



The Office of the Auditor General's (OAG) is the "watchdog" of public spending in the Cayman Islands. It is led by the Auditor General whose role and responsibilities are set out in the Cayman Islands Constitution and the Public Management and Finance Law. The OAG carries out its duties on behalf of the Legislative Assembly and ultimately the people of the Cayman Islands.

By reporting the results of our audits to the Legislative Assembly, we help hold government and public bodies to account for the way they use public money, thereby safeguarding the interests of citizens. In addition, our work aims to help public service managers improve performance and service delivery.

For further information please contact the Office of the Auditor General at 244-3211 or at auditorgeneral@oag.gov.ky



PROMOTING TRANSPARENCY

Information Series

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“Sunlight is said to be the best of disinfectants; electric light the most efficient policeman.”

US Supreme Court Justice Louis D. Brandeis

Research shows that transparency helps improve governance and reduce corruption, essential ingredients for better development and faster economic growth, and fundamental to a democratic society. The UK National Audit Office indicated in its 2012 report “Implementing Transparency:

“Good quality information is crucial to effective management. Public disclosure of that information has the potential to improve accountability and support public service improvement and economic growth. Gaining value from information, however, requires its scope, quality and presentation to be matched to the purposes and circumstances of its use.”

What is transparency?

As a principle, public officials, civil servants, managers and directors of companies and organisations and board trustees have a duty to act visibly, predictably and understandably to promote participation and accountability.

Simply making information available is not sufficient to achieve transparency. Large amounts of raw information in the public domain may breed opacity rather than transparency.

Information should be managed and published so that it is:

- **Relevant and accessible:** Information should be presented in plain and readily comprehensible language and formats appropriate for different stakeholders. It should retain the detail and disaggregation necessary for analysis, evaluation and participation. Information should be made available in ways appropriate to different audiences.
- **Timely and accurate:** Information should be made available in sufficient time to permit analysis, evaluation and engagement by relevant stakeholders. This means that information needs to be provided while planning as well as during and after the implementation of policies and programmes. Information should be managed so that it is up-to-date, accurate, and complete.

Source: The Transparency and Accountability Initiative - <http://www.transparency-initiative.org/>

“No one sincerely wishes the spread of information among mankind than I do, and none has greater confidence in its effect towards supporting free and good government”

Third president of the United States, Thomas Jefferson

Below are 12 suggestions for improving transparency in a democratic society, government and the public service:

1. Public disclosure of the assets and incomes of politicians, legislators, judges, candidates running for public office, and their dependents.
2. Public disclosure of contributions to political parties, politicians or candidates, and of campaign expenditures.
3. Effective implementation and enforcement of conflict of interest laws, separating business, politics, legislation and public service.
4. Transparent competitive procurement, preferably web-based.
5. Effective implementation of Freedom of Information laws, with easy access for all to government information.
6. Proactive disclosure of expenditure which by its nature is considered sensitive: travel and subsistence, hospitality received and given, entertainment.
7. Proactive disclosure of payments and contracts over specified limits.
8. Proactive disclosure of the remuneration of individual senior managers and board members across the public service.
9. Meetings of Government Boards and Committees, and the Boards of statutory authorities and government companies held in public, with the minutes published and easily accessible to all citizens.
10. Freedom of the media (including the internet).
11. Regular performance and financial reporting by public service entities.
12. Clear criteria and application processes, easily accessible, for government programmes.