

# DELIVERING VALUE

STRATEGIC PLAN 2015 TO 2019



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To help the public  
service spend wisely

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# FOREWORD BY THE AUDITOR GENERAL

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I am delighted to present the strategic plan of the Cayman Islands Office of the Auditor General (“Office” or “OAG”). My office has put a great deal of effort into its preparation including consultation with key stakeholders. It captures how we want to take forward our work to ensure that we meet our statutory obligations by driving lasting improvements in how Government manages scarce public resources in the delivery of government programs and services.

The Cayman Islands has seen significant change in last couple of years with a new Government and a new Governor, along with increased stability in the economic environment. Such change creates the opportunity for the public service to take stock and consider how it can manage and deliver its services more effectively and efficiently, and move forward on a path of continuous improvement. We can see the beginnings of this through the EY report commissioned by the Government and the commencement of Project Future. We have also

seen positive developments and increased desire on behalf of the public service to move forward and work with the OAG. Our working relationship with senior officers in government is built on a solid base and is becoming increasingly co-operative.

This all provides the OAG with greater opportunities to influence and support government positively in how it manages its services and resources.

Over the timeframe of this strategic plan the core activities of the OAG will continue to be the financial audit of Government and its agencies and performance audits reporting on the economy, efficiency, and effectiveness of public spending to the Legislative Assembly. Holding Government to account for its spending and for providing value for money in public services will remain a key focus. However a fundamental driver over the next five years will be looking at how we can keep pushing the envelope of public sector audit to have a greater impact by providing added value, for example through:

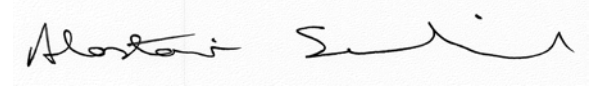
- participation on Government improvement task forces
- turning audit knowledge and intelligence into advice and good practice support, and
- undertaking audit work on major projects and programmes earlier in their lifecycle so that we can have a greater impact before they are completed

As an independent body, we will continue to deliver a quality service to the Legislative Assembly and the entities we audit, and we will pursue our objectives as we carry out our programme of work. We have presented our plans under three broad strategic objectives:

- **Strengthening** the accountability, transparency, integrity and delivery of **public services** through high quality audits
- **Demonstrating** ongoing **relevance** to the people of the Cayman Islands, the Legislative Assembly and other stakeholders
- Encouraging improvement through **leading by example**

The achievement of these objectives provides my Office with some challenges, but they are important in ensuring that we continue to be a well-respected and effective provider of public audit to the Cayman Islands, and seen as a leader in our field within the Caribbean, and more widely within the public audit community.

In delivery of our work programme and the achievement of our objectives, we will continue to strive to be as efficient and effective as possible. I look forward to reporting on how well we deliver on these strategic objectives through our annual report and accounts.



**Alastair Swarbrick, MA(Hons), CPFA, CFE**  
**Auditor General**  
**1 May 2015**

# ABOUT THE OAG

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## PUBLIC SECTOR AUDIT

Those responsible for public business and handling public money must be held accountable, in accordance with the law and proper standards, to those who use and pay for the services provided. Public resources should be safeguarded, properly accounted for and used economically, efficiently and effectively.

Ministers, boards, chief officers, managers and public officials have the primary responsibility for ensuring that public business is conducted in accordance with the law and proper standards, and that public money is handled with integrity and spent appropriately. Public bodies and those responsible for conducting their affairs must discharge this accountability by establishing and maintaining proper governance arrangements and effective stewardship of the resources at their disposal.

The special accountabilities attached to the conduct of public business, and the use of public money, mean that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the financial statements, but providing an assessment of matters such as the legality, propriety, performance and the economic, efficient and effective use of public money.

Public sector audit is an important link in the chain of accountability and holding to account. It strengthens accountability, both upwards to the elected members who provide resources,

## The Cayman Islands Constitution

The Constitution requires that there shall be an Auditor General who shall have *“The power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and power to undertake value for money investigations in respect of the activities of such authorities, offices and departments”*.

It further states that *“In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Legislative Assembly and must attend upon the Committee at its request.”*

The powers and duties of the Auditor General are further set out in the *Public Management and Finance Law (“the PMFL”)*.

and outwards to the citizens and users of public services. Public sector audit adds value, not only by reviewing and reporting on what happened, but also by looking forward, identifying where improvements can be made, and promoting good practice. In this way, public sector audit contributes to improved standards of governance, better management and decision

making, and ultimately, more effective use of public money.

## WHO WE ARE AND WHAT WE DO

For the parliamentary system of government to work properly, it must have the public's confidence. To merit this confidence, the Government's programs must be:

- effective - delivering good results
- transparent - open and clearly communicated, and
- accountable – relationship based on clear responsibility for performance, both for the results achieved and means used

One important responsibility of the Legislative Assembly is to hold the Government accountable for its management of public resources. We use five principles of effective accountability that are used internationally:

- clear roles and responsibilities
- clear performance expectations
- a balance of expectations with capacities
- credible reporting
- reasonable review of performance, with adjustment

The Office of the Auditor General contributes to the accountability process as the auditor of the Government including all of its agencies. The Office helps the Legislative Assembly hold the Government accountable for how it manages public resources undertaking:

- Financial statement audits of the Government, including each ministry, portfolio, office, statutory authority and government company

- Performance audits which promote the economic, efficient, and effective use of resources across ministries, portfolios, offices, statutory authorities and government companies

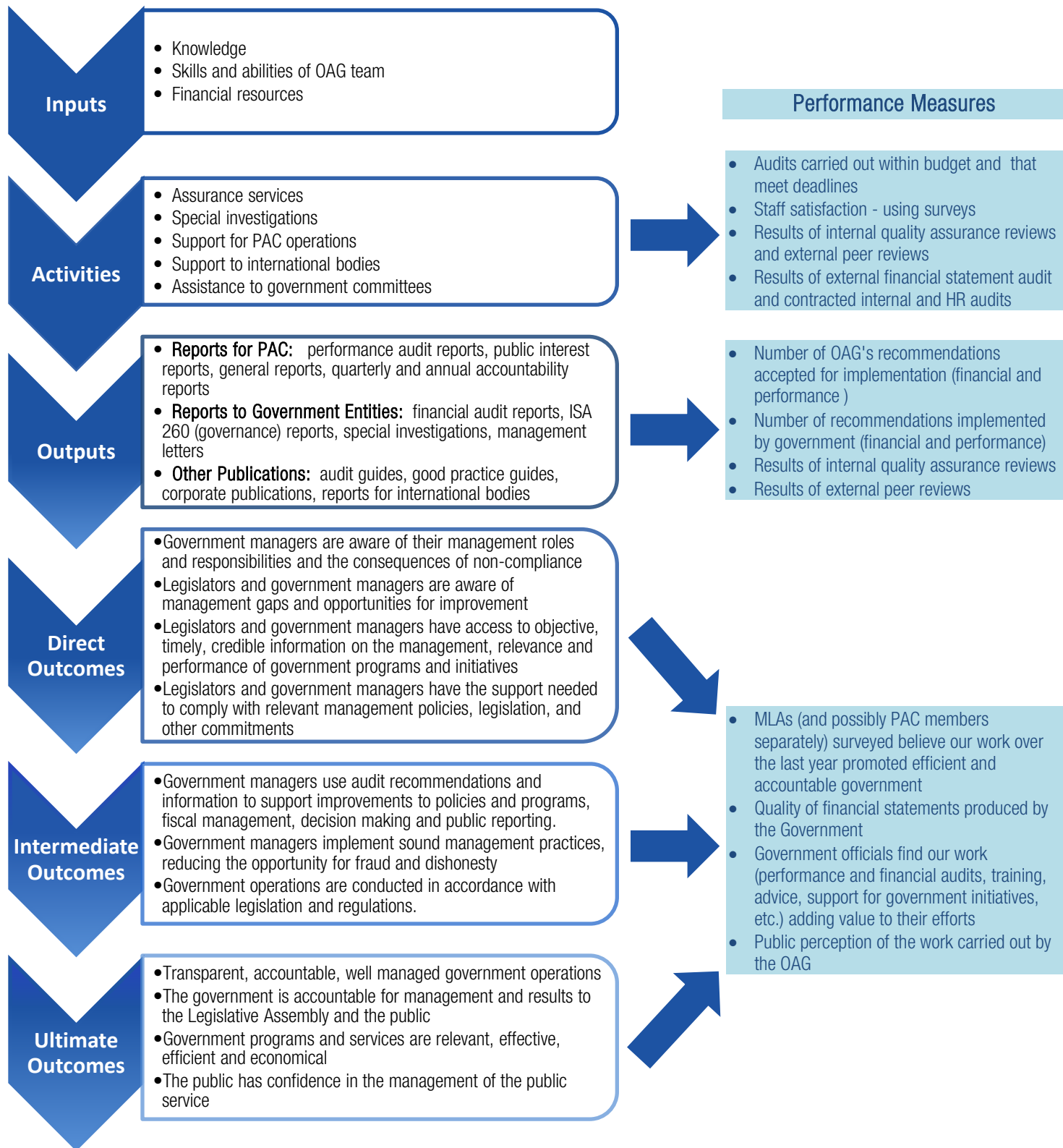
The work and reports of the Office can affect public confidence in the Government. They provide legislators and the public with critical information on whether the Government's financial and other reports are reliable, the Government uses effective processes to safeguard the resources with which it is entrusted (public resources), and the Government has complied with governing authorities. Also, the Office:

- Makes recommendations for improvements to the Government's management of public resources and compliance with authorities
- Encourages discussion and debate about public sector management and accountability issues
- Assists the Public Accounts Committee (PAC) in carrying out its mandate
- Develops professionals who can continue their careers in the public service
- Supports and adheres to the professional assurance standards as published by the International Auditing and Assurance Standards Board and INTOSAI Professional Standards Committee

The work and reports of the Office contribute to informed decision making in government and business-like processes. This, in turn, helps the Government carry out its responsibility to use sound management practices. Exhibit 1 shows the broader picture of the Office's outputs and outcomes.



## Exhibit 1 - OAG Delivery Model



Our work focuses on how well the civil and public service implements government policy. We examine how resources have been used, including whether they are in line with relevant legal authorities.

We report the results of work without fear or favour. Our reports are issued to the Legislative Assembly, Government entities, other stakeholders and the public, as appropriate.

The freedom to determine the content, timing and publication of reports is a fundamental principle of an independent audit office. It promotes transparency in the use of government resources and enables our objective findings to be made available without any political interference or manipulation. In line with international standards for public sector audit offices we fulfill our responsibilities by informing the public of the results of our work through our website and the media.

## **THE ENVIRONMENT IN WHICH WE WORK**

Our strategic objectives are set within a context of ongoing change. Social, economic, and environmental changes throughout the world continue to reshape Cayman's environment and influence how we respond.

The Cayman Islands public sector is working towards improving its accountability, service delivery and capability, within the funding available.

During the next five years, we expect the public sector landscape to include expanding use of technology to deliver services and communicate with the public. We also expect to see further organizational change and restructuring flowing from the EY review of the public sector. The

emphasis on collaboration and shared services, including co-operation with private and non-governmental sector organizations to deliver services, is likely to increase. There will be further legislative changes impacting the governance arrangements for the public sector aimed at improving accountability, transparency and integrity.

As new arrangements and ways of delivering services are implemented, these changes can put management and financial control environments at increased risk.

We also live in a time when trust in the systems of government has significantly eroded, with concerns about the ability of the public sector to manage the resources it has at its disposal in a responsible, ethical and transparent manner, and for the benefit of the people of the Cayman Islands.

In this context, it is more important than ever that those in positions of responsibility govern and manage public expenditure well.

# OUR VISION, MISSION AND VALUES

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In developing this strategic plan we have developed a clear vision and mission for the work that the Office of the Auditor General carries out, along with the four core values that underpin our vision.

Our vision, mission and values provide the framework under which we have developed the strategic objectives and related activities that make up this Strategic Plan.

## Our Vision

*“To help the public service spend wisely”*

## Our Mission

*“To deliver independent, high quality public sector audit that promotes accountability, transparency and integrity in the use of public resources”*

## Our Core Values

**P**rofessional – competently carrying out independent and objective work, always striving to deliver a high quality service

**R**espect - treating our employees, clients and stakeholders with respect and dignity

**I**ntegrity – conducting our work ethically, in a manner that creates confidence and trust in what we do

**T**ransparent – accountability and transparency in the operations of the OAG

# OUR STRATEGIC OBJECTIVES

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Our strategic plan is based on achieving three over-arching strategic objectives. These strategic objectives are inter-related; align with our vision, mission and values.

They are also closely aligned to ISSAI 12

(International Standard of Supreme Audit Institutions) on the *Value and Benefits of Supreme Audit Institutions*, which articulates how a public audit office can make a difference to the lives of citizens.

**Our three strategic objectives are:**

*Strengthening the accountability, transparency, integrity and delivery of public services through high quality audits*

*Demonstrating ongoing relevance to the people of the Cayman Islands, the Legislative Assembly and other stakeholders*

*Encouraging improvement through leading by example*

In the next section, we expand on what each of these objectives mean and discuss how the Office will address each one over the next five years by continuing certain activities already being carried out and others that it plans to start doing. For each strategic objective, we will effectively report on the extent to which we have achieved the strategic objectives. We plan

to use a performance reporting framework supported by specific goals and performance measures. To report on our results, we have developed the key accountability measures for our stakeholders to hold us to account (see page 18).

# STRENGTHENING PUBLIC SERVICES

## **We will help strengthen accountability, transparency, and the delivery of services in the public sector.**

As the watchdog of government spending, our work gives us direct interaction and insight into how the public sector is operating and changing. As well as having direct interaction with every public entity each year, we also have an independent reporting role enshrined in legislation. We provide a credible and reliable source of information to government, legislators and society and can contribute to strengthening the public sector through our audits, by using our powers of reporting, and our interaction within and outside the public sector, on matters such as governance, accountability, financial sustainability and the efficient, effective and economic use of resources.

### **HOW WILL WE ACHIEVE THIS**

#### **DELIVER OUR CORE BUSINESS MORE EFFECTIVELY AND EFFICIENTLY**

A key focus in strengthening the public sector will see us deliver our core business more effectively and efficiently, carrying out timely and insightful audits, and providing succinct and direct reporting to the Legislative Assembly and public entities. We will continue to:

- Support government to improve the timeliness of its financial reporting and complete our audits in line with the legislative timetable

- Support government to improve the quality of its financial reporting enabling the Office to reduce the number of modified audit reports

We will:

- Include more narrowly scoped audits/investigations with shorter, more succinct reports
- Develop how we work with our partners and other agencies whose objectives intersect with ours, to deliver outputs more efficiently and effectively

#### **INCREASED VALUE ADDED AND IMPACT**

Our oversight role is fundamentally important to enabling government to be held accountable for the results of its spending of public monies. However looking beyond this traditional accountability role there is also the opportunity to provide increased insight to decision makers through assessing projects, processes and implementation of policies earlier in the life cycle, allowing them to adapt and implement change and obtain better value for the people of the Cayman Islands.

Through our audits we also gather significant accountability information about the entities' governance, financial management, performance and risks. Whilst we use this in conducting our work and in our reports there are opportunities to try and extract more value from all this information to provide increased

accountability and transparency, and promote improvement in the public sector.

To increase the impact of our work and extract further value we will:

- Undertake audits of key projects or programs earlier in the lifecycle to enable insightful reporting that enables the public sector to take proactive action
- Enhance our reporting and provide greater insight to stakeholders about risks faced and the performance achieved by the public sector
- Turn audit knowledge into advice and use it to share examples of good practice to help decision makers make good quality decisions

#### ENCOURAGE THE PUBLIC SECTOR TO RESPOND EFFECTIVELY TO OUR WORK

The impact of our work is undermined if public sector officials do not respond appropriately and in a timely manner to our findings and reports. Subsequently, if they then don't take action to address the issues identified and implement the agreed recommendations, the value of work is further undermined at the expense of the people of the Cayman Islands.

To address this, we will continue to:

- Publish quarterly progress reports on the state of financial audits for public sector entities, PAC and wider stakeholders

Looking ahead, we will:

- Follow up more effectively on previous audit reports, and provide insightful reports

to the Legislative Assembly on the progress being made by public entities

- Engage with entities regarding their responsiveness to audit findings and reports, clarify our expectations and implement the stated policy for public reporting when they are unresponsive

#### AN ORGANISATION TRULY INDEPENDENT OF GOVERNMENT

The Auditor General, and therefore by inference the Office of the Auditor General, is statutorily independent of Government and has freedom of action in the work that it carries out. However the Office does not legally have operational and financial independence from government, meaning the Office is only independent in name as Government can effectively constrain its resources. In the last few years Government decisions during the financial year have impacted on the Office's approved budget and led to delays in undertaking planned audit work.

There is a need to enhance the independence of the OAG, to ensure that its work as an independent watchdog cannot be compromised by Government, that we have the resources to deliver our mandate and to change perceptions about its independence. We will continue to:

- Work with the PAC to ensure the provisions in the PMFL regarding the budget of the Office are effectively enforced
- Work with key stakeholders to enhance the independence of the OAG through refreshed legislation that meets the principles supported by the United Nations and Commonwealth Heads of Government.

- Liaise with the media and use our website and social media to reinforce the notions associated with our independence and the importance of public reporting.

## **HOW WILL WE DEMONSTRATE OUR PROGRESS**

We will know we are making progress towards achieving a stronger public sector and improvement in public services when:

- More public entities respond to and act on our recommendations
- More financial statements (and annual reports) are completed in line with the statutory timetable
- The number of financial statements receiving modified audit reports decreases
- Client, PAC and stakeholder surveys show we are making a difference
- A separate public audit law is enacted safeguarding the independence of the Office and its reporting to the Legislative Assembly

# DEMONSTRATING RELEVANCE

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**In our work we will demonstrate our relevance by taking into account the views of our external stakeholders and those who use public services.**

We place great importance on relationships with all of our stakeholders: Legislative Assembly, public entities, elected and appointed officials, professional organisations, and the general public of the Cayman Islands.

We want to be responsive to the challenges faced by the public, the expectations of different stakeholders, and the emerging risks and changes in the environment in which we conduct our work. It is also important that we continue to have a dialogue with stakeholders about how our work can facilitate improvement in the public sector.

## HOW WILL WE ACHIEVE THIS

### ENGAGE EFFECTIVELY WITH OUR STAKEHOLDERS

Communication is vital to demonstrating our relevance. We place high importance on clear public reporting to the Legislative Assembly and public entities to encourage action and improvement. Through our reports and communication, we will continue to encourage relevant debates about what we find as auditors and what we expect in a well governed public sector.

Fundamental to being seen as a relevant organization is also the ability of the Office to

understand the expectations of stakeholders, and effectively consider the emerging risks and changes in the environment. By doing so we are able to more effectively deliver work which is relevant, insightful and meaningful.

During the next three years we intend to change the following activities:

- Implement a broader engagement model for our dealings with the public and other stakeholders, including outreach and student engagement programmes
- Develop our communications and reporting to meet the changing needs of stakeholders
- Develop the communication channels that we use to engage and connect with stakeholders, in particular social media
- Make audited accountability information more easily accessible for public use
- Develop and enhance our environmental scans and risk assessment methods to increase our effectiveness in identifying and assessing the emerging risks and environmental changes
- Build surveys of service users into our performance audits



## WORK EFFECTIVELY WITH OUR KEY STAKEHOLDERS

Our most important relationship is with the Public Accounts Committee (“PAC”), and the support we provide to enable the Committee to effectively carry out its mandate. PAC has faced a number of challenges over the years and it is fundamentally important that we work with the Committee members to enable effective scrutiny in the use of public funds.

Through our work we also work in partnership with a number of entities and agencies to support accountability, transparency and integrity.

Over the next three years we will continue to:

- Work effectively with the Public Accounts Committee by providing them with the necessary products and support to enable them to hold Government to account
- Support the Cayman Islands Society of Professional Accountants to promote the professionalism of accountants in the public sector
- Engage the international auditing community to ensure our work is appropriately focused and relevant, and identify opportunities for promoting improvement in the public sector

We will:

- Develop an effective solution for whistleblowing in conjunction with the relevant partners

## HOW WILL WE DEMONSTRATE OUR PROGRESS

We will know we are making progress when the value of our work is acknowledged by the Legislative Assembly, PAC, clients and other stakeholders. We will also track our progress through:

- The results of client, PAC and stakeholder surveys
- Increased levels of stakeholder engagement through our social media channels

# LEADING BY EXAMPLE

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## **We will be agile, adapt to change and lead by example as individuals and as an organisation.**

Staying the same or standing still is not an option for our Office. In our fast changing and evolving environment, auditing and the role of the auditor will continue to develop and change. International trends, such as rapid changes in technology, are also changing expectations among end users of audit and assurance information. Our ability to develop, adapt and be agile is important to ensuring we remain relevant and that we can remain a model organisation which leads by example both locally and regionally.

### **HOW WILL WE ACHIEVE THIS**

#### **A WELL GOVERNED AND TRANSPARENT ORGANISATION**

It is essential that in our role that we are seen as a benchmark for the public sector in the way that we are governed, managed and use scarce public resources. We must ensure that how we are governed and managed is open, transparent and accountable, is in line with the principles of good governance, and promotes the standards we expect of others.

We must strive to build on the foundations that we have built in the past. We will do this by starting to:

- Implement the Performance Measurement Framework (PMF), including appropriate performance measures, to enhance our

performance reporting to our stakeholders and enhance our accountability

- Enhance our proactive disclosures practices to further increase the transparency of the Office, examining how social media can be used to provide increased transparency and accountability

#### **A WELL ORGANISED AND SUSTAINABLE ORGANISATION**

We have delivered on our previous strategic plan and, in doing so, met the expectations set out by our mandate, including our professional responsibilities. This has at times proved challenging due to limited resources and our organizational structure. There are key risks to the sustainability of certain elements of our practice, and challenges in implementing certain professional requirements. For example, we have had challenges attracting Caymanians to the Office. Therefore, over the next three years, we will:

- Restructure and resource the Office to meet the challenges of the changing environment, capacity and developments in professional practice
- Encourage Caymanians to work for the Office by developing a professional training program for Caymanian graduates and develop other opportunities through community outreach and partnership
- Develop a sustainable performance audit practice with less dependency on the use of consultants

- Use the accounting firms more effectively to perform financial statement audit work
- Develop a succession plan to enable the Office to operate effectively and mitigate the risks of key staff leaving

#### A MOTIVATED, HIGH PERFORMING AND SKILLED WORKFORCE

To effectively deliver on our mandate, it is essential that the Office has a motivated, skilled and high performing workforce that can effectively meet the challenges demanded by our diverse range of work.

To meet our profession’s requirements, we are also obligated to ensure that our staff maintain and enhance certain skills, knowledge and capacity to carry out their duties.

At present some of the traditional levers to motivate staff and reward performance, such as pay and benefits, are not within the direct control of the Office. Whilst we continue to engage with Government to have this capacity, we have focused on enriching jobs, developing skills and capacity, and creating opportunities for career progression.

To ensure we are successful, we will continue to develop our expertise through specialised training such as CISA, CertIPSAS and CFE.

Over the next five years, will implement the following changes:

- Reorganize the Office to increase the opportunities for career development and progression
- Develop performance audit skills and capacity within the Office, to support a

sustainable performance audit practice and reduce the need for consultants

- Revise the Office training and development policy and plan, focusing on key competencies and job requirements, including the creation of a management skills development programme
- Participate in the Top Employer Survey and develop our own staff surveys

#### USING TECHNOLOGY TO IMPROVE PERFORMANCE AND ENHANCE SECURITY

The majority of our work is now undertaken using electronic tools. Technology continues to advance quickly and it is important that we consider opportunities to use it to ensure that we carry out our work efficiently, effectively and securely, as we minimise the use of paper-based systems.

A key risk for the Office is the independence and security of the current service provision through the Computer Services Department of Government, and the flexibility of access when away from the Office. To improve performance and enhance security, we will:

- Develop a technology development strategy and implementation plan
- Develop effective information management and security policies

#### ONGOING DEVELOPMENT OF OUR CORPORATE OFFICE PRACTICES

The administrative functions of the Office provide the foundation for our staff to carry out their audit work in an efficient and effective manner.

It is essential that we are seen to be leading by example in our corporate practices in the way that we use scarce public resources. We must ensure that we are transparent and accountable, and our corporate practices are in line with the principles of good governance. More importantly, our corporate practices must be in line with the standards we expect of others.

We must strive to build on the foundations that we have built in the past. This will include initiating the following activities over the next five years:

- Updating our time recording system to enable staff to better manage their audit projects and have better reporting capabilities
- Addressing gaps in our Office corporate policies
- Improving the process for updating the risk register
- Providing more effective quarterly reports to the PAC on our activities and the use of our resources

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#### ONGOING DEVELOPMENT OF OUR AUDIT PRACTICE

The Office currently undertakes its work in compliance with International Standards for Auditing (ISAs).

Auditing standards, practices, methodologies and techniques continue to develop and evolve. To maintain compliance with the changes, we need to continue to develop our audit practices to ensure that we are in line with our professional and ethical requirements.

In November 2012, the Office signed a commitment along with our colleagues across the Caribbean to implement the International Standards of Supreme Audit Institutions (ISSAIs) which represent the benchmark for public sector auditors. These standards build on the International Standards on Auditing (ISA) providing comprehensive application guidance within the public sector around the world.

Over the last three years, the Office continued to develop its methodology and practices to maintain compliance with professional standards. However resource constraints and pressure to clear the backlog of financial statements limited the ability of the Office to put in place all the processes and practices required for full compliance. In April 2014 we commenced a project to update our financial statement audit and performance audit processes and practices, including the implementation of ISSAIs. Looking ahead, we need to implement the ISSAIs as a means to ensure the professionalism and relevance of the Office. Over the next five years, we will continue the project to update our practices and processes, focusing on effective ISSAI implementation.

We will:

- Reorganize the office to include clear responsibilities for methodology development and technical support
- Establish clear responsibilities for quality assurance and implement the quality assurance framework
- Implement a process to address gaps in our audit methodology and policies

## SUPPORT THE DEVELOPMENT OF PUBLIC AUDIT ACROSS THE REGION

Within the Caribbean region the Office is recognised as one of the leaders in public sector auditing. As a result there is an increasing demand for the Office to support capacity building initiatives across the region and contribute more widely to the development of public sector auditing in international public auditing forums. Donor agencies are also seeking to fund regional multi and bilateral programs aimed at increasing the institutional capacity of audit offices. For example with respect to the implementation of ISSAIs across the region, the Office is considered to be relatively well developed, with skilled staff and the potential to provide support regionally.

With the level of development required in the region and donor funds being made available there is an opportunity for the Office to leverage its skills, expertise and methodologies to support the wider public audit community in the Caribbean. This would also provide the opportunity for the Office to build its capacity and further enhance and develop the skills and expertise of staff. We will:

- Develop a short term strategy for providing support on ISSAI implementation across the region
- As part of the Office restructuring develop the business case for developing our resources to provide support to the CAROSAI region and enhance the capacity of the Office.

## HOW WILL WE DEMONSTRATE OUR PROGRESS

We will know we are making progress when we have moved to a more sustainable office structure that provides enhanced opportunities for career advancement, more attractive to Caymanians, and enables us to more robustly meet our mandate with less reliance on external consultants. Progress will also be realized through our staff having increased capabilities to deliver more effective value-added audits to our clients. We will be able to track our progress through:

- the outcomes of staff, client and stakeholder surveys against appropriate benchmarks and baseline data
- assurance about our practice through internal assurance reviews and periodic external peer review
- assurance about our operations through external, contracted internal and HR audits

# PERFORMANCE MEASURES

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## QUALITY OF OUR OPERATIONS:

1. Number of audits carried out within budget and that meet deadlines.
2. Staff satisfaction using surveys.
3. Results of internal quality assurance reviews and external peer reviews.
4. Results of external financial statement audit and contracted internal and HR audits.

## QUALITY OF OUR OUTPUTS:

1. Number of auditor general's recommendations accepted for implementation (financial and performance).
2. Number of recommendations implemented by government (financial and performance).
3. Results of internal quality assurance reviews.
4. Results of external peer reviews.

## EFFECTIVENESS OF OUR WORK:

1. MLAs (and possibly PAC members separately) surveyed who believe our work over the last year promoted efficient and accountable government.
2. Quality of financial statements produced by Government.
3. Government officials find our work (performance and financial audits, training, advice, support for government initiatives, etc.) adding value to their efforts.
4. Public perception of the OAG.

## **Contact us**

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### Business hours:

8:30am - 4:30pm

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## **Complaints**

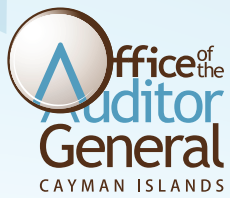
To make a complaint about one of the organisations we audit or about the OAG itself, please contact Garnet Harrison at our address, telephone or fax number or alternatively email: [garnet.harrison@oag.gov.ky](mailto:garnet.harrison@oag.gov.ky)

## **Freedom of Information**

For freedom of information requests please contact Garnet Harrison at our address, telephone or fax number. Or alternatively email: [foi.aud@gov.ky](mailto:foi.aud@gov.ky)

## **Media enquiries**

For enquiries from journalists please contact Martin Ruben at our phone number or email: [Martin.Ruben@oag.gov.ky](mailto:Martin.Ruben@oag.gov.ky)



May 2015