



Cayman Islands

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Cayman Islands

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Mr. Martin Bridger
Senior Investigating Officer
Operation Tempura
redacted
Grand Cayman . *redacted*
Cayman Islands

Dear Mr. Bridger,

Further to our previous discussion regarding my value-for-money audit of the costs incurred relating to Operation Tempura, I have prepared an audit summary and am sending it to you for your information.

Included in the audit summary are the objectives, scope and criteria. As well, I have provided information on the audit process I plan to use. I am only sending this document to the "main contacts" listed and I would appreciate if you would share this document with your officials as necessary.

If you have any questions or comments, please do not hesitate to call me at 244-3201 or Martin Ruben at 244-3206.

Yours truly,

Dan Duguay, MBA, FCGA
Auditor General

Memo

Office of the Auditor General
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To: Martin Bridger
Cc:
From: Dan Duguay
Date: May 8, 2009
**Re: Clearance of Audit Report – Review of Expenditures for Special
Police Investigation Tempura**

Attached, please find a confidential draft copy of the audit report for the review of expenditures for Special Police Investigation Tempura. Due to delays in obtaining certain costing information, the draft is coming out later than I would have liked.

As one of the main contacts for the clearance of this report, I would appreciate if you would provide me your comments on the factual nature of the report and any changes you believe are necessary to improve the report as information for the Legislative Assembly. Please do not make copies of this draft report and, if possible, return it to my Office with your comments.

As you will note, there are places in the report for responses to our recommendations. Once we have received your comments on this draft report, we will be requesting the Portfolio of Internal and External Affairs to co-ordinate an official response.

Please provide me your comments by May 22, 2009. If you would like to meet with me or Martin Ruben to discuss the draft report, please call me at 244-3201 or 244-3206 respectively.

Dan Duguay, MBA, FCGA
Auditor General, Cayman Islands

Ruben, Martin

From: martin bridger, *redacted*
Sent: Friday, May 08, 2009 3:00 PM
To: Ruben, Martin
Subject: Re: Draft Report

Martin If you give it to *redacted* at the Tempura office he will arrange to get it to me. He has people coming back all the time. I am away next week working so will not be able to get to the report until week commencing 18.5.09.

Martin Bridger.

2009/5/8 Ruben, Martin <Martin.Ruben@gov.ky>

Martin, as we discussed, I would like to provide you a copy of the initial draft of the report on Tempura to get your comments. Could you please contact me to determine how best we can get a copy to you? I had mentioned to you that it our preference to not have this report sent via electronic media.

Thanks

Martin

Martin Ruben, *CGA*

Manager

Office of the Auditor General

3rd Floor, Anderson Square

64 Shedden Road, George Town

Grand Cayman KY1-9000

Cayman Islands

Tel: 1-345-244-3206

Fax: 1-345-945-7738

Email: martin.ruben@gov.ky

Ruben, Martin

From: Ruben, Martin
Sent: Friday, May 08, 2009 2:33 PM
To: *redacted [Martin Bridger]*
Subject: Draft Report

Martin, as we discussed, I would like to provide you a copy of the initial draft of the report on Tempura to get your comments. Could you please contact me to determine how best we can get a copy to you? I had mentioned to you that it our preference to not have this report sent via electronic media.

Thanks

Martin

Martin Ruben, CGA
Manager
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3rd Floor, Anderson Square
64 Shedden Road, George Town
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Cayman Islands
Tel: 1-345-244-3206
Fax: 1-345-945-7738
Email: martin.ruben@gov.ky

Ruben, Martin

From: martin bridger *redacted*
Sent: Monday, May 25, 2009 1:29 AM
To: Ruben, Martin
Subject: Draft Report

Martin I confirm that I have had hand delivered to me a copy of your draft report for comment. Can you tell me what timescale I am working to. How do you want the comments I wish to make communicated to you?
Kind regards Martin Bridger.

Ruben, Martin

From: martin bridger [*redacted*]
Sent: Wednesday, May 27, 2009 1:03 PM
To: Ruben, Martin; Ebanks, Donovan; Dean. *redacted*
Subject: response to draft report
Attachments: Tempura financial report.doc

Martin, please find my response to your draft report. Could you please inform me when I will be provided with a copy of the final report.

Thank you
Martin

Response from Martin Bridger

1

RESPONSE TO THE DRAFT DOCUMENT ON THE REVIEW OF EXPENDITURES FOR SPECIAL POLICE INVESTIGATION TEMPURA

I am grateful to be provided the opportunity to comment on the draft report titled "The Review of Expenditures for Special Police Investigation Tempura".

I will approach this task with the following objectives in mind:

- To make comment on a range of issues to ensure accuracy of fact.
- To address certain comments made in the report which do not appropriately reflect on the 'operating environment' we were working under.
- To acknowledge and learn from mistakes made or simply where we perhaps could have done things better.

You are aware that at your request I have had two substantial briefings one with Mr Duguay (tape recorded) and one with Martin Ruben (documented). Much of what I said in these meetings I will refer to again in this response.

I will respond only to those paragraphs which require comment.

redacted

redacted

Para 3.02

This paragraph should, in my view, fairly reflect that from September 2007 – March 2008 the Government were not briefed on the investigation. In this period all costings were authorised directly either by Commissioner Kernohan, up until the end of November 2007, and the Governor from November – March 2008.

Para 3.05 and 3.06

In respect of these two paragraphs they seem to be slightly contradictory. It is wholly proper that you are not in a position to comment on 'lines of enquiry' (3.05). However, policing follows investigative leads and is 'demand driven' whereby prudent fiscal control cannot always be maintained. The reality of this position does not sit with your comment at para 3.06 "and whether those funds have been spent with due regard for economy".

redacted

Redacted

reduced

Submitted Martin Bridger 27th May 2009