



RAISING CONCERNS ABOUT THE ORGANISATIONS WE AUDIT

Policy and Procedures

Effective: 20 May 2011

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*Our independent work
promotes good governance,
transparency and
accountability in the use of
public funds*

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INTRODUCTION

1. The Office of the Auditor General (OAG) is responsible for the audit of most public bodies in the Cayman Islands. The OAG will consider concerns about public bodies which we audit as part of our on-going risk based approach to the audit process. Provided the issues raised fall within our remit we will consider any correspondence regarding a public body we audit. On the basis of initial consideration and/or investigation we will decide whether:
 - the matter will be investigated further to form the basis of a report;
 - it should be included in our normal audit activity;
 - it should be referred to another body; or
 - we will take no further action.
2. We will acknowledge all correspondence within 5 working days and provide a response within a further 20 working days.

HOW DO I RAISE A CONCERN ABOUT ONE OF THE ORGANISATIONS YOU AUDIT?

3. The first thing to do is to get in touch with the public body involved. They will often have a complaints process you can use. Direct contact with the organisation is also the best way to get information about how they have used money or how they intend to use money in future.
4. If after that you still have concerns, then you need to find out who to go to next. There are various agencies who deal with complaints about public services, and some are highlighted under Other Useful Contact Details.
5. Once you have raised the matter with the organisation itself and you have looked at the options available for making a complaint, you may decide that you want to tell us about something concerning the finances of one of the organisations we audit. If so, you can do this verbally or in writing.
6. Please let us have any evidence you may have in support of your concerns and tell us about your contact with the organisation you are concerned about and any other agencies you have approached about it. If you need any help or advice, please contact Garnet Harrison on (345) 244 3211 or alternatively email: garnet.harrison@oag.gov.ky.

ARE THERE ANY PARTICULAR MATTERS WHICH YOU WILL NOT LOOK INTO?

7. We can't look at the merits of policy decisions made by a public organisation, even if you do not agree with the decision. An example would be an public body's decision on how much to spend on a service or area. These are matters for the organisation's own complaints procedures and you should contact the organisation direct.
8. We will not investigate matters which we think are best dealt with by another agency. Examples include where you feel you have suffered an injustice or hardship because the public organisation provided a poor service or a service badly or failed to provide a service – this is known as maladministration and is dealt with by the Complaints Commissioner.
9. Where we can't consider your concern we will tell you why and advise which, if any, organisation may be able to help you.
10. Only in exceptional circumstances will we look at concerns that relate to something that happened more than three years ago. Our audit resources are limited so we have to make sure that we make best use of them.

IF I WRITE TO YOU, WILL YOU TELL THE ORGANISATION THAT I HAVE CONCERNS ABOUT?

11. We aim to maintain confidentiality when looking at your concerns. We will not identify you, or confirm your identity, unless we have your permission to do so, or unless you have already made your identity publicly known. But please be aware that if we investigate in some circumstances the public sector organisation may be able to deduce someone's identity.

WHAT WILL YOU DO IF YOU FIND THAT THERE'S A PROBLEM AT AN ORGANISATION YOU AUDIT?

12. If you contact us and we decide to take things forward, we will investigate. What we identify helps us decide what to do next. Ultimately, where things have gone wrong and where we think it's in the public interest, we have the power to produce a public audit report.
13. Please keep in mind that we can't act on behalf of groups or individuals to resolve any grievances they may have and we don't have powers to require organisations to give compensation.

WHAT IF I WANT TO COMPLAIN ABOUT THE OAG ITSELF?

14. This leaflet deals with how to raise issues about the organisations we audit. If you have concerns or are dissatisfied with any part of our work, we have a separate leaflet which sets out how to complain about us. We can provide you with a copy, or you can get it from our website.

HOW DO I MAKE A REQUEST UNDER FREEDOM OF INFORMATION?

15. Our public audit reports and other information are available on request or can be downloaded from the our website. We can send you details on how to go about making a request under the Freedom of Information legislation for information held by us, or you can get the details from the Freedom of Information section on our website.

OAG CONTACT DETAILS

OAG

Mr Garnet Harrison, Deputy Auditor General

In person at the OAG (3rd Floor Anderson Square, 64 Shedden Road, George Town)

In writing to: Office of the Auditor General, PO Box 2583, Grand Cayman KY1-1103, Cayman Islands

Email: garnet.harrison@oag.gov.ky

Telephone (345) 244-3211

Fax: (345) 945-7738

OTHER USEFULCONTACT DETAILS

COMPLAINTS COMMISSIONER

Grand Cayman: Second Floor, 202 Piccadilly Centre, 28 Elgin Avenue, Grand Cayman

Cayman Brac: Brac House, Cotton Tree Bay (By appointment only)

PO Box 2252, Grand Cayman KY1-1107, Cayman Islands

Email: caymancomplaints@occ.gov.ky

Telephone: (345) 943-2220

Fax: (345) 943-2221

INFORMATION COMMISSIONER

Mailing Address: PO Box 1375, Grand Cayman KY1-1108, Cayman Islands

Email: info@infocomm.ky

Telephone: (345) 747-5402

Fax: (345) 949-2026 P.

ANTI-CORRUPTION COMMISSION

Confidential Hot Line: (345) 928-1747

RCIPS PROFESSIONAL STANDARDS UNIT

Mailing Address: PO Box 909, Grand Cayman, KY1 1103, CAYMAN ISLANDS

Email: rcipsprofessionalstandards@gov.ky

Telephone: (345) 949-4222

Fax number: (345)949-5962