



Our Mission

“To deliver independent, high-quality public sector audit that promotes accountability, transparency, integrity, and value in the use of public resources.”

OAG Contact Details

 3rd Floor Anderson Square, 64 Shedden Rd, George Town, Grand Cayman

 1 (345) 244 3222

 auditorgeneral@oag.gov.ky

Complaints and Freedom of Information

To make a complaint or a request under FOI, please contact Katrina Thomas on 1 (345) 244 3200 or email katrina.thomas@oag.gov.ky.

Media Enquires

For enquiries from journalists, please contact Sue Winspear on 1 (345) 244 3201 or email sue.winspear@oag.gov.ky.

Three Principles That Guide Our Work

- 1** We are independent of the organisations we audit
- 2** We report our findings in public
- 3** We consider more than financial statements; we also conduct audits to determine whether organisations deliver value for money, examine broader questions about public service performance and issue reports giving information for the public's interest





Who We Are

The Auditor General's duty is to help ensure that the public service spends wisely and gets value from its spending and that government is held accountable for its activities. The Cayman Islands Government and its statutory authorities and companies spend over one billion dollars of public money each year. The Auditor General is supported in their role by the Office of the

Auditor General staff, the vast majority of whom are qualified accountants.

The Auditor General is independent, reports to the Parliament through the Public Accounts Committee (PAC), and is responsible and accountable for the work in the Office of the Auditor General (OAG).

Our Work

The OAG reports on whether organisations that spend public money use it wisely and appropriately and that they are economical, efficient, and effective in their operations.

We do this by conducting performance and annual financial statement audits of public bodies.

We undertake 47 financial audits each year:

- ✓ 19 Ministries, portfolios, and offices
- ✓ 26 Statutory authorities and government companies (audit firms support the delivery of some of these audits)
- ✓ Parliament
- ✓ The entire consolidated public sector account

OAG staff and audit firms appointed by us conduct the audits, checking whether the organisations manage their finances to the highest international standards and the law and achieve the best possible value for public money.

We also undertake special investigations and report on matters of public interest.

How We Report On Our Work

The OAG reports its findings to Parliament and shortly thereafter our reports are made public.

To see our reports visit the OAG website at auditorgeneral.gov.ky.

Follow us on Facebook, at [Facebook.com/OAGCayman](https://www.facebook.com/OAGCayman) or [Fb.me/OAGCayman](https://www.facebook.com/OAGCayman).

Financial Statement Audits

We provide an audit report on the accounts of each public sector entity we audit, indicating whether we consider the financial statements to be a fair reflection of their transactions and financial position. Each annual report includes our audit opinion and their annual financial statements. These reports must be tabled in Parliament and made public. We also provide the entities with recommendations for improving their financial management, governance and operations.

Annually, we prepare a general report for Parliament on the outcomes of all the financial statement audits undertaken and on any other matters we feel are necessary.

Performance Audit and Public Interest Reports

We produce several performance audits and public interest reports every year. These focus on significant areas of government operations and issues of public interest, either in individual organisations or more broadly. We cannot comment on policy matters.

These reports are provided to Parliament and referred to the PAC, where they are considered in depth. Then witness sessions are usually scheduled so the PAC can probe further into the subject and make further recommendations for improving financial management and the delivery of government services.

The OAG's strategic plan is available on our website at www.auditorgeneral.gov.ky.

Our Vision

"To help the public service spend wisely"

Our Values



Professionalism

Completely carrying out independent and objective work, always striving to deliver a high-quality service



Respect

Treating our employees, clients, and stockholders with respect and dignity



Integrity

Conducting ourselves ethically in a manner that creates confidence and trust in whatever we do



Transparency

Accountability and transparency in the operations of the OAG

Our Strategic Objectives

- ✓ Improving public services
- ✓ Demonstrating our relevance
- ✓ Leading by example in our operations
- ✓ Continuously developing our people

Our vision, mission, and values provide an overarching framework for achieving our strategic objectives.

Meet The OAG Team

The OAG employs 26 staff led by the management team. The office has a corporate management team (CMT) responsible for the internal oversight of the OAG and a practice management team (PMT) responsible for audit practice leadership.



Sue Winspear, CPFA
Auditor General
(CMT & PMT)

Sue took up the post in July 2016 and has overall responsibility for the office and its audit opinions.



Patrick Smith, CPA
Deputy Auditor General
(Corporate and International) (CMT)



Winston Sobers, FCCA
Deputy Auditor General
(Financial Audit) (CMT & PMT)



Angela Cullen, CPFA
Deputy Auditor General
(Performance Audit) (CMT & PMT)



Katrina Thomas, Notary Public
Corporate Services Manager
(CMT)



Julius Aurelio, CPA
Audit Manager
(Quality and IT) (PMT)



Adrian Murenzi, FCCA
Audit Manager
(Performance) (PMT)



Gabriel Ncube, ACCA
Audit Manager
(Financial and Performance) (PMT)



Ruel Huet, CPA
Audit Manager
(Financial) (PMT)