

**Minutes
Office of the Auditor General
Management Meeting
28 April 2016**

Present:

Garnet Harrison (GH), Acting Auditor General and Freedom of Information Manager
Martin Ruben (MR), Director of Performance Audit
Patrick Smith (PS), Director of Financial Audit
Kimberly Lutz (KL), Administrative and Finance Manager

Discussion Items:

1. Meeting Minutes
The meeting minutes for November 2015 and January 2016 were reviewed. Minor grammatical changes will be made and then the Acting Auditor General will sign and post to the OAG website.
2. Action items
The action items were discussed and updated.
3. Strengthening Public Services
 - a. The 2013-14 and 2014-15 financial statement audits should be completed by 30 June 2016 except for possibly 3 or 4 entities.

Management discussed the interim audits scheduled to begin in May for the 2015-16 financial statement audits.

b. GH to contact Central Tenders Committee to determine whether we can use the previous tender process to continue on with the same audit firms for the 18 month period ending 31 December 2017. The original request for proposal asked the audit firms to bid on a 6 month period end ending 31 December 2016 instead. New audit fees will have to be negotiated for the 18 month period end.

c. The Performance Audit practice is currently working on Healthcare, Scrap Metal, Governance audits, as well as a follow up report for all performance audits completed in the past 7 years.

d. The 31 March 2016 Quarterly report update will be prepared by GH with MR assisting.

e. Promoting the OAG Audit Law will be delayed until the new Auditor General arrives which is expected to be July 2016.

f. The Media policy will be developed prior to the end of the current fiscal year by MR.

5. LEADING BY EXAMPLE

1. The OAG financial statements for March 2016 and the detailed expenses were discussed and signed off by GH.

b. The tender of Audit for the OAG was advertised in the local newspaper 27 April and will be advertised again on 4 May. GH will contact Cayman Islands Institute of Professional Accountants (CIIPA) to ensure local firms are identified for this work.

c. Management discussed current leave balances as well as projected leave balances at the fiscal year end. Discussion took place in ways of reducing such leave.

d. GH and MR will meet with John Harrison to discuss the Office's Performance Measurement Framework on 10 May 2016.

e. Current furniture of the OAG is 13 years old and has been transferred from the previous location to the current location. As it no longer suits our needs, new furniture has been procured using an open tender process with a decision made and installation expected to occur on 10-13 June 2016.

f. Performance Assessments will take place soon after the 30 June 2016 fiscal year end.

g. There will be a technical workshop 5 and 6 May where audit staff will be updated on Caseware changes, technical developments and will also have a formal opportunity to bring forth any practice and operational concerns.

h. GH, PS, and MR to discuss the short term strategy for providing support for ISSAI Implementation.

i. MR to work with CIIPA and Ministry of Finance officials to put on a 2 or 3 day professional development workshop in late November.

j. GH and PS will be travelling to Suriname at the end of May for the CAROSAI Congress which is held every 3 years.



Garnet Harrison, CPA, CA
Acting Auditor General



Date