



## **REGISTER OF INTERESTS**

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**Policy and Procedures**

**Effective: August 2022**

**To be reviewed: July 2025**

*To help the public service  
spend wisely*

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## PURPOSE OF THE REGISTER

1. The aim is to identify those activities and interests which the Auditor General and members of the Office of the Auditor General (OAG or “Office” hereafter) consider they should volunteer into the public domain because those interests might be interpreted as carrying a risk of bias in the conduct of that person's OAG duties.
2. In addition to the OAG register that this policy deals with. The Auditor General and Deputy Auditors General are expected to comply with the Standards in Public Life Act and complete their annual declaration, which are more extensive, at 30<sup>th</sup> June each year.

## MAIN CHARACTERISTICS OF THE REGISTER

3. The Register requires that staff only have to declare relevant interests i.e. in their judgement, as impartially as possible, those interests relevant to their OAG duties.

## DO I NEED TO REGISTER?

4. Due to the nature of the OAG’s work and clear need for the OAG to be and seen to be independent and free from influence, all staff are required to make a submission, no matter whether they have any relevant interests or not, and submit it to the Corporate Services Manager.

## HOW TO DECIDE IF AN INTEREST IS RELEVANT

5. An interest need only be declared if the individual considers it relevant to their OAG duties and that there is therefore a risk of it being reasonably perceived as biasing their decisions while conducting those OAG duties. Relevance to OAG duties includes any interests that are relevant to any entities and undertakings that come within the OAG’s mandate. The Auditor General or either of the Deputy Auditors General will provide advice to staff if there is doubt as whether to document the interest on the Register or not and for those two post-holders, err on the side of inclusion if unsure.
6. As far as possible there should be a distinction between the criteria for declaring an interest and the fact that declaring an interest is a personal decision. The following notes are therefore designed to assist those making entries on the Register to decide as impartially as possible whether to record an interest:
  - always bear in mind the following test: whether "an external observer, knowing the facts of the situation, would reasonably think that the person might be influenced by the interest";

- the form for registration will have headed columns for the type of interest to be registered, thus providing a framework for deciding what to register;
- the presumption is always in favour of declaring an interest: if a person is in doubt whether to register an interest, that means they should register it;
- those who are still in doubt can approach the Auditor General or either of the Deputy Auditors General for guidance about whether to declare a particular interest or not;
- failure to declare an interest will be investigated by the Auditor General or either of the Deputy Auditors General as discussed in paragraph 14 below.

## TYPES OF INTEREST TO BE REGISTERED

7. The exact nature of the interest will vary according to personal circumstances but the following are examples of interests which should be declared:
- company or related undertakings: any relationship with a named company or related undertaking. Such interests would include:
    - a. ownership or part ownership;
    - b. share-holdings or other beneficial interest such as options etc.;
    - c. directorships;
    - d. paid employment, specifying position held; and
    - e. partnership, consultancy, or close family connection.
  - self-employment: names of any relevant clients;
  - property: ownership of any properties in which the OAG or any entity and undertaking that come within the OAG's mandate might have an interest;
  - charities: trusteeship or governorship of or employment with, any charities or voluntary organisations;
  - public appointments: paid or unpaid;
  - memberships: membership of professional bodies, trade or other association, or external bodies such as the freemasons;
  - close family links: Apart from memberships, any other close family interest in any of the above or close family members having a direct or indirect financial interest in one or more clients audited by Office of the Auditor General. The definition of "close" at a minimum meets the related parties definition in IPSAS 20. This will include:
    - a. a spouse, domestic partner, dependent child, or relative living in a common household;
    - b. a grandparent, parent, nondependent child, grandchild, brother, or sister; and
    - c. the spouse or domestic partner of a child, a parent in law, a brother in law, or a sister in law.

8. In all of the above, registrants are not expected to quantify the extent of a financial interest, merely the fact that one exists.

#### **FORM OF REGISTRATION**

9. The information on OAG's Register consists of the following pro forma for each person registering:
  - name;
  - OAG official position held;
  - declaration of the nature of any possible conflict of interest; and
  - date and signature of the registrant.

#### **INSPECTION OF THE REGISTER**

10. The Register of Interest for all staff members is open to public inspection and subject to inspection by our auditors. The Register is held by the Corporate Services Manager.
11. The OAG will not use information provided on the form for any other purpose than the Register.

#### **PROACTIVE DISCLOSURE**

12. The declarations of the OAG's senior management team will be made available on the OAG's website.

#### **UPDATING OF REGISTER ENTRIES**

13. The Register is updated annually at the beginning of the calendar year. The information to use is that which is current at the time of filling in the pro forma. Whenever any relevant change of personal circumstances occurs it is expected that their Register will be updated at that point in time.

#### **DECLARATIONS AT MEETINGS**

14. At the commencement of any meeting, if there is a matter to be discussed that a member of staff has a relevant interest in they are required to declare the conflict of interest and leave the meeting before the matter is discussed.

## UNDECLARED CONFLICT OF INTEREST

15. Any failure to declare a relevant interest may be investigated by the Auditor General or either Deputy Auditor General in line with the disciplinary procedures contained within the Cayman Islands Government's Personnel Regulations.



## APPENDIX 1 - OFFICE OF THE AUDITOR GENERAL - NOTICE OF INTERESTS

Name:

Official Position:

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Company or related undertakings	Any relationship with a named company or related undertaking. Such interests would include: <ul style="list-style-type: none"> <li>▪ ownership or part ownership;</li> <li>▪ share-holdings or other beneficial interest such as options etc.</li> <li>▪ directorships;</li> <li>▪ paid employment, specifying position held;</li> <li>▪ partnership, consultancy, or close family connection.</li> </ul>	
Self-employment	Names of any relevant clients	
Property	Ownership of any properties in which the OAG or any entities and undertakings that come within the OAG's mandate might have an interest	
Charities	Trusteeship or governorship of or employment with, any charities or voluntary organisations	
Public appointments	Public appointments, paid or unpaid	
Memberships		

Registerable interest	Description of interest	Entry (please state NONE where applicable)
	Membership of professional bodies, trade or other association, or external bodies e.g. freemasons	
Close family links	<p>Apart from memberships, specified close family interest in any of the above or in one or more clients audited by Office of the Auditor General. The definition of "close" at a minimum meets the related parties definition in IPSAS 20. This will include:</p> <ul style="list-style-type: none"> <li>▪ a spouse, domestic partner, dependent child, or relative living in a common household;</li> <li>▪ a grandparent, parent, nondependent child, grandchild, brother, or sister; and</li> <li>▪ the spouse or domestic partner of a child, a parent in law, a brother in law, or a sister in law.</li> </ul> <p>In completing this section all staff should consider whether there are any other close personal relationships not captured by the above, which could potentially be interpreted as carrying a risk of bias in the conduct of the person's OAG's duties.</p>	
Other interests	Anything not covered by the above categories.	

**I confirm that the above declaration is complete and correct to the best of my knowledge and belief.**

**Signature:**

**Date:**

The OAG will not use information provided on this form for any other purpose than the Register. Please complete and return this form annually to the Finance and Administration Manager, no later than 31 January of the relevant calendar year.