



GOVERNMENT OF BERMUDA
NON-MINISTRY

PATI Information Statement

Name of Public Authority: Department of Internal Audit

Introduction:

- The general purpose of the Public Access to Information Act 2010;

Under section 2 of the Public Access to Information Act 2012, the purpose of the Act is to-

- (a) 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;
- (b) increase transparency, and eliminate unnecessary secrecy, with regard to information held by public authorities;
- (c) increase the accountability of public authorities;
- (d) inform the public about the activities of public authorities, including the manner in which they make decisions; and
- (e) have more information placed in the public domain as a matter of routine.

- The reason that the public authority has an information statement;

Under Section 5 of the Public Access to Information Act 2010, every public authority¹ in Bermuda must produce an information statement.

- The purposes and aims of the information scheme, and what the public authority hopes to achieve through the information statement;

This statement aims to make it easy to access key information about the (your department's) activities.

- Summary of what is in the information statement;

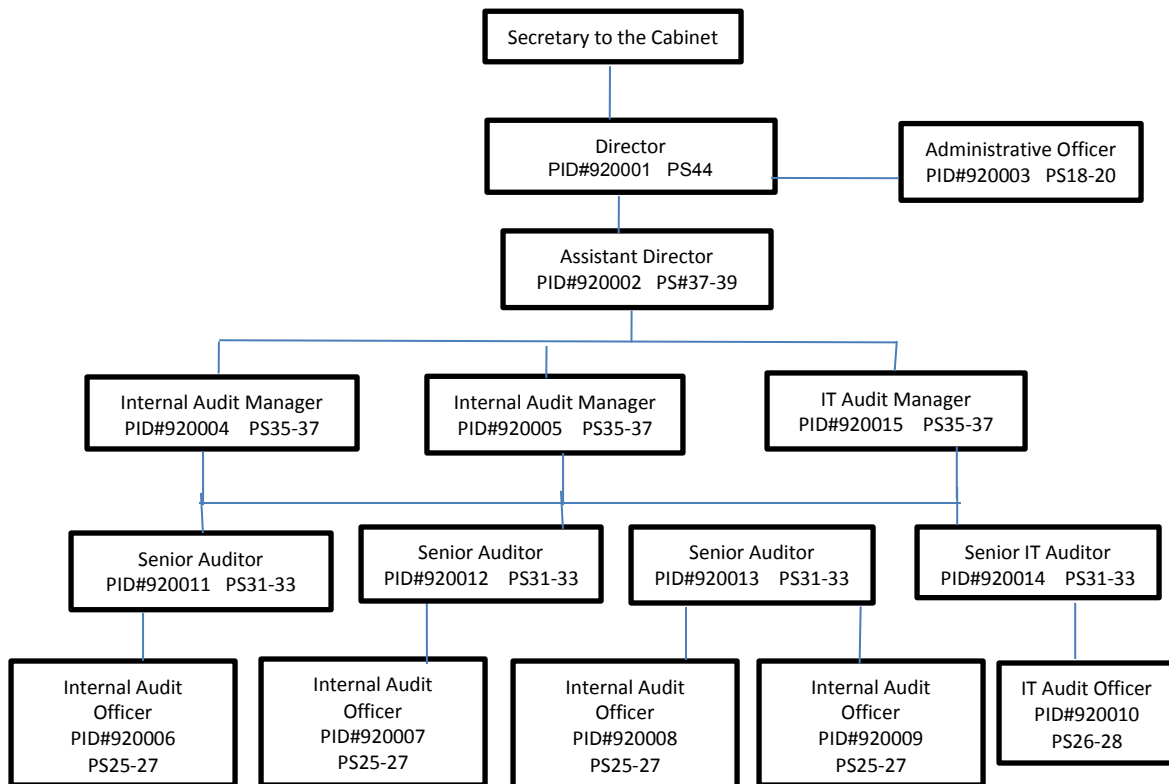
Who we are and what we do
What we spend and how we spend it
What our priorities are and how we are doing
How we make our decisions
Our policies and procedures
Lists and registers

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

The information provided includes: Organizational structure of the Unit; governing legislation; functions and powers; services and programmes; information held - grouped into decision making; administrative or other record; further information (includes financial); contact details for the information officer and locations of the information statement.

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

Department of Internal Audit Organizational Structure



Legislation

The Bermuda Government Internal Audit Department (IA) derives its authority from the Internal Audit Act 2010. The 2010 Act came into effect on February 25, 2010 to establish an Internal Audit Department to provide an independent, objective assessment of the stewardship, performance and cost of Government policies, programs and operations, and to provide reasonable assurance that persons entrusted with public funds carry out their functions effectively, efficiently, economically, ethically, equitably and in accordance with the law.

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

The Internal Audit Department was established for the purpose of providing reasonable assurance that the control systems throughout the Bermuda Government, including the Quangos are adequate and operating effectively. Ultimately it is the Government of Bermuda's senior management team's responsibility to ensure that controls are in place. That responsibility is delegated to each Ministry and Department, which must ensure that internal controls are established, properly documented, and maintained. Internal Audit's role is to assist management in their oversight and operating responsibilities through independent audits and consultations designed to evaluate and promote the system of internal control.

The mandate of the Department of Internal Audit, under the Internal Audit Act 2010, is to provide independent and objective assurance and consultative services regarding risk management, controls and governance processes of financial, operational and information systems and other relevant matters within the Government of Bermuda. The mandate is to assist the Government of Bermuda in the effective discharge of its responsibilities by furnishing it with analyses, appraisals, recommendations and pertinent comments concerning the activities reviewed. This assists in protecting Government's assets, safeguarding the public interest and satisfying legal requirements. In other words, the Government of Bermuda governance, risk management and control processes exist to ensure that the Government is adequately positioned to control risks that threaten the achievement of objectives. The Department of Internal Audit supports these processes by evaluating them, and communicating recommendations to senior management.

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 Programs [s5(1)c]

The Internal Audit Department provides a variety of services and programs to the Government of Bermuda within a current annual operational budget of approximately \$1.5 Million. Services are provided in accordance with the International Standards for the Professional Practice of Internal Audit established by the Institute of Internal Auditors and Standards established by the Information Systems Audit and Control Association.

Audit Services Provided:

Planned Audits

- Compliance audits (Determine the degree to which ministries /departments /quangos adhere to laws; regulations; policies and procedures)
- Financial audits (addresses issues relating to accounting for and reporting of financial transactions)
- Operational audits (review resources available to determine if management's goals and objectives are being met in the most effective and efficient manner)
- Information Technology audits (review automated systems that are fully operational or in the development stage to determine: inputs; outputs; processing controls; operational effectiveness; data security; physical security; environmental controls; data back-up and recovery)
- Investigative audits (Allegations of fraud; waste; abuse of government resources/assets)

Programs/Non-Audit Services:

- Consulting/advisory service (provides advice regarding new or revised operational procedures; guidance in policy and procedures development; advice on best practices; advice regarding ethics or policy interpretation)
- Training (available to provide training on governance; ethics; whistleblower program; internal controls; and audit safeguards)

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

Records and documents held by the Internal Audit Department include:

- Accounting Records
- Financial Instructions
- The Code of Practice for Project Management and Procurement
- Audit Reports
- Financial Waivers
- Audit Charter/Terms of Reference
- Internal Audit Act, 2010
- Audit Working Papers

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

Administrative Manuals/guidelines used by employees for administering or carrying out activities include:

- Internal Audit Manual
- Financial Instructions
- The Code of Practice for Project Management and Procurement
- Legislations
- Auditees policies and procedures
- Collective Bargaining Agreement

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

Policies and guidelines for decision making include:

- Internal Audit Act 2010
- Good Governance Act 2012
- Civil Service Condition of Employment and Code of Conduct

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

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

Information held by the Department of Internal Audit is normally available online from our website; via email request; via telephone request; and via regular post. It should be noted however that due to the nature of internal auditing there may be certain information held by the department that is exempted from public disclosure resulting in such information being unavailable to the general public. Whenever information is withheld we will inform you of this and explain why the information cannot be released.

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

N/A

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: January 10, 2019

Locations of Information Statement:

- Your principal office: (45 Wessex House, 1ST Floor, Hamilton HM12, Bermuda) Yes
- The Bermuda National Library; Yes
- The Bermuda Archives: Yes
- Available electronically: Yes
- Website for public authority: (<http://www.gov.bm/internalaudit>). Yes
- Have you published a notice in the Gazette indicating the places where the information statement is available for the public? Yes
- With the Information Commissioner: Yes

Sign and Date: R. Foy, January 10, 2019