

Memo

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To: Cheryll Richards
Cc:
From: Dan Duguay
Date: May 8, 2009
Re: Clearance of Audit Report – Review of Expenditures for Special Police Investigation Tempura

Attached, please find a confidential draft copy of the audit report for the review of expenditures for Special Police Investigation Tempura. Due to delays in obtaining certain costing information, the draft is coming out later than I would have liked.

As one of the main contacts for the clearance of this report, I would appreciate if you would provide me your comments on the factual nature of the report and any changes you believe are necessary to improve the report as information for the Legislative Assembly. Please do not make copies of this draft report and, if possible, return it to my Office with your comments.

As you will note, there are places in the report for responses to our recommendations. Once we have received your comments on this draft report, we will be requesting the Portfolio of Internal and External Affairs to co-ordinate an official response.

Please provide me your comments by May 22, 2009. If you would like to meet with me or Martin Ruben to discuss the draft report, please call me at 244-3201 or 244-3206 respectively.

Dan Duguay, MBA, FCGA
Auditor General, Cayman Islands

Redacted copy



**Cayman Islands Government
Legal Department**

P.O. Box 907 GT, Ground Floor, Ansbacher House

MEMORANDUM

To: Mr. Dan Duguay
Auditor General

CONFIDENTIAL AND PRIVILEGED

From: Solicitor General

Date: 4th June 2009

Subject: Draft Report on Expenditures for the Special Police Investigation Tempura

We refer to the above and make the following comments on factual matters:

1. Paragraph 2.06. The arrest of Judge Henderson did not lead to a trial but to *civil proceedings* and settlement in February 2009. (The hearing to which you refer was a hearing for directions).
2. Exhibit 1 – Spit Significant Dates - February 2009 ~~Trial of Judge Henderson concludes~~ – suggest replace with *Civil case brought by Judge Henderson concludes*.
3. Paragraph 4.11- ~~trial of Judge Henderson~~; suggest replace with *civil matter brought by Judge Henderson*.
4. Paragraph 5.03 – The Attorney General was never a part of the Oversight Group and did not attend any of the meetings. The legal counsel was *Special Legal Counsel* (appointed by H.E.). The distinction should be made clear.
5. Paragraph 5.04 – The membership of the Group changed in November 2008. (The Attorney General's Chambers was for the first time represented on the Group and a new member was appointed.) Perhaps the word rotation implies that the same members sat at different intervals.
6. Paragraph 5.05 - Typographical – “.....*that statement still does not provide the necessary framework.*”

In so far as there may be potential impact from the report, on ongoing investigations,

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redacted the report is based entirely on factual matters and there do not appear to be any legal issues arising which could cause me to advise you that the usual course in issuing the report should be departed from.

Accordingly it remains a matter entirely in your discretion.



Cheryll M. Richards
Solicitor General