

**Minutes**  
**Office of the Auditor General**  
**Management Meeting**  
**February 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 14 January 2014 were reviewed. The AG will review and then submit for upload to the OAG website.
2. Action Items – updated.
3. **FOSTERING GOOD RELATIONSHIPS:**
  - 3a New Year/Christmas Party planning  
GH has requested input from staff on date for this function which is to happen in March 2014. 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 expense; Management would cover the cost of drinks.
  - 3b 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.
4. **Independence of OAG**
  - 4a Promoting Public Audit Act (update)  
MR is to set up a meeting with Samuel Rose and the Deputy Governor. Amending draft legislation is required in accordance with the PMFL changes. 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)  
  
GH will determine if an Audit Project Leader in the OAG wishes to join in the discussion. Performance Management needs to be included; also a logic diagram which can be used in presentations and meetings during this period.
- 1c. 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 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

5. **LEADING BY EXAMPLE**

5a January 2014 F/S update

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

5b 2014/15 Budget Discussion

GH presented an input costing spreadsheet for discussion on specific dollar allocations amongst expense accounts.

5c Credit Card policy to finalize

AS to complete.

5d Travel Policy to finalize

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

5e Job Descriptions (update)

To be sent to Graham Wood for review and then on to POCS by mid-March.

5f Training

Mar 17 & 18 Performance Audit Course for OAG audit staff. There will be some pre-course reading.

Nov 18-21 Professional Development Week booked at the Marriott

Half of the OAG staff will be taking CPR training in 2014-15 and the remaining staff in 2015-16

Look at offering Management Development training for Audit Project Leaders in the future

5g Survey: Staff satisfaction & work environment (Gov't Survey?)

The survey will not be completed in time for the staff retreat but needs to be included in the Strategic Plan process for 2014-17. GH to consult CCOLA for information they may have available regarding this item.

5h Security

This area is to be further discussed in terms of the most appropriate as well as cost effective security measures available for the OAG. There was some consideration given to Caseware Cloud. The first step is to provide a risk assessment to determine what exactly is required for the OAG.



Alastair Swarbrick, MA(Hons), CPFA  
Auditor General