

THE OAG TEAM



Sue Winspear, CPFA • Auditor General

Sue took up the post in July 2016 and has overall responsibility for the management, work and audit opinions given by the OAG and leading its internal operations.



Patrick Smith, CPA (left) and Angela Cullen, CPFA (right) Audit Directors

Patrick leads our in-house financial audit practice and Angela leads our performance audit practice.



The OAG employs 21 staff that are lead by the management team, each of whom has responsibility for specific areas.

Garnet Harrison, CA • Deputy Auditor General and Freedom of Information Manager

Garnet is responsible for the majority of our corporate activities including finance and information technology. He also manages the financial audits that are contracted out to audit firms.



Katrina Thomas, Notary Public • Finance and Administrative Manager

Leads on the delivery of the OAG's corporate functions.



Winston Sobers, FCCA (left) and Julius Aurelio, CPA (right) Audit Managers

Support the two directors in managing audit assignments.



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Business hours: 8am - 5pm

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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 the above address, telephone or fax number or alternatively email: garnet.harrison@oag.gov.ky

FREEDOM OF INFORMATION

For freedom of information requests please contact Garnet Harrison at the above address, telephone or fax number. Or alternatively email: foi.aud@gov.ky

MEDIA ENQUIRIES

For enquiries from journalists please contact Sue Winspear on (345) 244 3201 or email sue.winspear@oag.gov.ky



QUICK GUIDE



WHO WE ARE

The Auditor General's duty is to help ensure that the public service spends wisely, getting value from its spending and that government is held accountable for its activities. The Cayman Islands Government, its statutory authorities and companies spend nearly one billion dollars of public money each year. The Auditor General is supported in this role by staff of the Office of the Auditor General, the vast majority of who are qualified accountants.

The Auditor General is independent, reports to the Legislative Assembly through the Public Accounts Committee, and is responsible and accountable for the work in the Office of the Auditor General (OAG).

OUR WORK

The OAG reports on whether organisations spending public money use it wisely and appropriately, and that they are economical, efficient and effective in their operations.

We do this by carrying out performance and annual financial statement audits of public bodies. We audit forty organisations comprising of:

- fourteen ministries, portfolios and offices;
- twenty-six statutory authorities and government companies.

We also undertake special investigations and audit the consolidated entire public sector account each year.

Staff of the OAG and audit firms appointed by us conduct the audits, checking whether the organisations manage their finances to the highest international standards and achieve the best possible value for public money.

THREE PRINCIPLES WHICH GUIDE OUR WORK

- we are independent of the organisations that we audit;
- we report our findings in public;
- we consider more than financial statements – we conduct audits to determine whether organisations deliver value for money and examine wider questions about public sector performance.

HOW WE REPORT ON OUR WORK

The OAG reports its findings to the Legislative Assembly which are referred to the Public Accounts Committee (PAC). Shortly thereafter, these reports are made public.

To see our reports visit the OAG website at www.auditorgeneral.gov.ky.

Follow us on Facebook, at facebook.com/OAGCayman or fb.me/OAGCayman

Financial Statement Audits

We provide an audit report on the accounts of each public entity we audit, indicating whether we consider the financial statements a fair reflection of their transactions and operations. Each annual report including our audit opinion and their annual financial statements is required to be tabled in the Legislative Assembly and made public. We also provide the entities with recommendations on how they might improve their operations.

Annually, we prepare a general report for the Legislative Assembly on the outcomes from all the financial statement audits undertaken, and on any other matters we feel is necessary.

Performance Audit and Public Interest Reports

We produce a number of performance audit or public interest reports every year. These focus on important areas of government operations and issues of public interest, either in an individual organisation or more broadly. We cannot comment on policy matters.

These reports are provided to the Legislative Assembly and referred to the PAC where they are considered and witness sessions are usually scheduled so that the PAC can probe further on the subject and make their own recommendations for improving the delivery of government services.

OUR VISION

"To help the public service spend wisely."

OUR MISSION

"To deliver independent, high quality public sector audit that promotes accountability, transparency, integrity and value in the use of public resources."

OUR VALUES

Professionalism – Completely carrying out independent and objective work, always striving to deliver a high quality service

Respect – Treating our employees, clients and stakeholders with respect and dignity

Integrity – Conducting ourselves ethically, in a manner that creates confidence and trust in whatever we do

Transparency – Accountability and transparency in the operations of the OAG

OUR STRATEGIC OBJECTIVES

- Improving public services
- Demonstrating our relevance
- Leading by example in our operations
- Continuously developing our people

Our vision, mission and values provide an overarching framework for the achievement of our strategic objectives.

The OAG's strategic plan is available on our website www.auditorgeneral.gov.ky. Alternatively for a hard copy, please contact the OAG directly.