



CORPORATE PUBLICATION SCHEME

Effective: 1 January 2015

To be reviewed: November 2015

Office of the Auditor General

PUBLICATION SCHEME

Produced in accordance with the Deputy Governor's Code of Practice

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1. About the publication scheme

Every public authority covered by the Freedom of Information Law ("FOI Law") has a legal duty to maintain a publication scheme.

The purpose of a publication scheme is to make information readily available to the public without the need for specific written requests. Schemes are intended to encourage authorities to proactively publish information, to develop a culture of openness and participation.

The publication scheme lists the information which is readily available to the public. The list is divided into seven different categories of information, to help you find the documents you are looking for.

This publication scheme commits the Office of the Auditor General ("the Audit Office" or "OAG") to making information available to the public as part of its normal business activities.

The Audit Office will:

- specify the information held by the Audit Office, which falls within the seven categories below;
- proactively publish or otherwise make routinely available, information which is held by the authority and falls within the categories below;
- describe the methods by which specific information is made available, so that it can be easily identified and accessed by members of the public;
- list any fees charged for access to information described in this scheme;
- publish or otherwise make information available, in accordance with the methods and fees stated in this scheme;
- make this publication scheme available to the public;
- regularly review and update the information made available under this scheme.

2. Information that may be withheld

The Audit Office will generally not publish:

- information in draft form;
- information that is not held by the Audit Office, or which has been disposed of in accordance with a legally authorised disposal schedule;
- information that is not readily-available – for example: information that is contained in files that have been placed in archive storage, or is otherwise difficult to access;
- information which is exempt under the FOI Law, or otherwise protected from disclosure – for example: personal information; or commercially sensitive information. Records containing exempt matter will be published in a redacted¹ form, wherever it is practical to do so, indicating which exemptions apply.

In maintaining this publication scheme, our aim is to be as open as possible. However, there may be limited circumstances where information will be withheld from one of the categories of information listed in *section 7: Categories of information*.

Information will only be withheld where the FOI Law expressly permits it.

For example: where disclosure would breach the law of confidentiality, infringe personal privacy, harm the Audit Office's (or another organisation's) commercial interests, or endanger the protection of the environment.

Whenever information is withheld, we will inform you of this and explain why that information cannot be released. Even where information is withheld, it may be possible to provide a redacted copy, with the exempt matter edited out.

¹ A copy of the record, with the exempt matter deleted in accordance with the National Archive's *Redaction Standard*.

If you wish to complain about any information which has been withheld, please refer to *section 6: Complaints*.

3. Methods of access

Information available under our publication scheme will usually be accessible through the methods described below.

Section 7: Categories of information provides more details on the information available under the scheme, along with additional guidance on how the information within each category may be accessed.

Online

Many of our documents are published electronically on the Office of the Auditor General's website at www.auditorgeneral.gov.ky and can be downloaded in PDF format. Where information is available online, a link within *section 7: Categories of information* will direct you to the relevant page or document.

If there is no link, or the link is broken, you can use our website's "Search" facility. If you are still having trouble locating information listed under our scheme, please contact Mr. Garnet Harrison, Deputy Auditor General & Freedom of Information Manager at (345) 244-3213 or by email at garnet.harrison@oag.gov.ky or foi.aud@gov.ky.

Email

If information is listed in our publication scheme but is not published on the website, we may be able to send it to you by email. You can email us at foi.aud@gov.ky to request information. Please provide a telephone number so that we can call you to clarify details if necessary.

Phone/Fax

Documents listed in the publication scheme can also be requested by telephone or fax. Please call the Information Manager at (345) 244-3213 to request information or fax (345) 945-7738.

Post

All information listed in the publication scheme will usually be available in hard copy. Requests may be addressed to:

Office of the Auditor General
C/O Information Manager
PO Box 2583
Grand Cayman KY1-1103
CAYMAN ISLANDS

In your request, please provide your name and address, full details of the information or documents you would like to receive. You may also wish to provide a telephone number so that we can call you to clarify details if necessary. For faster processing, please also include any applicable fee. (See *section 4: Fees and charges* for further details.)

Personal visits

In limited cases, you may be required to make an appointment to view information listed in the publication scheme. This will be clearly stated in *section 7: Categories of information*, and relevant contact details will be provided in that section.

Advice and assistance

If you experience any difficulty identifying the information you want to access, please contact the Information Manager at (345) 244-3213 or email garnet.harrison@oag.gov.ky or foi.aud@gov.ky.

The Audit Office will adhere to its obligations under section 10 of the FOI Law, and any requirements relating to disability or discrimination, when providing information in accordance with this publication scheme.

Information will be provided in the language in which it is held or in such other language that is legally required. Where the Audit Office is legally required to translate any information, it will do so.

Office hours are from 8:30 am – 5:00 pm, Monday - Friday. A board room is available for information to be inspected, when necessary.

4. Fees and charges

The purpose of this scheme is to make the maximum amount of information readily available at minimum effort and cost to the public. The Audit Office strives to ensure that fees and charges are clearly explained and kept to a minimum.

Information which is published online, downloaded through a website, or sent to you by email will be provided free of charge.

Fees may be charged for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage, as described below.

Reproduction costs

Where fees apply, photocopied information will be charged at a standard rate of \$1.00 per page (black and white; any size) and \$1.50 per page (colour; any size).

Computer discs will be charged at a rate of \$2 per disc.

Postage costs

The Audit Office will pass on to the requester the actual costs of postage or courier delivery.

Details of any individual charges which differ from the above policy are provided within *section 7: Categories of information*.

If a fee applies, you will be advised of the amount and how it has been calculated. Information will be provided when the Audit Office has received your payment.

5. Requests for information outside the publication scheme

Information held by the Audit Office that is not published under this scheme can be requested in writing, by email, or fax. Your request will be considered in accordance with the provisions of the FOI Law.

6. Complaints

The Audit Office aims to make our publication scheme easy to use, and to ensure our information is accessible to the public.

If you wish to complain about any aspect of this publication scheme, please contact Mr. Garnet Harrison at (345) 244-3213 or email him at garnet.harrison@oag.gov.ky or foi.aud@gov.ky, and we will try to resolve your complaint as quickly as possible.

Further information about our complaints procedures can be obtained from the Audit Office website ([OAG Complaints Policy](#)) or upon request from the Information Manager.

You have legal rights to access information under this scheme, and a right to complain to the Information Commissioner if you are dissatisfied with our response.

Information Commissioner's Office,
2nd Floor, Elizabethan Square, Building 1
George Town, Grand Cayman

PO Box 1375,
Grand Cayman KY1-1108,
CAYMAN ISLANDS
Telephone: +1 345 747 5402
email: info@infocomm.ky

7. Categories of information

- About Us
- Strategic Management
- Finance & Administration
- Policies & Procedures
- Decisions & Recommendations
- Proactive Disclosures, Registers & Lists
- Our Services

Name of Public Authority

Office of the Auditor General

Senior Management

Alastair Swarbrick, MA (Hons), CPFA, CFE
Auditor General

Phone Number: (345) 244-3201

Email: alastair.swarbrick@oag.gov.ky

Garnet Harrison, CPA, CA

Deputy Auditor General & Freedom of Information Manager

Phone Number: (345) 244-3213

Email: garnet.harrison@oag.gov.ky

Patrick Smith, CPA, CFE

Audit Principal, Financial Audit (Information Manager Designate)

Phone Number: (345) 244-3204

Email: patrick.smith@oag.gov.ky

Martin Ruben, FCGA

Audit Principal, Performance Audit

Phone Number: (345) 244-3206

Email: martin.ruben@oag.gov.ky

Organisation and functions

The Office of the Auditor General of the Cayman Islands audits the government's operations and provides the Legislative Assembly with independent information, advice, and assurance regarding the government's stewardship of public funds.

We are in the business of legislative auditing. We conduct audits on Government ministries, portfolios, statutory authorities and government companies. These audits include annual financial statement audits, compliance audits, performance audits (value-for-money) and investigations that look into:

1. the management of executive financial transactions;
2. the financial management of any ministry, portfolio, statutory authority or government company or the Office of the Complaints Commissioner or the Office of the Information Commissioner; and
3. the economy, efficiency and effectiveness with which any ministry, portfolio, the Office of the Complaints Commissioner, the Office of the Information Commissioner, or any statutory authority or government company has used its resources in discharging its functions and in its financial dealings;

We will also at the request of the Legislative Assembly or of one of its committees or subcommittees, provide advice and assistance to the Legislative Assembly or to any of its committees or subcommittees.

In addition, if we are authorised in writing to do so by the Governor and it's in the public interest, conduct investigations into the financial management or affairs of persons, companies and other bodies.

The Auditor General of the Cayman Islands is an Officer of the Legislative Assembly who audits Government ministries, portfolios, statutory authorities and government companies. The Auditor General reports publicly to the Legislative Assembly on matters that the Auditor General believes should be brought to its attention. The Auditor General's powers and responsibilities are set forth in legislation passed by the Legislative Assembly.

Contact Information:

Office of the Auditor General
 3rd Floor Anderson Square
 64 Shedden Road, George Town
 PO Box 2583
 Grand Cayman KY1-1103
 CAYMAN ISLANDS

Phone Number: (345) 244-3211
 Fax Number: (345) 945-7738
 Email Address: auditorgeneral@oag.gov.ky
 Website Address: www.auditorgeneral.gov.ky

Location and hours	Matters handled
Office of the Auditor General 3 rd Floor Anderson Square 64 Shedden Road, George Town Hours of Operation: 8:30 am – 5:00 pm	All activities listed above

Boards and committees

No Boards or committees have been established under the Office of the Auditor General. However, the Auditor General reports to the Public Accounts Committee, which is a standing committee of the Legislative Assembly.

Frequently asked questions

1. Who audits the Auditor?

Currently, Baker Tilly (Cayman) Ltd. audits the financial statements of the Audit Office. This audit is carried out on an annual basis under the requirements of the *Public Management and Finance Law (2013 Revision)* section 44. Baker Tilly's audit opinion is included in the Annual Report of the Audit Office.

2. How do I obtain an Auditor General's Report?

Reports of the Auditor General can be obtained several different ways from the Audit Office:

- website of the Auditor General at: www.auditorgeneral.gov.ky
- Email request to: auditorgeneral@oag.gov.ky
- Post mail to:
 - Office of the Auditor General
 - PO Box 2583
 - Grand Cayman KY1-1103
 - CAYMAN ISLANDS

3. How do I make a complaint against a government entity/employee that is abusing/wasting government resources?

The OAG will consider concerns about government entities which we audit as part of our on-going risk based approach to the audit process. Provided the issues raised falls within our remit we will consider any correspondence regarding a government entity we audit. On the basis of initial consideration and/or investigation we will decide whether:

- the matter will be investigated further to form the basis of a report;
- it should be included in our normal audit activity;
- it should be referred to another body; or
- we will take no further action.

Complaints about a government entity can be raised with us through the following website link [Our Services](#), in writing (email or post), or in person at our offices. All complaints will be treated confidentially. It is our policy not to normally act on anonymous complaints. However we will consider them to identify whether they provide support or information relevant to other complaints or audit work we are undertaking. We will acknowledge all written complaints that we receive within 5 working days and provide a response within a further 20 working days. Further information and guidance about how to complain to us about a government entity can be found in our policy document [Raising concerns about the organisations we audit](#).

A complaint can be made directly to the Auditor General. His contact information is:

Alastair Swarbrick, MA (Hons), CPFA, CFE

Auditor General

Phone Number: (345) 244-3201

Email: alastair.swarbrick@oag.gov.ky

4. Who is responsible for the preparation of financial statements for government and public sector entities?

Each individual ministry, portfolio, statutory authority and government company is responsible for the preparation of their financial statements. They are required to present to the OAG financial statements that present fairly the operations and activities of their entities for audit. It is not the responsibility of the OAG to prepare the financial statements of any government or public entity.

5. Under what legislation does the OAG carry out its work?

The work of the OAG is undertaken under the powers vested in the Auditor General under the Cayman Islands Constitution and the *Public Management and Finance Law*.

6. What is the role of the Auditor General and OAG?

The Auditor General is independent of the executive branch of government. Our role is to assist the Legislative Assembly to strengthen the efficiency, effectiveness, and accountability of government. This is achieved by providing independent information, advice and assurance on whether government's activities have been carried out and accounted for in accordance with the legislature's intention and with due regard to securing value for money and the avoidance of waste.

7. How is the independence of the Auditor General preserved?

The Auditor General is constitutionally independent of Government and this independence is further enshrined in the *Public Management and Finance Law*. In the exercise of his powers he cannot be subject to direction or control by any person. In the determination of the matters that will be subject to audit the Auditor General and OAG continue to exercise complete discretion, and carry out audit work that is risk based and in the public interest. The Auditor General and the OAG are physically separate from Government and exercise independence of mind in respect to their audit work. However, under the *Public Management and Finance Law* the OAG is technically an office of the Government, and this along with other legislative provisions compromise the financial and operational independence of the OAG, which are important conditions in ensuring the independence of a public audit office.

8. Is the OAG part of Government?

The Auditor General is constitutionally independent of Government and this independence is further enshrined in the *Public Management and Finance Law*. In the exercise of his powers he cannot be subject to direction or control by any person. However under the *Public Management and Finance Law* the OAG is technically an office of the Government, and this along with other legislative provisions compromise the financial and operational independence of the OAG.

Employment Opportunities:

The Office is looking for Caymanians who would like to join a dynamic organization committed to improving government operations in the Cayman Islands. Are you a Caymanian with a least two years post qualification experience? Would you like to join an organization that works within government to strengthen economy, efficiency, and accountability? If so, the Office of the Auditor General would like to speak to you. If you would like to talk about opportunities contact, alastair.swarbrick@oag.gov.ky or telephone 244-3201.

For application forms and job descriptions please visit the government website: www.gov.ky/recruitment or telephone 244-3213.

Please deliver application form and resume to:

Office of the Auditor General
3rd Floor Anderson Square
64 Shedden Road, George Town
PO Box 2583
Grand Cayman KY1-1103
CAYMAN ISLANDS

Or fax to: 1-345-945-7738

Or email to: auditorgeneral@oag.gov.ky

STRATEGIC MANAGEMENT

Our strategic plan has been prepared against this context and in line with our Strategic Ownership Goals as set out in our 2014/15 Budget Submission to the Legislative Assembly. The key strategic goals and objectives for the Audit Office are as follows:

- *To develop and strengthen the Office's human resource capability in order to provide an effective and efficient audit service.*
- *To ensure that we meet the changing needs and expectations of our stakeholders by focusing our resources on matters offering the greatest potential to improve their performance and accountability.*
- *To continuously improve our own business management practices by identifying and giving priority to the most important risks.*
- *To enhance the independence of the Office by developing a framework for a separate Auditor General's Act and having it implemented.*
- *To enhance public accountability through the release of relevant and timely audit reports to all stakeholders.*
- *To meet the deadlines and commitments of the Public Management and Finance Law (2013 Revision) and the Public Service Management Law (2013 Revision) and the Personnel Regulations, 2013 Revision.*

STRATEGIC MANAGEMENT (continued)

Our strategic plan is based around achieving four over-arching strategic objectives:

- *Well managed public services*
- *Fostering good relationships*
- *Independence of the OAG*
- *Leading by example*

These objectives are inter-related, align with our strategic ownership goals and have been developed in consultation with key stakeholders.

Governance

Under section 114 of the Cayman Islands Constitution Order 2009, the Office of the Auditor General is established as outlined below:

Auditor General

114.—(1) There shall be an Auditor General whose office shall be a public office, and power to make appointments to the office of Auditor General, and to remove or exercise disciplinary control over any person holding or acting in that office, is vested in the Governor, acting in his or her discretion.

(2) The Auditor General may be removed from office only for inability to discharge the functions of his or her office (whether arising from infirmity of body or mind or any other cause) or for misbehaviour.

(3) The Auditor General 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 the power to undertake value for money investigations in respect of the activities of such authorities, offices and departments.

(4) The Auditor General, and any person authorised by him or her to act on his or her behalf, shall have access to all books, records, reports and other documents relating to the accounts referred to in subsection (3).

(5) The functions of the Auditor General and the accountability of that post and the Audit Office shall be further prescribed by law.

(6) 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.

(7) The Auditor General shall submit reports on his or her activities to the Public Accounts Committee of the Legislative Assembly at least twice every year and as requested by the Committee.

In addition, under sections 58-60 of the *Public Management & Finance Law (2013 Revision)* the independence of the Auditor General is established and the powers and duties of the Auditor General as described below:

Independence of Auditor-General	<p>58. (1) In the performance of his duties or exercise of his powers under this or any other law, the Auditor-General shall not be subject to the direction or control of any person.</p> <p>(2) The Auditor-General shall not be required to undertake any duty which is, in his opinion, incompatible with the duties imposed on him by this or any other law.</p> <p>(3) The Auditor-General shall not, whilst he holds that office, hold any other paid office or employment.</p> <p>(4) If the Auditor-General is removed from office under section 114 of the Constitution, a full statement of the circumstances shall be made at the first opportunity to the Legislative Assembly, and the Auditor-General shall have the right of reply which shall be exercised by way of written statement which shall be tabled in the Legislative Assembly by the Speaker.</p> <p>(5) The Governor shall specify in writing the amount of the annual salary of the Auditor-General, and the Auditor-General shall be entitled to the salary so specified.</p>
Appointment of acting Auditor-General	<p>59. If in the opinion of the Governor, the Auditor-General is unable to perform the duties of his office during any period for any reason, the Governor shall appoint another person to act as the Auditor-General during that period.</p>

Powers and Duties of Auditor-General

Powers and duties of Auditor-General	<p>60. (1) The Auditor-General shall -</p> <p style="padding-left: 20px;">(a) conduct audits of the financial statements -</p> <p style="padding-left: 40px;">(i) referred to in section 29(2)(a)(ii) in respect of the core government and the entire public sector; and</p> <p style="padding-left: 40px;">(ii) referred to in sections 44(2)(b) and 52(2)(d)(ii) in respect of every ministry, portfolio, statutory authority and government company;</p>
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- (b) conduct audits of the annual schedule of appropriation referred to in section 29(2)(b)(ii);
 - (c) on his own initiative or at the request of the Legislative Assembly or of any of its committees or subcommittees, conduct investigations and value for money audits, into -
 - (i) the management of executive financial transactions;
 - (ii) the financial management of any ministry, portfolio, statutory authority or government company or the Office of the Complaints Commissioner; or the Office of the Information Commissioner; and
 - (iii) the economy, efficiency and effectiveness with which any ministry, portfolio, the Office of the Complaints Commissioner, the Office of the Information Commissioner, or any statutory authority or government company has used its resources in discharging its functions and in its financial dealings;
 - (d) at the request of the Legislative Assembly or of one of its committees or subcommittees, provide advice and assistance to the Legislative Assembly or to any of its committees or subcommittees; and
 - (e) if he is authorised in writing to do so by the Governor in the public interest, conduct investigations into the financial management or affairs of persons, companies and bodies other than those referred to in paragraphs (a) to (d).

(2) Notwithstanding subsection (1), for the financial statements which have not been subject to audit or for which an audit opinion could not be given for the financial years 2004/5 to 2007/8, the Auditor General shall carry out a risk assessment and identify areas or transactions on which he shall conduct a compliance audit.

(3) In performing the risk assessment under subsection (2), the Auditor General shall consult with the Financial Secretary and Chief Officers to identify areas for consideration.

(4) For the purposes of subsection (2), the objective of a compliance audit shall be to enable the Auditor General to report on the audited entity's compliance with a particular set of criteria when incurring expenditure and such criteria may be derived from relevant financial reporting frameworks, laws, regulations, terms of contracts or funding agreements, or may be other criteria deemed by the Auditor General to be suitable.

Other significant Laws & Regulations that govern how the Audit Office operates are:

- Financial Regulations (2013 Revision)
- Legislative Assembly Standing Orders Law (section 77)
- Public Service Management Law (2013 Revision)
- Personnel Regulations (2013 Revision)

Records Management:

- Freedom of Information Law, 2007
- Freedom of Information (General) Regulations, 2008
- National Archive and Public Records Law (2010 Revision)
- National Archive and Public Records Regulations, 2007
- Deputy Governor's Code of Practice on Record Management

Corporate Management

Annual Plan & Estimates (available on the Government's website)
Annual Budget Statements (available on the Government's website)
Annual Reports (available on the Audit Office website)
Hazard Management Plan 2014 (available on the Audit Office website)

FINANCE & ADMINISTRATION

In administering the Audit Office's internal functions and managing its resources efficiently and effectively this includes the management of monetary resources; material resources; human resources; information resources; and relationships with clients, the public and other government agencies.

Financial management

- Annual Budget Statement
- Annual Report
- Finance and Accounting Records*
- Accounting procedures; Contracting procedures*
- Consultancy Contracts*
- International Public Sector Accounting Standards*
- International Financial Reporting Standards*

*Copies/Inspection can be obtained upon request from Information Manager

Administration

- Job vacancies; career opportunities
- Staff pay and grading structures
- Records management file plan or classification scheme *
- Human Resource Policy & Procedures Manual
- Press releases

*Copies/Inspection can be obtained upon request from Information Manager

Corporate Publications

Corporate publications of the Audit Office include the following:

Annual Reports (see link below for Annual Reports on our website):

- [Office of the Auditor General, Cayman Islands Annual Report 30 June 2014](#)
- [Office of the Auditor General, Cayman Islands Annual Report 30 June 2013](#)
- [Office of the Auditor General, Cayman Islands Annual Report 30 June 2012](#)
- [Office of the Auditor General, Cayman Islands Annual Report 30 June 2011](#)
- [Annual Report of Office of the Auditor General for the Year Ended 30 June 2010](#)
- [Annual Report of Office of the Auditor General for the Year Ended 30 June 2009](#)
- [Annual Report of Cayman Islands Audit Office for the 2007/08 Financial Year](#)
- [Annual Report of Cayman Islands Audit Office for the 2006/07 Financial Year](#)
- [Annual Report of Cayman Islands Audit Office for the financial year ending 30 June 2006](#)
- [Annual Report of Cayman Islands Audit Office for the financial year ending 30 June 2005](#)

Quarterly Reports (see link below for our Quarterly Reports on our Website):

- [OAG Quarterly Report 30 September 2014](#)

Other Corporate Publications (see link below for Corporate Publications on our website):

- [Fraud: Can you afford to ignore it? \(October 2013\)](#)
- [Promoting Transparency \(October 2013\)](#)
- [Good Governance: Key Attributes \(October 2013\)](#)
- [Consultation on our Future Performance Audit Programme \(June 2013\)](#)
- [OAG Workplace Walk-off Challenge 2013 \(February 2013\)](#)
- [OAG Publication Scheme 2014](#)
- [OAG Publication Scheme, 2013](#)
- [OAG Publication Scheme, 2012](#)
- [OAG Publication Scheme, 2011](#)
- [Performance Audit Programme 2011-2013 \(September 2011\)](#)
- [Consultation on our Performance Audit Programme \(July 2011\)](#)
- [Making a Difference, Strategic Plan 2011-2013](#)
- [Quick Guide to the Office of the Auditor General](#)
- [Effective Public Sector Governance and How External Public Auditing Supports it \(March 2011\)](#)
- [HR Audit on the Office of the Auditor General \(November 2010\)](#)

POLICIES & PROCEDURES

The current written protocols used by the Audit Office for carrying out functions, activities and delivering services are as follow:

- [OAG Travel and Subsistence Policy - May 2014](#) (available on the OAG website)
 - Key principles
 - Travel and Allowances
 - Administrative Arrangements
 - Travel Approval Form
 - Travel Expense Claim Form
 - Travel Advance Form

- [Hazard Management Plan 2014 – April 2014](#) (available on the OAG website)
 - BASIC PLAN
 - HAZARD SPECIFIC PLANS
 - Hurricane Planning
 - Earthquake Planning
 - Fire Planning
 - Security Threat Planning
 - SUMMARY
 - APPENDICES
 - Appendix A – Essential Personnel
 - Appendix B – Initial Assignments
 - Appendix C – Notification/Call-out Tree

- [Hazard Management Plan 2013 – May 2013](#) (available on the OAG website)
 - BASIC PLAN
 - HAZARD SPECIFIC PLANS
 - Hurricane Planning
 - Earthquake Planning
 - Fire Planning
 - Security Threat Planning
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- [Reporting the Results of our Work – January 2013](#) (available on the OAG website)
 - Reporting to the Legislative Assembly
 - Reporting Responsibilities of the Auditor General
 - Clearance of general, performance audit & public interest reports
 - Responsibility for responding to reports
 - Confidentiality and Freedom of Information
 - Reporting to individual entities
 - Reporting Responsibilities of the Auditor General
 - Clearance of individual entity reports
 - Confidentiality and Freedom of Information

- [OAG Risk Management Policy & Strategy – July 2012](#) (available on the OAG website)
 - Purpose of the policy
 - Objective of risk management
 - Principal policies
 - Nature and context of risk
 - Strategy for implementing the risk management policy
 - Dissemination and review of the risk policy and strategy

- [Hazard Management Plan 2012 – April 2012](#) (available on the OAG website)
 - BASIC PLAN
 - HAZARD SPECIFIC PLANS
 - Hurricane Planning
 - Earthquake Planning
 - Fire Planning
 - Security Threat Planning
 - SUMMARY
 - APPENDICES
 - Appendix A – Essential Personnel
 - Appendix B – Initial Assignments
 - Appendix C – Notification/Call-out Tree

- [OAG Code of Conduct – Revised January 2012](#) (available on the OAG website)
 - Introduction
 - Ethical Principles
 - Specific Standards of Behaviour
 - Appendix 1 - The Public Servant's Code of Conduct
 - Appendix 2 - Seven Principles of Public Life

POLICIES & PROCEDURES (continued)

- [Proactive Disclosure Policy – July 2011](#) (available on the OAG website)
 - Introduction
 - What will OAG proactively disclose to support transparency?
 - How will the OAG proactively disclose Information?
 - What is not covered by this policy?

- [OAG Register of Interests Policy – May 2011](#) (available on the OAG website)
 - Purpose of the Register
 - Main characteristics of the Register
 - Do I need to register?
 - How to decide if an interest is relevant
 - Types of interest to be registered
 - Form of Registration
 - Inspection of the Register
 - Proactive Disclosure
 - Updating of Register entries
 - Declarations at meetings
 - Undeclared conflict of interest
 - Appendix 1 - Office of the Auditor General - Notice of Interests

- [OAG Quality Assurance Framework Policy – May 2011](#) (available on the OAG website)
 - Introduction
 - Overview of Quality Assurance in the OAG
 - Leadership Responsibilities for Quality
 - Ethical Requirements
 - Acceptance and Continuance of Client Relationships
 - Human Resources
 - Engagement Performance
 - Monitoring
 - Documentation

- [Raising Concerns About the Organisations We Audit – May 2011](#) (available on the OAG website)
 - Introduction
 - How do I raise a concern about one of the organisations you audit?
 - Are there any particular matters which you will not look into?
 - If I write to you, will you tell the organisation that I have concerns about?
 - What will you do if you find that there's a problem at an organisation you audit?
 - What if I want to complain about the OAG itself?
 - How do I make a request under Freedom of Information?

 - OAG Contact Details
 - Other Useful Contact Details

POLICIES & PROCEDURES (continued)

- [OAG Learning and Development Policy - May 2011](#) (available on the OAG website)
 - Learning and Development Policy
 - Introduction
 - Policy
 - Individual Training and Development Plans
 - Induction of New, Transferred or Promoted Staff
 - Study Leave and Professional Training
 - Continuing Professional Development
 - Learning and Development Plan
 - Introduction
 - Key Areas
 - CPD

- [OAG Ethics and Independence Policy & Procedures - May 2011](#) (available on the OAG website)
 - What are ethics?
 - What is the relevance of ethics to me?
 - How should ethical principles be interpreted?
 - How do I record my compliance with ethical principles and demonstrate my independence?
 - What will happen with my Ethics and Independence Compliance form?
 - How do offers of Gifts and Hospitality impact on my independence or my ethics?
 - Appendix 1 - Ethics and Independence Compliance – Self Assessment
 - Appendix 2 - Hospitality or Gift Registration Form

- [OAG Complaints about the OAG Policy & Procedures – May 2011](#) (available on the OAG website)
 - Introduction
 - What do we mean by a complaint?
 - Types of complaint about OAG
 - How to complain about OAG
 - How we handle complaints
 - If you are not satisfied with our response
 - Contact details

POLICIES & PROCEDURES (continued)

- [Hazard Management Plan 2011 – April 2011](#) (available on the OAG website)
 - BASIC PLAN
 - HAZARD SPECIFIC PLANS
 - Hurricane Planning
 - Earthquake Planning
 - Fire Planning
 - Security Threat Planning
 - SUMMARY
 - APPENDICES
 - Appendix A – Essential Personnel
 - Appendix B – Initial Assignments
 - Appendix C – Notification/Call-out Tree

- [OAG Human Resource Management Policies and Procedures Manual](#) (Revised: October 2010)
(available on the OAG website)
 - Part A: Purpose and Responsibilities
 - 1. Introduction
 - 2. HR Roles and Responsibilities within the Audit Office

 - Part B: General HR Policies
 - 3. The Audit Office’s HR Management Philosophy
 - 4. Terms and Conditions of Employment in the Audit Office
 - 5. Work Hours and Attendance
 - 6. Pay Periods and Method
 - 7. Audit Office Workplace Rules
 - 8. Performance Management in the Audit Office
 - 9. Training and Capability Development in the Audit Office
 - 10. Induction of Staff New to the Audit Office
 - 11. Access to Personnel Files
 - 12. Health and Safety in the Audit Office
 - 13. Promotion of Values, Code of Conduct and Workplace Rules in the Audit Office
 - 14. The Audit Office’s Relationship with CICSA

 - Part C: Specific HR Procedures and Related Policies
 - Appointment Processes*
 - 15. Recruitment and Appointment of Staff to Positions within the Audit Office
 - 16. Reappointment of Staff on Fixed-Term Employment Agreements
 - 17. Reappointment of Staff Who Have Reached Retirement Age
 - 18. Appointment of Staff to Acting or Interim Positions within the Audit Office

 - Performance Management Processes*
 - 19. Preparation of Annual Performance Agreements

POLICIES & PROCEDURES (continued)

OAG Human Resource Management Policies and Procedures Manual (Revised: October 2010) (continued)

- 20. Conduct of Interim (Half-Year) Performance Assessments
- 21. Conduct of Annual Performance Assessments
- 22. Assessment and Payment of Performance Related Pay

Discipline and Termination Processes

- 23. Determining Which Disciplinary, Dismissal or Other Termination Action to Initiate
- 24. Disciplining Staff for Minor Misconduct or Inadequate Performance
- 25. Dismissing Staff for Serious Misconduct or Significant Inadequate Performance
- 26. Dismissing Staff for Gross Misconduct Not Involving Criminal Activity
- 27. Suspending & Dismissing Staff for Gross Misconduct Involving Criminal Activity within the Workplace
- 28. Suspending & Dismissing Staff for Gross Misconduct Involving Criminal Activity Outside the Workplace
- 29. Retiring Staff Early on Medical Grounds
- 30. Retiring Staff to Improve the Organisation
- 31. Making Staff Redundant
- 32. Terminating Staff Who Lose their Qualification, License or Certification

Capability Development Processes

- 33. Staff Training & Development Procedures
- 34. Approval of Staff Training Involving Study Leave
- 35. Induction Training
- 36. Succession Planning

Grievance and Appeals Processes

- 37. Grievance Procedure
- 38. Appeals to the Auditor General

Administrative HR Processes

- 39. Personnel Records
- 40. Leave Management and Recording
- 41. Maintenance of Employee & Payroll Data in HR IRIS
- 42. Payroll Processes
- 43. Administration of Health Benefits/CINICO Health Insurance
- 44. Provision of Employee-Related Information
- 45. Management of Work Place Injuries

Annex: Office of the Auditor General Workplace Rules

DECISIONS & RECOMMENDATIONS

- Senior Management Meeting Minutes*
- Staff Meeting Minutes*

*Copies/Inspection can be obtained upon request from Information Manager

PROACTIVE DISCLOSURES, REGISTERS & LISTS

Senior Management Remuneration:

- [Senior Management Remuneration 12 months to 30 June 2014](#)
- [Senior Management Remuneration 12 months to 30 June 2013](#)
- [Senior Management Remuneration 12 months to 30 June 2012](#)
- [Senior Management Remuneration 12 months to 30 June 2011](#)

Hospitality Provided and Received (Senior Management):

2014:

- [Hospitality Provided 6 months to 30 June 2014](#)
- [Hospitality Received 6 months to 30 June 2014](#)

2013:

- [Hospitality Provided 6 months to 31 December 2013](#)
- [Hospitality Received 6 months to 31 December 2013](#)
- [Hospitality Provided 6 months to 30 June 2013](#)
- [Hospitality Received 6 months to 30 June 2013](#)

2012:

- [Hospitality Provided 6 months to 31 December 2012](#)
- [Hospitality Received 6 months to 31 December 2012](#)
- [Hospitality Provided 6 months to 30 June 2012](#)
- [Hospitality Received 6 months to 30 June 2012](#)

2011:

- [Hospitality Provided 6 months to 31 December 2011](#)
- [Hospitality Received 6 months to 31 December 2011](#)
- [Hospitality Provided 6 months to 30 June 2011](#)
- [Hospitality Received 6 months to 30 June 2011](#)

PROACTIVE DISCLOSURES, REGISTERS & LISTS (continued)

Senior Management Travel and Subsistence:

2014:

- [Senior Management Travel and Subsistence 6 months to 30 June 2014](#)

2013:

- [Senior Management Travel and Subsistence 6 months to 31 December 2013](#)
- [Senior Management Travel and Subsistence 6 months to 30 June 2013](#)

2012:

- [Senior Management Travel and Subsistence 6 months to 31 December 2012](#)
- [Senior Management Travel and Subsistence 6 months to 30 June 2012](#)

2011:

- [Senior Management Travel and Subsistence 6 months to 31 December 2011](#)
- [Senior Management Travel and Subsistence 12 months to 30 June 2011](#)

Register of Interests (Senior Management):

- [Alastair Swarbrick Register of Interests 2014](#)
- [Garnet Harrison Register of Interests 2014](#)
- [Martin Ruben Register of Interests 2014](#)
- [Patrick Smith Register of Interests 2014](#)

- [Alastair Swarbrick Register of Interests 2013](#)
- [Garnet Harrison Register of Interests 2013](#)
- [Martin Ruben Register of Interests 2013](#)
- [Patrick Smith Register of Interests 2013](#)

- [Alastair Swarbrick Register of Interests 2012 Update April](#)
- [Alastair Swarbrick Register of Interests 2012](#)
- [Garnet Harrison Register of Interests 2012](#)
- [Martin Ruben Register of Interests 2012](#)
- [Patrick Smith Register of Interests 2012](#)

- [Martin Ruben Register of Interests 2011 Update 1](#)
- [Alastair Swarbrick Register of Interests 2011](#)
- [Garnet Harrison Register of Interests 2011](#)
- [Martin Ruben Register of Interests 2011](#)
- [Patrick Smith Register of Interests 2011](#)

PROACTIVE DISCLOSURES, REGISTERS & LISTS (continued)

Payments & Contracts:

- [Expenses and Contracts 6 months to 30 June 2014](#)
- [Expenses and Contracts 6 months to 31 December 2013](#)
- [Expenses and Contracts 6 months to 30 June 2013](#)
- [Expenses and Contracts 6 months to 31 December 2012](#)
- [Expenses and Contracts 6 months to 30 June 2012](#)
- [Expenses and Contracts 6 months to 31 December 2011](#)
- [Expenses and Contracts 12 months to 30 June 2011](#)

Management Team Meeting Minutes:

2014:

- [14 January 2014 Management Meeting Minutes](#)
- [25 February 2014 Management Meeting Minutes](#)
- [25 April 2014 Management Meeting Minutes](#)

2013:

- [17 January 2013 Management Meeting Minutes](#)
- [1 March 2013 Management Meeting Minutes](#)
- [18 April 2013 Management Meeting Minutes](#)
- [24 May 2013 Management Meeting Minutes](#)
- [19 June 2013 Management Meeting Minutes](#)
- [16 September 2013 Management Meeting Minutes](#)
- [21 October 2013 Management Meeting Minutes](#)
- [29 November 2013 Management Meeting Minutes](#)

2012:

- [25 January 2012 Management Meeting Minutes](#)
- [28 February 2012 Management Meeting Minutes](#)
- [20 March 2012 Management Meeting Minutes](#)
- [26 July 2012 Management Meeting Minutes](#)
- [7 September 2012 Management Meeting Minutes](#)
- [19 October 2012 Management Meeting Minutes](#)
- [21 November 2012 Management Meeting Minutes](#)
- [10 December 2012 Management Meeting Minutes](#)

Other Proactive Disclosures:

- [Training Costs Summary \(July 2006 - June 2011\)](#)
- [Professional Fees Summary \(July 2006 - June 2011\)](#)
- [Acting Allowance Summary \(July 2006 - June 2011\)](#)
- [Duty Allowance Summary \(July 2006 - June 2011\)](#)

PROACTIVE DISCLOSURES, REGISTERS & LISTS (continued)

Other Registers & Lists:

- [OAG Risk Register](#)
- Freedom of information disclosure logs by year are available on the Audit Office website.
- Fixed Asset Register*: Categories – Computer Hardware, Office Equipment, Furniture & Fixtures, Leasehold Improvements.

*Copies/Inspection can be obtained upon request from Information Manager

OUR SERVICES

General Nature of Activities

The *Cayman Islands 2009 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 (2013 Revision)*.

We have developed a clear vision for the work that the Office of the Auditor General (OAG or Office) carries out, along with three core values that underpin our vision. We envision that:

“Our independent work promotes good governance, transparency and accountability in the use of public funds”

The three core values underpinning the Office’s vision are:

- **Independent** – We work independently from Government
- **Professional** – We carry out our work with integrity and respect, competently and in the public interest.
- **Accountable** – We are accountable to the Legislative Assembly and the people of the Cayman Islands for what we do.

Our vision and values provide an overarching framework under which we have developed the strategic objectives and related activities as outlined in our Strategic Plan for 2011 to 2013.

Scope of Activities

The Office of the Auditor General is the independent **“Watchdog of Government Spending”** working on behalf of the Legislative Assembly and the wider public. We carry out this role on a day to day basis by undertaking three main categories of work:

- Financial statement audits – includes the Entire Public Sector (EPS) consolidated financial statements, and of each Ministry, Portfolio, Statutory Authority, Government Company and certain non-public funds.
- Performance audits and public information reports which promote the efficient, effective and economic use of resources across Ministries, Portfolios, Statutory Authorities or Government Companies.
- Support and assistance to the Public Accounts Committee (PAC) of the Legislative Assembly.

We also provide support services to Hazard Management Cayman Islands, and the Auditor General is a member of the recently established Anti-Corruption Commission and Auditor Oversight Authority.

During late 2012, the International Organisation of Supreme Audit Institutions (INTOSAI) published a draft performance management framework for public audit offices, which is now in the process of being finalised. The INTOSAI performance management framework provides a clear and appropriate framework for reporting the performance of the OAG. Therefore, we decided to implement this framework over the next couple of years rather than continue developing our own. The performance management framework and performance indicators will provide the Members of the Legislative Assembly a better means to assess the performance of the Office and how well it achieved its planned results. These will be discussed with the Public Accounts Committee prior to their use.

From these activities an Auditor General Report is generally produced and made a public document. The following list is the Auditor General Reports that have been produced in the past and are publicly available on the Audit Office's website, unless otherwise noted:

Financial Audit and General Reports:

- *Financial & Performance Reporting: Statutory Authorities and Government Companies for the year ending 30 June 2012 (October 2014)*
- *Financial & Performance Reporting: Ministries, Portfolios & Offices for the years ending 30 June 2011 and 2012 (October 2014)*
- *Financial and Performance Reporting – Progress Update as of 30 September 2013*
- *Restoring Financial Accountability – A Time for Change? (June 2013)*
- *Financial and Performance Reporting in Statutory Authorities and Government Companies for the year ending 30 June 2011 (June 2013)*
- *Financial and Performance Reporting – Progress Update as of 10 October 2012*
- *Financial and Performance Reporting – Progress Update as of 2 December 2011*
- *Financial and Performance Reporting – Progress Update as of 31 July 2011*
- *Financial & Performance Reporting: Update as at 31 March 2011*
- *General Report of the Auditor General on Financial and Performance Reporting (December 2010)*
- *Special Report of the Auditor General on the State of Financial Accountability Reporting (Update) (April 2010)*
- *Special Report of the Auditor General on the State of Financial Accountability Reporting (April 2008)*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 30 June 2004.*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for Six-Month Period Ended 31 December 2003*
- *Public Service Pension Fund Financial Statement For the Year Ended 31 December 2009 Report of the Auditor General*

Financial Audit and General Reports (continued):

- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 2002*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 2001*
- *The State of Public Finances Report of the Auditor General (September 2001) - on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 2000*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1999*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1998*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1997*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the ended 31 December 1996*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1995*

Performance Audit and Special Reports:

- *Management of Travel and Hospitality Expenditures (June 2014)*
- *Governance in the Cayman Islands Government: Key Messages (January 2014)*
- *Governance in the Cayman Islands Government: Describing the Framework (January 2014)*
- *Governance in the Cayman Islands Government: How Core Government Manages Resources (January 2014)*
- *Governance in the Cayman Islands Government: Accountability of Statutory Authorities / Government Companies (January 2014)*
- *Governance in the Cayman Islands Government: Survey of Statutory Authorities / Government Companies Governance (January 2014)*
- *Management of Major Capital Projects (June 2012)*
- *Fuel Card Usage and Management Follow up (May 2012)*
- *Management of Overseas Medical Services (May 2012)*
- *Management of Government Procurement – Case Studies (August 2011)*
- *Management of Government Procurement (5 July 2011)*
- *Special Report of the Auditor General on the Review of the Legal Aid Program (March 2010)*
- *Special Report of the Auditor General on Internal Audit's Report of the Fuel Card Usage and Management (March 2010)*
- *Special Report of the Auditor General on Loans and Expenditures of Funds at Boatswain's Beach (October 2009)*

Performance Audit and Special Reports (continued):

- *Special Report of the Auditor General on the Review of Expenditures for Operations Tempura and Cealt (October 2009)*
- *Special Report of the Auditor General on the Review of Gasoline Charges Incurred by Pedro St. James and the Policies and Procedures in Place for the Period of July 2003 to April 2007 (January 2009)*
- *Special Report of the Auditor General on the Purchase of a Helicopter by the Royal Cayman Islands Police (October 2008)*
- *Special Report of the Auditor General on the Scrap Metal Tender and Contract with Matrix International Inc. (August 2008)*
- *Special Report of the Auditor General on the Review of the Debt Financing Arrangement's For Boatswain's Beach (June 2007)*
- *Special Report of the Auditor General on the Cayman Islands Government's Property Insurance Settlement – Post Ivan (February 2007)*
- *Special Report of the Auditor General on the Royal Watler Cruise Terminal Capital Project (January 2006)*
- *National Housing and Community Development Trust Special Forensic Audit – Final Report (August 2005)*
- *National Housing and Community Development Trust Special Forensic Audit – Preliminary Report (June 2005)*
- *Special Report of the Auditor General on the Affordable Housing Initiative (August 2004 & subsequent event update January 2005).*
- *Report of the Auditor General on the Government Office Accommodation Project's Private Financing Initiative (PFI) – Report 1: Has the Ministry made the project objective's clear? (October 2003)*
- *Special Report of the Auditor General on Caribbean Utilities Company Ltd. (October 2003)*
- *Report of the Auditor General – Summer 2001 (various value-for-money audits)*

Public Interest Reports:

- *Management of Air Ambulance Services (June 2013)*
- *Road Paving Expenditure in Cayman Brac (April 2012)*

Reports to Those Charged with Governance

Some of these reports are publically available on our website under REPORTS tab; otherwise, copies can be obtained upon request from Information Manager or an inspection appointment made with the Information Manager.

Other Records in Support of the Audit Office Work:

- Financial Statement Audit Files*
- Output Audit Files*
- Performance Audit Files*
- Information Technology Audit Files*
- Permanent Audit Files*
- Correspondence Files*
- Board Minute (Statutory Authorities & Government Companies) Files (copies of Board minutes only – records to be obtained directly from Statutory Authority or Government Company)
- General Files*
- Office Administration Files*

*Copies/Inspection can be obtained upon request from Information Manager

All documents can be obtained by writing or calling our Information Manager or his Designate at the below addresses between the hours of 8:30am and 5:00 pm, Monday to Friday.

Information Manager

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Freedom of Information Website: www.foi.gov.ky