% | 95% | 91% | 99% | 92% | 94% | 96% | 90% | 93%   |
| Number of Referrals from DLP to DPP                     | 2   | 1   | 10  | 1   | 1   | 2   | 0   | 4   | 1   | 4   | 1   | 1   | 28    |
| Number of Referrals from Labour Unit to Labour Tribunal | 4   | 0   | 2   | 5   | 14  | 10  | 4   | 2   | 4   | 9   | 4   | 0   | 58    |
| Number of Inspections Completed                         | 22  | 19  | 18  | 31  | 19  | 28  | 15  | 27  | 13  | 13  | 12  | 6   | 223   |
| Number of NPB Annual Reports Completed                  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| Number of DLP Annual Reports to the Ministry Completed  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1     |

\*These figures were revised to reflect the most up-to-date information.

## — Total Number of Applications & Delinquency Reports Processed

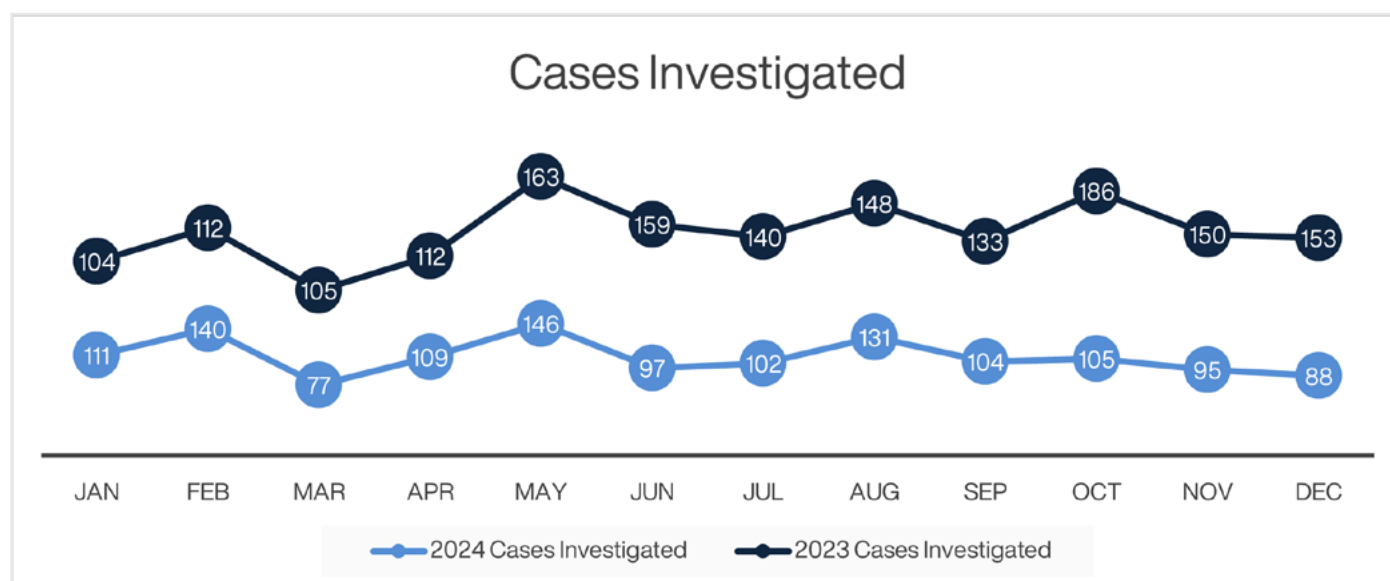
The total number of applications processed for Gratuity applications, Business Registrations applications, Charitable Organisations, Housing Restrictions applications, Benefit Disbursements applications, and Delinquency Reports processed are as follows:

| 202 Key Performance Indicators                            | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|-----------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| Number of Gratuity applications processed                 | 2   | 3   | 4   | 5   | 1   | 1   | 3   | 1   | 2   | 1   | 0   | 2   | 25    |
| Number of Business Registrations applications processed   | 0   | 0   | 0   | 0   | 2   | 11  | 11  | 5   | 5   | 1   | 1   | 1   | 37    |
| Number of Charitable Organisations applications processed | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1   | 0   | 0   | 1   | 2     |
| Number of Housing Restrictions applications processed     | 20  | 19  | 44  | 34  | 13  | 22  | 41  | 25  | 70  | 92  | 93  | 55  | 528   |
| Number of Benefit Disbursements applications processed    | 15  | 75  | 25  | 59  | 51  | 38  | 116 | 91  | 42  | 140 | 64  | 100 | 816   |
| Number of Delinquency Reports Processed                   | 8   | 7   | 5   | 5   | 7   | 0   | 0   | 0   | 0   | 5   | 5   | 18  | 60    |

## — Case Investigations

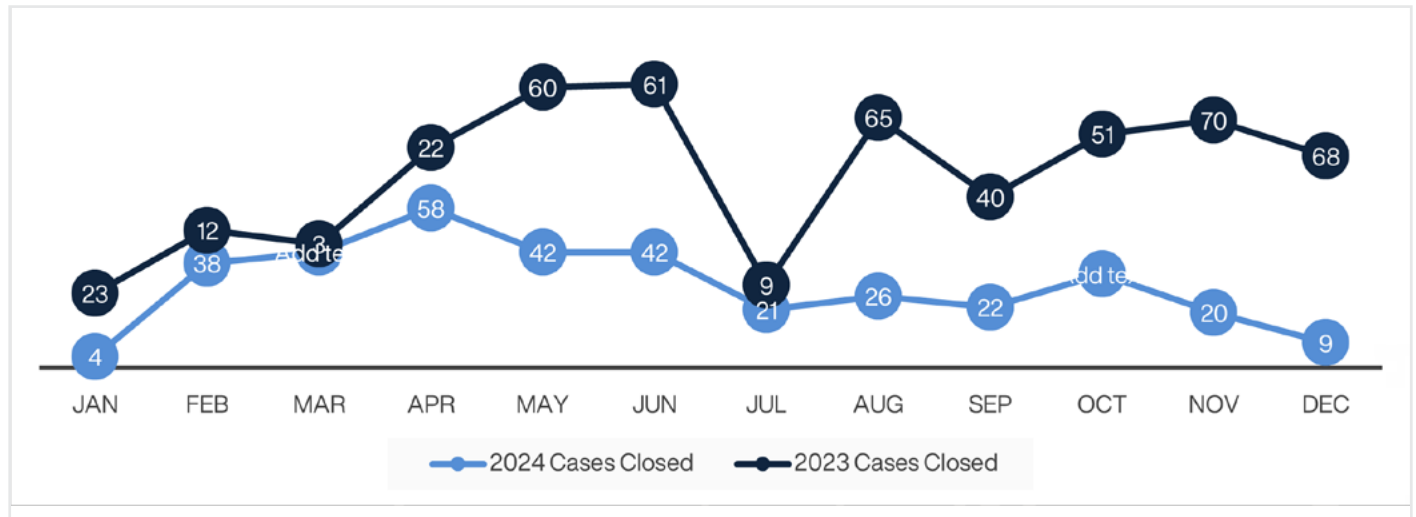
The results revealed that the total number of cases of individual disputes of Labour and pension rights investigated equalled 1,305 cases in 2024.

The results further indicated that the highest number, 146 cases, were investigated in May 2024, followed by 140 in February 2024. Compared to 2023, 186 cases were investigated in October 2023, the highest number recorded in that year, followed by 163 cases investigated in May 2023.



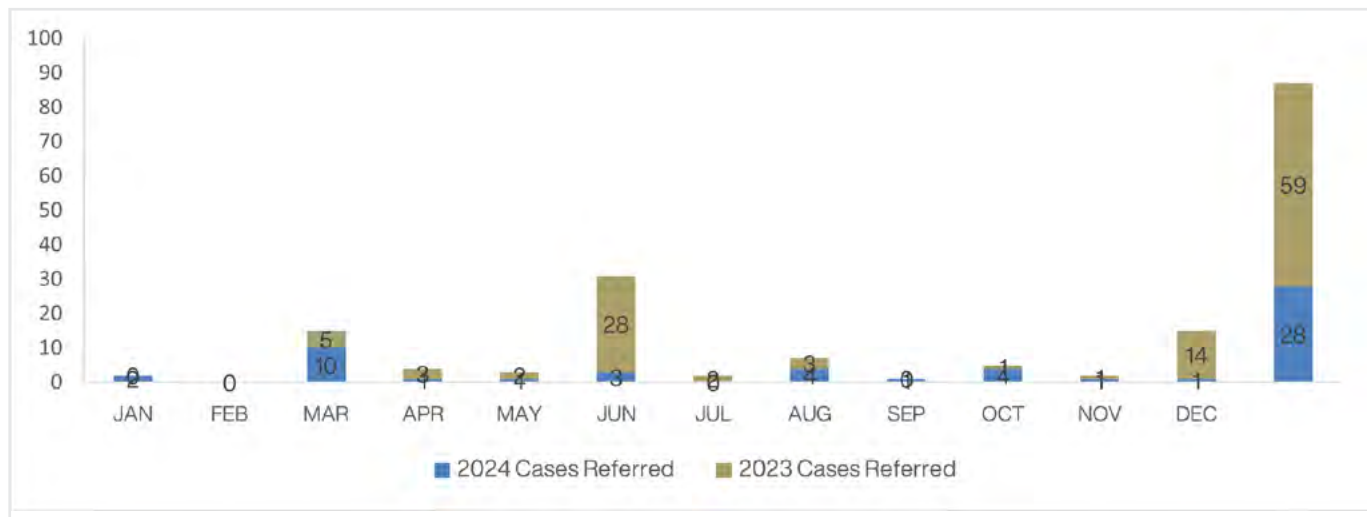
## — Total Number of Cases Closed

Of the total number of cases investigated in 2023, the records show that the Department closed a total of 524 cases, whereas 288 cases were closed in 2022. These cases consist of Labour and Pensions investigations that were closed, of which the majority of cases (70) were closed in November 2023, followed by 68 cases closed in December 2023.



## — Total Number of Cases Referred to DPP

The total number of cases referred to the Director of Public Prosecutions (“DPP”) for Summary Court was 59 in 2023, whereas only 17 cases were referred to DPP in 2022. The results also revealed that there was a total of 28 cases referred to DPP, the second highest number of cases ever recorded over the last five years and the first highest ever recorded since the threats of the national pandemic.



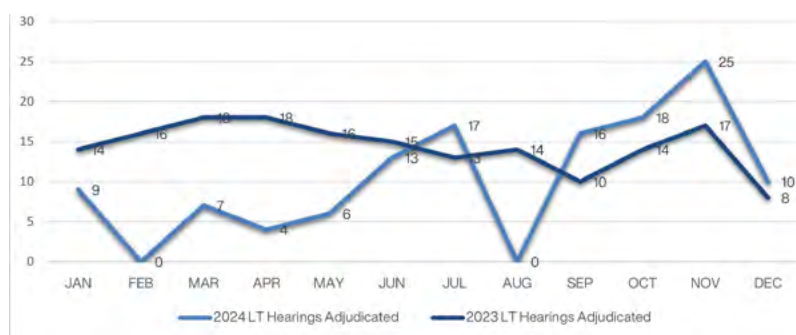
## — Total Number of Inspections Conducted

The results revealed that the total number of inspections conducted was 223 in 2024 compared to 256 one year earlier. These inspections consist of Occupational Safety and Health and Labour & Pensions audits and reviews undertaken at the office, and at private-sector businesses and construction sites. Of the total in 2024, the largest number of inspections conducted was 31 in April 2024 compared to the highest number of inspections recorded as 42 in 2023.



## — Labour Tribunal

Compared to 169 recorded in 2023, the total number of hearings adjudicated by the Labour Tribunal (“LT”) was 125 in 2024. In 2024, there were hearings heard consistently each month with the exception of February and August. During the month of February, we were pending the re-appointment of Tribunal members to address backlogged referrals, and in August, LT members, as well as the LT Secretary, were absent; nonetheless, while the numbers were lower than 2023, the results showed a positive outlook with 125 hearings adjudicated despite its cyclical trend.



## — Labour Appeals Tribunal

For the period ending 31st December 2024, the number of appealed hearings that were adjudicated by the Labour Appeals Tribunal (“LAT”) was one (1) case. There are three (3) pending appealed cases that remain on its case record, and will be scheduled once the LAT Board appointments are confirmed.

| HEARING DESCRIPTION                        | NUMBER OF CASES ADJUDICATED | COMMENTS                                               |
|--------------------------------------------|-----------------------------|--------------------------------------------------------|
| Number of LAT Hearings adjudicated in 2024 | 1                           | In 2024, there was (1) case that was heard by the LAT. |

## DLP 312 Governance Supervision of Pensions Plans & Pensions Promotion

### Description

Provide advice on the National Pensions Act and Regulations to appropriate stakeholders, and effectively supervise compliance by the registered/approved Administrators. Update the Ministry of Border Control, Labour & Culture and any other Government Department or organisation on the National Pension Act and Regulations.

- Research-based and responsive support to the National Pensions Board and the Ministry;
- Proactive relationships with stakeholders and counterpart regulatory agencies, including information sharing, collaboration, and compliance enforcement;
- Enhanced communications, awareness, and training plans for existing and new legislation, regulations or industry initiatives;
- Technical support, interpretations, and enforcement of the National Pensions Law & Regulations, including Pension Plan Administrators legislative compliance and governance supervision, and related trouble-shooting.

| Measures                                                                                                                                                                                                                                                                                     | YTD Actual | 2024 Budget Ending Dec 2024 | Variance Ending Dec 2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------|--------------------------|
| <b>Quantity</b>                                                                                                                                                                                                                                                                              |            |                             |                          |
| Number of meetings of National Pensions Board, Pension Administrators, and other industry stakeholders;                                                                                                                                                                                      | 49         | 10-20                       | 29                       |
| Number of inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented;                                                                                                                                                                              | 2          | 2-6                         | 0                        |
| Number of Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews;                                                                                                                                                             | 30         | 6-10                        | 20                       |
| Number of public education or awareness events or initiatives conducted;                                                                                                                                                                                                                     | 7          | 6-13                        | 0                        |
| Support or coordination for implementation of new policies, procedures, or industry guidance; and                                                                                                                                                                                            | 6          | 2-6                         | 0                        |
| Number of Pension Plans Registered and/or Renewed during the year.                                                                                                                                                                                                                           | 13         | 16-18                       | -3                       |
| <b>Quality</b>                                                                                                                                                                                                                                                                               |            |                             |                          |
| Meetings with the National Pensions Board, Pension Administrators, and other industry stakeholders conducted in accordance with established policies and procedures;                                                                                                                         | 100%       | 100%                        | 100%                     |
| Inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented in accordance with departmental guidelines, and in compliance with overall national policy and strategy;                                                                                | 100%       | 100%                        | 100%                     |
| Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews in accordance with established procedures and the National Pensions Law and Regulations, and in compliance with internationally and nationally accepted best practice; | 100%       | 100%                        | 100%                     |
| Public education or awareness events or initiatives delivered following the approval of the Head of Department and the Chief Officer;                                                                                                                                                        | 100%       | 100%                        | 100%                     |
| Support or coordination for implementation of new policies, procedures, or industry guidance in accordance with the National Pensions Law & Regulations; and                                                                                                                                 | 100%       | 100%                        | 100%                     |
| Pension Plans Registered or Renewed during year in accordance with industry best practice.                                                                                                                                                                                                   | 100%       | 100%                        | 100%                     |
| <b>Timeliness</b>                                                                                                                                                                                                                                                                            |            |                             |                          |
| Meetings with the National Pensions Board, Pension Administrators, and other industry stakeholders are delivered within an agreed schedule;                                                                                                                                                  | 100%       | 100%                        | 100%                     |

|                                                                                                                                                                                                                            |      |      |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Inter-agency enforcement initiatives supporting the “culture of compliance” are developed or implemented within the agreed timeframes;                                                                                     | 100% | 100% | 100% |
| Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews are on-going and inspections/reviews are conducted within the agreed timeframes;                     | 100% | 100% | 100% |
| Public education or awareness events or initiatives are delivered within an agreed schedule;                                                                                                                               | 100% | 100% | 100% |
| Support or coordination for implementation of new policies, procedures, or industry guidance is conducted within the agreed timeframes; and                                                                                | 100% | 100% | 100% |
| Pension Plans Registered and Renewed during the year is conducted in accordance to the National Pensions Law & Regulations.                                                                                                | 100% | 100% | 100% |
| <b>Location</b>                                                                                                                                                                                                            |      |      |      |
| Cayman Islands                                                                                                                                                                                                             | 100% | 100% | 100% |
| <b>Cost</b>                                                                                                                                                                                                                |      |      |      |
|                                                                                                                                                                                                                            | 100% | 100% | 100% |
| <b>Related Broad Outcomes</b>                                                                                                                                                                                              |      |      |      |
| 3. Providing Solutions to Improve the Well-Being of Our People so they can Achieve their Full Potential<br>4. Strengthening Good Governance for More Effective Government<br>6. Increasing Social Justice in the Workforce |      |      |      |

## DLP 412 Compliance, Awareness & Enforcement of the Labour & National Pensions legislation

### Description

Provision of services to administer the Labour Act to ensure that the Rights and Dignity of employees and employers are protected, and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance of the National Pensions Act and Regulations (“NPL”).

- Training and education to facilitate compliance with the Labour Act, Occupational, Safety and Health (Construction Industry) Regulations and the National Pensions Act and Regulations;
- Resolution of individual disputes of Labour and Pension rights;
- Enforcement of the Labour and National Pensions Act regarding non-compliance;
- Labour & Pensions Investigations;
- Labour & Pensions Inspections, including Occupational Safety and Health Inspections (Onsite & Offsite);
- Preparation & Referral of Labour and Pension investigations and/or matters of concern to the Department of Public Prosecutions (“DPP”);
- Processing of Pension Delinquency Reports; and
- Labour Tribunal cases and Overtime (“OT”) waiver applications scheduled/heard/finalized.

| Measures                                                                                                                                                             | YTD Actual | 2024 Budget Ending Dec 2024 | Variance Ending Dec 2024 (real figures) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------|-----------------------------------------|
| <b>Quantity</b>                                                                                                                                                      |            |                             |                                         |
| Number of Labour and Pensions training and education programmes conducted;                                                                                           | 12         | 11-17                       | 0                                       |
| Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated;                                                              | 1308       | 1500-1950                   | -192                                    |
| Number of Occupational Safety and Health inspections;                                                                                                                | 116        | 28-35                       | 81                                      |
| Number of Labour & Pensions inspections (Onsite & Offsite);                                                                                                          | 107        | 105-120                     | 0                                       |
| Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions ("DPP") for Labour and Pensions;                       | 28         | 13-19                       | 9                                       |
| Number of Pensions Delinquency Reports processed; and                                                                                                                | 60         | 72-84                       | -12                                     |
| Number of Labour Tribunal cases and OT waiver applications scheduled/heard/finalized.                                                                                | 125        | 112-131                     | 0                                       |
| <b>Quality</b>                                                                                                                                                       |            |                             |                                         |
| Training and education programmes are in accordance with certifying bodies and departmental guidelines;                                                              | 100%       | 100%                        | 100%                                    |
| Individual disputes of rights processed in accordance with established procedures;                                                                                   | 100%       | 100%                        | 100%                                    |
| Inspections are in compliance with internationally and nationally accepted best-practice;                                                                            | 100%       | 100%                        | 100%                                    |
| Investigations are in compliance with internationally and nationally accepted best-practice and in accordance to the Labour and National Pension Laws & Regulations; | 100%       | 100%                        | 100%                                    |
| "Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law & Regulations; and"                                          | 100%       | 100%                        | 100%                                    |
| Tribunal cases and OT waiver applications scheduled/heard/finalized in accordance with set procedures and ruling received on time or follow-up vigorously.           | 100%       | 100%                        | 100%                                    |
| <b>Timeliness</b>                                                                                                                                                    |            |                             |                                         |
| Training and education programmes are delivered as scheduled;                                                                                                        | 100%       | 100%                        | 100%                                    |
| Individual disputes of rights processed within 30 calendar days;                                                                                                     | 100%       | 100%                        | 100%                                    |
| Inspections are conducted as scheduled, with follow-up reports monitored;                                                                                            | 100%       | 100%                        | 100%                                    |
| Investigations are thorough and timely;                                                                                                                              | 100%       | 100%                        | 100%                                    |
| Notification to complainant of the outcome of the investigation within 14 working days of completion of the investigation;                                           | 100%       | 100%                        | 100%                                    |
| Delinquency Reports are completed within 30 calendar days of receipt of reports from the Pension Plan Administrators and                                             | 100%       | 100%                        | 100%                                    |

|                                                                                                                                                                                                                                                                                |      |      |      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|
| Complaints for Unfair Dismissal/Severance Pay are referred to the Labour Tribunal within 30 working days of collection of evidential material and completion of conciliation efforts; and cases and OT waiver applications are scheduled/heard/finalized within set timelines. | 100% | 100% | 100% |
| <b>Location</b>                                                                                                                                                                                                                                                                |      |      |      |
| Cayman Islands                                                                                                                                                                                                                                                                 | 100% | 100% | 100% |
| <b>Cost</b>                                                                                                                                                                                                                                                                    |      |      |      |
|                                                                                                                                                                                                                                                                                | 100% | 100% | 100% |
| <b>Related Broad Outcomes</b>                                                                                                                                                                                                                                                  |      |      |      |
| 3. Providing Solutions to Improve the Well-Being of Our People so they can Achieve their Full Potential<br>4. Strengthening Good Governance for More Effective Government<br>6. Increasing Social Justice in the Workforce                                                     |      |      |      |

## Future Plans

The primary goals and objectives of the Department of Labour & Pensions for the 2025-26 Financial Year are as follows:

### — The Advancement of Key Amendments to the Labour & Pensions legislation

To continue to advocate for the revision to the National Pensions (Pension Fund Investment) Regulations (1998 Revision) in order to strengthen its national legislation.

### — The Introduction of Administrative Fines Regime

To introduce a new Administrative Fines regime following the passage of key legislation in an effort to expedite legal proceedings filed by DLP.

### — The Implementation of the DLP's Restructuring Plan

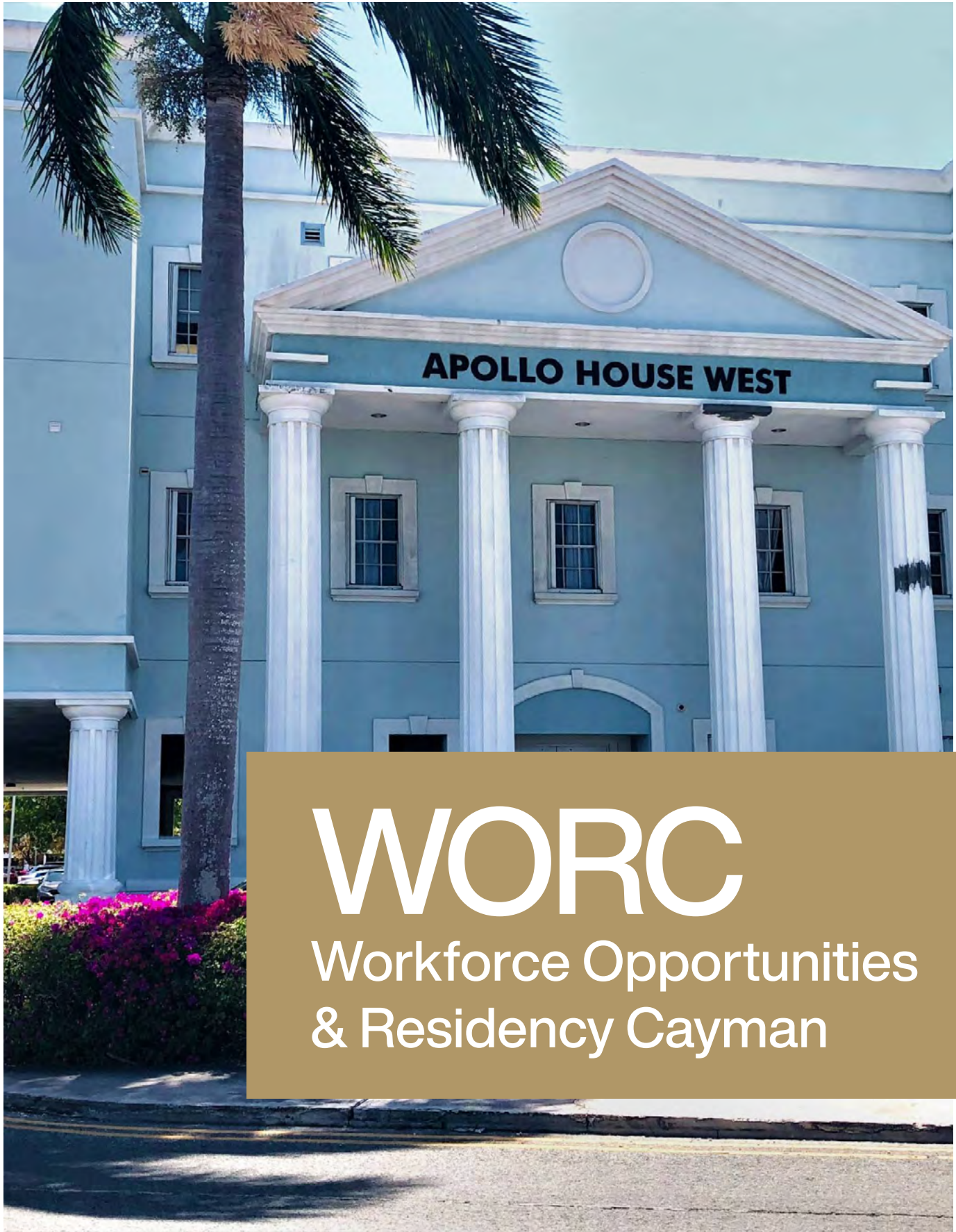
To continue working closely with the Ministry and the Portfolio of the Civil Service (POCS) to complete DLP's Restructuring Plan.

### — The Implementation of e-Government Strategy & Records Management System

- Through the joint partnership with CSD, the Department seeks to introduce advanced technologies to boost internal productivity and efficiency by:
- Transitioning from paper-based to electronic filing of documents to support the initiatives of the e-Government Strategy and to obtain cost and time-saving advantages.
- Conducting a review of records management and data storage capabilities to determine where efficiencies and cost savings can be realized, while fulfilling the requirements of the Cayman Islands National Archive ("CINA") under the National Archive and Public Records Act.

In an effort to meet its strategic goals and objectives, the Department will continue build upon its strengths while maximizing the opportunities to partner and synergise where possible.

The Department will also continue to monitor and migrate any risks that would prevent these initiatives to further strengthen the Labour and Pensions regulatory framework for the Cayman Islands



# WORC

Workforce Opportunities  
& Residency Cayman

## Message from the Department's Director



## Mr. Jeremy Scott

Our year in review for 2024, reflected positive performances across the Department, supported by set objectives for the reporting period identified below.

1. Enhancing Opportunities for Caymanians
2. Improving Customer Service
3. Enhancing Performance Management

Being strategically focused, our Departments report evidences the many initiatives and projects successfully delivered across the ten (10) service lines managed by WORC, supporting our mission in “Leading the Pursuit of a globally competitive workforce prioritising Caymanians while delivering exceptional immigration services”.

The financial health of our Department reflects that as

at the end of December 2024, total revenues earned and recorded have exceeded the budgeted forecast by \$11.2 million. The notable outperformance was fuelled by work permit revenue streams of which accounted for ninety eight percent (98%) of the increase. The current trajectory reflects an eight percent (8%) increase in total revenue earned when compared with December 2023 revenue performance. Overall, total revenue in 2024 has seen notable growth over the last three years, with a 31% increase compared to 2021, suggesting a strong recovery and positive trends in revenue generation.

Given opportunities provided for within our labour market, we are elated to report that a total of 138 Caymanians were assisted through our service offerings successfully securing jobs, thereby, improving their overall way of life. In those placements, the leading industries recognized of having offered this opportunity to our Caymanians were within the below industries.

- Other Service Activities
- Administration and Support Services Activities
- Accommodations and
- Restaurants

Performance in overall numbers comparative to the previous reporting year of 2023, identified a four percent (4%) decrease in overall placements. Explanations for the minimal decline in placements were as a direct result of necessitated shifts in human resources dedicated to this service line over a period of two months. Urgent support was required through this period to assist with transitional changes required of the Departments jobs and payment portal service, thereby, ensuring all jobs advertised during this period remained visible online.

Continuing to provide opportunities for Caymanians to diversify, develop and increase their successes within the labour market, our diverse training's, programmes and support services offered to Caymanian jobseekers, provided through our National Training and Development Unit and our Employment Services Unit, recognized successes in many areas accounting for two hundred and thirty-one

(231) Caymanians trained. Seventy-four (74) of these Caymanians graduated with international accredited certificates and diplomas internationally, Recognising their chosen field of study equipped with academics and experience poised for employment and a successful future.

Additionally, general training offers saw Caymanians participate and complete online courses equipping them in areas of Administrative Skills, Digital Marketing/Social Media, Entrepreneurship & Small Business, Supervision, Management and Accounting Fundamentals amongst several other offers. Thirty (30) Caymanians also completed Pre-GED and GED programmes, as well as ten (10) students completed apprenticeships and internships trained in medical administration, billing and healthcare assistance as well as varying fields related to the construction industry.

The department noted a slight decline in the number of jobs advertised for the year equating to a five percent (5%) decrease. Despite this decrease noted for the reporting period, there remains an overall increase in job demands between the period 2020-2024 recorded at fifty three percent (53%). The leading industries within our labour market remain the same, seeking workers in industries such as Construction, Accommodations and Food Service Activities, Administrative Support Services, Wholesale and Retail Trade, Repair of Motor Vehicles and Financial and Insurance Activities.

This year, our department has successfully implemented significant enhancements to our service lines, particularly within the newly renovated customer care front office. These improvements have not only provided a more comfortable and efficient environment for our clients but also addressed previous inadequacies. Notably, we have achieved a remarkable reduction in waiting times for all of our Immigration facilities recorded at a seventy five percent (75%) improvement rate compared to the previous year.

Customer satisfaction remains a top priority, as evidenced by our consistent "Happy or Not" ratings, averaging an impressive ninety five percent (95%) average per month, recorded by clients visiting our front office. Furthermore, our team's dedication to excellence was recognized this year with a distinguished award from the Deputy Governor during the annual Deputy Governors Employee of the Year event, highlighting our commitment to creating moments of magic for the public through innovative operational management. These achievements reflect our ongoing efforts to enhance service delivery and foster a positive experience for all clients.

In our ongoing commitment to strategic growth, we successfully drafted a comprehensive six-year strategic plan that is pivotal for our future successes. This plan implemented as of January 2025, not only outlines our vision but also emphasizes the importance of performance management in achieving our objectives.

This year, we celebrated the outstanding contributions of our staff, awarding 17 performance recognitions, including three prestigious Chief Officer Choice Awards recognized by our respective Ministry. These accolades reflect our dedication to excellence and the high standards we uphold within our team.

Additionally, we completed twenty-nine (29) recruitments, effectively addressing our performance needs with skilled and capable resources. Notably, twenty-four (24) of these hires were internal promotions, showcasing our commitment to developing talent from within and fostering a culture of growth and opportunity. These initiatives are essential as we position ourselves for continued success in the years to come.

Remaining committed to improving regulatory measures in these islands, as well as protecting the public generally, our Compliance Team continued its focus on operational measures that ensured minimization of abuses and risks faced to overall compliance of our legal framework. These activities resulted in the administration of fines totalling two hundred and seventy thousand four hundred and seventeen dollars and fifty cents (270,417.50). Revenues related to these fines identified a decrease comparative to the previous reporting year, identifying novelties which recognized a selection of larger fines levied on corporate entities within the prior year. Fines collected in 2024 were as a direct result of four hundred and four (404) investigations completed for the year. Inclusive of governance measures, the department collaboratively worked with other local law enforcement and Government Departments leading and participating within twenty-six (26) operations accounting for a thirty six percent (36%) increase comparative to the previous reported year.

These are but a few examples of the Departments successes ensuring social justice is provided within our workforce and Caymanians are provided with equal opportunities within a flourishing economy.

*Mr. Jeremy Scott*  
Director

# About Us

The Public Management and Finance Law requires an entity (a Ministry, Portfolio or Office) to prepare and Table in Parliament, an Annual Report. Annual Reports should include: details of an entity's activities during the year; a statement reporting all executive financial transactions that the entity administered on behalf of Cabinet; and financial statements that compare the entity's actual performance with the performance specified in budget documents.

This Annual Report is provided to assist our Ministry for their Annual Report. The report highlights the achievements of the department and demonstrates how the department achieved its promises in leading the pursuit of full Caymanian employment and economic prosperity for all through service excellence. It also provides a comprehensive review of performance during the 12-month period from 1st January 2024 to 31st December 2024. The financial statements, which are included in this Annual Report and comply with International Public Sector Accounting Standards, detail the Performance of the Department of WORC during the financial period noted above and, provide explanations for variances between actual and budgeted performance.

## Vision

Leading the pursuit of full Caymanian employment and economic prosperity for all through service excellence.

## Mission

WORC maximises human capital, strengthening the economy and global competitiveness of the Cayman Islands.

### We do this through...

- Engaging and equipping our valued employees with the development and tools to perform at their optimal potential to deliver high-quality customer

centric service

- Providing effective career support for Caymanians
- Collaborating with the business community
- Utilising information and technology to inform current and future employment needs
- Fairly and transparently processing applications for work permits, residency, and the right to be Caymanian

## Our Core Values

### Professionalism

- We deal with the public and their affairs efficiently, effectively and sensitively
- We Strive to be the best.

### Integrity

- We act honestly, impartially and fairly
- We welcome public scrutiny of our work and conduct

### Passion

- We are intensely passionate about the success of the Cayman Islands and its people
- We are committed to teamwork, innovation and the achievement of results

## Governance

The Provisions in the following Acts and Regulations govern the primary activities of the Workforce Opportunities and Residency Cayman department:

- Immigration Transition Act (2022 Revision)
- Immigration (Transition) (Temporary Work Permit and Business Visitors' Permits) Regulations 2024
- Immigration Regulations (2019 Revision)

The budgetary and financial activities of the Workforce Opportunities & Residency Cayman department are subject to and governed in accordance with the provisions of the Public Management and Finance Act (2018 Revision).

The human resources management of the Workforce Opportunities & Residency Cayman department is subject to and governed in accordance with the provisions of the Public Management Act (2018 Revision) and Personnel Regulations (2022 Revision).

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WORC  
Worcester University of the Region of Central

## Labour Needs & Supply

### Strategic Highlights

In early 2024, senior leadership and managerial staff embarked upon strategic planning for the entire department and by year's end it was completed. There was a soft launch to the entire staff complement in mid-December. The strategic plan was implemented in January 2025 and will drive all aspects of the department's operations.

Quarter four of the reporting year saw the ceremonious launch of Phase 1 of the department's new business process computer system - Life Ray. Data gathering for Phase 2 is underway and will commence in earnest in 2025.

The section promoted continued professional development of staff within each of the respective units (Employment Services, Labour Demands, National Training & Development and Work Permit Administrators) to equip the teams in meeting the varied and increased demands of each role to ensure agility in doing so. In addition to in-house and online training offered, members of staff were able to travel to conferences to participate in training opportunities and network with professionals in the Employment and Technology fields. Staff were also afforded stretch opportunities via Acting assignments in managerial posts and Extra Duty assignments in junior posts.

Enhanced internal and external collaboration through partnering in support of Caymanian Jobseekers in initiatives in the areas of sustainable careers, promoting careers in specific and underserved sectors, as well as internal to WORC units for the monitoring and compliance of employment practices.

Completed streamlining of key activities to improve efficiency and effectiveness in various units including paperless initiatives, revision of existing documentation along with creation of new features to bring about time savings in preparation for system enhancements. Through this, there is expected to be an increase in job seeker accountability and overall compliance with the Data Protection Act.

The campaign to recruit two officers for the Labour Demands Unit was successful. The officers an Industry Partnership Analyst and a Labour Market Analyst will join the unit in early 2025.

### Boards and Administration

#### Our Mandate

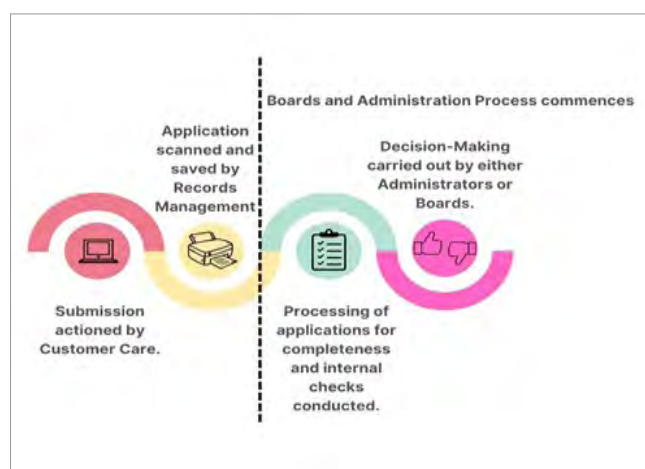
The Boards and Administration Section carries out all operations in accordance with Section 3(2)(d) of the Immigration (Transition) Act (2022 Revision), which states:

"3. (1) There continues to be established a department of the Government known as the Workforce, Opportunities, and Residence Cayman Office referred to in this Act as "WORC."

(2) The functions of WORC include the following —

(d) processing applications for work permits and applications and grants for Caymanian status, permanent residence and other types of residence;"

The Boards and Administration Section plays a pivotal role in the efficient management and decision facilitation of gainful employment, permanent residence and the requests for the right to be Caymanian in the Islands.



*Illustration of the standard life cycle of an application once submitted to WORC*

### Processing and Scheduling

The processing and scheduling of applications are conducted by administrative staff with precision and fairness to ensure the timely scheduling of applications. Each application is meticulously vetted to ensure completeness before scheduling to the relevant decision-making bodies. Applications are scheduled for consideration based on their type and submission date, ensuring a fair and transparent process.

Processing occurs on a daily basis, and as a result, in many instances, applications are processed more quickly than meeting agendas become available. To ensure efficiency and to maintain fairness, the processing staff will process and schedule applications on "Holding Agendas". This approach ensures that when "live" meeting agendas become available, decisions can still be made in the order of submission, upholding a fair and consistent process for all applicants.

To effectively support our processing and scheduling

and ensure the smooth operation of our services, we have outlined three (3) key requirements that contribute to our organisational efficiency:

1. **Daily Data Input:** It is essential to input information into the system on a daily basis. This process is critical for generating agendas that can be considered in a timely and efficient manner, thereby facilitating informed decision-making at all levels.
2. **Collaboration with Internal and External Sections:** We emphasize the importance of consulting and liaising with various internal and external departments. This cooperation is vital for retrieving comprehensive and accurate documentation necessary for effective processing and operational continuity.
3. **Customer Support and Advisory:** Assisting with customer inquiries remains a top priority. By providing appropriate information and advice, we ensure that proper procedures are adhered to, enhancing customer satisfaction and reinforcing our commitment to transparency and accountability.

These practices are integral to our mission and help us maintain a high service standard, ultimately contributing to our overall success in the upcoming year.

## Decision-Making

The Boards and Administration Section supports two decision-making bodies:

1. **Administrators:** Civil Servants who are delegated

to make decisions on specific applications on behalf of the Director, in accordance with Section 7 of the Immigration (Transition) Act (2022 Revision); and

2. **Boards:** Comprised of Members who are appointed by Cabinet.

All decisions are made in strict compliance with the relevant legislation and regulations, ensuring that each application is assessed impartially and in accordance with the law.

Consistency and collaboration are strongly encouraged between both decision-making bodies to ensure that decisions are rendered in accordance with WORC's Mission: to maximise human capital, strengthening the economy and global competitiveness of the Cayman Islands.

## The Boards

A vital element of the operations of the section is to provide administrative support to the four appointed Boards. The team members who provide this administrative support within the Boards and Administration Section are referred to as "the Secretariats", and are generally comprised of the following positions:

- Secretary
- Assistant Secretary
- Senior Processing Clerks

The Secretariats assist each Board in carrying out the following responsibilities:



## Administration

The Administrators within the Boards and Administration Section play a vital role in maintaining the efficiency and integrity of the application decision-making process. Delegated by the Director, these Administrators are empowered to render decisions on various applications, including temporary work permits, permanent residency, and the right to be Caymanian. Their responsibilities include thoroughly reviewing applications to ensure compliance with relevant legislation and regulations, conducting internal checks, and analysing supporting documentation to assess eligibility. By exercising due diligence and adhering to established policies, the Administrators ensure decisions are made fairly, transparently, and in a timely manner.

In addition to their decision-making duties, Administrators work closely with the Secretariats and other stakeholders to uphold the standards and objectives of WORC. They play a critical role in streamlining processes by addressing routine and straightforward applications, allowing the Boards to focus on more complex applications. Their contributions not only support the Department's efficiency but also help build trust and confidence among applicants and the wider community by ensuring all decisions are impartial and aligned with the overarching goal of sustainable workforce development.

## Key Events

### February:

- The CSPR Board and Secretariat received training from the Attorney General Chambers on the Right to be Caymanian facilities.
- The Board and Administration Team received Good Governance Training

### March:

- The Boards and Administration Team received training from key Customer Care personnel on the processing and decision-making for Permission to Continue Working and Working by the Operation of Law applications.
- A selection of Administrators underwent a cross-training initiative on various Permanent Residency facilities.
- Refresher training on processing requirements to Processing Clerks
- Team member awarded Employee of the Month.

### April:

- Recruitment of Senior Processing Clerks concluded.
- The process supporting the Right to be Caymanian applications (also known as "Acknowledgements and Confirmation") was streamlined to remove the reliance on paper-based documentation.
- Caymanian Status and Permanent Residency Team recognized at the Deputy Governor's Award Ceremony for significantly reducing processing times (from 24 months to less than 6 months)
- Boards and Administrative Staff received Cyber Security training.
- Administrators executed a project aimed at reducing backlogs, successfully completing a total of 1,713 applications.
- Team member awarded Chief Officer's Choice

### May:

- The processing and decision-making for Permission to Continue Working and Working by Operation of Law fully transitioned to the Caymanian Status and Permanent Residency Unit.
- The Boards and Administration Team introduced a new Certificate paper designated solely for those confirmed by the Director that they are Caymanian as of Right, which directly supported Government Priority #5 – to protect and promote Caymanian Culture, Heritage and Identity.
- A Senior Processing Clerk was recognised as WORC's Employee of the Month
- Collaboration with the Human Rights Commission to re-engineer the process that supported the revocation of various facilities, which helped to promote transparency, accountability and enhanced safeguards.
- Team member awarded Employee of the Month
- Team member awarded Chief Officer's Choice

### June:

- The Caymanian Status and Permanent Residency Board issued notices to seventy-eight (78) Permanent Residents due to delinquent annual fees.
- Management, Administrators and Secretariats attended "Fundamentals of Effective Decision Making and Intelligible Decision Letter" training, hosted by WORC's FOI and Appeals Unit.
- Administrative staff participated in training focused on the Anti-Bullying, Harassment, and Discrimination Policy.

**July:**

- The Caymanian Status and Permanent Residency Board issued notices to seventy-eight (78) Permanent Residents due to delinquent annual fees.
- Select members of the Boards and Administration Management attended an Operational Consultation for the Adoption Bill where other key stakeholders were in attendance.

**August:**

- The management team held a meeting with representatives from the Ministry to address and discuss issues related to work permit scams.
- DCI convened a meeting with the WORC Management Team to discuss and gather ideas from WORC for developing Phase 1 of the DCI Reform Project.
- Administrators trained on the review of special application types (PCW and WOL)
- Administrators shadowed/cross-trained with Employment Services Unit
- Team member awarded Employer of the Month

**September:**

- The Boards and Administration Team collaborated with the Civil Service College and Portfolio of the Civil Service to facilitate a “lunch and learn” session on the Permanent Residence process for Civil Servants.
- The Boards and Administration Team attended various training sessions on the Antibullying, Harassment, and Discrimination Policy for the Civil Service.
- The CSPR Board, Administrators, and Secretariat received training from the Attorney General Chambers on Permanent Residency (Section 37).
- Administrators selected to undergo Critical Thinking training

**October:**

- Team members attended a Mental Health Workshop
- Two Administrators received delegations from the Acting Director

The breakdown of the reviewed applications is as follows:  
A total of 66,309 applications were reviewed for 2024.

## 2024 Statistics



The breakdown of the reviewed applications is as follows:

A total of 66,309 applications were reviewed for 2024.

This figure includes the following:

**28.3K**

Temporary Work permits reviewed

**4.3K**

Temporary Work permits refused/  
No power

**15K**

Annual work Permits Reviewed

**300**

Annual work permits refused/no power/revoked

**5.3K**

Cayman Status and Permanent Residency reviewed

**523**

Cayman Status and Permanent Residency refused

## Geographical/Nationality Summary

140 distinct nationalities have established facilities in the Cayman Islands. The accompanying chart illustrates the top ten (10) nationalities by geographical distribution, ranking them from the highest to the lowest.

| Name                     | WSR | WSG | WPR   | WPG   | W<br>O<br>L | TWP   | TW<br>E | TP<br>S | SC<br>G | PC<br>W | GE<br>C | GCT | EZ<br>R | EZ<br>G | Totals |
|--------------------------|-----|-----|-------|-------|-------------|-------|---------|---------|---------|---------|---------|-----|---------|---------|--------|
| Jamaica                  | 209 | 34  | 5,403 | 5,766 | 4           | 1,942 | 329     | 3       | 142     | 268     | 6       | 811 | 2       | 6       | 14,925 |
| Philippines              | 102 | 15  | 2,449 | 2,917 | 1           | 951   | 59      |         | 48      | 56      | 1       | 58  |         | 5       | 6,662  |
| India                    | 18  | 1   | 684   | 1,045 | 2           | 268   | 7       | 2       |         | 14      | 1       | 68  | 3       | 17      | 2,130  |
| United Kingdom           | 7   |     | 607   | 789   | 1           | 259   | 10      |         |         | 59      | 1       | 210 | 22      | 120     | 2,085  |
| Nepal                    | 1   |     | 249   | 766   | 2           | 430   | 45      |         |         | 2       |         | 2   |         | 1       | 1,498  |
| Canada                   | 6   |     | 364   | 421   |             | 152   | 5       |         |         | 37      |         | 48  | 21      | 154     | 1,208  |
| Honduras                 | 4   |     | 443   | 430   | 2           | 177   | 17      |         | 5       | 32      |         | 7   |         |         | 1,117  |
| United States Of America | 2   |     | 276   | 329   | 1           | 121   | 5       |         |         | 16      |         | 30  | 10      | 83      | 873    |
| Nicaragua                | 6   |     | 230   | 310   |             | 136   | 12      |         | 3       | 4       |         | 2   |         |         | 703    |
| South Africa             | 6   |     | 227   | 321   |             | 79    |         |         |         | 13      | 1       | 21  | 1       | 22      | 691    |

## Achievements Overview

This section of the annual report recognizes our significant accomplishments.

### Operational Adjustments:

The Administrators and Operations Team transitioned to remote work, either full-time or on a 2-week rotational schedule. This flexibility has allowed the units to maintain productivity and service delivery.

### Document Processing:

Administrators and processing clerks are currently utilising the ECM system within the IMSS System to review and process scanned documents efficiently. We are committed to ensuring that job postings on our WORC Portal are thoroughly verified. This process supports unemployed Caymanians in accessing a fair and equitable application process for available job opportunities.

### Performance Metrics:

In 2024, we noted an 18% increase in the processing of application service lines compared to 2023. This improvement reflects our focus on enhancing operational efficiency. As a direct result of our efforts, we have successfully reduced

the waiting period for all applications by 50% to 75%, significantly improving service delivery.

### Job Postings:

The total number of job postings has decreased by 2%, from 54,388 in 2023 to 54,093 in 2024.

## Looking Ahead to 2025

As we transition into 2025, our operational landscape is expected to exhibit a steady state following the significant efforts made in 2024 to clear the backlog of applications that had been pending for over two years. This proactive approach has positioned us to better manage application processing and intake, resulting in enhanced efficiency and productivity.

In 2025, we anticipate a more stabilized operational environment, which will allow for a comprehensive assessment of our performance metrics. With a clearer picture of our productivity, we aim to implement data-driven strategies that will further optimize our workflows and enhance service delivery. Our focus will remain on continuous improvement and responsiveness to the needs of our stakeholders, ensuring that we meet or exceed established benchmarks in our performance.

Our achievements demonstrate our resilience and commitment to adapting to the evolving landscape while supporting our community during these challenging times.

## National Training & Development

The Workforce Opportunities & Residency Cayman (WORC) is dedicated to preparing and protecting Caymanians, ensuring they can fully participate in the economic opportunities within the Cayman Islands. The National Training and Development Unit (NT&D) plays a critical role in this mission by:

- Connecting job seekers with training, development, and certification opportunities.
- Providing scholarships for specialised certifications.
- Offering employment skills training and career guidance.
- Facilitating internships and apprenticeships to connect employers with emerging talent.

## Key Events

- RFP Exercises: Contracts were awarded to The Wellness Centre (Passport2Success) and Inspire Cayman Training (Ready2Work and TVET training).
- TechnologyExpo: A new initiative, this expo welcomed 500 attendees and showcased advancements in various industries.
- Career Fairs: Participated in four major career fairs, engaging with over 1,600 students and job seekers.
- District Days: Held across all districts in Grand Cayman and Cayman Brac, serving 80+ job seekers.
- Summer Internships: Five students gained hands-on experience in architecture, engineering, project management, and construction.
- Apprenticeship Completion: Two apprentices completed their two-year apprenticeships with Integra Healthcare.
- GED Programme Success: 12 students completed the GED programme, enhancing their employability.
- Three graduations/completion ceremonies:
  - Cayman Career Academy (December 5; 35 graduates)
  - Passport2Success (February 9; 14 graduates)
  - General Training (September 4; 39 graduates)

## Achievements

### Ready2WorkKY (R2WKY)

The Ready2Work KY programme provided structured training, career coaching, and employment placements.

- 5 cohorts (January–December) trained 65 Caymanians.
- 36 participants secured employment, internships, or apprenticeships.
- 2 participants pursued further education.
- WORC facilitated stipends for eligible participants.

### Passport2Success

Aimed at unemployed Caymanians needing workforce readiness training and psycho-social support.

- 1 cohort (#39) completed in 2024, with 14 graduates.
- 6 participants secured employment at Island Vet, Foster's, Butterfield Bank, RBC, and Morritt's Resort.

## Apprenticeships and Internships

- Apprenticeships: 5 Caymanians trained in medical administration, billing, and healthcare assistance at Integra Healthcare and 2 completed their apprenticeship with the company.
- Internships: 5 students completed summer internships at Davenport, AMR Consulting, Trio Architecture, McAlpine, and Arch & Godfrey.
- Internship stipends totalled \$15,076 in 2024.

## Pre-GED and GED Programmes

- Three Pre-GED cohorts offered in 2024. In the first cohort, 7 started the programme: 4 completed. In the second cohort, 11 started: 8 completed. In the third cohort, 8 started: 6 completed.
- Four GED cohorts offered in 2024. In the first cohort, 4 started and 4 completed. In the second cohort, 1 started and 1 completed. In the third cohort, 2 started; 2 completed and in the fourth cohort, 6 started and 5 completed.

## TVET

Technical and vocational training expanded through partnerships with:

- Cayman Career Academy (CCA) – Cosmetology, elder care, and massage therapy.
- Inspire Cayman Training (ICT) – Heavy equipment and construction.
- University College of the Cayman Islands (UCCI) – Craft skills.

### Overall TVET impact:

164 applicants → 109 accepted → 83 completed.

## Other Training

The Unit sponsored 12 trainings throughout 2024:

| Name of Training                  | Total Completed |
|-----------------------------------|-----------------|
| Introduction to QuickBooks 2019   | 6               |
| Marketing & Sales                 | 2               |
| Computer Skills for the Workplace | 3               |

| Name of Training                          | Total Completed |
|-------------------------------------------|-----------------|
| Accounting Fundamentals I                 | 7               |
| Administrative Skills                     | 13              |
| Digital Marketing & Social Media          | 3               |
| Entrepreneurship & Small Business         | 2               |
| Management Essentials                     | 3               |
| Accounts Fundamentals 2                   | 9               |
| Computer Skills for the Workplace (Excel) | 14              |
| Customer Service & Sales                  | 5               |
| Human Resources Professional              | 5               |
| <b>Total</b>                              | <b>72</b>       |

## Outreach

Outreach to schools and local communities offers WORC an opportunity to promote the role of the department, the clients served, upcoming training opportunities, and answer questions persons might have about career or education and training plans.

The unit visited several Career Fairs throughout the year:

| Career Fair / Expo                     | Date   | Attendance           |
|----------------------------------------|--------|----------------------|
| Clifton Hunter High School Career Fair | 25-Jan | Approx. 550 Students |
| John Gray High School Career Fair      | 23-Feb | Approx. 750 Students |
| Chamber of Commerce Expo               | 22-Mar | Approx. 250 Persons  |
| Layman Scott High School Career Fair   | 12-Apr | 50 Students          |

### Community Outreach & Second Chances Programmeme

- Drug Rehabilitation Court Referrals: Assisted 8 individuals with employment and training support.
- Second Chances Programmeme: Assisted 12 individuals; 5 secured employment.
- Gang Diversion Initiative: Partnered with local stakeholders to support at-risk individuals.

### District Days:

The following districts were visited, in collaboration with the Employment Services Unit and Customer Care:

| District    | Date   | Attendance |
|-------------|--------|------------|
| Bodden Town | 8-Apr  | 26         |
| George Town | 10-Apr | 28         |
| West Bay    | 16-Apr | 10         |
| East End    | 19-Apr | 13         |
| North Side  | 19-Apr | 3          |
| Cayman Brac | 20-Sep | 22         |

In 2024, the following Uniformed Services partnered with WORC to visit the communities.

- The Cayman Islands Coast Guard (CICG)
- Cayman Islands Fire Services (CIFS)
- Royal Cayman Islands Police Service (RCIPS)
- Cayman Islands Regiment (CIR)

### Risks

Delays with receiving stipend/vendor payments due to lack of communication on processing timeframes and Finance Unit constraints. Childcare coverage as pre-schools and daycares are at capacity so clients are unable to attend programmemes.

### Conclusion

In 2024, NT&D expanded training opportunities,

enhanced workforce readiness, and strengthened employer partnerships. Through strategic investments and community engagement, we have empowered Caymanians to thrive in a competitive job market.

### Looking ahead to 2025, NT&D aims to:

- Expand apprenticeship and internship placements.
- Strengthen TVET partnerships for broader industry certifications.
- Enhance outreach to reach more job seekers across all districts.

This report highlights NT&D's commitment to equipping Caymanians with skills and opportunities for long-term success.

## Employment Services

The role of WORC's Employment Services Unit (ESU) is the delivery of Employment Services to Caymanian Job Seekers within the Cayman Islands. This includes:

Improving access to employment for Caymanian Job Seekers by conducting assessments, providing career guidance and counselling and identifying job opportunities, job referrals and referrals for training with other partnering agencies. ESU also assists employers by identifying and referring suitably qualified Caymanians for employment.

## Strategic Highlights

With a goal of realizing the launch of Phase one (1) of the new iteration of the Jobs Cayman Portal, significant efforts were made by the Unit in this area. This was carried out in tandem with the Systems Support Project team and although not achieved by early 2024 was achieved by mid-2024, July specifically. This involved taking on additional responsibilities via the Stop Gap Solution in Summer 2024.

Significant focus was placed on engaging with the community through multiple community outreach events in partnership with National Training & Development (NT&D), the Needs Assessment Unit (now the Department of Financial Assistance), and the Uniform Branches throughout the Cayman Islands Government, including Cayman Brac.

Successful launch of two initiatives: one coined "Table Talk" (targeted at building stronger synergies with employers in the Hospitality Industry) and the other

focused on the ongoing discussions with the education community – specifically CIFEC Careers Services – rounded out the year. The ongoing discussions with the education community will be revisited in Q1 of 2025 with a view to include other secondary and tertiary institutions.

## Key Events

- Joint Labour Management meeting with Cayman Finance for clients interested in the Finance pathway.
- Joint Labour Managerial presentation to 345 Robotics Teen Workshop at Enterprise Cayman. Theme: “Artificial Intelligence and Jobs of the Future”.
- Engagement ongoing with Needs Assessment Unit (NAU)/Department of Financial Assistance (DFA) to enhance information sharing and job seeker accountability as well as enhancing registration verification.
- Joint ESU, National Training & Development (NTD) and Customer care (CC) discussion engaged with ECAP to enhance customer registration verification process. Successfully agreed.
- Launched the first of series of quarterly public engagement through Industry specific Table Talks; this is a significant step towards fostering synergies, and paving the way for the Caymanian Job Seeker.
- Participated in the Cayman Islands Centre for Business Development’s (CICBD’s) Annual Small Business Expo, at Hotel Indigo
- Participated in Workforce Opportunities and Residency Cayman’s (WORC’s) Technology focused Expo at University College of the Cayman Islands (UCCI)
- Joint NTD discussion with Cayman Islands Further Education Centre (CIFEC) for supporting prospective job seekers in the area of employment readiness as it relates to appropriate documentation.
- Following the launch of the new Jobs and Payment Portal, Employment Services Unit (ESU) ceased responsibility for Customer Care (CC) sub-processes in a phased approach as part of the Stop Gap Solution to mitigate the delay in launch. On 29/7/24 job review was ceased on the stop gap process, and on 30/7/24 the verification of job seekers registration status was ceased.

## Achievements

- Continuing on the track of promoting opportunities for development within the team, the facilitation of team meetings by individual team members continued, offering exposure to the key principles and process around preparing for, conducting and minuting a unit meeting, such that these skills can be developed for future use.
- Managerial completion of the Civil Service Colleges’ “Leadership Conference on Leading through Technological Changes” at the Kimpton Seafire.
- Completion of sensitisation in Safeguarding/Child protection for Clients under 18 and duty to report process and procedures facilitated by Multi-Agency Support Hub (MASH)/Department of Children and Family Services (DCFS).
- Completion of Anti-bullying, Harassment and Discrimination training.
- Reduced time to process job post review during stop gap within 24 hours before the deadline.
- Additional Employment Services Officer (ESO) joined two others on the professional development track by acting as Manager during leave
- Managerial participation in Data Protection for Process Owners facilitated by the Information Rights Unit
- ESO participation in Inspire Leadership Conference
- ESO participation in 7 Habits of Managers Training
- Completion of Modern Resume Techniques Training
- ESO received Employee of the Month Award for October 2024
- Managerial completion of Civil Service College Performance Assessment session
- Assistant Employment Services Officer (AESO) successful completion of first acting assignment as an Employment Services Officer (ESO) which mitigated a heavy period of leave during the Christmas Holidays.
- Manager completion of “Mainstreaming Disability Issues in Public Policy workshop with the Community of Practice for Policy Practitioners (CPPP).

**How key objectives were met:**

| <b>WOC -1 –<br/>Employment<br/>Services and<br/>Support</b> | <b>2023-<br/>Actual</b> | <b>2024<br/>Actual</b> |
|-------------------------------------------------------------|-------------------------|------------------------|
| Number of ESO job seeker encounters                         | 573                     | 1678                   |
| Support Services Encounters/Orientations                    | 489*                    | 630                    |
| Actual Encounters at YE                                     | 1062                    | 2308                   |

Client encounters are measured primarily by interactions for main activity such as intake assessments, career action planning as well as follow up meetings.

Throughout 2024, the unit experienced a myriad of challenges as a result of the former jobs platform, Bizagi which ultimately was decommissioned at the end of May 2024 as well as the transition to the new Life Ray Platform in July 2024. Due to the need for a stop gap solution from June 03rd, through July 2025th, the unit had to provide and work within many workaround solutions in collaboration with the Systems Support team; among those were: the impact extended from lack of ability to contact clients, non-storage of correspondence files and auto cancellation of profiles - all of which affected the inventory of skills to work with as a client base. Despite numerous job opportunities, the number and diversity of clients available was significantly diminished.

The numbers shown below represent clients who newly registered for employment support. It is to be noted that the former Job Seeker Extended (JSE) category was replaced by the Job Seeker Assist (JSA) category - which is the Caymanian Job Seeker Category. Additionally, all other persons legal and ordinarily resident and with permission to work where now grouped into the Job Seeker Plus (JSP) Category however is not referred to in this report.

**New Job Seeker Assist (JSA) Orientation Onboarding 2024**

| <b>2023</b> | <b>2024</b> | <b>Activity</b>                                                                 |
|-------------|-------------|---------------------------------------------------------------------------------|
| 339         | 765         | # of job seekers who requested Employment Services Unit (ESU) Support (JSA)     |
| 158         | 165         | # of new JSA clients who completed orientation.                                 |
| 234         | 161         | # of clients onboarded with assigned Employment Services Officer (ESO) for 2024 |
| 489         | 157         | # of clients on Unit caseload at the end of 2024                                |

Many prospective clients were not able to be onboarded due to the following reasons:

**Job Seeker Client Intake Onboarding 2024**

| <b>2023</b> | <b>2024</b> | <b>Activity</b>                                        |
|-------------|-------------|--------------------------------------------------------|
| 339         | 765         | # of job seekers who requested ESO Support             |
| 168         | 323         | # successfully reached and agreed to attend for intake |
| 89          | 165         | # attended and completed the intake process            |
| 42          | 114         | # unresponsive to intake requests                      |
| 40          | 54          | # did not attend the scheduled intake                  |

The previously approved job seeker expectations procedure approved in early 2023 has been implemented to address this; it was approved to ensure that unit resources are expended on clients who demonstrate engagement for support. Clients who do not adhere are offboarded after three (3) attempts by the ESO.

In October 2023, the role of the Support Services Coordinator (SSC) was vacated and a reduced component of the role being carried out within the team. The referral to other support agencies continued into 2024 and includes the following:

#### Job Seeker Assist Support Services Activity 2024

| Assistance Sought                                                | 2023      | 2024      |
|------------------------------------------------------------------|-----------|-----------|
| Financial Assistance                                             | 10        | 47        |
| Counselling Support                                              | 6         | 0         |
| Complex Mental Health                                            | 1         | 0         |
| Rehabilitation Support                                           | 1         | 0         |
| Private Sector Partnership - Job Support                         | 1         | 0         |
| Private Sector Partnership - Support for Adults with Differences | 0         | 0         |
| Other Supports (Food supplies, etc.)                             | 5         | 8         |
| <b>Total # of Service Activities to Clients</b>                  | <b>24</b> | <b>55</b> |

To maintain continuity from 2023 to 2024, Employment Services Unit (ESU) introduced a new approach within the unit to track employment outcomes for clients receiving support such as resume writing, interview preparation, and career counselling. This initiative was necessary to assess the impact of ESU's services in helping job seekers become self-sufficient and it aligns with best practices in Workforce Development. While Workforce Opportunities and Residency Cayman (WORC) cannot control employer hiring decisions, ESU focuses on preparing and empowering job seekers, providing guidance and referrals where needed. However, without proper immigration legislation governing the employment of Caymanians, this remains a monumental task. The data below reflects employment outcomes based on available client feedback,

though actual numbers may be higher due to the voluntary nature of reporting. As a result, ESU is able to report supporting 83 Caymanians into employment, in 2024.

ESU is able to report supporting 83 Caymanians into employment, in 2024.

#### 1a. Displays activity of referrals by Employment Services Officers (ESO's) and self-referrals as reported by clients

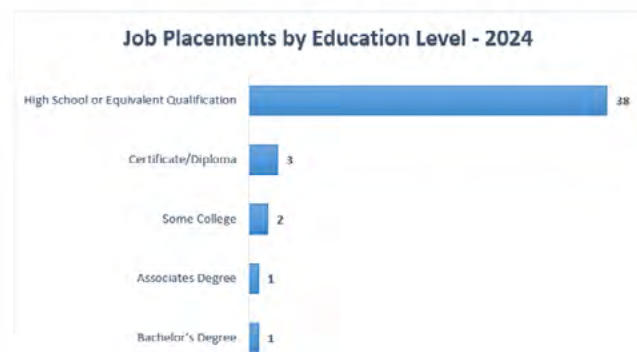
| Employment                                                                                 | 2023 Actual | 2024 Actual |
|--------------------------------------------------------------------------------------------|-------------|-------------|
| # of referrals by Caymanians directly placed by ESU                                        | 74          | 45          |
| # of Caymanians who self-referred and who obtained employment following support of the ESU | 37          | 38          |
| <b># of Caymanians who gained employment in partnership with WORC</b>                      | <b>111</b>  | <b>83</b>   |

See below graphical representation of Client activity from January to December 2024.

1b. Displays activity of employment obtained through support by WORC ESU.



#### 2a. Displays placements by Education Level



Closing out Q4, 2024, Employment Services Officer (ESO) job seeker referrals were at 724, which is attributed to the multiple issues previously reported, however ESU continued to work with the Work Permits Team to bridge opportunities for Caymanians, and although not a large number, there was some success in Caymanians being selected for the temporarily opportunities, resulting in the refusals of work permits that were deferred to check first with ESU. These efforts were to transition to a mandate that all temporary work permits be advertised, however that was halted in March 2024. This would have directly provided for more opportunities for Caymanians to consider that temporary employment can possibly evolve into full time employment, however this will be looked at in future strategy.

In 2023 there was a promise of a shift in the job seeker support efforts, through the new Department of Financial Assistance (DFA) - (formerly Needs Assessment Unit (NAU)), however that transition only occurred on October 10th, 2024. The full benefits, are not yet fully realized where changes in the Financial Assistance Legislation intend to bring more stringent requirements to access this support, which extends to the need for those who meet criteria to register for employment, participate in training with WORC and sharing of information on that relationship.

Nevertheless, Workforce Opportunities and Residency Cayman's (WORC's) 2025-2030 Strategy Implementation offers a renewal of confidence in the way forward for all teams, and as it relates to Employment Services Unit (ESU), will address key aspects that are needed, which will require a patient and logical rollout accordingly, to same, to benefit all key stakeholders that intersect with the Unit - from Job Seeker to Employer.

## Risks

Ongoing issues related to the system transition continue to impact productivity by reducing client onboarding capability and management and tracking persist; ESU is currently in mitigation with System Support. Staffing shortage was evident in 2024 and its impact was felt as staff extended sick leave rose which impacted Support Services delivery; staff took on additional responsibilities due to system transition and lack of appropriate legislation changes made it difficult to achieve sought after results of employment for more Caymanians.

There is persistent lack of feedback from both employers and jobseeker clients assigned to Employment Services Unit (ESU). The mitigation is expected through the new Life Ray project to some degree, however stronger legislation is needed to reinforce this need. Further, a need for public

education on all services and public relations/formal and consistent communications is an opportunity not yet capitalized upon and is untapped potential for WORC.

## Labour Market Demand

### What We Do

- Provide data-driven labour market insights to policymakers for the educational and training needs of Caymanians.
- Build and maintain key stakeholder relationships with government, private sector, educational institutions and other entities.
- Disseminate the monthly and annual labour market reports.
- Conduct qualitative assessments with industry experts to obtain information on labour needs.
- Produce annual forecasts of key labour market indicators.
- Undertake specialised research on segments of the labour market to inform policy making.
- Respond to data requests on labour demand in a timely and effective manner.

## Key Events

- Participated in WORC's Technology Expo by displaying key labour market trends to attendees.
- Participated as a panel member in UCCI's closed-door discussion on "The Future of the Cayman Islands Labour Workforce", which was hosted by Compass Media.
- Conducted TechKYouth presentation on the future of work at Cayman Enterprise City.
- Interviewed with Cayman Compass and featured in article titled "Technology, Environment to Drive Future Jobs" published on May 2.

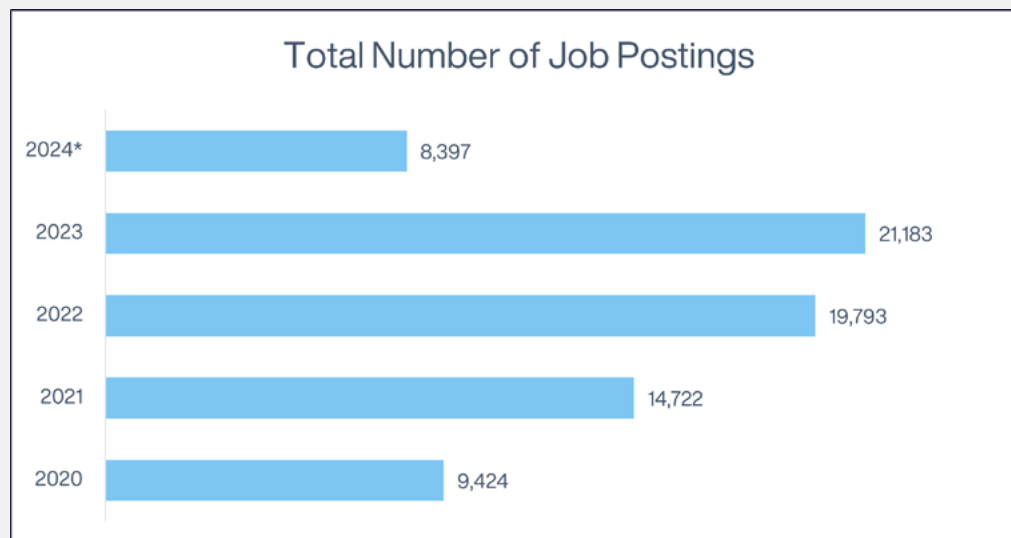
## Achievements

- Critical member of Core Planning Team and Writing Team that developed WORC's Strategic Plan for 2025 to 2030.
- Conducted interviews and selected the preferred candidates for the Industry Partnership Analyst and Labour Market Analyst positions.
- Prepared and disseminated report on UCCI's job postings from November 2020 to May 2024 to the

Chief Officer.

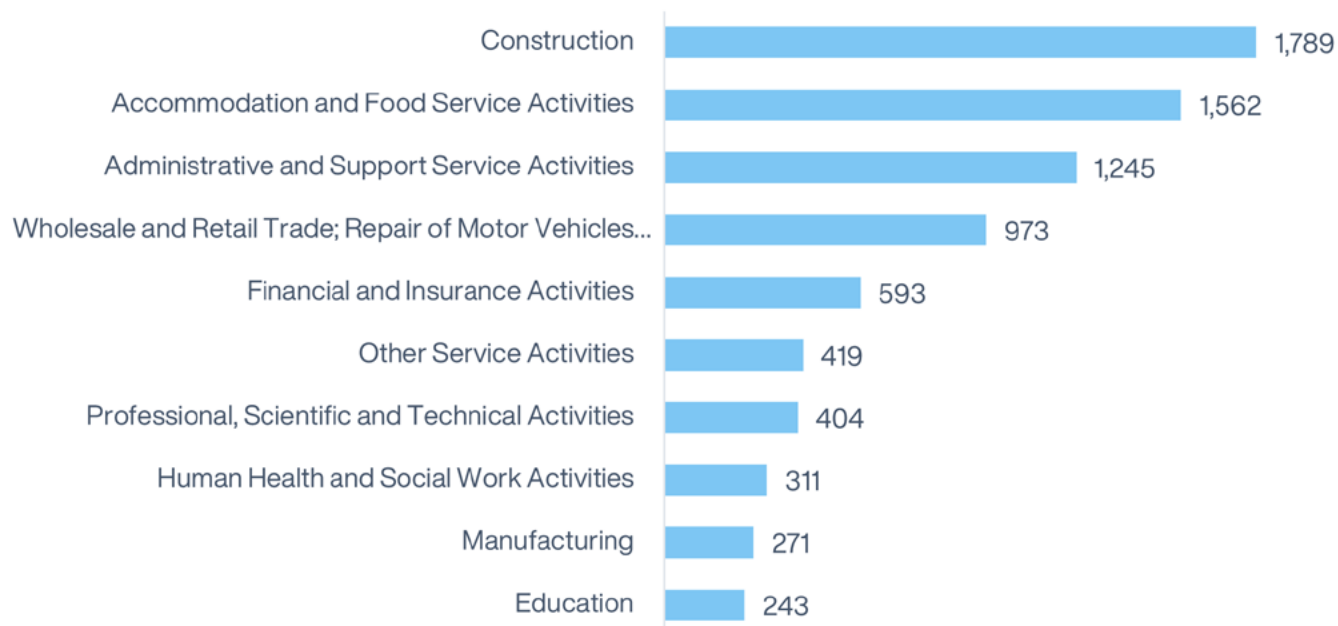
- Met with representatives from the Ministry of Education on the urgency to form a partnership for data sharing and capacity building.
- Presented data on current and emerging, local and global labour market trends to WORC's interns to prepare them for the future of work.
- Initiated and attended meeting with a locally-based Artificial Intelligence (AI) expert, along with other representatives from the workforce development management team, on possible collaboration on learning and adopting AI skills for work.
- Met with representatives from Cayman Finance on the role of the workforce development section of WORC and the formation of possible partnerships to increase Caymanian employment in the Financial Services industry.
- Presented findings on analysis done on referrals from the Employment Services Unit to the Director.
- Attended the Tableau Conference and participated in the boot camp in San Diego. Also, attended the National Association of Workforce Development Professionals Conference in San Antonio.
- Developed template in Microsoft Excel to calculate the cost effectiveness of training programmes managed by the National Training and Development Unit. This measure is used to determine the return on Government's investment in these programmes.
- Created an attendance sheet in Microsoft Excel for Customer Care's management team to monitor staff attendance efficiently using automation.
- Conducted presentation on the Unit's roles and responsibilities to the BSP and CSPR Boards.
- Shared findings on analysis done on job postings that required a university qualification and advertised at minimum wage with the Director.
- Prepared and shared Technical Writing Guide to Customer Care's management team.
- Participated in Clifton Hunter High School's Career Expo by displaying key labour market trends to attendees.
- Attained professional development goals by completing four courses through LinkedIn Learning and one course through the Cayman Islands Government. The courses were: (1) Data Analytics Dashboards vs. Data Stories; (2) Data Visualization for Data Analysis and Analytics; (3) Learning Excel Data Analysis; (4) Effectively Leading Digital Transformation; (5) CIG Anti-Bullying, Harassment and Discrimination.

## Job Postings Highlights

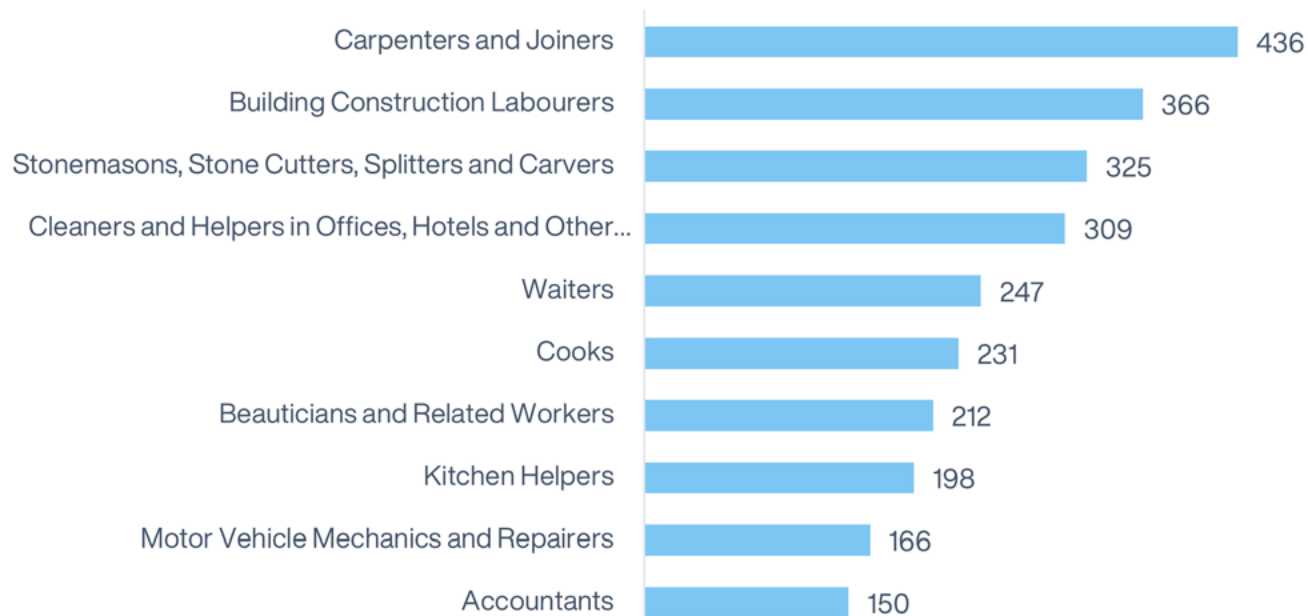


*\*Data available only for January to May. Job postings data still not available from the transition period (June to July) from Bizagi to Liferay. Data on some new employers unable to be classified into industries which prevents the complete preparation of the Job Postings Reports for August to December.*

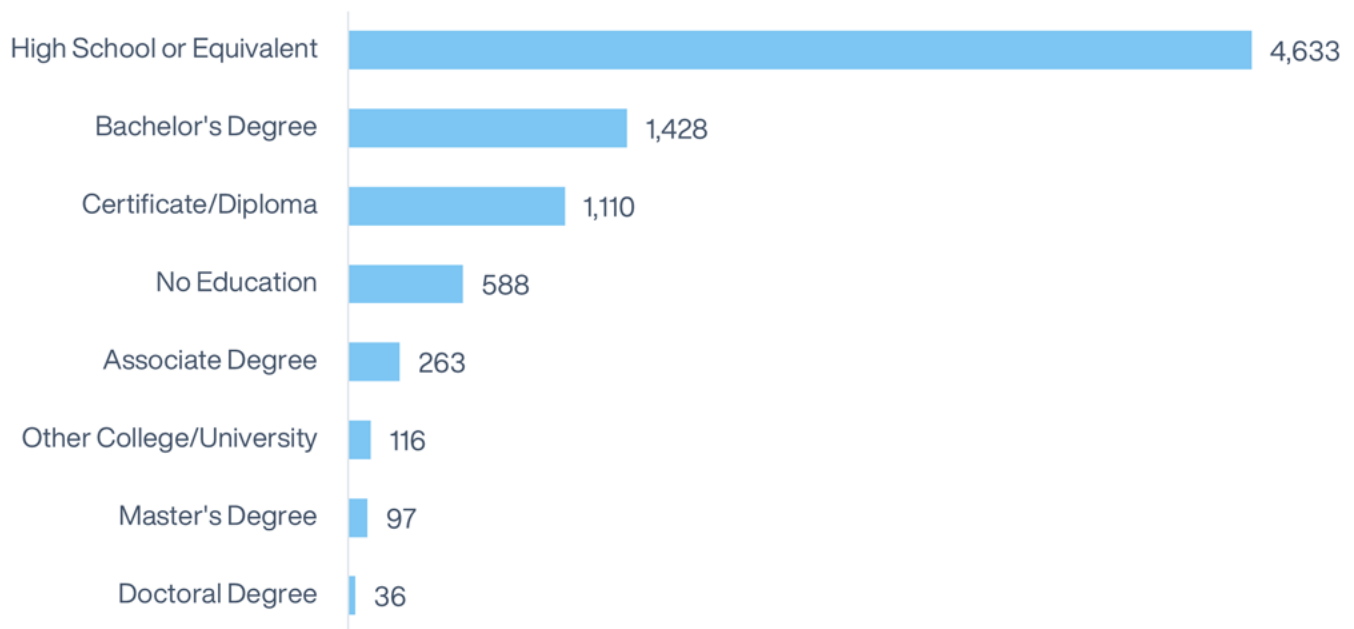
## Job Postings by Industry - 2024



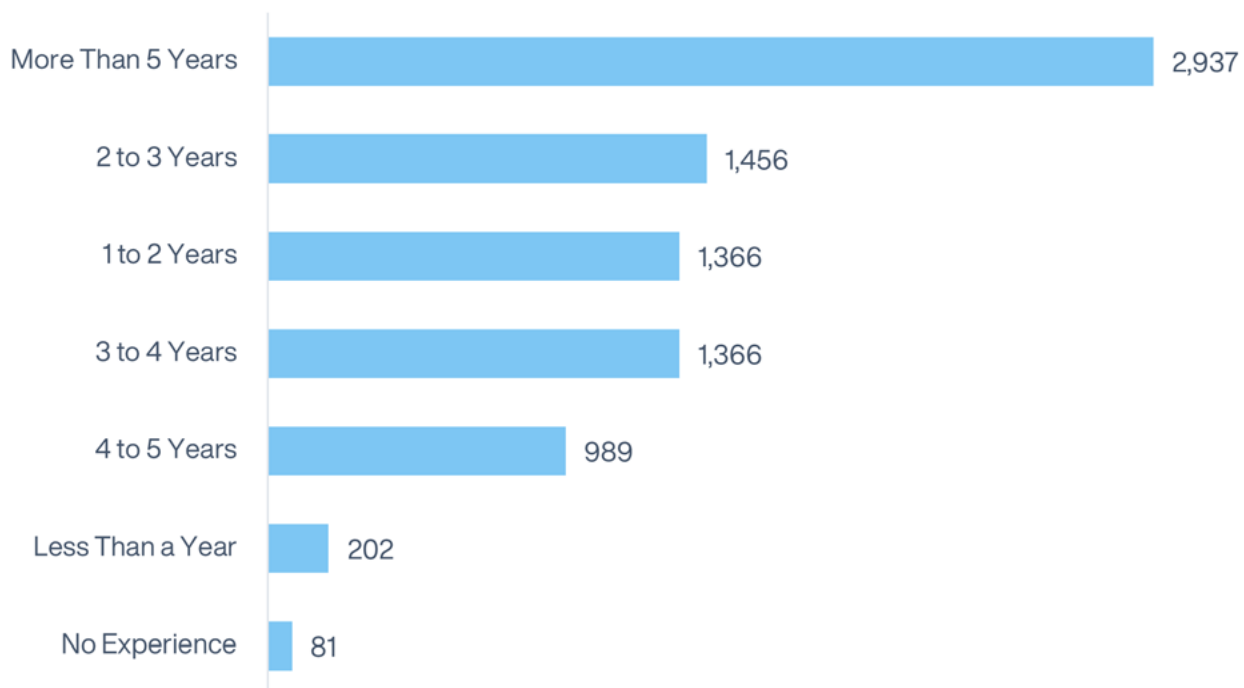
## Job Postings by Occupation - 2024



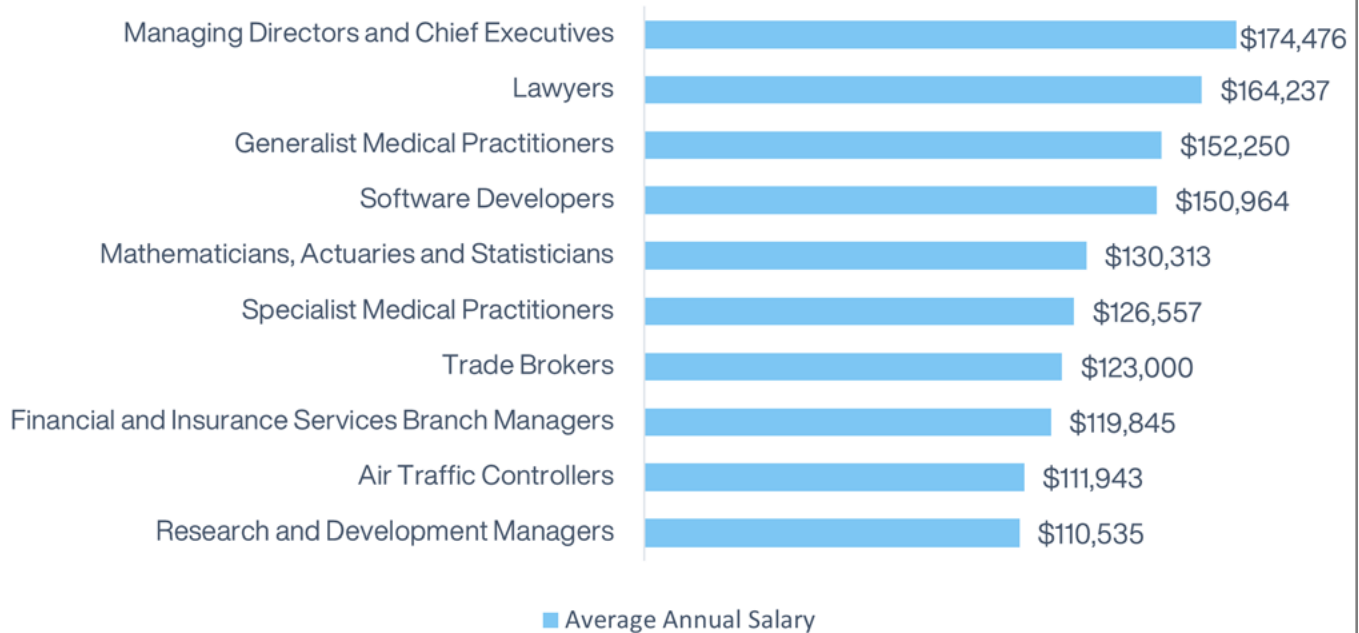
## Job Postings by Required Education - 2024



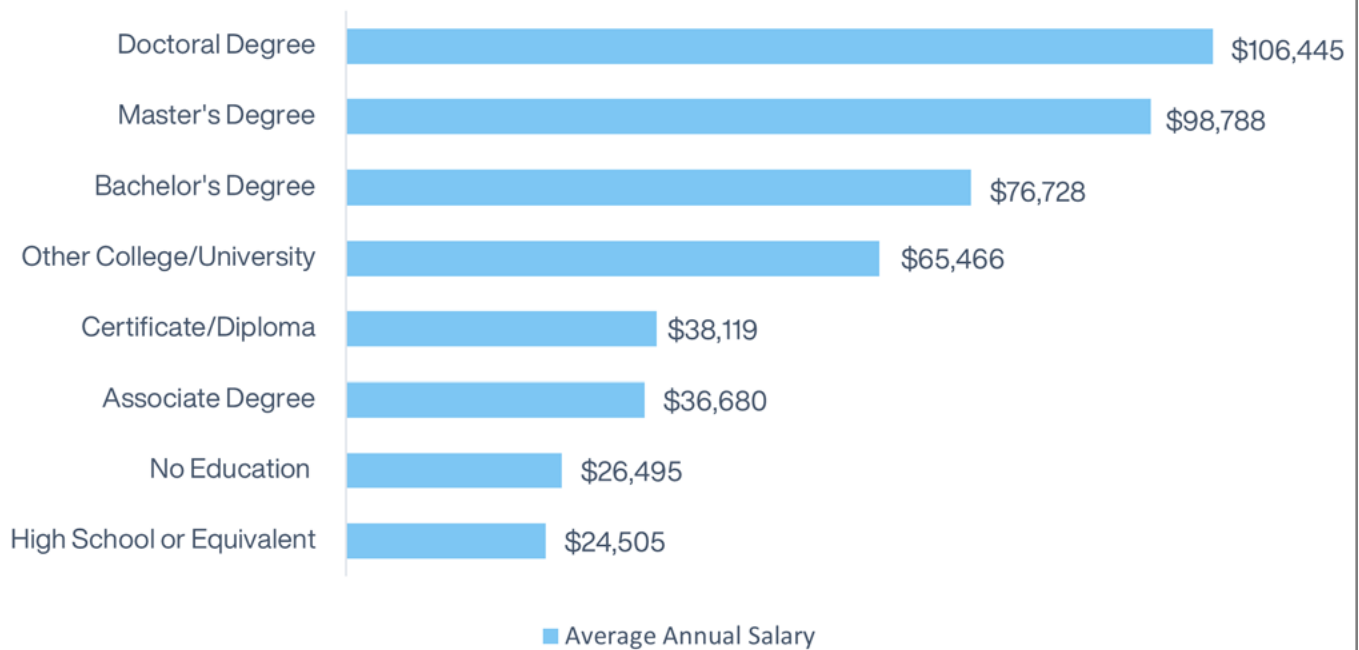
## Job Postings by Years of Experience - 2024



## Highest-Paying Occupations (C\$) - 2024



## Required Education by Salary (C\$) - 2024



## Compliance, Freedom of Information and Appeals

### Strategic Highlights

The year 2024 was both engaging and productive for the Compliance, Freedom of Information (FOI), and Appeals sections. Our key objectives, aligned with the government's commitment to enforcing the Immigration (Transition) Act, and our ongoing efforts to improve departmental services, shaped the course of our initiatives throughout the year.

#### Key achievements include:

- **Specialized Training:** Targeted programmes to enhance and develop staff competencies, ensuring higher effectiveness and quality in key deliverables.
- **Project Implementation:** Successful launch and management of special projects aimed at addressing identified risks and reinforcing departmental governance.

#### Policy & Process Improvements:

Creation and modification of policies, guidelines, and forms, all designed to improve service delivery while reducing operational risks. These accomplishments stand as a testament to the leadership, dedication, and resilience of the team. I am incredibly proud of what we have achieved together.

Looking ahead, the Compliance Team is focused on building on these successes in 2025. Our primary goals will be to further enhance compliance with relevant laws and continue improving the efficiency and quality of our services.

### What We Do

#### The purpose of the WORC Compliance Section is to:

Reduce illegal, unethical and improper conduct whilst ensuring compliance with Immigration Laws, Regulations, policies and established guidelines; Serve as a focal point for compliance activities, ensuring reports ascertained and recommendations of change are actioned in aid of eliminating or reducing risks. Oversee departmental operations, investigations, internal decisions while conforming to legal obligations and best practices. Support internal reviews by remedial reporting e.g. procedural and legal changes etc. Investigate identified breaches of all legal instruments associated with the Immigration Transition Act, facilitated through criminal investigative procedures.

These cases are disposed of by punitive measures inclusive of administrative fines and prosecutions through the judicial courts. Frequently the team collaboratively networks and supports other local law enforcement agencies operationally. Receive all complaints alleging criminal misconduct or associated with administrative or procedural grievances. Manage and investigate marriage complaints which are suspected fraudulent or representations that are false or inaccurate, contained within applications permitting spouses or civil partners to obtain permanent residency.

#### The purpose of the Freedom of Information (FOI) Section is to:

- Provide public access to information held within our Department as a public authority.
- Members of the public are entitled to request information from public authorities; and
- public authorities are obliged to publish certain information about their activities.

#### The purpose of the Appeals Section is to:

Process appeal statements which details the considerations of decision makers for the purposes of an Appeal, either to the Immigration Appeals Tribunal (IAT) or to the Work Permit Board.

## Key Events

Team members in each section exceeded the mandated number of training hours for 2024. The following trainings focused on developing specialized skills and knowledge:

- Data Protection
- Officer Safety (OST)
- Investigative Interviewing
- Mediation
- ILM Aspire
- Combatting Human Trafficking
- Self Defence
- Case File Management
- Compliance Breach Investigation Policy
- Compliance Administrative Disposal Policy

Collectively the teams managed and/or participated in the following three (3) internal projects which supported governance measures in collaboration with internal and external stakeholders - detailed below in section “Key Events/Achievements”:

- Redevelopment of the WORC Offenders Register Policy
- Initiated the development of standard operating procedures to regulate compliance with annual declarations for permanent residents.
- Contributed to the development of the WORC 5-year strategic plan, playing an integral role in shaping its vision and key objectives.

## Achievements

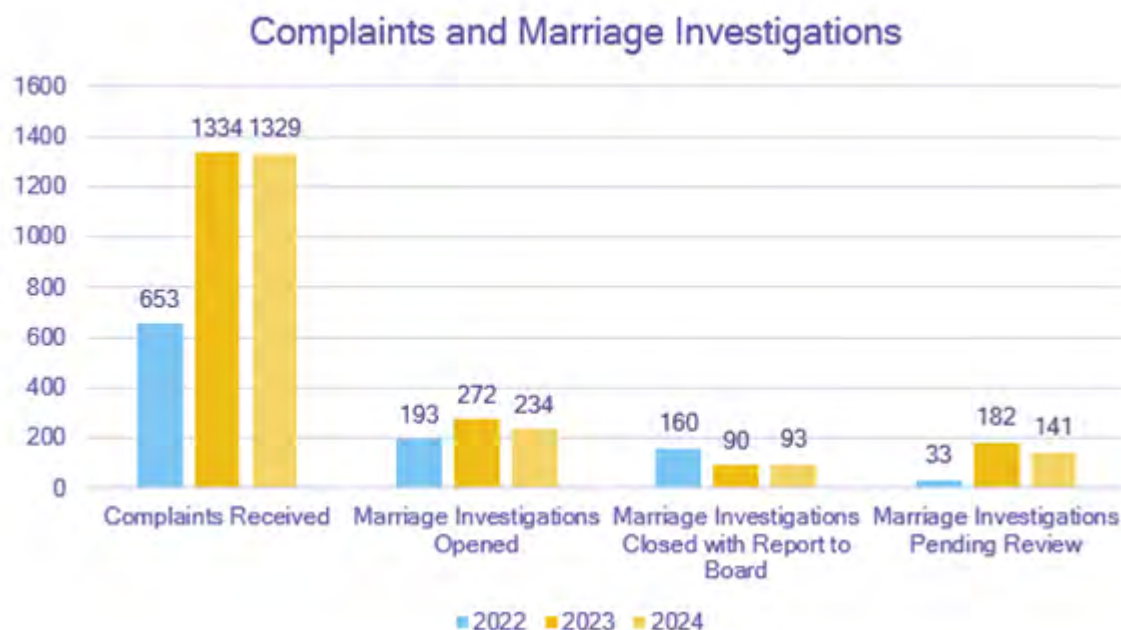
Each section strategically targeted key areas for improvement, leading to the following notable achievements:

- Led the research and procurement process for official team uniforms, ensuring quality and alignment with organisational standards, targeting implementation in 2025.
- Two officers were recognized for their exceptional performance and contributions, receiving the Chief Officer Award and Employee of the Month honours.
- Successfully completed a 5-year strategic plan that outlines clear guidelines and goals aimed at enhancing the team's effectiveness.
- Record number of pro-active operations executed.



The charts above—'Enforcement Operations Conducted' and 'Enforcement Investigations Completed'—compare data across the years 2022 to 2024. An analytical breakdown is as follows:

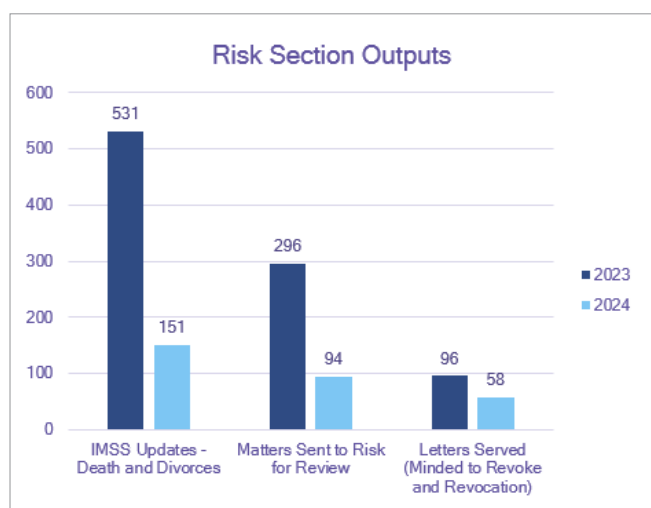
- The number of Enforcement operations conducted has increased annually.
- The highest number of operations was conducted in 2024, marking a 65% increase compared to 2023. These operations included joint law enforcement efforts involving the Royal Cayman Islands Police, Customs and Border Control, Department of Commerce and Investment, and the Department of Labour and Pensions.
- 2021 saw the highest number of investigations completed, with 107 more than in 2022 and 23 more than in 2023.
- 2024 saw the fewest investigations completed, with a decrease of 133 compared to 2023.
- In 2024, an average of 34 investigations were completed monthly, equating to approximately 7 investigations per officer.
- Overall, the monthly average of investigations completed per officer declined slightly in 2024, from 7.5 in 2023 to 7. This decrease may be attributed to two team resignations, recruitment delays of three to five months, various types of irregular leave and an increased amount of participation in trainings.



The chart titled 'Complaints and Marriage Investigations' provides a comparison of the section's outputs between 2022 and 2024. An analytical breakdown is as follows:

- In 2023, the Department saw a 49% increase in the number of complaints received, averaging 111 complaints per month. In 2024, the number of complaints decreased by 5 compared to 2023.
- Marriage investigations opened saw a 71% increase in 2023 compared to 2022. This rise is largely attributed to an awareness campaign conducted by Compliance in 2022, in collaboration with marriage officers and other relevant stakeholders.
- Marriage investigations closed with reports to the Board decreased by 56% in 2023 compared to 2022. This decline is attributed to pending legislative changes that have hindered the progress of some investigations. 2024 followed a similar trend to 2023, with only 3 more investigations completed.
- In 2022, 83% of marriage investigations were closed with reports to the Board. In 2023, this figure dropped to 33%. 2024 followed a similar trend to 2023, with only 3 additional investigations closed.

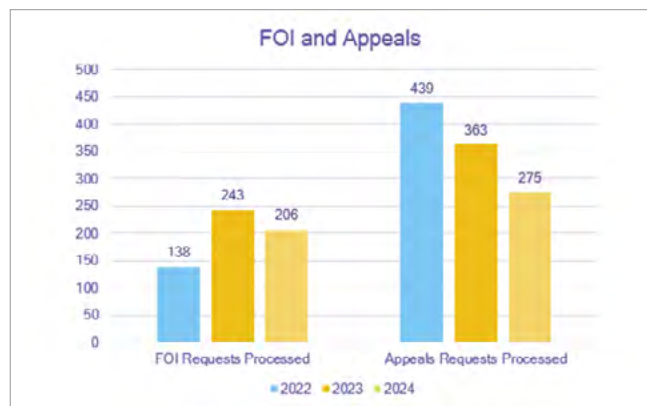
- The number of marriage investigations pending review saw a significant increase in 2023, rising by 181% (5.5 times) compared to 2022, primarily due to pending legislative changes. In 2024, 41 fewer investigations were pending compared to 2023. This decrease is likely due to the Boards' ability to process certain application types, while others remain pending due to the legislative changes.
- Currently, at least 141 applications are on indefinite hold, pending the resolution of this legislative change. The Director intends to seek legal guidance from the Attorney General's Chambers to determine a process for addressing the pending applications.



The 'Risk Section Outputs' chart illustrates the section's performance in 2023 to 2024. An analytical breakdown is as follows:

- An average of 44 records (combining death and divorce records) were processed monthly in 2023. In 2024, this number decreased by 13 records per month, primarily due to a refocus in operational prioritization that temporarily suspended the review of these records.
- Matters with risk concerns are unethical red flags and normally sent to the Risk Team for inquiry. The total amount of matters sent declined in 2024.
- In 2023, an average of 8 'Mindful to Revoke' or 'Revocation' letters were served to individuals monthly. In 2024, this number decreased to an average of 5 letters per month. The number of letters served is determined by requests from the Board.
- It is important to note that for the majority of 2024 the Risk Team was operating at half capacity from 2023, with only two team members. During this time

the team was integral in drafting various standard operating procedures and policies, such as the WORC Offenders Register. The manager was also acting in another capacity for a brief period.



The 'FOI and Appeals' chart compares the number of requests processed for FOI and Appeals between 2022 and 2024. An analytical breakdown is as follows:

- In 2023, FOI requests processed increased by 57% compared to 2022. This surge was driven by a single request, which ultimately generated 88 additional requests.
- On average, 20 FOI requests were processed monthly in 2023—9 more per month than the 11 processed monthly in 2022. However, the monthly average decreased to 17 requests in 2024. Notably, 2023 also saw an unusual spike, with 88 requests resulting from a single application.
- Overall, compared to the typical figures in 2022, the number of FOI applications processed in 2024 was higher than the usual level in 2022 by 65%.
- Appeal requests processed have experienced a consistent annual decrease of 8% since 2022. This decline can likely be attributed to fewer applications being refused and/or individuals choosing not to pursue appeals.

## Business Operations

### Strategic Highlights

The Business Operations Division is led by Deputy Director, Allison Lovinggood, MBA. The Business Operations division has made significant strides over the past year in enhancing service delivery, operational efficiencies, and workforce development, reinforcing our commitment to improving our public service excellence. With each unit completing its Service Excellence Charter, the division has embedded a culture of continuous improvement, accountability, and innovation, ensuring greater public value.

## Information Systems

### Nature and Scope of Activities

Support WORC staff in providing assistance in review and streamlining of business processes, automated solutions that provide more efficient and effective completion of labour related activities, provide specialized reporting and support Customer Care in assisting customers with technical questions or issues.

## Highlight of Achievements

### Liferay Project – Phase 1 - Online Services Portal

This project is being completed in collaboration with support of the Ministry Project Management team contracted Developers, Architects, DBAs, CSD, eGov and multiple 3rd party vendors. The goal of the project is to implement the first phase of the Online Services Portal, which will include all functionality currently available in JobsCayman as well as the Standalone Payment functionality. The focus has been to provide a much more streamlined system that is intuitive and easy to use.

### Worc.ky Website Rebuild And Relocation To Liferay

This project involves collaboration with eGov and CSD to establish a new Liferay host site in which we will build the redesigned website (Site move from host Netclues to eGov Servers). We will also be identifying stakeholders to test and review content.

### Establish WORC IT Helpdesk to Act as Shadow CSD

This project involved adding capacity in the IT unit to provide onsite helpdesk assistance as well as being the central contact to coordinate tasks outside our capabilities with CSD. This section of the unit required collaboration with CSD to train in their standard operating procedures and task instruction. This allows time saving efficiencies for the staff of WORC and decreases requests from WORC to CSD.

### Implementation of Ticketing System

Implementation of ticketing systems that will allow automatic creation of help tickets when emails are sent to the support email addresses for the IT unit and the Customer Care unit. Originally the plan was to use the Oracle Service Cloud software to implement the ticketing system, but due to lack of progress and roadblocks in place using a cloud-based system; we are re-evaluating our options.

This project was to be completed in multiple phases with the first and second phases identified.

- IT Unit implementation – worcsystems@gov.ky
- IT Helpdesk – WorcIThelpdesk@gov.ky
- Facilities – Antonette – On hold until facilities projects are completed.
- Customer Care implementation – On hold until facilities change project and Phase I Job and Payment Services are completed.

### Hardware Refresh

Every 5 years, Sever/network hardware reaches end of life. This means that support for those products is no longer available and must be replaced. This project involves collaboration with CSD to establish requirements for the refresh. This will also require one or more RFP activities to identify the vendor that will provide the hardware necessary to complete the refresh. The decision was made to split this into 4 sections – Kemp Load balancers, Network Switches, Network Storage and VMware Server Host Hardware.

### Unit Dashboards

This project was to take place in Tableau to provide each unit with a Dashboard to provide them with necessary

information being collected in Bizagi (JobsCayman). Assisting units to set up Tableau dashboards to allow easier analysis of data and tracking of KPI's . As it is planned to replace Bizagi, the project has shifted to evaluation of new system ERD and re-evaluation of the best way to provide staff with necessary reports and data.

## Project Summary

Although we continue to operate with limited resources we were able to Deliver the following projects during 2024 successfully:

- **Delivery of Phase 1 of Online Services:** The new system delivery was completed. The Development team remains dedicated to resolving key issues in the Liferay implementation, especially those around payment processes and company profiles affected by data migration.
- **WORC.ky website rebuild and relocation to Liferay:** This project is completed, but will continue to move forward into operational mode.
- **Hardware Refresh:** This project was completed in collaboration with CSD.
- **Implementation of ticketing systems:** This project involved multiple implementations for units in WORC. Implementations completed included the IT Helpdesk and Application support in the IT unit.
- **Establish WORC IT Helpdesk to Act as Shadow CSD:** The IT Helpdesk project is complete. We have established Standard Operating procedures and have received positive feedback.

The month of December presented a mix of team availability and critical work, as many teams, including the Project Management and IT teams, took time off for a break by mid-December. However, the Development team remained dedicated to resolving key issues in the Liferay implementation, especially those around payment processes and company profiles affected by data migration.

In addition to tackling technical tasks, the team engaged in valuable reflection on the past year's projects, assessing lessons learned. This allowed them to recognize areas needing improvement, ensuring better strategies in the future. They also proactively identified resource gaps, carefully evaluating current team capabilities against future demands. This initiative is aimed at equipping the team with the right resources and skills to meet upcoming challenges.

## Forward Looking

In the coming year we are preparing for the upcoming year's alignment with the WORC strategic plan. The team began laying the groundwork to ensure future projects and initiatives are aligned with the broader organisational goals, facilitating a unified and impactful year ahead.

Special projects that were in progress were also under review, with need for decisions on whether to defer or reorganize them in the new year. These include:

- **Ticketing system Implementation for Operations and Customer Care:** A reassessment of whether Zendesk remains the right solution, requiring engagement with key stakeholders to make a well-informed decision on the way forward.
- **Reporting Dashboards for WORC Units:** A confirmed ongoing project, but it will be planned with more structured development that aligns with the WORC Strategic Plan, ensuring its relevance and impact in the new year.
- **Delivery of the Jobs and Online Payment Portal of Online Services:** We are working out the standard processes for support to create a more streamlined process to provide a better experience for customers.
- **WORC.gov.ky website rebuild and relocation to Liferay:** Completion of the SOPS for update requests and changes as well as training to ensure coverage for updaters is in progress.
- **Other projects associated with the Immigration & Online Application Services project and the greater strategic plan.**

SWOT Analysis indicates that to move Phase I to an operational continuous improvement state, we will need to add additional resources to the team. This would include a functional Analyst (Business Analyst) and a Senior Developer to support continuous development and move forward with Phase II and other Strategic Plan related projects.

## Operations

### Nature and Scope of Activities

Support WORC staff in providing comprehensive administrative services including coordination of day-to-day operational activities, facilities management, security oversight, fleet management, and procurement. The Operations section focuses on the delivery of high standards of customer service, improving results and minimizing costs to ensure the needs of the organisation and its employees are met.

### 2024 Team Goals

- Improve communication with Stakeholders
- Provide a safe and secure working environment
- Promote the quality, speed, dependability and flexibility of business operations

### Deliverables

- Commitment for greater, more frequent effective communication
- Increase awareness by updating/reminding employees of the Policies and Procedures
- Enhance customers experience by implementing a ticketing system, in collaboration with Information System (HOLD)

## Key Events

- The fire alarm was activated on 17 July, 2024, after 3:00 p.m. and all employees on the 3rd floor exited the building within 3 minutes, and gathered at the muster point in the customer service parking lot. All employees proceeded to gather by the gate in the employee parking lot. 3 out of 4 clipboards were in hand; however, all staff were accounted for.

The Senior Fire Officer was advised that a fire detector on the 3rd floor was accidentally activated and instructions were provided for me to accompany 2 fire officers to the 3rd floor to inspect/deactivate the pulling station. This was completed and the Fire Alarm electrical device was reset. The incident notation was 'Zone 3 – 3rd Floor North – pulling station activated'. An 'all clear' was issued by the Senior Fire Officers and employees and customers re-entered the building for business as usual, after 4:00 p.m. Alistair Cox, was on site and was advised of the same.

An email reminding all staff of the Section 7 of the Life Safety & Emergency Evacuation SOP (Standard Operating Procedures) was sent on 18 July, 2024. Overall, it was uneventful.

- Operations received reports of a smelly, wet and rotten scent on the 3rd floor Apollo House West, which was relayed to DDBO and the Director. It was decided that staff already in office would work remotely and staff that were not in office as yet would do the same.

Mr Mills responsible for maintenance and Mr McCook the plumber met with Operations and advised that no issues/concerns were found from a maintenance and plumbing standpoint.

It was found that rotten broccoli was left within the CS&PR area, which caused the odor.

Clearance was provided and employees whom were not set up/able to work remotely were told to return to the office by 1:00 p.m. for the usual operations.

- Although sand bags were in place, the heavy rain and winds of Tropical Storm Helene – 24 & 25 September, the 1st floor was impacted. The carpet was saturated with water from the rain overflowing through the Staff Entrancedoor. Additionally, roof leaks were persistently identified by the soiled ceiling tiles on the 3rd floor.

Both the 1st & 3rd floors were assessed and contingencies are being put in place per the Landlord and his team of electrician, maintenance, air condition/humidifier support and roofer. Substantial time and effort have been dedicated to mitigating these challenges, yet several issues persist. We have worked diligently alongside Lands & Survey and the landlord to address these concerns; however, some remain unresolved and we are requiring further investigation.

## Achievements

- This unit is operated by one single resource with no dedicated support. One of the continuity gaps that were filled in 2024 was the successful identification and implementation of a team member from another unit to fill this role while the sole source is out of office.
- Hurricane Preparedness & Building Readiness
- Sensitisation of Crisis Marshals including First Aid and CPR Training
- Allocation of Computer Equipment and Scanners in

collaboration with Finance and Information Systems

- The Records Team was relocated from Unit #7 to Unit #6, Cayman Centre by doing this we have ensured a safe and healthy working environment removing them from the paper and the fibrous paper pulp.
- The Customer Care Team was temporarily relocated from Apollo House West to The Artemis House on 3 June, 2024 for three (3) months to facilitate renovation of the Customer Care area. Due to the efficiencies of managing this project, the temporary lease concluded on schedule and an extension was not necessary.
- The National Training and Development and Employment Services Teams were temporarily relocated from the 1st floor to the 3rd floor, Apollo House West on 18 June, 2024.
- Call Centre team was temporarily moved to 3rd floor Apollo House West in the IT room to accommodate them while the rest of the team were at Artemis House.
- The Customer Care Team transitioned back to Apollo House West and commenced business as usual on 2 September, 2024.
- The Call Centre team was transitioned back to 1st floor [insert month].
- Parking Decals were provided to employees/sections with assigned parking spots at Apollo House West. The decals were implemented to ensure that the parking lot is managed efficiently and also to deter unauthorized parking, therefore enhancing the security of the designated area.
- Procured Administrative Uniforms

## Risks

The risks of financial loss and undesirable performance related to the occurrence of external events that are typically outside of our control. This includes natural disasters such as hurricanes, flooding, earthquakes, and fires, as well as man-made events such as social conflicts, robberies, arson, road blockades, among other issues. As well as the unit being under resourced is a continual hindrance on improving our public service value.

## Forward looking

The Operation Section will be focused on facilities optimization in 2025 which is one of our strategic objectives.

## Human Resources

### What We Do

This section provides comprehensive Human Resource services for the organisation, of approximately 126 staff, with due regard for the structure, its policies and for the sensitivity and confidential nature of its business. Essentially, the HR team is responsible for providing strategic HR advice to the Director and Deputy Directors, including matters in relation to HR policies for the Department; identifying staff training and capability development needs and succession planning within the Department [in conjunction with the Training & Development Manager]; providing guidance, assistance and support to Senior Management; overseeing and administering performance agreements and performance assessments within the Department; review of payroll and allowances; and, leave and recruitment administration for Department staff.

Overall, the responsibilities of the WORC Human Resources section fall into 5 major areas:

- Staff Welfare
- Compensation and Benefits
- Recruitment
- Performance Management

## Key Events

### Rewards & Recognition Programmes

To foster motivation and appreciation, HR introduced these recognition programmes that are aligned with the Deputy Governor's Rewards & Recognition programme. Details of the WORC EOM recipients are put forward for the Chief Officer Choice and Civil Service Employee of Month nominations. The WORC EOM nominations are also made through a peer-to-peer recognition option.

**Recognition Programmes Implemented:** WORC Employee of the Month, WORC Employee of the Year, and Shout-outs@WORC.

- WORC Employee of the Month Awards (EOM): 12
- WORC Employee of the Year: 1
- Chief Officer Choice Awards: 3
- Civil Service Employee of Month: 1
- WORC Shout-out celebration date: 30 August, 2024

## Our WORC Employee of the Month Recipients for 2024



**JENILLE HOLNESS**  
JANUARY 2024



**NETTY ARCH**  
FEBRUARY 2024



**MALIQUE MULLINGS**  
MARCH 2024



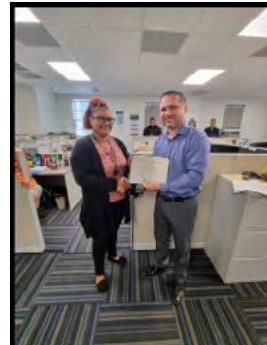
**ELIZABETH DANIELS**  
APRIL 2024



**JUSTIN VASQUEZ**  
MAY 2024



**ALLISON ANGLIN**  
JUNE 2024



**CHARISSE DIXON**  
JULY 2024



**ANTONETTE MCFARLANE**  
AUGUST 2024



**SHARI POWELL**  
SEPTEMBER 2024



**CAITYLYN THOMPSON**  
OCTOBER 2024



**DANIEL WOOD**  
NOVEMBER 2024



**JACOB WOOD**  
DECEMBER 2024





## Our WORC Shout-out recipients for 2024

Kaitlyn Thompson  
Elizabeth Daniels  
Vanessa Ramirez  
Malique Mullings  
Jeniffer Haylock  
Tariq Hanni

Olsie Jackson  
Tishanna Fletcher  
Allison Nembhard  
Omega Reynolds  
Natasha Ewers

Tichina Rickfield  
Shantay Ebanks  
Don Parsons  
Latoya McField  
Jacqueline Whittaker

Oreann Peralta-Edwards  
Everton Allen  
Justin Vasquez  
Anita Lee  
Nekita Saintvil

## Teams

Social Committee  
Finance team

Customer Care – Magic of Moments  
Compliance team

CS&PR – Magic of Moments

## Charitable Events

Meels on Wheels (MoW) coin drive, Antonette McFarlane, Vanessa Grace, Shanda Reid, Jean Solomon, Tara B. and Kay-ann Henry



## 10. Staff Engagement Activities

### Total Engagement Activities Held: 13

Most Popular Activities: Dress Down all Summer Long, Fun Day, HR Summer Fridays, Mother's Day, Father's Day, Cayman Thanksgiving, team-building, wellness programmes to include HR Workshops (Pension, Sagicor - Life Insurance, EAP), training sessions, annual staff conference, RBC Children's race (sponsor), Breast Cancer Awareness

HR successfully organized thirteen engagement activities to enhance workplace culture and team cohesion. These activities ranged from professional development workshops to wellness initiatives like fitness challenges and mental health awareness sessions.



## 11. Staff Conference

- Date & Venue: 13th December, 2024, Harquail Theatre
- Theme: "Time to escape the past"
- Participants: WORC staff
- Key Topics Covered: WORC's six-year strategic plan and objectives for each Pillar

The annual staff conference was a major highlight, bringing together employees for knowledge sharing, and strategic discussions. Keynote speaker, Joy Baldrige and industry expert delivered an engaging and interactive message on "Culture Code for a Positive Work Life," focusing on the themes of "escape, empower, and evolve" that contributed to employee personal and professional growth as well as alignment with WORC's strategic goals.



### Personnel headcount by sections as at 1st January, 2024

| Section                          | Headcount |
|----------------------------------|-----------|
| <b>Compliance</b>                | <b>15</b> |
| Appeals & FOI                    | 2         |
| Enforcement                      | 7         |
| Risk Management                  | 3         |
| Complaints                       | 3         |
| Business Ops                     | 45        |
| Human Resources                  | 2         |
| Customer Care                    | 24        |
| Records                          | 10        |
| Operations                       | 2         |
| Info Sys Dev & Support           | 6         |
| Training & Development           | 1         |
| <b>Labour Needs &amp; Supply</b> | <b>49</b> |
| Work Permit Administration       | 14        |
| Business Staffing Plan           | 3         |
| WPB                              | 8         |
| CS&PR                            | 7         |
| Cayman Brac Office               | 3         |
| Employment Services              | 6         |
| Labour Market Demand             | 1         |
| National Training & Development  | 6         |
| Director's Office                | 5         |
| Finance                          | 16        |

### Personnel Headcount by Sections as at 31st December, 2024

| Section                          | Headcount |
|----------------------------------|-----------|
| <b>Compliance</b>                | <b>16</b> |
| Appeals & FOI                    | 2         |
| Enforcement                      | 7         |
| Risk Management                  | 3         |
| Complaints                       | 4         |
| Business Ops                     | 42        |
| Human Resources                  | 3         |
| Customer Care                    | 22        |
| Records                          | 7         |
| Operations                       | 1         |
| Info Sys Dev & Support           | 7         |
| Training & Development           | 2         |
| <b>Labour Needs &amp; Supply</b> | <b>47</b> |
| Work Permit Administration       | 13        |
| Business Staffing Plan           | 3         |
| WPB                              | 6         |
| CS&PR                            | 9         |
| Cayman Brac Office               | 3         |
| Employment Services              | 6         |
| Labour Market Demand             | 1         |
| National Training & Development  | 5         |
| Director's Office                | 5         |
| Finance                          | 16        |

## Recruitment Overview



The following graphs illustrate the recruitment statistics:

|                                                         |                                                                          |                                                     |
|---------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------|
| <b>5</b><br>Total New Hires<br>(external)               | <b>24</b><br>Total number of Internal<br>Movement through<br>recruitment | <b>18</b><br>Business Operations<br>Posts Recruited |
| <b>7</b><br>Labour Needs<br>& Supply Posts<br>Recruited | <b>6</b><br>Compliance Posts<br>Recruited                                | <b>3 months</b><br>Average Time to<br>Hire          |

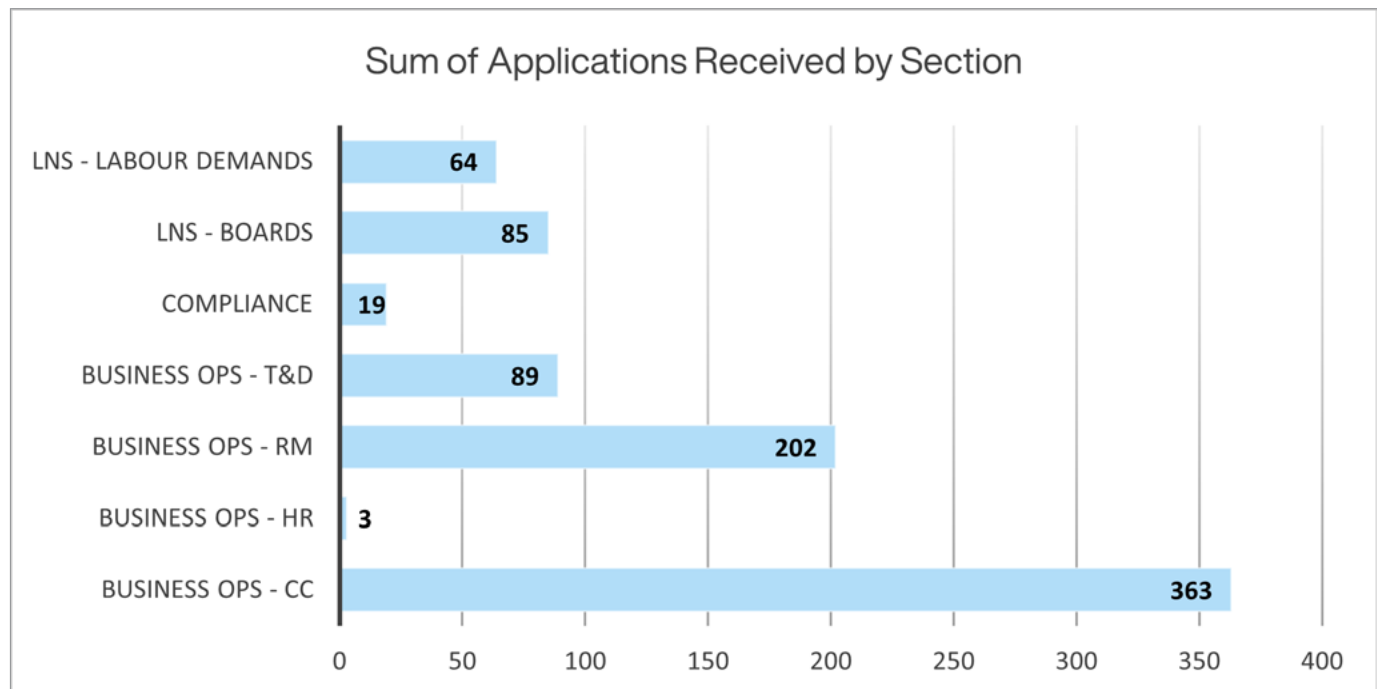
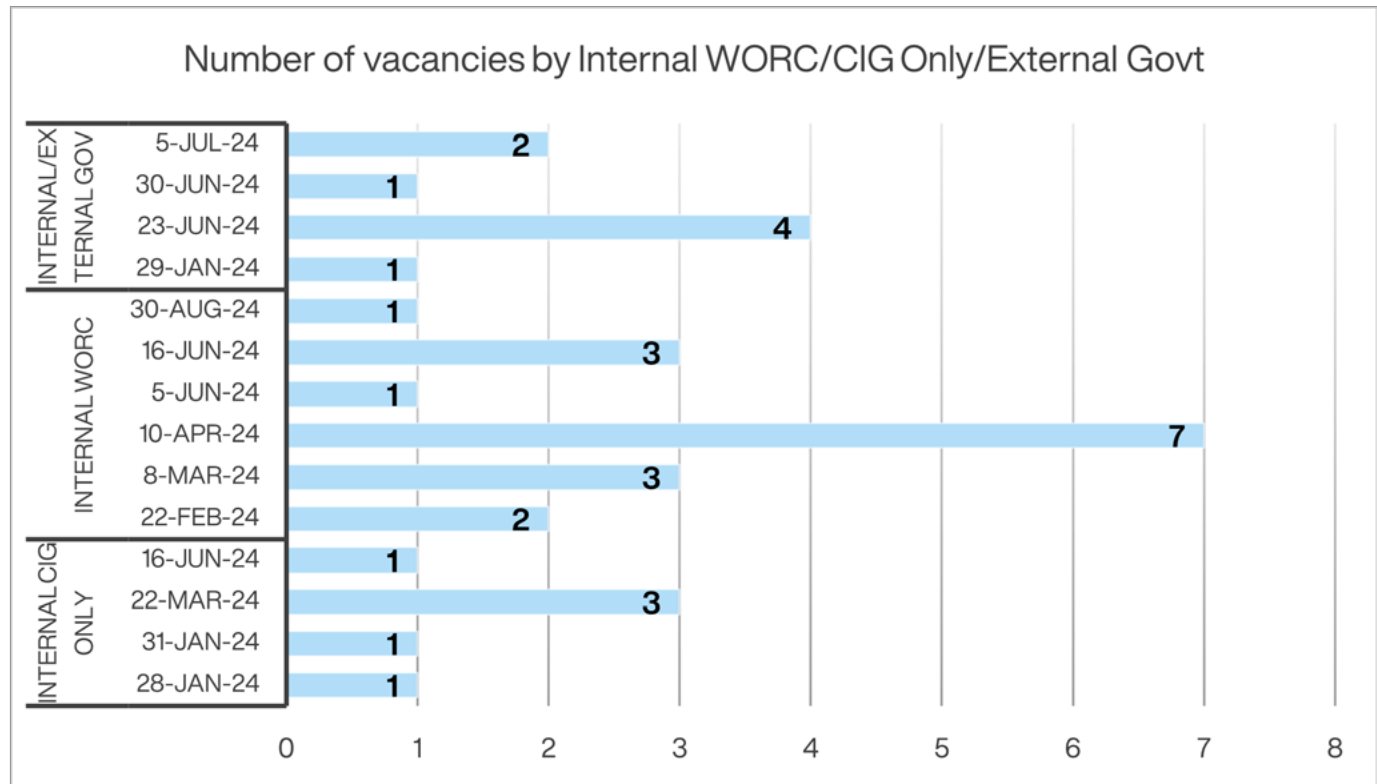
### Recruitment Overview

The recruitment efforts also encompassed a strategic restructuring of roles, which involved transitioning the position of Secretary to that of Appeals and Freedom of Information (FOI) Coordinator. Additionally, the Compliance Manager position, which is part of a phased retirement plan, was transferred to a Compliance Officer role. Alongside these adjustments, we successfully brought on board seven Summer Interns to support various initiatives.

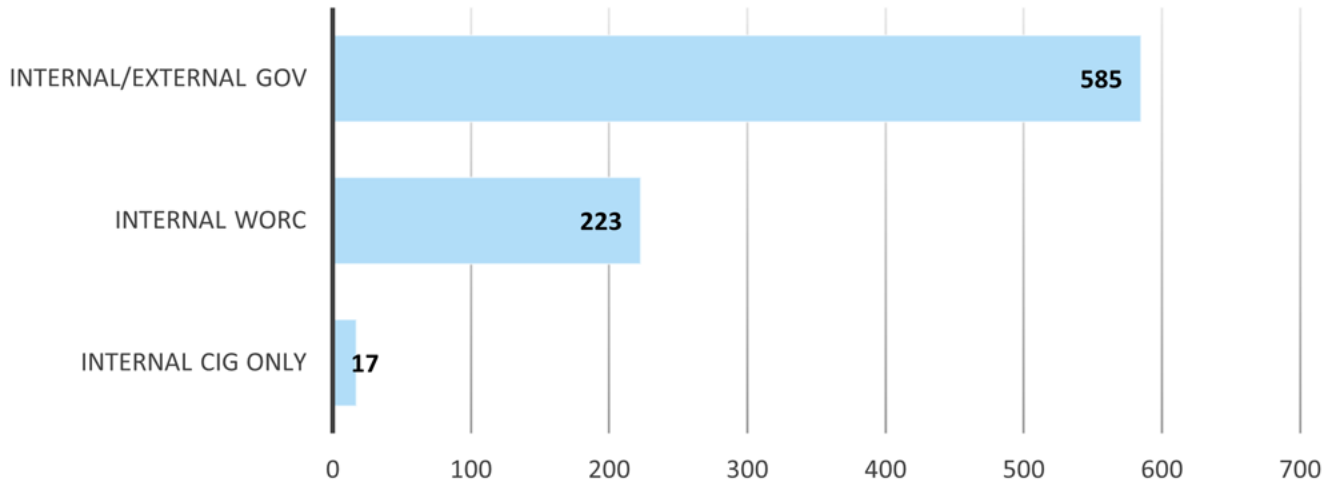
In the past year, the WORC HR team successfully filled

29 vacancies, 5 of which were new employees, ensuring alignment with the organisation's strategic objectives and section needs. The recruitment process was streamlined with improved applicant tracking systems and established HR recruitment policy and KPIs, reducing the average hiring time significantly between 3 months or less. The key recruitment efforts were focused on managing vacancies in the 2024/2025 approved budget, high-priority posts, resources for new revenue streams, and job realignment.

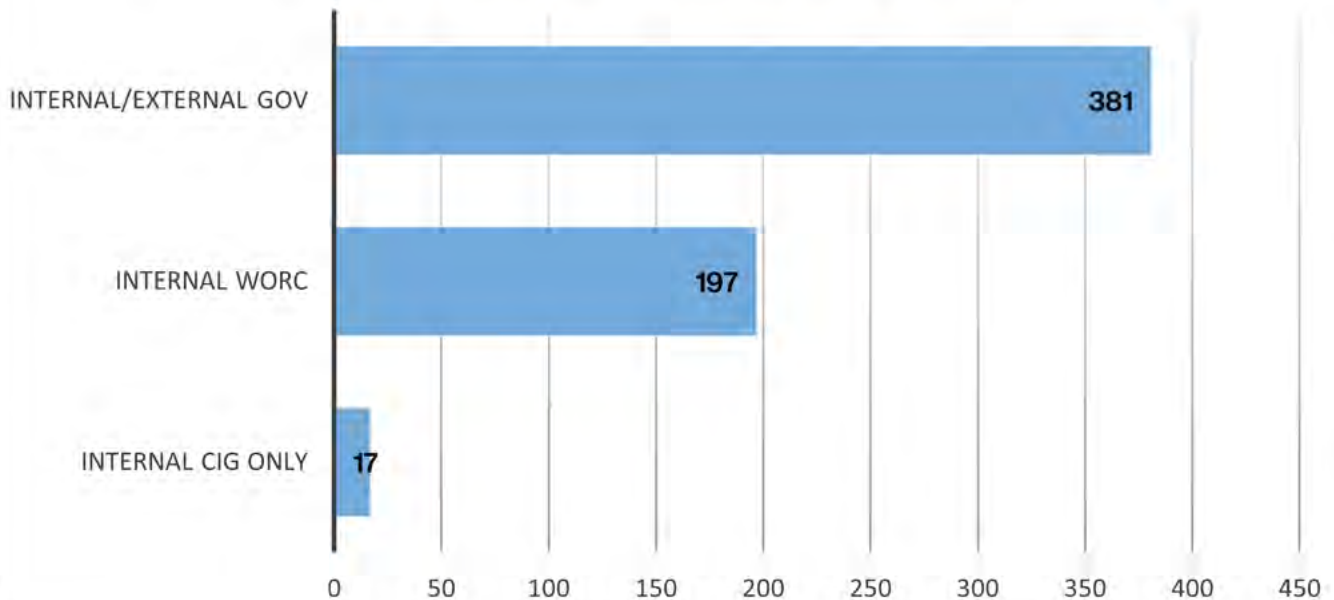
The following graphs illustrate the recruitment statistics for various vacant positions.



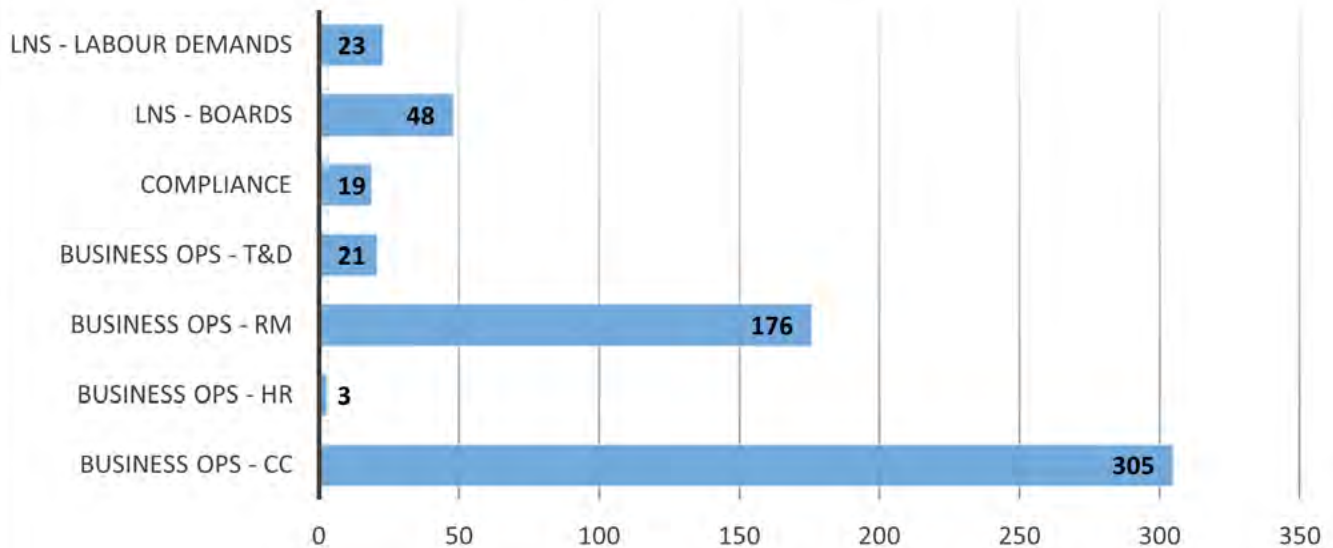
### Sum of Applications Received by Internal WORC/CIG Only/External Govt



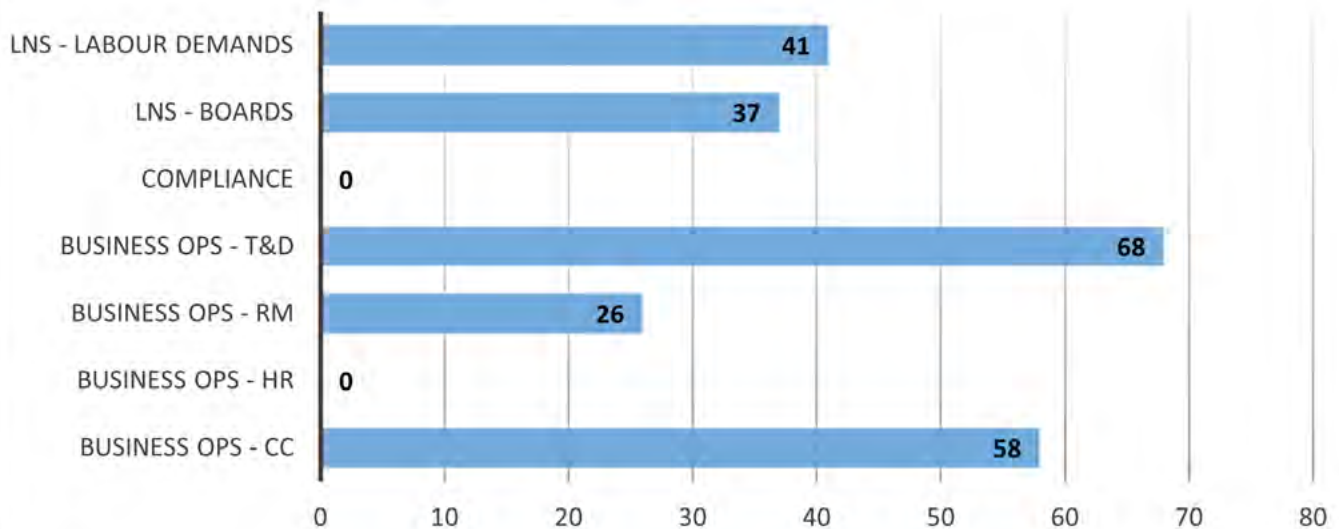
### Caymanian applicants by Internal WORC/CIG Only/External Govt



### Caymanian Applicants by Section



### Non Caymanian Applicants by Section



## 2024 Internal Promotion/Transfers/Permanent

| Previous Post                          | Effective Date   | New Position Titles/Details            |
|----------------------------------------|------------------|----------------------------------------|
| <b>Promotion</b>                       |                  |                                        |
| Senior Customer Care Officer           | 1st April        | Customer Care Supervisor               |
| Customer Care Officer                  | 20th May         | Senior Customer Care Officer           |
| Records Officer                        | 17 June, 2024    | Assistant Compliance Officer           |
| Compliance Officer                     | 1st November     | Compliance Officer                     |
| Senior Compliance Officer              | 1st              | Compliance Manager                     |
| Compliance Officer                     | 20th August      | Compliance Manager                     |
| Assistant Human Resources Manager      | 20th May, 2024   | Human Resources Manager                |
| Human Resources Officer                | 1st August, 2024 | Assistant Human Resources Manager      |
| Assistant Secretary, BSP Board         | 1st December     | Secretary, BSP Board                   |
| Processing Clerk                       | 1st December     | Assistant Secretary, Work Permit Board |
| Processing Clerk (Temp)                | 1st April        | Senior Processing Clerk                |
| Processing Clerk (Temp)                | 20th May         | Senior Processing Clerk                |
| Customer Care Officer                  | 1st June         | Administrator                          |
| <b>Permanent</b>                       |                  |                                        |
| Assistant Compliance Officer (Temp)    | 20th May, 2024   | Assistant Compliance Officer           |
| Customer Care Officer (Temp) X 4       | 20th May, 2024   | Customer Care Officer                  |
| Records Manager (Secondment)           | 1st May, 2024    | Records Manager                        |
| Records Officer (Temps) X 2            | 15th April, 2024 | Record Officers                        |
| <b>Transfers</b>                       |                  |                                        |
| Secretary, BSP Board (job alignment)   | 10th April       | Appeals & FOI Coordinator              |
| Compliance Manager (phased retirement) | 20th August      | Compliance Officer                     |

## Resignations & Terminations

- Number of Resignations: 5 compared to 8 staff members off-boarding in 2023
- Normal Retirement: 1
- Early Retirement: 1

## Disciplinary Actions

- Total Cases Handled: 5
- Types of Cases: Serious misconduct, policy violations, performance issues
- Resolutions Implemented: Counseling, Warnings, Reprimand with caution

## Internal & External Complaints

- Total Cases Handled: 3
- Types of Cases: Grievances, ABH&D allegations, allegations of assault (external)
- Resolutions Implemented: Counseling, training & development (PIP), NFA for external matter
- This year, five disciplinary cases and three formal complaints were addressed, ensuring adherence to company policies and maintaining workplace integrity. The most common issues included ABH&D complaints and non-compliance with policy and procedure breaches. The HR team provided guidance on company policies to prevent further incidents and reinforce a positive workplace culture. HR, in collaboration with the Training & Development unit introduced Principles of Leadership training to equip our new managers and supervisors with the necessary skills and knowledge to effectively lead their teams through driving overall team performance and creating a positive work culture.
- An HR Wellness Support system was established to address performance concerns inhibited by personal circumstances as part of HR's effort to negate a disciplinary situation. One staff member is currently in counselling.

## 2024 Leave Reconciliation

13 out of 123 leave reconciliations are outstanding due to various reasons, including individuals being on extended leave. To date, 110 leave summary reports have been completed.

## Performance Management

| 2024 Performance Assessments |                                                                                                                                |                                                                                     |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Completed                    | Incomplete                                                                                                                     | Exempted                                                                            |
| 121                          | <ul style="list-style-type: none"> <li>• 3 pending manager sign-off</li> <li>• 2 allocated</li> <li>• 1 Outstanding</li> </ul> | 6 (1 New employee, 2 secondment/early retirement, 2 interns, 1 extended sick leave) |

## Risks and challenges

HR has ongoing concerns with managers and supervisors meeting set deadlines for completing annual assessments, agreements, and check-ins. A major concern is that those employees with performance issues are at a disadvantage in that performance matters are not addressed in a timely manner. This requires HR to frequently send reminders; therefore, it is difficult to mitigate as HR has minimal control. However, it is strongly recommended that senior managers ensure their respective sections are in full compliance with the PSMA and set 2024 deadlines.

## Forward looking

### Conclusion & Future Outlook

Looking forward, HR aims to further enhance employee experience through improved recruitment strategies, proactive engagement programmes, a structured wellness programme and robust recognition frameworks aligned with the department's strategic plan. Key focus areas for 2025 include the full rebranding of the WORC's HR unit, introduce digital transformation in HR processes and initiatives to strengthen our organisational culture.

## Customer Care

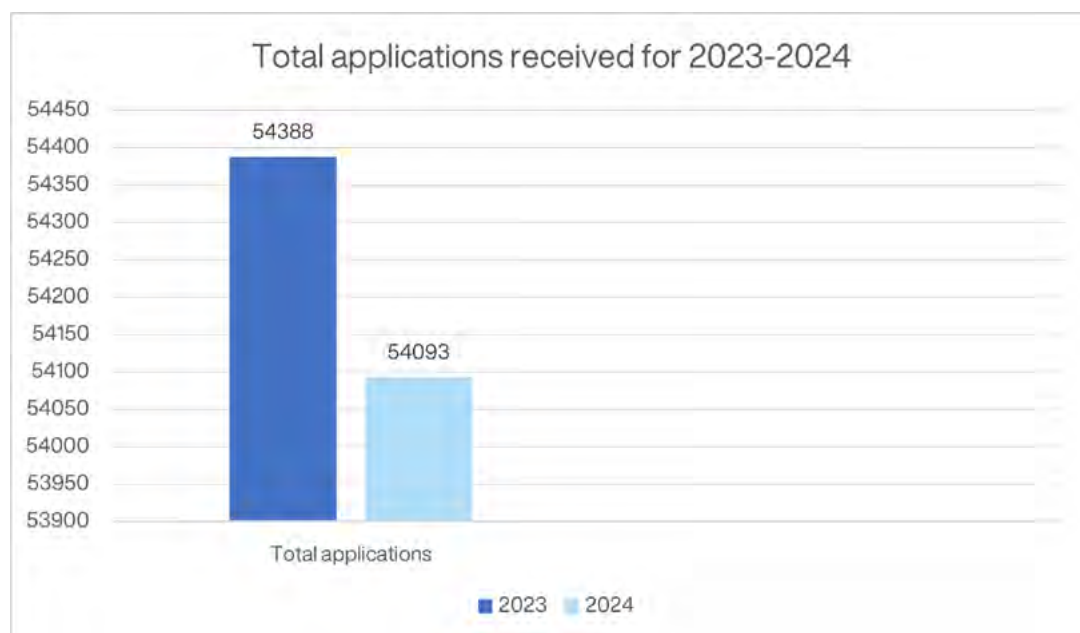
The Customer Care Team continues to strive for World Class Customer Service in line with the Customer Service Charter, consistently enhancing the service experience for all WORC customers, staff, and stakeholders. The team supports a variety of stakeholders, including employers, prospective job seekers, international persons wishing to relocate, and work permit holders. To ensure we provide the best service possible, the Customer Care Team offers a range of services through an online portal for payment processing, in-person services for cash, cheque, debit/credit card payments, stamps, and job-seeking assistance.

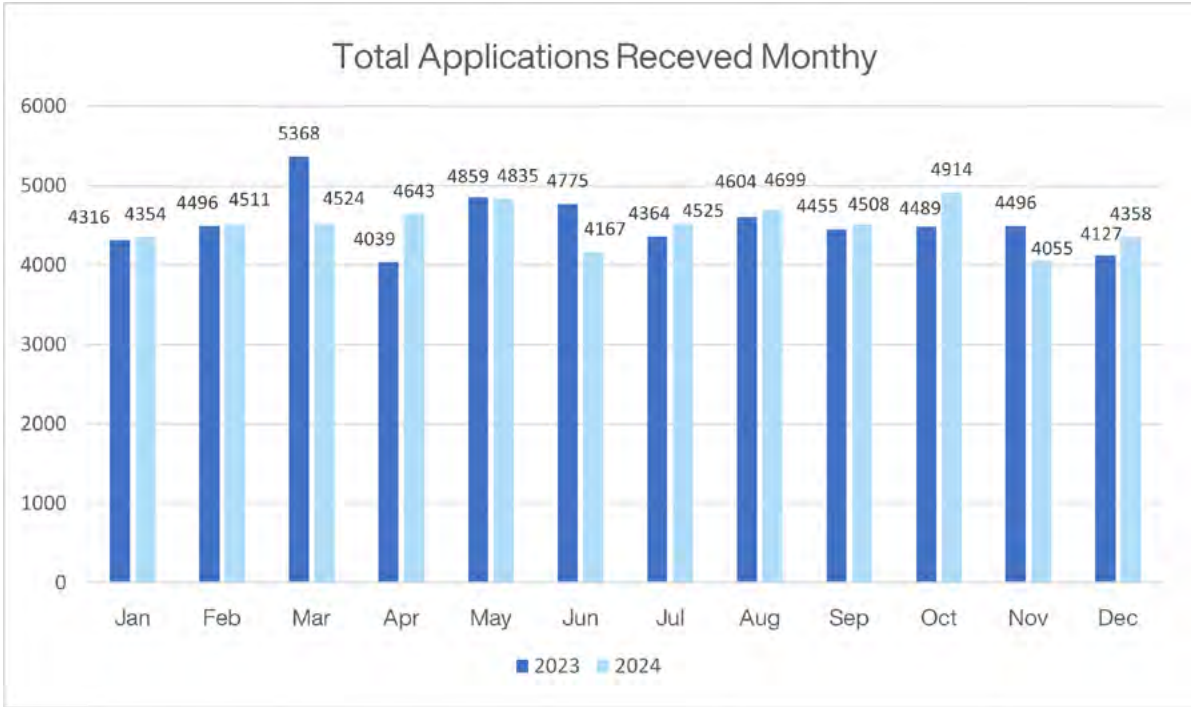
Support is also provided via the Call Centre, email addresses (worc@gov.ky, jobscaymanhelp@gov.ky, and the new WORCServices@gov.k), and more. The LifeRay platform replaced the JobsCayman platform in July 2024, bringing significant improvements to how services are delivered to customers, staff, and stakeholders. Additionally, the team has made great strides in fostering a positive and collaborative work culture, with a focus on accountability, ownership, and teamwork. This was further strengthened by the 6 Customer Care Workshops held throughout 2024, which promoted morale and professional development.

## Key Events

- Service Excellence Charter created for Customer Care Team
- Successful recruitment (not on-boarded) of 4 CCOs in December 2024
- Successful implementation of LifeRay platform in July 2024
- Successful recruitment of 1 Senior CCO in January 2024
- Hosted 6 Customer Care Workshops throughout the year in 2024
- Complete renovation of Apollo House first floor – customer facing space end of August 2024
- Successfully temporarily relocated to Artemis in May 2024 and successful relocation back to Apollo after renovations in September 2024
- Successfully upskilled and provided opportunities for Supervisors to act in capacity as Manager and SCCO to act in the capacity as Supervisor in Q4
- Successfully implemented the 'scan and give back' initiative in Q3/Q4 whereby all in person applications submissions are scanned and given back to the client.

## Achievements





## Key Observations

### Comparison of Monthly Application Totals (2023 vs. 2024):

- The monthly totals for 2024 are generally slightly higher than those in 2023, with a few exceptions.
- The highest recorded months in both years show a similar upward trend:
- October 2024 (4914 applications) had the highest total for the year, surpassing October 2023 (4489).

### Month-to-Month Trends:

- **Consistent Growth:** There is consistent growth in the total number of applications a month over month in 2024 compared to 2023, especially noticeable in months like April (4039 in 2023 vs. 4643 in 2024), and October (4489 in 2023 vs. 4914 in 2024).
- **Steady Decrease:** Both years see a decrease in December

### Annual Comparison:

The total applications for 2023 (54,388) are higher than 2024 (54,093) by about 295 (0.54%) applications. This indicates that the volume of applications in 2024 was slightly lower overall compared to 2023, though the difference is minimal and the trend indicates relatively stable submission year over year.

## Summary

- **Overall Growth:** The total number of applications has been fairly consistent from 2023 to 2024, with small fluctuations observed month over month.
- **Peaks and Valleys:** The spring and fall months (March, April, and October) tend to experience the highest volume of applications, while December consistently has the lowest application totals, indicating a seasonal decline toward the end of the year.

In conclusion, it's important for the team to anticipate high-demand months (like April and October) and adjust resources accordingly.

|                   | Tickets | Waiting Time | Transaction Time |
|-------------------|---------|--------------|------------------|
| Single Payments   | 24,528  | 0:33:54      | 7:41             |
| Multiple Payments | 8,564   | 0:42:15      | 15:31            |
| Stamps            | 32,573  | 0:22         | 3:59             |
| stamp Payments    | 11,485  |              | 5:44             |
| Total             | 77,150  |              |                  |

## Overview

The dataset covers four transaction types: Single Payments, Multiple Payments, Stamps, and Stamp Payments, detailing the number of tickets, waiting times, and transaction times.

### Key Findings:

#### Ticket Volume:

- Stamps has the highest ticket volume (32,573), followed by Single Payments (24,528). Multiple Payments (8,564) and Stamp Payments (11,485) are less frequent.

#### Waiting Time:

- Multiple Payments has the longest waiting time (42 minutes, 15 seconds), indicating a more complex process.
- Stamps has the shortest waiting time (22 minutes)

#### Transaction Time:

- Stamps has the fastest transaction time (3:59), followed by Single Payments (7:41).
- Multiple Payments takes the longest (15:31), likely due to handling multiple transactions in one. Stamp Payments is faster than Multiple Payments but slower than Stamps (5:44).

### Trends & Insights:

- Stamps stands out as both the most frequent and quickest to process.
- Multiple Payments is the most time-consuming in both waiting and transaction time, suggesting it involves more complexity.
- Single Payments and Stamp Payments show moderate efficiency, but improvements could be made by addressing the longer waiting times in Stamp Payments.

### Recommendations:

- Optimize Multiple Payments by streamlining processes to reduce waiting and transaction times.
- Focus on reducing waiting times for Stamp Payments by identifying potential bottlenecks.

## Conclusion

The data highlights the need for optimizing more complex processes like Multiple Payments to improve overall transaction times and customer satisfaction.

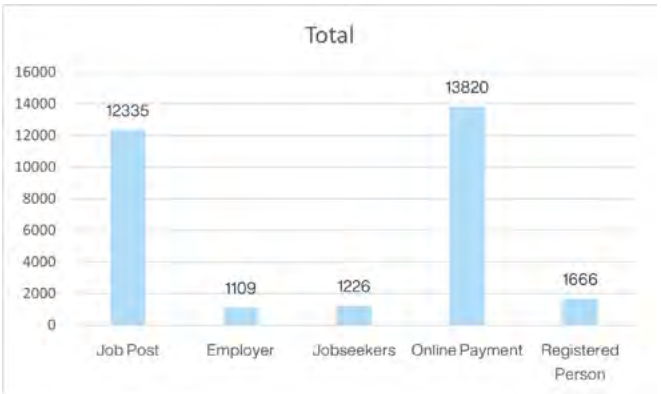
| Approved Job Posts                 |      |
|------------------------------------|------|
| Total ([Bizagi]) Jan 1 - May 30    | 6411 |
| Total ([Liferay]) July 25 - Dec 31 | 5924 |

| Approved Employers                 |     |
|------------------------------------|-----|
| Total ([Bizagi]) Jan 1 - May 30    | 340 |
| Total ([Liferay]) July 25 - Dec 31 | 769 |

| Approved Jobseekers                |      |
|------------------------------------|------|
| Total ([Bizagi]) Jan 1 - May 30    | 202  |
| Total ([Liferay]) July 25 - Dec 31 | 1024 |

| Online Payments                              |      |
|----------------------------------------------|------|
| Total WPP Payments ([Bizagi]) Jan 1 - May 30 | 6931 |
| Total ([Liferay]) July 25 - Dec 31           | 6889 |

| Approved Registered Persons        |     |
|------------------------------------|-----|
| Total ([Bizagi]) Jan 1 - May 30    | 772 |
| Total ([Liferay]) July 25 - Dec 31 | 894 |



## Key Findings

### Approved Job Posts:

- Total: 12,335 posts
- Insight: Job post activity remained steady across the year.

### Approved Employers:

- Total: 1,109 employers (340 in Jan-May, 769 in Jul-Dec)
- Insight: Employer registrations grew significantly in the second half, likely due to more working days during this period.

### Approved Jobseekers:

- Total: 1,226 jobseekers (202 in Jan-May, 1,024 in Jul-Dec)
- Insight: Jobseeker registrations saw a major increase in the latter half of the year, reflecting growth in platform engagement.

### Online Payments:

- Total: 13,820 payments (6,931 in Jan-May, 6,889 in Jul-Dec)
- Insight: Payment activity remained stable, indicating consistent transaction volumes across both periods.

### Approved Registered Persons:

- Total: 1,666 persons (772 in Jan-May, 894 in Jul-Dec)
- Insight: Registered users grew steadily, reflecting increased platform usage.

## Summary

- Growth in Engagement: There was significant growth in employers and jobseekers in the second half of the year, likely driven by seasonal hiring and the number of working days.
- Stable Job Posts and Payments: Job posts remained steady, and online payments stayed consistent, suggesting stable platform activity despite fluctuations in user registrations.
- Recommendation Implement strategies to boost engagement

## Call Centre - Review

Call centres handle a wide range of customer inquiries, from simple questions to complex issues. Balancing data with qualitative insight is key to improving support

### Key Metrics:

- Total Calls Presented: 68,830
- Total Calls Handled: 60,470
- Total Calls Abandoned: 8,357
- Average Call Time: Ranged from 2:19 (Jan) to 2:37 (Nov).

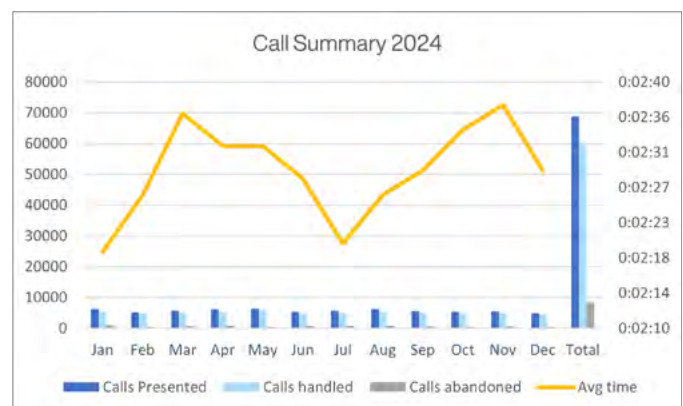
### Key Insights:

Call Volume and Handling:

- Call volume peaked in May (6,467), with a dip in December (4,854).
- Calls Handled were consistently high, averaging 88% of calls presented each month.
- Average Handling Time:
- Average call time increased slightly over the year, peaking in November (2:37). This could indicate more complex issues or longer resolutions toward the end of the year.

### Recommendations:

Focus on Call Complexity: Investigate reasons for longer handling times, especially in November, and improve efficiency.



|              | Calls Presented | Calls handled | Calls abandoned | Avg time |
|--------------|-----------------|---------------|-----------------|----------|
| Jan          | 6372            | 5339          | 1032            | 0:02:19  |
| Feb          | 5228            | 4763          | 465             | 0:02:26  |
| Mar          | 5789            | 5051          | 738             | 0:02:36  |
| Apr          | 6163            | 5264          | 899             | 0:02:32  |
| May          | 6467            | 5951          | 516             | 0:02:32  |
| Jun          | 5397            | 4692          | 705             | 0:02:28  |
| Jul          | 5825            | 4973          | 851             | 0:02:20  |
| Aug          | 6258            | 5387          | 871             | 0:02:26  |
| Sep          | 5677            | 5000          | 677             | 0:02:29  |
| Oct          | 5323            | 4841          | 482             | 0:02:34  |
| Nov          | 5477            | 4813          | 664             | 0:02:37  |
| Dec          | 4854            | 4396          | 457             | 0:02:29  |
| <b>Total</b> | <b>68830</b>    | <b>60470</b>  | <b>8357</b>     |          |

## Records Management

This unit manages the entire workflow of all documents and records for the department. This involves the planning, controlling, directing, organizing, training, promoting of best practices for content management and other managerial activities involve in record creation, maintenance and use, and disposition to achieve adequate documentation of policies. Records management plays an integral role in ensuring policies are adhered to and that the department remains compliant with the Data Protection Act.

### Achievements

Temp Staff from Travel Cayman have been trained and started prepping and scanning the Historical Files and documents. We have begun the project with Cayman Centre location from the lowest number and working our way up.

## Training & Development

### What We Do

- Connect learning to the strategy of the Department and Government as a whole, and in particular Broad Outcome #2 – “Enhancing Competitiveness while Meeting International Standards” (Gov.ky, 2024). Broad Outcome #4 “Modernise Government to Improve Public Sector Performance” (Gov.ky, 2024).
- Produce positive change in the functioning of WORC by increasing team member’s knowledge, skills and/or behaviors in their areas of expertise as a result of their attendance / participation of various training programmes.
- We foster a learning culture and assist in the creation of a World Class Civil Service.

## Key Events

### Ongoing for the year:

- Orientation
- Cyber Security
- FOI
- Data Protection

### Training our Employees engaged in during 2024

- Conversational Skills Training with an external provider Tara Tvedt
- Crisis Marshalls Training includes:
- Crisis Marshall Sensitisation, Hazard Mgmt, Fire Warden & Extinguisher, Radio Communications, CPR/First Aid
- First Aid and CPR refresher training completed for all of the Compliance officers
- Jobs Evaluation – Hay Job evaluation Methodology
- Redtrac (Caribbean Law Enforcing training centre) Leadership seminar
- Good Governance 102
- Anti-bullying Harassment & Discrimination policy training
- Financial Fraud Detection and Prevention
- Fixed Asset Management Training
- Guide to Strategic Thinking
- Government Exchange (ICPS)
- Data Protection Level 2 – 3 day training by CIG
- Data Protection for Process Owners
- CPPP Policy Workshop
- Ghost guns training
- Business Communications series - ICPA
- Breach Investigation SOP & Admin Disposal Policy - Training & Exam
- Governance Practices
- ILM L 2 met with successful completion by 2 employees
- ILM L 3 met with successful completion by 2 employees
- Executive Coaching taken up by 8 people as a result of participating the CIG 360-degree feedback survey. By the end of 2024 this number reached 12 to include all of SLT, Heads and a few managers.
- How to Create a service Excellence Charter – with a follow up exercise of creating Charters. There were Charters successfully created for six (6) teams across WORC Operations Unit.
- 'Elevate' Internship Training Series a set of five (5) courses for Interns run annually between May and August. The short lunch and learns or targeted seminars focus on developing young Caymanians for business and life skills and behaviour.
- Principles of Leadership (Target group was 16 staff in a new supervisory or new management role)
  - The soft launch in Oct 2024 included the following courses along with a roster of seminars and Mastery Classes for 2025. The Principles of Leadership is designed to be an annual offering, running October through June each year with a variety of topics that develop business acumen. Our guest facilitators from within WORC and Government leverage our talent and strengthen our partnerships.
    - 7 Habits of Managers
    - Coaching Skills 1
    - Communicating with Tact & Diplomacy
- Mental Health First Aider
- (Linkedin Learning based through CSC)
- Compliance Officer Self-Defense
- Procurement
- Digital Marketing Course
- Risk Management Certificate
- Supervisory Management Certificate
- Communicating with Diplomacy & Tact
- Matryn Bould Mediation Course
- Domestic Violence Intervention training course
- Case File Investigations and Management – training with the DPP case file specialist
- Coaching Skills for New Managers

### Conferences

- CISHRP conference
- Aspire Leadership Conference – Stepping Stones
- Operations and Building Management Conference
- Work Human Conference
- Nat'l Assoc. of Workforce Development Professionals Conference
- WORC All-Staff conference was held in Dec. to wrap up the year and soft launch our strategic plan 2025-2030

## Achievements

- A training manager was successfully found to fill the vacant post and was on-boarded at the end of April.
- Quarterly Manager Meetings were successfully held. The aim was to strengthen our knowledge across the Dept. as well as use the opportunity to strengthen our internal customer service processes and provision.
- **2023 Employee Engagement Results** – “Have You Been Discriminated Against, Bullied, or Harassed at WORC in the Last 12 Months”: Anti Bullying, Harassment, & Discrimination training resulted in 71 employees and 21 managers being trained, which represents 74% of our staff count.
- **2023 Employee Engagement Results** – “My Manager” (61% benchmark is -6% than CIG & -14% than high performing teams): T&D in partnership with HR designed the Principles of Leadership New Manager training series. It soft launched between October and November. The design of the programme and the topics it covers is highly satisfactory. We are now working at driving attendance from the top down and at the same time reassessing our marketing and communications strategy.
- **2023 Employee Engagement Results** – “Learning & Development Activities I Have Completed while Working for WORC are Helping Me to Develop My Career” (70%): T&D hosted for the first time ever, the Systems Support & Development Team (IT) for a day of training. The theme and most urgent need is communication, specifically influence. While they are a highly intelligent and synergistic team, we are proactively addressing skills to improve networking savvy for the purpose of achieving influence (especially on projects). T&D also helped CSPR Board design and roll out a training rotation for a new supervisor.
- **WORC Intern Training:** 5 successful trainings held for the interns from July 26- Aug 28 encompassing the following topics: Budgeting, Jobs of Today & Tomorrow, Interview Skills, Work Ethics and Customer Service
- **WORC Summer Lunch & Learns:** 5 Lunch & Learns offered from July to October encompassing the following topics: Forming Good Habits, How to Handle Toxicity & Conflict for Happier Workdays, and Building Resilience, and Managing Self-doubt to tackle bigger challenges. Unfortunately, October session did not have adequate participation to proceed.
- Average number of annual training hours – 2,385

course hours – not including Linked in, webinars, Conferences

- 120 ppl completed at least 1 course, webinar or conference
- 2 extensive Business Cases
- The Principles of Leadership Programme
- Compliance Self-Defense

### EVENT - Partnering with the Civil Service College:

WORC TD was asked to be one of the off-site locations for conducting the Roll-out of the Civil service College Online Learning Platform. We hosted the new Deputy Director, Ruth Sparks, and helped play a role in the launch of this excellent learning platform. It was well received and employees had fun earning prizes for their involvement. Pictured Below is Andrea Bothwell TD manager and Compliance Assistant, Jean Solomon, and Boards Secretary, Tara Bowley, who were WORC “Bring Friends & Win” Winners for their proactivity in getting employees signed up.



Training & Development Manager Andrea Bothwell & Deputy Director Ruth Sparks.

## Inspire Conference:

Training & Development attended the local leadership conference Inspire, hosted by Stepping Stones. Below are a few clips of Hot Topics such as Employee Engagement & Performance, and Employment Trends.

Training & Development Partners with our WORC Champion for Sustainability. We have a small, but growing team of employees dedicated to meeting quarterly and offering information and proactive initiatives to our employees about this critical topic.



## Compliance All Team Self Defense training –

this is a specialised training programme was created for Officers to receive defensive tactics and build their skills to a Krav Maga certificate level. The programme started in September 2024 and runs until September 2025 at which time they will have an opportunity to test and certify in Krav Maga – a world renowned system of Law Enforcement defense techniques. This comprehensive programme focused on de-escalation, verbal commands, safety, identifying threats, defenses against various weapons, controlled holds and take downs, as well as team work, communication, strengthening and physical conditioning.



## Customer Service All Team Training

This is a specialised training series for our Customer Care team, running monthly 1-day in-house workshops. The content was based off material found in Patrick Lencioni's ground breaking 5 Dysfunctions of a Team, Kerage Styles profiles, Emotional Intelligence, Communication.

## The Records Team

This is a specialised training series for our Records Management Team, running monthly 1-day in-house workshops concurrent with Customer Care Trainings. The content was based off material found in Patrick Lencioni's ground breaking 5 Dysfunctions of a Team, Strengths Finder, & Communication.

## Finance

### Strategic Highlights

The Finance Team remains steadfast in its commitment to maintaining a robust control environment and enhancing internal controls to mitigate financial risks effectively. With a focus on continuous improvement in 2024, the team strived to uphold the highest standards of financial accountability and transparency, ensuring that the department's financial operations are both reliable and sustainable.

As at DEC-24 the total revenues earned and recorded have exceeded the budgeted forecast by \$11.2m. The notable outperformance was fuelled by the Work Permit revenue streams of which accounted for 98% of the increase.

The current trajectory reflects an 8% increase in total revenue earned when compared with DEC-23 revenue performance, a 15% increase in comparison to revenue earned and recorded as at DEC-22, and a notable 31% increase in comparison to revenue earned as at DEC-21.

Analysis of revenue performance in the Residency and Right to be Caymanian categories also shows significant increases. As at DEC-24, Residency Fees earned held a 2% increase in comparison to budgeted forecast, and a 3% increase when compared to revenues earned as at DEC-23 within this fee category.

The Right to be Caymanian Fee category outperformed budgeted forecast by 174% in 2024, and significantly outpaced revenue earned in the yearly comparative for 2023 by 773%.

Overall, total revenue in 2024 has seen notable growth over the last three years, with a 31% increase compared to 2021, suggesting a strong recovery and positive trends in revenue generation.

In 2024, the Fee Assessment process was streamlined to better assist clients seeking assessments for Occupation Titles not listed in the Immigration Regulations (2019 Revision). Requisitions are now routed to a dedicated Fee Assessment Inbox, improving service efficiency and response times.

## About Us

### Nature and Scope of Activities

The Finance Team oversees the revenue collections of the Department, ensuring compliance with the Public Management and Finance Act (PMFA), Financial Regulations, and departmental policies. The unit is responsible for:

**Monitoring and Reporting:** Tracking revenue and expenses against approved budgets to maintain financial accountability.

**Compliance and Oversight:** Ensuring all financial transactions adhere to legal and regulatory requirements.

**Financial Integrity:** Maintaining accurate, current, and complete financial records through effective internal controls.

#### Procurement:

- Ensure that the department is compliant with the Procurement Act.
- Ensures cost-effectiveness & value for money.
- Reduce wasteful spending by ensuring procurement aligns with actual needs.
- Reduce the risk of corruption, fraud, and favoritism.
- Enhance public confidence by demonstrating ethical and legal compliance.

**Audit Readiness:** Striving for unmodified audit opinions by ensuring financial accounts fairly represent the department's financial position.

#### Revenue Management:

- Accurately assessing, reporting, and depositing fees into government revenue.
- Properly applying revenue concessions, exemptions, and refunds.

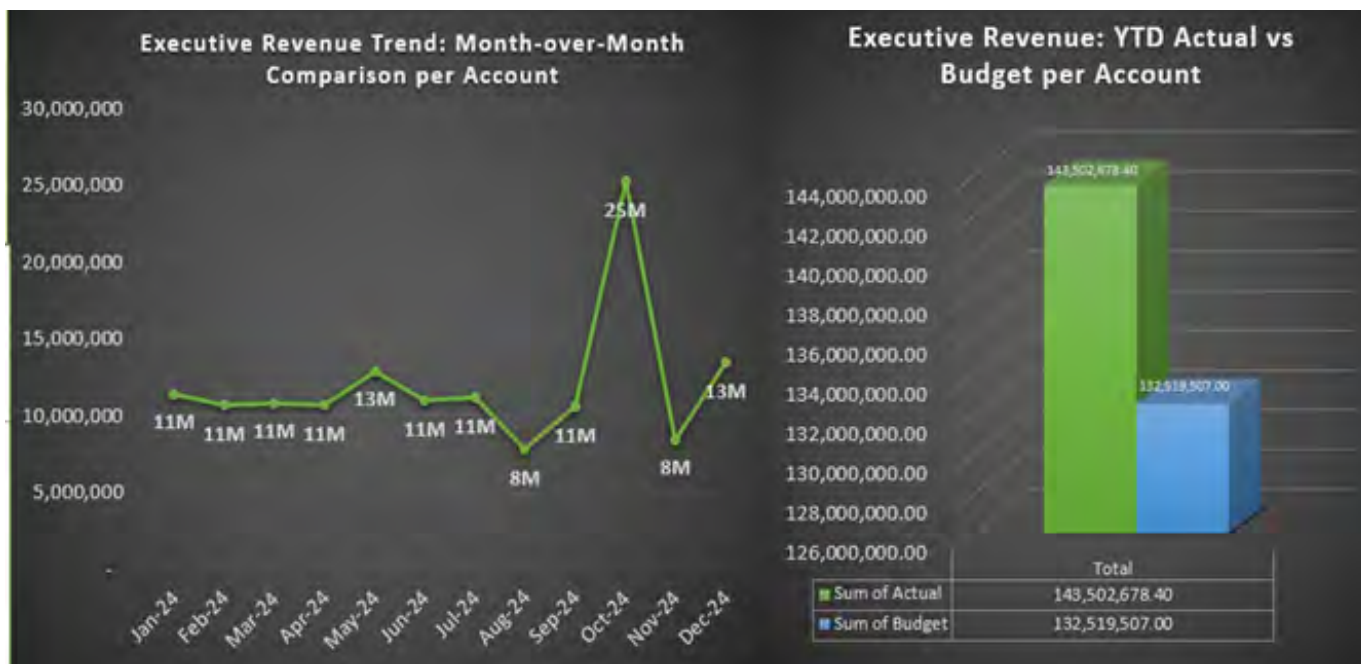
By maintaining strict financial controls and best practices, the Finance Team upholds fiscal transparency and supports the department's broader operational and strategic objectives.

## Key Events

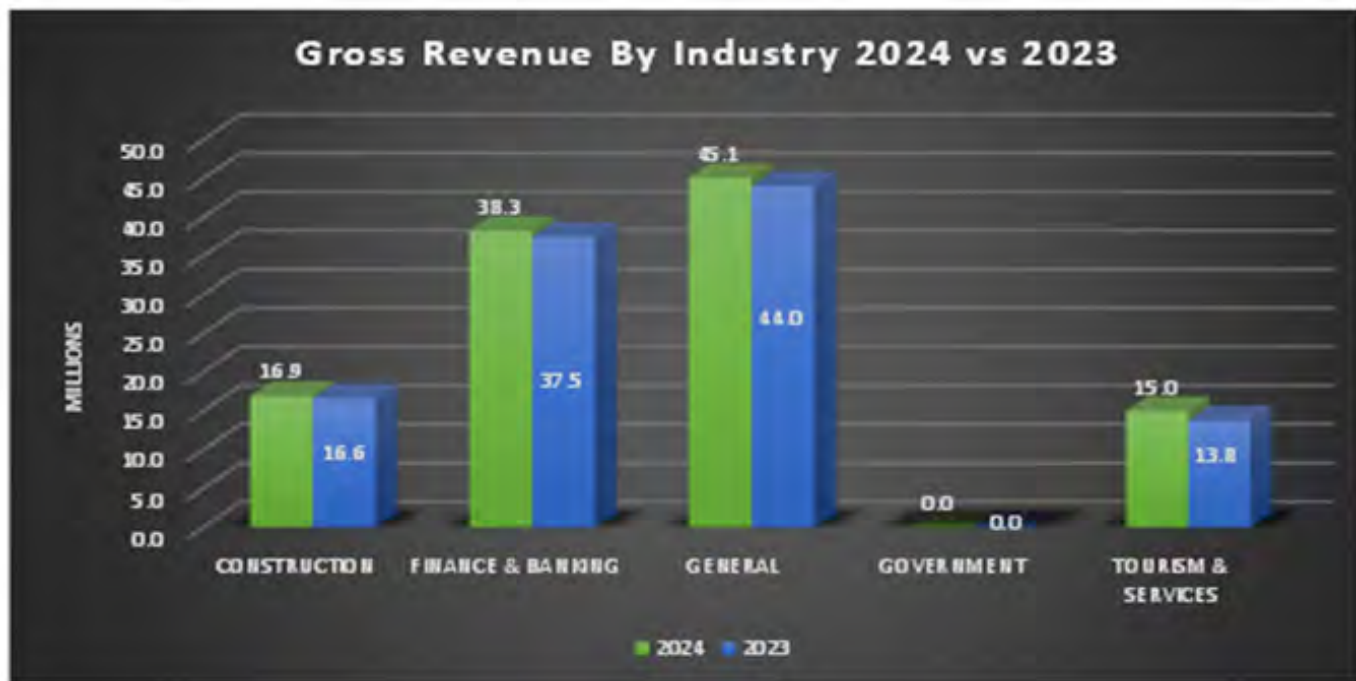
- Received Unqualified Audit opinion for 2023 audited financials.
- Establish Fee Assessment Committee
- The Refunds Unit was restructured in 2024 to improve focus and effectiveness with a view to enhancing output and reducing turn-around times on the refunds process.

## Financial Performance and analysis

| EXECUTIVE REVENUE JAN to DEC-24 |          | CATEGORY CODES | ACTUAL<br>\$'000 | BUDGET<br>\$'000 | VARIANCE<br>\$'000 |
|---------------------------------|----------|----------------|------------------|------------------|--------------------|
| Work Permits                    | WP       |                | 107,761          | 96,761           | (11,000)           |
| Non-Refundable Repatriation Fee | NRF      |                | 2,145            | 2,542            | 396                |
| Residency Fees                  | ARF /RES |                | 28,738           | 28,295           | (442)              |
| Business Staffing Plan Fee      | BSP      |                | 49               | 39               | (10)               |
| Continuation of Work            | PCW /WOL |                | 2,491            | 3,388            | 896                |
| Specialist Caregiver Fees       | SCG      |                | 60               | 64               | 4                  |
| Special Economic Zone           | EZG      |                | 725              | 661              | (64)               |
| Right to be Caymanian Fees      | CS       |                | 1,195            | 436              | (759)              |
| Immigration Fines               | CLF/IMF  |                | 339              | 334              | (4)                |
| <b>Total</b>                    |          |                | <b>143,503</b>   | <b>132,520</b>   | <b>(10,983)</b>    |



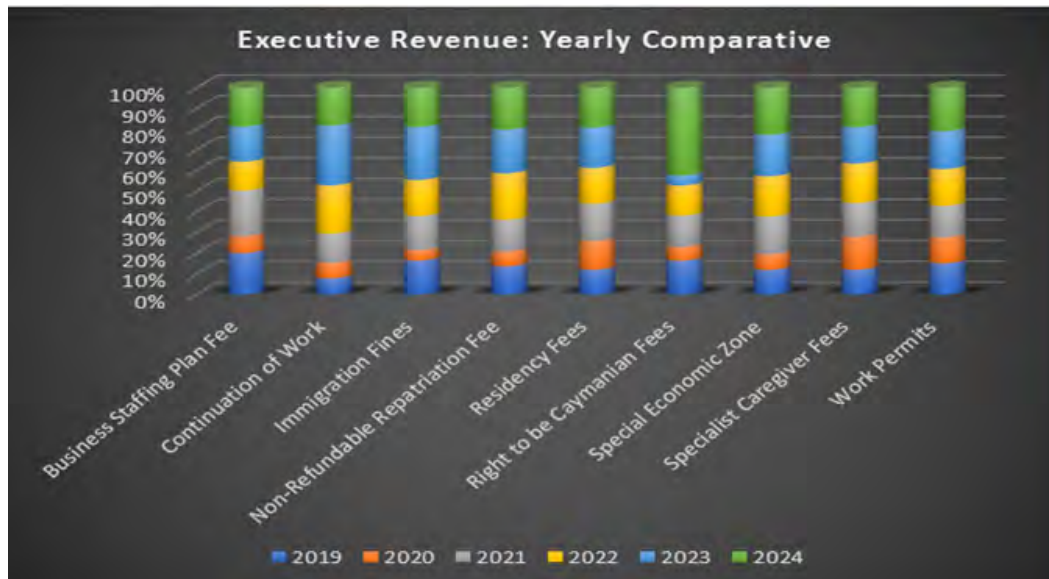
As at DEC-24 the total Executive Revenues earned and recorded surpassed the budgeted forecast by \$10.9 million. A significant driver of this outperformance was the Work Permit revenue streams, which yielded \$11 million above budgeted forecast.



Analysis of the Executive Revenue earned and recorded shows that the Work Permit revenue stream accounted for 75% of the \$143.5 million earned as at year ended DEC-24. This is attributable to the overwhelming performance in the Finance & Banking, and General Industries. The yearly comparative of 2023 and 2024 reflects a steady growth in revenue across all industries, which signifies a strengthen economy.

## EXECUTIVE REVENUE YEARLY COMPARATIVE

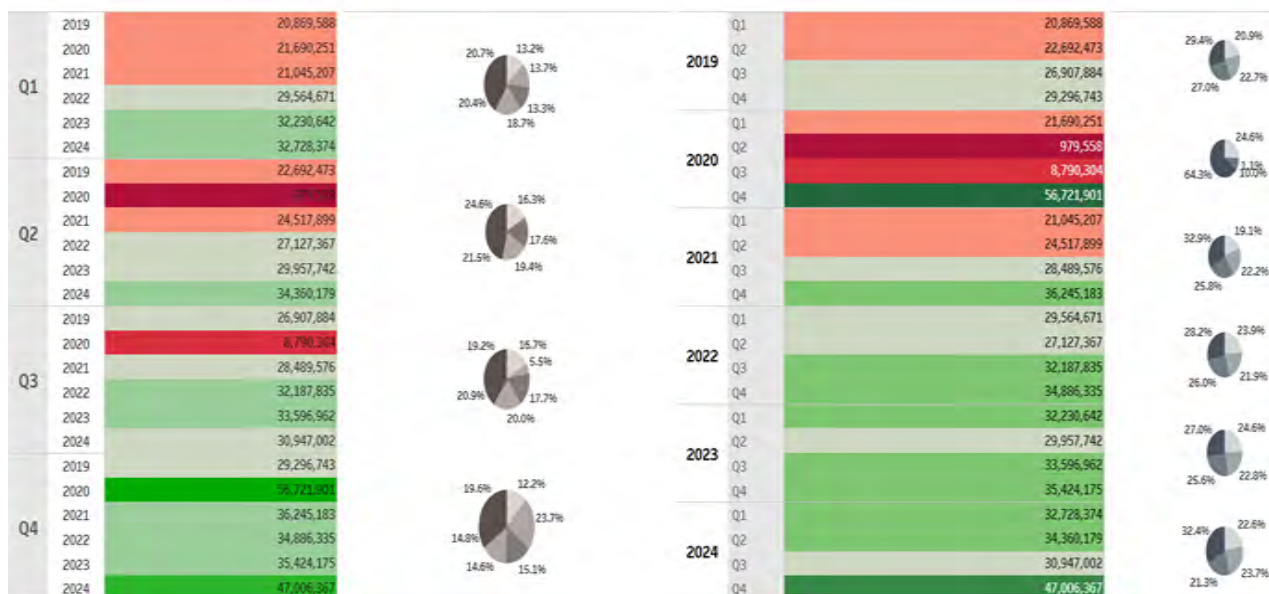
| EXECUTIVE REVENUE OVERVIEW      | CATEGORY CODES | 2019           | 2020          | 2021           | 2022           | 2023           | 2024           |
|---------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|
| Work Permits                    | WP             | 77,921         | 65,052        | 78,271         | 90,766         | 94,431         | 107,761        |
| Non-Refundable Repatriation Fee | NRF            | 1,777          | 1,196         | 1,631          | 2,384          | 2,236          | 2,145          |
| Residency Fees                  | ARF /RES       | 19,967         | 21,488        | 27,272         | 26,000         | 29,258         | 28,738         |
| Business Staffing Plan Fee      | BSP            | 67             | 32            | 57             | 36             | 44             | 49             |
| Continuation of Work            | PCW /WOL       | 1,209          | 1,582         | 1,938          | 3,178          | 3,949          | 2,491          |
| Specialist Caregiver Fees       | SCG            | 46             | 42            | 52             | 60             | 56             | 60             |
| Special Economic Zone           | EZG            | 444            | 380           | 581            | 620            | 639            | 725            |
| Right to be Caymanian Fees      | CS             | 478            | 313           | 425            | 409            | 137            | 1,195          |
| Immigration Fines               | CLF/IMF        | 303            | 133           | 293            | 314            | 460            | 339            |
| <b>Total</b>                    |                | <b>102,212</b> | <b>90,218</b> | <b>110,520</b> | <b>123,768</b> | <b>131,210</b> | <b>143,502</b> |



Analysis of Executive Revenue earned over the last six (6) years reflects overall growth in revenue. The \$143.5 million in 2024 Executive Revenue movement reflects a much smoother month to month growth and thereby outpaced the previous comparative years significantly. The current trajectory reflects a 10% increase in Executive Revenue earned when compared with the \$131.2 million earned in DEC-23 and a notable 15% increase in comparison to revenue earned and recorded as at DEC-21. The growth comparison between 2024 and 2020 Pandemic year was far more excessive as 2024 Executive Revenue increase by 59% which emphasizes a strong economic rebound. Current performance in 2024 also yielded a 40% increase in Revenue when compared to the \$102 million earned in 2019.

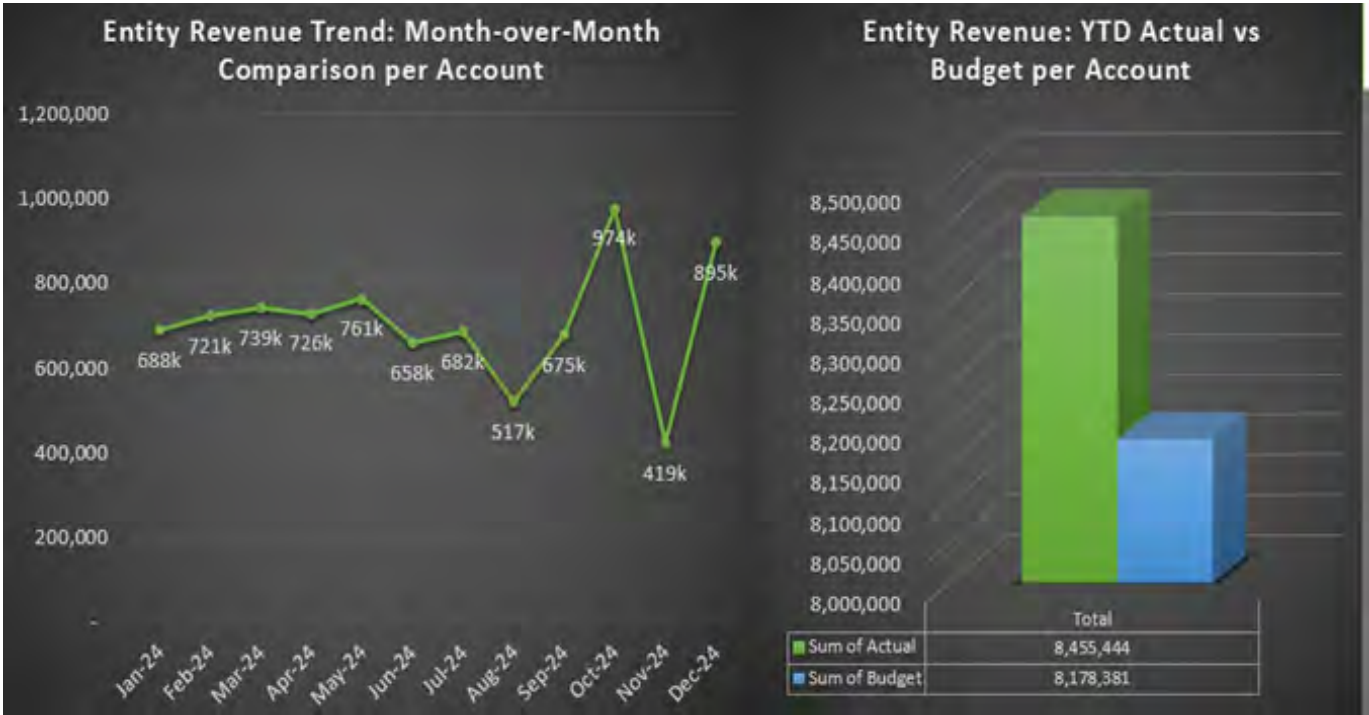
#### REVENUE (EXEC) RECAP / Quarter Spanning Q1 2019 - 2024 Q4

~Highlight tables and pie charts showing executive revenue performance across quarters.



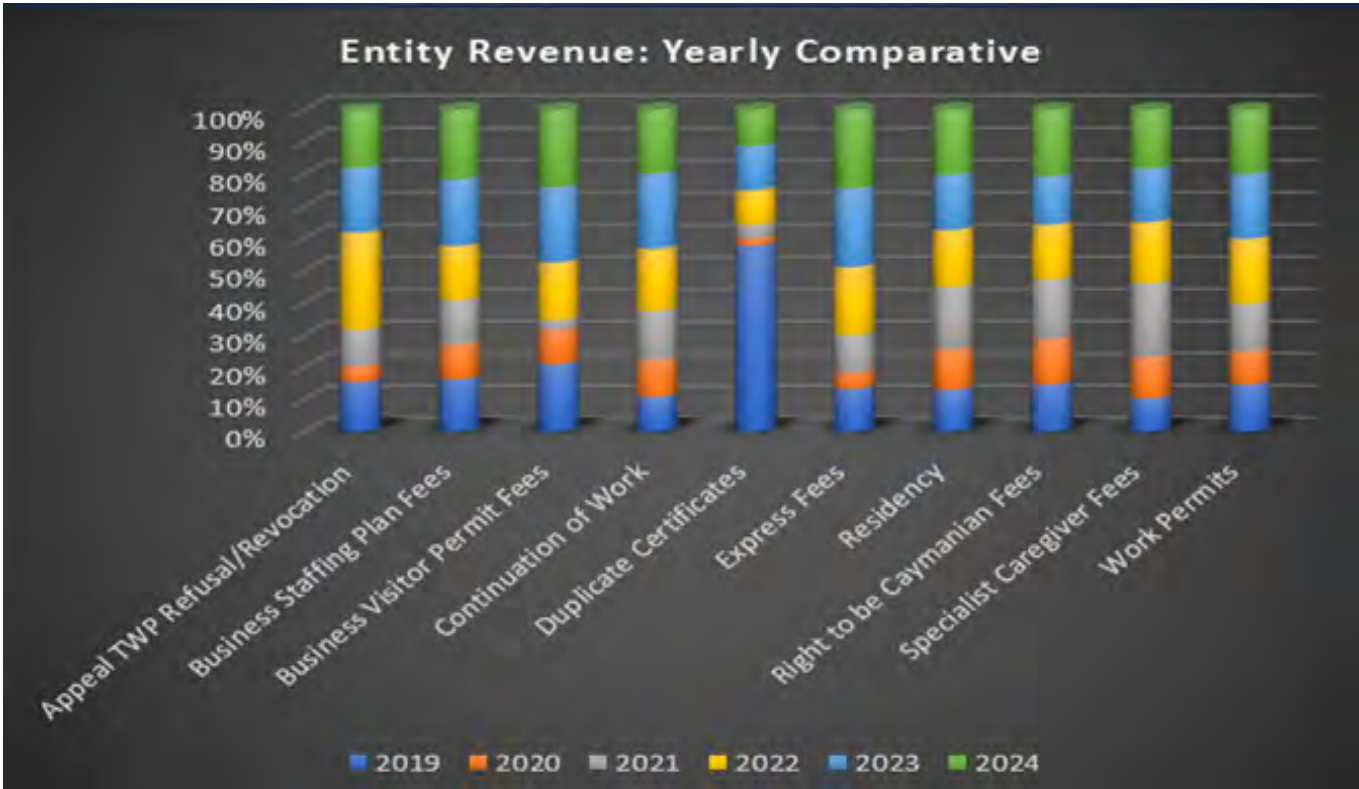
ENTITY REVENUE ACTUAL vs BUDGET COMPARATIVE

| ENTITY REVENUE JAN TO DEC-24  | CATEGORY CODES | ACTUAL | BUDGET | VARIANCE |
|-------------------------------|----------------|--------|--------|----------|
| Other Immigration Fees        | DUP            | 161    | 163    | 3        |
| Continuation of Work          | PWA/ WOL       | 135    | 142    | 6        |
| Work Permits                  | TWP/WPG        | 3,877  | 3,896  | 19       |
| Right to be Caymanian Fees    | CAA            | 205    | 181    | (24)     |
| Business Staffing Plan Fees   | BSA            | 93     | 78     | (15)     |
| Business Visitor Permit Fees  | BVA            | 19     | 15     | (4)      |
| Residency                     | RWA            | 1,033  | 971    | (63)     |
| Specialist Caregiver Fees     | SCA            | 8      | 9      | 1        |
| Appeal TWP Refusal/Revocation | ATA            | 17     | 31     | 14       |
| Express Fees                  | TEX/ BVX       | 2,906  | 2,693  | (214)    |
| Total                         |                | 8,455  | 8,178  | (276)    |



### ENTITY REVENUE ACTUAL vs BUDGET COMPARATIVE

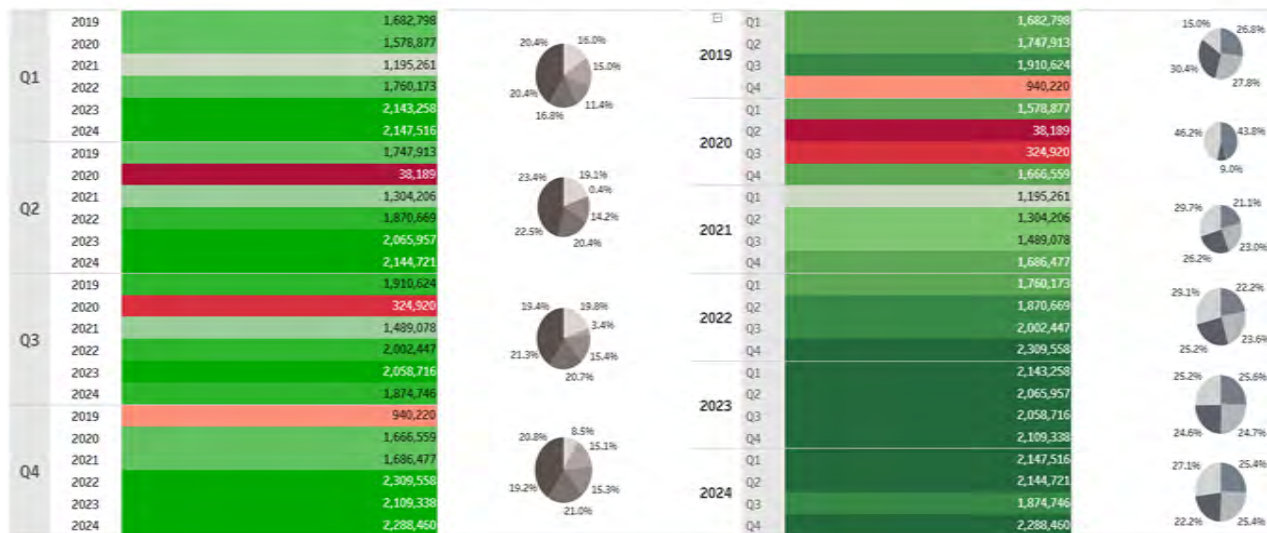
| ENTITY REVENUE OVERVIEW       |               | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
|-------------------------------|---------------|-------|-------|-------|-------|-------|-------|
|                               | CATEGORY CODE |       |       |       |       |       |       |
| Other Immigration Fees        | DUP           | 628   | 322   | 58    | 156   | 202   | 161   |
| Continuation of Work          | PWA/ WOL      | 74    | 78    | 104   | 133   | 160   | 135   |
| Work Permits                  | TWP/WPG       | 1,344 | 2,043 | 2,854 | 3,929 | 3,929 | 3877  |
| Right to be Caymanian Fees    | CAA           | 143   | 136   | 176   | 170   | 150   | 205   |
| Business Staffing Plan Fees   | BSA           | 15    | 47    | 60    | 73    | 90    | 93    |
| Business Visitor Permit Fees  | BVA           | 16    | 8     | 2     | 14    | 19    | 19    |
| Residency                     | RWA           | 684   | 649   | 1,005 | 905   | 882   | 1033  |
| Specialist Caregiver Fees     | SCA           | 4     | 5     | 11    | 9     | 8     | 8     |
| Appeal TWP Refusal/Revocation | ATA           | 14    | 4     | 11    | 29    | 19    | 17    |
| Express Fees                  | TEX/ BVX      | 1,556 | 602   | 1,390 | 2,526 | 2,920 | 2906  |
| Total                         |               | 4,478 | 3,894 | 5,671 | 7,943 | 8,378 | 8,455 |



## REVENUE (ETTY) RECAP / Quarter

Spanning Q1 2019 - 2024 Q4

~Highlight tables and pie charts showing entity revenue performance across quarters.



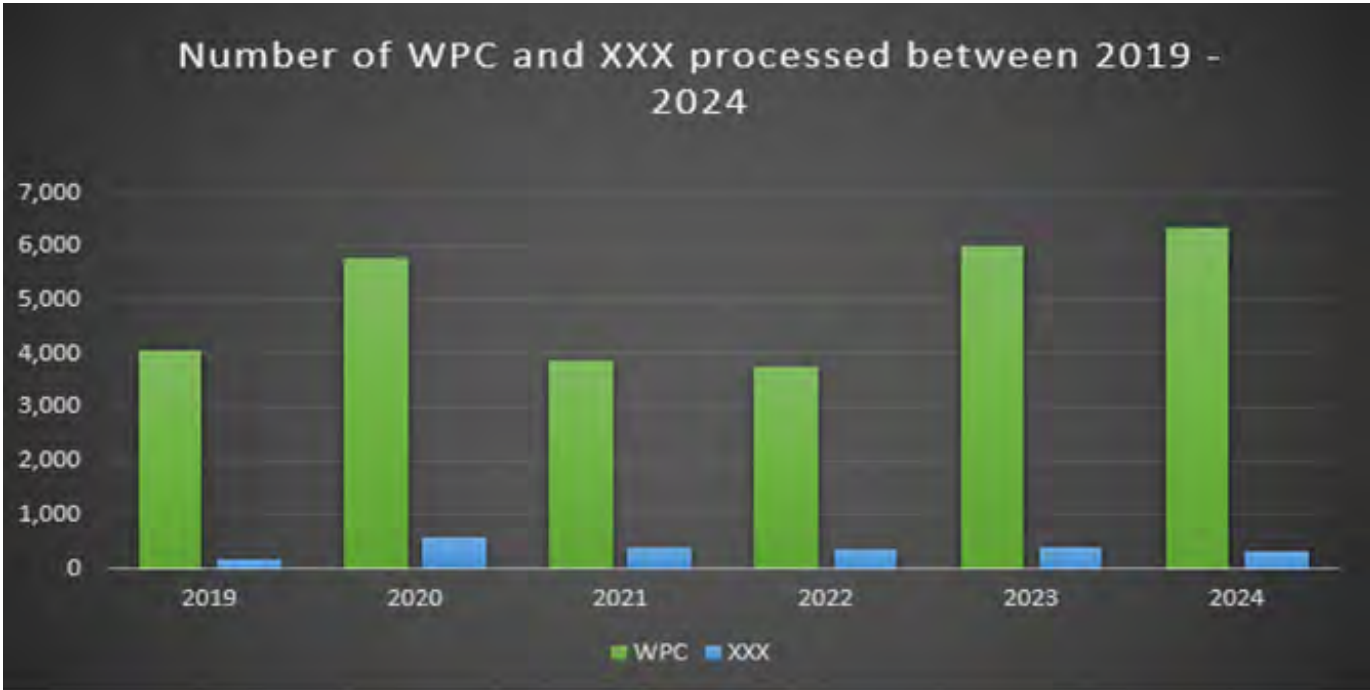
## Refunds

## Refunds Yearly Comparative



Refunds processed between 2019 and 2024 showed steady growth in both volume and dollar value, with a significant surge in 2023 compared to 2022. Volume increased by 92.63%, while dollar value rose by 66.59%. This growth was driven by the implementation of improved tracking and control mechanisms, which enhanced team efficiency. However, in 2024, a slight decline in both volume and dollar value resulted from reduced staffing resources. Despite this, December 2024 recorded the highest monthly refund output, with \$987,363.51 processed across 1,188 transactions. Overall, from 2019 to 2024, refund volume increased by 153.83%, while dollar value grew by 156.18%.

Work Permit Cancellations and Withdrawals



Legend

|     |                          |
|-----|--------------------------|
| WPC | Work Permit Cancellation |
| XXX | Withdrawals              |

The number of work permits cancelled fluctuated between 2019 and 2024. From 2019 to 2020, there was a 42.04% increase in cancellations, followed by a 33.05% decline during the COVID-19 lockdown, as new work practices emerged. In 2023, cancellations surged by 59.79% compared to 2022, driven by efforts to clear backlogs from previous years and enhanced tracking and control mechanisms. 2024 reflects a slight increase over 2023, continuing this trend.

## Forward Looking

### Accountability

Under the theme of “Accountability”, the Finance team’s key objectives are to enhance internal controls and establish a robust control environment to mitigate risks, ensure compliance, and strengthen the integrity of financial operations. By continuously improving these controls, we aim to safeguard the organisation’s assets and maintain transparency, ultimately fostering trust and accountability across all financial processes.” World Class Customer Service: Our commitment to offering exceptional customer service is steadfast. We will continue to provide fair and transparent service, ensuring every experience reflects our dedication to excellence and integrity. By upholding these values, we will reinforce our reputation and strengthen the trust and loyalty of our valued customers in every interaction.

### Ensuring Financial Integrity

Maintaining clean audits and precise financial reporting is fundamental to our operations. We are dedicated to upholding the highest standards of financial transparency and integrity, ensuring our financial accounts accurately reflect the true financial position of our organisation.

### Improve Business Processes

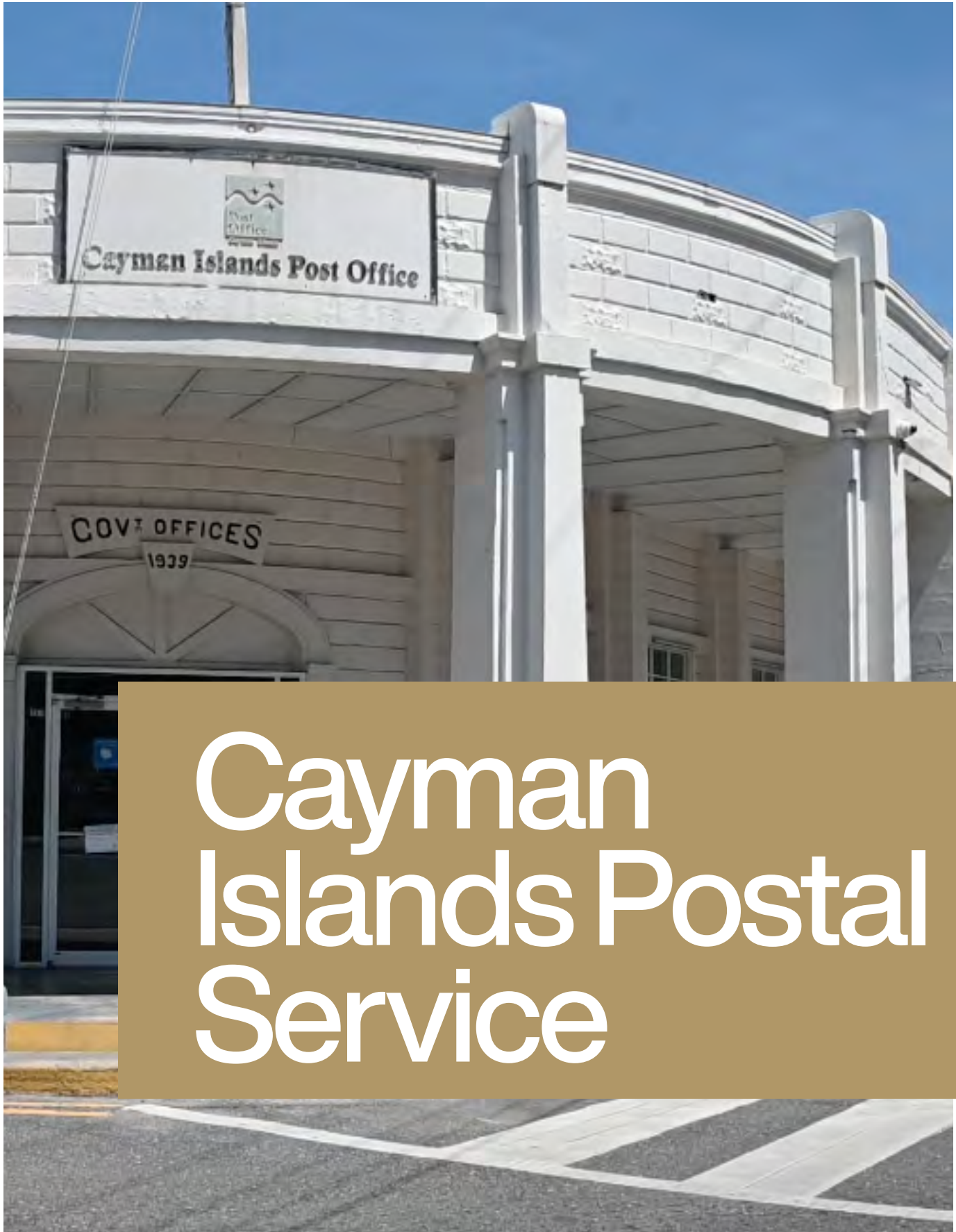
Acknowledging the critical need for continuous improvement, we will concentrate on refining and optimizing our business processes. By streamlining operations and eliminating inefficiencies, we aim to boost agility, productivity, and overall organisational effectiveness, ensuring our ability to adapt and thrive in an ever-evolving environment.

### Manage Expectations

Clear and effective communication is key to managing expectations both internally and externally. We are committed to maintaining open lines of communication, ensuring all stakeholders are well-informed and aligned with our goals, strategies, and performance. This approach will foster transparency, builds trust, and ensures everyone is on the same page as we work towards shared success.

### Continue to Upskill Team members

Our team members are our most valuable asset, and their continuous growth and development are a top priority. We are committed to investing in their skills and knowledge, offering opportunities for upskilling and professional advancement to ensure their long-term success, satisfaction, and continued contribution to the success of the department.



# Cayman Islands Postal Service

## Message from Postmaster General

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## Sheena Glasgow

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After the launch of the Internet, it was often said it would be the death of the post office worldwide. The post is still here.

E-mails, e-bills, e-cards, online payments, and social media platforms have become the communication standards in our daily lives. Even so, the post is still here.

The post has had to transition from letter mail communication as its core service to the delivery of merchandise and facilitating the growth of online shopping. The CIPS' vision "More Than Mail" reflects

the evolving business model.

The CIPS is the Cayman Islands Government entity designated as the postal operator responsible for fulfilling the Government's obligations under the Treaty of Bern and adherence to the Universal Postal Union (UPU) Convention in the Cayman Islands. As the designated postal operator, the CIPS is charged with ensuring that postal services are accessible to all residents and visitors in the territory and operates a network of 16 post offices across all 3 islands. The CIPS collaborates with the UPU's 192 members and their network of postal outlets.

The Cayman Islands' UPU membership is shared with other British Overseas Territories and managed through Great Britain. However, the CIPS is a member of the CPU, and the EMS and Telematics Cooperatives in its own right.

Core postal services are domestic and international in scope and encompass traditional letter mail including mail with certified posting, registered mail, prepaid postage (franking meters and online meters), parcels, re-direction of mail, safe mail as well as the postal industry's courier service – EMS. A special e-Commerce service "CaymanKind Global" is a flat rate product for standard and EMS packages as long as the contents fit, are not prohibited items, and do not exceed the maximum weight of 22 pounds.

The CIPS participates in the Global Monitoring System (GMS) which is a UPU system that measures delivery quality from posting to delivery. GMS uses a network of secret panellists in each country to send and receive test items. The test items contain a small label which has a tiny antenna that transmits a unique identification number as a radio signal. The RFID technology allows items to move through the postal network and the data is captured by the special receiving antennas. This gives the postal service objective data, real time data on the

movement of mail, and helps identify where process improvements need to be made. The CIPS joined GMS in 2012 and began monitoring in late 2013. Using GMS data over the years, the CIPS concluded 2024 with a score of 97.8% on-time delivery against our delivery standard.

The CIPS' participation in GMS is a key element the CIPS utilises as a part of its contributions to developing the vision for a "World Class Civil Service" in the Cayman Islands.

The Ministry and the CIPS co-hosted a week of postal conferences in June 2024 and I am particularly proud that several historic achievements accompanied those events, and established new regional standards for conference organisation and hosting. They include, but are not limited to:

- Record attendance by heads of state.
- Record attendance of delegates.
- Collaboration with the SATC for its clients' assistance with secretariat duties, and the positive inclusion doing so created.
- Delegates' entitlement of one postage-free parcel shipped to their home country. The packages were part of the CIPS' new collection of flat rate services that showcase the beautiful photography of the Department of Tourism's "Dream in Cayman" marketing campaign. Outbound processing started on-site at a sub-post office established at the conference venue specifically for this service to delegates.
- High level of hospitality shown to delegates.

Given the huge success of the conference, I wish to publicly record thanks to the DPMG who served as the Lead Organizer for the week of conferences.

Another 2024 achievement of which I am particularly proud would be the two collaborative initiatives between the CIPS and SATC and its clients. The CIPS demonstrated creative ways to include special needs persons as part of our business functions and operations.

In conclusion, it would be remiss of me not to thank all CIPS staff, who in too many ways to count, were critical to the CIPS' successes throughout 2024. Without staff commitment and steadfast support in adopting the never-ending operational changes that occur within the postal industry, there would be no postal service.

*Sheena Glasgow*

**Postmaster General**



# About Us

## Nature and Scope Activities

The CIPS is the entity designated by the Cayman Islands Government to provide basic postal services in the Cayman Islands thereby fulfilling the Government's obligations arising out of the Acts of the Universal Postal Union.

The CIPS operates 16 postal facilities across all 3 islands. Grand Cayman has nine facilities throughout the five districts plus one sub-post office with service restricted to entities and employees within the Government Administration Building. Cayman Brac has five facilities, and Little Cayman has one.

Given its customer-centric focus, the CIPS also offers enhanced products and value-added services, as well as amenities to the under-represented persons in our community such as facilitating an access point for the payment of government services and utility bills for unbanked persons.

The CIPS has a large foot-print across the Cayman Islands and is therefore positioned to be a key partner for the Government in providing key services to persons throughout the Cayman Islands, as well as serve as a central payment point for all government fees.

A strategic goal of the CIPS is the advocacy at UPU levels for small posts who often have overlooked challenges in their efforts to remain in business, but are also lack the resources to participate at such levels of the industry. The CIPS actively participates at both the regional and international levels of the postal industry, namely through the CPU and the UPU. Through the DPMG, the CIPS has gained a reputation for being an organisation willing to participate in UPU trials of new initiatives and provide valuable feedback, and early adopters of industry operational changes.

In 2019, the DPMG became the first person from the Caribbean region to be elected to the EMS Cooperative Management Board in its 20+ year history. Though she took a short break from the EMS Board, at the end of 2024, the CIPS was proud to support nomination for re-election to the EMS Board in 2025.

## Our Vision | More Than Mail.

The Mission of the Cayman Islands Postal Service is to make the lives of those we serve better through:

- Being the exporter of choice for small and micro enterprises (“SMEs”);
- Provision of services to the under-represented persons in our community;
- Representing the needs of small posts at international levels of the postal industry.

## Values

- To be a customer-centric organisation
- To provide price conscious products for SMEs, and establish cost-based services for businesses
- To have passion in creativity
- To have a continuous commitment to quality management international interests.

## Governance

Governing Legislation:

- Postal Law (1997 Revision)
- Postal Regulations (2021 Revision)
- Universal Postal Convention
- Constitution of the Universal Postal Union
- General Regulations of the Universal Postal Union
- Universal Postal Convention and its Final Protocol

## Strategic Goals

The primary strategic goals for the Cayman Islands Postal Service are:

- Given the ever-declining letter mail volumes, transition the CIPS from its historic revenue-dependent model as a net importer, to a revenue-generating net exporter.
- Support SMEs expansion of international sales of their Caymanian products by being their exporter of choice.
- Utilise the marketing partnership with the Department of Tourism to develop and increase the CaymanKind Global portfolio of flat rate products serving SMEs.
- Continue advocating at regional and international levels of the postal industry for small post administrations.

### Strategic Priorities & Objectives:

- Redevelop the CIPS' website to support a customer-focus strategy and the capability of supporting SMEs with expanding international sales of their Caymanian products.
- Utilise the partnership with the Department of Tourism to increase the CaymanKind Global portfolio of flat rate products serving SMEs.
- Develop airlift options for emerging markets.
- Commitment to ongoing training and development of Caymanian staff for future careers within and outside the CIPS.
- Continue to support the DPMG in her role as the Chair of the CPU Management Board, re-election to the EMS Cooperative's Management Board, and advocacy for small posts at the higher levels of the UPU.

## People

### Senior Management Team (SMT)



**Postmaster General, Ms. Sheena Glasgow**

Bio – Postmaster General for 22 years, civil service career of 32 years.



**Assistant Postmaster General, Regulatory & International Relations, Mr. John Fahy**

Bio – Assistant Postmaster General for 5 years, civil service career of 10 years.



**Deputy Postmaster General, Human Resources & Operations, Ms. Melissa Martinez-Ebanks**

Bio – Deputy Postmaster General for 14 years, civil service career of 27 years.



**Assistant Finance Manager, Mr. Imran Shaw**

Bio – Assistant Finance Manager for 11 years, civil service career of 11 years.



**Assistant Postmaster General, Operations, Mr. Lloyd McField**

Bio – Assistant Postmaster General for 14 years, civil service career of 37 years.



**Human Resources Manager (Acting), Ms. Candace Hylton**

Bio – Human Resources Manager for one month, civil service career of 6 years.

## Personnel Profile



The below data and graphs provide detail information on CIPS personnel profile.

**73**

total staff as of 31 December 2024.

**70**

full-time staff members

**56**

employees on open-ended contracts

**37%**

of staff are male

**17**

employees on fixed-term contracts

**46**

years is the average age of the workforce

**57%**

of staff are 45 years or older

**10 years**

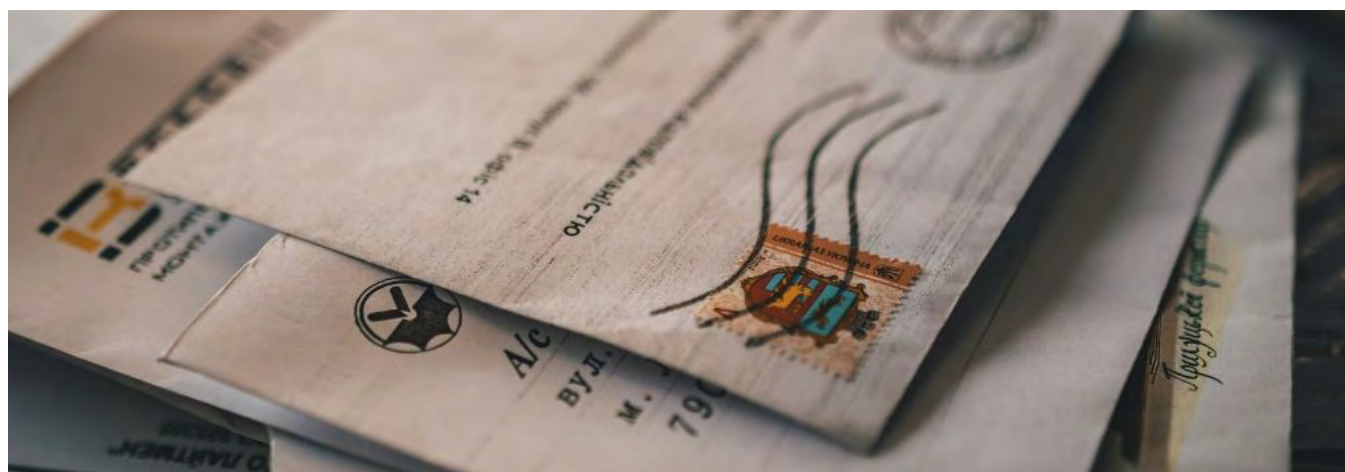
until a third of staff reaches retirement age

**63%**

of staff are female

**43**

of staff are under 45 years



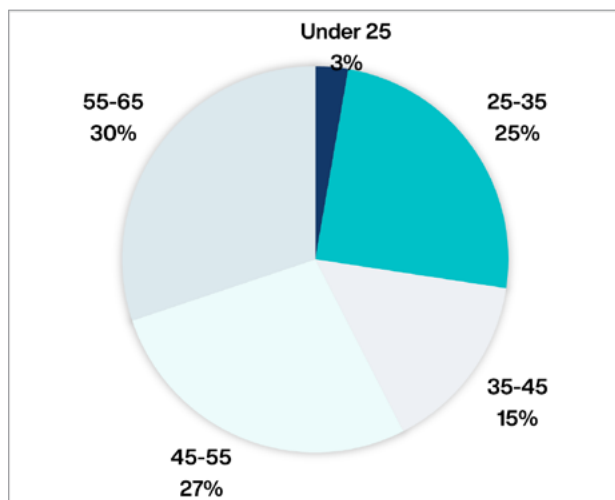
## Staff Complement:

On 31 December 2024, the CIPS had 73 staff, of which 70 are full-time staff.

| Contract                   | N. of Staff |
|----------------------------|-------------|
| Open-ended Contract        | 56          |
| Fixed-Term (Probation)     | 9           |
| Fixed-Term (Non-Probation) | 8           |

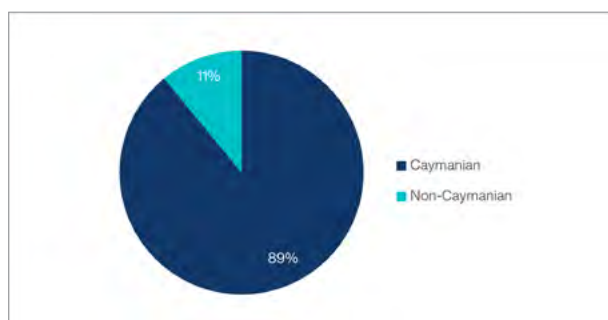
- The workforce is an aging-workforce. The average age is 45.58 years and 57% of staff are 45 or older. Notably almost a third of the staff complement will reach mandatory retirement age in the next ten years.

### CIPS Demographics - Age



- Almost two-thirds (63%) of the staff are female.
- Majority of staff (89%) are Caymanian.

### CIPS Demographics - Nationality



- There were six vacant posts:
  - Finance Director and Training Officer, which were advertised but no successful applicant identified.
  - One Customer Experience Specialist position and four Postal Service Officer positions were vacant following resignations.
  - Two officers retired from the Service in 2024; these positions were filled before the end of the year.

## Staff Training & Development:

### Local Training & Development Initiatives

Throughout 2024, the CIPS financially supported an officer's tertiary studies for an Associates' degree in Accounts as part of her succession development for a future role in the Finance Unit. The officer was the recipient of the High Achiever Special Award at the University College of the Cayman Islands in October 2024. It is anticipated that the officer will complete her studies and graduate with her Associates' degree during 2025.

#### March:

- Staff Development meeting, a guest speaker presented on Performance Management. This was also the first time the three Cayman Brac interns at West End Post Office travelled to Grand Cayman along with other Sister Islands staff to attend a staff development day.
- Two managers successfully completed the Civil Service College's Foundational Business Communication programme, and received certificates. Another manager completed and received his certificate for ILM 3.
- One Cayman Brac intern was brought to Grand Cayman for 3 days of training on the CIPS retail management system, and exposure to larger scale postal operations that exist on Grand Cayman.

#### July:

- Introduction of the CIG Strategic Plan 2024 – 2026 to Sister Islands staff on Cayman Brac.
- DPMG visited Cayman Brac to conduct 3-days on-site training on the CIPS retail management system with the remaining two interns.

- Two Customer Service Supervisors, one from the Seven Mile Beach Post Office (Grand Cayman) and the other from the West End Post Office (Cayman Brac), were temporarily reassigned to the other's primary place of work and supervisory duties for six weeks. This exchange was designed as a cross-training, personal development and breaking down of silos initiative.

- Introduction of the CIG Strategic Plan 2024 – 2026 to Grand Cayman staff.
- Four officers attended a 6-week workshop on “Improving Writing Skills within the Workplace” facilitated by Ms. Clyte Linwood.

- Five supervisors attended a 3-week workshop facilitated by Ms. Clyde Linwood that focused on the sub-delegation of HR authority and effective performance management.
- The Assistant PMG, Operations participated in a

- A Postal Service Officer successfully completed and received her Civil Service College Level 4 Diploma.
- The Human Resources Manager completed the ILM Aspire course and received her certificate.

**May:**

- Mails Manager, Security and Operational Continuity attended a UPU global advanced expert training workshop on Disaster Risk Management in Barbados.

- The DPMG attended the workshop of the UPU regional project on Operational Efficiency and E-commerce development (ORE 3) in Trinidad.

- The DPMG and a Customer Service Supervisor remotely attended the EMS Global Workshop.

[illegible]

## Management Discussion

During 2024, the CIPS' Key Domestic Activities included:

- Ministry BCL&C and the CIPS successfully co-hosted 65 delegates representing 23 countries as they attended three postal conferences during the week of 3rd – 7th June, 2024 in Grand Cayman. In many respects, the week established various new records and conference standards for such regional gatherings.
- The week began with the Universal Postal Union's launch of its series of Global Regional Strategy Forums, and marked the first of six regional meetings aimed at gathering local input on the UPU's draft strategy and identifying priorities for the 2026-2029 cycle. The results from those forums helped shape the final strategy to be discussed at the 28th Universal Postal Union Congress to be held in Dubai, 2025. UPU Director General, Mr. Masahiko Metoki led the UPU delegation of nine officials.
- Minister for Border Control, Labour & Culture Hon. Dwayne Seymour, MP, then chaired a meeting of the Caribbean Council of Ministers for Postal Affairs.
- The week then concluded with the 26th annual Caribbean Postal Union Conference where the Postmaster General of Bermuda, Samuel Brangman, was elected the new CPU Secretary General. A new Caribbean Postal Union Management Board was elected with representatives from Barbados, Cayman Islands, France, Grenada, Guyana, Jamaica, and Trinidad.

The conference's 65 delegates included:

- 2 Premiers
- 6 Ministers
- 3 Chairmen (including Chairman of Consultative Committee)
- 3 Permanent Secretaries
- 1 Deputy Permanent Secretary
- 16 Postmasters General
- 1 Deputy Postmaster General
- 9 UPU Staff
- 2 CPU Staff
- 1 Consultant
- 15 Observers/Regulators
- 6 Vendors

Her Excellency the Governor, Mrs. Jane Owen, hosted a reception for the visiting conference delegates. During the event, Ms. Martinez-Ebanks was surprised with the presentation of her Cayman Islands Certificate and Badge of Honour, bestowed on her in recognition of her work in the postal industry, and for elevating the international profile of the Cayman Islands within the industry.

In July, the Deputy PMG, Operations was formally elected Chairman, Caribbean Postal Union Management Board.

2024 saw two historic collaborations between the CIPS and SATC and its clients. In December, the Postmaster General signed contracts with two Caymanian clients that would provide an opportunity for them to gain valuable work experience and grow their skills through a 12-month internship.

The internships followed the resounding success of SATC clients' involvement in secretariat duties during the UPU and CPU conferences in June. During the conferences, SATC clients contributed significantly to the smooth operation of the event by assisting at registration desks, distributing materials, providing directions, and addressing delegates' needs. Their professionalism and dedication earned widespread applause from conference attendees, and highlighted the importance of creating inclusive opportunities in professional settings.

The CIPS presented at the Lighthouse School's career day in May. A team of CIPS managers made presentations to some 50 children on some of the jobs and duties within the CIPS, stamps, and mail operations.

During the career day presentation, the Lighthouse School children were invited to hand-stamp and cancel a pre-affixed stamp on an envelope as an activity. The letters were addressed to be returned to the children at the school. Feedback from the Event Coordinator was that the children really enjoyed learning about the post office and mailing letters. They were also given CIPS souvenir rulers and pencils.

The Airport Post Office benefited from the CIG RESEMBIT Energy Audit initiative. The facility received a retrofit of its air conditioning system which led to the installation of 5 new condensers, air handlers and thermostats all of which operate more efficiently than the previous equipment.

### — Regional and International Activities Included:

Equipment for the Universal Postal Union's GMS Edge pilot project for EMS was installed and operationally tested. The CIPS was selected (small post) to participate in the pilot project along with Thailand Post (medium post) and the United States Postal Service (large post). With the installation of the equipment at the Airport Post Office, the CIPS became the only pilot country to successfully deploy the equipment by the end of the pilot in March 2024. The equipment was valued US\$70,000, which the CIPS received free, a benefit of volunteering as a pilot country.

Two engineers for the GMS Edge project visited during the week of 20th May, and carried out equipment updates based on feedback from the CIPS during the pilot phase.

The DPMG also presented during the EMS General Assembly in Berne, Switzerland on Cayman's successful deployment of the GMS Edge equipment. She also spoke to opportunities to generate added value from the equipment and technology, and create additional operational benefits in mail processes although they may be outside project goals.

Following our successful pilot participation, the CIPS was approved as one of the 83 countries that will implement the first phase of the GMS EDGE project. Most, if not all, other participants will be using pre-encoded RFID tags to monitor mail receptacles in transit. CIPS was asked to implement the same process and to also test the use of blank tags encoded at time of dispatch. CIPS agreed to test, but requested the test be done on Cayman Brac. This will expand the CIPS' RFID monitoring capabilities to the Sister Islands, and allow the CIPS to better track mail receptacles exchanged with Cayman Brac.

The CIPS received UPU confirmation of the recertification of our S42 Addressing Standard; the new certificate is valid until November 2027.

## Department Productivity

The Cayman Islands Postal Service participates in a quality of service (QoS) linked remuneration system for document (letters) mail and used the Global Monitoring System (GMS), for tracking the on-time delivery of international documents mail. The target requires that at least 88% of all international document items received by 3 PM (J+0) be delivered by end of day on the second working day (J+2). The CIPS has consistently exceed this delivery standard and in 2024 97.1% of items were delivered within the standard. Each jurisdiction sets delivery standards according to their market and regulations. In 2024, the average on time delivery across all participants in the QoS linked remuneration was 67.1%.

- UPU GMS Results: World Average - **67.1%**
- Cayman Islands Target: **88%**
- 2024 Performance - Accuracy: **+/- 1.4%**

| Year   | Jan    | Feb     | Mar    | Apr    | May    | Jun     | Jul    | Aug     | Sep     | Oct     | Nov     | Dec    |
|--------|--------|---------|--------|--------|--------|---------|--------|---------|---------|---------|---------|--------|
| 97.90% | 97.90% | 100.00% | 97.10% | 96.30% | 94.40% | 100.00% | 87.70% | 100.00% | 100.00% | 100.00% | 100.00% | 95.60% |

EMS is the postal premium product. The EMS Cooperative has set a target of 5 days end-to-end (posting to delivery) as the world performance target. The CIPS results for 2024 are below.

End-to-end reliability (EMS) – 2024 Percentage of outbound item delivered within 5 days.

| Jan   | Feb    | Mar   | Apr   | May    | Jun   | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
|-------|--------|-------|-------|--------|-------|--------|--------|--------|--------|--------|--------|
| 6.90% | 11.50% | 6.20% | 6.40% | 10.50% | 7.70% | 15.50% | 21.10% | 36.20% | 24.60% | 31.30% | 26.10% |

Increased security standards for international mail require that origin postal operators share electronic advance customs data (ITMATT) with destination postal operators and destination Customs. Several jurisdictions require 100% ITMATT transmission for items pre-advised (PREDES). The ratio of PREDES/ITMATT is a key measure of security and Customs compliance. The CIPS collects electronic data on all outbound items containing merchandise, but due to data protection restrictions can only share this with partners with whom it has signed a data sharing agreement (DSA). Several jurisdictions have not yet signed DSA with the CIPS and this impacts the overall performance reported below.

- PREDES/ITMATT (Compliance with mandatory pre-load advance customs information (PLACI) requirements for outbound mail) – 2024

**Target: 80%**

| Year   | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 78.30% | 93.30% | 78.20% | 80.00% | 88.70% | 66.00% | 76.50% | 61.00% | 55.10% | 65.80% | 88.80% | 94.40% | 92.50% |

The CIPS has Happy or Not kiosk to collect feedback from customers at six post offices. At the West End on Cayman Brac and on Grand Cayman at the: Hell, Seven Mile Beach, Airport, General and Savannah Post Offices. Additionally, QR Codes are provided at all counters to allow customers to provide feedback via the Happy or Not web page. In 2024, feedback was also solicited via a card sent to all post office box renters. The below graph illustrates the combined responses from all 3 customer feedback mechanism in 2024.

#### • Happy or Not Customer Response – 2024

##### Results



## Risk Management

| KEY RISKS                          | RISK MITIGATION                                                                                     | RESULTS                                                            |
|------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Disruption in Air Transport Routes | Identify multiple routes for key destinations.                                                      | Increase in percentage of EMS items being delivered within 5 days. |
| Reduced Revenue                    | Loss of revenue due to outdated products                                                            | Developed new product range.                                       |
| Staff shortages                    | Cross-train staff and delegate authority to supervisor to re-assign staff across offices as needed. |                                                                    |

## Financial Performance

| Statement of Financial Performance for the Year Ended December 31, 2024 | YTD Actual 2024  | YTD Budget 2024  | YTD Variance    |
|-------------------------------------------------------------------------|------------------|------------------|-----------------|
| <b>Revenue</b>                                                          |                  |                  |                 |
| Sale of goods and services                                              | 6,982,578        | 7,094,589        | 112,011         |
| Donations                                                               | 0                | 0                | 0               |
| Total Revenue                                                           | 6,982,578        | 7,094,589        | 112,011         |
| <b>Expenses</b>                                                         |                  |                  |                 |
| Personnel costs                                                         | 4,742,064        | 5,161,488        | 419,424         |
| Supplies and consumables                                                | 1,238,360        | 1,357,111        | 118,751         |
| Depreciation & Amortization                                             | 462,319          | 487,999          | 25,680          |
| Other Gains and Losses                                                  | 0                | 0                | 0               |
| <b>Total Expenses</b>                                                   | <b>6,442,743</b> | <b>7,006,598</b> | <b>563,855</b>  |
| <b>Surplus or (Deficit) for the period</b>                              | <b>539,835</b>   | <b>87,991</b>    | <b>-451,844</b> |

## POS1 Revenue Collection

### Description

Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include:

- Post Office clearance fee payments
- Fax and photocopying services
- Fees Collected on behalf of Government Departments: Custom Duties, Package Tax, Deputy Governor, Planning Department, Public Lands Commission, Environmental Health
- Commissions Derived from collection of fees for non-government services: CUC, Water Authority, Logic, and Cayman Academy etc.
- Delivery Services on behalf of core government departments: Passport Office, DVDL, etc.
- Mail Delivery and Pick Up Services
- Retail Product and Services (Boxes, Souvenirs, etc.)

| Measures                                                                        | 2024<br>1 Jan to<br>31 Dec 2024 | 2024<br>Forecast |  |
|---------------------------------------------------------------------------------|---------------------------------|------------------|--|
| <b>Quantity</b>                                                                 |                                 |                  |  |
| Number of transactions processed.                                               | 33,000-35,000                   | 22,610           |  |
| <b>Quality</b>                                                                  |                                 |                  |  |
| Revenue collected in accordance with rates established in relevant legislation. | 100%                            | 100%             |  |
| <b>Timeliness</b>                                                               |                                 |                  |  |
| Maximum 5-7 minutes per customer per transaction                                | 95-100%                         |                  |  |
| <b>Location</b>                                                                 |                                 |                  |  |
| Cayman Islands                                                                  | 100%                            | 100%             |  |
| <b>Cost</b>                                                                     |                                 |                  |  |
|                                                                                 | 98,440                          |                  |  |
| <b>Related Broad Outcomes</b>                                                   |                                 |                  |  |
| Building a modern infrastructure to ensure a successful future for our Islands. |                                 |                  |  |

## POS 2 National Mail Service

### Description

Operate three international mail processing centre (IMPC) one on each island and thirteen (13) delivery and lodgement offices so as to provide a National Mail Service including:

- The processing of domestic and incoming international mail for local delivery
- The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, tracking packs and the postal industry's courier service – Express Mail Service (EMS).

| Measures                                                                                                                                                                                                                                                    | 2024<br>1 Jan to<br>31 Dec 2024 | 2024<br>Forecast |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------|--|
| <b>Quantity</b>                                                                                                                                                                                                                                             |                                 |                  |  |
| Number of postal facilities                                                                                                                                                                                                                                 | 16                              | 16               |  |
| Hours of public access to postal counter services                                                                                                                                                                                                           | 28,000 –<br>28,800 kg           | 28,000           |  |
| Weight of mail dispatched internationally (kg)                                                                                                                                                                                                              | 25k – 28kg                      | 21,945kg         |  |
| Number of post office boxes available for rent                                                                                                                                                                                                              | 13,877                          | 13,877           |  |
| Number of licenses issued for franking meters                                                                                                                                                                                                               | 8-10                            | 2                |  |
| <b>Quality</b>                                                                                                                                                                                                                                              |                                 |                  |  |
| Domestic and International Mail Service / Express Mail Services/ Stamp Sales/<br>Post Box Rentals / Franking Meter Licenses                                                                                                                                 |                                 |                  |  |
| All incoming and outgoing mail is processed in accordance with established<br>Cayman Islands Postal Service procedures, the Postal Law and Regulations, the<br>Universal Postal Union Regulations and where applicable, the Customs Law and<br>Regulations. | 100%                            | 100%             |  |
| <b>Timeliness</b>                                                                                                                                                                                                                                           |                                 |                  |  |
| Domestic Mail Service                                                                                                                                                                                                                                       |                                 |                  |  |
| • Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered<br>to any Grand Cayman and dispatched to the Sister Island within two business<br>days after posting                                                                             | 90%                             | 97.8%            |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        |       |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------|--|
| <b>International Mail Service</b> <ul style="list-style-type: none"> <li>Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days</li> <li>Incoming mail delivered to post office boxes or general delivery within two business days of collection</li> <li>Express Mail Services</li> <li>Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day</li> <li>Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day</li> <li>Stamp Sales / Post Office Box Rentals / Franking Meter Licenses</li> <li>Stamp sales - counter transactions to be completed within 5 – 7 minutes; call-in orders readied within 2 hours</li> <li>Post box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based upon availability and receipt of payment</li> <li>Franking meter licenses issued within one business day after receipt of payment</li> </ul> | 95%    | 79.8% |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 95%    | 85.4% |  |
| <b>Location</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        |       |  |
| Cayman Islands                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100%   | 100%  |  |
| <b>Cost</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |       |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 98,440 |       |  |
| <b>Related Broad Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |       |  |
| Building a modern infrastructure to ensure a successful future for our Islands.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        |       |  |

| POS 4 Philatelic Services                                                                                                                                                                                      |                                 |                  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------|--|
| <b>Description</b><br>The provision of services which includes: <ul style="list-style-type: none"> <li>Production of official Cayman Islands stamps</li> <li>Philatelic Services (stamp collecting)</li> </ul> |                                 |                  |  |
| Measures                                                                                                                                                                                                       | 2024<br>1 Jan to<br>31 Dec 2024 | 2024<br>Forecast |  |
| <b>Quantity</b>                                                                                                                                                                                                |                                 |                  |  |
| Number of stamp issues produced                                                                                                                                                                                | 2-4                             | 2                |  |
| Number of Philatelic educational presentations                                                                                                                                                                 | 1-3                             | 3                |  |
| Number of Philatelic Services (stamp collecting)                                                                                                                                                               | 400-500                         | 438              |  |

|                                                                                                                                                                                                                                                                                              |         |      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|--|
| <b>Quality</b>                                                                                                                                                                                                                                                                               |         |      |  |
| <ul style="list-style-type: none"> <li>Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee</li> <li>Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members</li> </ul> | 100%    | 100% |  |
| <b>Timeliness</b>                                                                                                                                                                                                                                                                            |         |      |  |
| <ul style="list-style-type: none"> <li>Stamp issues to be printed after Cabinet and Her Majesty's approvals and prior to planned release date</li> <li>Philatelic educational presentations to be conducted within the school year</li> </ul>                                                | 95-100% |      |  |
| <b>Location</b>                                                                                                                                                                                                                                                                              |         |      |  |
| Cayman Islands                                                                                                                                                                                                                                                                               | 100%    | 100% |  |
| <b>Cost</b>                                                                                                                                                                                                                                                                                  |         |      |  |
|                                                                                                                                                                                                                                                                                              | 98,440  |      |  |
| <b>Related Broad Outcomes</b>                                                                                                                                                                                                                                                                |         |      |  |
| Building a modern infrastructure to ensure a successful future for our Islands.                                                                                                                                                                                                              |         |      |  |

## Future Plans

- Redevelop and relaunch the CIPS' website with the capability to support a customer-focus strategy and the capability of supporting SMEs with expanding international sales of their Caymanian products.
- Continue to seek The Cabinet's approval to Gazette the rates for the new flat rate services, then publicly launch them.
- Develop operational improvements to CIPS processes by expanding the applicable uses of the GMS Edge technology and equipment.

## Photographs

### UPU and CPU conferences – June 2024





*"Improving Writing Skills within the Workplace" participants with facilitator, Ms. Clyte Linwood.*



# Culture

# Culture

The cultural fabric of the Cayman Islands is the cornerstone of its national identity, a testament to the artistry and heritage of a multifaceted civilisation that encompasses shared beliefs, values, and traditions. It is the lifeline that reflects the heart and beauty of its people, celebrated through art, music, food, and dialect. It sets its people apart from others around the world while uniting them through national pride and patriotism.

Culture is the soul of a nation, the foundation upon which identity, heritage, and societal cohesion are built. It is the lifelong commitment of the Cayman Islands Government to celebrate and uphold its strategic priorities, highlighting one of its key broad outcomes for this country – to protect and promote Caymanian culture, heritage and identity.

It is with this in mind that the dissolution of the governmental structure of Culture & Heritage became a reality. The establishment of the Culture Division was formalised on 1 January 2024, following a Cabinet restructure, which marked a significant milestone in the national cultural development. The repositioning of this division resulted in its merger with the Ministry of Border Control, Labour and Culture (the “Ministry”).

Immediately following this strategic union, the Ministry gained full oversight and responsibility for various departments, including the Culture Division, providing strategic and policy direction, advice, funding, and governance to the creative and cultural sector.

Under the leadership of the Hon. Minister Dwayne Seymour, Chief Officer Wesley Howell, Deputy Chief Officer Danielle Roberts, and Senior Policy Officer Patrice Beersingh, the key priorities of the Ministry that align with the broad outcomes of the 2024-2026 Strategic Policy Statement of the Cayman Islands Government from a cultural perspective are as follows:

## Strategic Priorities:

Broad Outcome 5: Protect and Promote Caymanian Culture, Heritage, and Identity..

## Specific Outcomes:

- Cultivate civic and national pride;
- Protect the wellbeing of Cayman's youth so they can achieve their full potential;
- Provide solutions to improve the wellbeing of our people so they can achieve their full potential;
- Strengthen, preserve, and enhance public safety and security in the community;

## Statutory Authorities and Government Companies (SAGCs):

- Cayman Islands National Attractions Authority
- Cayman Islands National Cultural Foundation

## Boards and Committees:

- Cayman National Cultural Foundation Board

## Leadership and Organisational Structure

### **Hon. Dwayne Seymour, JP, MLA**

Minister

### **Wesley Howell**

Chief Officer

### **Danielle Roberts**

Deputy Chief Officer

### **Patrice Beersingh**

Senior Policy Officer (Culture)

## Highlighted Achievements

Recognised under the remit of the Ministry were many national awareness events and sponsorships aimed at celebrating and promoting Caymanian culture. Key initiatives, including the oversight and funding of the Cayman National Cultural Foundation, Pirates Week, and National Heroes Day, were among the greatest highlights commemorated.

Among the many events, the Bob Marley: One Love movie premiere was supported by the Ministry to honour the remarkable contributions of Caymanian filmmaker Frank E. Flowers. Additionally, the Island Underground, a London Fashion Week show and exhibition featuring the work of Caymanian fashion designer Jawara Alleyne, was another outstanding initiative sponsored by the Ministry. Other notable initiatives endorsed by the Ministry included:

- UCCI's Pandemix Steelband performance at the largest Caribbean festival in North America.
- Cayman Day in London, UK, to celebrate the achievements of the Caymanians overseas.
- Fifty-four (54) independently produced events and programmes encompassing film, fashion, live entertainment, performing and literary arts, cultural preservation, and youth development.
- Community-driven programmes such as Cayman Dance Pool, Cayman Arts Festival, Talent Exposition of the Arts, the Hurricane Ivan movie premiere, and various arts and educational initiatives to strengthen the continuity of the Caymanian cultural brand for future generations.

Of the many events, sponsorships and programmes endorsed by the Ministry, a brief summary of the key initiatives organised and executed with the support of civil servants, event organisers, committees, and stakeholders is as follows:

### National Heroes Day 2024

By supporting independently produced initiatives, the Ministry made significant investments in a key cultural and noteworthy programme, National Heroes Day 2024. This national celebration honoured cultural artists and creatives, recognising their invaluable contributions to the Caymanian heritage. It reinforced the Ministry's commitment to acknowledging and elevating the creative industries as a fundamental pillar of national development.

Under the theme "Celebrating Cultural Artists and Creatives", the National Heroes Day 2024 was successfully executed on 22 January 2024. This event recognised over 80 honourees and cultural organisations for their contributions to the development and preservation of Caymanian heritage. The annual Heroes Day Awards Ceremony Presentation, held at Heroes Square, provided a platform to formally recognise National Heroes and distinguished honourees across three (3) key categories:

- 1) Cherished Classics (Early Pioneers),
- 2) Cultural Luminary (Pioneers), and
- 3) Cultural Heritage Groups.

Following the official proceedings, the Ministry facilitated the National Heroes Day Evening Celebration, which transformed Cardinal Avenue into a cultural showcase featuring traditional food, craft displays, and live entertainment. The event featured performances by the Swanky Kitchen Band and Mr. Burman Scott, alongside a diverse lineup of local musicians, dancers, and dramatists. Additionally, the District Heritage Committees created authentic heritage exhibitions and culinary experiences that represented the Islands' unique cultural traditions, reflecting the Cayman Islands Government's continued investment in cultural preservation, national identity, and community engagement.



*Minister Seymour received the Order of the Cayman Islands at 2024 National Heroes Day Awards ceremony*

## Swanky Kitchen Band's U.S. East Coast Tour: A Milestone for Caymanian Music

In alignment with the Ministry's commitment to promoting Caymanian culture internationally, the Swanky Kitchen Band embarked on a historic U.S. East Coast tour from 26 July to 8 August 2024. This initiative marked a significant milestone in showcasing Caymanian kitchen band music on an international platform, reinforcing the Cayman Islands' cultural identity abroad.

The tour, facilitated by the Centre for Cultural Vibrancy, featured eight (8) performances across four (4) U.S. states, including prestigious venues such as the Library of Congress in Washington, D.C., and Lincoln Centre in New York City. The band's performance at the Library of Congress marked the first time Caymanian music was archived in the U.S. National Recording Registry, ensuring its cultural, historical, and artistic significance is preserved for future generations.

This initiative was made possible through a strategic partnership between the Ministry of Border Control, Labour and Culture, the Ministry of Youth, Sports and Heritage, the Cayman National Cultural Foundation (CNCF), and Cayman Airways Ltd. The Ministry's financial support and the CNCF's Grant for the Arts programme enabled the Swanky Kitchen Band to represent the Cayman Islands as cultural ambassadors. Additionally, Cayman Airways Ltd., as the official travel sponsor, provided direct travel accommodations, reinforcing the Government's dedication to facilitating the international exposure of Caymanian talent.

Minister for Border Control, Labour and Culture, Hon. Dwayne Seymour, emphasised the broader cultural and economic impact of this tour, stating: "The invitation for the Swanky Kitchen Band to perform at renowned venues across the U.S. East Coast is a landmark achievement, demonstrating the growing recognition of Caymanian music on the global stage. This initiative underscores our commitment to expanding opportunities for local artists and ensuring Cayman's cultural heritage continues to gain international traction." This initiative demonstrates the Ministry's strategic investment in the performing arts sector and reinforcing the Government's role in positioning Caymanian culture within the global creative economy.



Swanky Kitchen Band members with Minister Dwayne Seymour and Minister Isaac Rankine (seated centre, front row)



Swanky Kitchen Band perform at the Lincoln Centre, New York

# SWANKY KITCHEN BAND

Cultural Guardians of the Cayman Islands

## East Coast Tour



|            |                                     |                  |
|------------|-------------------------------------|------------------|
| July 26    | <b>FirstWorks</b>                   | Providence, RI   |
| July 27-28 | <b>Lowell Folk Fest</b>             | Lowell, MA       |
| July 31    | <b>Library of Congress</b>          | Washington, D.C. |
| July 31    | <b>Global Sounds on The Hill</b>    | Washington, D.C. |
| August 3   | <b>Globalfest at Lincoln Center</b> | New York, NY     |
| August 8   | <b>Blue Ridge Music Center</b>      | Galax, VA        |

PRESENTED BY:







Swanky Kitchen Band tour schedule advertisement with MBCLC as premier sponsor

## Honouring the Late Dave Martins

In commemorating the late Dave Martins, whose legacy as a cultural visionary shaped the national identity of these beloved islands, a series of public engagements and media campaigns were launched to highlight his impact. His contributions to music, storytelling, and national pride were the primary focus in celebrating his incredible life.

Known as a legendary cultural icon, Dave Martins died on 19 August 2024 in Georgetown, Guyana. He was a celebrated musician and cultural leader, best known for his leadership of the band, Tradewinds. His contributions extended beyond entertainment, serving as a cultural force that unified the Caribbean with powerful rhythms and meaningful lyrics. Known for his wit and humour, Dave's theatric creation "Rundown" taught Caymanians to embrace their unique identity and laugh at themselves.

His deep integration into the Cayman Islands community, through his marriage to a Caymanian, which produced Caymanian children, and his active participation in cultural initiatives, cemented his status as a pivotal figure. Dave's work, which included music, plays, and engagement with cultural institutions, significantly shaped the cultural landscape of the Cayman Islands. His passing marked a profound loss, prompting the Ministry to launch strategic initiatives to raise awareness of his immense contributions and ensure his legacy endures. His influence underscores the vital role of culture in preserving national identity and heritage - a mission that continues to guide the Ministry's efforts.

Key Initiatives to Raise Awareness and Educate the Public on Dave Martins: — Tribute Event: Echoes of a Legend on 8 September 2024, Hon. Minister Dwayne Seymour delivered a moving address at an event held by the Cayman National Cultural Foundation (CNCF) and the Ministry responsible for Culture to honour the late Dave Martins.

The programme included speeches by Lorna Reid, Chairperson of CNCF, and Natalie Urquhart, CEO of CNCF, with special remarks by Hon. Minister Dwayne Seymour. The agenda also included performances such as a tribute dance to "Caribbean Man," written and performed by Dave Martins, showcased by Dreamchasers Dance Company. Video tributes featured remarks from various close friends and industry colleagues, including Angela Martins, Janine Martins, Henry Muttoo, Martyn Bould, Morgan DaCosta, Craig Merren, Samuel Rose, Bent McLean, Vashti Bodden, Mona Meade, Jeff Japal,

Michael McLaughlin, Burmon Scott, Richard Terry, Blake Hurlston, and Leroy Holness.

The Tradewinds band members, alongside musical friends, paid tribute through their performances. An excerpt from a "Rundown" skit highlighted Dave's playwriting, performed by Michael McLaughlin and Jevaughnie Ebanks. The event concluded with a final performance by the Swanky Kitchen Band, whose formation was influenced by Dave's counsel and recommendation to preserve kitchen music. The event was held at the Harquail Theatre from 3pm to 5pm on 8 September 2025.



*Minister Dwayne Seymour delivers moving remarks.*



*Janine Martins, daughter of the late Dave Martins, presents a video tribute at the Harquail Theatre.*



*(L-to-R) Minister Dwayne Seymour, Angela Martins (former wife of Dave Martins), Lorna Reid (CNCF Chairperson), Minister Isaac Rankine, Carl Brown (National Gallery Chairperson), and Natalie Urquhart (CNCF CEO).*

## Pirates Week Festival 2024

The Pirates Week Festival is one of the Islands' most significant cultural events. Initiated to boost tourism and celebrate the Islands' rich history of pirates and privateers, the festival has grown immensely over the decades. Hon. Minister Dwayne Seymour, Minister for Culture, emphasised the strategic importance of Pirates Week as a nationally significant cultural event for the Cayman Islands.

The strategic vision for this festival was established to 'reignite Pirates Week as the crown jewel of the Cayman Islands' cultural calendar', with a mission to celebrate heritage and unite the community through innovative programming and inclusive engagement. The four (4) strategic goals established were:

- **Education:** Increase awareness of the islands' rich history and heritage;
- **Visibility:** Enhance the local and international profile of Pirates Week;
- **Economic Impact:** Stimulate economic activity through increased visitor numbers; and
- **Governance:** Demonstrate effective and transparent cross-government collaboration and coordination to maintain accountability to the people of the Cayman Islands.

The theme for the Pirates Week Festival 2024, "Setting Sail Through Time", is a national celebration showcasing Cayman's rich culture and heritage. The festival offers historical insights through parades, concerts, vibrant floats, and traditional customs. There are activities for all ages, including food festivals, arts and crafts, and thrilling reenactments. This festival supports local artisans and businesses while preserving Caymanian traditions. It unites the community in a shared cultural experience, ensuring traditions are passed on to future generations. It is an event for all to experience an unforgettable celebration of Cayman's heritage and culture.

To commemorate this special moment at the Pirates Week launch event on 8 November 2024, a spectacular drone show was presented in the skies above the George Town harbour. Witnessed by thousands of spectators, the drone show, narrated by local actor Rita Estevanovich, told the story of Pirates Week since its inception. The show featured twelve (12) distinct formations symbolizing milestone achievements for Pirates Week. One formation depicted the late Dave Martins playing his guitar in his iconic red shirt. The narration highlighted and exemplified Dave's pivotal role

in the development of Pirates Week, where he served as one of its past festival directors.



*Drone formation of Dave Martins holding his guitar in his iconic red shirt during the Pirates Week launch event at Seafarer's Way.*

### — Re-introduction of the Heritage Days

The Heritage Days of the Pirates Week Festival, now re-positioned as "District Days", were re-introduced to emphasise the traditional and contemporary cultural activities unique to each district and Sister Islands. This transformational change allowed each district to showcase its unique cultural identity and contribute to the overall tapestry of Caymanian society.

Below is the schedule of District Days during Pirates Week 2024:

- Mon, 11 Nov – George Town at Cardinal Ave
- Tue, 12 Nov – North Side at Old Man Bay Dock
- Wed, 13 Nov – East End at Heritage Site
- Thu, 14 Nov – West Bay at Heritage Site
- Fri, 15 Nov – Bodden Town at Nurse Josie's Centre (evening/night portion cancelled due to inclement weather)
- Sat, 23 Nov – Little Cayman Day (cancelled due to damage from tropical storm)
- Sat, 30 Nov – Cayman Brac Day at Watering Place Gardens

At each District Day, various food vendors served traditional Caymanian cuisine, including the national dish (stew turtle), stew conch, Cayman-style beef, fish and lobster. Representations of Fish Fry Competitions were held, ensuring all necessary ingredients, materials, and equipment were used and prepared on a traditional Cayman caboose to highlight authentic preparation methods.

Among the many highlights at the District Days, students from various primary and secondary schools attended and participated in engaging activities organised in collaboration with the Department of Education. These activities aimed to educate both children and the public on the unique culture of each district, with special programmes tailored to engage the youth and older individuals alike.



### — Gimistory and Pirates Week District Day Merger / Partnership

In 2024, the Gimistory Storytelling Festival merged with Pirates Week, creating a unified cultural event celebrating Caymanian oral traditions while expanding audience reach for both festivals. The key theme for Gimistory was “Home,” exploring the concept beyond just a physical space to focus on memories, connections, and communities, both locally and internationally. This theme aligned with the Pirates Week District Day’s theme of “Sailing through Time.”

The key activities included:

- **Storytelling Performances:** Six (6) performances featuring sixteen (16) storytellers took place alongside Pirates Week festivities across various Cayman Islands districts. These events, which showcase both regional and local storytellers, were free, family-friendly, and open to the public.
- **CNCF Booth and Chit Chat Corner:** Each day during Heritage Week, a booth was set up, with the Chit Chat Corner featured interactive traditional practices such as

conch blowing, gigs, rosemary broom making, womp making, washing, and soldier crab races.

- **Duppy Story Night:** This traditional storytelling event, which highlighted Caymanian folklore, was held at Heroes Square or the Farmers Market during Pirates Week to enhance accessibility. The event took place on Friday, 22nd November 2024.

- **School Visits:** Daily visits by storytellers focused on the “Give a Story” campaign, encouraging students to share their stories in writing or in a video format.

- **Integrated Marketing:** Leveraging both Pirates Week and CNCF channels, Gimistory was promoted as part of the District Day programming.



*Gimistory with Minister Dwayne Seymour*

### — Inclusion of Award-Winning Local Artists as Headlining Performers and Contributors

Recognising the value and impact of celebrating our homegrown talent, award-winning local artists were prominently featured as headlining performers and contributors. These distinguished recipients of the National Arts and Culture Awards brought their exceptional artistry to Pirates Week, enriching the festival’s cultural tapestry.

The inclusion of these renowned artists not only showcased the highest calibre of Caymanian talent but also underscored the festival’s commitment to honouring and promoting our local cultural heritage. Their performances and contributions elevated the festival experience, drawing significant attention and appreciation from attendees.

The esteemed award-winning artists included:

- Swanky Kitchen Band
- Selecta Renegade
- Rita Estevanovich
- Nasaria Suckoo Chollette
- Randy Chollette
- Henry Muttoo
- Horacio Esteban
- Wray Banker
- Deal Ebanks

### Other Notable Programming included:

- The booking and integration of Los Tortugas Pirates, led by Captain Wes, and Bloody Bay Buccaneers, led by Captain Black Terrence. These pirate performers were integrated throughout Pirates Week events and school visits.
- The introduction of Pirates Week exhibit curated by Nasaria Suckoo.
- The reimagining of the float parade as an all-islands float motorcade, featuring a schooner-like float produced by Horacio Esteban and Henry Muttoo.
- Pirates Landing and Trial of the Pirates.
- Traditional Pirates Landing show.
- An educational drone show which narrated the story of Pirates Week through 12 strategic drone formations. The script was written by Patrice Beersingh, narrated by Rita Estevanovich, and produced by John “Selecta Renegade” Watler.
- A Food Festival focused on traditional foods.
- Two stages of performances.
- Headlining local talent – Swanky Kitchen Band, Selecta Renegade, Sound Revolution, UCCI Steel band, John Gray Steel band, and Randy Chollette’s drum circle.
- Headlining international talent, including Bunji Garlin, Fab 5, and DeeJay Puffy.
- A Heritage Village featuring local artists and preserving traditional arts and crafts.
- Fireworks grand finale.

By featuring these elite artists, the festival demonstrated its dedication to fostering a vibrant cultural community and ensuring that the rich traditions and contemporary expressions of Caymanian culture were celebrated and enjoyed by all.

To measure the digital and social engagement success of the Pirates Week Festival, a robust national awareness and education campaign amplified Pirates Week’s reach, with digital and traditional media engagements surpassing 1.2 million impressions across social platforms. This resulted in a 35% increase in online engagement compared to 2023. High-quality event photography and video production have ensured lasting promotional assets, while newly developed strategic planning documents—including the production plan, vendor application framework, and branding assets—have laid the foundation for long-term sustainability. These initiatives have strengthened Pirates Week’s capacity as the flagship cultural event of the Cayman Islands, ensuring its continued impact on national pride, economic activity, and cultural preservation.





Miss Cayman Islands 2024-25, Reagan Rutty poses with Pirates Week poster as a Cultural Ambassador.



Pirates Week Committee 2024 with Minister and Pirates.



Pirates Week Steering Committee with District Committee Reps.

# MBCL

## Financial Statements For The Period 1 January 2024 to 31 December 2024



**Ministry of  
Border Control,  
Labour & Culture**  
Cayman Islands Government



**GOVERNMENT OF THE CAYMAN ISLANDS**

**MINISTRY OF BORDER CONTROL, LABOUR & CULTURE**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Ministry of Border Control, Labour and Culture 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 Chief Officer 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 record the financial transactions of the Ministry of Border Control, Labour and Culture.

As Chief Officer and Chief Financial Officer we are responsible for the preparation of the Ministry of Border Control, Labour and Culture financial statements, representation and judgements made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows of the Ministry of Border Control, Labour and Culture 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 Ministry of Border Control, Labour and Culture 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 under the responsibility of the International Federation of Accountants. 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 Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.

Debbie-Ann Whittaker  
Chief Officer (Acting)



29, April 2025

Vinton Chinsee  
Chief Financial Officer



29, April 2025

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2024**

| Prior Year Actual<br>Restated<br>\$'000  | Note  | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|------------------------------------------|-------|----------------------------------|---------------------------|------------------------|----------------------------------|
| <b>Current Assets</b>                    |       |                                  |                           |                        |                                  |
| 7,740 Cash and cash equivalents          | 2     | 42,939                           | 5,153                     | 5,153                  | (37,786)                         |
| 34,210 Short-Term Investments            | 3     | 19,063                           | 42,384                    | 42,384                 | 23,321                           |
| 12,020 Trade receivables                 | 4     | 4,236                            | 16,386                    | 16,386                 | 12,150                           |
| 2,564 Other receivables                  | 4     | 2,260                            | 3,614                     | 3,614                  | 1,354                            |
| - Inventories                            | 5     | 197                              | 37                        | 37                     | (160)                            |
| 450 Prepayments                          | 6     | 414                              | 280                       | 280                    | (134)                            |
| <b>56,984 Total Current Assets</b>       |       | <b>69,109</b>                    | <b>67,854</b>             | <b>67,854</b>          | <b>(1,255)</b>                   |
| <b>Non-Current Assets</b>                |       |                                  |                           |                        |                                  |
| 277 Other receivables                    | 4     | 277                              | 169                       | 169                    | (108)                            |
| 4,468 Intangible assets                  | 8     | 5,415                            | 5,008                     | 5,008                  | (407)                            |
| 15,095 Property, plant and equipment     | 7     | 19,461                           | 23,035                    | 25,442                 | 3,574                            |
| <b>19,840 Total Non-Current Assets</b>   |       | <b>25,153</b>                    | <b>28,212</b>             | <b>30,619</b>          | <b>3,059</b>                     |
| <b>76,824 Total Assets</b>               |       | <b>94,262</b>                    | <b>96,066</b>             | <b>98,473</b>          | <b>1,804</b>                     |
| <b>Current Liabilities</b>               |       |                                  |                           |                        |                                  |
| 298 Trade payables                       | 9     | 250                              | 209                       | 209                    | (41)                             |
| 1,762 Other payables and accruals        | 9     | 1,183                            | 8,384                     | 8,384                  | 7,201                            |
| 1,975 Provision for legal and other      | 9, 21 | 3,107                            | -                         | -                      | (3,107)                          |
| - Unearned revenue                       | 11    | 661                              | -                         | -                      | (661)                            |
| 1,027 Employee entitlements              | 10    | 1,504                            | 1,344                     | 1,344                  | (160)                            |
| 7,943 Surplus payable                    | 28    | 15,541                           | 11,925                    | 11,925                 | (3,616)                          |
| <b>13,005 Total Current Liabilities</b>  |       | <b>22,246</b>                    | <b>21,862</b>             | <b>21,862</b>          | <b>(384)</b>                     |
| <b>Non-Current Liabilities</b>           |       |                                  |                           |                        |                                  |
| 127 Other payables and accruals          | 9     | 64                               | -                         | -                      | (64)                             |
| <b>127 Total Non-Current Liabilities</b> |       | <b>64</b>                        | <b>-</b>                  | <b>-</b>               | <b>(64)</b>                      |
| <b>13,132 Total Liabilities</b>          |       | <b>22,310</b>                    | <b>21,862</b>             | <b>21,862</b>          | <b>(448)</b>                     |
| <b>63,692 Net Assets</b>                 |       | <b>71,952</b>                    | <b>74,204</b>             | <b>76,611</b>          | <b>2,252</b>                     |
| <b>NET WORTH</b>                         |       |                                  |                           |                        |                                  |
| 39,187 Contributed capital               |       | 47,473                           | 49,700                    | 52,106                 | 2,227                            |
| 24,052 Revaluation reserve               |       | 24,052                           | 24,052                    | 24,053                 | -                                |
| 453 Accumulated surpluses                |       | 427                              | 452                       | 452                    | 25                               |
| <b>63,692 Total Net Worth</b>            |       | <b>71,952</b>                    | <b>74,204</b>             | <b>76,611</b>          | <b>2,252</b>                     |

The Notes to the Financial Statements on pages 8 to 37 form part of these financial statements.

|                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE</b><br><b>STATEMENT OF FINANCIAL PERFORMANCE</b><br><b>FOR THE YEAR ENDED 31 DECEMBER 2024</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------|

| Prior Year Actual<br>Restated<br>\$'000                           | Note      | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-------------------------------------------------------------------|-----------|----------------------------------|---------------------------|------------------------|----------------------------------|
| <b>Revenue</b>                                                    |           |                                  |                           |                        |                                  |
| 57,831 Sale of goods and services                                 | <b>12</b> | 73,104                           | 76,148                    | 76,148                 | 3,044                            |
| 1,360 Investment revenue                                          | <b>13</b> | 1,718                            | -                         | -                      | (1,718)                          |
| - Donations                                                       | <b>14</b> | 268                              | -                         | -                      | (268)                            |
| - Other revenue                                                   |           | 43                               | -                         | -                      | (43)                             |
| <b>59,191 Total Revenue</b>                                       |           | <b>75,133</b>                    | <b>76,148</b>             | <b>76,148</b>          | <b>1,015</b>                     |
| <b>Expenses</b>                                                   |           |                                  |                           |                        |                                  |
| 38,512 Personnel costs                                            | <b>15</b> | 44,062                           | 49,014                    | 49,014                 | 4,952                            |
| 8,383 Supplies and consumables                                    | <b>16</b> | 10,529                           | 11,962                    | 11,962                 | 1,433                            |
| 1,566 Depreciation                                                | <b>7</b>  | 2,178                            | 2,237                     | 2,237                  | 59                               |
| 813 Amortisation of intangible assets                             | <b>8</b>  | 1,017                            | 920                       | 920                    | (97)                             |
| 44 Litigation costs                                               | <b>18</b> | 53                               | -                         | -                      | (53)                             |
| 1,706 Revaluation legal liability provisions                      | <b>18</b> | 975                              | -                         | -                      | (975)                            |
| (25) Net Gain on Foreign Exchange Transactions                    | <b>19</b> | (29)                             | 6                         | 6                      | 35                               |
| 6 Losses on disposal/revaluation of property, plant and equipment | <b>19</b> | (18)                             | -                         | -                      | 18                               |
| 108 Losses from derecognition of liabilities                      | <b>19</b> | (11)                             | -                         | -                      | 11                               |
| - Other expenses                                                  |           | -                                | 84                        | 84                     | 84                               |
| <b>51,113 Total Expenses</b>                                      |           | <b>58,756</b>                    | <b>64,223</b>             | <b>64,223</b>          | <b>5,467</b>                     |
| <b>8,078 Surplus for the year</b>                                 |           | <b>16,377</b>                    | <b>11,925</b>             | <b>11,925</b>          | <b>(4,452)</b>                   |

The Notes to the Financial Statements on pages 8 to 37 form part of these financial statements.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**STATEMENT OF CHANGES IN NET WORTH**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                                                | Contributed<br>Capital<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Accumulated<br>Surplus/<br>(deficits)<br>\$'000 | Total<br>Net worth<br>\$'000 | Original<br>Budget<br>\$'000 | Final Budget<br>\$'000 | Variance<br>(Orig. vs.<br>Actual)<br>\$'000 |
|----------------------------------------------------------------|----------------------------------|----------------------------------|-------------------------------------------------|------------------------------|------------------------------|------------------------|---------------------------------------------|
| <b>Balance at 31 December 2022 brought forward</b>             | 35,918                           | 24,052                           | 452                                             | 60,422                       | 60,422                       | 60,423                 | -                                           |
| Accounting Errors                                              | -                                | -                                | (135)                                           | (135)                        | -                            | -                      | 135                                         |
| <b>Restated balance 31 December 2022</b>                       | <b>35,918</b>                    | <b>24,052</b>                    | <b>317</b>                                      | <b>60,287</b>                | <b>60,422</b>                | <b>60,423</b>          | <b>135</b>                                  |
| <b>Changes in net worth for 2023</b>                           |                                  |                                  |                                                 |                              |                              |                        |                                             |
| Equity investment from Cabinet                                 | 3,269                            | -                                | -                                               | 3,269                        | 7,947                        | 7,947                  | 4,678                                       |
| Repayment of Surplus to Cabinet                                | -                                | -                                | (7,943)                                         | (7,943)                      | (4,884)                      | (4,884)                | 3,059                                       |
| <b>Net revenue / expenses recognised directly in net worth</b> | <b>3,269</b>                     | <b>-</b>                         | <b>(7,943)</b>                                  | <b>(4,674)</b>               | <b>3,063</b>                 | <b>3,063</b>           | <b>7,737</b>                                |
| Surplus/(deficit)for the year                                  | -                                | -                                | 8,078                                           | 8,078                        | 4,884                        | 4,884                  | (3,194)                                     |
| <b>Total recognised revenues and expenses for the year</b>     | <b>3,269</b>                     | <b>-</b>                         | <b>135</b>                                      | <b>3,404</b>                 | <b>7,947</b>                 | <b>7,947</b>           | <b>4,543</b>                                |
| <b>Balance at 31 December 2023 carried forward</b>             | <b>39,187</b>                    | <b>24,052</b>                    | <b>452</b>                                      | <b>63,691</b>                | <b>68,369</b>                | <b>68,370</b>          | <b>4,678</b>                                |
| <b>Balance at 31 December 2023 brought forward</b>             | 39,187                           | 24,052                           | 452                                             | 63,691                       | 68,370                       | 68,370                 | 4,679                                       |
| Accounting Errors                                              | -                                | -                                | (426)                                           | (426)                        | -                            | -                      | 426                                         |
| <b>Restated balance 31 December 2023</b>                       | <b>39,187</b>                    | <b>24,052</b>                    | <b>26</b>                                       | <b>63,265</b>                | <b>68,370</b>                | <b>68,370</b>          | <b>5,105</b>                                |
| <b>Changes in net worth for 2024</b>                           |                                  |                                  |                                                 |                              |                              |                        |                                             |
| Ministry Reorganisation                                        | 5,362                            | -                                | -                                               | 5,362                        | -                            | -                      | (5,362)                                     |
| Equity Investment from Cabinet                                 | 2,924                            | -                                | -                                               | 2,924                        | 5,834                        | 8,241                  | 2,910                                       |
| Repayment of Surplus to Cabinet                                | -                                | -                                | (15,976)                                        | (15,976)                     | (11,925)                     | (11,925)               | 4,051                                       |
| <b>Net revenue / expenses recognised directly in net worth</b> | <b>8,286</b>                     | <b>-</b>                         | <b>(15,976)</b>                                 | <b>(7,690)</b>               | <b>(6,091)</b>               | <b>(3,684)</b>         | <b>1,599</b>                                |
| Surplus for the year                                           | -                                | -                                | 16,377                                          | 16,377                       | 11,925                       | 11,925                 | (4,452)                                     |
| <b>Total recognised revenues and expenses for the year</b>     | <b>8,286</b>                     | <b>-</b>                         | <b>401</b>                                      | <b>8,687</b>                 | <b>5,834</b>                 | <b>8,241</b>           | <b>(2,853)</b>                              |
| <b>Balance at 31 December 2024 carried forward</b>             | <b>47,473</b>                    | <b>24,052</b>                    | <b>427</b>                                      | <b>71,952</b>                | <b>74,204</b>                | <b>76,611</b>          | <b>2,252</b>                                |

The Notes to the Financial Statements on pages 8 to 37 form part of these financial statements.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

| Prior Year Actual                                       |                                                             | Current Year Actual | Original Budget | Final Budget   | Current vs Original |
|---------------------------------------------------------|-------------------------------------------------------------|---------------------|-----------------|----------------|---------------------|
| \$'000                                                  | Note                                                        | \$'000              | \$'000          | \$'000         | \$'000              |
| <b>CASH FLOWS FROM / (USED IN) OPERATING ACTIVITIES</b> |                                                             |                     |                 |                |                     |
| <b>Receipts</b>                                         |                                                             |                     |                 |                |                     |
| 45,714                                                  | Outputs to Cabinet                                          | 56,994              | 54,273          | 54,273         | (2,721)             |
| 15,440                                                  | Sale of goods and services - third party                    | 24,271              | 21,861          | 21,861         | (2,410)             |
| 1,252                                                   | Interest received                                           | 1,750               | -               | -              | (1,750)             |
| -                                                       | Donations / Grants                                          | 211                 | -               | -              | (211)               |
| -                                                       | Other receipts                                              | 43                  | 14              | 14             | (29)                |
| <b>Payments</b>                                         |                                                             |                     |                 |                |                     |
| (39,331)                                                | Personnel costs                                             | (43,499)            | (49,014)        | (49,014)       | (5,515)             |
| (8,186)                                                 | Supplies and consumables                                    | (10,971)            | (11,962)        | (11,962)       | (991)               |
| 103                                                     | Other payments                                              | 167                 | (90)            | (90)           | (257)               |
| <b>14,992</b>                                           | <b>Net cash flows from / (used in) operating activities</b> | <b>28,966</b>       | <b>15,082</b>   | <b>15,082</b>  | <b>(13,884)</b>     |
| <b>CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES</b> |                                                             |                     |                 |                |                     |
| (4,025)                                                 | Purchase of property, plant and equipment                   | (3,538)             | (5,835)         | (5,835)        | (2,297)             |
| (1,252)                                                 | Investments in Term Deposits                                | 15,147              | -               | -              | (15,147)            |
| -                                                       | Proceeds from sale of property, plant and equipment         | 68                  | -               | -              | (68)                |
| <b>(5,277)</b>                                          | <b>Net cash flows from / (used in) investing activities</b> | <b>11,677</b>       | <b>(5,835)</b>  | <b>(5,835)</b> | <b>(17,512)</b>     |
| <b>CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> |                                                             |                     |                 |                |                     |
| 2,466                                                   | Equity investment from Org 40                               | 2,913               | 5,834           | 5,834          | 2,921               |
| -                                                       | Ministry Reorganisation                                     | 21                  | -               | -              | (21)                |
| (15,341)                                                | Surplus paid                                                | (8,378)             | (15,545)        | (15,545)       | (7,167)             |
| <b>(12,875)</b>                                         | <b>Net cash flows from / (used in) financing activities</b> | <b>(5,444)</b>      | <b>(9,711)</b>  | <b>(9,711)</b> | <b>(4,267)</b>      |
| (3,161)                                                 | <b>Net increase/(decrease) in cash and cash equivalents</b> | 35,199              | (464)           | (464)          | (35,663)            |
| 10,901                                                  | Cash and cash equivalents at beginning of year              | 7,740               | 48,000          | 48,000         | 40,260              |
| <b>7,740</b>                                            | <b>Cash and cash equivalents at end of year</b>             | <b>42,939</b>       | <b>47,536</b>   | <b>47,536</b>  | <b>4,597</b>        |

The Notes to the Financial Statements on pages 8 to 37 form part of these financial statements.

## **Description and principal activities**

The Ministry of Border Control, Labour and Culture (the “Ministry”, formerly the Ministry of Border Control and Labour) is a Government owned entity as defined by section 2 of the *Public Management and Finance Act (2020 Revision)* (PMFA) and it is domiciled in the Cayman Islands. The Ministry was renamed in November 2023, however, no departments were transferred into or out of the Ministry at that time.

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Minister as defined in the Plan and Estimates for the Government of Cayman Islands for the financial year ended 31 December 2024.

The Ministry of Border Control, Labour and Culture’s composition is the Workforce Opportunities and Residency Cayman (WORC), the Department of Labour and Pensions (DLP), the Customs and Border Control Department (CBC) and as of January 1, 2024, the Cayman Islands Postal Service (CIPS). The CIPS was transferred from the Ministry of Finance and Economic Development by cabinet. The CIPS is seen as an extension of our borders as they account for a significant amount of imports and similar activities and thus a security concern. The Ministry continues to transform the WORC and DLP department in the management of the labour force. The Ministry continues to improve border security through the Customs and Border Control Department and improvements in the CIPS.

## **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.

### **(a) Basis of preparation**

The financial statements are presented in Cayman Islands dollars and are prepared on the accrual basis of accounting, except the land and buildings which have been measured using the revaluation method. The measurement base applied to these financial statements is the historical cost basis.

**Note 1: Significant Accounting Policies (continued)**

**(a) Basis of preparation (continued)**

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

*IPSAS 43, Leases* was issued in January 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. Inter alia, IPSAS 43 requires lessees to measure and account for the right-of-use asset and the lease liability; exemptions apply to short-term leases what will continue to be accounted for in the same manner that operating leases are accounted for under IPSAS 13. It is anticipated that IPSAS 43 will not have a significant impact on the Ministry's financial statements. The impact of this standard on the Ministry's financial statements is currently being assessed.

*IPSAS 44, Non-current Assets Held for Sale and Discontinued Operations* was issued in May 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 44 provides guidance on how to account for non-current assets when they are made available for sale on commercial terms; no such guidance existed prior to IPSAS 44. It is anticipated that IPSAS 44 will not have a significant impact on the Ministry's financial statements. The impact of this standard on the Ministry's financial statements is currently being assessed.

*IPSAS 45, Property, Plant and Equipment* was issued in May 2023 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 45 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. IPSAS 45 will affect the Ministry's financial statements for the General Post Office which is a designated heritage asset.

*IPSAS 46 Measurement and update of chapter 7 of the conceptual framework* was issued in May 2023 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. It provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time, and introduces current operational value, a public sector specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. IPSAS 46 will not have a significant impact on the Ministry's financial statements until the next government wide revaluation.

*IPSAS 47, Revenue* was issued in May 2023 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. IPSAS 47 shall apply to the financial statements from January 1, 2026. This IPSAS replaces IPSAS 9, Revenue from exchange transactions (Taxes and Transfers) and IPSAS 23 Revenue from non-exchange transactions. It is anticipated that IPSAS 47 will not have a significant impact on the Ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

**Note 1: Significant Accounting Policies (continued)**

**(a) Basis of preparation (continued)**

*IPSAS 48, Transfer Expenses* was issued in May 2023 and provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. IPSAS 47 shall apply to the financial statements from January 1, 2026. IPSAS 48 will not have a significant impact on the Ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

*IPSAS 49, Retirement Benefit Plans Expenses* was issued in May 2023 and 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. IPSAS 49 shall apply to the financial statements from January 1, 2026. It is anticipated that IPSAS 49 will not have a significant impact on the Ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

*IPSAS 50, Exploration for and Evaluation of Mineral Resources*, provides guidance related to the costs incurred for exploration for, and evaluation of, mineral resources, as well as the costs of determining the technical feasibility and commercial viability of extracting the mineral resources. Amendments to IPSAS 12, Stripping Costs in the Production Phase of a Surface Mine, provides interpretive guidance on accounting for waste removal costs that are incurred in surface mining activities during the production phase of the mine. IPSAS 50 and Amendments to IPSAS 12 were issued in November 2024 and effective for periods beginning on or after January 1, 2027. It is anticipated that IPSAS 50 and IPSAS 12 amendments will not have an impact on MBCLC's financial statements.

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, corresponding figures are restated to ensure consistency with the current period unless it is impracticable to do so.

Segment reporting has been included in accordance with IPSAS 18.

**(b) Budget amounts**

The original budget amounts for the financial year are as presented in the 2024/25 Budget Statement and approved by the Parliament for the Ministry. There was an increase in the budget for equity injection totalling \$2,406,600 to fund the rebuilding of the migrant facilities under section 12 of the PMFA. Supplementary Appropriation for funding under section 12 (3) was not introduced in Parliament as required by the PMFA by 31 March 2025.

**(c) Judgments and estimates**

The preparation of financial statements is in conformity with IPSAS that 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. Actual results may differ from these estimates.

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

**Note 1: Significant Accounting Policies (continued)**

**(d) 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 recognised as a liability (unearned revenue). Trade and other receivables represent revenue earned but not received at year end.

The Ministry derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

**(e) Expenses**

Expenses are recognised in the accounting period in which they are incurred. Non-coercive Interagency costs are not recognised in the expenses of the accounts. Trade payables and other payables and accruals represent expenses incurred but not paid at year end.

**(f) Operating leases**

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, where this is representative of the pattern of benefits to be derived from the leased property. Lease payments under operating lease, net of lease incentives received, are recognised as expenses on a straight-line basis over the lease term. Lease incentives received are recognised evenly over the term of the lease as a reduction in rental expense.

**(g) 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. Short-term deposits are fixed deposits with a maturity greater than three months but less than one year from the date of acquisition.

**(h) Prepayments**

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment and is classified as accounts receivable in these financial statements.

**(i) Inventories**

Inventories held for distribution, or consumption in the provision of services, that are not issued on a commercial basis are measured at the lower of cost and net realisable value. Where inventories are acquired at no cost, or for nominal consideration, the amount reported is the current replacement cost at the date of acquisition.

The amount reported for inventory held for distribution reflects management's estimates for obsolescence or other impairments.

Inventories held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value.

Costs are assigned to inventories using the weighted average cost method.

The write-down from cost to current replacement cost or net realisable value is recognised in the statement of financial performance in the period when the write-down occurs.

**Note 1: Significant Accounting Policies (continued)****(j) Property, plant and equipment**

Property, plant and equipment, is stated at historical cost less accumulated depreciation. Items of property, plant 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. Land and buildings are subsequently stated at their revalued amount, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and impairment loss.

**Asset Revaluation**

Properties (buildings and structures) were revalued as at the 1<sup>st</sup> January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation.

In accordance with IPSAS 17, when an item of property, plant, and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

**Valuation methods**

The valuations contained within this report have been prepared in accordance with the aforementioned Standards and the guidance notes provided by the Royal Institute of Chartered Surveyors (RICS). Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."

Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."

Specialized Assets: specialized assets are those for which no market exists for the current use. Specialized assets are valued using the Depreciated Replacement Cost method (DRC valuation). The definition of 'Depreciated Replacement Cost', as contained in The Standards, is as follows: "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization."

**Note 1: Significant Accounting Policies (continued)**

**Valuation assumptions**

Plant and machinery have only been included in the valuation of building assets where these form an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where they perform a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise, it is assumed that such items are reflected in the unit building cost.

It is assumed that all properties have the required planning consents and certificates for use and construction. Where Fair Value (or land value in a DRC valuation) relies on obtaining an alternative planning consent the alternative use has been derived from consideration of prevailing land uses in the immediate area and Local Planning Policies and practice.

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use. These valuations do not take into account any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In the Cayman Islands, there is no tax on property except for Stamp Duty which is ordinarily required to be paid by a purchaser.

Valuations of each 'specialized building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than \$0.5m also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

Where applicable, the remaining economic life of the building / building components has been indicated. This is the period during which the building element is anticipated to have a future useful economic life for its existing purpose.

In preparing the valuations, information has been obtained from the following sources:

- Cayman Islands Government 2020 Asset Register.
- Cayman Islands Government Land Registry Database
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users / occupiers of operational property assets.

Land areas (where stated) are provided for guidance only and are quoted from the Land Registers or otherwise from Caymanlandinfo database. Any building floor areas supplied have been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.

Buildings were revalued as an entire class of asset.

## Note 1: Significant Accounting Policies (continued)

### (j) Property, plant and equipment (continued)

#### Depreciation

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); 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.

| <u><b>Asset Type</b></u>                           | <u><b>Estimated Useful life</b></u>                                                            |
|----------------------------------------------------|------------------------------------------------------------------------------------------------|
| • Buildings and structures                         | 10 – 60 years                                                                                  |
| • Building fit-out (when accounted for separately) | 5 – 25 years                                                                                   |
| • Leasehold Improvement                            | Over the unexpired period of lease or the useful life of the improvement, whichever is shorter |
| • Computer equipment                               | 3 – 10 years                                                                                   |
| • Developed software                               | 4 – 10 years                                                                                   |
| • Office equipment and furniture                   | 3 – 25 years                                                                                   |
| • Motor vehicles                                   | 3 – 20 years                                                                                   |
| • Boats and marine equipment                       | 3 – 25 years                                                                                   |
| • Cleaning, refuse and recycling equipment         | 3 – 15 years                                                                                   |
| • Construction and other equipment                 | 3 – 25 years                                                                                   |
| • Telecommunications                               | 5 - 50 years                                                                                   |
| • Books, Music, manuscripts and works of art       | 2 – 10 years                                                                                   |
| • Clothing                                         | 0 - 4 years                                                                                    |
| • Other equipment                                  | 5 – 20 years                                                                                   |
| • Library assets                                   | 5 – 10 years                                                                                   |
| • Scientific and laboratory equipment              | 4 – 25 years                                                                                   |
| • Canine                                           | 6 – 8 years                                                                                    |

#### Disposals

Gains and losses on disposals of property, plant and equipment are determined by comparing the sale proceeds with the carrying amount of the asset. Gains and losses on disposals during the period are included in the Statement of Financial Performance.

**Note 1: Significant Accounting Policies (continued)**

**(j) Property, plant and equipment (continued)**

**(k) Intangible assets**

Acquired computer software licenses lasting over a year are capitalized on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortized on a straight-line basis over its useful life. Amortization begins when the asset is available for use and ceases at the date that the asset is derecognized. Amortization charge for each period is recognized in the statement of financial performance.

**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 Ministry are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the "Board"). Contributions of 12% - employer 6% and employee 6% are made to the fund by the Ministry.

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 employees and a defined contribution scheme for all new employees. Obligations for contributions to defined contribution retirement plans are recognised in the Statement of Financial Performance as they are earned by employees. Obligations for defined benefit retirement plans are reported in the Consolidated Financial Statements for the Entire Public Sector of the Cayman Islands Government.

**(m) Financial instruments**

Financial assets and financial liabilities are recognised in the Ministry's statement of financial position when the Ministry 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.

**Note 1: Significant Accounting Policies (continued)**

**(m) Financial instruments (continued)**

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 Ministry 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, short-term investments, trade receivables and payables are recorded at amortized cost using the effective interest method less any impairment.

**Derecognition**

Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred and the Ministry 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.

**Financial instrument risks**

**Credit Risk**

The Ministry is a party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash & cash equivalents, short-term investments, trade receivables, and accounts payable. The Ministry seeks to minimise exposure from financial instruments and does not enter into speculative financial instrument transactions.

Credit risk is the risk that the counter party to a transaction with the Ministry will fail to discharge its obligations, causing the Ministry to incur a financial loss. The Ministry is exposed to credit risk through the normal trade credit cycle and advances to third parties.

Financial assets that potentially subject the Ministry to credit risk consist of Cash and Cash Equivalents, short-term investments, trade receivables, and other receivables.

The average credit period on sales is 30 days. The Ministry manage its Credit risk by limiting the counter parties it transacts business with to counterparties it believes to be capable of performing their contractual obligations. Generally, the Ministry does not require collateral.

Ongoing credit risk is managed through review of ageing analysis, together with credit limits per customer.

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 (ECL)**

ECLs are calculated on a lifetime basis for Trade Receivables. Please see trade receivables note 4 for more information on credit risk disclosures for ECL on Trade Receivables.

**Concentrations of credit risk**

The Ministry does not have any significant credit risk exposure. The credit risk on cash and cash equivalents and short-term investments is limited. The Ministry's main bank is Royal Bank of the Canada (RBC) which has a S&P Global Ratings of AA-.

**Note 1: Significant Accounting Policies (continued)**

**(n) Provisions, Contingent liabilities and assets (including guarantees)**

Contingent liabilities and assets are reported at the point the contingency becomes evident. Contingent liabilities are disclosed when there is a possible obligation or present obligations that may, but probably will not, require an outflow of resources. Contingent assets are disclosed if it is probable that the benefits will be realised. Provisions are recognised when it becomes probable that an outflow of cash or other economic resources will be required to settle a liability of uncertain timing and amount. If an outflow is not probable, the item is treated as a contingent liability.

**(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) Corresponding figures**

Corresponding figures are restated to ensure consistency with the current period unless it is impracticable to do so. The 2023 figures are not directly comparable because of the Impact of the incorporation of the Cayman Islands Postal Services from 1 January 2024. This is reflected in the statement of changes in net worth as Ministry Reorganisation.

**(q) Revenue from non-exchange transactions**

The Ministry receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include but are not limited to accommodations in the Government Administration Building, maintenance and project management by the Public Works Department, fuel and vehicle maintenance from the Department of Vehicles and Equipment Services, and supplies, exemption of duties and charges from Customs and Border Control and human resource management from the Portfolio of the Civil Service. The Ministry 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 readily 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. Since they cannot be readily estimated, they were not recognised in the financial statements. Where services in kind offered are directly related to construction of fixed assets, such service in kind is recognised in the cost of the asset.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 2: Cash and cash equivalents**

Cash and cash equivalents include cash in hand, investments held on call with banks, other short-term, highly liquid investments with original maturities of three months or less 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. No restricted cash balances were held by the Ministry at 31 December 2024.

| Prior Year Actual | Description                                                   | Foreign Currency<br>December 31,<br>2024 | Exchange Rate | Current Year<br>Actual | Original<br>Budget | Final Budget | Current vs<br>Original |
|-------------------|---------------------------------------------------------------|------------------------------------------|---------------|------------------------|--------------------|--------------|------------------------|
| \$'000            | Note                                                          | \$'000                                   |               | \$'000                 | \$'000             | \$'000       | \$'000                 |
| 7                 | Cash on hand (IRIS Confirmation Account/Petty Cash)           | 28                                       | 1.0000        | 28                     | 8                  | 8            | (20)                   |
| 378               | Cash in transit (IRIS Remittance Account)                     | 24                                       | 1.0000        | 24                     | 1,059              | 1,059        | 1,035                  |
| 7,277             | CI\$ Operational Current Account held at Royal Bank of Canada | 25,813                                   | 1.0000        | 25,813                 | 4,086              | 4,086        | (21,727)               |
| 18                | US\$ Operational Current Account held at Royal Bank of Canada | 165                                      | 0.8375        | 138                    | -                  | -            | (138)                  |
| 57                | Payroll Current Account held at Royal Bank of Canada          | -                                        | 1.0000        | -                      | -                  | -            | -                      |
| 3                 | Bank Accounts held at other financial institutions            | 37                                       | 1.0000        | 37                     | -                  | -            | (37)                   |
| -                 | Fixed Deposits held with Treasury (less than 90 days)         | 16,899                                   | 1.0000        | 16,899                 | -                  | -            | (16,899)               |
| <b>7,740</b>      | <b>Total</b>                                                  |                                          |               | <b>42,939</b>          | <b>5,153</b>       | <b>5,153</b> | <b>(37,786)</b>        |

**Note 3: Short-term Investments**

Short-term investments represent term investments with banks with original maturities of greater than three months but less than twelve months. Impairment of short-term investments has been considered on a 12-month expected credit loss basis and reflects the short maturities of the exposures. Although short-term investments 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. The Ministry's unrestricted short-term investments balance as at 31 December 2023 and 31 December 2024 are presented below.

| Prior Year Actual | Description                                           | Current Year<br>Actual | Original Budget | Final Budget  | Current vs<br>Original |
|-------------------|-------------------------------------------------------|------------------------|-----------------|---------------|------------------------|
| \$'000            |                                                       | \$'000                 | \$'000          | \$'000        | \$'000                 |
| 34,210            | Fixed Deposits held with Treasury (more than 90 days) | 19,063                 | 42,384          | 42,384        | 23,321                 |
| <b>34,210</b>     | <b>Total Investments</b>                              | <b>19,063</b>          | <b>42,384</b>   | <b>42,384</b> | <b>23,321</b>          |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 4: Trade receivables and other 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.

The simplified approach to providing for expected credit losses, as prescribed by IPSAS 41, is applied to trade and other receivables. The simplified approach involves making a provision equal to lifetime expected credit losses.

| Prior Year Actual | Description                          | Current Year Actual | Original Budget | Final Budget  |
|-------------------|--------------------------------------|---------------------|-----------------|---------------|
| \$'000            |                                      | \$'000              | \$'000          | \$'000        |
| 6,556             | Sale of goods and services           | 1,722               | 3,185           | 3,185         |
| 7,114             | Outputs to Cabinet                   | 4,257               | 12,587          | 12,587        |
| -                 | Outputs to other government agencies | -                   | 1,906           | 1,906         |
| (1,650)           | Less: provision for doubtful debts   | (1,743)             | (1,292)         | (1,292)       |
| <b>12,020</b>     | <b>Total trade receivables</b>       | <b>4,236</b>        | <b>16,386</b>   | <b>16,386</b> |

| Prior Year Actual | Other Receivables                       | Current Year Actual | Original Budget | Final Budget |
|-------------------|-----------------------------------------|---------------------|-----------------|--------------|
| \$'000            |                                         | \$'000              | \$'000          | \$'000       |
| -                 | Advances (salary, Official Travel, etc) | 4                   | -               | -            |
| 2                 | Dishonoured cheques                     | 6                   | 2               | 2            |
| 200               | Interest receivable                     | 170                 | 75              | 75           |
| 2,365             | Other                                   | 2,083               | 3,537           | 3,537        |
| (3)               | Less: provision for doubtful debts      | (3)                 | -               | -            |
| <b>2,564</b>      | <b>Total other receivables</b>          | <b>2,260</b>        | <b>3,614</b>    | <b>3,614</b> |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 4: Trade receivables and other receivables (continued)**

| Prior Year Actual<br>\$'000 | Other Non-current Receivables              | Current Year Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs Original<br>\$'000 |
|-----------------------------|--------------------------------------------|-------------------------------|---------------------------|------------------------|-------------------------------|
| 277                         | Total other receivables                    | 277                           | 169                       | 169                    | (108)                         |
| 277                         | <b>Total other non-current receivables</b> | <b>277</b>                    | <b>169</b>                | <b>169</b>             | <b>(108)</b>                  |

Non-Current receivables represents amounts owing from the Public Service Pension Boards which will not be due until February 27 2034.

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

For Trade receivables due from other government entities, the impact of expected credit losses has been estimated to be negligible given their low risk of default. These have a low risk of default due to the Cayman Islands Government's high credit rating and absence of historical losses on amounts due. The Ministry believes that the amounts outstanding on receivables from the Government are recoverable except where specified in the notes.

The expected credit Loss rates for third-party receivables are based on the Ministry's historical credit loss over the prior two years. The historical loss rates are then adjusted for current and forward-looking information on macroeconomic factors affecting the Ministry's customers. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant.

The Ministry's policy is to recognize ECL 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 when there is no reasonable expectation of recovery.

As at 31 December 2024, the maturity profile of receivables and other receivables is as follows:

| Prior Year Actual<br>\$'000 | Receivables          | Third Party Receivables<br>\$'000 | Related Party & Other<br>\$'000 | Total Receivables<br>\$'000 | Approved Budget<br>\$'000 | Variance (Budget vs Actual)<br>\$'000 |
|-----------------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------|---------------------------|---------------------------------------|
| 5,315                       | Current              | 664                               | 5,512                           | 6,177                       | 19,590                    | (1,701)                               |
| 2,909                       | Past due 1-30 days   | 154                               | 18                              | 172                         | -                         | (2,909)                               |
| 1,911                       | Past due 31-60 days  | 40                                | 27                              | 67                          | -                         | (1,911)                               |
| 1                           | Past due 61-90 days  | 64                                | 11                              | 75                          | -                         | (1)                                   |
| 5                           | Past due 91-180 days | 102                               | 61                              | 163                         | 410                       | (5)                                   |
| 6,096                       | Past due 181 days    | 1,625                             | -                               | 1,625                       | -                         | (6,096)                               |
| <b>16,237</b>               | <b>Total</b>         | <b>2,649</b>                      | <b>5,630</b>                    | <b>8,279</b>                | <b>20,000</b>             | <b>(12,623)</b>                       |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 4: Trade receivables and other receivables (continued)**

Changes in the provision of doubtful debts:

| Prior Year Actual<br>\$'000 | Description                                                | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|------------------------------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| (1,848)                     | Balance at December 31                                     | (1,652)                          | (1,292)                   | (1,292)                | 360                              |
| 196                         | (Additional) / recovery of provisions made during the year | (94)                             | -                         | -                      | 94                               |
| <b>(1,652)</b>              | <b>Total</b>                                               | <b>(1,746)</b>                   | <b>(1,292)</b>            | <b>(1,292)</b>         | <b>454</b>                       |

As at 31 December 2024 expected credit losses resulting from balances less than 90 days past due amounted to 19k (2023: 22K). Additionally, expected credit losses resulting from full provisioning for balances over 90 days past due amounts \$1,727k (2023: \$1630 ).

Most of the provisions were made to cover abnormal hour fines owed by Cayman Airways. The fees accumulated over a number of years and have never been paid by the airline. The change in the provision for bad debt is included in the total expenses for supplies and consumables. See note 16.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 5: Inventories**

| Prior Year Actual<br>\$'000 | Description                                                   | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|---------------------------------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| -                           | Inventory held for use in the provision of goods and services | 197                              | 37                        | 37                     | (160)                            |
| -                           | <b>Total inventories</b>                                      | <b>197</b>                       | <b>37</b>                 | <b>37</b>              | <b>(160)</b>                     |

There was no recorded inventory in the Ministry for the 2023 fiscal year however with the incorporation of the CIPS, \$0.2m is recorded as inventory for the 2024 fiscal year. Inventories include such things as stamps, boxes and items in the philatelic bureau.

**Note 6: Prepayments**

| Prior Year Actual<br>\$'000 | Description              | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|--------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 450                         | Accrued Prepayments      | 414                              | 280                       | 280                    | (134)                            |
| <b>450</b>                  | <b>Total Prepayments</b> | <b>414</b>                       | <b>280</b>                | <b>280</b>             | <b>(134)</b>                     |

Most of the prepayments relate to additional equipment for Customs and Border Control.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 7: Property, plant and equipment**

| <b>COST or OPENING VALUATION</b>      | <b>Land</b>   | <b>Plant &amp; Equipment</b> | <b>Buildings &amp; Leasehold</b> | <b>Furniture &amp; Office Equipment</b> | <b>Computers Hardware</b> | <b>Motor Vehicles</b> | <b>Marine Vessels</b> | <b>Assets under construction/development</b> | <b>Total</b>   | <b>Original Budget</b> | <b>Final Budget</b> | <b>Current vs Original</b> |
|---------------------------------------|---------------|------------------------------|----------------------------------|-----------------------------------------|---------------------------|-----------------------|-----------------------|----------------------------------------------|----------------|------------------------|---------------------|----------------------------|
|                                       | <b>\$'000</b> | <b>\$'000</b>                | <b>\$'000</b>                    | <b>\$'000</b>                           | <b>\$'000</b>             | <b>\$'000</b>         | <b>\$'000</b>         | <b>\$'000</b>                                | <b>\$'000</b>  | <b>\$'000</b>          | <b>\$'000</b>       | <b>\$'000</b>              |
| <b>Balance as at 1 January 2023</b>   | <b>5,512</b>  | <b>3,647</b>                 | <b>7,619</b>                     | <b>312</b>                              | <b>2,571</b>              | <b>3,523</b>          | <b>144</b>            | <b>4</b>                                     | <b>23,332</b>  | <b>25,352</b>          | <b>25,352</b>       | <b>2,020</b>               |
| Additions                             | -             | 344                          | 97                               | 52                                      | 244                       | 488                   | -                     | 904                                          | <b>2,129</b>   | 6,587                  | 6,587               | <b>4,458</b>               |
| Disposals                             | -             | (137)                        | (1,554)                          | (94)                                    | (132)                     | (2,239)               | -                     | -                                            | <b>(4,156)</b> | 28                     | 28                  | <b>4,184</b>               |
| Transfers                             | -             | -                            | -                                | -                                       | (1)                       | -                     | -                     | -                                            | <b>(1)</b>     | -                      | -                   | <b>1</b>                   |
| <b>Balance as at 31 December 2023</b> | <b>5,512</b>  | <b>3,854</b>                 | <b>6,162</b>                     | <b>270</b>                              | <b>2,682</b>              | <b>1,772</b>          | <b>144</b>            | <b>908</b>                                   | <b>21,304</b>  | <b>31,967</b>          | <b>31,967</b>       | <b>10,663</b>              |
| <b>Balance as at 1 January 2024</b>   | <b>5,512</b>  | <b>3,854</b>                 | <b>6,162</b>                     | <b>270</b>                              | <b>2,682</b>              | <b>1,772</b>          | <b>144</b>            | <b>908</b>                                   | <b>21,304</b>  | <b>31,967</b>          | <b>31,967</b>       | <b>10,663</b>              |
| Additions                             | -             | 331                          | 161                              | 125                                     | 715                       | 61                    | -                     | (49)                                         | <b>1,344</b>   | 3,214                  | 5,621               | <b>1,870</b>               |
| Disposals                             | -             | (14)                         | -                                | (76)                                    | (256)                     | (105)                 | -                     | -                                            | <b>(451)</b>   | -                      | -                   | <b>451</b>                 |
| Transfers                             | -             | -                            | 5,988                            | 334                                     | 105                       | 347                   | -                     | -                                            | <b>6,774</b>   | -                      | -                   | <b>(6,774)</b>             |
| <b>Balance as at 31 December 2024</b> | <b>5,512</b>  | <b>4,171</b>                 | <b>12,311</b>                    | <b>653</b>                              | <b>3,246</b>              | <b>2,075</b>          | <b>144</b>            | <b>859</b>                                   | <b>28,971</b>  | <b>35,181</b>          | <b>37,588</b>       | <b>6,210</b>               |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Year Ended 31 DECEMBER 2024**

**Note 7: Property, plant and equipment (continued)**

| ACCUMULATED DEPRECIATION        | Land   | Plant & Equipment | Buildings & Leasehold | Furniture & Office Equipment | Computers Hardware | Motor Vehicles | Marine Vessels | Assets under construction/development | Total   | Original Budget | Final Budget | Current vs Original |
|---------------------------------|--------|-------------------|-----------------------|------------------------------|--------------------|----------------|----------------|---------------------------------------|---------|-----------------|--------------|---------------------|
|                                 | \$'000 | \$'000            | \$'000                | \$'000                       | \$'000             | \$'000         | \$'000         | \$'000                                | \$'000  | \$'000          | \$'000       | \$'000              |
| Balance as at 1 January 2023    | -      | 659               | 3,200                 | 261                          | 1,611              | 2,985          | 74             | -                                     | 8,790   | 8,147           | 8,147        | (643)               |
| Disposals                       | -      | (137)             | (1,554)               | (92)                         | (126)              | (2,239)        | -              | -                                     | (4,148) | -               | -            | 4,148               |
| Depreciation Expense 2023       | -      | 356               | 590                   | 22                           | 370                | 218            | 12             | -                                     | 1,568   | 1,761           | 1,761        | 193                 |
| Balance as at 31 December 2023  | -      | 878               | 2,236                 | 191                          | 1,855              | 964            | 86             | -                                     | 6,210   | 9,908           | 9,908        | 3,698               |
| Balance as at 1 January 2024    | -      | 878               | 2,236                 | 191                          | 1,855              | 964            | 86             | -                                     | 6,210   | 9,908           | 9,908        | 3,698               |
| Disposals                       | -      | (4)               | -                     | (32)                         | (256)              | (58)           | -              | -                                     | (350)   | -               | -            | 350                 |
| Transfers                       | -      | -                 | 890                   | 229                          | 94                 | 259            | -              | -                                     | 1,472   | -               | -            | (1,472)             |
| Reclassifying                   | -      | -                 | (25)                  | 26                           | (1)                | -              | -              | -                                     | -       | -               | -            | -                   |
| Depreciation Expense 2024       | -      | 392               | 951                   | 58                           | 511                | 254            | 12             | -                                     | 2,178   | 2,238           | 2,238        | 60                  |
| Balance as at 31 December 2024  | -      | 1,266             | 4,052                 | 472                          | 2,203              | 1,419          | 98             | -                                     | 9,510   | 12,146          | 12,146       | 2,636               |
| Net Book value 31 December 2023 | 5,512  | 2,976             | 3,926                 | 79                           | 827                | 808            | 58             | 908                                   | 15,094  | 22,059          | 22,059       | 6,965               |
| Net Book value 31 December 2024 | 5,512  | 2,905             | 8,259                 | 181                          | 1,043              | 656            | 46             | 859                                   | 19,461  | 23,035          | 25,442       | 3,574               |

Government revalues its buildings and structures every 3 -5 years, 1<sup>st</sup> January 2021 revaluations were made for all lands and buildings. Work in progress comprises of assets under development such as the migrant center and assets acquired and being commissioned.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Note 8: Intangible assets**

| <b>COST or OPENING VALUATION</b>       | <b>Computer Software</b> | <b>Assets under construction/development</b> | <b>Total</b>  | <b>Original Budget</b> | <b>Final Budget</b> | <b>Current vs Original</b> |
|----------------------------------------|--------------------------|----------------------------------------------|---------------|------------------------|---------------------|----------------------------|
|                                        | <b>\$'000</b>            | <b>\$'000</b>                                | <b>\$'000</b> | <b>\$'000</b>          | <b>\$'000</b>       | <b>\$'000</b>              |
| <b>Balance as at 1 January 2023</b>    | <b>3,646</b>             | <b>2,017</b>                                 | <b>5,663</b>  | <b>3,646</b>           | <b>3,646</b>        | <b>(2,017)</b>             |
| Additions                              | 14                       | 1,861                                        | 1,875         | 2,635                  | 2,635               | 760                        |
| Disposals/Transfers                    | (53)                     | -                                            | (53)          | -                      | -                   | 53                         |
| <b>Balance as at 31 December 2023</b>  | <b>3,607</b>             | <b>3,878</b>                                 | <b>7,485</b>  | <b>6,281</b>           | <b>6,281</b>        | <b>(1,204)</b>             |
| <b>Balance as at 1 January 2024</b>    | <b>3,607</b>             | <b>3,878</b>                                 | <b>7,485</b>  | <b>6,281</b>           | <b>6,281</b>        | <b>(1,204)</b>             |
| Additions                              | 5,113                    | (3,623)                                      | 1,490         | 2,620                  | 2,620               | 1,130                      |
| Disposals/Transfers                    | (465)                    | -                                            | (465)         | -                      | -                   | 465                        |
| <b>Balance as at 31 December 2024</b>  | <b>8,255</b>             | <b>255</b>                                   | <b>8,510</b>  | <b>8,901</b>           | <b>8,901</b>        | <b>391</b>                 |
| <b>ACCUMULATED AMORTISATION</b>        | <b>Computer Software</b> | <b>Assets under construction/development</b> | <b>Total</b>  | <b>Original Budget</b> | <b>Final Budget</b> | <b>Current vs Original</b> |
|                                        | <b>\$'000</b>            | <b>\$'000</b>                                | <b>\$'000</b> | <b>\$'000</b>          | <b>\$'000</b>       | <b>\$'000</b>              |
| <b>Balance as at 1 January 2023</b>    | <b>2,256</b>             | <b>-</b>                                     | <b>2,256</b>  | <b>1,289</b>           | <b>1,289</b>        | <b>(967)</b>               |
| Impairment Reserve 2023                | -                        | -                                            | -             | 967                    | 967                 | 967                        |
| Amortisation Expense 2023              | 402                      | -                                            | 402           | 717                    | 717                 | 315                        |
| Prior year Amortisation charge         | 411                      | -                                            | 411           | -                      | -                   | (411)                      |
| Disposals/Transfers                    | (54)                     | -                                            | (54)          | -                      | -                   | 54                         |
| <b>Balance as at 31 December 2023</b>  | <b>3,015</b>             | <b>-</b>                                     | <b>3,015</b>  | <b>2,973</b>           | <b>2,973</b>        | <b>(42)</b>                |
| <b>Balance as at 1 January 2024</b>    | <b>3,015</b>             | <b>-</b>                                     | <b>3,015</b>  | <b>2,973</b>           | <b>2,973</b>        | <b>(42)</b>                |
| Impairment charge 2024                 | -                        | -                                            | -             | -                      | -                   | -                          |
| Amortisation Expense 2024              | 1,017                    | -                                            | 1,017         | 920                    | 920                 | (97)                       |
| Disposals / Transfers                  | (937)                    | -                                            | (937)         | -                      | -                   | 937                        |
| <b>Balance as at 31 December 2024</b>  | <b>3,095</b>             | <b>-</b>                                     | <b>3,095</b>  | <b>3,893</b>           | <b>3,893</b>        | <b>798</b>                 |
| <b>Net Book value 31 December 2023</b> | <b>592</b>               | <b>3,878</b>                                 | <b>4,470</b>  | <b>3,308</b>           | <b>3,308</b>        | <b>(1,162)</b>             |
| <b>Net Book value 31 December 2024</b> | <b>5,160</b>             | <b>255</b>                                   | <b>5,415</b>  | <b>5,008</b>           | <b>5,008</b>        | <b>(407)</b>               |

Work in progress comprises of software being developed for CBC which has not yet been completed or released.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**Note 9: Trade payables, other payables and accruals**

| Prior Year Actual<br>\$'000 | Description                         | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|-------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 279                         | Creditors                           | 100                              | 209                       | 209                    | 109                              |
| -                           | Creditors Ministries/Portfolios     | 127                              | -                         | -                      | (127)                            |
| 19                          | Creditors other government agencies | 23                               | -                         | -                      | (23)                             |
| <b>298</b>                  | <b>Total Trade Payables</b>         | <b>250</b>                       | <b>209</b>                | <b>209</b>             | <b>(41)</b>                      |

| Prior Year Actual<br>\$'000 | Description                                | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|--------------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 240                         | Payroll Deductions                         | 272                              | -                         | -                      | (272)                            |
| 1,225                       | Accrued Expenses                           | 385                              | 3,245                     | 3,245                  | 2,860                            |
| 141                         | Accrued Expenses Ministries/Portfolios     | 213                              | -                         | -                      | (213)                            |
| 22                          | Accrued Expenses other government agencies | 33                               | -                         | -                      | (33)                             |
| 134                         | Other payables                             | 280                              | 5,139                     | 5,139                  | 4,859                            |
| 1,762                       |                                            | 1,183                            | 8,384                     | 8,384                  | 7,201                            |
| 1,975                       | Provisions for legal liabilities           | 3,107                            | -                         | -                      | (3,107)                          |
| <b>3,737</b>                | <b>Total Other Payables and accruals</b>   | <b>4,290</b>                     | <b>8,384</b>              | <b>8,384</b>           | <b>4,094</b>                     |

| Prior Year Actual<br>\$'000 | Description                          | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|--------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 127                         | Non current Accounts payable         | 64                               | -                         | -                      | (64)                             |
| <b>127</b>                  | <b>Non-current Accounts Payables</b> | <b>64</b>                        | <b>-</b>                  | <b>-</b>               | <b>(64)</b>                      |

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Non-current payables relate to amounts owed to amounts owing to Canadian Bank Note Company which is not due within the next twelve months.

**Note 10: Employee entitlements**

| Prior Year Actual<br>\$'000                              | Description                  | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|----------------------------------------------------------|------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| <i>Current employee entitlements are represented by:</i> |                              |                                  |                           |                        |                                  |
| 755                                                      | Annual Leave                 | 1,121                            | 848                       | 848                    | (273)                            |
| 272                                                      | Accrued salaries             | 383                              | 272                       | 273                    | (111)                            |
| -                                                        | Pension                      | -                                | 224                       | 224                    | 224                              |
| <b>1,027</b>                                             | <b>Total current portion</b> | <b>1,504</b>                     | <b>1,344</b>              | <b>1,345</b>           | <b>(160)</b>                     |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Year Ended 31 DECEMBER 2024**

**Note 11: Unearned revenue**

| Prior Year Actual      | Description                  | Current Year Actual | Original Budget | Final Budget | Current vs Original |
|------------------------|------------------------------|---------------------|-----------------|--------------|---------------------|
| \$'000                 |                              | \$'000              | \$'000          | \$'000       | \$'000              |
| <i>Current Portion</i> |                              |                     |                 |              |                     |
| -                      | Other unearned revenue       | 661                 | -               | -            | (661)               |
| -                      | <b>Total current portion</b> | <b>661</b>          | <b>-</b>        | <b>-</b>     | <b>(661)</b>        |

Unearned revenues relates to amounts resulting from the incorporation of the Postal Service.

**Note 12: Sales of goods and service (Revenue)**

| Prior Year Actual | Revenue type                             | Current Year Actual | Original Budget | Final Budget  | Current vs Original |
|-------------------|------------------------------------------|---------------------|-----------------|---------------|---------------------|
| \$'000            |                                          | \$'000              | \$'000          | \$'000        | \$'000              |
| 42,294            | Outputs to Cabinet                       | 54,137              | 54,273          | 54,273        | 136                 |
| 15,418            | Fees and charges                         | 17,323              | 20,110          | 20,110        | 2,787               |
| 78                | General sales                            | 652                 | 701             | 701           | 49                  |
| -                 | Rentals                                  | 971                 | 1,050           | 1,050         | 79                  |
| 41                | Other                                    | 21                  | 14              | 14            | (7)                 |
| <b>57,831</b>     | <b>Total sales of goods and services</b> | <b>73,104</b>       | <b>76,148</b>   | <b>76,148</b> | <b>3,044</b>        |

Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Islands Government. During the year ended 31 December 2024 and 31 December 2023, there are no revenue concessions that were granted and off-set against the relevant revenue type.

**Note 13: Investment revenue**

| Prior Year Actual                | Source                                 | Current Year Actual | Original Budget | Final Budget | Current vs Original |
|----------------------------------|----------------------------------------|---------------------|-----------------|--------------|---------------------|
| \$'000                           |                                        | \$'000              | \$'000          | \$'000       | \$'000              |
| <i>Interest on cash balances</i> |                                        |                     |                 |              |                     |
| 1,360                            | Interest on deposits held with cabinet | 1,718               | -               | -            | (1,718)             |
| <b>1,360</b>                     | <b>Total Investment Revenues</b>       | <b>1,718</b>        | <b>-</b>        | <b>-</b>     | <b>(1,718)</b>      |

During 2024 rates offered by the Treasury were increased to reflect fluctuations in the market.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Year Ended 31 DECEMBER 2024**

**Note 14: Donations**

| Prior Year Actual<br>\$'000 | Source                 | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| -                           | Donations              | 268                              | -                         | -                      | (268)                            |
| -                           | <b>Total Donations</b> | <b>268</b>                       | <b>-</b>                  | <b>-</b>               | <b>(268)</b>                     |

Donations in 2024, came from the R3 group specifically to implement security body scanners for CBC.

**Note 15: Personnel costs**

| Prior Year Actual<br>\$'000 | Description                    | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|--------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 29,702                      | Salaries, wages and allowances | 33,716                           | 36,951                    | 36,951                 | 3,235                            |
| 7,064                       | Health care                    | 8,301                            | 10,077                    | 10,077                 | 1,776                            |
| 1,488                       | Pension                        | 1,631                            | 1,952                     | 1,952                  | 321                              |
| 191                         | Leave                          | 332                              | -                         | -                      | (332)                            |
| 67                          | Other personnel related costs  | 82                               | 34                        | 34                     | (48)                             |
| <b>38,512</b>               | <b>Total Personnel Costs</b>   | <b>44,062</b>                    | <b>49,014</b>             | <b>49,014</b>          | <b>4,952</b>                     |

**Note 16: Supplies and consumables**

| Prior Year Actual<br>\$'000 | Description                                | Current Year<br>Actual<br>\$'000 | Original Budget<br>\$'000 | Final Budget<br>\$'000 | Current vs<br>Original<br>\$'000 |
|-----------------------------|--------------------------------------------|----------------------------------|---------------------------|------------------------|----------------------------------|
| 550                         | Supplies and materials                     | 584                              | 808                       | 808                    | 224                              |
| 3,859                       | Purchase of services                       | 5,193                            | 5,918                     | 5,918                  | 725                              |
| 1,054                       | Lease of property and pquipment            | 1,407                            | 1,701                     | 1,701                  | 294                              |
| 958                         | Utilities                                  | 1,183                            | 1,130                     | 1,130                  | (53)                             |
| -                           | General Insurance                          | -                                | 8                         | 8                      | 8                                |
| 171                         | Interdepartmental expenses                 | 149                              | 125                       | 125                    | (24)                             |
| 214                         | Travel and subsistence                     | 327                              | 298                       | 298                    | (29)                             |
| 399                         | Recruitment and training                   | 456                              | 1,075                     | 1,075                  | 619                              |
| (195)                       | Provision for (recovery of) doubtful debts | 94                               | -                         | -                      | (94)                             |
| 1,243                       | Programme services                         | 1,058                            | 850                       | 850                    | (208)                            |
| 130                         | Other                                      | 78                               | 50                        | 50                     | (28)                             |
| <b>8,383</b>                | <b>Total Supplies &amp; consumables</b>    | <b>10,529</b>                    | <b>11,963</b>             | <b>11,963</b>          | <b>1,434</b>                     |

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Note 17: Finance costs (Bank overdraft)**

During the period the Ministry had no finance cost on the overdraft balance charged to the accounts.

**Note 18: Litigation costs**

The Attorney General's Office provides litigation services to the Ministry of Border Control, Labour and Culture at no charge, as they are considered as services in-kind received. During the year ended 31 December 2024 the use of legal services from outside of the Government was not undertaken. The costs of these services were nil in 2024. Provisions for legal cost and settlements are evaluated periodically based on the latest information. This resulted in a net overall increase in the provision for 2024.

| Prior Year Actual |                                  | Current Year | Original Budget | Final Budget | Current vs     |
|-------------------|----------------------------------|--------------|-----------------|--------------|----------------|
| \$'000            | Description                      | Actual       | \$'000          | \$'000       | Original       |
|                   |                                  | \$'000       |                 |              | \$'000         |
| 44                | Legal Fees                       | 53           | -               | -            | (53)           |
| 1,706             | Revaluation of Legal Liabilities | 975          | -               | -            | (975)          |
| <b>1,750</b>      | <b>Total litigation costs</b>    | <b>1,028</b> | <b>-</b>        | <b>-</b>     | <b>(1,028)</b> |

**Note 19: (gains) / losses**

| Prior Year Actual |                                                                    | Current Year | Original Budget | Final Budget | Current vs |
|-------------------|--------------------------------------------------------------------|--------------|-----------------|--------------|------------|
| \$'000            | Description                                                        | Actual       | \$'000          | \$'000       | Original   |
|                   |                                                                    | \$'000       |                 |              | \$'000     |
| 6                 | Net loss on disposal of property, plant and equipment, revaluation | (18)         | -               | -            | 18         |
| 108               | Net gain on Derecognition of Liabilities                           | (11)         | -               | -            | 11         |
| (25)              | Net gain on foreign exchange Transactions                          | (29)         | 6               | 6            | 35         |
| <b>89</b>         | <b>Total gain/ (losses)</b>                                        | <b>(58)</b>  | <b>6</b>        | <b>6</b>     | <b>64</b>  |

**Note 20: Revenue from non-exchange transactions**

During the year ended 31 December 2024, the Ministry received services in-kind from other government departments. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
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**Note 21: Contingent and legal liabilities and assets**

While the Ministry has several potential legal disputes pending, these will be reviewed on a continuous basis to establish if provisions are necessary.

**Changes in provisions to legal liabilities:**

|                                           | Beginning<br>Balance<br>\$'000 | Additions<br>\$'000 | Disbursements<br>\$'000 | Adjustments<br>\$'000 | Ending<br>Balance<br>\$'000 |
|-------------------------------------------|--------------------------------|---------------------|-------------------------|-----------------------|-----------------------------|
| Potential ongoing Legal claims            | 1,975                          | 975                 | (286)                   | 443                   | 3,107                       |
| <b>Total other contingent liabilities</b> | <b>1,975</b>                   | <b>975</b>          | <b>(286)</b>            | <b>443</b>            | <b>3,107</b>                |

**NOTE 22: Commitments**

| Prior Year Actual<br>\$'000  | Type                                                           | One year or less<br>\$'000 | Two to five Years<br>\$'000 | Over five Years<br>\$'000 | Total<br>\$'000 |
|------------------------------|----------------------------------------------------------------|----------------------------|-----------------------------|---------------------------|-----------------|
| <b>Capital Commitments</b>   |                                                                |                            |                             |                           |                 |
| 684                          | Property, plant and equipment                                  | 908                        | -                           | -                         | 908             |
| 227                          | Intangibles                                                    | -                          | -                           | -                         | -               |
| <b>911</b>                   | <b>Total Capital Commitments</b>                               | <b>908</b>                 | <b>-</b>                    | <b>-</b>                  | <b>908</b>      |
| <b>Operating Commitments</b> |                                                                |                            |                             |                           |                 |
| 356                          | Non-cancellable accommodation leases                           | 291                        | 394                         | -                         | 685             |
| 206                          | Non-cancellable contracts for the supply of goods and services | 305                        | 307                         | -                         | 612             |
| <b>562</b>                   | <b>Total Operating Commitments</b>                             | <b>596</b>                 | <b>701</b>                  | <b>-</b>                  | <b>1,297</b>    |
| <b>1,473</b>                 | <b>Total Commitments</b>                                       | <b>1,504</b>               | <b>701</b>                  | <b>-</b>                  | <b>2,205</b>    |

**NOTE 23: Related party and key management personnel disclosures**

**Related party disclosure**

The Ministry is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost 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.

**Key management personnel**

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the Ministry.

| Actual 2022<br>\$'000 | Number of<br>persons | Description                                    | Actual 2023<br>\$'000 | Number of<br>Persons<br>\$'000 |
|-----------------------|----------------------|------------------------------------------------|-----------------------|--------------------------------|
| 1,423                 | 9                    | Salaries and other short term related benefits | 1,611                 | 10                             |

There were no loans granted to key management personnel and or their close relatives.

**NOTE 24: Financial instrument risks**

The Ministry is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, short-term investments, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

**Credit risk**

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet and other government entities. The Ministry does not have significant concentrations of credit risk for its other financial instruments. The Ministry only conducts business with reputable financial institutions in the Cayman Islands. All short-term investments are with the Treasury and all except an insignificant amount of cash and cash equivalents is held with Royal Bank. The risks are therefore negligible.

**Currency and interest rate risk**

The Ministry has no significant exposure to currency exchange loss risk and interest rate risk.

**NOTE 24: Financial instrument risks (continued)****Liquidity risk**

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains a target level of available cash to meet liquidity requirements.

All of the Ministry's financial liabilities (creditors and payables), except the provision for legal and other liabilities, will be settled in less than six months from the date of these financial statements.

**Note 25: Financial instruments – fair values**

As at 31 December 2024 and 31 December 2023, the carrying values of cash and cash equivalents, accounts receivable, short-term investments, accounts payable and employee entitlements approximate their fair values due to their relative short-term maturities.

Fair values are determined at a specific point in time, based on market conditions and information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

**NOTE 26: Segment reporting**

The Ministry of Border Control, Labour and Culture has two segments, the first; National Security and Border Control ("Security") and the second, Labour supply management, and Good Governance ("Labour Management"). The National Security and Border control sector includes the Customs and Border Control Department and Cayman Islands Postal Service. The labour supply management and Good Governance consists of Workforce Opportunities and Residency Cayman, and the Department of Labour and Pensions.

**MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE**  
**Notes to the Financial Statements**  
**Year Ended 31 DECEMBER 2024**

**NOTE 26: Segment reporting (continued)**

***Segmented Statement of financial position***

| Actual<br>Labour<br>Management<br>Prior Year | Actual<br>Security Prior<br>year | Prior Year<br>Actual |                                      | Actual<br>Labour<br>Management<br>Current Year | Actual<br>Security<br>Current Year | Current Year<br>Actual |
|----------------------------------------------|----------------------------------|----------------------|--------------------------------------|------------------------------------------------|------------------------------------|------------------------|
| \$'000                                       | \$'000                           | \$'000               | Note                                 | \$'000                                         | \$'000                             | \$'000                 |
|                                              |                                  |                      |                                      |                                                |                                    |                        |
|                                              |                                  |                      | <b>Current Assets</b>                |                                                |                                    |                        |
| 47,059                                       | 9,925                            | 56,984               | <b>Total Current Assets</b>          | 64,381                                         | 4,728                              | 69,109                 |
| 7,016                                        | 13,259                           | 20,275               | <b>Total Non-Current Assets</b>      | 7,458                                          | 17,695                             | 25,153                 |
| <b>54,075</b>                                | <b>23,184</b>                    | <b>77,259</b>        | <b>Total Assets</b>                  | <b>71,839</b>                                  | <b>22,423</b>                      | <b>94,262</b>          |
|                                              |                                  |                      |                                      |                                                |                                    |                        |
|                                              |                                  |                      | <b>Current Liabilities</b>           |                                                |                                    |                        |
| 10,299                                       | 3,141                            | 13,440               | <b>Total Current Liabilities</b>     | 17,402                                         | 4,844                              | 22,246                 |
| -                                            | -                                | -                    |                                      |                                                |                                    | -                      |
| -                                            | 127                              | 127                  | <b>Total Non-Current Liabilities</b> | -                                              | 64                                 | 64                     |
| <b>10,299</b>                                | <b>3,268</b>                     | <b>13,567</b>        | <b>Total Liabilities</b>             | <b>17,402</b>                                  | <b>4,908</b>                       | <b>22,310</b>          |
| <b>43,776</b>                                | <b>19,916</b>                    | <b>63,692</b>        | <b>Net Assets</b>                    | <b>54,437</b>                                  | <b>17,515</b>                      | <b>71,952</b>          |
| <b>43,776</b>                                | <b>19,916</b>                    | <b>63,692</b>        | <b>Total Net Worth</b>               | <b>54,437</b>                                  | <b>17,515</b>                      | <b>71,952</b>          |

***Segmented income statement***

| Actual Labour Management Prior Year | Actual Security Prior Year | Prior Year Actual |                                                                 |      | Actual Labour Management Current Year | Actual Security Current Year | Current Year Actual |
|-------------------------------------|----------------------------|-------------------|-----------------------------------------------------------------|------|---------------------------------------|------------------------------|---------------------|
| \$'000                              | \$'000                     | \$'000            |                                                                 | Note | \$'000                                | \$'000                       | \$'000              |
| Revenue                             |                            |                   |                                                                 |      |                                       |                              |                     |
| 29,399                              | 28,432                     | 57,831            | Sale of goods and services                                      | 12   | 35,660                                | 37,445                       | 73,104              |
| 1,360                               | -                          | 1,360             | Investment revenue                                              | 13   | 1,718                                 | -                            | 1,718               |
| -                                   | -                          | -                 | Donations                                                       | 13   | -                                     | 268                          | 268                 |
| -                                   | -                          | -                 | Other revenue                                                   |      | -                                     | 43                           | 43                  |
| 30,759                              | 28,432                     | 59,191            | Total Revenue                                                   |      | 37,378                                | 37,756                       | 75,133              |
| Expenses                            |                            |                   |                                                                 |      |                                       |                              |                     |
| 15,987                              | 22,524                     | 38,511            | Personnel costs                                                 | 15   | 16,154                                | 27,908                       | 44,062              |
| 6,280                               | 2,104                      | 8,384             | Supplies and consumables                                        | 16   | 6,203                                 | 4,326                        | 10,529              |
| 517                                 | 1,026                      | 1,543             | Depreciation                                                    | 7    | 631                                   | 1,547                        | 2,178               |
| 213                                 | 190                        | 403               | Amortisation of intangible assets                               |      | 577                                   | 440                          | 1,017               |
| -                                   | 44                         | 44                | Litigation costs                                                | 18   | -                                     | 53                           | 53                  |
| 56                                  | 1,650                      | 1,706             | Revaluation legal liability provisions                          | 18   | (65)                                  | 1,040                        | 975                 |
| (25)                                | -                          | (25)              | Other Gains                                                     | 19   | (30)                                  | 1                            | (29)                |
| 2                                   | 3                          | 5                 | Losses on disposal/revaluation of property, plant and equipment | 19   | (5)                                   | (13)                         | (18)                |
| (19)                                | 127                        | 108               | Losses from derecognition of assets                             | 19   | (11)                                  | -                            | (11)                |
| 23,011                              | 27,668                     | 50,679            | Total Expenses                                                  |      | 23,454                                | 35,302                       | 58,756              |
| 7,748                               | 764                        | 8,512             | Surplus for the year                                            |      | 13,924                                | 2,454                        | 16,377              |

**NOTE 27: Explanation of variances to budget**

**Changes to the budget**

The Ministry's appropriation for equity injection was increased by \$2,406,600 by section 12 to cover the cost over the budget period for the building of a detention facility in the event of an increase in migrants who are putting strain on the district facilities.

**Statement of financial position**

Cash and short-term investments were significantly above budget by \$14.5m due primarily to an increase in surplus for the year above budget and a reduction in trade receivable of \$12.1m above budget. This trade receivable reduction resulted from a reduction in the outstanding anticipated cabinet receivables which was \$2.9m below the prior year. The trade receivables was \$7.8m below the prior year actual. Other receivables was \$1.4m below budget due mainly to a reduction in Equity injection owing from Cabinet over the prior period.

The increase in intangible and property, plant and equipment over the prior period of \$1.0m total and \$0.4M over budgeted was a result of major investments in the digital transformation of WORC and CBC as well as the transfer of the CIPS. Property, plant and equipment was \$4.4m above the prior year due primarily to the transfer of the CIPS assets but fell short of the budget by \$3.6m due to delays in projects relating to the customs warehouse and other infrastructure assets.

An increase in the provision for legal liabilities by over \$3.1m resulted from the revaluation of potential liabilities from certain actions against the government. This would materially contribute to the Income statement budgeted vs actual variance. Other payables variances of \$7.2M against budget and \$0.6m against prior year is as a result of timing differences as it relates to amounts owing to suppliers. The unbudgeted non-current accounts payable was generated as a special arrangement to pay for a part of the cost of new automated clearing machines over a five-year period. It is reduced in accordance with the payment of the requisite portion of the liability. All outstanding surplus payable was handed over to the Ministry of Finance. The current surplus payable represents only the 2024 amount and as a result the variance from budget reflects these payments.

Equity injection was \$2.2m lower than budgeted due to slippages in capital projects. These include technology and security-based projects. These projects are ongoing as a part of the Ministry's routing capability enhancement. An additional \$2.4m was approved under section 12 of the PMFA to facilitate the building of a migrant facility.

Prior to the incorporation of the CIPS, the Ministry had no unearned revenues at the entity level. With the incorporation of the Postal Service, unearned revenues were recognised as a normal part of the operations.

**NOTE 27: Explanation of variances to budget (continued)**

**Statement of financial performance**

*Revenues*

Sales of Goods and Services was higher than the prior period sales by \$15.3m due primarily to the incorporation of the CIPS as well as increases in the cost of outputs due to inflation as well as increases in the cost of the service. Overall output revenue was \$0.1m below budget and while sales of goods and service was \$3.0m below budget, the shortfall of \$3.0m in Sales of goods and service was offset by the favourable variance in Investment Revenues of \$1.7m and donations for CBC luggage scanners from the R3 group of \$0.3m. The Ministry places excess cash on deposit with the Treasury which generated interest income.

*Expenses*

Health care and Salaries, wages and allowance are the primary drivers of personnel costs which in total are \$5.0m lower than budgeted. This saving was primarily driven by savings due to vacancies in the Ministry Office, CBC and WORC.

The main item of variance in Supplies and Consumables was primarily the purchase of services supplies and materials and lease of property and equipment, which was underspent by \$1.2m compared to budget. The amortisation of intangible assets is \$0.1m above budget due to the increased proliferation of online technologies in WORC and CBC.

Recruitment and Training was \$0.6m below budget. This is primarily due to the many vacancies that go unfilled in CBC and WORC.

**NOTE 27: Explanation of variances to budget (continued)**

**Statement of Changes in net worth**

Equity investment for the Ministry of \$2.9m vs a 2024 budget of \$5.8M resulted carry over of projects and budgets from 2024 to 2025. A number of delays in projects accounted for the shortfall.

**Cash Flow**

Net Cashflow from operating activities was above budget by \$13.9m. The main contributing factor was underspending relating to expenses with personnel accounting for \$5.5m of that total and total revenue items of \$6.9m. Net outflows on financing activities below budget of \$4.3m accounted for further variances in the cash position.

**NOTE 28: Surplus repayment**

Pursuant to Section 39 (3) (f) of the PMFA any net surplus is transferred to surplus repayable. Accumulated surpluses for the prior year was paid to Cabinet during the fiscal year 2024. The surplus payable for the 2024 fiscal period is \$15.5m.

**NOTE 29: Events occurring after reporting date**

The Government awarded a five percent cost of living allowance to civil servants effective January 1, 2025. There are no other major events occurring after fiscal period of which we are aware.

The Dr's Express lawsuit was settled in February 2025 with the government being judged liable. This contributed to the significant increase in the legal costs of the ministry which is not a budgeted item.

### NOTE 30: Multi-year Budgets

The government operates a two-year budget appropriation cycle under the PMFA. Budgets unused in the first of the two years is allowed to be moved forward and execute the deliverables in the second year in addition to those of the second year. That budget transferred was added to the budget allocation to the second year to form the new original budget. The only change to the Ministry's budget was an increase in equity injection for \$2.406 million to construct a new migrant detention facility.

### NOTE 31: Restatement of prior period

During the year, management received further information from the project managers for the Customs Online System (COLS), which affected the date placed in service. As a result, the amortisation of this intangible asset was recalculated and resulted in a material adjustment for understatement to the 2023 financial position by \$0.4m. As a result, the prior period figures for period December 31, 2023 have been adjusted to reflect this. The effects on these financial statements are as follows:

|                                           | 2023 Restated | 2023 Prior to Restatement | Effect of Restatement |
|-------------------------------------------|---------------|---------------------------|-----------------------|
| <b>Statement of Financial Position</b>    |               |                           |                       |
| Intangibles                               | 4,468         | 4,879                     | (411)                 |
| Property Plant and Equipment              | 15,095        | 15,119                    | (24)                  |
| Surplus Payable                           | 7,943         | 8,378                     | (435)                 |
| <b>Statement of Financial Performance</b> |               |                           |                       |
| Amortisation of Intangibles               | 813           | 402                       | 411                   |
| Depreciation                              | 1,566         | 1,543                     | 23                    |
| Net Surplus                               | 8,078         | 8,512                     | (434)                 |