

1 April 2025

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By email: [alriclindsay@gmail.com](mailto:alriclindsay@gmail.com); [alric.lindsay@gmail.com](mailto:alric.lindsay@gmail.com).

Dear Mr. Lindsay

Re: **Ombudsman Appeal file Lindsay 202400482; FOI/ 109387**

This is regarding your application to the Office of the Ombudsman to appeal the refusal of the Ministry of Finance and Economic Development (“MFED”) to grant access to records requested under the Freedom of Information Act (2021 As Revised) (“FOI Act”).

On 13 May 2024, you (“applicant”) made (6) three requests under the FOI Act to MFED. The requests were as follows:

*“Please find the below questions regarding the non-compliance by the Cayman Islands Government with generally accepted accounting practices as defined by International Public Sector Accounting Standards as it relates to the accounting for employee benefits.*

- 1. What are the reasons behind the decision to exclude the actuarial valuation of post-retirement healthcare net liability from the government's statement of financial position from the year 2020 to date?*
- 2. What are the reasons behind the decision to exclude the impacts of the actuarial valuation of post-retirement healthcare net liability on the income statement or statement of financial performance from the year 2020 to date?*
- 3. How do these exclusions align with generally accepted accounting practices as defined by International Public Sector Accounting Standards (IPSAS) in relation to Employee Benefits, as it relates to the accounting for post- retirement benefits?*

4. *What potential impacts do these exclusions have on the overall transparency and accuracy of the government's financial reporting?*
5. *What measures are being taken to address concerns related to the non-compliance with IPSAS and to ensure that future financial statements fully adhere to IPSAS?*
6. *If the actuarial valuation of post-retirement healthcare net liability is included in the Government's statement of financial position from the year 2020 to date, what potential impacts will the inclusion have on the Government's compliance or non-compliance with the terms of the framework for fiscal responsibility between the UK government and the Cayman Islands?*

On 13 June 2024, the Administrative Officer and FOI Manager ("FM") responded to the applicant, stating that the application was transferred in Jade to the Treasury Department ("Treasury") on 17 May 2024.

On the same day, the FM advised the applicant on the fact that the Treasury did not hold information in relation to all the applicant's questions and/or information that would directly address the questions, which requested information in a specific format. The FM then provided records published and available to the public, as well as reports from the Auditor General that include the management response from the MFED, recorded hearings before the Public Accounts Committee, and reports from the Public Accounts Committee to Parliament.

On 8 August 2024, the applicant requested an internal review ("IR") as he was unsatisfied with the reasons and records given by the FM.

The applicant claimed that a Minister or Chief Officer did not respond to his requests made under the FOI Act, so as a result he was entitled to an IR application.

The applicant was informed on 14 August 2024 that an IR under Section 33 of the FOI Act was not possible, and that that he may directly appeal to us, if he provided reasons for a late appeal.

On 15 August 2024, the applicant provided the reasons for the late appeal. We accepted the appeal on 16 August 2024 and informed Treasury.

On 30 August 2024, Treasury responded to the applicant’s appeal, stating that the department provided the responsive records, and that there was no error in law, as the “principal officer” of a department is its most senior employee, i.e. the Head of Department. In the case of Treasury, it was stated that the most senior employee would be the Accountant General.

On 4 September 2024, we inquired on whether the MFED informed the applicant that the application would be transferred to another Treasury under Section 8(1) of the FOI Act.

On 16 September 2024, we informed the Treasury that the applicant should have been informed immediately of the transfer to Treasury from the MFED. We also made a query about the search efforts and forms of access taken in finding the relevant information.

On 28 November 2024, we sent a search effort template for completion by Treasury, and the template was returned to us on 21 March 2025.

The Manager for EPS Reporting, Deputy Accountant General, and the Accountant General went through the Treasury's Operational files, and no record was found in relation to the applicant's questions. These records related to Public Accounts Committee file and Parliamentary Questions which date back to the 1990's and 2004.

Treasury stated that the Entire Public Sector Unit is responsible for financial reporting, and if they have no record for a report, then that will be the position, as one cannot conjure up something that does not exist, if there is no standing record. The FM apologized for being unable to provide the applicant with the record(s) and answers to the questions posed.

Summarily, we have determined that the MFED has complied with your request in full under the FOI Act.

On 1 April 2025, we conferred our findings to you over email and informed you of our recommendation to proceed with closing this appeal file. This letter serves as formal notice that we have now closed this file.

If you have any questions or concerns, please feel free to contact me.



Kind regards,

*Andy White*

Andy White  
Analyst