

## Office of the Auditor General

### Publication Scheme

*Produced in accordance with the Deputy Governor's Code of Practice*

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#### **1. About the publication scheme**

Every public authority covered by the Freedom of Information Law ("FOI Law") has a legal duty to maintain a publication scheme.

The purpose of a publication scheme is to make information readily available to the public without the need for specific written requests. Schemes are intended to encourage authorities to proactively publish information, to develop a culture of openness and participation.

The publication scheme lists the information which is readily available to the public. The list is divided into seven different categories of information, to help you find the documents you are looking for.

This publication scheme commits the Office of the Auditor General ("the Audit Office" or "OAG") to making information available to the public as part of its normal business activities.

The Audit Office will:

- specify the information held by the Audit Office, which falls within the seven categories below;
- proactively publish or otherwise make routinely available, information which is held by the authority and falls within the categories below;

- describe the methods by which specific information is made available, so that it can be easily identified and accessed by members of the public;
- list any fees charged for access to information described in this scheme;
- publish or otherwise make information available, in accordance with the methods and fees stated in this scheme;
- make this publication scheme available to the public;
- regularly review and update the information made available under this scheme.

## **2. Information that may be withheld**

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The Audit Office will generally not publish:

- information in draft form;
- information that is not held by the Audit Office, or which has been disposed of in accordance with a legally authorised disposal schedule;
- information that is not readily-available – for example: information that is contained in files that have been placed in archive storage, or is otherwise difficult to access;
- information which is exempt under the FOI Law, or otherwise protected from disclosure – for example: personal information; or commercially sensitive information. Records containing exempt matter will be published in a redacted<sup>1</sup> form, where ever it is practical to do so, indicating which exemptions apply.

In maintaining this publication scheme, our aim is to be as open as possible. However, there may be limited circumstances where information will be withheld from one of the categories of information listed in *section 7: Categories of information*.

Information will only be withheld where the FOI Law expressly permits it.

For example: where disclosure would breach the law of confidentiality, infringe personal privacy, harm the Audit Office's (or another organisation's) commercial interests, or endanger the protection of the environment.

Whenever information is withheld, we will inform you of this and explain why that information cannot be released. Even where information is withheld, it may be possible to provide a redacted copy, with the exempt matter edited out.

If you wish to complain about any information which has been withheld, please refer to *section 6: Complaints*.

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<sup>1</sup> A copy of the record, with the exempt matter deleted in accordance with the National Archive's *Redaction Standard*.

### **3. Methods of access**

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Information available under our publication scheme will usually be accessible through the methods described below.

*Section 7: Categories of information* provides more details on the information available under the scheme, along with additional guidance on how the information within each category may be accessed.

#### Online

Many of our documents are published electronically on the Office of the Auditor General's website at [www.auditorgeneral.gov.ky](http://www.auditorgeneral.gov.ky) and can be downloaded in PDF format. Where information is available online, a link within *section 7: Categories of information* will direct you to the relevant page or document.

If there is no link, or the link is broken, you can use our website's "Search" facility. If you are still having trouble locating information listed under our scheme, please contact Mr. Garnet Harrison, Deputy Auditor General & Information Manager at (345) 244-3213 or by email at [garnet.harrison@gov.ky](mailto:garnet.harrison@gov.ky) or [foi.aud@gov.ky](mailto:foi.aud@gov.ky).

#### Email

If information is listed in our publication scheme but is not published on the website, we may be able to send it to you by email. You can email us at [foi.aud@gov.ky](mailto:foi.aud@gov.ky) to request information. Please provide a telephone number so that we can call you to clarify details if necessary.

#### Phone/Fax

Documents listed in the publication scheme can also be requested by telephone or fax. Please call the Information Manager at (345) 244-3213 to request information or fax (345) 945-7738.

#### Post

All information listed in the publication scheme will usually be available in hard copy. Requests may be addressed to:

Office of the Auditor General  
C/O Information Manager  
3<sup>rd</sup> Floor Anderson Square  
64 Shedden Road, George Town  
Grand Cayman KY1-9000  
CAYMAN ISLANDS

In your request, please provide your name and address, full details of the information or documents you would like to receive. You may also wish to provide a telephone number so that we can call you to clarify details if necessary. For faster processing, please also include any applicable fee. (See *section 4: Fees and charges* for further details.)

#### Personal visits

In limited cases, you may be required to make an appointment to view information listed in the publication scheme. This will be clearly stated in *section 7: Categories of information*, and relevant contact details will be provided in that section.

### Advice and assistance

If you experience any difficulty identifying the information you want to access, please contact the Information Manager at (345) 244-3213 or email [garnet.harrison@gov.ky](mailto:garnet.harrison@gov.ky) or [foi.aud@gov.ky](mailto:foi.aud@gov.ky).

The Audit Office will adhere to its obligations under section 10 of the FOI Law, and any requirements relating to disability or discrimination, when providing information in accordance with this publication scheme.

Information will be provided in the language in which it is held or in such other language that is legally required. Where the Audit Office is legally required to translate any information, it will do so.

Office hours are from 8:30 am – 5:00 pm, Monday - Friday. A board room is available for information to be inspected, when necessary.

## **4. Fees and charges**

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The purpose of this scheme is to make the maximum amount of information readily available at minimum effort and cost to the public. The Audit Office strives to ensure that fees and charges are clearly explained and kept to a minimum.

Information which is published online, downloaded through a website, or sent to you by email will be provided free of charge.

Fees may be charged for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage, as described below.

### Reproduction costs

Where fees apply, photocopied information will be charged at a standard rate of \$1.00 per page (black and white; any size) and \$1.50 per page (colour; any size).

Computer discs will be charged at a rate of \$2 per disc.

### Postage costs

The Audit Office will pass on to the requester the actual costs of postage or courier delivery.

Details of any individual charges which differ from the above policy are provided within *section 7: Categories of information*.

If a fee applies, you will be advised of the amount and how it has been calculated. Information will be provided when the Audit Office has received your payment.

## **5. Requests for information outside the publication scheme**

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Information held by the Audit Office that is not published under this scheme can be requested in writing, by email, or fax. Your request will be considered in accordance with the provisions of the FOI Law.

## 6. Complaints

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The Audit Office aims to make our publication scheme easy to use, and to ensure our information is accessible to the public.

If you wish to complain about any aspect of this publication scheme, please contact Mr. Garnet Harrison at (345) 244-3213 or email him at [garnet.harrison@gov.ky](mailto:garnet.harrison@gov.ky) or [foi.aud@gov.ky](mailto:foi.aud@gov.ky), and we will try to resolve your complaint as quickly as possible.

Further information about our complaints procedures can be obtained from the Audit Office website or upon request from the Information Manager.

You have legal rights to access information under this scheme, and a right to complain to the Information Commissioner if you are dissatisfied with our response.

Information Commissioner's Office,  
2<sup>nd</sup> Floor, Elizabethan Square, Building 1  
George Town, Grand Cayman

PO Box 10727,  
Grand Cayman KY1-1007,  
CAYMAN ISLANDS  
Telephone: +1 345 747 5402  
email: [appeals@ico.gov.ky](mailto:appeals@ico.gov.ky)

## 7. Categories of information

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- About Us
- Strategic Management
- Finance & Administration
- Policies & Procedures
- Decisions & Recommendations
- Lists & Registers
- Our Services

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### **Name of Public Authority**

Office of the Auditor General

### **Senior Management**

Alastair Swarbrick, MA (Hons), CPFA  
Auditor General

Phone Number: (345) 244-3201

Email: [alastair.swarbrick@gov.ky](mailto:alastair.swarbrick@gov.ky)

Garnet Harrison, CA

Deputy Auditor General & Information Manager

Phone Number: (345) 244-3213

Email: [garnet.harrison@gov.ky](mailto:garnet.harrison@gov.ky)

Patrick Smith, CPA  
Audit Manager (Information Manager Designate)  
Phone Number: (345) 244-3204  
Email: [patrick.smith@gov.ky](mailto:patrick.smith@gov.ky)

Martin Ruben, CGA  
Audit Manager  
Phone Number: (345) 244-3206  
Email: [martin.ruben@gov.ky](mailto:martin.ruben@gov.ky)

### **Organisation and functions**

The Office of the Auditor General of the Cayman Islands audits the government's operations and provides Parliament with independent information, advice, and assurance regarding the government's stewardship of public funds.

We are in the business of legislative auditing. We conduct performance audits of Government Ministries, Portfolios, Statutory Authorities and Government Companies. These audits include annual financial statement and statement of outputs delivered. In addition we carry out special examinations (value-for-money audits) that look into:

1. the management of executive financial transactions;
2. the financial management of any ministry, portfolio, statutory authority or government company or the Office of the Complaints Commissioner; and
3. the economy, efficiency and effectiveness with which any ministry, portfolio, the Office of the Complaints Commissioner, statutory authority or government company has used its resources in discharging its functions;

We will also at the request of the Legislative Assembly or of one of its committees or subcommittees, provide advice and assistance to the Legislative Assembly.

In addition, if we are authorised in writing to do so by the Governor and it's in the public interest, conduct investigations into the financial management or affairs of persons, companies and other bodies.

The Auditor General of the Cayman Islands is an Officer of the Legislative Assembly who audits Government Ministries and Portfolios, most Statutory Authorities and Government Companies. The Auditor General reports publicly to the Legislative Assembly on matters that the Auditor General believes should be brought to its attention. The Auditor General's powers and responsibilities are set forth in legislation passed by Parliament.

### Contact Information:

Office of the Auditor General  
Cayman Islands Government  
3<sup>rd</sup> Floor Anderson Square  
64 Shedden Road, George Town  
Grand Cayman KY1-9000  
CAYMAN ISLANDS

Phone Number: (345) 244-3211  
Fax Number: (345) 945-7738  
Email Address: [auditorgeneral@gov.ky](mailto:auditorgeneral@gov.ky)

Website Address: [www.auditorgeneral.gov.ky](http://www.auditorgeneral.gov.ky)

Location and hours	Matters handled
Office of the Auditor General 3 <sup>rd</sup> Floor Anderson Square 64 Shedden Road, George Town  Hours of Operation: 8:30 am – 5:00 pm	All activities listed above

### Boards and committees

No Boards or committees have been established under the Office of the Auditor General. However, the Auditor General reports to the Public Accounts Committee, which is a standing committee of the Legislative Assembly.

### Frequently asked questions

1. Who audits the Auditor?

Currently, PricewaterhouseCoopers (“PwC”) audits the financial statements and statements of outputs delivered of the Audit Office. This audit is carried out on an annual basis under the requirements of the *Public Management and Finance Law (2005 Revision)* section 44. PwC audit opinion is included in the Annual Report of the Audit Office.

2. How do I obtain an Auditor General’s Report?

Reports of the Auditor General can be obtained several different ways from the Audit Office:

- website of the Auditor General at: [www.auditorgeneral.gov.ky](http://www.auditorgeneral.gov.ky)
- Email request to: [auditorgeneral@gov.ky](mailto:auditorgeneral@gov.ky)
- Post mail to:

Office of the Auditor General  
Cayman Islands Government  
3<sup>rd</sup> Floor Anderson Square  
64 Shedden Road, George Town  
Grand Cayman KY1-9000  
CAYMAN ISLANDS

3. How do I make a complaint against a government entity/employee that is abusing/wasting government resources?

A complaint can be made directly to the Auditor General. His contact information is:

Alastair Swarbrick, MA (Hons), CPFA  
Auditor General  
Phone Number: (345) 244-3201  
Email: [alastair.swarbrick@gov.ky](mailto:alastair.swarbrick@gov.ky)

**Employment Opportunities:**

The Office is looking for Caymanians who would like to join a dynamic organization committed to improving government operations in the Cayman Islands. Are you a Caymanian with a least two years post qualification experience? Would you like to join an organization that works within government to strengthen economy, efficiency, and accountability? If so, the Office of the Auditor General would like to speak to you. If you would like to talk about opportunities contact, [alastair.swarbrick@gov.ky](mailto:alastair.swarbrick@gov.ky) or telephone 244-3201.

For application forms and job descriptions please visit the government website: [www.gov.ky/recruitment](http://www.gov.ky/recruitment) or telephone 244-3213.

Please deliver application form and resume to:

Office of the Auditor General  
Cayman Islands Government  
3<sup>rd</sup> Floor Anderson Square  
64 Shedden Road, George Town  
Grand Cayman KY1-9000  
CAYMAN ISLANDS

Or fax to: 1-345-945-7738

Or email to: [auditorgeneral@gov.ky](mailto:auditorgeneral@gov.ky)

**STRATEGIC MANAGEMENT**

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The key strategic goals and objectives for the Audit Office are as follows:

- *To develop and strengthen the Audit Office human resource capability in order to provide an effective and efficient audit service.*
- *To ensure that we meet the changing needs and expectations of our stakeholders by focussing our resources on matters offering the greatest potential to improve their performance and accountability.*
- *To continuously improve our own business management practices by identifying and giving priority to the most important risks.*
- *To enhance the independence of the Audit Office by assisting Government in developing a framework for the mandate and operations of Office of the Auditor General's Office via an Auditor General's Act.*
- *To enhance public accountability through the release of relevant and timely audit reports to all stakeholders.*
- *To meet the deadlines and commitments of the Public Management and Finance Law (2005 Revision) and the Public Service Management Law (2007 Revision) and the Personnel Regulations, 2006.*

## Governance

Under section 114 of the Cayman Islands Constitution Order 2009, the Office of the Auditor General is established as outlined below:

### Auditor General

114.—(1) There shall be an Auditor General whose office shall be a public office, and power to make appointments to the office of Auditor General, and to remove or exercise disciplinary control over any person holding or acting in that office, is vested in the Governor, acting in his or her discretion.

(2) The Auditor General may be removed from office only for inability to discharge the functions of his or her office (whether arising from infirmity of body or mind or any other cause) or for misbehaviour.

(3) The Auditor General shall have the power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and the power to undertake value for money investigations in respect of the activities of such authorities, offices and departments.

(4) The Auditor General, and any person authorised by him or her to act on his or her behalf, shall have access to all books, records, reports and other documents relating to the accounts referred to in subsection (3).

(5) The functions of the Auditor General and the accountability of that post and the Audit Office shall be further prescribed by law.

(6) In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Legislative Assembly and must attend upon the Committee at its request.

(7) The Auditor General shall submit reports on his or her activities to the Public Accounts Committee of the Legislative Assembly at least twice every year and as requested by the Committee.

In addition, under sections 58-60 of the *Public Management & Finance Law (2005 Revision)* and as amended by the *Public Management & Finance (Amendment) (No. 2) Law, 2009*, the independence of the Auditor General is established and the powers and duties of the Auditor General as described below:

Independence  
of Auditor-  
General

58. (1) In the performance of his duties or exercise of his powers under this or any other law, the Auditor-General shall not be subject to the direction or control of any person.

(2) The Auditor-General shall not be required to undertake any duty which is, in his opinion, incompatible with the duties imposed on him by this or any other law.

(3) The Auditor-General shall not, whilst he holds that office, hold any other paid office or employment.

(4) If the Auditor-General is removed from office under section 114 of the Constitution, a full statement of the circumstances shall be made at the first opportunity to the Legislative Assembly, and the Auditor-General shall have the right of reply which shall be exercised by way of written statement which shall be tabled in the Legislative Assembly by the Speaker.

(5) The Governor shall specify in writing the amount of the annual salary of the Auditor-General, and the Auditor-General shall be entitled to the salary so specified.

Appointment  
of acting  
Auditor-  
General

59. If in the opinion of the Governor, the Auditor-General is unable to perform the duties of his office during any period for any reason, the Governor shall appoint another person to act as the Auditor-General during that period.

#### **Powers and Duties of Auditor-General**

Powers and  
duties of  
Auditor-  
General

60. The Auditor-General shall-
- (a) conduct audits of the annual financial statements in respect of
    - (i) the core government and the entire public sector referred to in section 29(2)(c); and
    - (ii) every ministry, portfolio, statutory authority and government company referred to in sections 44(2)(e) and 51(2)(d);
  - (b) conduct audits of the summary referred to in section 29(2)(b), the schedule referred to in section 29(2)(d) and the statement referred to in section 44(2)(a);
  - (c) on his own initiative or at the request of the Legislative Assembly or of any of its committees or subcommittees, conduct investigations and value for money audits into-
    - (i) the management of executive financial transactions;
    - (ii) the financial management of any ministry, portfolio, statutory authority or government company or the Office of the Complaints Commissioner; and
    - (iii) the economy, efficiency and effectiveness with which any ministry, portfolio, the Office of the Complaints Commissioner, statutory authority or government company has used its resources in discharging its functions and in its financial dealings;
  - (d) at the request of the Legislative Assembly or of one of its committees or subcommittees, provide advice and assistance to the Legislative Assembly or to any of its committees or subcommittees; and
  - (e) if he is authorised in writing to do so by the Governor in the public interest, conduct investigations into the financial management or affairs of persons, companies and bodies other than those referred to in paragraphs (a) to (d).

**Other significant Laws & Regulations that govern how the Audit Office operates are:**

- Finance Regulations (2008 Revision)
- Legislative Assembly Standing Orders Law (section 77)
- Public Service Management Law (2007 Revision)
- Personnel Regulations, 2006

**Records Management:**

- Freedom of Information Law 2007
- Freedom of Information Regulations 2008
- National Archive and Public Records Law
- Deputy Governor's Code of Practice on Record Management

**Corporate Management**

Annual Plan & Estimates (available on the Audit Office website)

Annual Budget Statements (available on the Audit Office website)

Annual Reports (available on the Audit Office website)

Hazard Management Plan 2010 (available on the Audit Office website)

**FINANCE & ADMINISTRATION**

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In administering the Audit Office's internal functions and managing its resources efficiently and effectively this includes the management of monetary resources; material resources; human resources; information resources; and relationships with clients, the public and other government agencies.

**Financial management**

- Annual Budget Statement
- Annual Report
- Finance and Accounting Records\*
- Accounting procedures; Contracting procedures\*
- Consultancy Contracts\*
- International Public Sector Accounting Standards\*
- International Financial Reporting Standards\*

\*Copies/Inspection can be obtained upon request from Information Manager

**Administration**

- Job vacancies; career opportunities\*
- Staff pay and grading structures \*
- Records management file plan or classification scheme \*
- Human Resource Policy & Procedures Manual\*
- Press releases

\*Copies/Inspection can be obtained upon request from Information Manager

## **POLICIES & PROCEDURES**

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The current written protocols used by the authority for carrying out functions, activities and delivering services are as follow:

- Office of the Auditor General Human Resource Management Policies and Procedures Manual (Revised November 16, 2009). Available for inspection.

### **Part A: Purpose and Responsibilities**

1. Introduction
2. HR Roles and Responsibilities within the Audit Office

### **Part B: General HR Policies**

3. The Audit Office's HR Management Philosophy
4. Terms and Conditions of Employment in the Audit Office
5. Work Hours and Attendance
6. Pay Periods and Method
7. Audit Office Workplace Rules
8. Performance Management in the Audit Office
9. Training and Capability Development in the Audit Office
10. Induction of Staff New to the Audit Office
11. Access to Personnel Files
12. Health and Safety in the Audit Office
13. Promotion of Values, Code of Conduct and Workplace Rules in the Audit Office
14. The Audit Office's Relationship with CICSA

### **Part C: Specific HR Procedures and Related Policies**

#### *Appointment Processes*

15. Recruitment and Appointment of Staff to Positions within the Audit Office
16. Reappointment of Staff on Fixed-Term Employment Agreements
17. Reappointment of Staff Who Have Reached Retirement Age
18. Appointment of Staff to Acting or Interim Positions within the Audit Office

#### *Performance Management Processes*

19. Preparation of Annual Performance Agreements
20. Conduct of Interim (Half-Year) Performance Assessments
21. Conduct of Annual Performance Assessments
22. Assessment and Payment of Performance Related Pay

#### *Discipline and Termination Processes*

23. Determining Which Disciplinary, Dismissal or Other Termination Action to Initiate
24. Disciplining Staff for Minor Misconduct or Inadequate Performance
25. Dismissing Staff for Serious Misconduct or Significant Inadequate Performance
26. Dismissing Staff for Gross Misconduct Not Involving Criminal Activity
27. Suspending & Dismissing Staff for Gross Misconduct Involving Criminal Activity within the Workplace

28. Suspending & Dismissing Staff for Gross Misconduct Involving Criminal Activity Outside the Workplace
29. Retiring Staff Early on Medical Grounds
30. Retiring Staff to Improve the Organisation
31. Making Staff Redundant
32. Terminating Staff Who Lose their Qualification, License or Certification

*Capability Development Processes*

33. Staff Training & Development Procedures
34. Approval of Staff Training Involving Study Leave
35. Induction Training
36. Succession Planning

*Grievance and Appeals Processes*

37. Grievance Procedure
38. Appeals to the Auditor General

*Administrative HR Processes*

39. Personnel Records
40. Leave Management and Recording
41. Maintenance of Employee & Payroll Data in HR IRIS
42. Payroll Processes
43. Administration of Health Benefits/CINICO Health Insurance
44. Provision of Employee-Related Information
45. Management of Work Place Injuries

Annex: Office of the Auditor General Workplace Rules

- Complaint's Handling Policy (Internal Complaint's Process August 1, 2006). Available on the Audit Office website.

## **DECISIONS & RECOMMENDATIONS**

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- Senior Management Meeting Minutes\*
- Staff Meeting Minutes\*

\*Copies/Inspection can be obtained upon request from Information Manager

## **LISTS & REGISTERS**

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- Freedom of information disclosure log. Available on the Audit Office website.
- Fixed Asset Register\*: Categories – Computer Hardware, Office Equipment, Furniture & Fixtures.

\*Copies/Inspection can be obtained upon request from Information Manager

## OUR SERVICES

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### General Nature of Activities

We provide independent audit services to the Legislative Assembly, comprising of information, advice and assurance on whether Government's activities have been carried out and accounted for in accordance with the Legislature's intention and with due regard to securing value-for-money and the avoidance of waste.

### Scope of Activities

Financial statement attests services:

- Entire Public Sector (EPS) consolidated financial statements
- The financial statements of Ministries, Portfolios, Statutory Authorities, Government companies and certain non-public funds.

Special investigation services, value-for-money audits, and the production of Auditor General Reports to either the Legislative Assembly and/or to management into:

- Management of executive financial transactions
- Financial management of EPS or of any Ministry, Portfolio, Statutory Authority or Government Company
- Economy, efficiency, effectiveness in the way any Ministry, Portfolio, agency or Statutory Authority has used its resources in discharging its functions
- Management of information systems
- Accounting and other specialist technical advice to Chief Officers
- Matters of public interest suggested by the Governor, Legislative Assembly, Public Accounts Committee or Cabinet

Enhancement of public accountability through assistance and advice provided to the Public Accounts Committee on outstanding Auditor General Reports tabled:

Support Services to the National Hurricane Committee and Hazard Management through advice and assistance.

From these activities an Auditor General Report is generally produced and made a public document. The following list is the Auditor General Reports that have been produced in the past and are publicly available on the Audit Office's website, unless otherwise noted:

- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 30 June 2004.*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for Six-Month Period Ended 31 December 2003*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 2002*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 2001*
- *The State of Public Finances Report of the Auditor General September 2001*

- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1999*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1998*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1997*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the ended 31 December 1996*
- *Report of the Auditor General on the Financial Statements of the Government of the Cayman Islands for the year ended 31 December 1995*

**Special Reports:**

- *General Report of the Auditor General on Financial and Performance Reporting (December 2010)*
- *Special Report of the Auditor General on the State of Financial Accountability Reporting (Update) (April 2010)*
- *Special Report of the Auditor General on the Review of the Legal Aid Program (March 2010)*
- *Special Report of the Auditor General on Internal Audit's Report of the Fuel Card Usage and Management (March 2010)*
- *Special Report of the Auditor General on Loans and Expenditures of Funds at Boatswain's Beach (October 2009)*
- *Special Report of the Auditor General on the Review of Expenditures for Operations Tempura and Cealt (October 2009)*
- *Special Report of the Auditor General on the Review of Gasoline Charges Incurred by Pedro St. James and the Policies and Procedures in Place for the Period of July 2003 to April 2007 (January 2009)*
- *Special Report of the Auditor General on the Purchase of a Helicopter by the Royal Cayman Islands Police (October 2008)*
- *Special Report of the Auditor General on the Scrap Metal Tender and Contract with Matrix International Inc. (August 2008)*
- *Special Report of the Auditor General on the State of Financial Accountability Reporting (April 2008)*
- *Special Report of the Auditor General on the Review of the Debt Financing Arrangement's For Boatswain's Beach (June 2007)*
- *Special Report of the Auditor General on the Cayman Islands Government's Property Insurance Settlement – Post Ivan (February 2007)*
- *Special Report of the Auditor General on the Royal Watler Cruise Terminal Capital Project (January 2006)*
- *National Housing and Community Development Trust Special Forensic Audit – Final Report (August 2005)*
- *National Housing and Community Development Trust Special Forensic Audit – Preliminary Report (June 2005)*

- *Special Report of the Auditor General on the Affordable Housing Initiative (August 2004 & subsequent event update January 2005)*. The Report is not a public document at this time. The Report was submitted to the Legislative Clerk on 3<sup>rd</sup> March 2005 and is aimed at informing Legislators and the public of the numerous issues affecting the Affordable Housing Initiative. The Public Accounts Committee has yet to deal with this Report and table it in the Legislative Assembly for it to become a public document.
- *Report of the Auditor General on the Government Office Accommodation Project's Private Financing Initiative (PFI) – Report 1: Has the Ministry made the project objective's clear? (October 2003)*
- *Special Report of the Auditor General on Caribbean Utilities Company Ltd. (October 2003)*
- *Report of the Auditor General – Summer 2001* (various value-for-money audits)
- *Public Service Pension Fund Financial Statement For the Year Ended 31 December 2009 Report of the Auditor General*

**Other Records in Support of the Audit Office Work:**

- Financial Statement Audit Files\*
- Output Audit Files\*
- Value For Money Audit Files\*
- Information Technology Audit Files\*
- Permanent Audit Files\*
- Correspondence Files\*
- Board Minute (Statutory Authorities & Government Companies) Files (copies of Board minutes only – records to be obtained directly from Statutory Authority or Government Company)
- General Files\*
- Office Administration Files\*

\*Copies/Inspection can be obtained upon request from Information Manager

All documents can be obtained by writing or calling our Information Manager or his Designate at the below addresses between the hours of 8:30am and 5:00 pm, Monday to Friday.

**Information Manager**

Garnet Harrison, CA  
Deputy Auditor General & Information Manager  
Phone Number: (345) 244-3213  
Fax Number: (345) 945-7738  
Email: [garnet.harrison@gov.ky](mailto:garnet.harrison@gov.ky)  
FOI email: [foi.aud@gov.ky](mailto:foi.aud@gov.ky)  
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