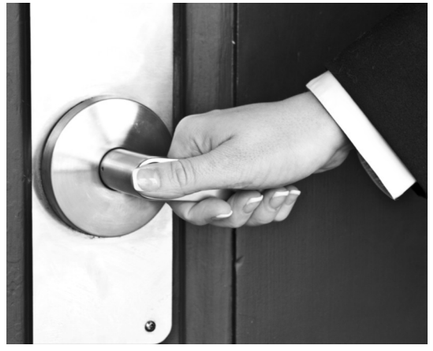
Information Commissioner's

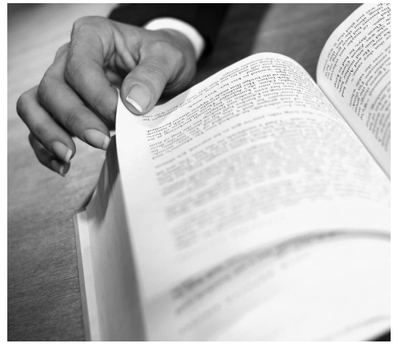
# Annual Report

## July 2010 - June 2011

*Opening Doors to Information*

Cayman Islands







Information Commissioner's Office

## The Information Commissioner and ICO Staff 2010-2011



ICO staff, from left to right: Registrar of Hearings / Asst. to the Commissioner – Pasha Delahunty; Intake Analyst – Sonji Myles; Information Commissioner – Jennifer Dilbert, MBE JP; Deputy Information Commissioner– Jan Liebaers; Office Manager and Information Manager – Christina Smith; Appeals and Policy Analyst – Cory Martinson

An electronic version of this report is available in our online document library at:

www.INFOCOMM.ky

This report has been produced in-house with design and layout by the ICO.

**January 2012**

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# July 2010 - June 2011

## Annual Report

Presented by the Information Commissioner, Jennifer P. Dilbert MBE, JP,
to the Legislative Assembly of the Cayman Islands
pursuant to section 40 of the *Freedom of Information Law, 2007*



**Jennifer Dilbert MBE, JP**

**Information Commissioner**

Jennifer Dilbert was appointed as the Cayman Islands' first Information Commissioner on 5th January 2009.

She was the Cayman Islands Government Representative in the United Kingdom from 2000 to 2008 and Executive Director of Deutsche Bank (Cayman) Ltd. from 1996 to 1999. Prior to this, she served in various capacities in the Cayman Islands Government for 17 years, including as Head of the Financial Services Supervision Department (the precursor to the Monetary Authority). She is an economics graduate of the University of Western Ontario in Canada.

Jennifer is married to Leonard Dilbert. They have two children and two grandchildren.

# Information Commissioner's Foreword

As I reflect on the past two and a half years, I am pleased to see the positive effect that the *Freedom of Information Law, 2007* has had on the Cayman Islands. More information on the workings of Government is now routinely made available, records management has improved greatly in some public authorities, and the public is becoming more and more aware of their fundamental right to access information. When I was appointed as Cayman's first Information Commissioner in January of 2009, at the same time that the Law came into effect, I was determined to establish and promote a workable system for the public to use to access information. Building on what is very good legislation, and the excellent work done by the Steering and Implementation Committees, and the Freedom of Information Unit of the Cayman Islands Government, I am happy to report that my Office, the Information Commissioner's Office (ICO) has set up policies and procedures to ensure that the FOI Law is meeting its objectives. Along with my staff, I monitor public authorities to ensure that they are meeting requirements under the law to properly respond to requests, and I carry out investigations, and hear and rule on appeals filed under the Law.

The practical application of the Law is obvious. In 7 of the 11 formal Decisions I have issued to end of June 2011, I have ordered the disclosure, or partial disclosure, of information that otherwise would not have been made public. In many other cases investigated and mediated by my office, disclosure or partial disclosure of information has resulted. The real results of increased access to information can be seen almost daily in the press, where important issues are brought to light as the public is made aware of matters affecting our daily lives in Cayman. In addition, many personal stories are being reported to me, where ordinary people are getting information that relate to important aspects of their own lives.

As my formal decisions are issued, these create some precedence, so that public authorities now as a matter of form respond positively to similar requests, resulting in an applicant being provided with information more quickly. So while we have seen the total number of requests decline this year, this does not necessarily mean that less information is being made available. In some public authorities, FOI requests have declined simply because more information, such as minutes of meetings, is routinely made public, especially on websites.

There have been some challenges, particularly with respect to the independence of my Office, which I am struggling to establish and maintain. Nonetheless, I am happy to report that there has never been any political interference as I carry out my duties and make what is sometimes uncomfortable decisions for Government. On the other hand, civil service rules relating to the hiring of staff and processing of payments mean that in my opinion the provision in section 38 of the FOI Law is not met, which states that the Commissioner may appoint such officers and employees as are necessary to enable her to perform her functions. As a result, I am not free to make

the best use of the resources allocated by the Legislative Assembly as intended under the Law. I have asked the Attorney General's Chamber to render an opinion on this issue.

At the same time, I appreciate that it is essential for the ICO itself to be accountable and transparent, and our reporting to the Legislative Assembly has now been properly established. I have always voluntarily provided the LA with quarterly reports of my office, all of which are available to the public via our website. Like the 2009 Annual Report, and the Half Year Report for Jan—June 2010 before it, this report constitutes the mandatory annual reporting on the operations of the FOI Law.

The budget for the year from 1 July 2010 to 30 June 2011 represents the first time that the ICO has operated a separate budget approved by the Legislative Assembly. Prior to this the Office was funded through the Cabinet Office. The budget has been reduced from $ 875,053 in financial year 2009-2010 to $ 653,068 in 2010-2011. I am pleased to include the ICO's first full audited accounts in this Report, as required under section 40 of the FOI Law.

The Deputy Information Commissioner continues to represent the ICO at regular meetings of the Data Protection Working Group, tasked with drafting a Data Protection Law for the Cayman Islands. His involvement in this project requires substantial preparation and research in order to ensure that any future legislation is as effective and workable as possible, and that the ICO is prepared for the expanded role it will likely fulfill under the new legislation.

Section 58 of the *Freedom of Information Law, 2007* stipulates that the Law must be reviewed from time to time by a Committee of the Legislative Assembly. This Committee was created on 30 June 2010 and has formed a Law Review Sub-committee, chaired by the Honourable Attorney General. My detailed recommendations for amendments to the Law were sent to this Committee in September 2010. A further position paper on the subjects of applicant anonymity and fees was submitted in January, 2011. On 7 April, 2010 the Sub-committee invited public input on changes to the Law with a deadline for submissions of 8 May. In order to facilitate public participation, the ICO published the two documents referred to above, and these can be found on the ICO website.

I should like to take this opportunity to thank a number of people for their work and support this year. First, my small but excellent staff who have worked tirelessly to assist me in progressing my goal of making the FOI Law work for Cayman. Second, the Honourable Speaker of the House who has assisted with putting our financial reporting in place, and who approves our budget and expenditure. Third, all the public authorities who try their best, especially with limited resources, to comply with the FOI Law. I should also like to thank applicants for their interest and patience, and the general public for the support that they give to me. I appreciate all the positive comments and feedback that I have received from so many people, and ask that we all continue to work together to ensure that we take advantage of the freedoms to which we are entitled.



**Jennifer P. Dilbert**
Information Commissioner

# Information Rights

The *Freedom of Information Law, 2007* grants the public a general right to access records held by public authorities, subject to a limited number of exemptions which balance that right against the legitimate need for government to withhold some information.

Part VIII of the 2009 Constitution - Institutions Supporting Democracy - states that:

**Freedom of Information**

*A law enacted by the Legislature shall provide for a right of access to information held by public authorities, for the conditions for the exercise of that right and for the restrictions and exceptions to that right in the interests of the security of the Cayman Islands or the United Kingdom, public safety, public order, public morality or the rights or interests of individuals.*

The objects of the Freedom of Information Law (FOI Law) are set out in the Law itself, and are

"to reinforce and give further effect to certain fundamental principles underlying the system of constitutional democracy, namely-

(a) governmental accountability;
(b) transparency; and
(c) public participation in national decision-making ..."

Access to information promotes a culture of openness and accountability across the public sector, while enabling the public to better understand how government works, why they make the decisions that they do and how they spend public funds.

## The Information Commissioner's Office

The Information Commissioner's Office (ICO) monitors the compliance of public authorities with the FOI Law and promotes the rights of the public to access information held by Government. The ICO ensures that there is a workable system in place for the public to request records, and to appeal any decision of Government to withhold records from an applicant. The ICO also seeks to educate the public on the provisions of the Law and how to use it to access information.

## The Role of the Information Commissioner

Section 39 of the *Freedom of Information Law, 2007*, sets out the role of the Information Commissioner. In addition to the powers and responsibilities provided for in the Law, the Commissioner may —

a. hear, investigate and rule on appeals filed under this Law;
b. monitor and report on the compliance by public authorities with their obligations under this Law;
c. make recommendations for reform both of a general nature and directed at specific public bodies;
d. refer to the appropriate authorities cases where it appears that a criminal offence has been committed; and
e. publicise the requirements of this Law and the rights of individuals under it.

# Freedom of Information requests

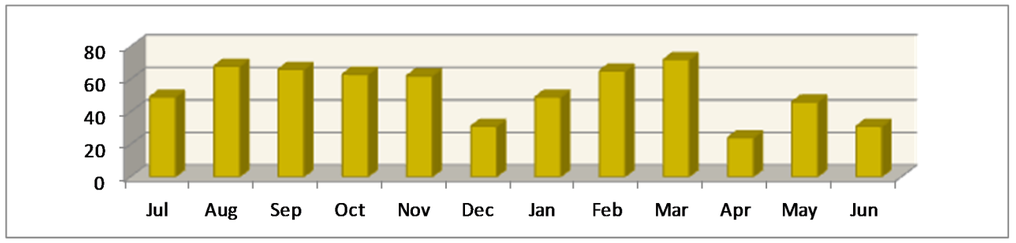
## Total number of Freedom of Information requests to date **1795**

Since the Freedom of Information Law, 2007 was enacted on 5 January 2009, public authorities in the Cayman Islands have recorded 1795 applications for access to records. Of these, 627 were made in the year from July 2010 to June 2011.

| | |
|---|---|
| Requests received between 5 Jan 2009- 30 June 2009 | **429** |
| Requests received between 1 July 2009 - 30 June 2010 | **739** |
| Requests received between 1 July 2010 - 30 June 2011 | **627** |

Statistics show a slight downward trend in the number of applications received in the first two and a half years of operation of the FOI Law. After the initial peak of requests received in the first 6 to 12 months after the law came into effect, the number of applications has gradually dropped to an steady number of just over 50 requests per month

**FOI requests received per month, July 2010-June 2011:**



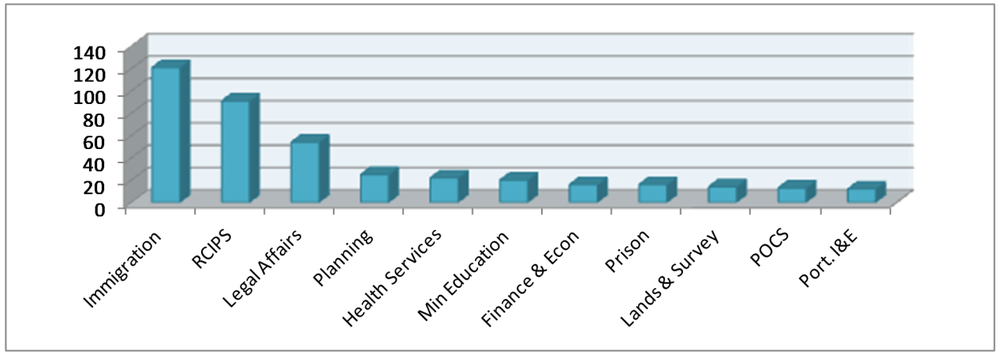

## Total number of requests for amendment or annotation **0**

Although Part IV of the FOI Law allows amendment and annotation of personal information in government records, no requests were reported in this regard.

## Public authorities receiving FOI requests **59**

As in previous years, most requests were received by the Immigration Department (121), the Royal Cayman Islands Police Service (91) and the Portfolio of Legal Affairs (54). Only 11 public authorities received one or more request per month. Besides the three listed above, these included the Planning Department (25), Health Services Authority (22), the Ministry of Education (20), the Portfolio of Finance & Economics (16), H.M. Cayman Islands Prison Service (16), Lands & Survey Department (14), the Portfolio of the Civil Service (13), the Portfolio of Internal & External Affairs (12). The 11 most popular recipients accounted for 404 of the 627 requests received during the year. On the other end of the spectrum there were 30 public authorities who reported no requests under the FOI Law at all, and 31 reported one request or less per quarter.

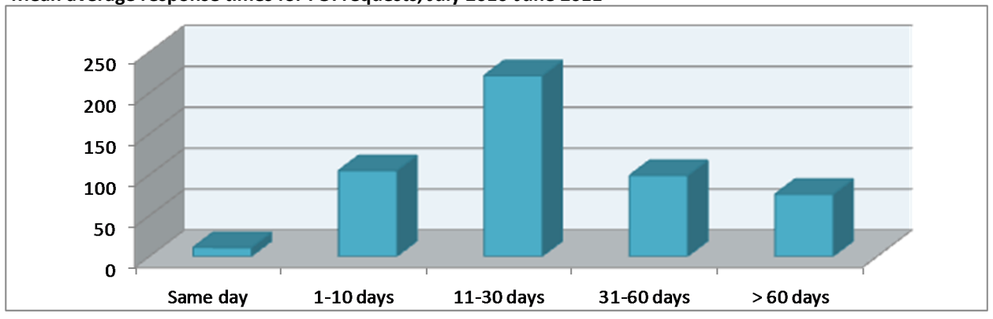
**Pubic authorities receiving 1 or more FOI requests per month, July 2010-June 2011:**




## Average response time **24 days**

Section 7(4) of the FOI Law requires that a public authority respond as soon as practicable, but not later than thirty calendar days after receiving the application. Public authorities are allowed to extend this a further 30 days for good cause. On average (mean average), it took public authorities about 34 days to respond to a request, which is 4 days beyond the normal statutory period allowed for a response. However, the median average for this reporting period, which gives a more accurate picture since it compensates for extreme statistical results, is 24 days. The same median average for the entire period (January 2009-June 2011) is 14 days, suggesting that public authorities are getting significantly slower in their responses.

**Mean average response times for FOI requests, July 2010-June 2011**



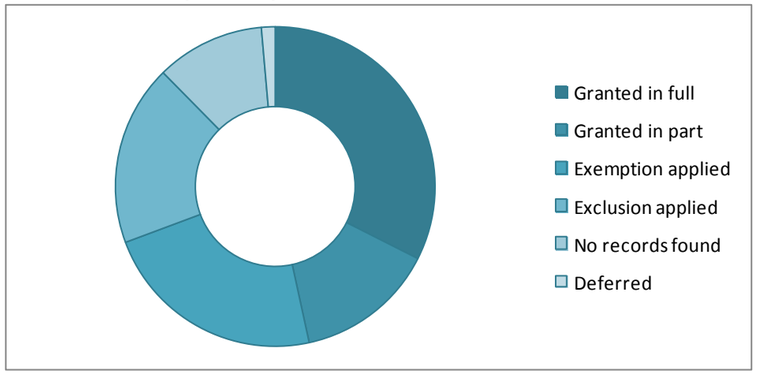
## Outcomes of Requests

# 46% granted

Public authorities have a number of options when receiving an application for access to government records under the FOI Law. The Law provides that all records must be open, unless the public authority can show a reason under the Law why they should remain closed. Public authorities can use one or more exemptions in order to withhold a record from an applicant. There are also a number of so-called exclusions and administrative reasons for not disclosing a record, e.g. where disclosure would be too costly, or where the request was answered before.

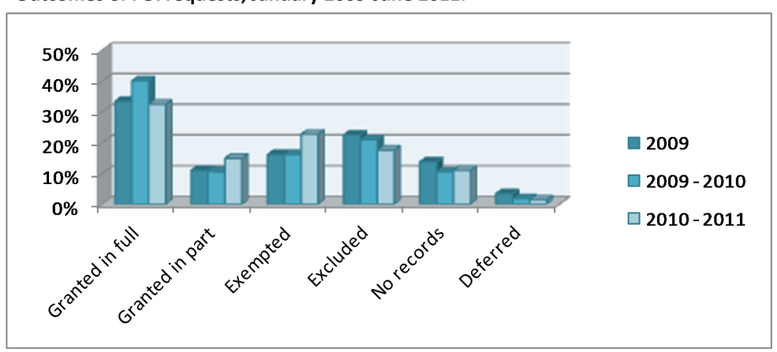
Almost one in two requests (46%) was granted in full or in part, down from 51% in 2009-2010. An exemption was claimed in 23%, and an exclusion or administrative closure in 18% of requests. No responsive records were found in 11% of requests, and disclosure was deferred in 1% of cases.

**Outcomes of FOI requests, July 2010-June 2011:**




In comparison with previous years, public authorities increased their use of partial release and exemption in 2010-2011. They granted fewer requests in full, but relied less on exclusion , administrative closure and deferral. This may be an indication that public authorities and their information managers are becoming more sophisticated in how to use the Law,.

**Outcomes of FOI requests, January 2009-June 2011:**



## Exemptions applied to FOI requests

| Section | Description | Request |
|---|---|---|
| 3(1)( c) | Records are outside the FOI Law as per section 50. of the Monetary Authority Law. | 1 |
| 3(7) | Another law takes precedence | 4 |
| 6(4)(a) | Record already open to public pursuant to another enactment as part of a public register or otherwise | 7 |
| 6(4)(b) | Record already available through purchase in accordance with administrative procedures established for that purpose | 2 |
| 9(a) | Request for record is deemed to be vexatious | 22 |
| 9(c) | Compliance with the request would unreasonably divert recourses | 24 |
| 9(d) | Information requested is already in the public domain | 1 |
| 11(2)(b) | Access deferred, as record was prepared for presentation to the Legislative Assembly or a particular person or body; and will be deferred until a reasonable period after it is presented | 4 |
| 11(2)(c) | Access deferred until the cost incurred by the authority in granting access, has been paid by the applicant | 7 |
| 15 (a) | Record exempt as disclosure would prejudice the security, defence or international relations of the Islands | 4 |
| 15 (b) | Records exempt as they contain information communicated in confidence to the Government by or on behalf of a foreign government, or international organization | 3 |
| 16(a) | Records exempt as they relate to law enforcement and disclosure would or could reasonably be expected to endanger a persons life or safety | 4 |
| 16(b)(i) | Records exempt as they relate to law enforcement and disclosure would or could reasonably be expected to affect the conduct of an investigation or prosecution of a breach or possible breach of the law. | 8 |
| 16(b)(ii) | Records exempt as they relate to law enforcement and disclosure would or could reasonably be expected to affect the trial of any person or adjudication of a particular case. | 5 |
| 16( c) | Records exempt as they relate to law enforcement and disclosure would or could reasonably be expected to disclose, or enable a person to ascertain, the existence or identity of a confidential source of information, in relation to law enforcement | 2 |
| 16(d) | Records exempt as they relate to law enforcement and disclosure would or could reasonably be expected to reveal lawful methods or procedures for preventing, detecting investigating or dealing with matters arising out of breaches or evasions of the law, where such revelation would, or could be reasonably likely to, prejudice the effectiveness of those methods or procedures. | 8 |
| 16(e) | Record exempt as disclosure would facilitate the escape of a person from lawful detention | 1 |
| 16(f) | Record exempt as disclosure would jeopardize the security of prison | 6 |
| 17(a) | Record exempt as it would be privileged from production in legal proceedings on the ground of legal professional privilege | 17 |
| 17(b)(i) | Record exempt as disclosure would constitute and actionable breach of confidence. | 3 |
| 17(b)(ii) | Record exempt as disclosure would be in contempt of court. | 1 |
| 17(b)(iii) | Record exempt as disclosure would infringe the privileges of Parliament | 2 |

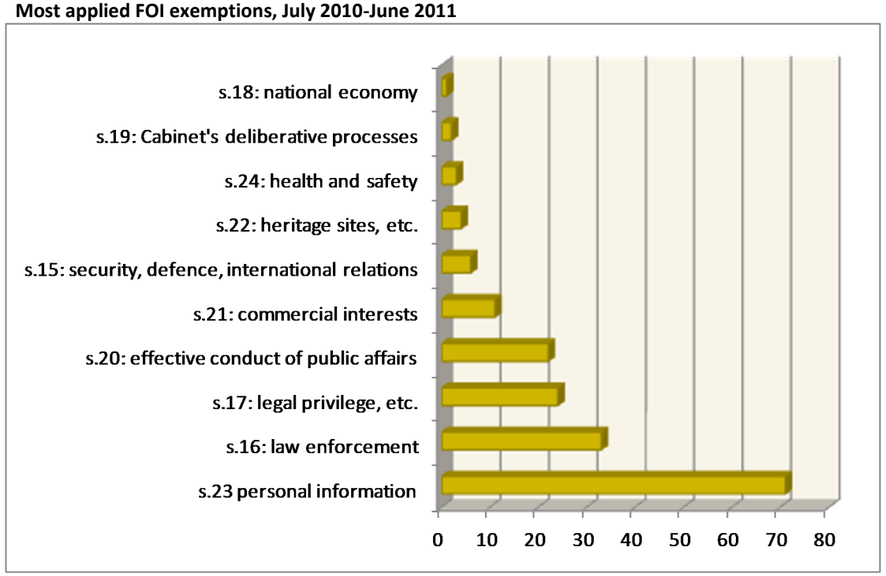
| | | |
|---|---|---|
| 18(1) | Records including but not limited to duties, monetary policy or records not liable to disclosure under the Confidential Relationships (Preservation) Law (1995) are exempt from disclosure if disclosure, or premature disclosure would, or could reasonably be expected to have a substantial adverse effect on the Caymanian economy, or Governments ability to manage the economy. | 1 |
| 19(1)(a) | Record exempt as it contains opinions, advice or recommendations prepared for proceedings of the Cabinet or of a committee thereof | 3 |
| 19(1)(b) | Record exempt as it would reveal consultations or deliberations arising in the course of proceed-ings of the Cabinet or of a committee thereof. | 3 |
| 20(1)(a) | Record exempt as its disclosure would or would be likely to, prejudice the maintenance of the convention of collective responsibility of Ministers | 1 |
| 20(1)(b) | Record exempt as its disclosure would, or would be likely to, inhibit the free and frank exchange of views for the purpose of deliberation. | 5 |
| 20(1)(c) | Record exempt as it is legal advice given by or on behalf of the Attorney-General | 7 |
| 20(1)(d) | Record exempt as its disclosure would otherwise prejudice, or would be likely to prejudice, the effective conduct of public affairs. | 8 |
| 21(1)(a)(i) | Record exempt as its disclosure would reveal trade secrets. | 2 |
| 21(1)(a)(ii) | Record exempt as disclosure would reveal information of commercial value, which value would be, or could reasonably be expected to be, destroyed or diminished if the information were disclosed. | 5 |
| 21(1)(b) | Record exempt as it contains information concerning the commercial interest of a person or organization, where disclosure would prejudice those interests. | 6 |
| 22(1)(a) | Record exempt as disclosure would, or could reasonably be expected to result in the destruction of damage to, or interference with, the conservation of any historical, archaeological or anthropologi-cal resources | 1 |
| 22(1)(b) | Record exempt as disclosure would, or could reasonably be expected to result in the destruction of damage to, or interference with, the conservation of anything which is eligible for placement on the Heritage Register under section 21 of the National Trust Law (1997 Revision) or any other law relating to the preservation of the heritage of the Islands | 1 |
| 22(1)( c) | Record exempt as disclosure would, or could reasonably be expected to result in the destruction of damage to, or interference with, the conservation of any species of plant or animal life so desig-nated or which is endangered, threatened or otherwise vulnerable | 1 |
| 22(1)(d) | Record exempt as disclosure would, or could reasonably be expected to result in the destruction of damage to, or interference with, the conservation of any other rare or endangered living resource | 1 |
| 23(1) | Record exempt as disclosure would involve the unreasonable disclosure of personal information, of any person, living or dead. | 74 |
| 24(a) | Record exempt as disclosure would, or would be likely to endanger the physical or mental health of any individual. | 1 |
| 24(b) | Record exempt as disclosure would, or would be likely to endanger the safety of any individual. | 2 |
| | **TOTAL** | **258** |

## Exemptions used

Various exemptions which allow public authorities to withhold a record are available under the Law. These include exemptions for law enforcement, legal professional privilege, confidentiality, commercial interests, etc.

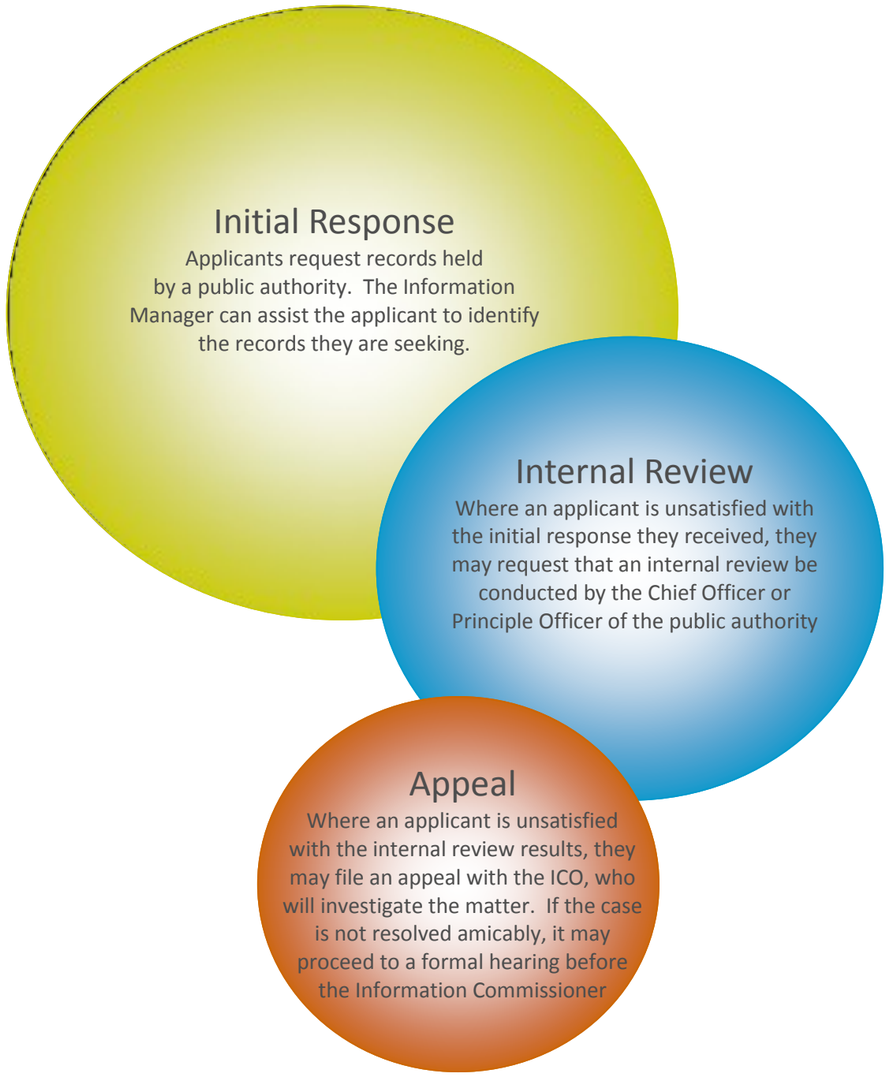
Among the exemptions available under the Law, the protection against disclosure of personal information is most often used. While individuals have a right to see their own personal information, the release of personal information relating to third parties will not happen routinely, as testified by the results in the next table. For full details, please see the table on the following pages.

**Most applied FOI exemptions, July 2010-June 2011**




## Internal Reviews **48**

Of the 627 requests closed during the reporting period, 48 were reported as having progressed to the internal review stage. Internal reviews are conducted by the Chief Officer or Principle Officer of a public authority. to identify records and process a request.


Initial Response
Applicants request records held by a public authority. The Information Manager can assist the applicant to identify the records they are seeking.
Internal Review
Where an applicant is unsatisfied with the initial response they received, they may request that an internal review be conducted by the Chief Officer or Principle Officer of the public authority
Appeal
Where an applicant is unsatisfied with the internal review results, they may file an appeal with the ICO, who will investigate the matter. If the case is not resolved amicably, it may proceed to a formal hearing before the Information Commissioner

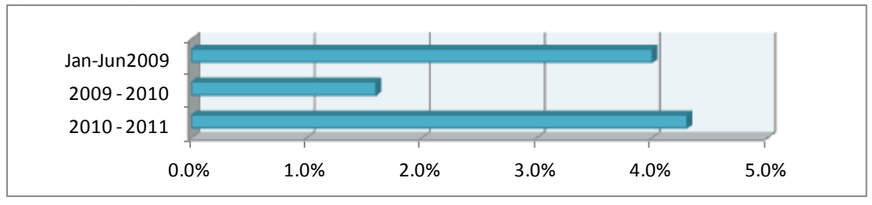
## Appeals to the Information Commissioner

**34** The Information Commissioner's Office received 34 appeals during the reporting year, of which 14 proceeded to a formal hearings before the Commissioner. This is a significant increase compared to previous years.

| | |
|---|---|
| Appeals received 5 Jan 2009-30 June 2009 | 20 |
| Appeals received 1 July 2009-30 June 2010 | 14 |
| Appeals received 1 July 2010-30 June 2011 | 34 |

The high number of appeals in 2010-2011 may indicate increased sophistication and better understanding of the Law on the part of FOI applicants. It represents a rise in the proportion of requests that are actually appealed to the Commissioner, from 1 in 25 in 2009, and 1 in 64 in 2009-2010, to 1 in 23 in 2010-2011.

**Appeals to request ratio, January 2009--June 2011:**




## Reasons for appeal

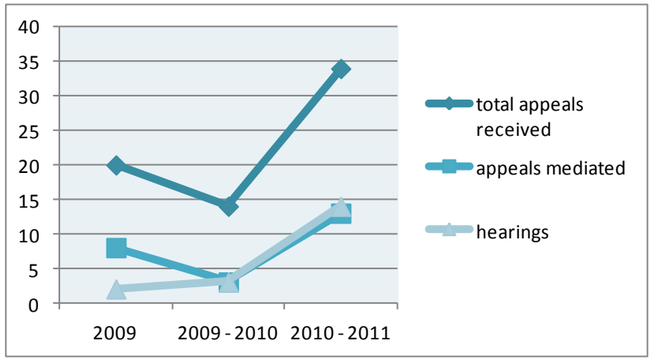
An applicant may appeal any perceived infringement of the FOI Law by a public authority to the Information Commissioner. The most common reason, unsurprisingly, is the denial of a request for access to records by government, followed by the violation of legal time lines and other procedural infringements. Procedural infringements are often addressed by means of a procedural investigation only, but where procedural lapses are combined with a dispute about disclosure, they are dealt with in mediation and/or a hearing.

## Mediation

**13**

When an appeal is received, the ICO routinely seeks to amicably resolve the dispute between the applicant and public authority, by means of an informal mediation process. Of the 34 appeals received in 2010-2011, 13 were mediated, about as many as progressed to full hearing before the Commissioner.

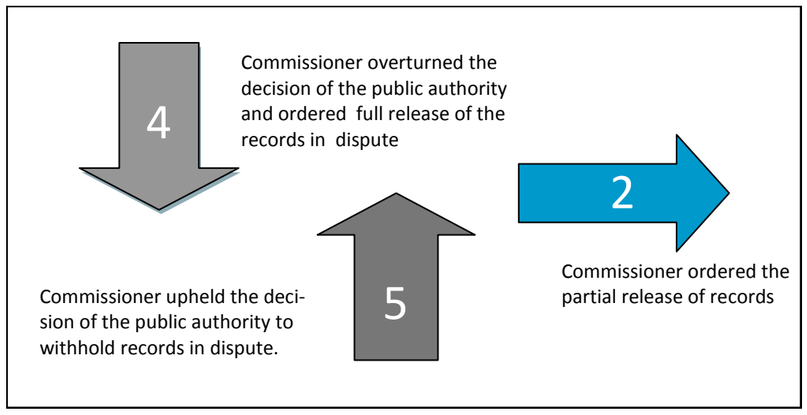
**Appeals to request ratio, January 2009--June 2011:**




## Hearings completed

**12**

The Commissioner held twelve formal hearings between January 2009 and June 2011. Of these, 7 were completed in the 2010-2011 reporting period, and one was withdrawn by the applicant before the hearing was concluded. Three more hearings were commenced but had not yet been completed by the end of June 2011. The Commissioner upheld the decision of the public authority in 5 cases.



## Summary of hearings

Below is a summary of the Information Commissioner's Hearing Decisions for the period July 2010—June 2011. Full versions of these Decisions can be accessed online at www.INFOCOMM.ky

| Hearing number | Sections applied | Decision date | Public Authority involved | Record(s) under review | Decision |
|---|---|---|---|---|---|
| **5-00310** | 9(a), 9 (c ) | 06-Aug-10 | CINICO | CINICO in-network service providers | Upheld decision of the PA |
| **6-01810** | 17(a), 20(1)(c) | 23-Dec-10 | Portfolio of Legal Affairs | Legal correspondence | Withdrawn by Applicant |
| **7-01010** | 23 (1) | 22-Feb-11 | Public Service Pensions Board | List of MLA pensioners | Ordered release of records |
| **8-01610** | 23 (1) [Preliminary issues: is the record subject to the FOI Law and 9(a)] | 04-Mar-11 | Health Regulatory Services | Insurance coverage of a Third Party | Upheld decision of the PA |
| **9-02210** | 20(1)(b) | 24-Mar-11 | CINICO | CINICO Board minutes | Ordered release of records |
| **10-02310** | 17(a) | 04-Apr-11 | Portfolio of Legal Affairs | Correspondence relating the Applicant's case. | Upheld decision of the PA |
| **11-02410** | 17(a), 20(1)(d), 23(1) | 04-May-11 | Ministry of Finance, Tourism & Development | Fire Service Report | Ordered partial release |
| **12-01011 & 01211** | 9(a), 16(b) | 14-Jun-11 | Portfolio of Legal Affairs | Statistical information about the Legal Department | Upheld decision of the PA |

## Judicial review **0**

To date, no decision of the Information Commissioner has been subject to a Judicial Review.


Cayman Just Ask!
Want access to Government information?
use the Freedom of Information Law
...what you need to know
RIGHT TO KNOW WEEK • 2010
ICO
Information Commissioner's Office
Public urged to ask for information
Posted on Mon, 09/27/2010 - 13:32
Right to Know events this week
27 September 2010
> Comment on this story
Editorial for September 27: We all have a Right to Know
27 September 2010
> Comment on this story
Information Week message delivered and received
11 October 2010
> Comment on this story
INFORMATION COMMISSIONER'S OFFICE
• RIGHT TO KNOW WEEK •
Exercise Your Right To Know
WWW.INFOCOMM.KY

## Investigating

The ICO conducts two separate types of investigations—each based on the powers set out in section 44 of the FOI Law. Own-initiative investigations usually pertain to issues which affect all public authorities and will normally examine how all or a number of government authorities deal with a common matter.

Procedural investigations are carried out following a complaint received by the ICO, where a public authority has not processed a request as required. Once procedural issues have been addressed, the matter may proceed to a formal hearing before the Information Commissioner.

In addition, the ICO has initiated Good Practice Assessments (GPAs), which will assist the ICO in assessing the legal compliance and adherence to best practices of targeted public authorities, while at the same time providing public authorities with a tool to measure and improve their FOI processes.

Investigation reports are available on the ICO website at:

http://www.infocomm.ky/appeals.php

## Own Initiative Investigations 8

- **ICO Own Initiative Investigation 2 - Report issued 27 September 2010**

The premise of this investigation was to examine the timelines and processes of public authorities when responding to FOI requests. Anonymous requests were sent to ten authorities who were selected at random. ICO staff tracked the requests and reported on their findings and experiences.

The overall results of the investigation were disappointing in that only 2 of the 10 applications were responded to within the prescribed timelines and to the satisfaction of the requestor.

- **ICO Own Initiative Investigation 3 – Report issued 31 January 2011**

This investigation was similar to Investigation 3 except that anonymous requests were sent to 10 named public authorities. The results compared favourably with the majority of "applicants" being satisfied with responses received. However, the persistent nature of some weaknesses in public authorities' processing of FOI requests were demonstrated, and some new problem areas came to light.

The ICO recommended a number of changes within some public authorities covering issues such as duty to assist applicants, provision of contact information, process of transferring requests, provision of FOI training and better use of websites.

## Procedural (section 44) Investigations 8

Under section 44 of the FOI Law, the Information Commissioner may investigate procedural failures under the FOI Law and require that a public authority take steps to bring it into compliance, such as the publication of certain information, meeting certain record keeping criteria, or the provision of training.

In the course of the reporting period, 8 section 44 decisions were reached:

- Investigation 2-00411: Ministry of Community Affairs, Gender and Housing (8 November 2010)
- Investigation 3-00510: Ministry of Finance, Tourism & Development (11 November 2010)
- Investigation 4-00610: Ministry of Finance, Tourism & Development (9 December 2010)
- Investigation 5-00710: Immigration Department (29 December 2010)
- Investigation 6-00111: Ministry of Finance, Tourism & Development (4 February 2011)
- Investigation 7-00211: Royal Cayman Islands Police Service (9 June 2011)
- Investigation 8-00311: Her Majesty's Cayman Islands Prison Service (23 February 2011)
- Investigation 9-00411: Lands & Survey Department (04 March 2011)

In all these cases, the orders of the Information Commissioner and the Deputy Information Commissioner were complied with within the set time frames.

## Good Practice Assessments 1

With the assistance of Julie Frew from the Scottish Information Commissioner's Office, the first Good Practice Assessment (GPA) was launched on 15 June, 2011. The Good Practice Assessment focused on, and was run in cooperation with, the Health Services Authority (HSA). It was felt that the HSA was an appropriate authority to undergo the GPA, given the good relationship that the ICO enjoys with the HSA, the relatively wide ranging nature of the requests for information that the HSA has responded to and HSA's strong commitment to openness and transparency.

The report on the GPA will be completed at the end of September 2011.



# Promoting and Educating

The ICO continues to work to promote access rights to help both the general public and public authorities understand their rights and obligations under the Law. During the reporting year, the ICO conducted a number of outreach initiatives and hosted training sessions and presentations, all aimed at making people more aware of FOI.

| | |
|---|---|
| **Educating** | |
| Information Managers Training | 9 |
| Presentations to private sector | 5 |
| Presentations to Government | 10 |
| Educational & fact finding visits abroad | 1 |
| Access clinics (Grand Cayman, Cayman Brac & Little Cayman) | 1 |
| Staff training | 5 |
| **Communicating** | |
| Press Releases | 16 |
| Media Advertisements | 8 |
| Articles in the Media | 41 |
| Radio Interviews | 3 |
| Television Interviews | 3 |
| Printed Matter distribution outlets | 57 |
| Internet and Web Presence | 3 |
| **Publishing** | |
| ICON newsletters published | 4 |
| Flyers designed and printed | 6 |
| Posters designed and printed | 6 |
| Operational Reports published | 7 |

## Right to Know Week

Right to Know (RTK) Week 2010, the second annual event held by the ICO, proved again to be successful in educating the public and promoting the access rights afforded to them under the Freedom of Information Law. The theme for this year was 'Information is Key', and included a number of tagline statements, which linked the right to access information with good governance, empowerment and democracy. While in previous years the ICO concentrated its efforts on informing the public about their access rights and how they could exercise those rights, the aim of this year was to help to highlight the fundamental importance of access legislation as a basis of democracy and fundamental human rights.

The ICO was able to plan, organize and execute a number of public events and training seminars despite ongoing financial constraints. In order to make the best use of resources, the ICO targeted the general public at a number of 'meet-and-greets', and spoke directly to public servants at a number of training seminars. As a whole, the objectives of RTK Week 2010 were achieved through events, media coverage and presentations.

A Project Summary of Right to Know Week 2010 can be found on the ICO website at:
http://www.infocomm.ky/pubdocs/file/October%202010/RTK%202010%20-%20ProjectSummary.pdf

## Publication schemes

Early in November 2010, Information Managers were sent a reminder of their obligations under the Law to update and publish their 2011 Publication Schemes. Attached to this correspondence were copies of the Deputy Governor's Code of Practice as well as detailed lists of guidelines and tips for IM's to keep in mind while reviewing their schemes.

Public authorities were informed that the ICO would again be compiling a 2011 Master Publication Scheme List, to be published on the ICO website as a useful tool for the public. The IM's were given an early December deadline to submit copies of their updated schemes to both the FOI Unit, who were coordinating the Gazetting of the schemes, as well as the ICO, who would be compiling the master list. The majority of public authorities did produce and submit schemes within the set deadlines. There were however several authorities who required additional reminders before complying.

The 2011 Publication Schemes were published in a supplement to the Cayman Islands Gazette on 4 January 2011. Contained in this supplement, and therefore in compliance with their obligations under the Law, were 83 of the 88 public authorities. The following is a list of authorities, compiled from the official list maintained by the Cayman Islands National Archive, who failed to publish updated schemes in accordance with the Law. Where applicable, reasoning and/or updates have been included below:

- **Lands & Survey Department**
- **Cayman Islands National Museum**
- **Education Services Department:** *An updated scheme was provided on 4 January 2011 and published in a subsequent Gazette.*
- **Sister Islands Affordable Housing Development Corporation (SIAHDC):** *During the publishing of the 2011 schemes, it was identified that Sister Islands Affordable Housing Development (SIAHDC) would be included in the District Administration scheme. SIAHDC was not listed in the District Administration's scheme, however updates are to be made and a revised scheme which includes SIAHDC will be completed.*
- **Cayman Islands National Weather Service:** *Section 5(a) requires that publication schemes be produced within 12 months of the establishment of an authority. As the Cayman Islands Weather Service is a newly identified authority, it is therefore not required to produce a scheme until mid 2011. The Information Commissioner does not consider this authority to be non-compliant with the Law.*

## IM seminar series

The ICO conducted a further nine Information Mangers Seminars during the reporting period, which were attended by representatives from 42 public authorities. The IM Seminars have developed into a very relevant training tool for the IMs, and the Commissioner now considers these to be an integral part of IM training as required under the Law. As at 30 June 2011, Information Managers and other relevant staff from 50 of the 91 public authorities had attended the Seminars.

Information Commissioner's Office

# 2010-11 Annual Financial Statements

## Fiscal Year Ended 30 June 2011

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## Information Commissioner's Office
## Statement of Responsibility for Financial Statements
## 30 June 2011

These financial statements have been prepared by the Information Commissioner's Office in accordance with the provisions of the Public Management and Finance Law, (2010 Revision). The financial statements comply, in all material respects, with generally accepted accounting practice as defined in International Public Sector Accounting Standards.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and their compliance with the Public Management and Finance Law, (2010 Revision).

As Information Commissioner and Chairman of the Oversight Committee, we are responsible for establishing; and have established and maintained a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorized by law, and properly record the financial transactions of the Information Commissioner's Office.

We are also responsible for the preparation of the Information Commissioner's Office financial statements and for the judgments made in them.

The financial statements fairly present the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Statement of Changes in Equity for the financial year ended 30 June 2011.

To the best of our knowledge we represent that these financial statements:

(a) Completely and reliably reflect the financial transactions of the Information Commissioner's Office for the year ended 30 June 2011;
(b) Fairly reflect the financial position as at 30 June 2011 and financial performance for the year ended 30 June 2011; and
(c) Comply with International Public Sector Accounting Standards under the responsibility of the International Accounting Standards Board.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards of Auditing.

Mary J Lawrence, MBE, JP
Chairman of Legislative Oversight Committee

Date: Oct 31/2011 (recd)

Jennifer Dilbert, MBE, JP
Information Commissioner

Date: 31 OCT, 2011

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## Auditor General's Report

**To the Information Commissioner and the Members of the Legislative Assembly**

I have audited the accompanying financial statements of the Information Commissioner's Office (the "ICO"), which comprises the statement of financial position as at 30 June 2011, the statement of changes in equity, the statement of comprehensive income and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes in accordance with the provisions of Section 60(a)(ii) of the *Public Management and Finance Law (2010 Revision)*.

**Management's Responsibilities for the Financial Statements**
Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing and opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**
In my opinion, these financial statements present fairly, in all material respects, the financial position of the ICO as at 30 June 2011 and the results of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Alastair Swarbrick, MA (Hons), CPFA
Auditor General

Cayman Islands
31 October 2011

**Information Commissioner's Office**
**Statement of Financial Position**
**As At 30 June 2011**

**(Expressed in Cayman Islands Dollars)**

| Description | Notes | Actual 06-30-11 | Budget 06-30-11 | Variance |
|---|---|---|---|---|
| **Assets:** | | | | |
| **Current Assets:** | | | | |
| Cash and Cash Equivalents | 3 | $ 91,063 | $ 18,348 | $ (72,715) |
| Trade Receivable | | 0 | 20,140 | 20,140 |
| Prepayments | 4 | 3,582 | 0 | (3,582) |
| Other Receivables | 5 | 2,447 | 0 | (2,447) |
| **Total Current Assets** | | $ 97,092 | $ 38,488 | $ (58,604) |
| **Non-Current Assets:** | | | | |
| Property Plant & Equipment | 13 | $ 52,065 | $ 90,283 | $ 38,218 |
| **Total Non-Current Assets** | | $ 52,065 | $ 90,283 | $ 38,218 |
| **Total Assets** | | $ 149,157 | $ 128,771 | $ (20,386) |
| **Liabilities:** | | | | |
| **Current Liabilities:** | | | | |
| Trade Payable | 6 | $ 18,000 | $ 48,771 | $ 30,771 |
| Other Payables and Accurals | 7 | 5,819 | 0 | (5,819) |
| Employee Entitlements | 8 | 15,382 | 0 | (15,382) |
| **Total Current Liabilities** | | 39,201 | 48,771 | 9,570 |
| **Net Assets** | | **109,955** | **80,000** | **(29,955)** |
| **Net Worth** | | | | |
| **Surplus** | | | | |
| Contributed Capital | | $ 70,838 | $ 80,000 | $ 9,162 |
| Accumulated Surplus (Deficit) | | 39,117 | - | (39,117) |
| **Total Net Worth** | | **109,955** | **80,000** | **(29,955)** |

The accounting policies and notes on pages 9 to 18 form part of these financial statements.

**Information Commissioner's Office**
**Statement of Financial Performance**
**For the year ended 30 June 2011**

*(Expressed in Cayman Islands Dollars)*

| Description | Notes | Actual 06-30-11 | Budget 2010-11 | Variance |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Outputs to Cabinet | 9 | $ 653,068 | $ 653,068 | $ - |
| **Total Revenues** | | $ 653,068 | $ 653,068 | $ - |
| **Expenses:** | | | | |
| Personnel Costs | 10 | $ 448,705 | $ 482,835 | $ 34,130 |
| Supplies and consumables | 11 | 135,764 | 160,483 | 24,719 |
| Litigation costs | 12 | 11,255 | - | (11,255) |
| Depreciation | 13 | 18,272 | 9,750 | (8,522) |
| (Gains)/losses on foreign exchange transactions | | (46) | - | 46 |
| **Total Expenses** | | 613,951 | 653,068 | 39,117 |
| | | $ 39,117 | $ - | $ (39,117) |

The accounting policies and notes on pages 9 to 18 form part of these financial statements.

**Information Commissioner's Office**
**Statement of Cash Flows**
**For Fiscal Year Ended 30 June 2011**

**(Expressed in Cayman Islands Dollars)**

| Description | Notes | Actual 06-30-11 | Budget 06-30-11 | Variance |
|---|---|---|---|---|
| **Cash Flows From Operating Activities** | | | | |
| Receipts: | | | | |
| Outputs to the Legislative Assembly | | $ 653,068 | 653,068 | $ - |
| Payments: | | | | |
| Personnel Costs | | $ (433,323) | (482,835) | $ 49,512 |
| Supplies & Consumables | | $ (117,974) | (166,637) | $ 48,663 |
| Other Payments | | (11,208) | 0 | $ (11,208) |
| **Net Cash Provided by Operating Activities** | | $ 90,563 | $ 3,596 | $ 86,967 |
| **Cash Flows From Financing Activities** | | | | |
| Equity Investment | | $ 500 | 0 | $ 500 |
| **Net Cash Flows From Financing Activities** | | $ 500 | $ - | $ 500 |
| **Net Increase/(decrease) in Cash and Cash Equivalents** | | 91,063 | 3,596 | 87,467 |
| Cash and Cash Equivalents at Beginning of Period | | - | 14,752 | $ (14,752) |
| **Cash and Cash Equivalents at End of Period** | | $ 91,063 | $ 18,348 | $ 72,715 |

The accounting policies and notes on pages 9 to 18 form part of these financial statements.

**Information Commissioner's Office**
**Statement of Changes in Net Worth**
**For Fiscal Year Ended 30 June 2011**

**(Expressed in Cayman Islands Dollars)**

| | Contributed Capital | Accumulated Surplus/ (deficits) | Total |
|---|---|---|---|
| **Balance at 30 June 2010 brought forward** | **$ -** | **$ -** | **$ -** |
| **Changes in net worth for 2010/11** | | | |
| Equity Investment from the Legislative Assembly... | $ 70,838 | | $ 70,838 |
| **Net revenue / expenses recognised directly in net worth** | **70,838** | **-** | **70,838** |
| Surplus/(deficit)for the period 2010/11..... | | 39,117 | 39,117 |
| **Total recognised revenues and expenses for the period** | 70,838 | 39,117 | 109,955 |
| **Balance at 30 June 2011** | **$ 70,838** | **$ 39,117** | **$ 109,955** |

The accounting policies and notes on pages 9 to 18 form part of these financial statements.

**Information Commissioner's Office**
**Notes to the Financial Statements**
**For the year ended 30 June 2011**

## 1. Establishment and principal activities

The Information Commissioner's Office (ICO) was established in 2009 as an independent entity responsible for monitoring compliance with the FOI Law by public authorities. Individuals denied access or who believe their request was mishandled may appeal the matter to the Commissioner, who has the authority to review the matter, make all findings of fact and law, and issue a binding decision. The Commissioner is also responsible for promoting general awareness of the FOI Law, the public's rights and the obligations of government under the Law.

On 28 April 2010, the Legislative Assembly passed an amendment to the Public Finance and Management Law, 2010 which identifies the Information Commissioner as a Chief Officer. With this change in effect, the Commissioner is directly responsible for her own budget and managing the financial operations of her office. A Committee of the Whole House was formed on 30 June 2010 to which the Information Commissioner is responsible. ICO commenced operations as an independent reporting entity separate from Cabinet effective 1 July 2010.

As at 30 June 2011, the Information Commissioner's Office had 5 employees; The Information Commissioner's Office is located on the 2nd Floor of the Elizabethan Square Building C, George Town Grand Cayman, Cayman Islands. Correspondence may be sent to P.O. Box 1375, Grand Cayman KY1-1108, Cayman Islands.

## 2. Significant accounting policies

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and its International Public Sector Accounting Board. The significant accounting policies adopted by the Information Commissioner's Office in these financial statements are as follows:

(a) Basis of preparation

The Financial Statements of the Information Commissioner's Office are presented in Cayman Islands dollars and comply with International Public Sector Accounting Standards for the accrual basis of accounting. The measurement base applied is historical cost adjusted for revaluations of assets.

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

(b) Use of estimates

The preparation of financial statements in accordance with IPSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities; and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of income and expense during the year. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results could differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the reporting period and in any future periods that are affected by those revisions.

(c) Property, Plant and Equipment

Property, Plant and equipment, is recorded at historical cost less accumulated depreciation. Items of property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

Depreciation is expensed on a straight-line at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful live of the improvements, whichever is shorter.

| ***Asset Type*** | ***Estimated Useful Life*** |
|---|---|
| Furniture | 12 years |
| Office Equipment | 5 years |
| Computer Equipment | 3-4 years |
| Leasehold improvements | 5 years |

(d) Foreign currency translation

Assets and liabilities denominated in currencies other than Cayman Islands dollars are translated at exchange rates in effect at the financial statement date. Revenue and expense transactions denominated in currencies other than Cayman Islands dollars are translated at exchange rates at the date of those transactions. Gains and losses arising on translation are included in the Statement of Financial Performance.

(e) Cash and cash equivalents

For the purpose of the Statement of Cash flows, cash and cash equivalents are considered as cash held on demand and fixed deposits with an original maturity of three months or less.

(f) Accounts receivable

Accounts receivable are recognized initially at fair value and are subsequently reviewed for impairment. Where there is objective evidence that a debt will not be collected by the Information Commissioner's Office according to the agreed terms, a provision for bad debt is established.

(g) Revenue recognition

The Information Commissioner's Office earns revenue primarily from the provision of Outputs to the Legislative Assembly. Revenues are recognized when the outputs agreed in the Annual Plan and Estimates have been delivered.

(h) Operating Lease

Lease payments are recognized as an expense on a straight-line-basis over the lease term.

(i) Financial Instruments

i. Classification

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, exchange financial instruments under conditions that

are potentially favorable or an equity instrument of another enterprise. Financial assets are comprised of cash and cash equivalents and prepayments.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavorable. Financial liabilities are comprised of accounts payables and accrued expenses.

ii. Recognition

The Information Commissioner's Office recognizes financial assets and financial liabilities on the date it becomes party to the contractual provision of the instrument. From this date, any gains and losses arising from changes in fair value of the assets or liabilities are recognized in the statement of Financial Performance.

iii. Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition, all financial assets are recorded at historical cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

iv. Derecognition

A financial asset is derecognized when the Information Commissioner's Office realizes the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognized when it is extinguished, that is when the obligation is discharged, cancelled or expired.

(j) Provisions and Contingencies

Provisions are recognized when an obligation (legal or constructive) is incurred as a result of a past event and where it is probable that an outflow of assets embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities are not recognized but are disclosed in the financial statements unless the possibility of an outflow or resources embodying economic benefits is

remote. Contingent assets are not recognized but are disclosed in the financial statements when an inflow of economic benefits is probable.

(k) Subsequent events

Post year-end events that provide additional information about the Information Commissioner's Office position at balance sheet date (adjusting event) are reflected in the financial statements. Post year-end events that are not adjusting events, if any, are disclosed in the notes to the financial statements when material.

(l) Revenue from Non Exchange Transactions

The Information Commissioner's Office receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include computer repairs and software maintenance by the computer services department and human resource management by the Portfolio of the Civil Service. ICO has designated these non-exchange transactions as Services in-kind as defined under IPSAS 23 Revenue from non-exchange Transactions. When the fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. When the service in-kind offered are directly related to construction or acquisition of a fixed asset, such service in-kind is recognized in the cost of the fixed asset.

### 3. Cash and cash equivalents

The Information Commissioner's Office operates chequing and payroll accounts with Royal Bank of Canada. The accounts totaled $90,563 as at 30 June 2011. Petty cash on hand as at 30 June 2011 amounted to $500.

| **Description** | **Actual 2010/11** |
|---|---|
| CI$ Operational Current Account held at Royal bank of Canada | 89,673 |
| Payroll Current Account held at Royal Bank of Canada | 890 |
| Cash on hand | 500 |
| **TOTAL** | **$ 91,063** |

### 4. Prepayments

Prepayments represent the portion of expenditure paid in advance of receiving services. The table below provides details of prepaid expenditures for the ICO as at the balance sheet date.

| Description | Actual 2010/11 |
|---|---|
| Prepaid Acting Allowance | 1,944 |
| Official Travel Advance | 1,180 |
| Prepaid Health Insurance Premiums | 458 |
| **TOTAL** | **$ 3,582** |

### 5. Other Receivables

These amounts represent $1,804due from Cabinet and $643 in excess premiums paid to CINICO, the ICO expects to receive refunds for these amounts in fiscal year 2011/12.

### 6. Trade payable

Trade payables represent the value of goods and service received for which no cash consideration has been provided as at the balance sheet date. As at 30 June 2011, the ICO had the following trade payables.

| Description | Current | Non-Current | Actual 2010/11 |
|---|---|---|---|
| Accrued Audit Fees | $ 18,000 | 0 | $ 18,000 |

### 7. Accrued Expenses

Accrued expenses represent adjustments for expenses already incurred but for which no transaction has been recorded. The table below shows the accrued expenses of the ICO as at 30 June 2011.

| Description | Current | Non-Current | Actual 2010/11 |
|---|---|---|---|
| Payroll Deductions | 2 | 0 | 2 |
| Accrued Expenses | 3,276 | 0 | 3,276 |
| Inter-entity due to | 2,538 | 0 | 2,538 |
| Accrued Entity Interest | 3 | 0 | 3 |
| **Total Accrued Expenses** | **$ 5,819** | | **$ 5,819** |

### 8. Employees entitlements

Employee entitlements represent the unpaid portion of accrued vacation as at the balance sheet date. The value of this liability as at 30 June 2011 is shown in the table below.

| Description | Actual 2010/11 |
|---|---|
| Annual Leave | 15,382 |
| **Total Employee entitlements** | **$ 15,382** |

**9. Outputs to the Legislative Assembly**

The Information Commissioner's office provides statutory services to the Legislative Assembly of the Cayman Islands under an agreement established in the Annual Plan and Estimates. The 2010/11 Annual Plan and Estimates established legal provisions for the ICO to provide a maximum of $653,068 in services. As at 30 June 2011, the entire amount was billed.

| **Revenue type** | **Actual 2010/11** |
|---|---|
| FIL 1 Compliance with Freedom of Information Legislation | 653,068 |
| **Total Revenue** | **$ 653,068** |

**10. Personnel Costs**

Personnel Costs refers to salaries, wages, health care costs, pension and other financial considerations associated with services provided by the employees of the Information Commissioner's Office.

| **Description** | **Actual 2010/11** |
|---|---|
| Salaries, wages and allowances | 379,335 |
| Health care | 31,763 |
| Pension | 21,769 |
| Leave | 15,382 |
| Other personnel related costs | 456 |
| **Total Personnel Costs** | **$ 448,705** |

**11. Supplies and consumables**

Supplies and Consumables include various goods and services provided to the Information Commissioner's Office where otherwise not classified in the statement of Financial Performance. Examples include lease costs, office supplies, utilities and professional fees.

| **Descriptions** | **Actual 2010/11** |
|---|---|
| Lease of Property and Equipment | 46,899 |
| Purchase of services | 27,658 |
| Utilities | 22,408 |
| Travel and Subsistence | 7,417 |
| Supplies and Materials | 6,806 |
| Recruitment and Training | 6,576 |
| Interdepartmental expenses | 18,000 |
| **Total Supplies & consumables** | **$ 135,764** |

### 12. Litigation cost

The Information Commissioner is a quasi-judicial office and an independent entity which processes, mediates, and hears appeals. For the purpose of judicial review, the Commissioner requires external legal services on an ongoing basis. These services are generally in the form of consultation with private law firms for general guidance and advice. The Attorney General's Office provides litigation services to public authorities and therefore cannot provide the same service to the ICO as this would be a conflict of interest. During the year ended 30 June 2011 the use of legal services was requested. The costs of these services were $11,255.

### 13. Property Plant and Equipment

The table below shows fixed asset balances as at 30 June 2011

| Description | Furniture | Office Equipment | Computer Equipment | Leasehold improvements | Total |
|---|---|---|---|---|---|
| **Cost:** | | | | | |
| Balance at beginning of year | - | - | | - | - |
| Additions during the year | 21,648.49 | 3,166.57 | 7,624.99 | 69,644.00 | 102,084.05 |
| Balance at end of year | 21,648.49 | 3,166.57 | 7,624.99 | 69,644.00 | 102,084.05 |
| **Accumulated depreciation:** | | | | | |
| Balance at beginning of year | (2,533.46) | (702.22) | (2,676.78) | (25,834.26) | (31,746.72) |
| Depreciation expense during the year | (1,804.04) | (633.31) | (1,906.25) | (13,928.80) | (18,272.4) |
| Balance at end of year | (4,337.50) | (1,335.53) | (4,583.03) | (39,763.06) | (50,019.12) |
| **Net book value at June 30, 2011** | **17,310.99** | **1,831.04** | **3,041.96** | **29,880.94** | **$ 52,064.93** |

### 14. Reconciliation of net cash flows from operating activities to surplus/(deficit)

| Description | Actual 2010/11 |
|---|---|
| **Surplus from ordinary activities** | 39,117 |
| **Non-cash movements** | |
| Depreciation expense | 18,272 |
| (Increase)/decrease in current assets | (6,027) |
| Increase/(decrease) in current liabilities | 23,819 |
| Increase/(decrease) in provisions relating to employee costs | 15,382 |
| **Net cash flows from operating activities** | **$ 90,563** |

## 15. Related Party and key management personnel disclosures

**Related party disclosure**
The Entity is a wholly owned entity of the government from which it derives all of its revenue. The Entity and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2011 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions. For the year ended 30 June 2011 there were no other related party transactions noted.

**Key management personnel**
Key management personnel include the Information Commissioner, Deputy Commissioner and Office Manager. For the 2010/11 fiscal year, these individuals received the following considerations for their services:

| **Description** | **Actual 2010/11** |
|---|---|
| Salaries & other short-term employee benefits | 244,891 |
| Pensions | 30,327 |
| Health care benefits | 13,316 |
| **Total** | **$ 288,534** |

## 16. Financial instruments risks

At 30 June 2011, the Information Commissioner's Office held CI$90,563 in financial instruments represented by cash and cash equivalents at a single financial institution in the Cayman Islands. As such, the ICO is exposed to credit related losses in the event of non-performance by the financial institution. However, given the high credit rating of this financial institution, the Information Commissioner does not anticipate any material losses as a result of this concentration.

**Currency and interest risk**
The Information Commissioner's Office has no significant exposure to currency exchange loss risk and interest risk.

**Liquidity risk**
In meeting its liquidity requirements, the Information Commissioner's Office closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet. All financial liabilities (creditors and payables) are normally settled in less than six months from the date of the financial statements.

**17. Revenue from Non Exchange Transactions**

During the year ended 30 June 2011, the entity received services in-kind in the form of computer repairs and software maintenance by the computer services department. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements.

Information Commissioner's Office

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