

Minutes of the Corporate Management Team (CMT) Meeting Held 21st March 2023

Present:

Angela Cullen (AC), Deputy AG (performance Audit)
Winston Sobers (WS), Acting Deputy AG (Financial Audit)
Patrick Smith (PS), Deputy AG (Corporate & International)
Katrina Thomas (KT), Corporate Services Manager
Julius Aurelio (JA), Audit Manager (Quality & IT)
Ruel Huet (RH), Acting Audit Manager

For item 1:

Adrian Murenzi (AM), Audit Manager
Gabriel Ncube (GN), Acting Audit Manager

Apologies: Sue Winspear (SW), Auditor General

AC chaired the meeting.

1. Strategy for Auditor General's absence

CMT & PMT continued to discuss the strategy for FA during SW absence. It is currently unclear how long SW will be absent so we agreed a strategy to take us through to 30 April. This can be adapted as necessary when we know more. As agreed at a meeting last week (Thursday 16th March) the strategy adopted is:

- For in-house audits – high-risk audits requiring EQCR. AC remains as EQCR. An additional manager will carry out the 2nd review (TBD dependent on engagement) and WS to review and sign off as AG. For all other in-house audits – AC to review and sign off as AG and all other reviewers remain the same.
- For backlogged audits – MFSC 2021 (high risk) due before 31 March. PS retain DAG review: WS – AG review; AC – EQCR review,
- For outsourced audits – PS will review and sign off as AG the audits that JA reviews; AC will review and sign-off as AG the audits the PS reviews.

RH presented a summary of engagements with potential review dates. All agreed that this was a good start but needed to be further populated to ensure that we had a strategy to ease the potential bottleneck towards the end of April. This may be particularly acute for AC who may have AG and EQCR reviews coming through at the same time. The summary should be enhanced to include indicative dates for final reviews by managers and DAG. Outsourced audits should also be added to the summary so that we have a full picture. WS and RH to work with PS and managers to bring further proposal back to PMT on Thursday 23rd March. **(Action: WS/RH)**

AM raised whether managers should start monitoring and reporting on TRS. We agreed this should happen and the first analysis should come to PMT on Thursday 23rd March. **(Action: GN)**

AM and GN left the meeting.

2. Approval of Minutes

The minutes of 28th February 2023 meeting were agreed subject to the following changes:
AC to be added as in attendance. Under item 2 – actions (a) and (f) are the same issue so one should be removed. **(Action: AC)**. SW to sign and upload the minutes onto the OAG website **(Action: SW)**

3. Action items

The **action items** still outstanding from the meeting of 28th February 2023 are:

- a) Completing the document archiving and destruction **(Action: AC/all)**.
- b) Creation of a workforce plan **(Action: AC)**.
- c) Finalise Remote & Flexible working policy after MyVista is in use **(Action: SW)**
- d) The revised risk register to be agreed by email **(Action: SW)**.
- e) IT options appraisal to come back to next CMT meeting (April 2023) after deeper work done on two leading options and their costs **(Action: PS/JA)**.
- g) 2022 TRS data to be circulated which summarises the chargeable v non-chargeable hours for all staff. WS stated that he had this and would circulate by email after the meeting. **(Action: WS)**
- h) 2022 payroll reconciliations to be shared with SW. KT to create a separate file for reconciliations **(Action: KT)**
- i) WS's 2022 NOI to be put onto OAG website. To be actioned after the meeting. **(Action: JA)**
- j) The minutes of 20th January 2023 to be signed and upload the minutes onto the OAG website **(Action: SW)**.
- k) Website outages – PS and JA working on the risk assessment. To be added to risk register at next review **(Action: PS/JA/SW)**
- l) AG Act – CMT to review draft AG Act in due course **(Action: SW)**
- m) Confidential minute – AC to confirm with SW if action taken on one item. **(Action: AC)**

All other actions were cleared or covered on the agenda.

Business Items:

4. KT reported that the finance team had met with the OAG's auditors on Monday 20th March concerning the **audit of the 2022 OAG financial statements**. The manager will be reviewing the file over the next couple of days. The auditor raised a few issues in the meeting. Some adjustments have been made to the financial statements but these were not significant. The surplus remains around \$400k (figure tbc). PS to contact the auditor to ask if there any unresolved issues, audit adjustments or control matters identified. **(Action: PS)** The audit is on track for 31. March sign-off but may be earlier.

AC asked if others had reviewed the draft **Annual Report** that was circulated at the end of February. PS confirmed that he would review next week and financial information may need to be updated but we should wait until we have the final audited financial statements. AC will also review the Annual Report again next week. **(Action: PS/AC)** It was unclear if SW had reviewed the draft [post-meeting note: SW has started her review and asked for the draft AR to be sent to her – AC did this]. **(Action: SW)**

5. RH presented the **financial position to February 2023**. Early indications are that the personnel costs will be over budget in 2023. However, we noted that the unspent 2022 budget had not been rolled forward. KT to speak to Treasury about this and inform them that we intended to roll forward all unspent budget from 2022 (**Action: KT**). Future 2023 financial reports should be updated to make clear the source of the budget i.e. 2022 rolled forward; 2023 original budget; 2023 total budget (**Action: KT**).
6. KT stated that MFED had issued the timetable for the **2024-25 budget submission** on 10th March. The SPS submission deadline is 1 May. Budget submissions are due by 9 June. PS confirmed that the templates are now available. All agreed that we needed to have a further discussion about our next five-year strategy, particularly our strategic objectives and priorities for the next few years, as these would have financial implications and inform our budget submission. We agreed that CMT should have a strategic planning day before the middle of April to inform this (**Action: AC**). All to prepare in advance and identify the big issues and changes that we anticipate for the next five years, and as a minimum for 2024-25 (**Action: All**). PS asked that KT prepare a timeline for preparation of our budget submission, working back from the deadlines set and factoring in CMT approval (**Action: KT**).
7. PS reported that he had emailed PoCS for an update on inputting *OAG time codes* into **MyVista** as these were provided on 10 March and PoCS had indicated a 2-3 day turnaround for completing this task. All expressed concerns that we were nearing 31 March, the date when TRS was being shut down, and the completion of this exercise was becoming critical. Adjusting to entering time in MyVista will be a change for staff and this may add unnecessary stress in our busiest time of the year. PS agreed to follow up again with PoCS and if this cannot be resolved by 31 March explore if TRS can be retained for one extra month. (**Action: PS**). We discussed options and any mitigation needed if this did not happen by the end of next week. AC to discuss further with SW.

KT raised that the pre-populated **staff listing for OAG** in **MyVista** included a previous employee within OAG's staffing. She explained that previous discussions with PoCS had not resolved this issue. PS proposed that he pick this up as a corporate issue and elevate within PoCS (**Action: PS**). AC to confirm with SW if she is content with this approach (**Action: AC**). [note subsequent to meeting – SW confirmed this approach].


8. PS stated that there was nothing further to update on **IT**. Already discussed revised options appraisal to come to next CMT; website security and MyVista. JA reported that some laptops had still to be issued to staff and Adobe licenses were being processed.
9. All confirmed that the **Office refit** had gone OK. AC stated that she had spoken to Kirk Office about a missing side panel (AM new work station) and for an update on the 7 chairs. The chairs have not yet arrived on island and will be delivered in due course. One extra side panel will be ordered. RH raised that the Air Con vent in his work area was very noisy. KT to ask engineers to look at this (**Action: KT**).
10. AC presented a revised draft **procurement policy**. We had discussion about the desire for OAG to be more stringent than the Procurement Act and Regulations but without creating an onerous workload and burden within the Office. The legislative requirements of the EPC were discussed. AC agreed to speak to CPO and bring back a further draft (**Action: AC**).

11. AC asked on the status of the **OAG financial audit retender**. JA queried the value of the contract and if it needs EPC review and approval of all documents. PS confirmed that the value of the contract is likely to be over \$100k. This means that it needs a business case (in line with the Procurement Regs – section 3 (3)(b))) prior to the procurement documents and full EPC review and approval of all procurement documents. (Action: PS to prepare business case). PS confirmed that SW has already commented and he would like CMT comments on the previously drafted procurement documents asap, prior to submitting the documents to EPC (**Action: All**).
12. AC stated that IDI had emailed with an update on the **SAI PMF assessment** and that documents would be uploaded to the e-SAI PMF App. However, access on this is restricted to SW and JA. In SW's absence we agreed that JA should contact IDI and ask for AC and PS to also be given access so that we could continue to progress this (**Action: JA**).

Any Other Business

13. WS raised that his contract was due to expire in April and was unsure if any action had been taken on this. AC agreed to discuss with SW and action if necessary (**Action: AC**). KT was asked to confirm other staff contract end dates for 2023 (**Action: KT**).
14. KT reported that CIG had issued a circular about **internship programme** for the summer. All agreed that in principle we should go ahead with this but needed to decide how many we needed and what they would work on (**Action: KT/All**). KT also suggested that the Office should consider attendance at careers fairs, etc to promote the work of the office and attract Caymanians. It was noted that the Office had done this in the past and agreed that we should explore this.
15. KT reported that a small team (KT/WS/GN) had met to discuss plans for **busy season food** and a different strategy was being proposed for this year, where advance orders would be placed rather than individual APLs taking responsibility for this. KT also requested that a bigger budget be approved for this as costs were higher and we had 7 more staff than the previous year. KT suggested \$100 a day. CMT expressed concerns about managing costs and minimizing wastage with the new approach but agreed that we should pilot this. The team were asked to get some quotes for daily costs (**Action: KT/WS/GN**). KT agreed to take responsibility for arranging the food for the 'Half-way there' lunch scheduled for 31 March (**Action: KT**).
16. AC queried whether action had been taken on resolving OAG access to **Cyber-awareness training**. JA to check if this has been resolved and/or AC to contact SW (**Action: JA/AC**).
17. JA queried whether we had submitted the form and nominations for the IDI LOTA program. AC to check with SW and action as necessary (**Action: AC**).
18. PS updated that a small team (PS/KT/JA/RH) has been discussing ideas to celebrate the **OAG's 40th anniversary**. Suggestions so far include: a formal dinner, with launch by the Premier (AC asked if this should be the Governor); a banner across the OAG logo; a pamphlet setting out the OAG's history; mementos for external people (e.g. pens and key rings) and staff (pens, key rings, water bottles, etc); and a family fun day. WS suggested that he could also organize and launch an OAG 5k run. It was noted that we will need a communications strategy and media management also.

19. KT expressed her gratitude and **thanks to RH and GN** for their work as Acting Finance Managers, and special thanks to RH for his continued support with the audit of the financial statements. KT and PS noted that it had been a very smooth audit process.



Sue Winspear
Auditor General

30th May 2023
Date