

FREEDOM OF INFORMATION APPLICATION FORM



Please read the information for applicants on the reverse before you fill in this form.

Application made to: Office of the Auditor General

Details of applicant:

Surname (Family Name): LINDSAY	First Name: ALRIC
Organisation (if relevant): NONE	<input type="checkbox"/> Mrs. <input type="checkbox"/> Ms. <input type="checkbox"/> Miss <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Other _____
Postal address: PO BOX 10337 APO	Postal code: KY1-1003
Home phone number: 345 926 1688	Work phone number: N/A
Email Address: ALRICLINDSAY@GMAIL.COM	Fax:

Details of Request:

<p>I request access to record(s) covering matters which are:</p> <p>1. Personal</p> <p>Please include the name of the person to whom the information refers: _____</p> <p>2. Non-personal X</p>	<p style="text-align: center;">Office use only</p> <p>Identity verified? (personal information only) Yes No</p> <p>Type of identification: _____</p> <p>Authorisation to make application? Yes No (Personal Information only)</p>
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The record(s) I request are: (attach additional pages if necessary)

Please find the below questions regarding the non-compliance by the Cayman Islands Government with generally accepted accounting practices as defined by International Public Sector Accounting Standards as it relates to the accounting for employee benefits.

1. What are the reasons behind the decision to exclude the actuarial valuation of post-retirement healthcare net liability from the government's statement of financial position from the year 2020 to date?
2. What are the reasons behind the decision to exclude the impacts of the actuarial valuation of post-retirement healthcare net liability on the income statement or statement of financial performance from the year 2020 to date?
3. How do these exclusions align with generally accepted accounting practices as defined by International Public Sector Accounting Standards (IPSAS) in relation to Employee Benefits, as it relates to the accounting for post- retirement benefits?
4. What potential impacts do these exclusions have on the overall transparency and accuracy of the government's financial reporting?
5. What measures are being taken to address concerns related to the non-compliance with IPSAS and to ensure that future financial statements fully adhere to IPSAS?
6. If the actuarial valuation of post-retirement healthcare net liability is included in the Government's statement of financial position from the year 2020 to date, what potential impacts will the inclusion have on the Government's compliance or non-compliance with the terms of the framework for fiscal responsibility between the UK government and the Cayman Islands?

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Do you want your request to be expedited (answered in 10 days)? If yes, please attach an explanation

No	
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I wish to receive a copy/copies of the record(s) in the following format:

<input checked="" type="checkbox"/> photocopy	<input checked="" type="checkbox"/> electronic (via e-mail)
compact disc (audio/video or data)	<input checked="" type="checkbox"/> transcript
other (<i>please specify</i>)	Number of copies required: 1

The applicant must complete this section (tick appropriate box):

I want physical copies of the record(s) to be:	<input checked="" type="checkbox"/> Available to be picked up
	<input checked="" type="checkbox"/> I want to have the record(s) e-mailed to me
Signature: <i>Aluc Indry</i>	Date: May 13, 2024

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Information for Applicants:

This form has been designed to assist people in gaining access to records held by the Cayman Islands Government.

What is Freedom of Information?

The *Freedom of Information Law, 2007* (FOI Law) gives you the right to request access to records held by government authorities. All public authorities are required to follow a statutory process with respect to a response to your request and the timeframes under the law in assessing your application.

What details should I provide?

Applications for information do not need to be made on a particular form but may be made on this application form if preferred. In accordance with the *Freedom of Information (General) Regulations 2008*, (FOI Regulations) an application shall include the following

- a. A name;
- b. A postal address or e-mail address to which notices and information can be sent;
- c. Details of the records, including (if known) the period and/or geographic area to which the information relates; dates relevant to the information needed; the name or other identifying characteristics of the document; and
- d. The form of access preferred (e.g. electronic or photocopies).

What is Personal Information?

Under the FOI Law a person may request their own information. A separate application is required under the FOI Regulations for amendment or annotation of a personal record. If a person makes an application for their own personal information they must produce identification that allows the public authority to release this information. A person may be authorised to request someone else's personal information but must supply sufficient proof of this authorisation as required by the public authority (e.g. power of attorney, written authority by a next of kin).

What can I ask for?

You can ask for records that are held by a Cayman Islands Public Authority. Under the FOI Law a "record" includes: a paper file, microfiche, print out, disk, visual material (maps, plans, and photographs) and audio-visual material.

Do I have to pay?

Under the FOI Law, there is no application fee and no cost to inspect a record. However, the requestor is required to pay for expedited response, physical delivery of the records or for the cost of reproduction of a record, including the cost of converting a record into an alternative form.

The requestor shall be liable to pay a charge in the amount or at the rate fixed by, or in accordance with, the Schedule to the FOI Regulations. Payment by cheque / cash / money order / electronic card is required before copies of the document will be made. Each public authority may specify which forms of payment are accepted and which are not.

You will be supplied with a notice of the estimate of the charges if applicable. Processing and access charges may be waived for applicants at the discretion of the Chief or Principal Officer (e.g. financial hardship).

Processing of Application

You will receive acknowledgment of receipt of your application 10 calendar days after receipt by the public authority. A decision will be made within 30 calendar days of receipt unless an extension is authorised of an additional 30 calendar days. If you have indicated that you want your request expedited, you must provide a non-refundable fee of CI \$50 and a reasonable explanation (i.e. the records are needed for judicial proceedings, or proof that it will affect life, liberty or public safety/health) as outlined in the FOI Regulations. If your request for expedition is granted you will receive the records in 10 calendar days.

For more information, including specific fees, and to see a list of public authorities and Information Managers please visit our website at www.foi.gov.ky