

**Minutes  
Office of the Auditor General  
Management Meeting  
April 25, 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 25 February 2014 were reviewed. The AG signed and GH will upload to the OAG website.
2. Action Items – updated.
3. **FOSTERING GOOD RELATIONSHIPS:**
  - 3a Client Surveys – F/S audits (update – results)  
AS will review feedback received and send out client surveys to those clients who have had their financial statements completed since the last surveys were issued. GH will send to the firms to request feedback for the contracted audits and then send out the client surveys for those audits.
  - 3b Tender of F/S audits – discussion/update  
Advertisements were placed in Caymanian Compass for the tendering of financial audit services 2014-2016. A decision has been made for 13 entities to be audited through firms other than the Office.
4. **Independence of OAG**
  - 4a Promoting Public Audit Act (update)  
MR is to set up a meeting with Samuel Rose and the Deputy Governor in May 2014. Amending draft legislation is required in accordance with the PMFL changes, which has had the deadline extended to June 2014. GH will initiate management meetings to discuss the Public Audit Act and to develop further what it means for accountability and other issues.
  - 4b 2014-2017 Strategic Plan (discussion)  
  
AS has spoken with the Chairman of the PAC and will meet with the Deputy Governor to discuss the OAG strategic plan objectives.
5. **LEADING BY EXAMPLE**
  - 5a February and March 2014 F/S update  
The OAG financial statements for February and March were discussed and signed off by AS.
  - 5b F/S projections to end of year

GH presented projections for OAG spending from April through to the end of June 2014. Discussion occurred on managing the expenses that were possibly close to reaching their budgeted maximum.

5c Leave Management

A summary of OAG staff's leave that requires to be managed was presented and discussed.

5d Contracts with consultants – possible changes (discussion)

It was discussed how to streamline administrative processes where the hiring of consultants is concerned. Further discussion may take place in terms of offering one price to include all their expenses rather than the OAG paying for and maintaining all individual expenses that are incurred.

5e Credit Card policy to finalize

AS to complete.

5f Travel Policy to finalize

AS is to complete.

5g Job Descriptions (update)

AS to send to Graham Wood for review and then on to POCS by mid-May.

5h Training-study leave policy discussion, etc.

Clarification is required regarding how many days of training are considered appropriate for OAG staff as well as whether or not to include mandatory OAG sessions or only individual efforts.

5i Goals to be achieved by 30 June 2014

This topic from the last corporate meeting was re-visited to ensure that we are on track to meeting our objectives set out to June 30, 2014.

- All Financial Statement backlog cleared (keeping in mind there may be 3 or 4 not making this mark) Most are expected to be completed. 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 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 OAG current lease of office space expires end of June 2014. Lands & Survey are in the process of negotiating with two properties and the OAG should be notified if a favourable location is available in the next week or so.
  - o Financial Statement and Performance Audit methodology
  - o iCATS and ISSAI implementation

5j Online Leave Forms

PS has researched online leave forms which will streamline our processes considerably. They are currently available free of charge through Computer Services Department. KL will be trained next month with the remainder of staff being trained in June so we can begin using this 01 July 2014.

5k Key Intelligence Tracking System

PS will develop a key intelligence tracking system which will log intelligence from various sources into one location for easy availability amongst organizations.



Alastair Swarbrick, MA(Hons), CPFA  
Auditor General