

**Minutes**  
**Office of the Auditor General**  
**Management Meeting**  
**January 14, 2014**

**Present:**

Alastair Swarbrick (AS), Auditor General  
Garnet Harrison (GH), Deputy Auditor General and Freedom of Information Manager  
Patrick Smith (PS), Audit Principal  
Martin Ruben (MR), Audit Principal  
Kimberly Lutz (KL), Administrative and Finance Manager

**Discussion Items:**

**1. Meeting Minutes**

The meeting minutes for 29 November 2013 were discussed. The AG will review and then submit for upload to the OAG website.

**2. Action Items – updated.**

**3. FOSTERING GOOD RELATIONSHIPS:**

**3a 30<sup>th</sup> Anniversary activities update (Walk Off Challenge)**

This event is running from January 17<sup>th</sup> – February 7<sup>th</sup> inclusive. The OCC and the ICO wish to participate along with the OAG staff. It is planned to have a Nutritionist and Nurses to have sessions with the staff before and after to make aware any changes during this 3 week period and to provide information on a healthier lifestyle.

**3b Christmas Party planning/update**

As many staff took December as an opportunity to use up Annual Leave and TOIL, the Christmas party as planned previously didn't take place due to low numbers available. It has now been decided to look at February 22<sup>nd</sup> as a possibility whereby each staff member would have CI \$25.00 go towards covering their meal; they would be allowed to bring one guest each at their own costs; Management would cover the cost of drinks.

**3c Client Surveys – F/S audits**

AS has sent out the client surveys for the 2012-13 financial statement audits completed and GH is to send the survey to the firms of contracted out audits and see if they have any objections.

**4. Independence of OAG**

**4a Promoting Public Audit Act (update)**

MR is to set up a meeting with Samuel Rose and the Deputy Governor to be held when AS is back from his travels. Amending draft legislation is required in accordance with the PMFL changes. AS is an advisor on the committee for the PMFL changes.

4b 2014-2017 Strategic Plan (discussion)

Strategic plan to be developed using INTOSAI guidance. AS to set up a retreat with OAG staff to discuss the strategic objectives. He is anticipating to hold the retreat the end of February in the George Town Library meeting room.

4c. Goals to be achieved by 30 June 2014

- All Financial Statement backlog cleared (keeping in mind there may be 1 or 2 not making this mark)  
Most are expected to be completed by March  
Also General Reports on all backlog years
- To produce 4 Performance Audits including the Travel audit, Mortgage audit and 2 other reports
- Corporate projects to include the following:
  - o Audit Act ready to be presented to the OAG at the end of February
  - o Audit Act ready to be presented to Cabinet by the end of June
  - o Job Descriptions for APL's, Audit Principal's, Deputy Auditor General and Auditor General to go to POCs for possible re-grading
  - o Physical location of the OAG to be decided by end of February as current lease expires end of June 2014
  - o Financial Statement and Performance Audit methodology
  - o iCATS and ISSAI implementation

5. LEADING BY EXAMPLE

5a December 2013 F/S update

The OAG financial statements for December were discussed and signed off by AS.

5b Credit Card policy to finalize

AS to complete.

5c Travel Policy to finalize

AS is to decide on per diems when meals are provided during official travel.

5d Job Descriptions (update)

GH to complete his job description updates by January 31, 2013.

5e Training

GH to CCOLA Financial Statement Symposium & SMC Meeting 25 Jan – 29 Jan 2014 Victoria, Canada  
AS, MR, APL-Sandra Stephens to Overseas Territories Audit Conference 26 Jan -1 Feb 2014, London, UK  
PS will assess our training needs after discussions with staff over the next week and compare to the remainder of our budget for decision making purposes.

5f Survey: Staff satisfaction & work environment

A retreat to be planned for staff in February. The terms of a new lease with Anderson Square was requested and we are currently waiting for this from the landlord.

5g Cell Phone Policy

It was decided to reimburse OAG staff their work related cell phone costs which will be paid out to them quarterly. Staff will have to produce the statements in order for reimbursement.

A handwritten signature in black ink, appearing to read 'AS Swarbrick', written over a horizontal line.

Alastair Swarbrick, MA(Hons), CPFA  
Auditor General