



**GOVERNMENT OF BERMUDA**  
**NON-MINISTRY**

**PATI Information Statement**

**Name of Public Authority:** Office of the Auditor General

**Introduction:**

The purpose of the Public Access to Information Act 2010 is to:

- give the public the right to obtain access to information held by public authorities to the greatest extent possible, subject to exceptions that are in the public interest or for the protection of the rights of others;
- increase transparency, and eliminate unnecessary secrecy, with regard to information held by public authorities;
- increase the accountability of public authorities;
- inform the public about the activities of public authorities, including the manner in which they make decisions; and
- have more information placed in the public domain as a matter of routine.

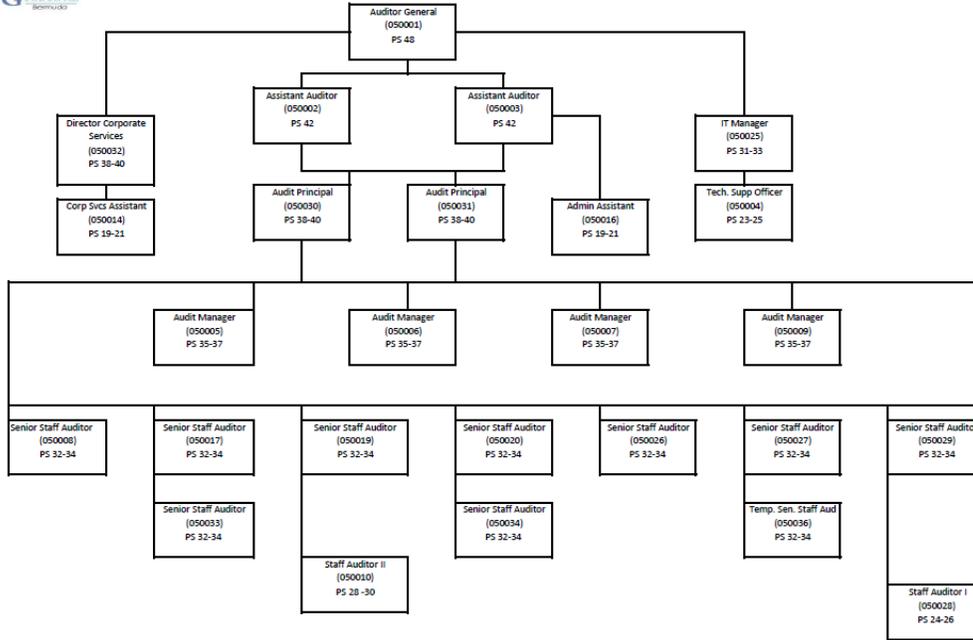
Under Section 5 of the Public Access to Information Act 2010, every public authority<sup>1</sup> in Bermuda must produce an information statement.

This statement provides an overview of the information on the Office of the Auditor General and includes the following:

- Organization structure
- Governing Legislation
- Functions and powers
- Services and programmes
- Rules, policies and procedures
- Publications
- Other documents
- Committees that interact with the Office of the Auditor General
- Contact information for public access requests

<sup>1</sup> Section 1 of the Act defines a public authority to mean an entity listed in column 1 of the Schedule.

**Section A: Structure, Organization and Legislation [s5(1)a]**



The Office is currently responsible for the audit of 55 public sector organizations including the Consolidated Fund, Government Pension and Health Insurance Funds, and Government Controlled entities such as the Bermuda Hospitals Board, the Bermuda College, the Bermuda Housing Corporation, West End Development Corporation and Parish Councils, etc. The Auditor has a team of 25 staff, including 21 qualified accountants, 2 Technical Officers and 2 administrative staff.

**Legislation**

The mandate of the Office of the Auditor General is provided by the Bermuda Constitution Order 1968 and the Audit Act 1990.

## Section B: 1) Functions, powers, duties of the Authority [s5(1)b]

### Statement of Purpose

The Auditor General audits all Government Departments and Offices, the Senate, the House of Assembly, the Public Service Commission, the Courts, the Government pension and health schemes and all other funds and Government-controlled entities.

The Auditor General serves Parliament and the people of Bermuda by providing independent, objective assessments and recommendations on the accountability and overall performance of the Government. These assessments cover the audits of financial statements of Government and its organizations, as well as examinations relating to performance, accountability and compliance. The recommendations that result from our work are intended to help Government enhance its management and accountability practices.

The Auditor General, although appointed by the Governor, cannot be directed by anyone, including the Governor, Parliament and the Government. The Bermuda Constitution Order and the Audit Act 1990 provides the Auditor General with the necessary powers and functions including the legal bases to access all government information and the freedom to report on any findings that arise from the audits conducted.

Although independent, the Auditor General is still accountable to Parliament, via the Parliamentary Standing Committee on the Office of the Auditor General. The role of that Committee is detailed in Section H of this document.

## Section B: 2) Obligations under PATI Act [s5(1)b]

To provide an **information statement** for the public and promulgate it [s5],

- To provide **other information** to the public so that the public needs only to have minimum resort to the use of the Act to obtain information [s6]. This includes:
  - General information, e.g. activities of the Authority
  - Log of all information requests and their outcome
  - Quarterly expenditure (upon request) [s6(5)]
  - Contracts valued at \$50,000 or more.
- To **respond to information requests** in a timely manner [s12-16]
- To **track information requests**, and provide this data to the Information Commissioner
- To respond to requests from the Information Commissioner [s9]
- To **amend personal information** held by the Authority that it is wrong or misleading following a written request by the person to whom the information relates [s19]
- To conduct an **internal review** if formally requested [part 5]
- To give evidence for **review by the Information Commissioner** [part 6, 47(4)], or for **judicial review** [s49], if required
- To provide an **annual written report** to the Information Commissioner of the status of information requests [s58 (3)].
- **To do anything else as required** under the PATI Act and subsequent Regulations [s59, 60], including:
  - **Fees** for Requests for information
  - Management and maintenance of **records**

- **Procedures** for administering the Act
- To **train staff and make arrangements** so as to facilitate compliance with the Act [s61]
- To **designate one of its officers** to be the person to whom requests are directed [s62]

### **Section C: Services and Programmes [s5(1)c]**

The Auditor General's legislative duty is to report to Parliament on whether organizations spending public monies use it properly, efficiently and effectively. The Office carries out this responsibility by conducting audits of all Government Ministries, Departments and Government controlled entities. These audits include Financial Audits, Performance Audits and Special (Investigative) Reports. Parliament uses these reports to hold the Government accountable for the handling of public funds. In general terms, an audit means examining account transactions to check if they are correct and to provide a written opinion as to whether the account is fairly represented.

The mission of the Office of the Auditor General, which is derived from its legislative mandate, is to add credibility to the Government's financial reporting and promote improvement in the financial administration of all Government departments and controlled entries for which the Government is accountable to Parliament.

Financial statement audits address the first part of this mission – to add credibility to the Government's financial reporting. That credibility is provided by the Auditor's Report attached to each set of financial statements tabled in the House of Assembly. Financial statement audits also generate recommendations for improved financial reporting and control.

The second part of the mission – promoting improvements in financial administration, is addressed by performance audits and special (investigate) reports.

### **Section D: Records and documents held [s5(1)d]**

Records and documents held by the Office of the Auditor General include:

- Audit files, related records and documentation (\*)
- Annual Audit Reports
- Performance Audit Reports
- Special Reports
- Corporate Accounting Records

*(\*)Under Part 4 Section 37 of the PUBLIC ACCESS TO INFORMATION ACT 2010, records obtained or created by the Office of the Auditor General are exempt from public access.*

**Section E: Administration (all public access) manuals [s5(1)e]**

Administrative manuals/guidelines used by employees for administering or carrying out their duties include:

- Canadian Auditing Standards
- Audit Manuals and Guidelines
- Employment policies and procedures
- Training policies and procedures
- Code of Conduct

**Section F: Decision-making documents [s5(1)f]**

Policies and guidelines for decision making include:

- The Bermuda Constitution Order 1968
- The Audit Act 1990
- The Public Treasury (Administration and Payments) Act 1969
- Good Governance Act 2012
- Financial Instructions
- Bermuda Laws
- Policies and procedures of auditees

**Section G: The Information officer [s5(1)g]**

Ms. Charla Furbert, CPA, MBA, CFE, CIA, CGAP

Director – Corporate Services

Reid Hall – 3 Reid Street

Hamilton HM 11

Tel: 441-296-3148

Fax: 441-295-3849

Email: [oag@oagbermuda.bm](mailto:oag@oagbermuda.bm)

## Section H: Any Other Information [s5(1)h]

1. The Standing Orders of the House of Assembly pursuant to the Bermuda Constitution Order 1968 section 45 makes provision for a Parliamentary Standing Committee on the Office of the Auditor General which reviews the annual budget of the OAG based on its Business Plan. The Committee is also responsible for ensuring that the OAG has the necessary staffing and tools to carry out its functions. It is also the responsibility of the Committee to arrange for the annual audit of the financial accounts of the Auditor General. The Committee consists of five members, including the Chairman.

### Members:

Mr. N. H. Cole Simons, JP, MP – Chairman  
Ms. Lovitta F. Foggo, JP, MP  
Hon. Dennis P. Lister, JP, MP  
Ms. Susan E. Jackson, JP, MP  
Mr. Jeff Sousa JP, MP  
Ex officio Member: Mrs. Heather Jacobs Matthews, Auditor General  
Mr. Clarke Sumner, Committee Clerk

2. The Standing Orders of the House of Assembly pursuant to the Bermuda Constitution Order 1968 section 45 makes provision for a Parliamentary Public Accounts Committee consisting of seven members appointed by the Speaker. The Chair of the Public Accounts Committee is a Member of Her Majesty's Loyal Opposition. One of the responsibilities of the Public Accounts Committee is to examine, consider and report on the reports of the Auditor General.

### Members:

Mr. E. David G. Burt – Chairman  
Hon. Wayne L. Furbert  
Mr. N. H. Cole Simons, JP, MP  
Mr. Glen C. Smith, JP, MP  
Mr. Jeff C. Sousa, JP, MP  
Ms. Lovitta F. Foggo, JP, MP  
Ms. Susan E. Jackson, JP, MP

3. The Audit Act 1990 section 5 provides for an Audit Committee which reviews all reports of the Auditor General prior to publication. The Committee consists of the Minister of Finance (ex officio) and no less than five other members appointed by the Governor, acting on the advice of the Premier. Members of this Committee are private individuals who cannot be a public officer or an officer or Member of Parliament or an employee of Government or Government controlled entity.

The Committee's role includes reviewing and discussing the draft of our public reports and communicating to Cabinet any matter the Committee believes should be brought to Cabinet's attention. This helps ensure that Cabinet is aware of, and not surprised by the contents of those public reports.

**Section I: Any Other Information To be Provided? [s5(1)i]**

**Section J: Information Statement: Copies and Updates [s5(2,3,4,5)]**

Every public authority shall update its information statement at least once a year, and make it available for inspection by the public at reasonable times by [s5(1-5), PATI Act]:

**Date Information Statement was updated:** *March 30 2015*

**Locations of Information Statement:**

- Your principal office: ([Reid Hall, 3 Reid Street Hamilton](#)) Y/N
- The Bermuda National Library; Y/N
- The Bermuda Archives; Y/N
- Available electronically, Y/N
- Website for public authority ([www.oagbermuda.gov.bm](http://www.oagbermuda.gov.bm)). Y/N
- Have you published a notice in the Gazette indicating the places where the information statement is available for the public? Y/N
- With the Information Commissioner. Y/N

Signed and Date: Heather A. Jacobs Matthews, JP, FCA, FCPA, CFE Auditor General  
*April 1 2015*