



Cayman Islands
Government

Appointment of Auditor General

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Governor of the Cayman Islands**
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We apply the unique perspective of public audit to help the Parliament and Government drive lasting improvement in public services. The OAG scrutinises public spending on behalf of Parliament, helping it to hold Government to account and helping public service managers improve performance and service delivery.



Introduction by Her Excellency the Governor, Jane Owen, Governor of the Cayman Islands

The Cayman Islands Civil Service is on an exciting journey to become “world-class,” striving to deliver caring, modern, and customer-centred public services that provide value for money on behalf of the Government and the people of the Cayman Islands.

The Office of the Auditor General (OAG) plays a crucial role in scrutinizing public spending on behalf of the Parliament and the people of the Cayman Islands. Our vision is “to help the public service spend wisely.” We are currently seeking a highly qualified and experienced individual to serve as the next Auditor General. This pivotal position is responsible for providing independent oversight of the public sector’s financial management and governance. As the leading accountability office in the country, the Auditor General ensures the effective stewardship of public resources, enhancing transparency and maintaining public trust.

This important role requires a dynamic professional with a strong background

in auditing, financial oversight, and leadership. The successful candidate will lead a team of highly qualified professionals in delivering quality audits that hold the Government and public bodies accountable for their use of public money and drive continuous improvement within the Government.

In addition to technical competence, the successful individual must possess strong interpersonal skills, notably the ability to build strong relationships with existing leaders and key stakeholders, even when delivering adverse audit findings or opinions to clients including Chief Officers of Ministries and Portfolios and Chief Executive Officers of Statutory Authorities and Government Owned Companies. Equally, the role will build strong relationships with the Governor as the appointing officer, the Premier, other elected leaders represented on the Public Accounts Committee within the Parliament, the OAG team and the public they serve.

Aligned with the OAG’s mission “To deliver independent, high-quality public sector audits that promote accountability, transparency, and integrity in the use of public resources,” candidates must have a proven track record of integrity, independence, and the ability to navigate complex environments with sound judgment.

This unique opportunity allows the successful candidate to make a significant impact on the governance and financial accountability within the Cayman Islands.

Thank you!

Mrs. Jane Owen
Her Excellency the Governor



About the Office of the Auditor General (OAG)

The Auditor General exists as a constitutional safeguard to help maintain the integrity of the Cayman Islands' Parliamentary system of government. The Auditor General is an independent constitutional office. "In the exercise of his or her function, 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 Parliament." The role of this office is to assist Parliament in strengthening the efficiency, effectiveness and accountability of government. This is achieved by providing independent information, advice and assurance to Parliament and, through public reports on whether government's activities have been carried out and accounted for in accordance with the Parliament's intention and with due regard for securing value for money and the avoidance of waste.

The power and duties of the Auditor General and the Office of the Auditor General (OAG) are specified in detail in

Part VII of the Public Management and Finance Act.

Through the Auditor General's work and reports, both Legislators and the public will be confident that public sector organisations have carried out their fiscal and performance mandates.

The OAG is the independent auditor of government working on behalf of the Parliament and the wider public. It carries out the following lines of work:

- 1) Financial Statement Auditing:** establishing that the financial statements are a fair representation of the financial position of the audited body thereby playing a crucial role in improving standards of financial management and administration throughout the diverse range of public service entities involving several complex accounting issues;
- 2) Performance Auditing:** involves business evaluation, reporting and advising through the evaluation and audit of any aspect of public service/ government operations,

checking that resources are purchased economically, used properly and that effective management systems and controls are in place;

- 3) IT Auditing:** the main objective is to determine whether information systems are being effectively managed, safeguarding the entity's assets against actual and potential misuse, maintaining data integrity, and operating effectively and efficiently to achieve the organisation's goals or objectives;
- 4) Forensic Auditing:** facilitates the prevention, detection and investigation of economic crime.
- 5) Compliance Auditing:** ensuring compliance with Acts, regulations, policies etc is usually undertaken within a financial or performance audit. Specific compliance audits are undertaken as necessary e.g. when needed to confirm grant funding is used as per the requirements of award.



The role

Job Purpose

The role of the Auditor General is defined by Section 114(3) of the 2009 Constitution:

“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.”

The Auditor General is appointed by the Governor and reports to Parliament through the Public Accounts Committee (the “PAC”) on the performance of the government and government agencies, and the efficiency, effectiveness and accountability of government. The Auditor General is the independent auditor of government spending working on behalf of Parliament and the wider public.

Dimensions

The Auditor General is the Chief Officer within the OAG. The Auditor General is responsible for setting the OAG’s strategy, ensuring that it is effectively implemented and delivered, and for its overall management and performance in line with the provisions of the relevant legislation. As Chief Officer, the Auditor General is accountable to Parliament through the PAC for the OAG’s use of resources and budget. The OAG’s 2024 budgeted revenues are \$4.8 million and expenditures are \$4.7 million with a staff complement of 28.

The responsibility of the OAG includes auditing the revenues and expenditures of core Government that are approximately \$1 billion respectively and total assets of \$2.7 billion, as well as statutory authorities and government companies with revenues of \$240 million and total assets of just over \$500 million. The OAG currently conducts 46 entity financial audits and 6 to 8 performance audits each year, along with the entire public sector (EPS) consolidation audit, and other unscheduled special audits and investigations as required.

The Auditor General is currently a Director of the Auditor Oversight Authority and has close working relationships with the Anti-Corruption Commission, Financial Crimes unit of RCIPS (police) and Internal Audit.



Responsibilities

Audit Performance

The Auditor General is responsible for reporting the results of the OAG's audits and investigations which includes financial statements audits for the 46 government entities and the Entire Public Sector Consolidated Financial Statements, performance audits and other investigations.

The Auditor General is required to present at least one general report on the annual financial statement audits to the Public Accounts Committee each year. The Auditor General is required to provide high quality advice, assistance and support to the relevant government bodies, attending PAC meetings and providing support to enable the PAC to effectively discharge its responsibilities.

Corporate Performance

The Auditor General is responsible for the overall management and direction of the OAG, and its use of resources. The Auditor General is responsible for providing strong ethical leadership to the OAG that demonstrates the values expected of a public servant and a

professional accountant, which should act as an exemplar to the Public Service in the Cayman Islands. The Auditor General is accountable and responsible for:

- providing strategic direction to the OAG and for ensuring that the Office's strategic plan, goals and objectives are achieved, and specific measures and targets are met, and that the risks faced by the Office are effectively managed;
- engaging with relevant stakeholders and building effective relationships, to enable the development and delivery of the OAG's strategy and work;
- leading and directing the audit practices of the OAG;
- developing, implementing, managing and evaluating programs of financial and performance audits, encompassing the Government Ministries, Offices, Portfolios, Statutory Authorities and Government Owned Companies;
- ensuring the OAG's audit practices comply with international

professional standards (ISAs and ISSAIs), and that the policies and methodologies adopted by the Office reflect current professional best practice;

- oversight and direction for the corporate affairs and operations of the Office, and ensuring they are delivered efficiently, effectively and economically, in line with relevant legislation and the principles of good governance; and
- the development of the OAG's staff, in particular, ensuring that they have skills and capacity to meet the expectations of a professional audit practice.

The Auditor General is required to prepare the relevant budget documents for submission and approval of Parliament through the PAC.

Other Accountabilities

By virtue of appointment, the Auditor General is also required under statute to be a Director of the Auditor Oversight Authority.



Person specification

The Auditor General will be an accomplished finance professional with experience working in the public sector. They will possess substantial expertise and deep understanding of relevant professional domains, alongside a proven track record of success in senior management roles. This includes overseeing complex professional services and effectively navigating and resolving complex challenges. The ideal candidate will demonstrate exceptional strategic leadership skills, with a history of engaging effectively with legislators, senior public servants, and partners of accounting firms.

Essential criteria

- A proven track record of strategic leadership, including experience managing teams, developing staff, and delivering high performance in complex settings.
- At least 10 years experience managing audits, including financial, performance, or value-for-money audits, with a strong understanding of public sector finance, governance, and accountability frameworks.
- Exceptional communication skills, with the ability to produce clear and informative reports on complex public finance and management issues, and present them effectively to diverse audiences.
- Strong interpersonal, influencing, and diplomacy skills, with the ability to build and maintain productive relationships with key stakeholders, including the Public Accounts Committee and senior officials.
- A qualified and current member of a recognised professional accounting body (e.g., CA, ACCA, CPA, CIPFA), with 10 years audit management experience and at least 15 years of post-qualification experience.

Desirable criteria

- An understanding of the Westminster parliamentary governance framework.
- Knowledge of International Standards of Supreme Audit Institutions.
- Experience of information technology audit.
- Experience of conducting fraud investigations and forensic auditing.



Competencies

Key Competencies for the Auditor General:

Thinking and Reasoning

- **Analysis:** Ability to gather and understand information, conceptualise and think of new ideas, evaluate existing situations, lead strategically and plan ways forward, identifying the need for change, solving problems and achieving outcomes.
- **Planning and Organising:** Work in a planned, structured way, prioritising effectively to meet deadlines and corporate objectives.
- **Strategic Perspective:** Understand the government's external operating environment and the ability to take a wider strategic and dynamic outlook in achieving the mandate of the Office.

Motivation and Drive

- **Change Orientation:** Embracing change, to enable continuous improvement and progress, addressing issues that block progress and adapting to meet different work situations and demands.

- **Results and Achievements:** Demonstrate stamina, willpower, resilience and the desire to achieve results that are of a high quality and making best use of resources to do so.
- **Self Management:** Take responsibility for own actions and development, actively and continuously developing own skills in order to deliver excellent services.

Interpersonal Characteristics

- **Communication and Influencing:** Varying style of communication to ensure understanding and gaining a positive reaction and acceptance from others to achieve the desired outcomes.
- **Working with others:** Collaborating, co-operating, liaising and building trust with colleagues, legislators, stakeholders and customers to achieve shared goals and outcomes.
- **Leading and Managing:** Effectively leading and managing others through understanding and organising people and projects, developing and encouraging the personal development of others.



Further information on the role

The Auditor General is responsible for the development and implementation of the OAG's strategic and annual business plans, supported by the OAG's corporate and practice management teams (CMT and PMT). CMT comprises the Auditor General, Deputy Auditors General and Corporate Services Manager and PMT comprises the Auditor General, Deputy Auditors General and Audit Managers.

The Auditor General assigns corporate and audit practice management responsibilities to the relevant staff as required. All engagements are subject to OAG quality procedures including review by the Auditor General as the engagement partner. The Auditor General has statutory responsibility to "sign off" all OAG reports and audit opinions.

Supervision Of Others

The Auditor General is responsible for the recruitment, management and supervision of all OAG Staff (and any external contractors or accounting firms contracted by the Auditor General). The Auditor General directly line manages the Deputy Auditors General and Corporate Services Manager.

Other Working Relationships

The Auditor General will have a close working relationship with Parliament's Public Accounts Committee and with other Members of Parliament as necessary. They will also have regular contact with the Governor, Deputy Governor and with

senior Civil and Public Servants. The Auditor General will have relationships with Auditors General from other jurisdictions especially those in the Caribbean and from other UK Overseas Territories and relevant regional and international organisations.

Decision Making Authority and Controls

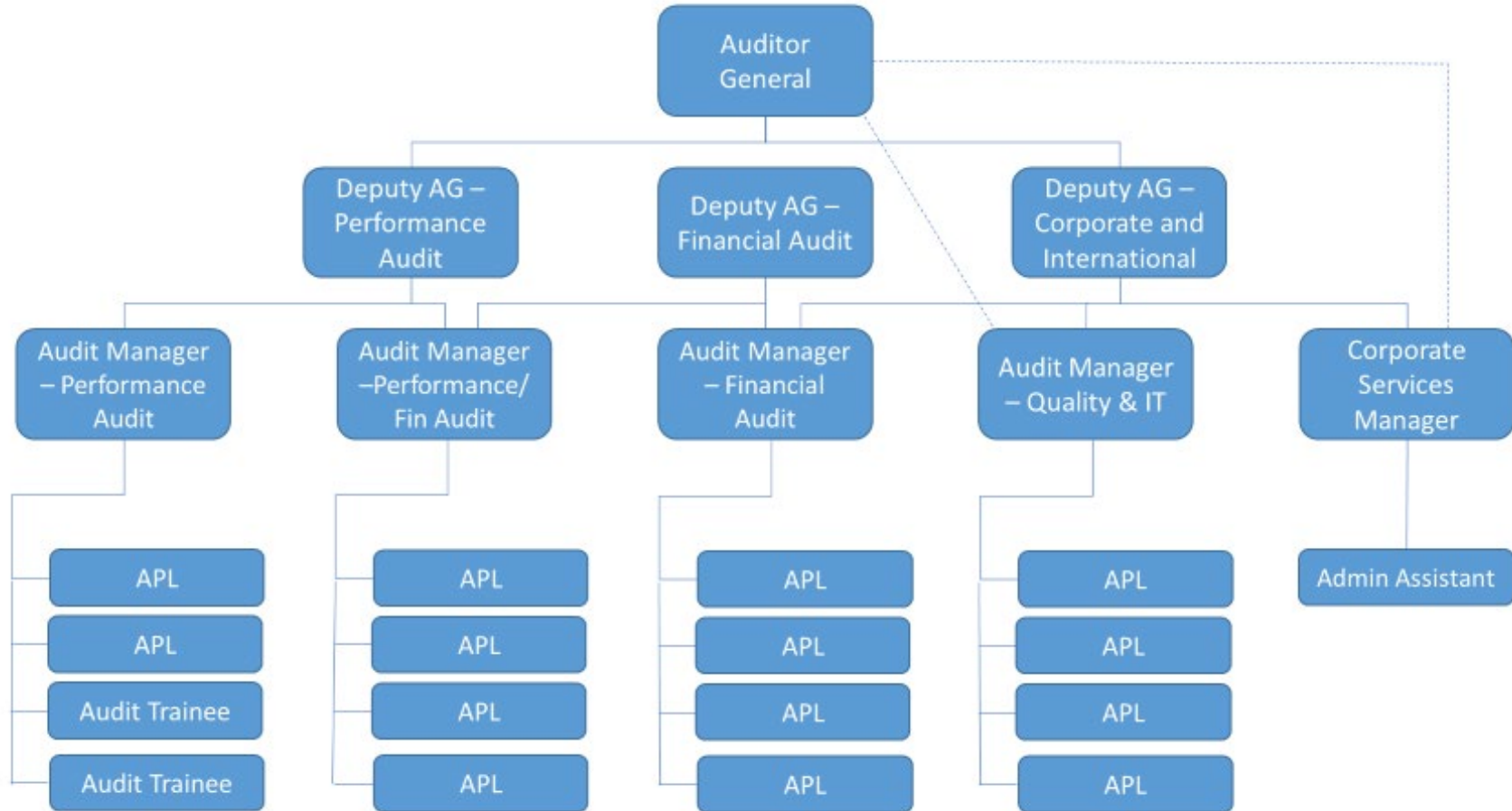
The Auditor General has statutory duties and obligations to audit and report on the financial statements of every ministry, office, portfolio, statutory authority and government company in accordance with recognised international standards.

The Auditor General has full and complete discretion in the selection of subject matter and audit scope of all performance audits which comprise the following:

- The management of executive transactions;
- Financial management of any ministry, statutory authority or government company;
- The efficiency or effectiveness with which any ministry, portfolio, statutory or government owned company has used its resources in discharging its functions; and
- The Auditor General may conduct special audits or investigations at their discretion but should consider requests made by the Governor, Cabinet or the PAC.



Organisation chart (as of May 2024)





Terms of appointment

Employment type: 3-year fixed term (renewable)

Location: George town, Grand Cayman, Cayman Islands.

Salary and Benefits:

- **Salary range:** : CI\$163,164 - \$189,204 (US\$194,243 - \$225,243)
- **Beniefits:** Non-contributory 12% of salary for pension benefits; 100% health insurance coverage for self and eligible dependents, with a monthly Motor Car Up-Keep Allowance of \$125
- **Annual Leave:** 25 days

Process

Interviews will take place in Grand Cayman, Cayman Islands with a 3-person interview panel, led by HE the Governor, Mrs. Jane Owen.

Due diligence

Due diligence will be carried out as part of the application process, which may include searches carried out via internet search engines and any public social media accounts.





How to apply

Saxton Bampfylde Ltd is acting as an employment agency advisor to the Cayman Islands Government on this appointment.

Candidates to apply via careers.gov.ky by noon on **Monday 24 February**

GDPR personal data notice

According to GDPR guidelines, we are only able to process your Sensitive Personal Data (racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data, health, sex life, or sexual orientation) with your express consent. You will be asked to complete a consent form when you apply and please do not include any Sensitive Personal Data within your CV (although this can be included in your covering letter if you wish to do so), remembering also not to include contact details for referees without their prior agreement.



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