quick guide
Who we are
The Cayman Islands Government, its statutory authorities and companies spend more than $650 million of public money each year.

The Auditor General’s duty is to help ensure that the government is held accountable for its activities. He is supported in this role by staff of the Office of the Auditor General.

The Auditor General is independent, reports to the Legislative Assembly, and is accountable for the Office of the Auditor General (OAG).

Our work
The OAG reports on whether organisations spending public money use it properly, economically, efficiently and effectively.

We do this by carrying out performance and financial statement audits in public bodies.

We audit 37 organisations comprising:
- twelve ministries and portfolios;
- twenty-five statutory authorities and government companies.

Staff of the OAG and firms of auditors appointed by us conduct the audits, checking whether the organisations manage their finances to the highest standards and achieve the best possible value for public money.
Making a difference

As the watchdog of government spending, our primary aim is to hold government accountable for how it manages and spends the scarce resources at its disposal. In so doing, we must achieve balance by supporting the government to improve the services it provides to stakeholders.

Three principles guide our work:

• we are independent of the organisations that we audit;
• we report our findings in public;
• we consider more than financial statements – we conduct audits to determine whether organisations deliver value for money and examine wider questions about public sector performance.
How we report on our work

The OAG reports its findings to the Legislative Assembly which are referred to the Public Accounts Committee (PAC). Shortly thereafter, these reports are made public.

Financial Statement Audits

We provide an audit report on the accounts of each public entity we audit, indicating whether we consider the financial statements a fair reflection of their transactions and operations. Each entity’s accounts, including our audit report, are required to be tabled in the Legislative Assembly and made public. We also provide the entities with recommendations on how they might improve their operations. At least annually, we prepare a general report for the Legislative Assembly on the outcomes from all the financial statement audits undertaken, and on any other matters we feel is necessary.
Performance Audit and Public Interest Reports

We produce a number of performance audit or public interest reports every year. These focus on important areas of government operations and issues of public interest, either in an individual organisation or more broadly. These reports are provided to the Legislative Assembly and are normally referred to the PAC where they are reviewed and considered for how the recommendations could improve government operations.

How we are held accountable

The OAG’s work is overseen by the PAC who receives and reviews our reports. They also examine our proposed budget and our Annual Report and Accounts which are audited by PWC.
The OAG team

We employ 20 staff that are led by the management team, each of whom has responsibility for specific areas.

Alastair Swarbrick, MA (Hons.), CPFA
Auditor General

Alastair took up the post in July 2010 and has overall responsibility for the management and work of the OAG. The Auditor General:
- is appointed by the Governor;
- is independent;
- reports to the PAC and the Legislative Assembly;
- is held accountable by the PAC for the OAG’s work and performance.

Garnet Harrison, CA
Deputy Auditor General
and Freedom of Information Manager

Garnet is responsible for the majority of our corporate activities including finance and information technology. He also manages the financial audits that are contracted out to audit firms.

Patrick Smith, CPA
Audit Manager, Financial Audits

Patrick leads our in-house financial audit practice.

Martin Ruben, CGA
Audit Manager, Performance Audits

Martin leads our performance audit practice. He is also responsible for managing external communications, including media relations.
Our vision
“Our independent work promotes good governance, transparency and accountability in the use of public funds.”

Our values
• Independence – we work independently from government;
• Professionalism – we carry out our work with integrity and respect, competently and in the public interest;
• Accountability – we are accountable to the Legislative Assembly and the people of the Cayman Islands for what we do.

Our goals
• Well managed public services
• Fostering good relationships
• Independence of the OAG
• Leading by example

Our vision and values provide an overarching framework for the achievement of our goals.
Please see Making a Difference - a strategic plan for 2011 to 2013 which is available on our website. www.auditorgeneral.gov.ky Alternatively for a hard copy, please contact the OAG directly.
Contact us

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Complaints
To make a complaint about one of the organisations we audit or about the OAG itself, please contact Garnet Harrison at the above address, telephone or fax number or alternatively email:garnet.harrison@oag.gov.ky

Freedom of Information
For freedom of information requests please contact Garnet Harrison at the above address, telephone or fax number. Or alternatively email: foi.aud@gov.ky

Media enquiries
For enquiries from journalists please contact Martin Ruben at the above phone number or email: martin.ruben@oag.gov.ky