

Cayman Islands Auditor Oversight Authority Register of Interests						
Name	A. Mason	G. Wigney	P. Anderton	S. Winspear	K. Jefferson	K. Lutz
Position	Acting Chairman	Director	Consultant-Acting Managing Director	Auditor General of the Cayman Islands	Financial Secretary, Cayman Islands Government	Administrative & Finance Manager
Effective date of the matter disclosed	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24	31-Dec-24
Company or related undertakings	None	None	Consultancy agreement with PwC-expired 30 June 2014. Pension from PwC Cayman Islands expired 30 June 2020. Director of PwC Cayman Islands owned company used for pension payments to ex-partners of same until 30 June 2020.	The Cayman Islands Auditor General is required by law to be both a Director of the AOA and the AOA's auditor. Cayman's laws create this conflict of interest which is managed by delegating responsibility for the AOA's annual audit to one of the deputy Auditor Generals, and by the Auditor General recusing themselves when matters related to the audit are discussed in Board meetings.	The Financial Secretary & Chief Officer is made, by various statutes, a Director (or he may appoint a nominee), on most Statutory Authorities and Government Companies (SAGCs). The Directorships are all unpaid.	Lutz Fine Carpentry & Construction Part Owner, Director, Secretary Spouse is other part owner
Self-Employment	None	None	None	None	None	N/A
Property	None	None	None	None	None	None
Public Appointments	None	None	None	Cayman Islands Auditor General	Justice of the Peace (unpaid appointment)	None
Memberships	Fellow of Chartered Professional Accountants of Canada	Chartered Professional Accountants of Ontario Illinois Society of Certified Public Accountants Cayman Islands Institute of Professional Accountants (member)	Fellow of the Institute of Chartered Accountants in England & Wales Cayman Islands Institute of Professional Accountants (member)	Chartered Institute of Public Finance and Accountancy (member); Cayman Islands Institute of Professional Accountants (member)	Fellow of the Institute of Chartered Accountants in England & Wales Cayman Islands Institute of Professional Accountants (member)	None
Close family links	None	None	None	None	None	None
Other Interests	None	None	None	None	None	None
Notes:						
The purpose of the Notice of Interests and this Register of Interests is to identify and place in the public domain those activities and interests which the Directors, staff and consultants of the Authority consider might be interpreted as carrying a risk of bias in the conduct of the person's AOA duties.						
The information summarized above is based on the most recently filed Notice of Interests. The disclosures are updated for any intra-year changes.						