

**TURKS AND CAICOS ISLANDS**



**2015 - 2018**  
**ANNUAL REPORTS**  
**OF THE**  
**INTEGRITY**  
**COMMISSION**

(Consolidated and covering the period  
1 April 2015 - 31 March 2018)

**Letter of Transmittal**



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**TRANSMITTAL LETTER**

30<sup>th</sup> October, 2018

The Chairman,  
Appropriation Committee,  
House of Assembly,  
NJS Francis Building,  
Grand Turk

Dear Chairman,

In accordance with Section 16 of the Integrity Commission Ordinance, and section 102 of the Constitution, I have the honour to forward to you the Annual Report of the Integrity Commission, consolidated and covering the period 1 April 2015 to 31 March 2018. Forwarded together with this Report as **Appendix 1**, are the audited Statements of Accounts covering the financial years, 2015-16 and 2016-17. A copy of this Report and the audited Statements of Accounts are to be laid before the House of Assembly, in accordance with section 16 of the Integrity Commission Ordinance.

The Commission regrets that this Report was not submitted earlier as was promised in its previous consolidated Report. Faced with several other competing priorities and continuing resource constraints, the Commission inadvertently allowed this Report to fall behind. With the lessons learnt, the Commission commits to ensure that, going forward, its Annual Report will be submitted as and when due.

Yours Faithfully,

Sir David A.C. Simmons,  
Chairman, TCI Integrity Commission



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# PREFACE

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Shortly after its establishment in May 2010, the Integrity Commission adopted and promulgated the Vision Statement and the Mission Statement, appearing at pages 6 and 7 respectively.

In addition, the Commission committed itself to upholding the Seven Principles of Public Life appearing at page 8. These principles were adopted and published in the Code of Conduct for Persons in Public Life in 2012.





TURKS AND CAICOS ISLANDS



# OUR VISION

The Turks and Caicos Islands as a corruption free nation with high ethical standards, where persons in public life are respected for their integrity and commitment to serve their people.



“Promoting Integrity, Honesty and Good Faith in Public”



TURKS AND CAICOS ISLANDS



# OUR MISSION

The TCI Integrity Commission will lead in combating corruption, promoting integrity and increasing legal compliance amongst persons in public life, so that public resources are used fairly and for the benefit of all TCI people.



“Promoting Integrity, Honesty and Good Faith in Public”

# THE SEVEN PRINCIPLES OF PUBLIC LIFE

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## 1. SELFLESSNESS

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other benefits for themselves, their family or their friends.

## 2. INTEGRITY

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

## 3. OBJECTIVITY

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

## 4. ACCOUNTABILITY

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

## 5. OPENNESS

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

## 6. HONESTY

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

## 7. LEADERSHIP

Holders of public office should promote and support these principles by leadership and example.





# LEGAL AUTHORITY AND ESTABLISHMENT OF THE TCI INTEGRITY COMMISSION

**1.1** The Integrity Commission Ordinance 2008 (No. 8 of 2008) (the Ordinance) was passed by the House of Assembly of the Turks and Caicos Islands and assented to by His Excellency, Governor Tauwhare on 15 May 2008. It was published in the Gazette on 23 May 2008.

**1.2** Section 97 of the Turks and Caicos Islands Constitution (the Constitution) which came into force on 15 October 2012 provides for the establishment of the Integrity Commission (The Commission), among other institutions protecting good governance.

**1.3** Section 10f of the Integrity Commission Ordinance provides that the Ordinance shall come into operation on such date as the Governor may appoint by notice published in the Gazette. By virtue of Integrity Commission Ordinance 2008, Notice of Commencement 2009, (Legal Notice 6 of 2009), His Excellency, the Governor, Mr. Gordon Wetherell, appointed 1 June 2009 as the day on which the Integrity Commission Ordinance 2008 should come into operation.

Section 97 (2) of the Constitution secures the independence of the Integrity Commission and other institutions protecting good governance. It is enacted in Section 97(2) that, in the exercise of their functions, these institutions shall not be subject to the direction or control of any other person or authority.

## Membership of the Commission

**1.4** Section 3 of the Ordinance establishes the Commission and, together with Section 102

(1) of the Constitution, provides that its membership shall consist of--

- (a) a chartered or certified accountant of at least seven years' standing appointed by the Governor after consultation with any body which in his opinion represents chartered or certified accountants in the Islands;
- (b) a person who holds or has held the office of Judge in the Court of Appeal or Supreme Court in any part of the Commonwealth appointed by the Governor, after consultation with the Premier and the Leader of the Opposition.
- (c) a person who has been admitted as an attorney under the Legal Profession Ordinance and whose name has been entered on the Roll of Attorneys with at least seven years' standing, appointed by the Governor, after consultation with the Bar Council;
- (d) a member of the clergy, appointed by the Governor after consultation with the Premier and Leader of the Opposition;
- (e) a person appointed by the Governor on the advice of the Premier;
- (f) a person appointed by the Governor on the advice of the Leader of the Opposition.

**1.5** The Chairman of the Commission is appointed from among the members by the Governor acting in his discretion. Sections 4, 5, and 7 of the Ordinance, make further provisions in relation to disqualification from membership, tenure of office of members and vacancies in the membership of the Commission.



# MEMBERS OF THE COMMISSION

(as at 31 March 2018)

## 1.6 The Commission's membership comprises:



**SIR DAVID SIMMONS**  
Chairman

Sir David Simmons was appointed for 3 years, with effect from 1 May 2010; re-appointed for 3 years with effect from 1 May 2013; reappointed 1 May 2016. His current appointment expires 31 August 2018.



**MR. MARTIN GREEN**  
Member

Mr. Martin Green was appointed for 3 years, with effect from 30 November 2010; re-appointed for 3 years with effect from 1 December 2013; re-appointed again for 3 years with effect from 1 December 2016.



**REV. JULIA WILLIAMS**  
Member

Reverend Julia Williams was appointed for 3 years, with effect from 23 April 2015 and expired 22 April, 2018



**REV. PEDRO WILLIAMS**  
Member

Reverend Pedro Williams was appointed for 3 years, with effect from 1 April 2016.



**CANON MARK KENDALL**  
Member

Canon Mark Kendall was appointed for 3 years, with effect from 25 April 2016



**MR. DAX BRUTON**  
Member

Dax Bruton was appointed for 3 years, with effect from 9 February 2018

# CHANGES IN MEMBERSHIP

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**1.7** During the reporting period, the following changes in membership occurred:

- Reverend Julia Adams-Williams was appointed for 3 years with effect from 23 April 2015. She replaced Bishop Clarence Williams who resigned on 15 November 2015, after serving two terms of 6 years.
- Reverend Pedro Williams was appointed for 3 years with effect from 1 April 2016. He replaced Paul Harvey who resigned on 31 January 2016 after serving for 5 ½ years.
- Canon Mark Kendall was appointed for 3 years with effect from 25 April 2016; He replaced Reverend Rueben Hall whose appointment expired on 15 November 2015 after serving two terms of 6 years.
- Dax Bruton was appointed for 3 years with effect from 9 February 2018. He replaced Nick Haywood whose appointment expired on 1 May 2016. He served one term of 3 years.



## FUNCTIONS OF THE COMMISSION

**2.1** The functions of the Commission are principally set out in three Legislative enactments, namely, the Integrity Commission Ordinance, the 2011 Constitution and the Political Activities Ordinance. The initial functions of the Commission were set out in section 13 of the Integrity Commission Ordinance upon its enactment in 2008. In 2012, both the Constitution<sup>1</sup> and the Political Activities Ordinance<sup>2</sup> (PAO) significantly expanded the remit of the Commission<sup>3</sup>.

**2.2** In accordance with the provisions of the PAO (as amended) the Commission is mandated to register and regulate the conduct of political parties and independent candidates, control donations to and campaign expenditure by these parties and candidates as well as their income and expenditure. Notwithstanding this expanded role, the primary responsibility of the Commission is “to promote integrity, honesty and good faith in public life in the Islands.” – Section 102(2) of the Constitution

**2.3** Presently, the Commission’s core functions, among others, are:

- To receive declarations of income, assets and liabilities and statements of registrable interests filed by persons in public life; to maintain registers of these registrable interests and to generally manage compliance concerning these declarations and interests;
- To examine the declarations and registrable interests filed, make the necessary enquiries and carry out investigations, if warranted, to verify the accuracy of the declarations and registrable interests filed;
- To receive and investigate complaints regarding any alleged act of corruption, breach of the Code of Conduct for Persons In Public Life (the Code), Political Activities Ordinance or other breach of the law for which the Commission has a statutory mandate. The Commission may also carry out investigations on its own initiative where it is of the opinion that there are reasonable grounds for doing so;
- To establish and maintain transparency and integrity of party election finance on behalf of the public of the Turks and Caicos Islands. To receive, consider and publish information about political donations and campaign spending at elections;
- To prepare and publish guidance and good practice for political parties and candidates to comply with the requirements of the Political Activities Ordinance, and generally to monitor compliance with the provisions of this Ordinance.
- To contribute to public education about integrity in public life;
- To encourage and promote high ethical standards and principles of good governance in public life through the formulation, publication and enforcement of a Code of Conduct for persons in public life, including Members of the House of Assembly;
- To exercise such other functions as are conferred on it by the Constitution, the Integrity Commission Ordinance, the Political Activities Ordinance and any other laws, for the purpose of fulfilling its primary responsibility.

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<sup>1</sup> Secs. 102 & 103

<sup>2</sup> Sec. 71

<sup>3</sup> At the time of the finalization of this report, the Bribery Ordinance had been enacted to come into force at such date as the Governor shall designate by notice published in the Gazette. This Ordinance further expands the mandate of the Commission.



# 3

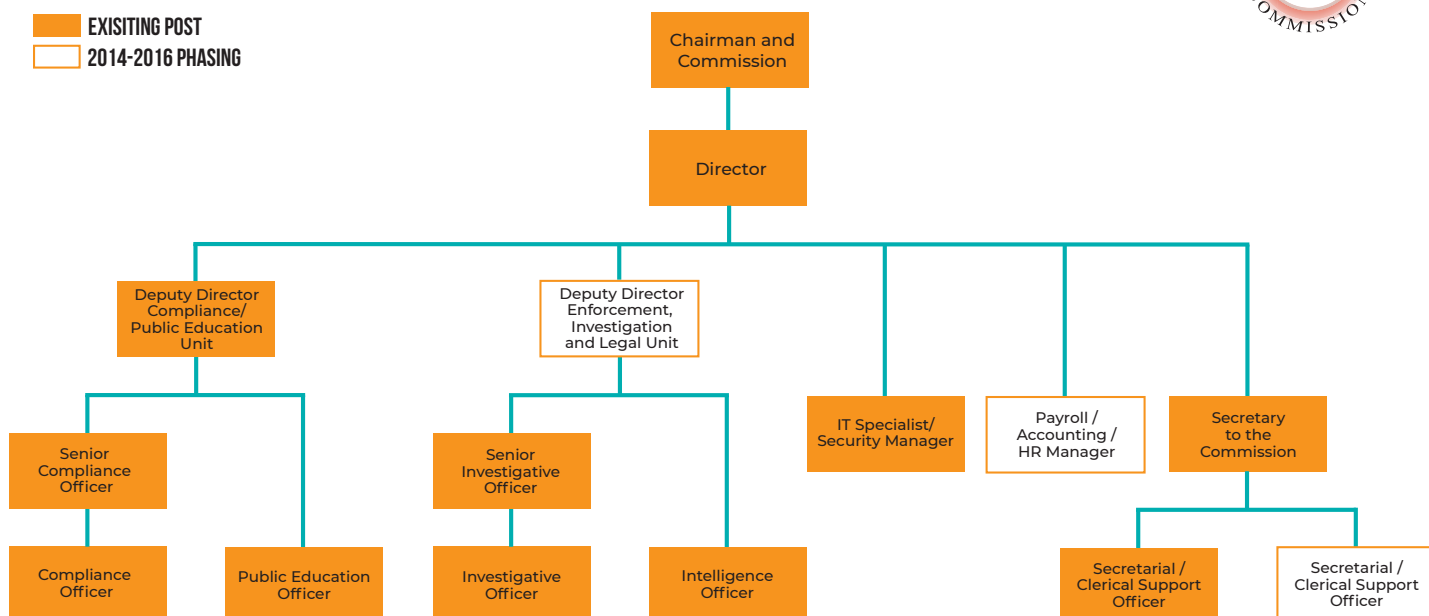
## ORGANIZATIONAL STRUCTURE OF THE COMMISSION

**3.1** The Chairman and five other members constitute the Commission, and together they discharge the functions and exercise the powers of the Commission directly as a body or indirectly through an executive arm or Sub-Committees. The Commission meets regularly to deliberate and decide on matters, in respect of which it has jurisdiction.

**3.2** The Commission's daily operations are currently undertaken by an executive team headed by the Director and assisted by Deputy Director and Officers from the Compliance, Enforcement (Investigative and Intelligence), Public Education and Administrative Units of the Commission. A statutory secretary serves the Commission and its executive arm. In accordance with section 17 the Ordinance, these officers were appointed on such terms and conditions as were determined by the Commissioners, acting within the funds and resources available to the Commission. These officers report to and are answerable to the Commission.

**3.3** For about a year and four months following its first inaugural meeting on 12 May 2010, the Commission operated with a skeletal executive team comprising an interim Director, Mr. Keith Sargeant, and a secretary, Mrs. Wanda Ariza, seconded from the Public Service. Because of the very parlous state of the Commission's finances, the original Commissioners were obliged to function virtually as the executive arm of the Commission. Between 18 July 2011 and January 2012, the executive arm operated with a substantive Director, one Investigative Officer and the Secretary. From February 2012 to 13 May 2013 a compliance officer was added to the executive arm. As at 1 April 2015 through to 31 March 2018 (being the period covered in this report), the Commission's operations were being carried out by a regular staff of 11 members and two ancillary staff members. Their respective posts (other than the ancillary staff) are more particularly shown on the Commission's organizational structure (Figure 1) below.

### TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION ORGANISATIONAL STRUCTURE



**3.4** In the exercise of the investigative powers of the Commission, the Investigative Officer has the powers of a constable and can arrest any person whom he or she suspects to have committed an offence. However, the Ordinance, makes ample provisions for complaints and disciplinary procedures for dealing with any abuse of this power of arrest by an Investigative Officer.

## **Sub-Committees**

**3.5** The Commission exercises many of its functions through sub-committees which are usually ad hoc and are set up to inquire into or otherwise deal with any relevant specific matters. Sub-committees reports go to the full Commission. Each sub-committee is usually made up of three or four members of the Commission. The Commission has extensively used sub-committees particularly when faced with serious capacity challenges between 2010 and 2012. These committees often deal with technical matters which require the expertise of members.

## **Engagement and consultation with partner agencies and stakeholders**

**3.6** During the reporting period, and as envisaged and authorized under sections 14, 15 and 96 of the Ordinance, the Commission engaged, consulted and/or collaborated with local and international law enforcement and anti – corruption and good governance agencies and other relevant stake holders in furtherance of the proper and effective discharge and performance of its functions. In particular, the Commission successfully worked jointly with the Royal Turks and Caicos Police Force (RTCIPF) on a number of operational matters.



## ACTIVITIES OF THE COMMISSION

### Introduction:

**4.1** This is the second consolidated report of the Commission, incorporating and covering the activities of the Commission for the period 1 April 2015 to 31 March 2018 (the Reporting Period). The first consolidated Annual Reports covered the period of the inauguration of the Commission on May 2010 to 31 March 2015. As observed in the first consolidated report, the Commission has faced some challenges preparing and submitting its Annual Report as and when due, partly because the Commission believed such submissions, as envisaged under section 16 of its Ordinance, should be accompanied with the audited accounts of the Commission. Moreover, there is other information that should be included in the annual reports which require technical input from experts outside of the Commission who have been gracious to assist the Commission in this regard at their convenience. The information with the experts as well as the audited accounts were however, not immediately available when needed for inclusion in the Annual Reports. Notwithstanding these challenges, it would appear that in the face of competing priorities and continuing resource constraints, the Commission inadvertently allowed the Annual Reports to fall behind.

### Meetings and Inquiries:

**4.2** In accordance with section 8 of the Ordinance, the Commissioners met at such times as they considered expedient for the carrying out of their functions. However, in practice the meetings of the Commission are, on the average, held every six (6) weeks. At these meetings, the Commissioners deliberate and take decisions covering several aspects of the Commission's operations and mandate. This primarily involves consideration of reports from its various Units on matters relating to Compliance, Investigations and Enforcements, Political Financial Activities, Public Education, Information Technology/Security, Administration and Finances of the Commission. During the reporting period, the Commission held a total of seventeen (17) Meetings, comprising normal and special meetings and four (4) round robin decisions, which were subsequently ratified at normal meetings. Except on few occasions of unavoidable absence of one member (e.g. recusal on ground of conflict of interest), the Commission recorded full membership attendance at meetings and inquiries which were held mainly at the Commission's Grand Turk Offices and occasionally at its Providenciales Offices.

**4.3** In between the meetings, the Commission also held Formal Inquiries, as and when required, depending on the nature, scope and complexity of the subject matters of the Inquiries. There are three main Inquiries namely, the Code of Conduct, Declaration and Acts of Corruption. Thus, these Inquiries would normally arise from complaints, alleging breach of the Code of Conduct by public officials; allegation of acts of Corruption or Formal Inquiry into whether a declaration filed, has satisfied the requirements of the law. The Inquiries are invariably fact-finding proceedings and quasi-judicial in nature. Through these Inquiries, the public officials concerned, are given opportunities to be heard on the relevant matters and any of them can be represented by an Attorney-at-Law, if he or she so desire.

**4.4** During the reporting period, the Commission commenced seven (7) Inquiries. Out of this number, four (4) were concerned with Declarations filed with the Commission, of which, one was completed and three (3) are still outstanding. There were three (3) Code of Conduct Inquiries, two of which were completed and were in respect of the same public official. The other is still outstanding. Of the six (6) public officials involved in these Inquiries, five (5) were represented by Attorneys-at-Law.



**4.5** There was also a hybrid matter involving the former Director of Public Prosecution, John Masters. Several members of his staff lodged complaints with the Commission against him, alleging contravention of the Code of Conduct as well acts of Corruption. He counter-complained alleging, acts of corruption against the Deputy Director of Public Prosecutions and other persons. Investigation into his counter-complaints found them to be frivolous, false and malicious and constituted a criminal offence under section 77 the Ordinance. The Commission prepared its report which instead, recommended his removal from office for misbehaviour. Inquiry was to commence on the complaints from his staff members but could not be proceeded with, because Mr. Masters, upon receiving the report of the Commission on his counter-complaints, left the Turks and Caicos Islands and tendered his resignation from his location overseas. Table 1 below gives more information on the Formal Inquiries. The written decisions and reports of these Inquiries are Appendix 3 to this Annual Report.

**TABLE 1**

YEAR COMMENCED	INQUIRY NO.	NAME OF PUBLIC OFFICIAL	NATURE OF INQUIRY	OUTCOME	FURTHER ACTION/ COMMENTS
2015	FI/NBS/3-2/3/15	Hon Norman Saunders	Whether the Declaration made satisfies the requirements of the Law.	Commission found he failed to make full disclosure in his declaration and thus did not satisfy the requirement of the Law	Recommendation made to The Governor and file passed on to the Office of the DPP for their further action. Certificate of Compliance refused
2016		John Masters	Alleged contravention of the Code and acts of Corruption	Commissioners could not proceed with the inquiry and so did not make a definitive finding as Mr. Masters suddenly departed out of TCI and resigned his post from his location overseas.	No further action taken
2016	CC/R-C/AM/4/2/16	Hon. Amanda Missick	Alleged contravention of the Code of Conduct	Commission found no contravention of the Code of Conduct	Inquiry Report sent to the Governor, Speaker and other relevant authorities.
2017	CC/R-C/AM/1-14/1/16	Hon. Amanda Missick	Alleged contravention of the Code of Conduct	Commission found contravention of the Code of Conduct	Inquiry Report sent to the Governor, the Speaker and other relevant authorities.
2017	CC/R-C/AH-B/8-14/3/17	Athenee Harvey-Basden	Alleged contravention of the Code of Conduct	Awaiting Inquiry Decision and Report *	Awaiting Inquiry Decision and Report *

\*By the date of finalization of this report, the Commissioners made a decision and issued an Inquiry Report. They found that Mrs. Athenee Harvey-Basden did not contravene the Code and did not abuse her office.

<sup>4</sup> Mr. John Masters suddenly left the TCI following his receipt, on May 27, 2016, of the Report of the Commission on his counter-complaints against the Deputy DPP. The Commission found the complaints to be false and malicious and recommended that he should be removed from office for misbehaviour. He resigned his post as DPP from his overseas location.

# COMPLIANCE:

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## Declarations of Income, Assets and Liabilities

**4.6** The Integrity Commission is required, inter alia, to receive, examine and retain Declarations of Income, Assets and Liabilities from Specified Persons in Public Life (SPIPLs) and to make such enquiries as it considers necessary to determine the accuracy of such declarations. Once every two years, on or before the end of June, SPIPLs are required to submit declarations setting out - Income, Assets and Liabilities of themselves, their spouses, dependent children or relative traceable to the SPIPLs and gifts exceeding one thousand dollars (US\$1,000).

**4.7** The Commission, through its Compliance Unit, has established compliance procedures including the necessary risk-based assessments for the examination and assessment of all declarations received. The processing and evaluation of each declaration is done in a consistent manner and the same methodology is applied in each case. The information declared is verified to ensure that each declaration fully meets the requirements of the Ordinance. Where appropriate, meetings have taken place with declarants to clarify and obtain further information. Where declarants failed to make a full disclosure, the declaration is passed on to a Sub-Committee for further assessment. The Sub-Committee considers and makes recommendations to the full Commission. Depending on the recommendations made, a formal inquiry may be conducted. This Inquiry gives the SPIPL concerned, a further opportunity, with representation by an Attorney-at-Law, if so desired, to satisfy the Commission that full disclosure has been made. If not satisfied, the Commission will not issue a Certificate of Compliance to the SPIPL and will report the matter both to the DPP as well as the authority responsible for the employment and discipline of SPIPL concerned, in accordance with the provisions of the Ordinance. If the Commission is satisfied with a declaration, a Certificate of Compliance is issued to the SPIPL.

## First to Third Major Filings of Declarations

**4.8** These three major intakes of Declarations, in accordance with the Ordinance took place over the period 2010, 2012, and 2014. In addition, there were minor intakes in between these years from fewer persons who became SPIPLs in those years. The detailed report on these major intake periods were published in the Commission's first consolidated Annual Report, ending March 31st, 2015. The summary is reflected in this consolidated Annual Report primarily for purposes of comparison, if necessary, with 2016 fourth major intake and the unusual high intake in 2017 which was not a major intake year.

## First Filing of Declarations (2010)

**4.9** The Commission had its first intake of declarations in June 2010. At this intake, the Office of the then Public Sector Management Department was helpful in providing information for the compilation of the list of all persons whose offices were those of persons in public life. A Register of Specified Persons in Public Life was compiled and captured one hundred and sixty-seven (167) persons in public life in total. The initial Declaration Forms were compiled with the help of the Planning Department and were hand delivered to the declarants in July 2010.

**4.10** Extensions and exemption were granted in accordance with the Ordinance, but by August 2011, the Commission received a total of one hundred and forty-seven (147) Declarations, including from members of the then Advisory Council and the Consultative Forum. Of these persons, a total of one hundred and thirty-nine (139) or 94% of declarants have been issued with a Certificate of Compliance. Seven (7) or 5% of persons were subject to further assessments. One (1) person was denied a Certificate of Compliance.

## Second Filing of Declarations (2012)

**4.11** This was June 30, 2012 intake. By this time, the Schedule 1 to the Ordinance had been amended to expand the list of SPIPLs significantly. It included, among others, Chairpersons and Executive Members of Statutory Boards and Commissions. At this intake, two hundred and ninety-seven (297) persons were registered under Schedule 1 and were required to file under the Integrity Ordinance. This intake saw a total of one hundred and ninety-seven (197) filing in the first phase. One hundred persons (100) failed to file a declaration, including those who were new appointees and who were not informed of their obligation to file. Others however expressed options to resign rather than file. With extensions of time within which to file and twenty-seven (27) resignations, seventy (70) more persons filed, bringing the total to two hundred and sixty-seven (267) with only three (3) persons failing to file, giving approximately a 99% Compliance rate at national level.

## Third Filing of Declarations (2014)

**4.12** A total of two hundred and sixty-five (265) persons were registered to file with the Commission. For this intake period in June 2014, two hundred and forty-one (241) persons filed, a compliance rate – at national level of 91%. Compliance meant that the financial disclosure form was completed and sent to the Commission by the due date.

## The Fourth Filing of Declarations (June 2016)

**4.13** This major intake period as well as an unusually large intake in 2017 fall within the reporting period of this consolidated Annual Report. A total of two hundred and fifty-nine (259) persons registered to file with the Commission for the June 2016. The initial intake response was very low with 187 or 73%. The 70 SPIPLs who failed to file gave one excuse or the other and some sought extension of time which the Commission graciously granted. The response remained disappointing. The Commission issued a press statement urging the non-compliant SPIPLs to take advantage of a further extension of time to file their declaration failing which their names would be published in the newspapers and forwarded to the Director of Public Prosecution as required under the Ordinance.

**4.14** Following the expiration of the extended time, the Commission published the names of the defaulting SPIPLs and prepared their files for the Office of the DPP. It was only then that these SPIPLs hurried to file and in the end, two hundred and fifty-five (255) persons filed, a compliance rate – at national level of 98%.

## Filing of Declarations in 2017

**4.15** In April 2017, the Commission received an unusually large intake of Declarations as memberships of most of the Statutory Boards were changed, following a change of government at the 2016 General Elections in December 2016. Thus, one hundred and fifty-five persons (155) persons filed declarations in 2017 as against 178 SPIPLs expected to have been appointed into the Statutory Boards. Twelve (12) persons failed to file, while the names of eleven (11) persons were removed from the Commission's register for various reasons – non-acceptance of offer, resignations, expiration of tenure, departure from the jurisdiction, etc.



## Issuance of Certificates and other matters arising from Declarations

**4.16** The passage of Hurricanes Irma and Maria and shortage of staff (created by the departure of the Senior Compliance Office) have combined to slow down the processing and issuance of Certificates Compliance in 2017 and first quarter of 2018. Persons who have failed to file are being dealt with in accordance with the Ordinance, although the Commission's overarching objective is to ensure full compliance, rather than sanction failure. Four (4) formal inquiries relating to Declarations have been undertaken by the Commission during the reporting period. Of this number, one has been completed and the Commission found that the public official concerned did not make full and frank exposure in his declaration. Certificate of Compliance was accordingly refused, and the matter referred to the DPP and other authorities as required by the law. The other three (3) Formal Inquiries are still on-going. Normal verifications and examinations of the some of the Declarations and, the resultant investigations are also still on-going.

Tables 2 and 3 below respectively show the status of the 2016 and 2017 filing of Declarations during the reporting period.

**TABLE 2: 2016 MAJOR FILING OF DECLARATIONS**

<b>Total Declarants on the Commission's Register</b>	<b>259</b>	100%
<b>Total Declarants that Filed as at December 31, 2016</b>	<b>255</b>	98%
<b>Total Declarants failing to file</b>	<b>4</b>	2%

**TABLE 3: 2017 FILING OF DECLARATIONS**

<b>Total Declarants on the Commission's Register</b>	<b>259</b>	100%
<b>Total Declarants that Filed as at December 31, 2016</b>	<b>255</b>	87%
<b>Total Declarants failing to file</b>	<b>4</b>	7%
<b>Removed from Reguster</b>	<b>4</b>	6%

Figures 2 and 3 below respectively show the status of the declarations received and Certificates of Compliance issued for the reporting period comparative to previous years

FIGURE 2: STATUS OF DECLARATIONS RECEIVED AS DECEMBER 31, 2017

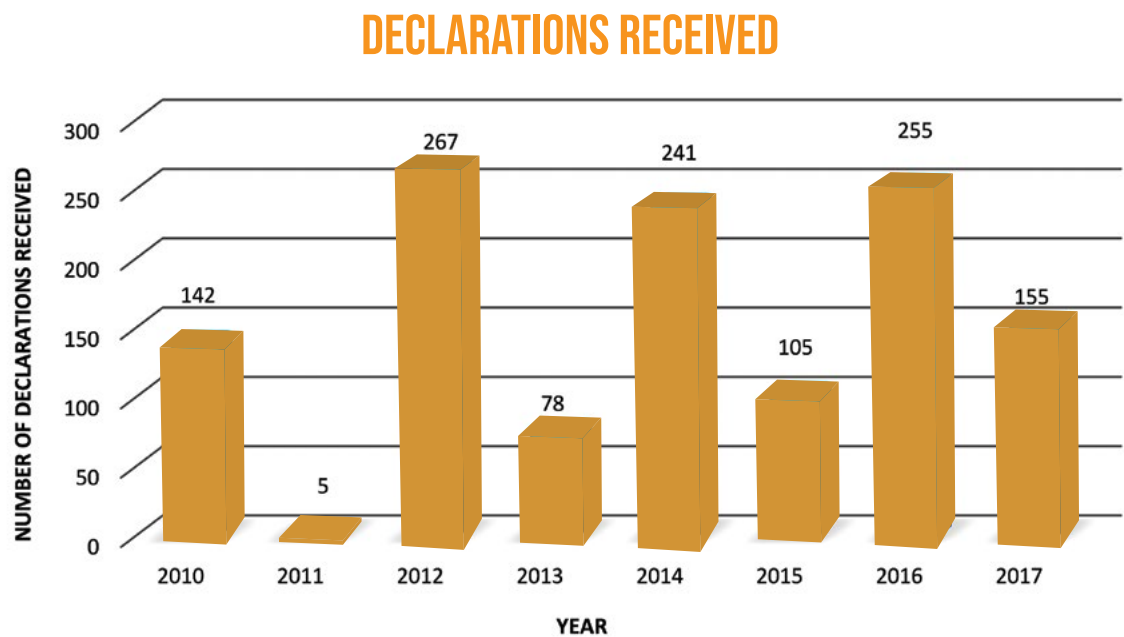
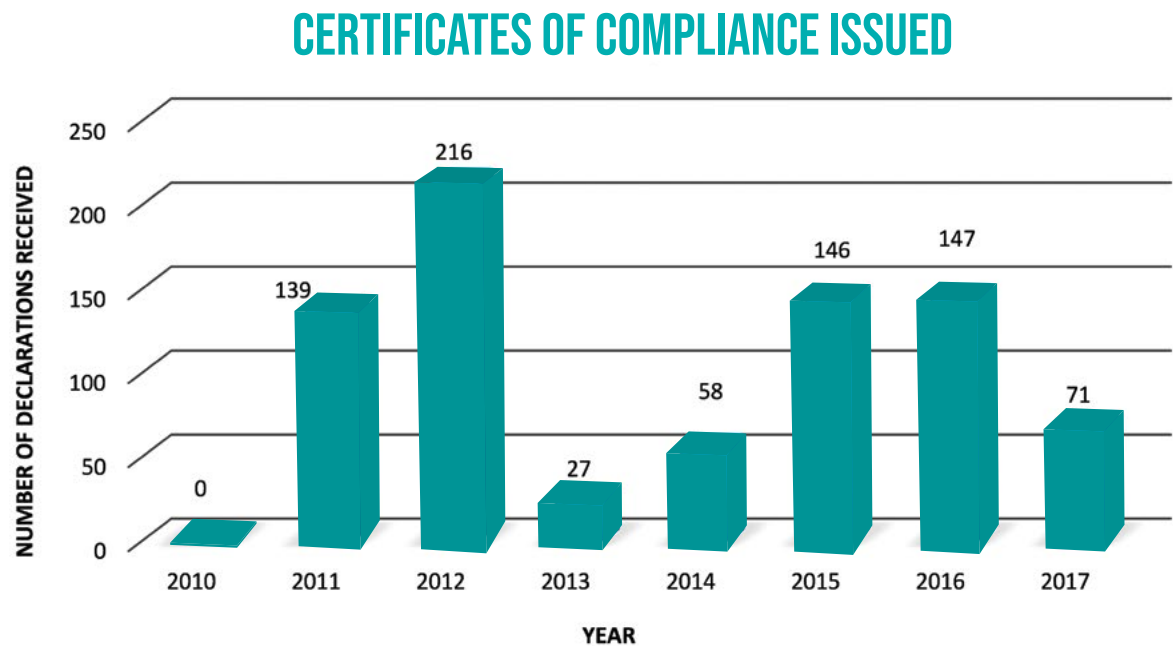


FIGURE 3: STATUS OF COMPLIANCE CERTIFICATES ISSUED UP TO DECEMBER 31, 2017



# REGISTRABLE INTERESTS

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**4.17** Both section 103 of the Constitution (which came into force in October 2012) and section 52 of the Ordinance require every member of the House of Assembly to file a statement of registrable interests with the Commission, in addition to filing their declaration under Section 39 of the Ordinance. The time for filing registrable interests is within 90 days of becoming a member and thereafter, within 90 days after 31 December in each year during any part of which he or she was a member of the House and in respect of his or her interests on the 31 December in that year. The Commission serves as the Registrar of these interests and, accordingly, is required to maintain a Register of Interests.

**4.18** The registrable interests include particulars of directorships with companies, contracts with the government, investments in partnerships or associations, sources of income, beneficial interests in land and trust funds and memberships in professional, trade or political associations.

**4.19** The purpose of this requirement is to promote transparency, openness, and accountability and thus strengthen public trust and confidence in the parliamentary process. It also affords a measure of protection for the Members of the House against unwarranted criticisms of possible conflict of interests between a member's public duty and private interests. Accordingly, in compiling the Register, particular attention is paid to matters that may create actual or perceived conflicts of interest. The draft Register is then sent to each House of Assembly Member to confirm the accuracy or otherwise of their respective entries. After this confirmation is done, the Register of Interests is compiled and made available, upon request, for inspection by any member of the public.

**4.20** Thus far, members of the House of Assembly have been 100% compliant, having all regularly filed their Statements of Registrable Interests as and when due and covering the period ending 31 December 2015, 31 December 2016 and 31 December 2017. The Commission has also compiled and made available for public inspection, the Registers of Interests for the years 2015, 2016 and 2017. The current Register of Interests published in 2018 showing the interests of the Hon. Members as at 31 December 2017 is placed at the following locations for public inspection:

- House of Assembly, Main Library - Grand Turk.
- The Integrity Commission's Offices - Grand Turk and Providenciales.
- The District Commissioner's Office in North & Middle Caicos.
- The District Commissioner's Office in South Caicos.
- The District Commissioner's Office in Salt Cay.

## Investigations/ Enforcement /Prosecutions

**4.21** The Enforcement Unit deals with all investigation and intelligence matters of the Commission. These matters cover complaints alleging acts of corruption, breach of the Code of Conduct, breach of the provisions of the Political Activities Ordinance or, sometimes, in relation to declaration of assets, income and liabilities of persons in public life of TCI. These complaints are technically categorized as incidents initially. Following preliminary evaluation/assessment, they are either considered worthy of investigation and, accordingly given operational code name, or, if not, they remain as incidents or form part of the intelligence. They may also be disposed off either by referring them to the appropriate agency under whose purview they fall or are simply closed for lacking merits.



## Resource constraints and disposal of complaints (incidents)

**4.22** During the reporting period, the Enforcement Unit was inundated with numerous complaints (incidents) alleging various wrong doings. With only 3 staff members, (one Senior Investigative Officer, one Investigative officer and one Intelligence officer), the Unit was severely understaffed to deal with the complaints in a timely manner. The staffing situation was compounded by short tenure of the Officers during the reporting period. Given that the initial evaluation/assessment of these complaints alone, takes up substantial man-hours of the Enforcement Unit, it became imperative to prioritize the Commission's operational matters, in order to achieve and maintain the Commission's investigation standards of thoroughness, professionalism, objectivity and independence.

**4.23** During the reporting period, the Commission recorded an annual average of 20-25 complaints at the end of 2016. This figure increased in 2017 and early part of 2018 to an annual average of forty- five (45) complaints. In 2017 alone, there were Fifty-two (52) complaints and, at the time of finalizing this Annual Report in mid-2018, there were an additional twenty-nine (29) complaints. Of these figures, forty (40) were categorized as operations, and either completed or are currently being investigated. Arising from completed operations are:

- Three (3) Formal Inquiries on Code of Conduct and two (2) other matters, all of which have been concluded (Table 1 above);
- Five (5) criminal prosecution matters, involving 6 public officers, two (2) of which have been concluded (Table 4 below);
- Approximately Twenty (20) operations were closed, for either insufficient evidence, (although they may be revisited), or they were closed and referred to other relevant agencies (notably the Police) to pursue by way of further criminal investigation, or to be dealt with by way of appropriate internal disciplinary process.
- In one (1) case, the Commission received an allegation of corruption about the activities of a Government Department but the subsequent investigation found no evidence of wrong doing or corruption but uncovered areas for improvement in their processes. Working with that Department and other partners, the Commission was able to advise on a more robust and efficient process in accordance with its statutory duty to advise on improved systems to detect and prevent corruption in the Government Departments and Statutory Bodies in accordance with section 13 of the Integrity Commission Ordinance.
- One (1) case of false and malicious complaint was investigated against the then Director of Public Prosecution (DPP) and resulted in the Commission recommending his removal from office for misbehavior. However, he left the TCI immediately following the service on him of the Commission's report and findings and resigned his appointment as DPP from his overseas location.

**4.24** Given resource constraints, and having been ranked low risk, some of the pending operation matters have unavoidably suffered delays to the frustration of the complainants concerned as well as the Commission. Two major operations were actually put on hold because the scale and complexity of the investigations involved, outstripped the capacity and capability of the Enforcement Unit Officers and thus required special resourcing. At the finalization of this Annual Report, funding has been provided for one of these major operations and work has commenced on it accordingly.

## Summary of the Prosecution Matters and their Status.

**4.25** The summary of prosecutions arising out of the Commission's investigations for the reporting period is set out in Table 4 below.

**TABLE 4: STATUS OF PROSECUTION MATTERS DURING THE REPORTING PERIOD**

YEAR INITIATED	NAME OF PUBLIC OFFICIAL	NATURE OF ALLEGATION	OUTCOME	FURTHER ACTION/ COMMENTS
2017	Adonni Garland	Corruption	Not Guilty	Discharged
2017	Georgio Chambers	Corruption	Guilty	Awaiting Sentence
2016	Paul Dickenson	Corruption	Trial part- heard	Trial part- heard
2017	Bettane Craig Jennings	Corruption	Trial to commence	Awaiting Trial
2017	Vicki Wilson and Shalika Green	Corruption	Trial to commence	Awaiting Trial (Joint operation with RTCIPF)

# REVISION OF THE 2012 REPORT ON THE REMUNERATION AND ALLOWANCES OF THE SPEAKER AND OTHER MEMBERS OF HOUSE OF ASSEMBLY

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**4.26** Section 124 of the Constitution empowers the Commission to prepare and revise the Remuneration and Allowances of the Speaker and other Members of the House of Assembly. This has always been a critically important and politically sensitive assignment for the Commission. Regionally, this remit is unique to Turks and Caicos Islands.

**4.27** It will be recalled that in November 2012, the Commission prepared and published the original Remuneration Report shortly before the 2012 General Elections and under severe resource and time constraints. In preparing the Remuneration Report, the Commission took account of the fiscal and economic realities of TCI in 2012, the comparative remuneration figures from selected Caribbean Independent Countries and British Overseas Territories and other factors which are more particularly set out in paragraphs 10 to 12 of the original Remuneration Report. This Report has been generally accepted by the public and the political directorate. In particular, no serious issue has been raised to date about the Salaries recommended for the different categories of the House of Assembly Members. The Remuneration Report also informed the provisions of the House of Assembly (Speaker and Other Members) (Salaries and Allowances) Ordinance 2012 (the Remuneration Ordinance) as envisaged by section 124 of the Constitution.

**4.28** From the onset however, the Remuneration Report, by its very nature, was considered a living document. Accordingly, it was envisaged to undergo such periodic revisions, as the practical implementation of its provisions and indeed the Remuneration Ordinance it informed, will dictate. In 2015, the Commission considered that the Remuneration Report was due for a review after more than 3 years of its existence. Accordingly, it embarked upon the revision of the 2012 Remuneration Report in October 2015.

**4.29** In this revision exercise, the Commission, among other things, again took into account the fiscal and economic circumstances of the Turks and Caicos Islands. The Commissioners also gave due consideration to the submissions made by the Premier and the Ministers, Speaker and other Honourable Members of the House as well as the Deputy Governor. In the end, the Commission made recommendations, principally in relation to the Allowances of the Speaker and other Members of the House of the Assembly. It must be emphasized that the Commission ultimately did not recommend any increase in the salaries of the Speaker or any other Member of the House, including the Premier and the Ministers.

**4.30** Upon completion, the Revision Report was forwarded to the Speaker of the House of Assembly, the Premier and the Leader of the Opposition, for laying before the House. It was subsequently published through the media and the Commission's website.





## POLITICAL FINANCIAL ACTIVITIES

**5.1** In the aftermath of the Commission of Enquiry, chaired by Lord Justice Sir Robin Auld, and pursuant to its report, the mandate of the Commission was significantly expanded, firstly by the Political Activities Ordinance (PAO) and secondly by the Constitution. These Instruments became effective in August 2012 and October 2012 respectively. The PAO is a modified version of the UK Political Parties, Elections and Referendum Act of 2000 (PPERA), there being no regional model.

**5.2** The PAO (as amended) aims, among other things, at ensuring transparency and integrity in the financing of political parties and candidates, as well as creating a level playing field among the political parties in the political and democratic process of the TCI. It provides for:

- Registration of political parties, their leaders and independent candidates and their regulation, especially in relation to their financial activities.
- Statutory limits to donations (not more than US\$30,000 from individual or corporate Donor) which a registered party or candidate can receive and limits to what it can spend especially during election period. For example, not more than US\$30,000 should be spent on campaign in any electoral district. Party leaders are allowed a maximum of US\$100,000. On the whole, no political party was to spend more than US\$600,000 on an election campaign.
- Publication of all donations received and from whom; publication of all campaign expenditure; permissible and impermissible donors, donations and expenditure;
- Strict financial reporting requirements especially during and immediately after general election periods. This includes submission of annual accounts, to be audited if income or expenditure during the relevant financial year is up to US\$500,000. Donations and campaign expenditure during election period will also require audit for a lower threshold of US\$250,000.
- Criminal and civil sanctions in cases of breach.

### Implementation of PAO – 2012 General Elections

**5.3** In the initial implementation of the PAO, the Commission faced the challenge, among others, of lack of best practice precedents. However, with assistance from the UK Electoral Commission and initial intervention from a UK-based NGO, Westminster Foundation for Democracy, the Commission was able to successfully implement the time - sensitive and politically delicate requirements of the Ordinance during the 2012 General Elections. The Commission's Post- Election Reports in relation to the 2012 General Elections were published in the Commission's first consolidated Annual Reports (2010-2015).

### Amendments to and Implementation of the PAO - 2016 General Elections

**5.4** The implementation of the PAO during the 2012 General Elections, revealed loopholes in the law, some of which were addressed in subsequent amendments to the PAO. One of the key amendments requires independent candidates who wish to run for General Elections, to register with the Commission and be subject to similar monitoring and reporting requirements of their political finances as the Political Parties. Thus, the independent candidates were expected to give account of the donations they received as well as their campaign spending.

**5.5** Given the novelty of these legislative amendments, the Commission embarked on a series of engagements with both the potential independent candidates as well as the political parties in the months leading up to the General Elections. The primary aim of these engagements was to ensure full compliance with the Ordinance through very engaging and interactive sessions with participants on the new and general requirements of the PAO. The potential independent candidates and the political parties not only welcomed the meetings, but actively participated. The Commission followed up these sessions with visits to a few local radio stations to continue the public education campaign on the requirements of the PAO (as amended). It is also worthy of note that the Supervisor of Elections, a key stakeholder in the Elections and an Institution protecting good governance, participated in the sessions as well as the radio public education outreaches.

### **Registration of Independent Candidates.**

**5.6** Following on the engagements, and having met the statutory requirements, ten (10) independent candidates were registered by the Commission and they contested the 2016 General Elections. It is worth noting that some of the politicians currently facing corruption trials also applied for and were registered, and they contested seats in the 2016 General Elections, there being nothing in the Constitution or any other Law in TCI that prevented them from being so registered and contesting.

### **Post-Election Reports – Donations and Campaign Expenditure Reports**

**5.7** The Commission published Part 1 of its Post-Election Report in June 2017. The Report, among other things, focused on the registration process and campaign donations received by the political parties and independent candidates and submitted to the Commission. These submissions contained information such as total donations reported by each political party and independent candidates in comparison to each other, and the sources of their donations, whether from companies, individuals or self – financed. The Report was and is still available on the Commission's website at [www.integritycommission.tc](http://www.integritycommission.tc) and can still be inspected at the offices of the Commission in Grand Turk and Providenciales.

**5.8** The publication of Part 2 of the Post - Election Report which contains primarily the information and analysis of the Campaign Expenditure by the political parties and independent candidates has been delayed partly because, the statutory deadline given to the parties and independent candidates to submit their Campaign Expenditure Report with auditor's report (where required) was still running. However, the Commission is pleased to advise that the full Post – Election Reports (Parts 1 and 2), including Donations and Campaign Expenditure and their analysis are now ready and included in this consolidated Annual Report as Appendix 2. A summary of these Reports, in relation to the political financial activities of both parties and independent candidates at the 2016 General Election is represented below:

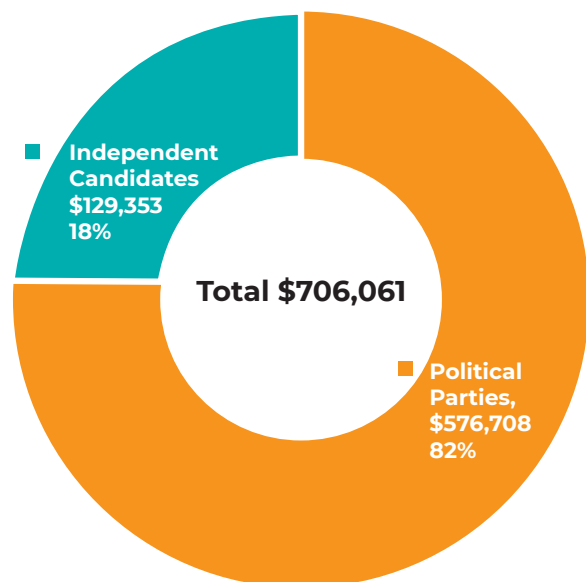
# DONATIONS

## TOTAL DONATIONS REPORTED

**5.9** The total donations reported for the December 2016 election amounted to **\$706,061**.

The Political Parties accounted for 82% of the donations reported whereas Independent Candidates accounted for 18%. See table and graph below.

## COMPOSITION OF DONATIONS REPORTED



ENTITY	DONATIONS	(%)
Political Parties	576,708	82%
Independent Candidates	129,353	18%
<b>Total</b>	<b>\$706,061</b>	<b>100%</b>

## Total Donations Reported versus Legal Expenditure Limit for Political Parties and Independent Candidates

**5.10** A comparison of the total donations reported by the Political Parties and the Independent Candidates against the legal expenditure limits was done to estimate the potential level of expenditure which could be anticipated based on the donations reported. This comparison is described in the sections below. The overall expenditure limit for the December 2016 elections was \$2,590,000. The basis for determining the overall expenditure limit is as follows:

**5.11** The total legal limit for expenditure by each party is \$600,000. The maximum combined expenditure permitted for the three (3) parties who contested the December 2016 election would amount to \$1.8M. Detailed comparison for each Political Party is shown in the *Donations Reported by Political Parties* section of this report.

**5.12** Seven (7) independent candidates were nominated to run in the All Island constituency while three (3) ran in the Individual/District Constituencies. The legal limit for expenditure by each candidate at the All Island Constituency is \$100,000 while the expenditure limit at the Individual Constituency is \$30,000. The maximum combined expenditure permitted for the seven (7) candidates at the All Island Constituency amounts to \$700,000 and \$90,000 for the three (3) candidates at the Constituency level. Detailed comparison for each Independent Candidate is shown in the *Donations Reported by Independent Candidates* section of this report **(See Appendix 2 to the Annual Report)**.



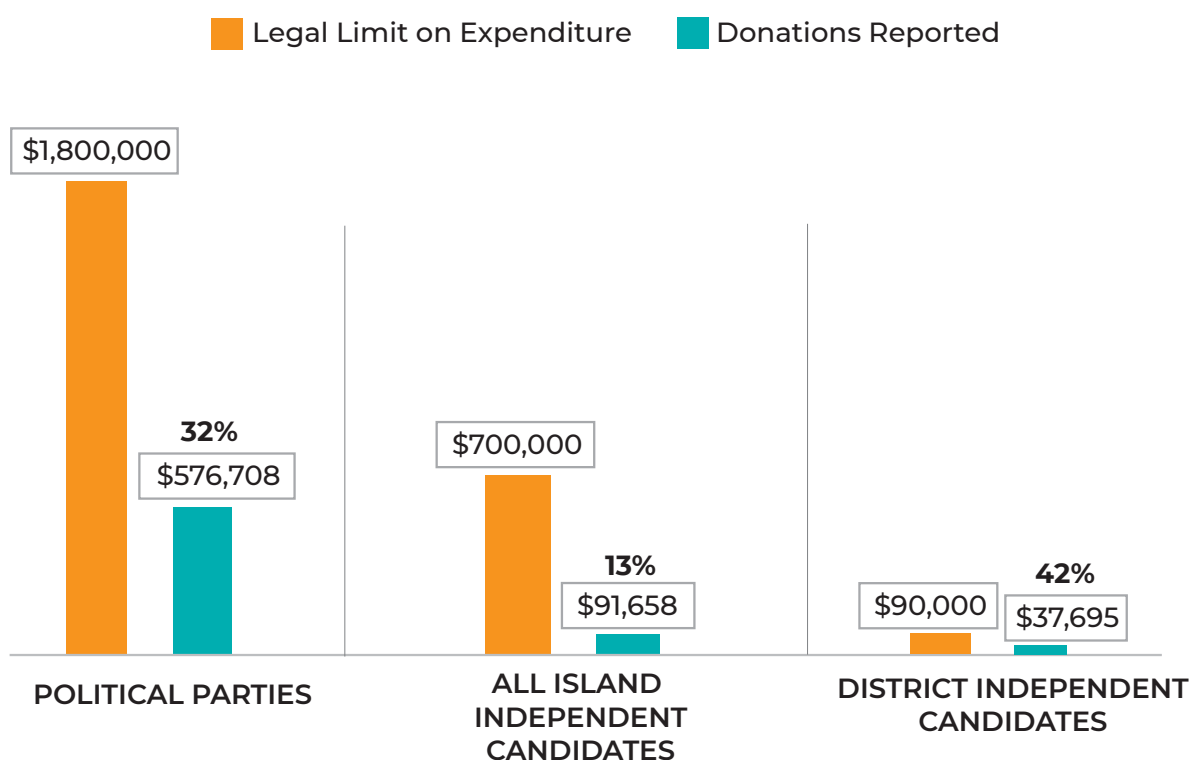
**5.13** The overall reported donations of \$706,061 amounts to 27% of the overall combined expenditure limit of \$2.6M for the Political Parties and the Independent Candidates.

Donations reported by the Political Parties were 32% of the combined legal expenditure limit of \$1.8M.

The All Island Independent Candidates reported donations were 13% of the combined legal expenditure limit of \$700,000.

The District Independent Candidates reported donations of 42% of the combined legal expenditure limit of \$90,000. See table and chart below.

## DONATIONS REPORTED VS EXPENDITURE LIMITS



ENTITY	LEGAL LIMIT ON EXPENDITURE	DONATIONS REPORTED	DONATION REPORTED AS A % OF EXPENDITURE LIMIT
Political Parties	1,800,000	576,708	32%
All Island Independent Candidates	700,000	91,658	13%
District Independent Candidates	90,000	37,695	42%
<b>Total</b>	<b>2,590,000</b>	<b>706,061</b>	<b>27%</b>

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# CAMPAIGN EXPENDITURE

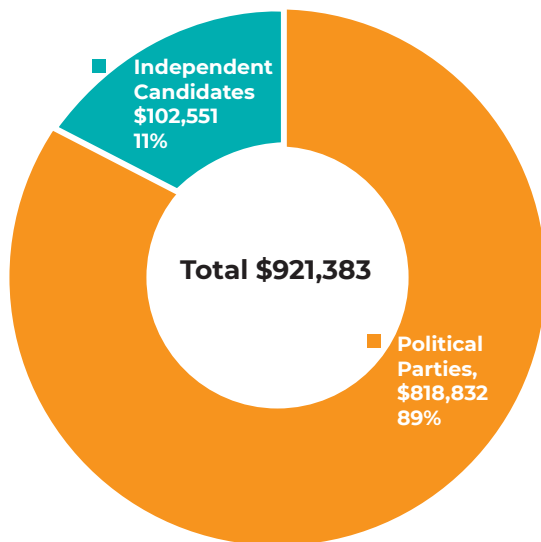
## TOTAL EXPENDITURE REPORTED

### Total Expenditure Reported

**5.14** The total expenditure reported for the December 2016 election amounted to **\$921,383**.

The Political Parties accounted for 89% of the expenditure reported whereas Independent Candidates accounted for 11%. See table and graph below.

### COMPOSITION OF EXPENDITURE REPORTED

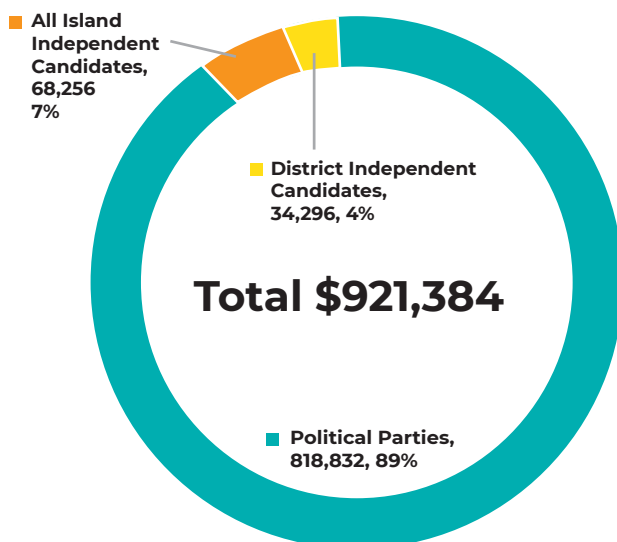


ENTITY	EXPENDITURE	(%)
Political Parties	818,832	89%
Independent Candidates	102,551	11%
<b>Total</b>	<b>921,384</b>	<b>100%</b>

### Composition of Expenditure

**5.15** Of the total expenditure reported, Political Parties expenditure represented 89% of the total, while expenditure by the All Island Independent Candidates accounted for 7% and District Independent Candidates for 4%. See table and chart below.

### COMPOSITION OF CAMPAIGN EXPENDITURE



ENTITY	EXPENDITURE	(%)
Political Parties	818,832	89%
All Island Independent Candidates	68,256	7%
District Independent Candidates	34,296	4%
<b>Total</b>	<b>921,384</b>	<b>100%</b>

## Total Expenditure Reported versus Legal Expenditure Limit for Political Parties and Independent Candidates

**5.16** A comparison of the total expenditure reported by the Political Parties and the Independent Candidates against the legal expenditure limits was done. This comparison is described in the sections below. The overall expenditure limit for the December 2016 elections is \$2,590,000. The basis for determining the overall expenditure limit is as follows.

The total legal limit for expenditure by each party is \$600,000. The maximum combined expenditure permitted for the three (3) parties who contested the December 2016 election would amount to \$1.8M. Detailed comparison for each Political Party is shown in the *Comparison of Political Parties Expenditure with legal expenditure limit* section below **(See Appendix 2)**

**5.17** Seven (7) independent candidates were nominated to run in the All Island constituency while three (3) ran in the Individual/District Constituencies. The legal limit for expenditure by each candidate at the All Island Constituency is \$100,000 while the expenditure limit at the Individual Constituency is \$30,000. The maximum combined expenditure permitted for the seven (7) candidates at the All Island Constituency amounts to \$700,000 and \$90,000 at the Individual Constituency level.

NB: Detailed comparison for each Independent Candidate is shown in the *Comparison of All Island Independent Candidate Expenditure with legal expenditure limit* and *Comparison of District Independent Candidate Expenditure with legal expenditure limit* sections below. **(See Appendix 2)**

### Comparison of Overall Expenditure with legal expenditure limit

**5.18** The overall reported expenditure of \$921,383 amounts to 36% of the overall combined expenditure limit of \$2.6M for the Political Parties and the Independent Candidates.

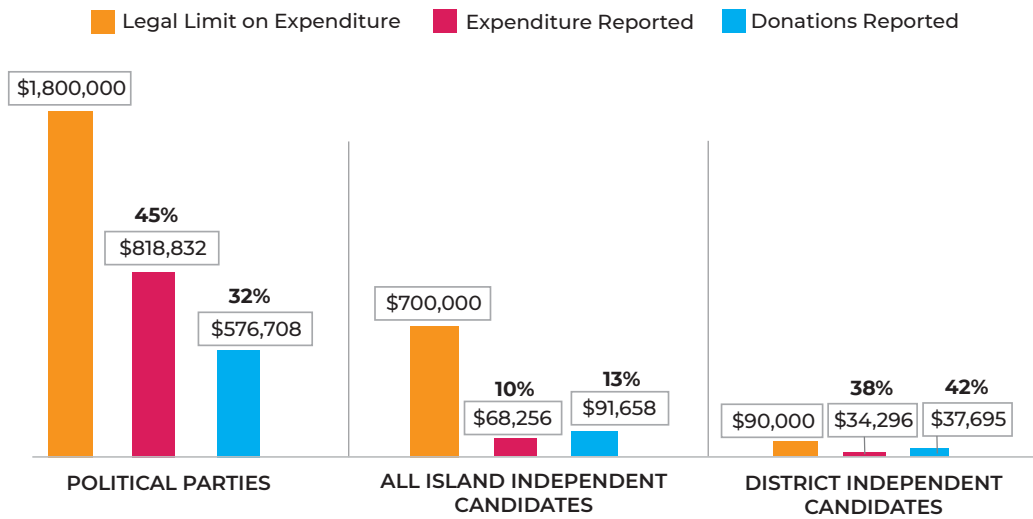
Reported expenditure of \$818,832 by the Political Parties were 45% of the combined legal expenditure limit of \$1.8M.

The All Island Independent Candidates reported expenditure of \$68, 256 was 10% of the combined legal expenditure limit of \$700,000.

The District Independent Candidates reported expenditure of \$34,296 was 38% of the combined legal expenditure limit of \$90,000. See chart above and table below.



# TOTAL EXPENDITURE REPORTED VS LEGAL LIMITS



ENTITY	LEGAL LIMIT ON EXPENDITURE	EXPENDITURE REPORTED	DONATIONS REPORTED	EXPENDITURE REPORTED AS A % OF EXPENDITURE LIMIT	DONATION REPORTED AS A % OF EXPENDITURE LIMIT
Political Parties	1,800,000	818,832	576,708	45%	32%
All Island Independent Candidates	700,000	68,256	91,659	10%	13%
District Independent Candidates	90,000	34,296	37,695	38%	42%
<b>Total</b>	<b>2,590,000</b>	<b>921,384</b>	<b>706,062</b>	<b>36%</b>	<b>27%</b>

## DONATIONS AND EXPENDITURE COMPARISON

**5.19** When the reported donations are added to the comparison, the results indicate the Political Parties donations represent 32% of the combined legal limit, the All Island Candidates 13% and the District Independent Candidates 42%. **This indicates that the Political Parties reported more expenditure during the election period than their donations while the Independent Candidates reported more donations during the election period than expenditure.** See table below.

ENTITY	LEGAL LIMIT ON EXPENDITURE	EXPENDITURE REPORTED	DONATIONS REPORTED	VARIATION (DONATION - EXPENDITURE)	VARIATION % (SHORTFALL IN DONATIONS)
Political Parties	1,800,000	818,832	576,708	(242,124)	-42%
All Island Independent Candidates	700,000	68,256	91,659	23,403	26%
District Independent Candidates	90,000	34,296	37,695	3,399	9%
<b>Total</b>	<b>2,590,000</b>	<b>921,384</b>	<b>706,062</b>	<b>(215,322)</b>	<b>-30%</b>

### Successful Outcome - 2016 General Elections

**5.20** The implementation of the PAO at the 2016 General Elections presented a novel challenge for the Commission, with the registration of ten (10) more independent candidates, some of whom were already standing trial for corruption offences. The Commission had a statutory obligation to monitor their individual political financial activities alongside the three (3) registered political parties. In the end, and despite the new challenges it faced, the Commission believes that it again successfully implemented the provisions of the PAO at the last 2016 General Elections, noting in this regard, the full and genuine cooperation of the registered political parties as well as all the independent candidates.

# 6

## PUBLIC EDUCATION ACTIVITIES

**6.1** The Commission, through its Public Education Unit, intensified its public engagement campaign across various key stakeholders and sectors of the TCI community, including government departments, public bodies and more importantly, the Education Sector with a focus on the Schools. Of particular note during this reporting period, was the launch of Commission's pilot Corruption Perception Surveys which started in 2016 and continuing. The results of these surveys will be reported in due course.

### Engagement with the Political Directorate

**6.2** Besides the dedicated engagement with political directorate in the months leading to the elections, the Commission was actively involved in the post – election seminars and training organized in early 2017 by the Commonwealth Parliamentary Association for the elected Honourable Members of the House of the Assembly. In addition, the Compliance and Public Education Units of the Commission held separate sessions with the House of Assembly Members on the work of the Commission and in particular the requirements of the Integrity Commission Ordinance in relation to processes and procedures for filing of Declarations, compliance with Code of Conduct, among other subjects.



*Political Activities Meetings with Independent Candidates, and Political Parties at “The Vix”*

### Education Sector Outreach:

**6.3** The Education Sector outreach programme began two years ago and was geared towards the Youth/High School students throughout the Turks and Caicos Islands. The outreach targeted this group whose attitudes and mindsets about what is right and wrong can be properly moulded while they are still young. As potential future leaders of TCI, the importance of positive character formation, underpinned by the precepts of integrity and honesty needs to be reinforced in them. The engagements provided forums to stimulate thought processes necessary to make important and positive choices, particularly at a time when former leaders of TCI, who are facing corruption trials in Court, were also contemplating running for elective offices.

## PTA Meeting Long Bay High School



### *Providenciales*

**6.4** The engagements involved visits to the major TCI Public High Schools, namely, Clement Howell High School, Long Bay High School and Maranatha High Schools all in Providenciales, Marjorie Basden High School in South Caicos, and Raymond Gardiner High School in North Caicos and H.J. Robinson High School in Grand Turk. At these visits, the Commission's Officers had very interactive and animated sessions with the Students, and in some cases, with their Teachers and Parents. The cooperative efforts of the Education Department and the Principals of these various schools, made the engagements very successful.

## Outreach in Public High Schools - Integrity Choices

### *Clement Howell High School, Providenciales*





*Marjorie Basden High School, South Caicos*



*Raymond Gardiner High School, North Caicos*



*Helena Jones Robinson High School, Grand Turk*



## Feedback from the students, teachers and parents

**6.5** The feedback from the students was quite telling and would form the subject of a separate report to inform the Commission's continuing anti-corruption and good governance efforts. In general, the students, their teachers and parents were very pleased for the opportunity the Commission offered them to voice their views on issues of integrity and honesty in public life and to be acquainted with the work of the Commission. They believed that the Commission can make a substantial difference in the fight against corruption in TCI. The students in particular, testified that the engagements were so inspiring that they have resolved to make better choices of integrity and honesty in future.

## Integrity Debates and other competitions among the schools

**6.6** During the reporting period, the Commission's Integrity Debates and the TCI Community College Speak –off Competitions entered into their 3rd and 2nd editions respectively. These events were successfully held in 2017 with more schools than previously, participating in the Integrity Debate. In addition, there was, for the first time, Inter-High School Essay Competitions also. At the primary school levels, Essay and Poster Competitions were organized and several primary Schools throughout the TCI actively participated.

**6.7** The following results were reported for each of the Competitions.

### (a) Integrity College Speak-Off: - TCI Community College Inter – Campus

**1<sup>st</sup> Place** - Nicole Dismercy Lugo;

**2<sup>nd</sup> Place** - Gabrielle Williams;

**3<sup>rd</sup> Place** - Sandra Dolce;

**Best Speaker** – Nicole Dismercy Lugo of Provo Campus and previous year's defending champion



### **Participants of the 2017 TCICC Speak-Off**

(from left to right)

- Ms. Gabrielle Williams 2<sup>nd</sup> Place (first), Ms. Dismercy Nicole Lugo - Winner (center) and Ms. Sandra Dolce 3<sup>rd</sup> Place (end)





**Staff and Judges:** (From right to left) - Mr. Jovan Flemming IT Specialist/Security Manager, Integrity Commission (IC), **Judges** – Pastor Chad Archbold (Pastor Salem Baptist Church), Minister Patronella Been (Retired Teacher) and Dr. Keran Toussaint (Education Officer, Ministry of Education) and Interniza McCartney – Public Education Officer, IC.



**TCICC Students** – audience  
TCICC Speak-off 2017



**Commissioners and Chairperson:**  
Commissioners Rev Julia Williams (speaking) and Canon Mark Kendall and Chairperson Ms. Crystal Baksh, Compliance Officer IC, at the TCICC Speak-Off 2017

### **(b) Integrity Debate: - Inter-High Schools:**

- 1<sup>st</sup> place (Winners) – Raymond Gardiner High School;
- 2<sup>nd</sup> Place – Clement Howell High School;
- 3<sup>rd</sup> Place – Marjorie Basden High School;
- 4<sup>th</sup> Place – Wesley Methodist School;

**Best Speaker** – Lea-Beima Dorestin of Raymond Gardiner High School

## Integrity Debate Competition Winners 2017/2018



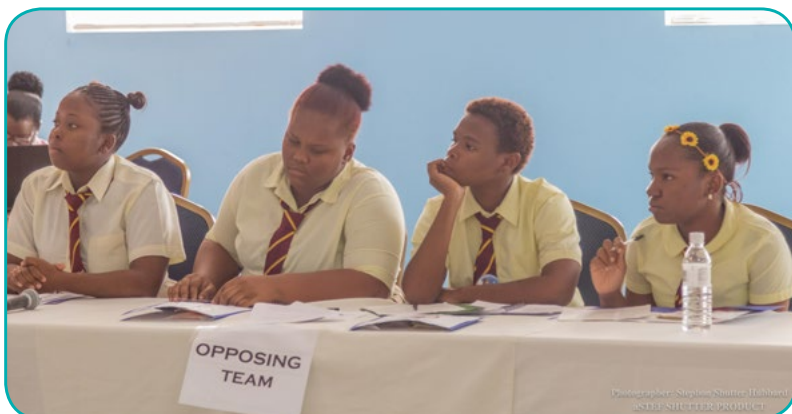
### **Inter-High Debate Winners 2017 - Raymond Gardiner High School**

1<sup>st</sup> Speaker - Jessica Corvil,  
2<sup>nd</sup> Speaker - Joshua St. Michael Meghoo,  
3<sup>rd</sup> Speaker - Lea-Beima Dorestin,  
Rebutter- Briann Gardiner  
Chaperone: Mrs. Stacey Ann Taylor



### **Inter-High Debate 2nd Place Winners 2017 - Clement Howell High School**

1<sup>st</sup> Speaker – Nichoy Bent,  
2<sup>nd</sup> Speaker- Deborah Delney,  
3<sup>rd</sup> Speaker- Junika Noel,  
Rebutter – Kendly Smith.  
Chaperone: Royette Dickenson



### **Inter-High Debate 3rd Place Winners 2017 - Marjorie Basden High School -**

1<sup>st</sup> Speaker - Alteema Johnson,  
2<sup>nd</sup> Speaker - Lashanna Goldman,  
3<sup>rd</sup> Speaker and Rebutter - Kevanna Gibson,  
Other - Rothesia Williams.  
Chaperone: Ms Jodian Robinson



### **Inter-High Debate 4th Place Winners 2017 - Susanna Wesley Methodist Academy School**

1<sup>st</sup> Speaker - Anthonique Asamoah,  
2<sup>nd</sup> Speaker - Rashante' Garland,  
3<sup>rd</sup> Speaker - D'Shante Lightbourne,  
Rebutter - Charabelle Handfield.  
Chaperone: Mrs. Cynthia Forbes



### (c) Integrity Essay Competition: - Inter-High Schools

1<sup>st</sup> Place - Sherlean Pierre – Marjorie Basden High School;

2<sup>nd</sup> Place - Raynae Myers – H.J. Robinson High School;

3<sup>rd</sup> Place - Marc Smith – Marjorie Basden High School;

4<sup>th</sup> Place - De'Ajah Smith – H.J. Robinson High School;



1<sup>st</sup> Place - Inter-High Essay Competition Overall - Marjorie Basden High School - 1<sup>st</sup> place Essay by - Sherlean Pierre - Marjorie Basden High, 3<sup>rd</sup> Place - Marc Smith - Marjorie Basden High



2<sup>nd</sup> Place – Inter-High Essay Competition Overall - H.J.R. High School - Vice Principal Mr. Berkley Williams receiving 2<sup>nd</sup> Place Trophy, 2<sup>nd</sup> Place- Raynae Myers, 4<sup>th</sup> Place- De'Ajah Smith.

#### (d) Integrity Essay Competition: - Inter-Primary Schools;

1<sup>st</sup> Place – Kristen Howell – Ianthe Pratt Primary School;

2<sup>nd</sup> Place – Kiyanna Hamilton – Community Christian Academy;

3<sup>rd</sup> Place – Guinsly Laurent – B.E.S.T. Institute;



*1<sup>st</sup> Place Integrity Inter-Primary Essay- Ianthe Pratt Primary School - Essay - 1<sup>st</sup> Place – Kristen Howell and 5<sup>th</sup> –Chimbuchi Orumba; Poster - 14<sup>th</sup> Ellena Caicedo with Principal Ms. Neekimo King and Teacher.*



*2<sup>nd</sup> Place Essay Overall - Community Christian Academy – 2<sup>nd</sup> Place – Kiyanna Hamilton*



*3<sup>rd</sup> Place Essay Overall Essay - B.E.S.T. Institute Primary Winners–Inter-Primary Competition 2017; Poster Competition -11th Darian Ingham B.E.S.T Institute; Essay- 3<sup>rd</sup> – Guinsly Laurent –B.E.S.T. Institute, 7th –Tristen Terris Taylor- B.E.S.T. Institute, 8th – Danelle Gordon- B.E.S.T. Institute, 10th – Ernold Hall- B.E.S.T Institute, 11th- Zachary Dickenson- B.E.S.T Institute (missing).*



## Other School participants in Integrity Competition 2018



*Precious Treasures – Winners in Inter-Primary Competition 2017, Essay - 4<sup>th</sup> – Demari Fulford, 6<sup>th</sup> – Jade Clarke with Principal Mrs. Anniona Jones and Teacher.*



*1<sup>st</sup> Place – Inter Primary Poster Competition Overall - Enid Capron Primary School - Principal Mrs. Sophia Garland accepting Trophy on behalf of Winning Students not present. 1<sup>st</sup> Place Steve Simpson, 2<sup>nd</sup> Place Melnardo Wilson, 3<sup>rd</sup> Place Hilson Robinson, 4<sup>th</sup> Place Evangely Ferreira, 5<sup>th</sup> Place Rithny Philistin, 6<sup>th</sup> Place Anneka A. Charles, 7<sup>th</sup> Place Nephtalie Dejean, 8<sup>th</sup> Widlene Plaisimond, 9<sup>th</sup> Place Ravela Gardiner, 10<sup>th</sup> Jahvanka Hanna, 11<sup>th</sup> Tyrese Quelch, 13<sup>th</sup> Darriel Green, 15<sup>th</sup> Recardia Jones, 16<sup>th</sup> Tania Jeune, 17<sup>th</sup> Maybel Rigby, 18<sup>th</sup> Daissa Gustamar, and Essay 12<sup>th</sup> – Hadasa. B. Aimonte, 13<sup>th</sup> Saviola –CaJuste, 14<sup>th</sup> – Nephtalie Dejean.*

### **(e) Integrity Poster Competition: - Inter-Primary Schools;**

- 1<sup>st</sup> Place – Steve Simpson – Enid Capron Primary
- 2<sup>nd</sup> Place – Melnardo Wilson – Enid Capron Primary
- 3<sup>rd</sup> Place – Hilson Robinson – Enid Capron Primary

**6.8** In the end, cash prizes (donated by the Integrity Commission Staff Members) were awarded to the victorious schools and students in the Integrity College Speak-Off and High School Debates. In addition, trophies and certificates were distributed to all the participating schools and students in all the Competitions. It should be noted that these school outreaches, were also part of the preparatory activities to establishing Integrity Clubs in the Schools as planned for the 2018-19 Financial Year.



*Picture of the Inter-High Debate Competition Winners 2017 at Raymond Gardiner High School (their school) receiving their Trophy, Cash prizes and certificates with Principal Mrs. Janet Walkin, Teachers who assisted the students and Parents, November 2017.*



*Picture of Ms. Kadean Cunningham Principal of Clement Howell High School receiving cash award for 2<sup>nd</sup> Place Winners, Inter-High Integrity Debate 2017*

## Public Service Announcements (PSAs)

**6.9** Besides these engagements, the Commission progressed its anti-corruption public service radio announcements and jingles. During the reporting period, the English version of the initial seven (7) PSAs were translated into Creole and played for several months on the Creole Radio Stations. In relation to the General Elections, five (5) PSAs were also prepared and broadcast on five (5) local radio stations. They were aimed at sensitizing persons, especially those eligible to vote, on the need to exercise their voting rights wisely, independently, with integrity and honesty. These PSAs were broadcast on Rock of Jesus Ministries, Radio Turks and Caicos, Tropical Vibes, Smooth 88.1 FM, and the Creole Radio Station in the weeks leading up to the General Elections in December 2016.

## Corruption Perception Surveys

**6.10** As part of the strategy to monitor the effectiveness of its anti-corruption and good governance efforts in TCI, the Commission, through its Public Education Unit, launched a corruption perception survey to, among other things, gauge the public perception about corruption in TCI. So far the survey has involved 284 participants within the age range of 36-55 years and over 30 engagements sessions with mainly the public sector and a few private sector entities. The periodic analysis of the results of these surveys, which are on-going, will be reported separately in due course.





# INFORMATION COMMUNICATION TECHNOLOGY

## The Continuing Duty of Confidentiality

**7.1** The Ordinance imposes heavy confidentiality obligations on Commissioners and Staff of the Commission in the performance of their roles and functions. This obligation is continuous and the Commission is irrevocably committed to ensuring very strict compliance with this statutory imperative. Accordingly, the Commission has continued to enhance and improve the infrastructure and systems already in place to maintain an organizational culture and mindset of zero- tolerance to any form of confidentiality breach.

## Enhancement of ITC Infrastructure and Security

**7.2** In the last consolidated Annual Report, the Commission, under this ITC Sub-Unit, reported as follows: that it “has increased its investment into its information technology infrastructure to further secure its confidential information.” One such investment is the implementation of a comprehensive physical access security system which provides multiple layers of access control measures. This allows the Commission to reduce the exposure of its internal information assets to physical risks. This investment will further support the administrative controls implemented internally in addition to the statutory controls enforced by the Integrity Commission Ordinance, such as the Oath of Secrecy to which all the Commissioners and each member of staff have all sworn.

**7.3** “The Commission has since endeavored to establish an online presence which can be used to interface with the public. The Commission is pleased to report that it has completed and launched its new website: [www.integritycommission.tc](http://www.integritycommission.tc). The website is being used to communicate with and provide information directly to the general public. The website is a single source through which the public can gather information on the Commission, its history and its past, present and future activities. This includes news, press releases, reports and publications (e.g. the Code of Conduct), the Integrity Commission and Political Activities Ordinances.

**7.4** “Persons who wish to submit complaints can now have the option of either downloading and completing a complaint form or using the secure online complaint form to do so either anonymously or otherwise. All web access to the website has been secured using Transport Layer Security to ensure that all information transferred between the user and the website remains confidential. The website is also equipped with an extended validation digital certificate to ensure that users can confirm the identity of the Commission’s website. This is a measure to combat the growing threat of fraudulent websites and phishing attacks”

**7.5** Since the publication of the said consolidated Annual Reports in the third quarter of 2015/ 2016 Financial Year, the Commission, has continued to further invest in Information Technology and Communication infrastructure as well as its network and physical security. These became imperative, because of the increasing operational needs of the Commission, including the establishment of a new office Providenciales. Thus, with the opening of the Commission’s new offices in Providenciales in 2016, it was necessary to implement a secure and robust information technology infrastructure to support the operations of the new office. This expansion also warranted a compensating expansion of the Commission’s Physical Security System to provide physical security controls to the new office. The extension of this system has assisted with minimizing the risk of physical threats to both the staff members and the physical and information assets maintained by the Commission.

**7.6** The Commission has also invested in providing a secure information communication link between its offices and strengthening the protection provided at its internet boundaries. These investments have increased the secure operational mobility of its staff members throughout its locations and has increased the Commission's ability to provide secure inter-office communications to its staff. Both offices have also been equipped with audio/video conferencing facilities which are flexible, cost effective and secure. The Commission has benefited from reduced transportation and accommodation costs, through the use of this facility. During the 2016 to 2017 financial years, further investment was made to increase the bandwidth of these communication links and to make them more secure. This investment was necessary to meet the growing demands of the Commission and its increased staff complement.

**7.7** The Commission has sought to create a working environment which is more ergonomic for staff members working at each of its locations. Alterations have been made to the working areas for each member of staff, to create a more comfortable working environment. This has had a positive impact on productivity. The Commission is completing work in this area during the 2018/19 Financial Year.

**7.8** The Commission has long recognized the value of information in the fight against Corruption. The Commission also understands that to truly increase the effectiveness of its operations will depend on its ability to perform more in-depth analysis of the information it maintains, in accordance with its statutory obligations to maintain the confidentiality of this information. Over the last three Financial Years 2015/16; 2016/17 and 2017/18 Financial Years, the Commission had explored the prospect of developing an information database, and is now on the verge of full operationalization of the same, to effectively and securely manage and process the confidential and sensitive information it maintains. This information system is cutting edge, as it would facilitate a protocol-guided interface and interaction between the investigative, compliance and intelligence operations of the Commission. More importantly, it would be operated in a manner that ensures optimum operational effectiveness and efficiency, while maintaining the Commission's acute awareness of and robust compliance with its confidential obligation. The Commission expects this information system to be in full utilization by the end of 2018/19 Financial Year.



## FUNDING AND FINANCIAL ACTIVITIES

### Funding

**8.1** The Commission is funded by the Turks and Caicos Islands Government through the Appropriation Ordinance enacted by the House of Assembly. The Commission's bid for its budget for each financial year (FY) is usually presented to and scrutinized by the Appropriation Committee (AC) of the House of Assembly in a public hearing which is usually broadcast live by radio and via the internet. The AC subsequently makes a recommendation to the House of the Assembly for budget approved for the Commission. In furtherance of the constitutional protection of the independence and the funding of the Commission, the House of Assembly, pursuant to section 105 (2) of the Constitution, may pass or reject the budget so recommended by the AC; it may not amend it. Once passed by the House, the budget forms part of the Appropriation Ordinance for that FY. This budget approval process is also applicable to all constitutional institutions protecting good governance.

**8.2** This consolidated Annual Report covers the 2015/16; 2016/17 and 2017/18 FYs. During these FYs, the following sums were appropriated for the Commission as against what the Commission actually needed and requested: - \$1.2m as against \$1.6m requested for 2015/16; \$1.2m as against \$1.4m for 2016/17 and \$1.4 as against \$1.6 requested for 2017/18. The Commission met the short falls over these FYs, primarily from the savings (largely from recruitment) carried over from 2014/15 FY in the sum of \$.5m. On the recommendation of the Appropriation Committee, the House of Assembly had in 2015/16 FY, approved the use of these savings by the Commission to meet its operation needs. These needs included the opening of the Commission's office in Providenciales in 2016, without which the ability of the Commission to monitor the political financial activities of the politicians during the 2016 General Elections would have been severely hampered. In turn, this would have adversely impacted the General Election itself. It must be noted however, that in response to a desperate request from the Commission, there was an increase by about \$200,000 in the 2017/18 FY, because whatever surplus the Commission was utilizing from 2014/15 was virtually exhausted by the end of the 2016/17 FY.

### Financial Activities

**8.3** The funds appropriated for the Commission are usually made available to the Commission by way of quarterly subventions and are spent on the authority of the General Warrant by the Hon Minister of Finance and subsequent Warrant by the Accountant General specifically authorizing the Director, as the accounting officer of the Commission, to spend the sum appropriated. The Commission's financial activities including financial reporting are carried out within the legislative, policy and the regulatory framework of the Constitution, the Public Finance Management Ordinance, the Public Procurement Ordinance and the Chief Financial Officer Ordinance, the latter being repealed in 2016/17 FY, following the abolition of the post of the Chief Financial Officer. Besides being guided by its own internal Accounting Policy and Procedures Manual, the Commission since 2017/18 FY has been bound to comply with the terms of the Governor's Sponsorship Letter issued under the Public Finance Management Ordinance. The Commission is also generally governed by best accounting standards and practices.

## Financial Reporting and Auditing

**8.4** The Commission is required by the Public Finance Management Ordinance to submit to the Ministry of Finance and the Governor, a quarterly report of its financial activities as well as its performance against the approved budget and set strategic objectives for the relevant FY. The Commission has consistently complied with this statutory reporting requirement. As at the date of finalization of this Annual Report, the Commission has been further required to submit a monthly financial report.

**8.5** In accordance with the Constitution, the Integrity Commission Ordinance and the Public Finance Management Ordinance, the Commission's finances and financial activities have been regularly audited by the Auditor General and his National Audit Office (NAO) through WB Financials Group, one of NAO's contracting audit firms. The Commission's audited Statements of Accounts for the 2015/16 and 2016/17 FYs have been completed and are Appendix 1 to this Annual Report. In particular, the 2015/16 FY audit report has been laid before the House of Assembly and subjected to the public scrutiny of the Public Accounts Committee. As at the date of the finalization of this Annual Report, the audit process for the Commission's 2017/18 FY Statement of Accounts has commenced.

## Review of the Commission

**8.6** Towards the end of the 2017/18 FY, the Governor-in-Cabinet commissioned Mr. Steven Turnbull, former Chief Financial Officer to, among other things, review the strategic operations and activities of all the TCI Statutory Bodies and the Arms-Length Constitutional Institutions, of which the Commission is one. The Turnbull's Report, which includes his findings and recommendations in relation to the Commission, were presented to and considered by the Commissioners. The Commission has formally responded to the Report, noting the findings, and pledging its commitment to implement the recommendations, within the limits of its powers, the set timelines and available resources.



# CHALLENGES AND ACHIEVEMENTS

## Challenges

**9.1** The Commission has been faced with two major challenges since its establishment in 2010. The first is associated with small Islands environment and the second is inadequate resourcing. The initial public misconception that the Commission is a creation of the British Government to tarnish the image of local public officials has not completely gone away, although the Commission's sustained and robust public education outreaches, especially among the young people, have been very effective in changing this misconception. The vestige of this misconception is being fueled by the on-going corruption trial of former Ministers of Government and others. Nonetheless, the fact that this negative public perception is becoming a thing of the past, is evident, in part, by the increase in the number of investigable complaints made to the Commission. As noted in this Annual Report, average annual complaints rose from 20-25 at the end of 2016 to 45 complaints at the end of 2017 and the beginning of 2018. In 2017 alone, there were 52 complaints.

**9.2** This increase in complaints, ironically presented the Commission with another small island environment-related challenge with resource implications. The complainants who have been brave to come forward and going as far as testifying either in Court or at the Commission's inquiries have been easily identified and some of them or their relatives have suffered reprisals, despite the provisions in the law for their protection. Some of these persons have felt that the Commission or other relevant authority empowered to protect them, have not made effective intervention on their behalf. This perception has tended to infect other complainants who subsequently become unwilling to follow through with their complaints. Fortunately, there are those who remain courageous, despite the risk of detriment to them or their relatives. However, due to the Commission's resource constraints, their complaints have not been investigated as quickly as they had expected. They tend therefore to be discouraged by such delays.

**9.3** The continuing resource constraints of the Commission have not gone unheeded by the Government. Indeed, the past consolidated Annual Report recorded a 100% increase in the budget of the Commission in 2013/14. Since then, the Commission has had nominal increases, but the reality is that the mandate of the Commission is multi-faceted with huge resource implications. Indeed, each aspect of this mandate in some countries, constitutes the only mandate in some other like organizations regionally and internationally. This is the reality the funding authorities are yet to fully appreciate. So, the resourcing of the Commission continues to lag behind its huge resource needs. In the 2016/17 FY, the Bribery Ordinance was passed and the primary responsibility for implementing it has been placed on the Commission. It is the only one of its kind in the Caribbean, just like the Political Activities Ordinance. However, no financial provision has been made for its implementation, although the successful implementation of its counter-parts in USA (FCPA) and UK (Bribery Act) has involved huge financial and manpower investment. Inadequate resourcing of the Commission will therefore remain a major challenge and high reputational risk, unless and until it is adequately addressed to enable the Commission to effectively discharge its multi-faceted anti-corruption mandate.



**9.4** The Commission also experiences challenge in the Compliance Unit in one particular area. To ensure and maintain a comprehensive and current list of Specified Persons in Public Life, it has become crucial for the Commission to be informed of the appointments and other developments regarding public officials who are required to file declarations with the Commission. Despite best endeavours, it has been difficult for the Commission to obtain the required information as and when due, from the relevant TCIG Departments. The failure to inform the Commission, for example, about the appointments to or removals from the Statutory Boards, or acting, temporary and permanent appointments, within the public service, has posed a serious challenge in keeping track and maintaining an accurate record of Specified Persons in Public Life who are required by law to file declarations with the Commission.

## Achievements

**9.4** Despite the constraints and challenges faced during the reporting period, the Commission, made major strides, including but not limited to the following:

- ✓ The Commission has continued to enjoy the public trust and confidence, especially among public officials, who have continued to maintain above 90% compliance rate in the filing of their Declarations, and 100% compliance rate in respect of Statements of Registrable Interest by the House of Assembly Members. These public officials have also taken more ownership (more 'buy in') of the Commission and its work. Public confidence is also evident in the steady increase of complaints lodged with the Commission by members of the public, despite the risk of detriment to them or their relatives. It has also been noted that some of these complaints clearly fall under the purview of other authorities, but the complainants have come to the Commission, confident that some action will be taken by the Commission either directly or through the relevant authority to whom the Commission may refer the complaint;
- ✓ Following the amendments to the Political Activities Ordinance in 2016, the Commission registered, for the first time, independent candidates, and successfully monitored and regulated their financial activities, together with the registered political parties, before and during the last 2016 General Elections under the Political Activities Ordinance, which remains the only legislation of its kind in the Caribbean.
- ✓ The Commission conducted several high-profile investigations and Inquiries involving very senior public officials with varying outcomes as shown in the Table 1 of this Annual Report. Some of the Commission's investigations have led to prosecutions, the status of which is shown in the Table 4 herein.
- ✓ The Commission, in 2016, prepared and published a Revision Report of the 2012 Remuneration Report of the Remuneration and Allowances of the Speaker and other Members of the House of Assembly, following a wide consultation with them and other stake holders.
- ✓ The Commission, through its Public Education Unit, facilitated sustained and robust public education engagements with young people, through the Schools, and their participation in the various inter-schools' integrity competitions, which were successful. These public education engagements were also key to the successful sensitization, compliance and cooperation of the politicians in the 2016 General Elections.
- ✓ In the last consolidated Annual Report, the Commission reported that both the Chairman and the Director have been regularly invited to share the Commission's unique experiences in good governance at regional and international anti-corruption and integrity fora. During this reporting period, and in recognition of the Commission's regional flag-bearing role in anti-corruption efforts, the Commission's Director, Eugene Otuonye, Q.C. was elected the Chairman of the Commonwealth Caribbean Association of Integrity Commissions and Anti-Corruption Bodies (CCAICACB) and TCI was voted to host the 4th Conference of the Association. As at the date of finalization of this Report, the Conference had been held in TCI and was considered hugely successfully by delegates and other attendees.



## ACKNOWLEDGEMENT AND APPRECIATION

**10.1** At every stage of its existence, the Commission has confronted new challenging and difficult circumstances. It has overcome most of these challenges and still grappling with some. In it all however, the Commission has grown to be recognized and respected as a regional flag-bearer in good governance and anti-corruption efforts and it owes this testimony to the unwavering support, huge assistance and cooperation of several persons, institutions and other public bodies.

**10.2** The Commission again acknowledges and appreciates the continuing assistance and invaluable contributions of the following entities: The Royal Turks and Caicos Islands Police Force and other uniformed law enforcement agencies within the TCIG Ministries; Sister Institutions Protecting Good Governance; The Education Department and the Schools; The House of Assembly; the Attorney General's Chambers and The Governor's Office, to mention but a few.

**10.3** The Commission expresses its gratitude to TCI public officials, including, Hon. Members of the House of Assembly for their continuing understanding, cooperation and support. Special appreciation and gratitude go to the Chief Internal Auditor, Mr Marlon Shippee who devoted his technical expertise and personal time to facilitate the Commission's preparation of the Post- Election Reports and their Analysis. The Commission is also deeply grateful to its Grand Turk Landlord, Mr Franklyn Missick for the generous offer of his private power generation to the Commission, as well as speedy repairs of the offices, following the passage of Hurricanes Irma and Maria. His intervention was key to our quick recovery from the aftermath of the Hurricanes.

**10.4** The Commission continues to acknowledge the invaluable contribution and support of the church, the non-governmental organizations, the civil society, the media and the public in the Commission's anti-corruption efforts. As reiterated in our last regional Anti-Corruption Conference, proudly hosted by TCI, it is simply impossible to successfully combat corruption and promote integrity, honesty and good faith in public life without engaging and involving you all. For this, the Commission is very grateful.

**10.5** Finally, on behalf of the Government of Turks and Caicos Islands and its people, the Commission records its deep appreciation and gratitude to the following past Members and Staff of the Commission: former Commissioners Paul Harvey, Nick Haywood and Rev Julia Adams Williams, and past staff members, Paul Martin, Steven Gwilliam, Levard Missick, Karin Taylor-Bell and Delbinder Mehat. Your various selfless and stellar contributions have put the Commission on a stronger footing than how you met it. Thank you.

**TURKS AND CAICOS ISLANDS**



# APPENDIX 1

AUDITED STATEMENTS OF  
ACCOUNTS FOR THE PERIOD  
ENDING MARCH 31, 2016 AND  
MARCH 31, 2017.

December 21, 2016



The Chairman & Members of the Commission  
Turks & Caicos Islands Integrity Commission  
Franklyn Missick's Building  
Church Folly  
Grand Turk  
Turks and Caicos Islands

WB Financial Group  
PO Box 137 The Regent Village  
Unit G202 Grace Bay Road  
Providenciales Turks & Caicos Islands  
British West Indies

Dear Sirs,

**RE: Audit of March 31, 2016 financial statements**

**Purpose and use:** We have substantially completed our audit of the March 31, 2016 financial statements of Turks & Caicos Islands Integrity Commission (the Commission) and, subject to satisfactory completion of our remaining audit procedures, intend to issue an unqualified opinion on those statements. Professional standards require that we communicate certain matters to those charged with governance of the Commission. The following, which is intended solely for the use of the Chairman and Members of the Commission (the Commissioners) and management of the Commission, is a summary of that information.

**Auditor's responsibility under generally accepted auditing standards:** International Standards on Auditing require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not ordinarily identify all such matters and this report includes only those matters of a governance interest which came to our attention as a result of the performance of our audit.

**Responsibilities of Management and those charged with governance:** Management's responsibilities are detailed in the engagement letter to which this engagement was subject. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

**Other information in documents containing audited financial statements:** We have not reviewed any other documents containing audited financial statements.

**General approach and overall scope of the audit:** We applied a top-down, risk-based approach to planning and conducting the audit, through the application of well-reasoned professional judgment. We obtained an understanding of the Commission's operations and the related risks, which drove our assessment of materiality and identification of audit risks, including significant risks, which are audit risks that require special audit considerations. We also obtained an understanding of how management controls these risks, by considering management's approach to internal controls, and we determined how we will test significant account balances and classes of transactions.

Our audit approach was primarily substantive and included the testing, on sample basis, of significant transactions and balances.

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W [wbfinancial.tc](http://wbfinancial.tc)



**Significant accounting practices:** We are responsible for providing our views about qualitative aspects of the Commission's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. Generally accepted accounting principles provide for the Commission to make accounting estimates and judgments about accounting policies and financial statement disclosures. We are not aware of any changes to estimates made by management. We are not aware of any areas where the significant accounting practices have changed from previous year or are not consistent with general industry practice. In addition, we are not aware of any new or controversial accounting practices reflected in the Commission's financial statements.

**Significant risks and exposures:** Significant risks and exposures are disclosed in the financial statement footnotes.

**Management's judgments and accounting estimates:** There were no matters which required management to make significant judgments or which required significant estimates. Management has disclosed its most critical estimate in the notes to the financial statements though this is not considered to be a significant estimate.

**Significant identified misstatements (both recorded and unrecorded):** A summary of identified misstatements both recorded and unrecorded is attached in appendixes 1 and 2 respectively to this letter.

**Going concern doubts:** As a result of our audit, we did not become aware of any material uncertainties relating to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

**Fraud or illegal acts:** Applicable auditing standards recognize that the primary responsibility for the prevention and detection of fraud and compliance with applicable laws and regulations rests with both those charged with governance of the entity and with management. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, and fraud deterrence. They are also responsible for establishing and maintaining controls pertaining to the entity's objective of preparing financial statements that are presented fairly, in all material respects, in accordance with the applicable financial reporting framework and managing risks that may give rise to material misstatements in those financial statements. In exercising oversight responsibility, those charged with governance should consider the potential for management override of controls or other inappropriate influence over the financial reporting process.

As auditors, in planning and performing the audit, we are required to reduce audit risk to an acceptably low level, including the risk of undetected misstatements in the financial statements due to fraud. However, we cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of such factors as the use of judgment, the use of testing, the inherent limitations of internal control and the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

No fraud or illegal acts came to our attention as a result of our audit.

**Disagreements with management:** We have had no disagreements with management resulting from our audit.

**Management representations:** We have requested that management provide us with certain representations. The representations that we are seeking from management are available upon request.

**Audit report:** We do not intend to make any modifications to our audit report.



**Other miscellaneous matters:**

We are not aware of any consultations between management and other auditors about audit and accounting matters.

We have no questions regarding management integrity. No significant matters were discussed with management prior to our appointment as auditors.

No serious difficulties were encountered in the performance of our audit.

The attached appendix 3 describes the management letter points that were identified during the course of our engagement.

**Other engagement commitments:** There were no other specific matters agreed upon in the terms of our engagement.

If you would like to discuss the results of our audit or any other matters in further detail please feel free to call Ryan Blain or Jordan Bolton at (649) 941-7299.

This letter including any appendices is intended for the purpose and use set out above and should not be used for any other purpose or by any other party. It may not be made available to others without our consent.

Yours faithfully,

*WB Financial Management Ltd.*

## APPENDIX 1: SUMMARY OF ADJUSTED MISSTATEMENTS

March 31, 2016

### Summary of adjusted differences

Client: Turks and Caicos Islands Integrity Commission  
Year ended : 3/31/2016

#	a/c	B/S		P&L		Narrative
		DR	CR	DR	CR	
1	Accruals Professional fees		7,000	7,000		Being accrual for audit fee for 2016

Total	0	7,000	7,000	0
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Net P&L -7,000

## APPENDIX 2: SUMMARY OF UNADJUSTED MISSTATEMENTS

March 31, 2016

### Summary of unadjusted differences

Client: Turks and Caicos Islands Integrity Commission  
year ended : 3/31/2016

#	a/c	B/S		P&L		Narrative
		DR	CR	DR	CR	
1	Fixed assets Depreciations expense	1,309			1,309	Being over recording of depreciation in the year
2	Retained earnings Telephone expense	3,293			3,293	Being Digicel bills paid in the FY2016 which related to the prior year

Total	4,602	0	0	4,602
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Net P&L 4,602

## **APPENDIX 3:**

### **Management Letter Points**

The following are recommendations, while not exhaustive, that summarize some of the management points we noted and discussed with you during the year-end audit process:

#### **1. Digicel**

##### Observation

From a review of the telephone cost it was noted that there was an historical query on the Digicel account which held up payments in the prior year. This account query was resolved in the current financial year and the balance of the account was settled. However, on ultimate settlement of the account it was determined that \$3,293 of the cost related to the prior year and therefore the expense has been recorded in the incorrect period.

##### Risk

The telephone expense for the year is less comparable as a result for third party users of the financial statements.

##### Recommendation

We recommend that the Commission make an accrual for such amounts should a similar issue arise in the future.

#### **2. Audit fee accrual**

##### Observation

During our audit we noted that no audit accrual had been included in the financial statements for FY2016.

##### Risk

Liabilities and expenses were understated by \$7,000 which resulted in an audit adjustment.

##### Recommendation

We recommend that the audit fee be accrued on an annual basis in line with the fee as detailed in the signed engagement letter.

#### **3. Fixed assets register**

##### Observation

During our review of the fixed assets register we noted that additions for FY2016 had not been properly detailed. As such using the fixed assets register in isolation it would not be possible to identify specific assets and trace them to the physical asset.

Risk

Without a properly detailed fixed asset register the Commission will not be able to properly track all assets on hand and may cause problems in future when assets are disposed.

Recommendation

We recommend that the fixed asset register be properly updated for additions in FY2016 and continued going forward.



Financial Statements of

**TURKS AND CAICOS ISLANDS  
INTEGRITY COMMISSION**

Year ended March 31, 2016

## TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

Financial Statements  
Year ended March 31, 2016

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Statement of Cash Flow	5
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**FINANCIAL  
GROUP**

WB Financial Group  
PO Box 137 The Regent Village  
Unit G202 Grace Bay Road  
Providenciales Turks & Caicos Islands  
British West Indies

## **INDEPENDENT AUDITOR'S REPORT**

### **To the Chairman and Members of Turks & Caicos Islands Integrity Commission**

We have audited the accompanying financial statements, which comprise the statement of financial position of Turks & Caicos Islands Integrity Commission (the Commission) as at March 31, 2016 and the statements of comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), 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***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 on the auditor's judgement, 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 an 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Opinion***

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2016 and its financial performance and its cash flows for the year then ended in accordance with IFRS.

#### ***Other Matters***

This report, including the opinion, has been prepared for and only for the Commission's Chairman and Members, as a body and the Government of the Turks & Caicos Islands and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

*WB Financial Management Ltd.*

Chartered Accountants  
Providenciales, Turks & Caicos Islands  
Date: **APRIL 7, 2017**

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## TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

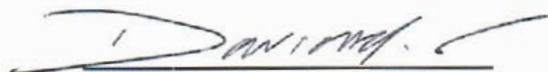
### Statement of Financial Position

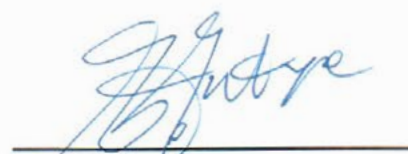
As at March 31, 2016  
with comparative figures as at March 31, 2015

Expressed in United States Dollars

		2016	2015
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash	US\$	391,754	507,012
Receivables		30,348	2,541
		422,102	509,553
<b>Non Current Assets</b>			
Property, plant and equipment (Note 5)		101,039	67,534
		523,141	577,087
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses (Note 6)		13,977	27,582
		13,977	27,582
<b>Equity</b>			
General fund		509,164	549,505
	US\$	523,141	577,087

Approved for issuance on behalf of the Chairman and Members of the Turks and Caicos Islands Integrity  
Commission on APRIL 7, 2017.

  
Chairman

  
Director

The accompanying Notes form an integral part of these financial statements



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Statement of Comprehensive Income

Year ended March 31, 2016

with comparative figures for the year ended March 31, 2015

Expressed in United States Dollars

		2016	2015
<b>Gross Revenue</b>			
Government subvention	US\$	1,200,338	1,165,377
<b>Expenses</b>			
Salaries and benefits		842,171	849,357
Travel and subsistence		101,781	92,688
Rent		99,000	72,000
Commissioner fees and expenses		45,575	42,150
Other operating and administrative expenses		43,911	35,405
Utility expense		24,473	26,313
Depreciation		23,726	27,657
Professional fees		20,852	11,440
Communication expenses		16,733	6,847
Office expenses		14,979	15,508
Training		5,450	7,320
Bank charges		2,028	2,250
		1,240,679	1,188,935
<b>Net deficit and total comprehensive loss for year</b>	US\$	(40,341)	(23,558)

The accompanying Notes form an integral part of these financial statements

## TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

### Statement of Changes in Equity

Year ended March 31, 2016

Expressed in United States Dollars

		<b>Total</b>
Balance as at April 1, 2014	US\$	573,063
<b>Comprehensive income</b>		
Net deficit and total comprehensive loss for the year		(23,558)
<b>Balance as at March 31, 2015</b>		549,505
<b>Comprehensive income</b>		
Net deficit and total comprehensive loss for the year		(40,341)
<b>Balance as at March 31, 2016</b>	US\$	509,164

The accompanying Notes form an integral part of these financial statements

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Statement of Cash Flow

Year ended March 31, 2016

with comparative figures for the year ended March 31, 2015

Expressed in United States Dollars

		2016	2015
<b>Cash flows from operating activities</b>			
Net deficit and total comprehensive loss for the year	US\$	(40,341)	(23,558)
Adjustment for:			
Depreciation		23,726	27,657
		(16,615)	4,099
<b>Changes in working capital other than cash</b>			
Receivables		(27,807)	2,459
Accounts payable and accrued expenses		(13,605)	9,522
<b>Net cash from operating activities</b>		(58,027)	16,080
<b>Cash flows used in investing activities</b>			
Additions to property, plant and equipment		(57,231)	(43,446)
<b>Net cash used in investing activities</b>		(57,231)	(43,446)
<b>Net change in cash</b>		(115,258)	(27,366)
Cash at beginning of year		507,012	534,378
<b>Cash at end of year</b>	US\$	391,754	507,012

The accompanying Notes form an integral part of these financial statements

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For the year ended March 31, 2016

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### 1. General information

The Commission was established under the Integrity Commission Ordinance (Ordinance 8 of 2008 as amended). Section 102 of the Turks & Caicos Islands Constitution Order 2011 made further provisions on the Commission as an institution protecting good governance. The primary responsibility of the Commission is to promote integrity, honesty and good faith in public life in the Turks and Caicos Islands.

The principal place of business of the Commission is at Church Folly, Grand Turk, Turks & Caicos Islands (TCI).

### 2. Basis of preparation

#### (a) *Statement of compliance*

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

#### (b) *Basis of measurement*

These financial statements have been prepared on an historical cost basis.

The methods used to measure fair values are discussed further in Note 4.

#### (c) *Functional and presentation currency*

These financial statements are presented in United States (US) dollars, which is the Commission's functional currency. All financial information presented in US dollars has been rounded to the nearest dollar.

#### (d) *Use of estimates and judgements*

The preparation of these financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In the opinion of management, there are no judgements, estimates or assumptions that will have a material impact on these financial statements.



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

---

### 2. Basis of preparation, continued

#### (e) *Changes in accounting policy and disclosures*

##### (i) New and amended standards and interpretations adopted by the Commission

There are no IFRS or IFRIC interpretations that are effective for the first time for the financial year beginning on or after 1 April 2015 that would be expected to have a material impact on the Commission.

##### (ii) New and amended standards and interpretations issued but not effective for the financial year beginning 1 April 2015 and not early adopted

There are no IFRS or IFRIC interpretations that are not yet effective that would be expected to have a material impact on the financial statements.

### 3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Commission.

#### (a) *Non-derivative financial assets*

The Commission initially recognises loans, receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Commission becomes a party to the contractual provisions of the instrument.

The Commission derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in the transferred financial assets that is created or retained by the Commission is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented on the statement of financial position when, and only when, the Commission has a legal right to offset the amount and intends to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Commission's non-derivative financial assets comprise loans and receivables.

##### *Loans and receivables*

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortised cost using the effective interest rate method, less impairment losses.

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

### 3. Significant accounting policies, continued

#### (d) *Property, plant and equipment*

##### (i) *Recognition and measurement*

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses (note 3(f)(ii)). Cost includes expenditures that are directly attributable to the acquisition of property, plant and equipment. Gains or losses arising from the disposal of property, plant and equipment are reflected in the statement of comprehensive income.

##### (ii) *Subsequent costs*

The cost of replacing an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied will flow to the Commission and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment is recognised in the statement of comprehensive income as incurred.

##### (iii) *Depreciation*

Depreciation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment.

Office furniture and fixtures	5 years
Computer equipment	3 years

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

##### (e) *Government subvention and grants*

Government subvention and grants are recognised initially as deferred income when there is reasonable assurance that they will be received and that the Commission will comply with the conditions associated with the subvention or grant. Subvention and grants that compensate the Commission for expenses incurred are recognised in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are recognised. Subvention and grants that compensate the Commission for the cost of an asset are recognised in the statement of comprehensive income on a systematic basis over the useful life of the asset.



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

### 3. Significant accounting policies, continued

#### (f) *Impairment*

##### (i) *Financial assets*

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Commission on terms that the Commission would not consider otherwise, indications that a debtor or issuer will enter bankruptcy or the disappearance of an active market for a security.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the original effective interest rate.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit risk characteristics. In assessing collective impairment, the Commission uses historical trends of the probability of default, timing of recoveries and the amount of loss incurred, adjusted for management's judgement.

All impairment losses are recognised in the statement of comprehensive income.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost the reversal is recognised in the statement of comprehensive income.

##### (ii) *Non-financial assets*

The carrying amounts of the Commission's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the cash generating unit).

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

---

### 3. Significant accounting policies, continued

#### (f) *Impairment, continued*

##### (ii) *Non-financial assets, continued*

An impairment loss is recognised if the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income. In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

#### (g) *Lease payments*

Payments made under operating leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expenses, over the term of the lease.

#### (h) *Provisions*

A provision is recognised if, as a result of a past event, the Commission has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability.

### 4. Financial instruments

#### (a) *Financial risk management*

The Commission's activities expose it to a variety of financial risks namely credit and liquidity risks.

The Chairman and Members of the Commission (the Commissioners) have overall responsibility for the establishment and oversight of the Commission's risk management framework. The Commissioners are responsible for developing and monitoring the Commission's risk management policies.

The Commission's risk management policies are established to identify and analyse the risks faced by the Commission, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Commission's activities.



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

### 4. Financial instruments (continued)

#### (a) Financial risk management (continued)

The Commission, through its training, management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Commissioners oversee how management monitors compliance with the Commission's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Commission.

#### (i) Credit risk

Credit risk is the risk of financial loss to the Commission if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Commission's cash.

The Commission banks primarily with recognised banks and financial institutions with minimal risk of default apparent. Provision is made where there is apparent default from a financial institution.

The maximum exposure to credit risk for cash equates to the carrying value of those financial instruments.

The carrying amount of financial assets represents the maximum amount of exposure. The maximum amount of exposure to credit risk at the reporting date was:

	2016	2015
Cash	391,754	507,012

#### Credit quality of financial assets

The credit quality of financial assets that are neither past due or impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

	2016	2015
<b>Cash at bank and short-term bank deposits</b>		
AA rated financial institutions	391,754	534,378

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

---

### 4. Financial instruments, continued

#### (a) *Financial risk management, continued*

##### (ii) *Liquidity risk*

Liquidity risk is the risk that the Commission will encounter difficulties meeting its financial obligations as they fall due. The Commission's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Commission's reputation.

All the Commission's liabilities fall due within one year.

#### (b) *Fair value determination*

A number of the Commission's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes as described below. Where applicable, further information about the assumptions made in determining fair value has been disclosed in the Notes specific to that asset or liability.

The fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties.

Due to their short-term nature, the carrying amounts of the financial assets and liabilities, of the Commission approximate to their fair value.

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

### 5. Property, plant and equipment

#### 2016

		Office furniture and fixtures	Computer equipment	Total
<b>Cost</b>				
At April 1, 2015	US\$	39,050	104,404	143,454
Additions		20,282	36,949	57,231
At March 31, 2016		59,332	141,353	200,685
<b>Depreciation</b>				
At April 1, 2015		19,622	56,298	75,920
Depreciation for year		11,915	11,811	23,726
At March 31, 2016		31,537	68,109	99,646
<b>Carrying amounts:</b>				
As March 31, 2016	US\$	27,795	73,244	101,039

#### 2015

		Office furniture and fixtures	Computer equipment	Total
<b>Cost</b>				
At April 1, 2014	US\$	38,762	61,246	100,008
Additions		288	43,158	43,446
At March 31, 2015		39,050	104,404	143,454
<b>Depreciation</b>				
At April 1, 2014		11,776	36,487	48,263
Depreciation for year		7,846	19,811	27,657
At March 31, 2015		19,622	56,298	75,920
<b>Carrying amounts:</b>				
As March 31, 2015	US\$	19,428	48,106	67,534



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2016

### 6. Accounts payable and accrued expenses

		2016	2015
Accounts payable	US\$	5,777	8,782
Accrued expenses		8,200	18,800
	US\$	13,977	27,582

### 7. Related party balances and transactions

For the years ended March 31, 2016 and March 31, 2015, the following were the significant transactions and balances with the Commissioners, the Director of the Commission and other related parties, which are not separately disclosed elsewhere in these financial statements.

		2016	2015
Director's salaries/ benefits plus			
Commissioners' fees and expenses	US\$	185,535	182,110

### 8. Operating lease commitments – as lessee

The Commission leases offices under non-cancellable operating lease agreements.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

		2016	2015
No later than 1 year	US\$	33,000	57,000
Later than 1 year and no later than 5 years		33,750	60,750
	US\$	66,750	117,750



June 20, 2018



FINANCIAL  
GROUP

The Chairman & Members of the Commission  
Turks & Caicos Islands Integrity Commission  
Franklyn Missick's Building  
Church Folly  
Grand Turk  
Turks and Caicos Islands

WB Financial Group  
PO Box 137 The Regent Village  
Suite H205 Grace Bay Road  
Providenciales Turks & Caicos Islands  
British West Indies

Dear Sirs,

**RE: Audit of March 31, 2017 financial statements**

**Purpose and use:** We have substantially completed our audit of the March 31, 2017 financial statements of Turks & Caicos Islands Integrity Commission (the Commission) and, subject to satisfactory completion of our remaining audit procedures, intend to issue an unqualified opinion on those statements. Professional standards require that we communicate certain matters to those charged with governance of the Commission. The following, which is intended solely for the use of the Chairman and Members of the Commission (the Commissioners) and management of the Commission, is a summary of that information.

**Auditor's responsibility under generally accepted auditing standards:** International Standards on Auditing require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not ordinarily identify all such matters and this report includes only those matters of a governance interest which came to our attention as a result of the performance of our audit.

**Responsibilities of Management and those charged with governance:** Management's responsibilities are detailed in the engagement letter to which this engagement was subject. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

**Other information in documents containing audited financial statements:** We have not reviewed any other documents containing audited financial statements.

**General approach and overall scope of the audit:** We applied a top-down, risk-based approach to planning and conducting the audit, through the application of well-reasoned professional judgment. We obtained an understanding of the Commission's operations and the related risks, which drove our assessment of materiality and identification of audit risks, including significant risks, which are audit risks that require special audit considerations. We also obtained an understanding of how management controls these risks, by considering management's approach to internal controls, and we determined how we will test significant account balances and classes of transactions.

Our audit approach was primarily substantive and included the testing, on sample basis, of significant transactions and balances.

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**Significant accounting practices:** We are responsible for providing our views about qualitative aspects of the Commission's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures. Generally accepted accounting principles provide for the Commission to make accounting estimates and judgments about accounting policies and financial statement disclosures. We are not aware of any changes to estimates made by management. We are not aware of any areas where the significant accounting practices have changed from previous year or are not consistent with general industry practice. In addition, we are not aware of any new or controversial accounting practices reflected in the Commission's financial statements.

**Significant risks and exposures:** Significant risks and exposures are disclosed in the financial statement footnotes.

**Management's judgments and accounting estimates:** There were no matters which required management to make significant judgments or which required significant estimates. Management has disclosed its most critical estimate in the notes to the financial statements though this is not considered to be a significant estimate.

**Significant identified misstatements (both recorded and unrecorded):** A summary of identified misstatements both recorded and unrecorded is attached in appendixes 1 and 2 respectively to this letter.

**Going concern doubts:** As a result of our audit, we did not become aware of any material uncertainties relating to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

**Fraud or illegal acts:** Applicable auditing standards recognize that the primary responsibility for the prevention and detection of fraud and compliance with applicable laws and regulations rests with both those charged with governance of the entity and with management. It is important that management, with the oversight of those charged with governance, place a strong emphasis on fraud prevention, and fraud deterrence. They are also responsible for establishing and maintaining controls pertaining to the entity's objective of preparing financial statements that are presented fairly, in all material respects, in accordance with the applicable financial reporting framework and managing risks that may give rise to material misstatements in those financial statements. In exercising oversight responsibility, those charged with governance should consider the potential for management override of controls or other inappropriate influence over the financial reporting process.

As auditors, in planning and performing the audit, we are required to reduce audit risk to an acceptably low level, including the risk of undetected misstatements in the financial statements due to fraud. However, we cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of such factors as the use of judgment, the use of testing, the inherent limitations of internal control and the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

No fraud or illegal acts came to our attention as a result of our audit.

**Disagreements with management:** We have had no disagreements with management resulting from our audit.

**Management representations:** We have requested that management provide us with certain representations. The representations that we are seeking from management are available upon request.

**Audit report:** We do not intend to make any modifications to our audit report.

**Other miscellaneous matters:**

We are not aware of any consultations between management and other auditors about audit and accounting matters.

We have no questions regarding management integrity. No significant matters were discussed with management prior to our appointment as auditors.

No serious difficulties were encountered in the performance of our audit.

The attached appendix 3 describes the management letter points that were identified during the course of our engagement.

**Other engagement commitments:** There were no other specific matters agreed upon in the terms of our engagement.

If you would like to discuss the results of our audit or any other matters in further detail please feel free to call Ryan Blain or Jordan Bolton at (649) 941-7299.

This letter including any appendices is intended for the purpose and use set out above and should not be used for any other purpose or by any other party. It may not be made available to others without our consent.

Yours faithfully,

*WB Financial Management Ltd.*



## APPENDIX 1: SUMMARY OF ADJUSTED MISSTATEMENTS

March 31, 2017

### Summary of adjusted differences

Client : **Turks and Caicos Islands Integrity Commission**  
 Year ended : **3/31/2017**

#	a/c	B/S		P&L		Narrative
		DR	CR	DR	CR	
1	Fixed assets Prepayments	22,232	22,232			Being adjustment for reclassification of prepaid amounts relating to Crimson database software
<b>Total</b>		<b>22,232</b>	<b>22,232</b>	<b>0</b>	<b>0</b>	
		<b>Net P&amp;L</b>		<b>0</b>		

## APPENDIX 2: SUMMARY OF UNADJUSTED MISSTATEMENTS

March 31, 2017

### Summary of unadjusted differences

Client : **Turks and Caicos Islands Integrity Commission**  
 year ended : **3/31/2017**

#	a/c	B/S		P&L		Narrative
		DR	CR	DR	CR	
1	Prepayments Fixed assets	3,000	3,000			Being the cost of an installation line between Provo and GT
2	Receivables Expenses	838			838	Being the overpayment on the IPCS invoices due to forex
<b>Total</b>		<b>3,838</b>	<b>3,000</b>	<b>0</b>	<b>838</b>	
		<b>Net P&amp;L</b>		<b>838</b>		



## APPENDIX 3:

### Management Letter Points

The following are recommendations, while not exhaustive, that summarize some of the management points we noted and discussed with you during the year-end audit process:

#### 1. Prepayments

##### Observation

During our testing of prepayments we noted amounts totalling \$22,232 relating to the Crimson database software. From enquiries with management and supporting documents received it was noted that the software implementation process was in stages. However by March 31, 2017 the services relating to the payments made had been fully delivered and implemented. As such this amount should have been capitalised to fixed assets as of March 31, 2017 and has resulted in an audit adjustment.

We further noted through our review of prepayments a prepayment relating to the installation of a dedicated private link between the Grand Turk and Providenciales offices installed by Digicel for \$3,000. Given that we have noted monthly subscription fees for this service for the months of February and March 2017 it would appear that this installation cost had been completed by March 31, 2017 and therefore this amount should have been capitalised to fixed assets rather than held in prepayments. This amount has been included in our summary of unadjusted differences.

##### Recommendation

We recommend that the Commission perform a periodic review of the prepayments to ensure that all amounts are valid prepayments.

#### 2. International Centre Parliamentary Studies

##### Observation

During our testing of expenses we noted an invoice payable to International Parliamentary Studies of GB£2,250. This amount converted to US\$2,818 however per the bank wire it was requested that a payment of GB£2,818 be made. This converted to an actual payment made of US\$3,656 resulting in an overpayment made of US\$838.

##### Recommendation

We recommend that the Commission exercise due care when handing transactions which deal with foreign currency payments.

### 3. Prior year management letter issues identified

#### Observation

Included within our prior year management letter the following points were raised:

- Omission of accrual on Digicel expense of \$3,293
- Omission of audit fee accrual of \$7,000
- Lack of detail on the fixed assets register

These issues were all rectified by the Commission in the current year.

Financial Statements of

**TURKS AND CAICOS ISLANDS  
INTEGRITY COMMISSION**

Year ended March 31, 2017

# **TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION**

Financial Statements  
Year ended March 31, 2017

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FINANCIAL  
GROUP

WB Financial Group  
PO Box 137 The Regent Village  
Suite H205 Grace Bay Road  
Providenciales Turks & Caicos Islands  
British West Indies

## INDEPENDENT AUDITOR'S REPORT

### To the Chairman and Members of Turks & Caicos Islands Integrity Commission

#### *Opinion*

We have audited the accompanying financial statements, which comprise the statement of financial position of Turks & Caicos Islands Integrity Commission (the Commission) as at March 31, 2017 and the statements of comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS, 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.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matters**

This report, including the opinion, has been prepared for and only for the Commission's Chairman and Members, as a body and the Government of the Turks & Caicos Islands and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

*WB Financial Management Ltd.*

Chartered Accountants  
Providenciales, Turks & Caicos Islands  
Date: June 29, 2018



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Statement of Financial Position


As at March 31, 2017

with comparative figures as at March 31, 2016

Expressed in United States Dollars

		2017	2016
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash	US\$	150,798	391,754
Prepayments		14,227	30,348
		165,025	422,102
<b>Non Current Assets</b>			
Property, plant and equipment (Note 5)		116,447	101,039
		281,472	523,141
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses (Note 6)		18,041	13,977
		18,041	13,977
<b>Equity</b>			
General fund		263,431	509,164
	US\$	281,472	523,141

Approved for issuance on behalf of the Chairman and Members of the Turks and Caicos Islands Integrity Commission on June 29, 2018.

  
Chairman

  
Director

The accompanying Notes form an integral part of these financial statements

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Statement of Comprehensive Income

Year ended March 31, 2017

with comparative figures for the year ended March 31, 2016

Expressed in United States Dollars

		2017	2016
<b>Gross Revenue</b>			
Government subvention	US\$	1,230,346	1,200,338
<b>Expenses</b>			
Salaries and benefits		938,924	842,171
Travel and subsistence		160,748	101,781
Rent		99,000	99,000
Commissioner fees and expenses		77,775	45,575
Professional fees		56,626	20,852
Other operating and administrative expenses		38,758	43,911
Office expenses		29,525	14,979
Depreciation		29,182	23,726
Utility expense		21,546	24,473
Communication expenses		17,170	16,733
Training		4,329	5,450
Bank charges		2,496	2,028
		1,476,079	1,240,679
<b>Net deficit and total comprehensive loss for year</b>	US\$	(245,733)	(40,341)

The accompanying Notes form an integral part of these financial statements



## TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

### Statement of Changes in Equity

Year ended March 31, 2017

Expressed in United States Dollars

		<b>Total</b>
Balance as at April 1, 2015	US\$	549,505
<b>Comprehensive income</b>		
Net deficit and total comprehensive loss for the year		(40,341)
<b>Balance as at March 31, 2016</b>		509,164
<b>Comprehensive income</b>		
Net deficit and total comprehensive loss for the year		(245,733)
<b>Balance as at March 31, 2017</b>	US\$	263,431

The accompanying Notes form an integral part of these financial statements

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Statement of Cash Flow

Year ended March 31, 2017

with comparative figures for the year ended March 31, 2016

Expressed in United States Dollars

		2017	2016
<b>Cash flows from operating activities</b>			
Net deficit and total comprehensive loss for the year	US\$	(245,733)	(40,341)
Adjustment for:			
Depreciation		29,182	23,726
		(216,551)	(16,615)
<b>Changes in working capital other than cash</b>			
Prepayments		16,121	(27,807)
Accounts payable and accrued expenses		4,064	(13,605)
<b>Net cash from operating activities</b>		(196,366)	(58,027)
<b>Cash flows used in investing activities</b>			
Additions to property, plant and equipment		(44,590)	(57,231)
<b>Net cash used in investing activities</b>		(44,590)	(57,231)
<b>Net change in cash</b>		(240,956)	(115,258)
Cash at beginning of year		391,754	507,012
<b>Cash at end of year</b>	US\$	150,798	391,754

The accompanying Notes form an integral part of these financial statements

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For the year ended March 31, 2017

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### 1. General information

The Commission was established under the Integrity Commission Ordinance (Ordinance 8 of 2008 as amended). Section 102 of the Turks & Caicos Islands Constitution Order 2011 made further provisions on the Commission as an institution protecting good governance. The primary responsibility of the Commission is to promote integrity, honesty and good faith in public life in the Turks and Caicos Islands.

The principal place of business of the Commission is at Church Folly, Grand Turk, Turks & Caicos Islands (TCI).

### 2. Basis of preparation

#### (a) *Statement of compliance*

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

#### (b) *Basis of measurement*

These financial statements have been prepared on an historical cost basis.

The methods used to measure fair values are discussed further in Note 4.

#### (c) *Functional and presentation currency*

These financial statements are presented in United States (US) dollars, which is the Commission's functional currency. All financial information presented in US dollars has been rounded to the nearest dollar.

#### (d) *Use of estimates and judgements*

The preparation of these financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In the opinion of management, there are no judgements, estimates or assumptions that will have a material impact on these financial statements.

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

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### 2. Basis of preparation, continued

#### (e) *Changes in accounting policy and disclosures*

##### (i) New and amended standards and interpretations adopted by the Commission

There are no IFRS or IFRIC interpretations that are effective for the first time for the financial year beginning on or after 1 April 2016 that would be expected to have a material impact on the Commission.

##### (ii) New and amended standards and interpretations issued but not effective for the financial year beginning 1 April 2016 and not early adopted

There are no IFRS or IFRIC interpretations that are not yet effective that would be expected to have a material impact on the financial statements.

### 3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Commission.

#### (a) *Non-derivative financial assets*

The Commission initially recognises loans, receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Commission becomes a party to the contractual provisions of the instrument.

The Commission derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in the transferred financial assets that is created or retained by the Commission is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented on the statement of financial position when, and only when, the Commission has a legal right to offset the amount and intends to settle on a net basis or to realise the asset and settle the liability simultaneously.

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

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### 3. Significant accounting policies, continued

#### (a) *Non-derivative financial assets, continued*

The Commission's non-derivative financial assets comprise loans and receivables.

##### *Loans and receivables*

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortised cost using the effective interest rate method, less impairment losses.

Loans and receivables of the Commission comprise cash and receivables.

##### (i) Cash

Cash comprises cash balances and call deposits with original maturities of three months or less from the date of purchase. Any bank drafts that are payable on demand and form an integral part of the Commission's cash management are included as a component of cash for the purposes of cash flows.

##### (ii) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less provisions for impairment. A provision for impairment is established when there is objective evidence that the Commission will not be able to recover all amounts due according to the original terms of the contracts. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the statement of comprehensive income.

#### (b) *Non-derivative financial liabilities*

The Commission recognises debt securities issued and subordinated liabilities on the date they are originated. All other financial liabilities are recognised initially on the trade date at which the Commission becomes a party to the contractual provisions of the instrument.

The Commission derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The Commission has accounts payable as non-derivative financial liabilities. Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest rate method.

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

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### 3. Significant accounting policies, continued

(c) *Accounts payable*

Accounts payable are stated at cost.

(d) *Property, plant and equipment*

(i) *Recognition and measurement*

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses (note 3(f)(ii)). Cost includes expenditures that are directly attributable to the acquisition of property, plant and equipment. Gains or losses arising from the disposal of property, plant and equipment are reflected in the statement of comprehensive income.

(ii) *Subsequent costs*

The cost of replacing an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied will flow to the Commission and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment is recognised in the statement of comprehensive income as incurred.

(iii) *Depreciation*

Depreciation is recognised in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment.

Office furniture and fixtures	5 years
Computer equipment	3 – 10 years

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

(e) *Government subvention and grants*

Government subvention and grants are recognised initially as deferred income when there is reasonable assurance that they will be received and that the Commission will comply with the conditions associated with the subvention or grant. Subvention and grants that compensate the Commission for expenses incurred are recognised in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are recognised. Subvention and grants that compensate the Commission for the cost of an asset are recognised in the statement of comprehensive income on a systematic basis over the useful life of the asset.

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

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### Significant accounting policies, continued

#### (f) *Impairment*

##### (i) *Financial assets*

A financial asset is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Commission on terms that the Commission would not consider otherwise, indications that a debtor or issuer will enter bankruptcy or the disappearance of an active market for a security.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the original effective interest rate.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit risk characteristics. In assessing collective impairment, the Commission uses historical trends of the probability of default, timing of recoveries and the amount of loss incurred, adjusted for management's judgement.

All impairment losses are recognised in the statement of comprehensive income.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost the reversal is recognised in the statement of comprehensive income.

##### (ii) *Non-financial assets*

The carrying amounts of the Commission's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generate cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the cash generating unit).

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

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### 3. Significant accounting policies, continued

#### (f) *Impairment, continued*

##### (ii) *Non-financial assets, continued*

An impairment loss is recognised if the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income. In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

#### (g) *Lease payments*

Payments made under operating leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expenses, over the term of the lease.

#### (h) *Provisions*

A provision is recognised if, as a result of a past event, the Commission has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability.

#### (i) *Going concern*

The Commission's management has made an assessment of the Commission's ability to continue as a going concern and is satisfied that the Commission has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Commission's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on a going concern basis.

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

### 4. Financial instruments

#### (a) *Financial risk management*

The Commission's activities expose it to a variety of financial risks namely credit and liquidity risks.

The Chairman and Members of the Commission (the Commissioners) have overall responsibility for the establishment and oversight of the Commission's risk management framework. The Commissioners are responsible for developing and monitoring the Commission's risk management policies.

The Commission's risk management policies are established to identify and analyse the risks faced by the Commission, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Commission's activities.

The Commission, through its training, management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Commissioners oversee how management monitors compliance with the Commission's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Commission.

#### (i) *Credit risk*

Credit risk is the risk of financial loss to the Commission if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Commission's cash.

The Commission banks primarily with recognised banks and financial institutions with minimal risk of default apparent. Provision is made where there is apparent default from a financial institution.

The maximum exposure to credit risk for cash equates to the carrying value of those financial instruments.

The carrying amount of financial assets represents the maximum amount of exposure. The maximum amount of exposure to credit risk at the reporting date was:

	2017	2016
Cash	150,798	391,754

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# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

### 4. Financial instruments (continued)

#### (a) Financial risk management (continued)

##### Credit quality of financial assets

The credit quality of financial assets that are neither past due or impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

	2017	2016
<b>Cash at bank and short-term bank deposits</b>		
AA rated financial institutions	150,798	391,754

#### (ii) Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulties meeting its financial obligations as they fall due. The Commission's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Commission's reputation.

All the Commission's liabilities fall due within one year.

#### (b) Fair value determination

A number of the Commission's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes as described below. Where applicable, further information about the assumptions made in determining fair value has been disclosed in the Notes specific to that asset or liability.

The fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties.

Due to their short-term nature, the carrying amounts of the financial assets and liabilities, of the Commission approximate to their fair value.



# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

### 5. Property, plant and equipment

#### 2017

		Office furniture and fixtures	Computer equipment	Total
<b>Cost</b>				
At April 1, 2016	US\$	59,332	141,353	200,685
Additions		8,263	36,327	44,590
At March 31, 2017		67,595	177,680	245,275
<b>Depreciation</b>				
At April 1, 2016		31,537	68,109	99,646
Depreciation for year		10,936	18,246	29,182
At March 31, 2017		42,473	86,355	128,828
<b>Carrying amounts:</b>				
As March 31, 2017	US\$	25,122	91,325	116,447

#### 2016

		Office furniture and fixtures	Computer equipment	Total
<b>Cost</b>				
At April 1, 2015	US\$	39,050	104,404	143,454
Additions		20,282	36,949	57,231
At March 31, 2016		59,332	141,353	200,685
<b>Depreciation</b>				
At April 1, 2015		19,622	56,298	75,920
Depreciation for year		11,915	11,811	23,726
At March 31, 2016		31,537	68,109	99,646
<b>Carrying amounts:</b>				
As March 31, 2016	US\$	27,795	73,244	101,039

See Auditor's Report – page 1

# TURKS AND CAICOS ISLANDS INTEGRITY COMMISSION

## Notes to Financial Statements

For year ended March 31, 2017

### 6. Accounts payable and accrued expenses

		2017	2016
Accounts payable	US\$	7,941	5,777
Accrued expenses		10,100	8,200
	US\$	18,041	13,977

### 7. Related party balances and transactions

For the years ended March 31, 2017 and March 31, 2016, the following were the significant transactions and balances with the Commissioners, the Director of the Commission and other related parties, which are not separately disclosed elsewhere in these financial statements.

		2017	2016
Director's salaries/ benefits plus			
Commissioners' fees and expenses	US\$	217,735	185,535

### 8. Operating lease commitments – as lessee

The Commission leases offices under non-cancellable operating lease agreements.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

		2017	2016
No later than 1 year	US\$	33,000	33,000
Later than 1 year and no later than 5 years		6,750	33,750
	US\$	39,750	66,750

### 9. Events occurring after the reporting period

There have been no events which have occurred subsequent to the year end which require disclosure.



# TURKS AND CAICOS ISLANDS



## APPENDIX 2

POST - 2016  
**GENERAL ELECTION REPORTS**  
(containing analysis of campaign donations  
and expenditure of Political Parties and  
Independent Candidates)

TURKS AND CAICOS ISLANDS



## Post-General Election 2016 Report – Part 1

*Published by the TCI Integrity Commission*

June, 2017

## Executive Summary

This is part 1 of a two - part report by the Integrity Commission (the Commission) on the campaign financing and related activities of political parties and candidates during the general elections which took place in December 2016. This report focuses on the registration process and donations received by the Political Parties and Independent Candidates. It also gives an overview of the regulatory controls under the Political Activities Ordinance (the Ordinance) and how these were managed and administered by the Commission. In addition, it briefly covers the Commission's role in relation to constitutional notice requirements.

Generally, the Commission found that the older political parties had a fairly good understanding of the reporting requirements under the Ordinance. There was remarkable improvement in the quality and regularity of their statutory returns, so there was no formal breaches of the Ordinance. The Independent Candidates and the new Political Party had a steep learning curve to come to grips with the reporting requirements. This was particularly true for the Independent Candidates on whose shoulders the full responsibility of adhering to the Ordinance squarely rested. Having said that however, they too performed admirably well in meeting the deadlines set by the Commission.

Transparency is a key principle that underpins the Ordinance and enables the public to have an understanding of where parties and candidates get their funds and how they spend them. Public confidence in the integrity of the political process is therefore the bedrock of a sound and healthy democracy in the Turks and Caicos Islands. We hope this report will contribute to such confidence and so encourage greater participation in the democratic process.

## Introduction

The Ordinance came into force on 28 August 2012 and provides for the registration and regulation of the conduct of political parties. In March of 2016, an amendment to the Ordinance, brought the Independent Candidates under the same rules which govern the Political Parties in relation to their financial activity and reporting requirements.

The Commission does not have responsibility for nomination of candidates, the conduct of elections or matters connected thereto. These fall within the remit of the Supervisor of Elections, another constitutional Institution that protects good governance. Thus, allegations of *treating* during the election campaign period, for example, were matters for the Supervisor of the Elections and he addressed them, and where necessary, in consultation with the Attorney General's Chambers and or reported to the Police. However, all Political Party candidates and all Independent Candidates were required to give notice to the Commission, prior to being nominated to run in a General Election, of any and all contracts they may have with the TCI Government. All candidates concerned, commendably complied with this constitutional requirement.

## The Registration Process

### Parties:

The Commission is required, under Section 3 of the Ordinance, to establish and maintain a Register of Political Parties. In order to contest an election as a political party in the 2016 General Election, a party which was not on the Register of Political Parties from 2012, was required to formally submit an application to register with the Commission prior to the election and to meet the registration

requirements of the Ordinance. Only candidates nominated by a Registered Party could stand for election in the name of that party.

Three Political Parties were registered and contested the 2012 General Election. Of this number, one party, the People Progressive Party (PPP) was struck off the Register of registered parties on the 26<sup>th</sup> February, 2016. However, a new party, the Progressive Democratic Alliance (PDA) was formally registered with the Commission on the 10<sup>th</sup> September 2015 and was added to the Register of Registered Political Parties as #RP004.

The registered political parties which contested the 2016 General Election were:

- Progressive National Party PNP #RP001
- People's Democratic Movement PDM #RP002
- Progressive Democratic Alliance PDA #RP004

Particulars of these parties are held and maintained by the Commission in the Register of Political Parties and available for public inspection at the Commission's offices.

### **Independent Candidates:**

In addition to political parties, the amendment to section 68 of the Ordinance in March of 2016 required the Independent Candidates to also register with the Commission. The deadline for their registration application was no later than five days from the date of the Election Proclamation. On registering with the Commission, all prospective Independent Candidates had to also file with the Commission any and all donations received and expenditure incurred by them for the previous 365 days. Ten candidates registered and contested the 2016 General Election. Out of this number, three (3) registered as electoral district candidates, while seven (7) registered as All-Islands candidates.

## **Campaign Donations**

In relation to donations, no limit had been set in the Ordinance on how much a Political Party or an Independent Candidate could receive in donations. The Ordinance does however limit the amount that can be received from an individual donor within a twelve month period to \$30,000. In relation to donations received, Treasurers of the Political Parties and Independent Candidates must check that all donations over \$150 are from a permissible source; the Ordinance sets out who are permissible donors. Under the Ordinance, all Political Parties are required to publish all donations which exceed \$3,000. In accordance with 24(15) of the Ordinance, the Governor in consultation with the Commission, prescribed in a legal notice, how this should be done.

Political Parties and Independent Candidates were required to submit weekly donation reports to the Commission during the election period following the proclamation of the General Election. The three main political parties received a combined total of \$576,708 in campaign donations. The table below sets out the total amount of donations received by the parties based upon the weekly reports submitted and reported to the Commission during the election period between November and December 2016.



Party	Election Period covered	Total donations received	% of total by all parties
Progressive National Party	November 2016-December 2016	\$268,798	47%
People's Democratic Movement	November 2016-December 2016	\$297,142	52%
Progressive Democratic Alliance	November 2016-December 2016	\$10,769	2%

In addition, parties are also required, under the Ordinance, to submit bi-annual donation reports for the periods January - June and July – December of each year. Parties also have to file Annual Statements of Accounts with the Commission. The year runs from 1<sup>st</sup> April to 31<sup>st</sup> March. These are due by 31<sup>st</sup> July or 30<sup>th</sup> September depending on income and expenditure being above or below \$500,000. The Commission will be working with the parties in the months ahead to ensure these reports are compiled and submitted accordingly.

The total donations to Independent Candidates based on their weekly reports totaled \$129,353.

*A detailed and analytical report of the campaign donations as reported by the two groups, as well as the full comparison between the two groups and in relation to their statutory expenditure limit are set out in **Appendix I** to this report.*

## Campaign Spending

### **Parties:**

Spending by political parties and Candidates during the election period has also been regulated by the Ordinance and there is a maximum that each party or candidate can spend. In accordance with Section 46(8) of the Ordinance, the limits are as follows:

- \$30,000 in relation to each electoral district contested by the party (of which there were 10)
- \$40,000 in relation to the all-islands district (of which there were 5)
- \$100,000 in relation to each of the parties leaders or the all-Islands Independent Candidates

It was therefore possible for each party to spend a total of \$600,000 on their respective campaigns. All political parties that put forward candidates for the 2016 General Election have to submit a campaign expenditure return. If their expenditure was under \$250,000 the report had to be filed with the Commission within three months of the General Election. If however their campaign spending was \$250,000 or more the report has to be audited and submitted with an Auditor's Report to the

Commission within six months from the General Election date. Two parties have informed the Commission that their expenditure exceeded \$250,000 and as such will file their Expenditure Returns to the Commission by the 15<sup>th</sup> June 2017. The remaining party whose expenditure did not exceed \$250,000 has submitted its expenditure return to the Commission as required. Once the Commission has received all expenditure returns, it will compile a separate and detailed report of campaign spending by the political parties and independent candidates. This will form Part 2 of the Post-Election 2016 Report and will be published in July 2017.

### **Independent Candidates:**

Independent Candidates were required to submit a record of their donations and all expenditure incurred by them during the election period after the General Election. Ten Independent Candidates stood for the December 2016 General Elections. These were:

- Michael Missick
- McAllister Hanchell
- James Hudson Parker
- Damian Wilson
- Clarence Selver
- Jasmin Salisbury Walkin
- Sabrina E Green
- Oscar O'Brien Forbes
- Valerie Beatrice Jennings
- Courtney Mancur Missick

As with Political Parties, there was no limit on how much an Independent Candidate can receive in donations. However, the \$30,000 maximum per individual donor applied.

The spending restrictions on the Independent Candidates were as follows:

Spending limit for All-islands Candidates was \$100,000 per candidate and \$30,000 for each electoral district Candidate. Three Independent Candidates ran in specific constituencies whilst the remaining seven ran as All Island Candidates. The Commission has received expenditure records from all independent candidates.

## **Advice and Guidance**

With the larger slate of Independent Candidates and a new Political Party, the Commission remained committed to securing compliance by assisting the parties, their Treasurers and Independent Candidates to understand the requirements of the Ordinance and to get it right from the outset as opposed to having to take enforcement action in the event that wrong steps were taken.

To achieve this, the Commission proactively provided guidance notes to help achieve clarification and compliance in key areas during separate face to face engagements with the Independent Candidates and all Treasurers and executive members of the three Political Parties for several months leading up to the General Election. As was previously done in the 2012 General Election, the Commission drafted and circulated guidance notes to all Political Parties and all Independent Candidates on the following areas:

- Guidance note on the Registration Process;
- Guidance note on Donations;
- Guidance note on Corporate Donations and Dormant Companies;
- Guidance note on Loans, how these are reported and what constitutes a loan on commercial terms;
- Guidance Note on Campaign Expenditure;
- Guidance Note on Interest in Contracts with Government.

These Guidance Notes were very much part of the process of engaging with the parties and the Independent Candidates and ensuring they understood the rules and regulations. They were issued to assist political parties and candidates to comply with their obligations under the Ordinance. However, the Commission made it clear that the Guidance Notes were not intended to supersede the Ordinance and any Regulations made under it and in the event of any inconsistency, the Ordinance and Regulations would prevail. Party Treasurers and the candidates actively engaged the Commission with queries during the Election period. The Commission thought that this was evidence of genuine commitment and desire to be compliant by the political parties and candidates.

## Constitutional Requirements

The new Constitution of the Turks and Caicos which came into force on 15 October 2012 set out certain qualification requirements for elected or appointed members of the House of Assembly. Section 49 covers disqualifications for elected or appointed members of the House of Assembly. Section 49(1)(f) covers contracts or interests with Government and notice of any such contracts or interests were required to be submitted to the Commission prior to being nominated.

The Commission received responses from all fifty two (52) potential candidates of which there were thirty six (36) such notices and the information submitted was placed in a register of contracts. The Commission subsequently issued a press release and the register was formally published, in accordance with Section 49(3) of the Constitution, on the 22<sup>nd</sup> November 2016. Prior to doing so, the Commission contacted each individual to ensure the details contained in the register accurately reflected their position in relation to contracts and interests with government.

The Commission therefore met its constitutional obligation under Section 49(3) to publish any notice delivered to it under subsection (1) (f) for the purpose of informing the electorate before the date of election.

## Persons in Public Life

All elected and appointed members of the House of Assembly are now Persons in Public Life and are therefore subject to the Integrity Commission Ordinance. Under Section 52, every member of the House of Assembly shall file with the Commission, in addition to the declaration under Section 39, a Statement of Registrable Interests.

In February 2017, the Commission held a briefing session with all Members of the new House of Assembly who are now subject to making the necessary declarations. This was to assist all in understanding the compliance requirements under the Integrity Commission Ordinance. For most, it was a simple reminder but for new members it was their first interaction with the Commission. Furthermore, on June 8, 2017, the Commission made a presentation of its work and anti-corruption efforts at the post- elections seminar organized by the Commonwealth Parliamentary Association for House of Assembly Members.

## Press and Public Awareness

The Commission felt that engaging with the media was important from the outset. This was to ensure that the public was aware of the work it was doing and also to provide a high degree of transparency in the process of political financing in the Turks and Caicos Islands. All engagements with potential Independent Candidates and Political Parties were open to the media and invitations were sent to all media houses to attend. We will continue to do so as part of the ongoing work of the Commission to keep the public both informed and engaged in the process.

## Closing Summary

The Commission's work in respect of monitoring the financing of political parties and candidates under the Ordinance is a continuous process. The diligence and commitment to compliance exhibited by both the established Parties and the Independent Candidates is commendable and foundational to further work of the Commission, going forward. The Commission will continue to strengthen the guidance and advice that we provide to support the political parties and candidates in meeting their obligations and so build on

the already enhanced transparency in political financing in the Turks and Caicos Islands. Wherever possible the Commission will continue to use advice and guidance to secure compliance with the Ordinance. We will be looking for opportunities to simplify the rules, and reduce the administrative burdens on parties and others who fall under the jurisdiction of the Commission. We will therefore be working closely with the parties and others in evaluating the work we have done so far and to assess how we may be able to improve the process going forward.

*For more information or any queries on this publication, please contact the Commission at:*

[Deputydirector@integritycommission.tc](mailto:Deputydirector@integritycommission.tc); [secretary@integritycommission.tc](mailto:secretary@integritycommission.tc);

[Tel: 649-946-1941](tel:649-946-1941); 649-338-3335; 649-338-3334

## APPENDIX 1 FOLLOWS



## APPENDIX 1

### Analytical Report on the Political Campaign Donations for December 2016 General Elections

#### TOTAL DONATIONS REPORTED

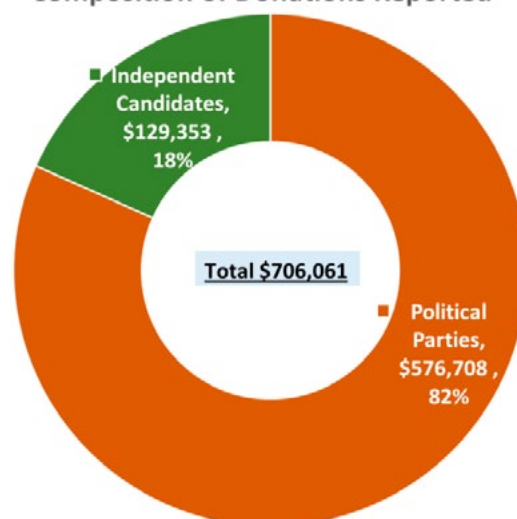
##### Total Donations Reported

The total donations reported for the December 2016 election amounted to **\$706,061**.

The Political Parties accounted for 82% of the donations reported whereas Independent Candidates accounted for 18%. See table and graph below.

Entity	Donations	(%)
Political Parties	576,708	82%
Independent Candidates	129,353	18%
<b>Total</b>	<b>\$706,061</b>	<b>100%</b>

Composition of Donations Reported



##### Total Donations Reported versus Legal Expenditure Limit for Political Parties and Independent Candidates

A comparison of the total donations reported by the Political Parties and the Independent Candidates against the legal expenditure limits was done to estimate the potential level of expenditure which could be anticipated based on the donations reported. This comparison is described in the sections below.

The overall expenditure limit for the December 2016 elections was \$2,590,000. The basis for determining the overall expenditure limit is as follows.

- The total legal limit for expenditure by each party is \$600,000. The maximum combined expenditure permitted for the three (3) parties who contested the December 2016 election would amount to \$1.8M. Detailed comparison for each Political Party is shown in the *Donations Reported by Political Parties* section of this report.
- Seven (7) independent candidates were nominated to run in the All Island constituency while three (3) ran in the Individual/District Constituencies. The legal limit for expenditure by each candidate at the All Island Constituency is \$100,000 while the expenditure limit at the Individual Constituency is \$30,000. The maximum combined expenditure permitted for the seven (7) candidates at the All Island Constituency amounts to \$700,000 and \$90,000 for the three (3) candidates at the Constituency level.

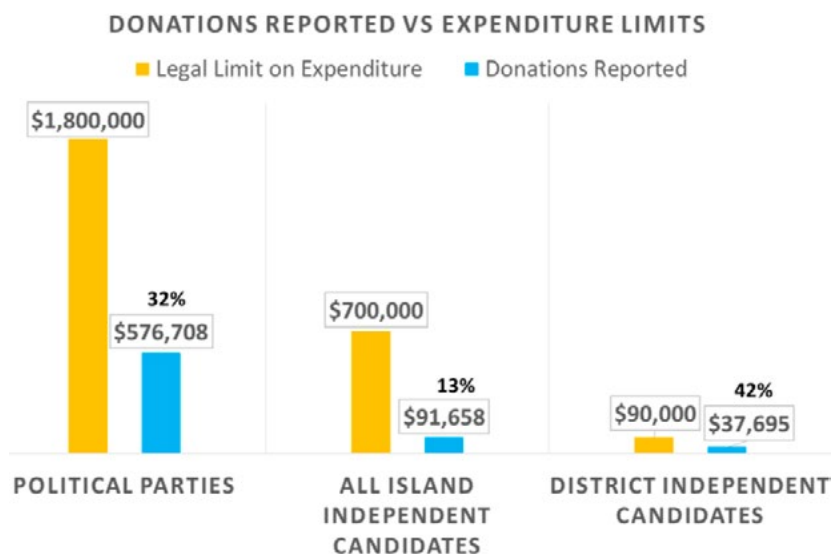
Detailed comparison for each Independent Candidate is shown in the *Donations Reported by Independent Candidates* section of this report.

The overall reported donations of \$706,061 amounts to 27% of the overall combined expenditure limit of \$2.6M for the Political Parties and the Independent Candidates.

Donations reported by the Political Parties were 32% of the combined legal expenditure limit of \$1.8M.

The All Island Independent Candidates reported donations were 13% of the combined legal expenditure limit of \$700,000.

The District Independent Candidates reported donations 42% of the combined legal expenditure limit of \$90,000. See table and chart below.



Entity	Legal Limit on Expenditure	Donations Reported	Donation Reported as a % of Expenditure Limit
Political Parties	1,800,000	576,708	32%
All Island Independent Candidates	700,000	91,658	13%
District Independent Candidates	90,000	37,695	42%
<b>Total</b>	<b>2,590,000</b>	<b>706,061</b>	<b>27%</b>

**NB: The report and analysis of the actual campaign expenditure by the Political Parties and Independent Candidates will be compared to their legal expenditure limit and published, after the receipt of their respective campaign expenditure returns. As required by the Political Activities Ordinance, the campaign expenditure returns in relation to the December 2016 general elections, are expected to be submitted to the Commission latest by June 2017.**

### Composition of Donations: Cash vs Non-Cash

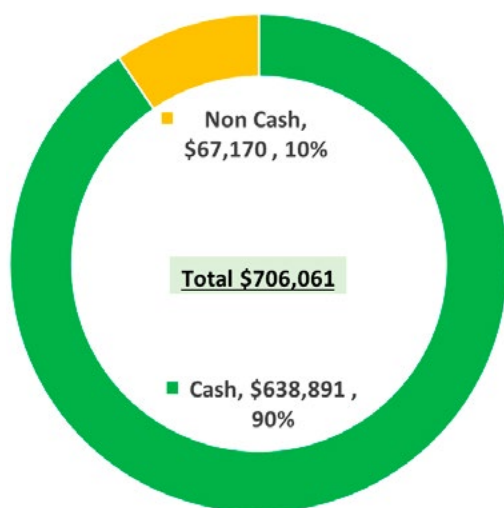
Of the total donations reported, cash donations represented 90%, while 10% was reported as non-cash. Non-cash donations comprised primarily of - use of services/equipment, donation of actual items, discounts by suppliers or payment for items on behalf of the Political Parties or Independent Candidates.

The Political Parties reported 91% of their donations were in cash, while the Independent Candidates reported 89% as cash. See table and chart below for the composition of donations reported.

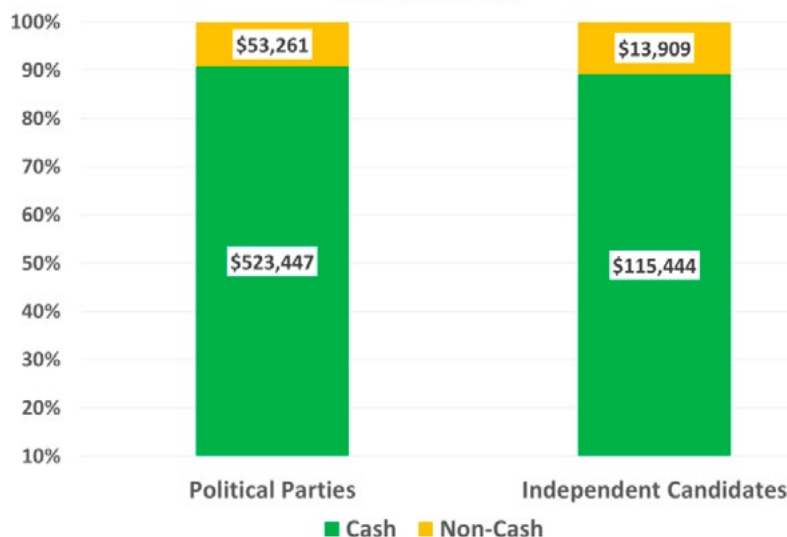
Entity	Cash		Non Cash		Total	Total (%)
	\$	%	\$	%		
Political Parties	523,447	91%	53,261	9%	576,708	82%
Independent Candidates	115,444	89%	13,909	11%	129,353	18%
<b>Total</b>	<b>638,891</b>	<b>90%</b>	<b>67,170</b>	<b>10%</b>	<b>706,061</b>	<b>100%</b>

## Analytical Report on the Political Campaign Donations for December 2016 General Elections

Composition of Donations Reported  
Cash vs Non- Cash



Composition of Donations  
Cash vs Non-Cash



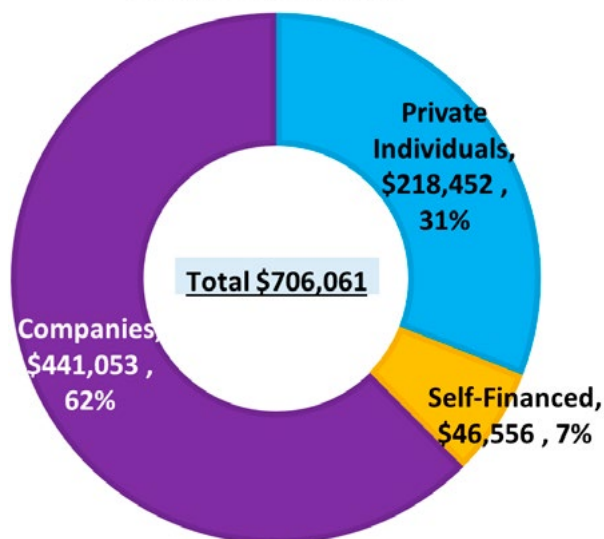
### Donation Sources: Private Individuals, Self-Financed and Companies

Donations reported were indicated from three (3) sources: private individuals, self-financed and company donations.

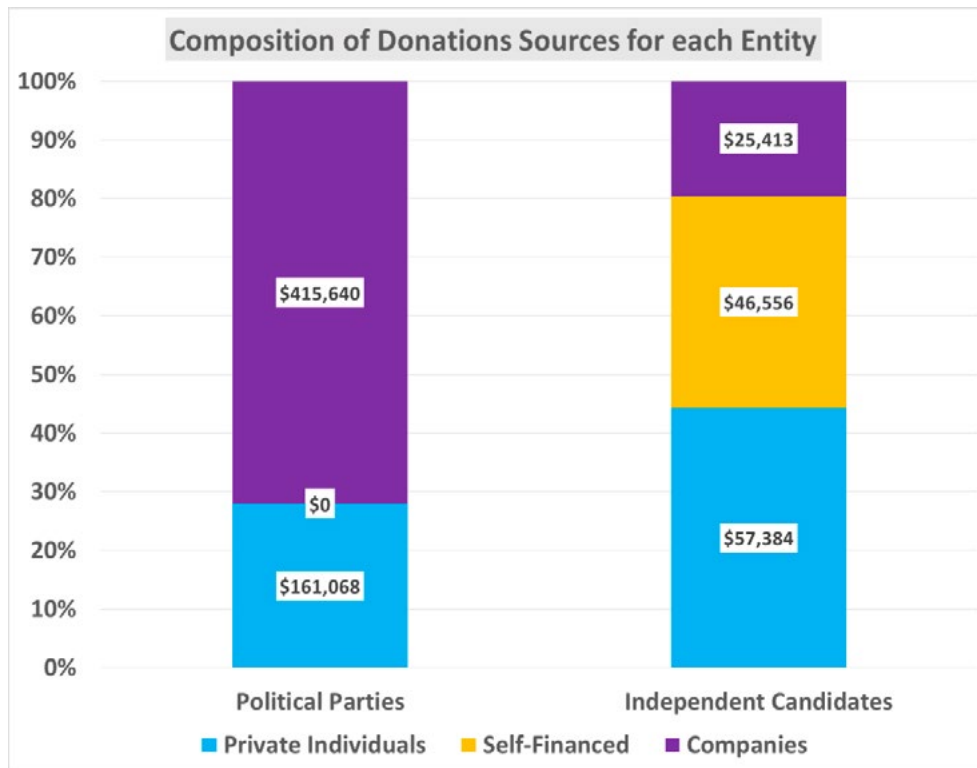
Donations by private individuals accounted for 31% (\$218,452) of total donations, while self-financed donations accounted for 7% (\$46,556) and company donations 62% (\$441,053).

The breakout for the Political Parties and Independent Candidates with each donation sources are outlined in the table and graphs below.

DONATION SOURCES



Entity	Private Individuals		Self-Financed		Companies		Total
	\$	%	\$	%	\$	%	
Political Parties	161,068	28%	0	0%	415,640	72%	576,708
Independent Candidates	57,384	44%	46,556	36%	25,413	20%	129,353
<b>Total</b>	<b>218,452</b>	<b>31%</b>	<b>46,556</b>	<b>7%</b>	<b>441,053</b>	<b>62%</b>	<b>706,061</b>



## Composition of Donation Sources

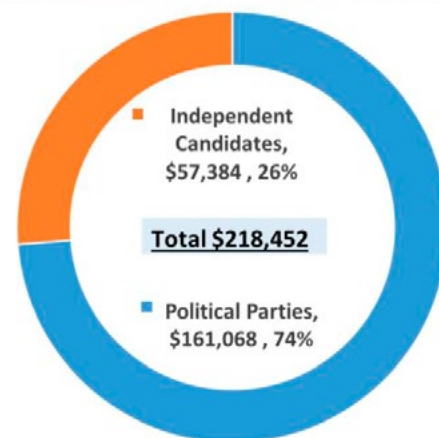
The composition for each donation source is outlined below.

### Private Individuals Donations

Political Parties accounted for 74% of the donations by private individual while Independent Candidates accounted for 26%.

Entity	Private Individuals	
	\$	%
Political Parties	161,068	74%
Independent Candidates	57,384	26%
<b>Total</b>	<b>218,452</b>	<b>100%</b>

**Composition of Private Individuals Donations**



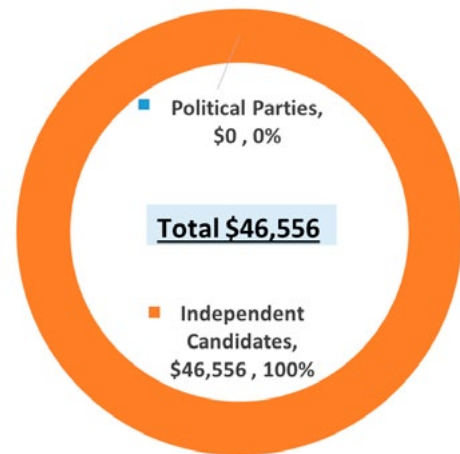


## Self-Financed Donations

Independent Candidates accounted for 100% of the self-financed donations. Political Parties did not report any self-financed donations.

Entity	Self-Financed	
	\$	%
Political Parties	0	0%
Independent Candidates	46,556	100%
<b>Total</b>	<b>46,556</b>	<b>100%</b>

Composition of Self-Financed Donations

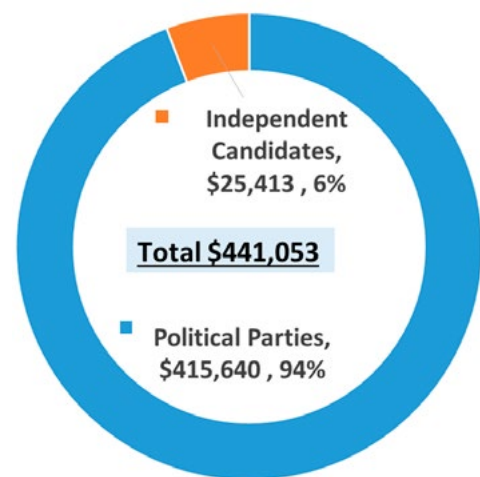


## Company Donations

Political Parties accounted for 94% of the company donations while Independent Candidates accounted 6%.

Entity	Companies	
	\$	%
Political Parties	415,640	94%
Independent Candidates	25,413	6%
<b>Total</b>	<b>441,053</b>	<b>100%</b>

Composition of Company Donations



## DONATIONS REPORTED BY POLITICAL PARTIES

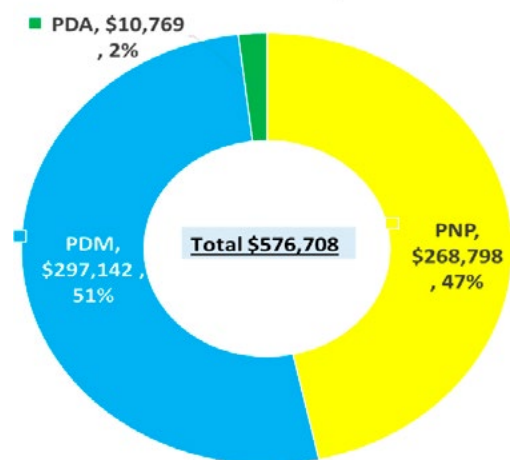
### Donations Reported by Political Parties

The total donations reported by the three (3) political parties amounted to **\$576,708**.

The PDM accounted for 52% of the donations reported, the PNP accounted for 47% while the PDA accounted for 2%.

Party	Donations \$	(%)
PNP	268,798	47%
PDM	297,142	52%
PDA	10,769	2%
<b>Total</b>	<b>576,708</b>	<b>100%</b>

Composition of Donations Reported Per Political Party



### Donations Reported versus Legal Campaign Expenditure Limit for Political Parties

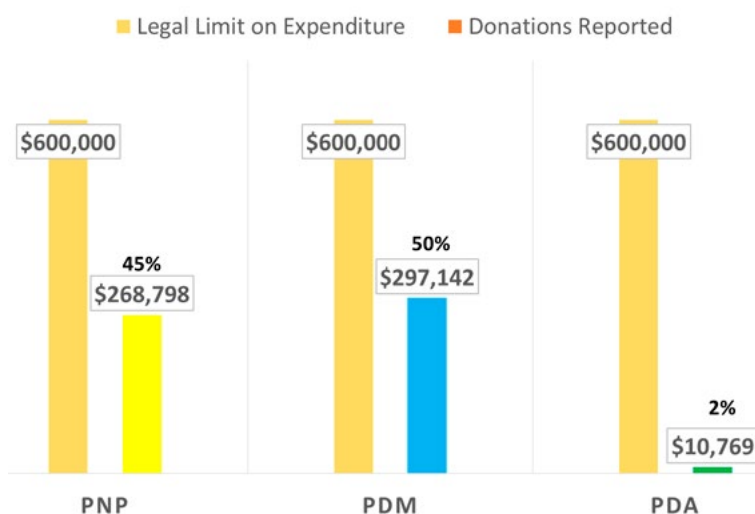
The overall reported donations of \$576,708 amounted to 32% of the \$1.8M permitted for the three (3) parties combined.

Donations reported by the three (3) Political Parties were each within the legal expenditure limit of \$600,000 per each party.

The PNP reported receiving 45% of the \$600,000 expenditure limit; the PDM reported 50% while the PDA reported receiving 2%. See table and chart below.

Party	Legal Limit on Expenditure	Donations Reported	Donation Reported as a % of Expenditure Limit
PNP	600,000	268,798	45%
PDM	600,000	297,142	50%
PDA	600,000	10,769	2%
<b>Total</b>	<b>1,800,000</b>	<b>576,708</b>	<b>32%</b>

DONATIONS REPORTED VERSUS EXPENDITURE LIMIT



Donations reported are represented by the colour for each party.

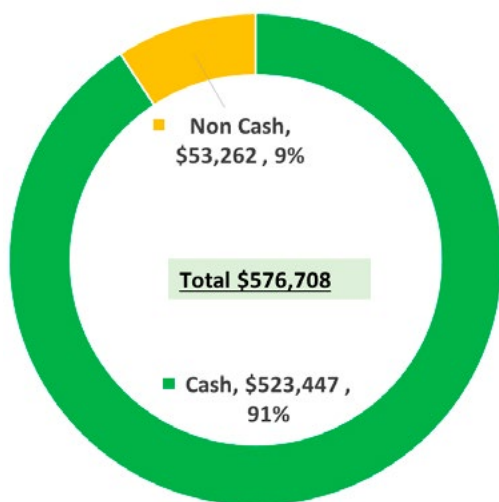
## Composition of Donations: Cash vs Non-Cash

Of the total donations reported, cash donations represented 91% whereas 9% was reported as non-cash donations. Non-cash donations comprised primarily of - use of services/equipment, donation of actual items, discounts by suppliers or payment for items on behalf of the Parties.

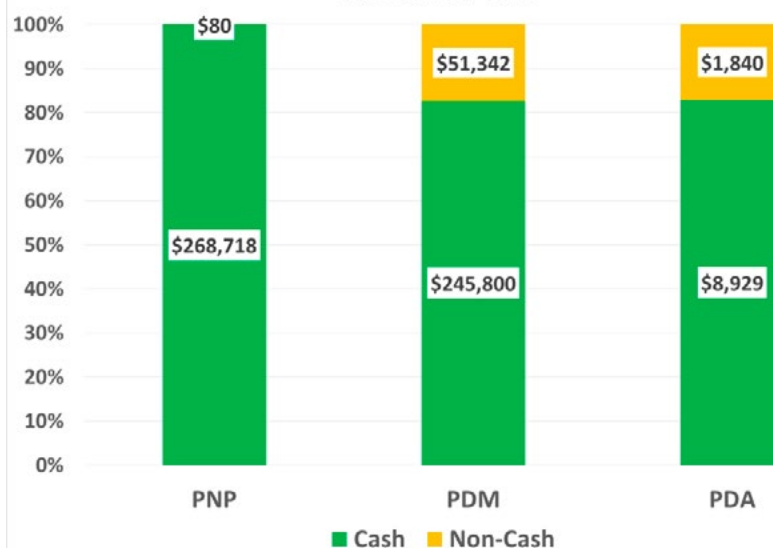
The PNP reported 100% of their donations were in cash while the PDM and PDA both reported 83% of their donations as cash. See table and chart below for the composition of donations by Political Parties.

Party	Cash		Non-Cash		Total	Total (%)
	\$	%	\$	%		
PNP	268,718	100%	80	0%	268,798	47%
PDM	245,800	83%	51,342	17%	297,142	52%
PDA	8,929	83%	1,840	17%	10,769	2%
<b>Total</b>	<b>523,447</b>	<b>91%</b>	<b>53,262</b>	<b>9%</b>	<b>576,708</b>	<b>100%</b>

Composition of Donations Reported  
Cash vs Non- Cash



Composition of Donations Per Party  
Cash vs Non-Cash



## Composition of Cash Donations: Paid directly to Vendors vs Paid to Political Parties

It may be important to highlight that a portion of the cash donations reported were indicated to have been “paid directly to vendors” by the donors.

Of the \$523,447 reported as cash donations, 8% (\$42,247) was reported as “paid directly to vendors” while 92% (\$481,200) was reported as paid to the party.

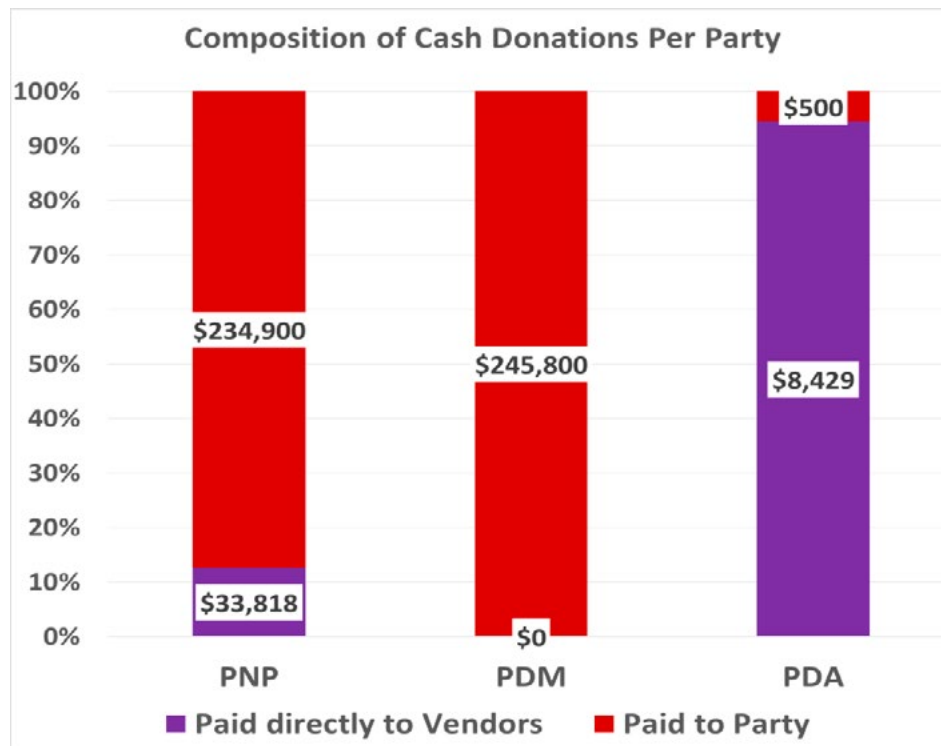
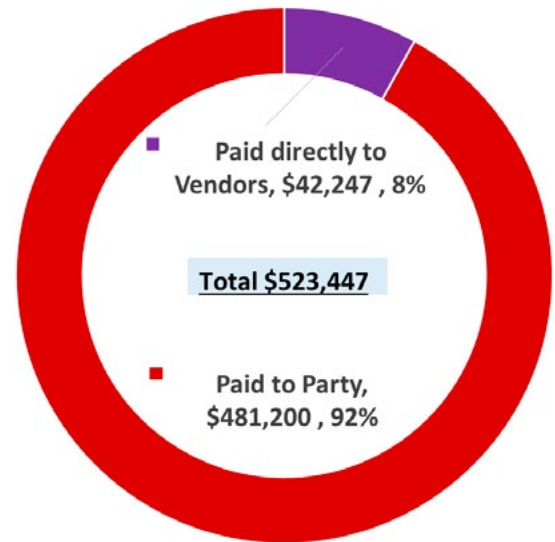
The majority of the cash reported as “paid directly to vendors” was made by the PNP which amounted to \$33,818. The PDA reported \$8,429. The PDM did not report any cash donations as being “paid directly to vendors”.

The PDM reported 100% of their cash donations as paid to the party. The PNP reported 87% while the PDA reported 6% of cash donations as paid to the party.

See charts and table for composition of cash donations.

Party	Paid directly to Vendors		Paid to Party		Total
	\$	%	\$	%	
PNP	33,818	13%	234,900	87%	268,718
PDM	0	0%	245,800	100%	245,800
PDA	8,429	94%	500	6%	8,929
<b>Total</b>	<b>42,247</b>	<b>8%</b>	<b>481,200</b>	<b>92%</b>	<b>523,447</b>

Composition of Cash  
Paid directly to Vendors vs Paid to Party





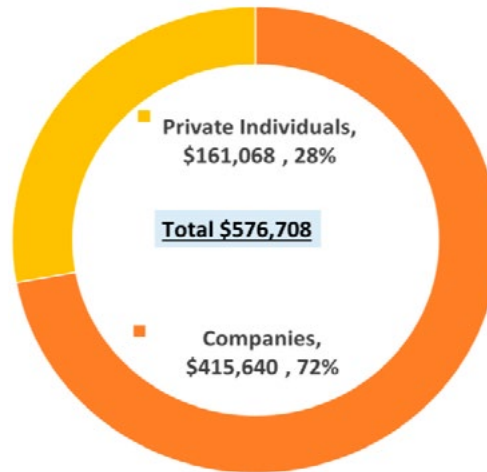
## Donation Sources: Companies vs Private Individuals

Donations reported by the parties were indicated from two (2) sources: private individuals and company donations.

72% (\$415,640) of the party donations were reported from companies while 28% (\$161,068) were accounted for by private individuals. See table and graph below.

Party	Donations		Total
	Companies	Private Individuals	
PNP	191,000	77,798	268,798
PDM	222,800	74,342	297,142
PDA	1,840	8,929	10,769
<b>Total</b>	<b>415,640</b>	<b>161,068</b>	<b>576,708</b>
<b>%</b>	<b>72%</b>	<b>28%</b>	<b>100%</b>

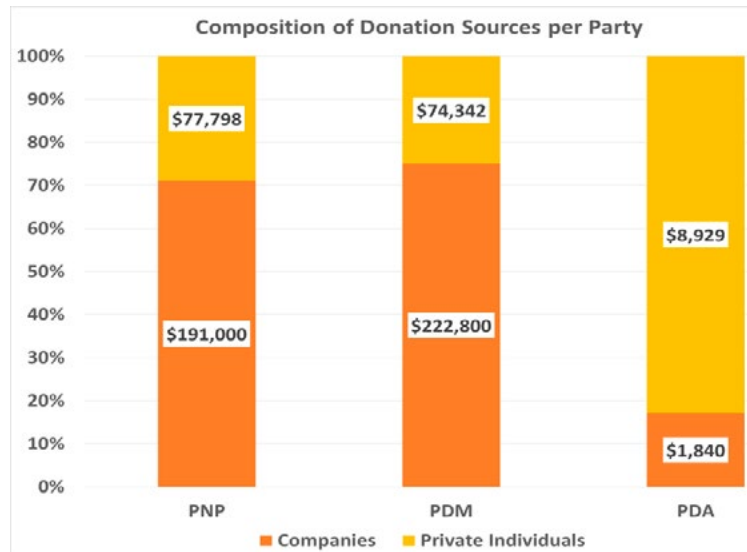
Composition of Donations  
Companies vs Private Individuals



The PDM reported 75% of their donations were from companies while the PNP reported 71% and the PDA 17%.

The percentages for each party for company and private individual donations are depicted in the table and graph below.

Party	Companies		Private Individuals		Total
	\$	%	\$	%	
PNP	191,000	71%	77,798	29%	268,798
PDM	222,800	75%	74,342	25%	297,142
PDA	1,840	17%	8,929	83%	10,769
<b>Total</b>	<b>415,640</b>	<b>72%</b>	<b>161,068</b>	<b>28%</b>	<b>576,708</b>



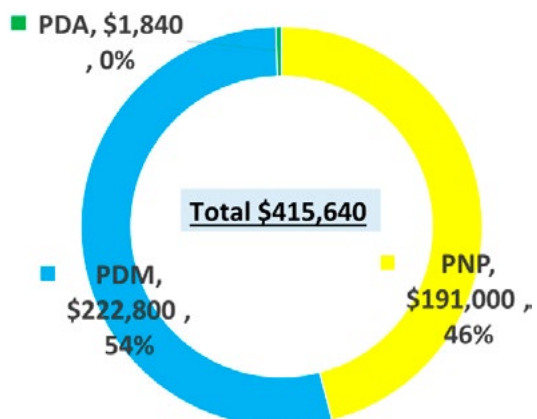
## Composition of Donation Sources

### Composition of Company Donations

The PDM accounted for 54% of the company donations while the PNP accounted for 46%. The PDA's company donations were immaterial. See table and graph below.

Party	Companies	%
PNP	191,000	46%
PDM	222,800	54%
PDA	1,840	0%
<b>Total</b>	<b>415,640</b>	<b>100%</b>

### Company Donations per Party

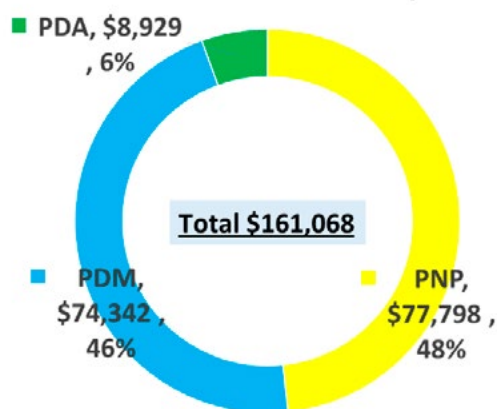


### Composition of Private Individual Donations

The PNP accounted for 48% of the private individual donations while the PDM accounted for 46%. The PDA accounted for 6%. See table and graph below.

Party	Private Individuals	%
PNP	77,798	48%
PDM	74,342	46%
PDA	8,929	6%
<b>Total</b>	<b>161,068</b>	<b>100%</b>

### Private Individual Donations per Party



## DONATIONS REPORTED BY INDEPENDENT CANDIDATES

### Donations Reported by Independent Candidates

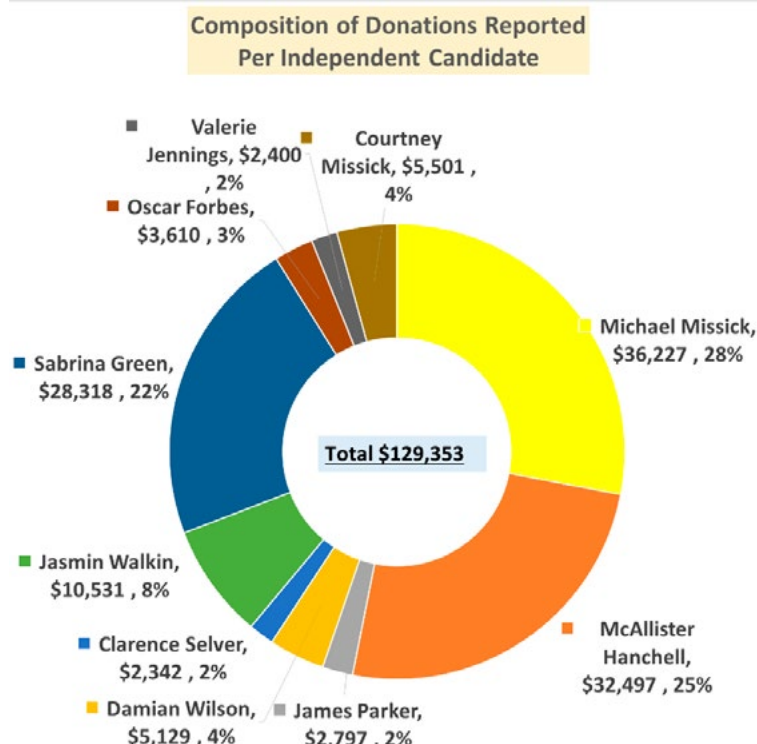
Total donations reported by the ten (10) Independent Candidates amounted to **\$129,353**.

Three (3) candidates accounted for 75% of the total donations reported by Independent Candidates.

Michael Missick accounted for 28% of the donations reported, McAllister Hanchell had 25% and Sabrina Green had 22% of the total donations reported.

The remaining seven (7) candidates individually accounted for less than 9% of the donations reported. See table and chart below.

Candidate	Donations \$	%
Michael Missick	36,227	28%
McAllister Hanchell	32,497	25%
James Parker	2,797	2%
Damian Wilson	5,129	4%
Clarence Selver	2,342	2%
Jasmin Walkin	10,531	8%
Sabrina Green	28,318	22%
Oscar Forbes	3,610	3%
Valerie Jennings	2,400	2%
Courtney Missick	5,501	4%
<b>Total</b>	<b>129,353</b>	<b>100%</b>



### Donations Reported versus Legal Expenditure Limit for Independent Candidates

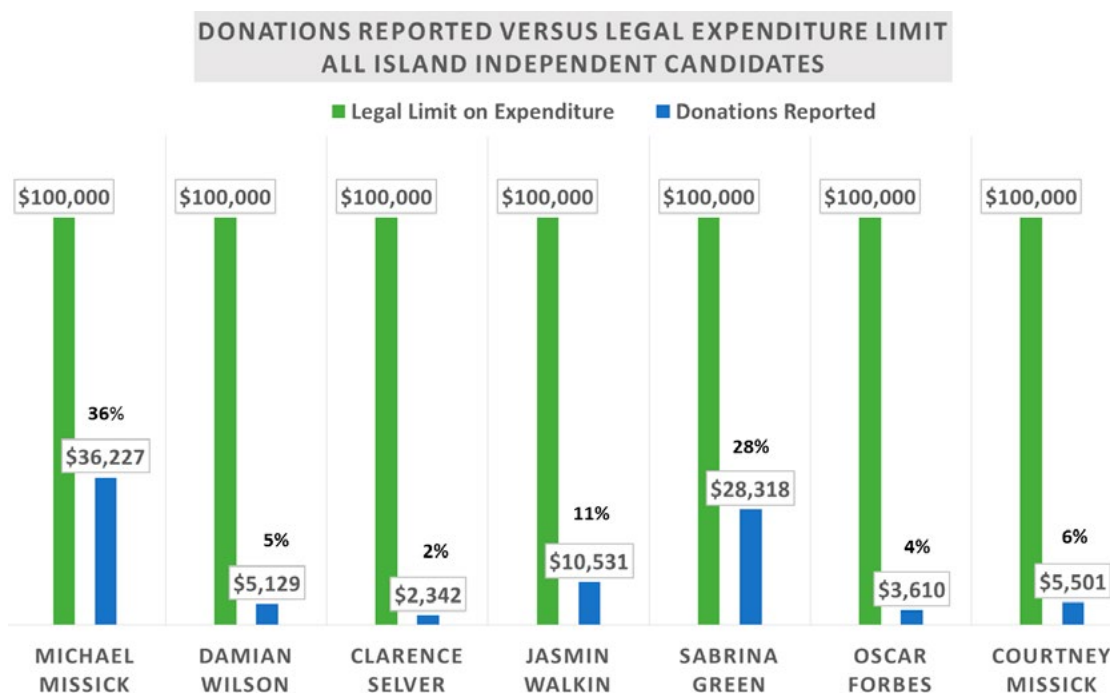
#### All Island Constituency

The overall reported donations for the seven (7) All Island Independent Candidates amounted to \$91,659. This represents 13% of the total combined expenditure limit of \$700,000 for the seven (7) candidates.

Michael Missick and Sabrina Green reported the highest donations at \$36,227 and \$28,318 respectively. Their individual donations were 36% and 28% respectively of the expenditure limit.

Oscar Forbes and Clarence Selver reported the lowest donation amounts and were 4% and 2% respectively of the expenditure limit.

The graph below outlines the donations for each All Island Independent Candidate compared to the individual expenditure legal limit of \$100,000.

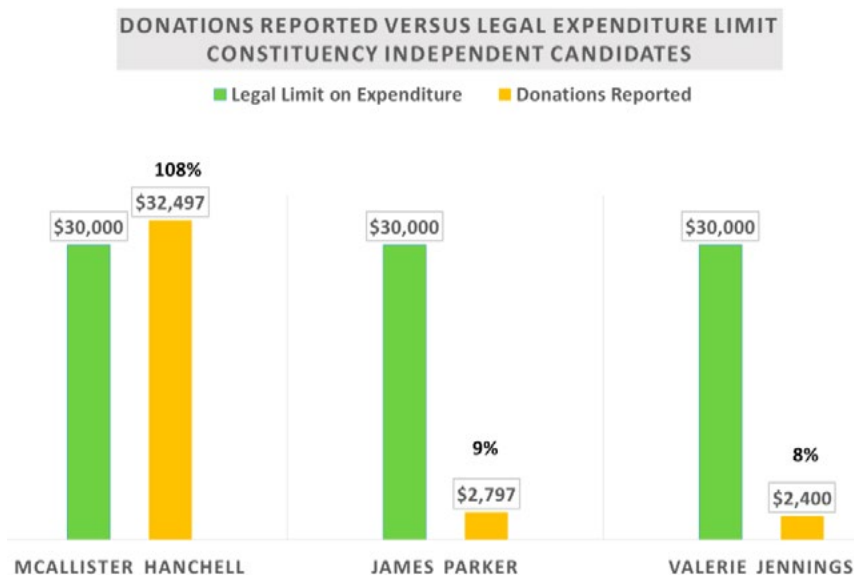


### Individual/District Constituency

The overall reported donations for the three (3) Independent Candidates amounted to \$37,695. This represents 42% of the total combined expenditure limit of \$90,000 for the three (3) candidates.

**McAllister Hanchell reported the highest donations of \$32,497 which is 108% of the expenditure limit. This candidate would be expected to have surplus donations upon reaching his legal campaign expenditure limit of \$30,000.** The other two (2) candidates James Parker and Valerie Jennings each reported donations which were 9% and 8% respectively of the expenditure limit.

The graph below outlines the donations for each of the three (3) Independent Candidate compared to the individual expenditure legal limit of \$30,000.

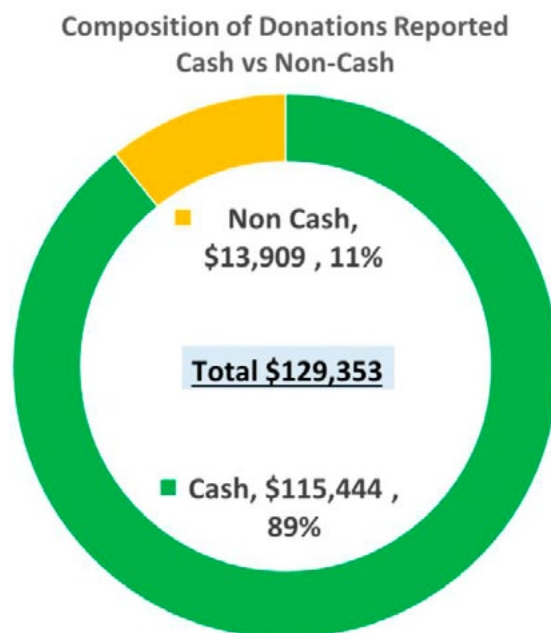




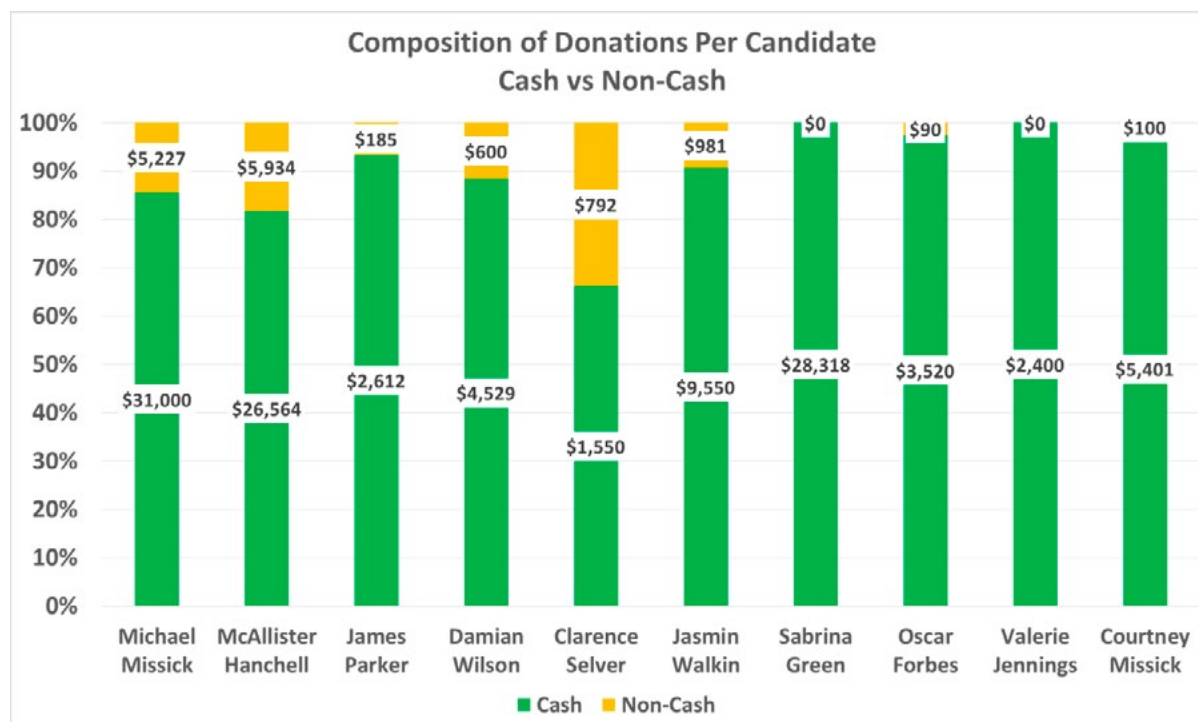
## Composition of Donations: Cash vs Non-Cash

Of the total donations reported, cash donations represented 89% while non-cash donations accounted for 11%. Non-cash donations comprised primarily of - discounts by suppliers, use of services or equipment, donation of actual items, or payment for items on behalf of the candidates.

Candidate	Cash		Non-Cash		Total
	\$	%	\$	%	
Michael Missick	31,000	86%	5,227	14%	36,227
McAllister Hanchell	26,564	82%	5,934	18%	32,497
James Parker	2,612	93%	185	7%	2,797
Damian Wilson	4,529	88%	600	12%	5,129
Clarence Selver	1,550	66%	792	34%	2,342
Jasmin Walkin	9,550	91%	981	9%	10,531
Sabrina Green	28,318	100%	0	0%	28,318
Oscar Forbes	3,520	98%	90	2%	3,610
Valerie Jennings	2,400	100%	0	0%	2,400
Courtney Missick	5,401	98%	100	2%	5,501
<b>Total</b>	<b>115,444</b>	<b>89%</b>	<b>13,909</b>	<b>11%</b>	<b>129,353</b>



Two (2) candidates reported 100% cash donations - Sabrina Green and Valerie Jennings. The other eight (8) candidates reported a mixture of cash and non-cash donations. The graph below highlights the cash to non-cash percentage for each candidate.



## Composition of Cash Donations: Self-Financed vs Financed by Donors

A portion of the cash donations reported by the candidates were indicated to have been “self-financed”.

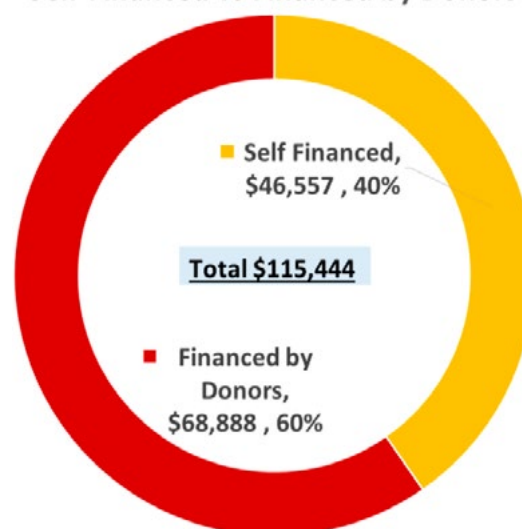
Of the \$115,444 reported as cash donations, 40% (\$46,557) was reported as “self-financed” while the remaining 60% (\$68,888) was financed by donors.

Three (3) candidates reported 100% self-financing with a combined total of \$34,577. These candidates were McAllister Hanchell, James Parker and Courtney Missick.

Three (3) candidates reported 100% donor funding with a combined total of \$42,100. These candidates were Michael Missick, Clarence Selver and Jasmin Walkin.

The remaining four (4) candidates reported a mixture of “self-financed” and donor funding. These candidates were Damian Wilson, Sabrina Green, Oscar Forbes and Valerie Jennings.

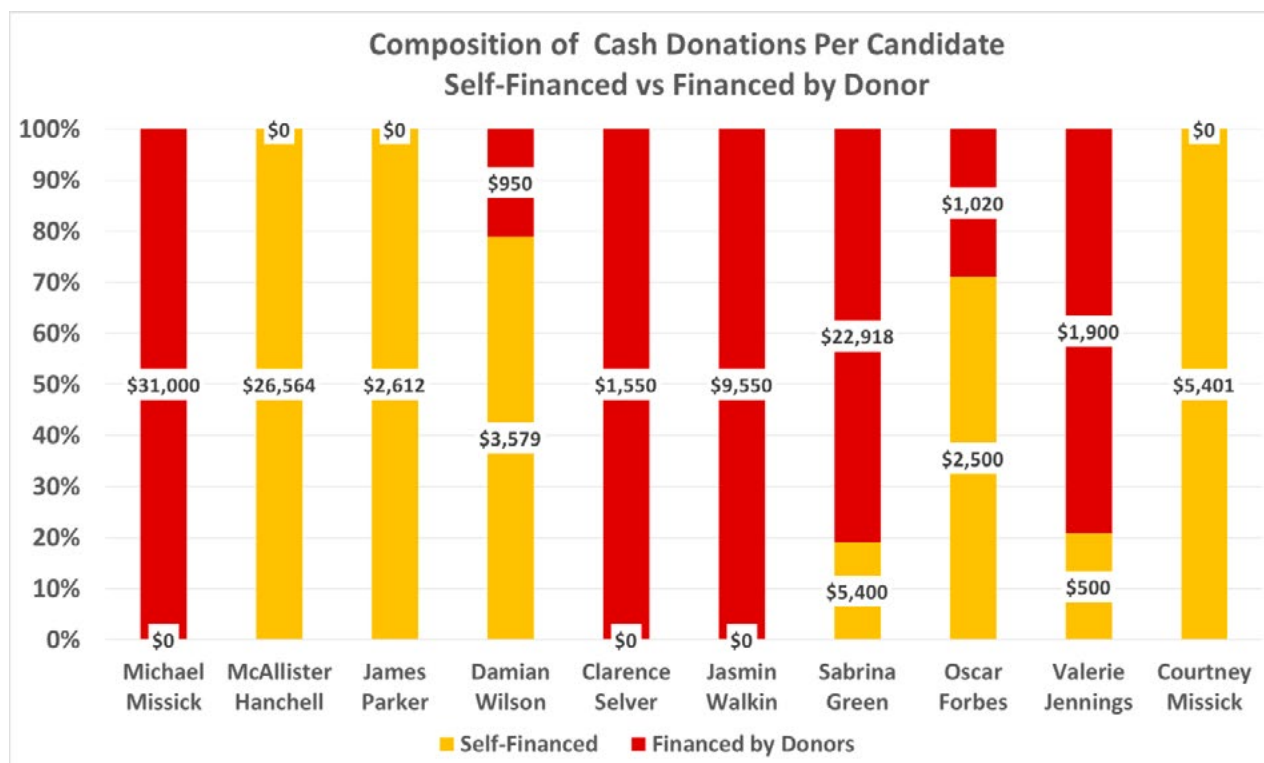
**Composition of Cash Donations  
Self-Financed vs Financed by Donors**



The table and graph below outlines the breakout of cash donations reported for each candidate.

Candidate	Self-Financed		Financed by Donors		Total Cash Donations
	\$	%	\$	%	
Michael Missick	0	0%	31,000	100%	31,000
McAllister Hanchell	26,564	100%	0	0%	26,564
James Parker	2,612	100%	0	0%	2,612
Damian Wilson	3,579	79%	950	21%	4,529
Clarence Selver	0	0%	1,550	100%	1,550
Jasmin Walkin	0	0%	9,550	100%	9,550
Sabrina Green	5,400	19%	22,918	81%	28,318
Oscar Forbes	2,500	71%	1,020	29%	3,520
Valerie Jennings	500	21%	1,900	79%	2,400
Courtney Missick	5,401	100%	0	0%	5,401
<b>Total</b>	<b>46,557</b>	<b>40%</b>	<b>68,888</b>	<b>60%</b>	<b>115,444</b>

## Analytical Report on the Political Campaign Donations for December 2016 General Elections

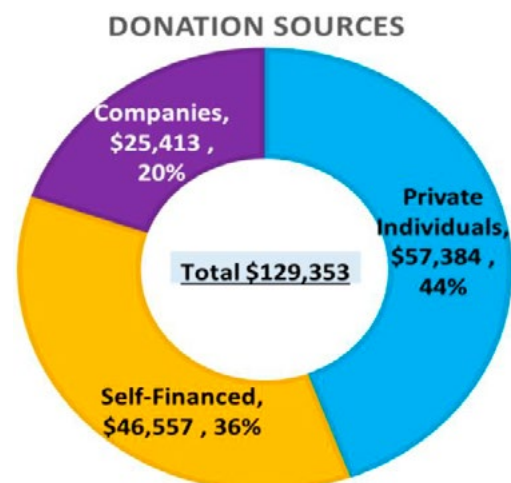


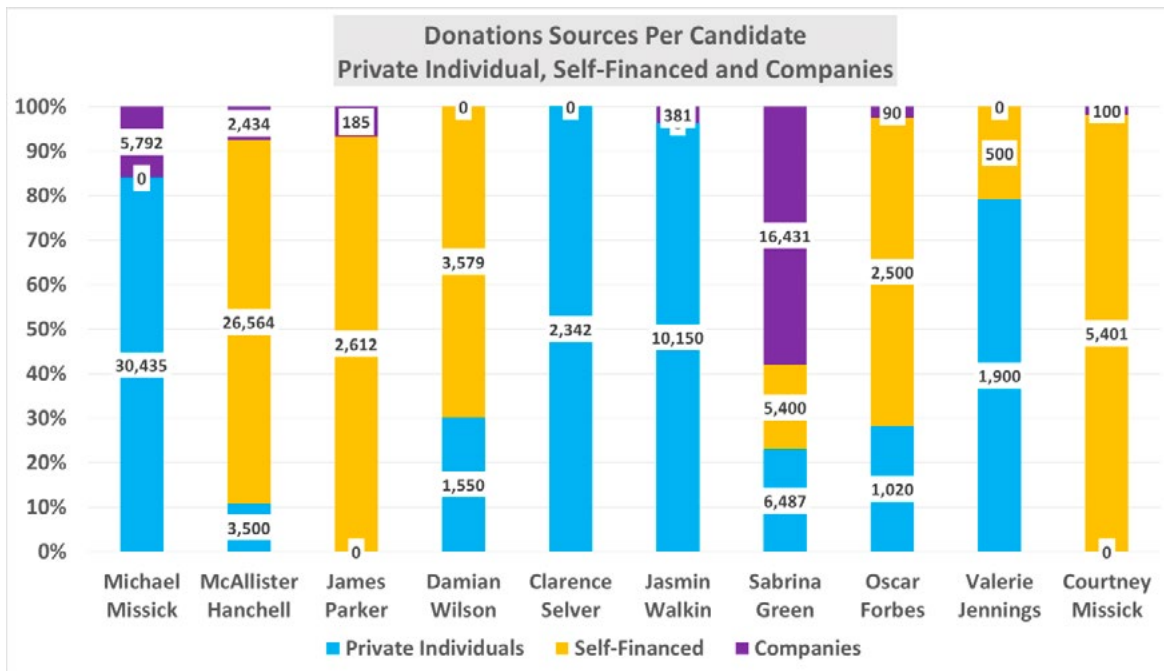
### Donation Sources: Private Individuals, Self-Financed and Companies

Donations reported by Independent Candidates were indicated from three (3) sources: private individuals, self-financed and company donations.

Donations by private individuals accounted for 44% (\$57,384) of total reported donations, while self-financed accounted for 36% (\$46,557) and company donations 20% (\$25,413). The composition of each donation source and the breakout for each candidate is outlined in the table and graphs below.

Candidate	Private Individuals		Self Financed		Companies		Total
	\$	%	\$	%	\$	%	
Michael Missick	30,435	84%	0	0%	5,792	16%	36,227
McAllister Hanchell	3,500	11%	26,564	82%	2,434	7%	32,497
James Parker	0	0%	2,612	93%	185	7%	2,797
Damian Wilson	1,550	30%	3,579	70%	0	0%	5,129
Clarence Selver	2,342	100%	0	0%	0	0%	2,342
Jasmin Walkin	10,150	96%	0	0%	381	4%	10,531
Sabrina Green	6,487	23%	5,400	19%	16,431	58%	28,318
Oscar Forbes	1,020	28%	2,500	69%	90	2%	3,610
Valerie Jennings	1,900	79%	500	21%	0	0%	2,400
Courtney Missick	0	0%	5,401	98%	100	2%	5,501
<b>Total</b>	<b>57,384</b>	<b>44%</b>	<b>46,557</b>	<b>36%</b>	<b>25,413</b>	<b>20%</b>	<b>129,353</b>





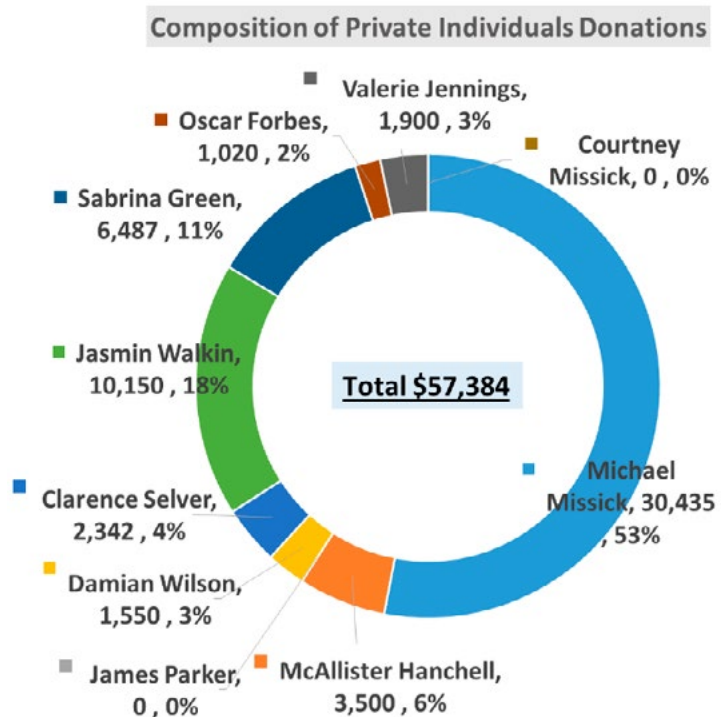
## Composition of Donation Sources

### Private Individuals Donations

Eight (8) of the ten (10) candidates reported donations from private individuals. James Parker and Courtney Missick did not report any donations from private individuals.

Michael Missick accounted for 53% of the donations by private individual. Jasmin Walkin accounted for 18% and Sabrina Green had 11%. All other candidates each accounted for less than 10% of donations by private individuals.

Candidate	Private Individuals	
	\$	%
Michael Missick	30,435	53%
McAllister Hanchell	3,500	6%
James Parker	0	0%
Damian Wilson	1,550	3%
Clarence Selver	2,342	4%
Jasmin Walkin	10,150	18%
Sabrina Green	6,487	11%
Oscar Forbes	1,020	2%
Valerie Jennings	1,900	3%
Courtney Missick	0	0%
<b>Total</b>	<b>57,384</b>	<b>100%</b>



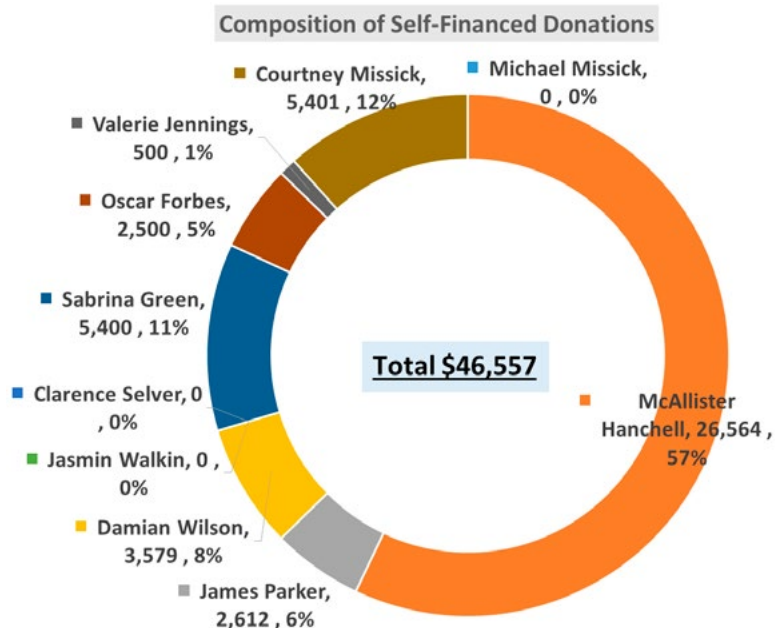


## Self-Financed Donations

Seven (7) of the ten (10) candidates reported self-financed donations. Michael Missick, Clarence Selver and Jasmin Walkin did not report any self-financed donations.

McAllister Hanchell accounted for 57% of the self-financed donations. Sabrina Green and Courtney Missick each accounted for approximately 12%. All other candidates each accounted for less than 10% of self-financed donations.

Candidate	Self-Financed	
	\$	%
Michael Missick	0	0%
McAllister Hanchell	26,564	57%
James Parker	2,612	6%
Damian Wilson	3,579	8%
Clarence Selver	0	0%
Jasmin Walkin	0	0%
Sabrina Green	5,400	12%
Oscar Forbes	2,500	5%
Valerie Jennings	500	1%
Courtney Missick	5,401	12%
<b>Total</b>	<b>46,557</b>	<b>100%</b>

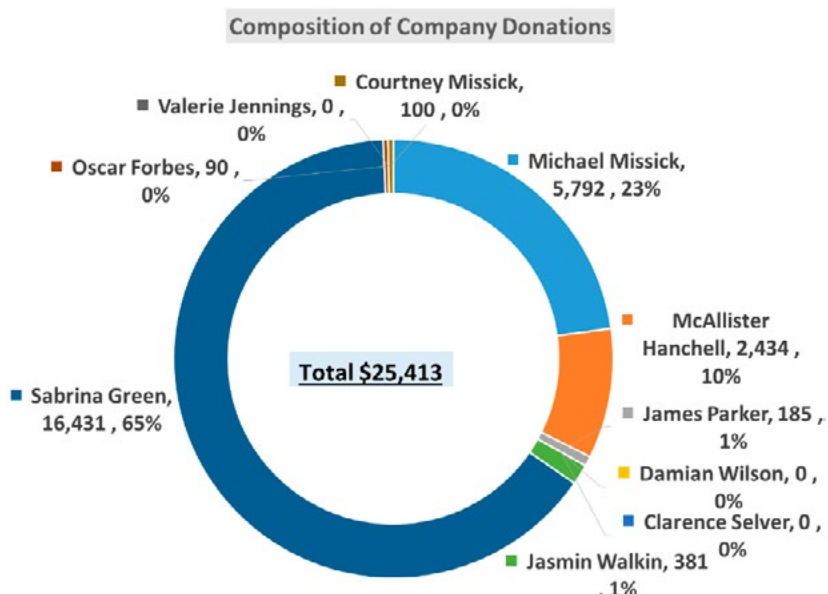


## Company Donations

Seven (7) of the ten (10) candidates had company donations. Damian Wilson, Clarence Selver and Valerie Jennings did not report any company donations.

Sabrina Green accounted for 65% of the company donations while Michael Missick had 23% and McAllister Hanchell had 10%. The remaining four (4) candidates accounted for a combined 2% of the total company donation.

Candidate	Company Donations	
	\$	%
Michael Missick	5,792	23%
McAllister Hanchell	2,434	10%
James Parker	185	1%
Damian Wilson	0	0%
Clarence Selver	0	0%
Jasmin Walkin	381	1%
Sabrina Green	16,431	65%
Oscar Forbes	90	0%
Valerie Jennings	0	0%
Courtney Missick	100	0%
<b>Total</b>	<b>25,413</b>	<b>100%</b>



## TOTAL EXPENDITURE REPORTED

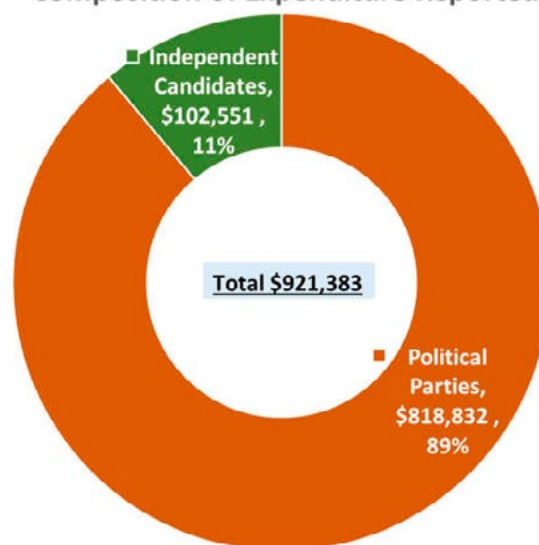
### Total Expenditure Reported

The total expenditure reported for the December 2016 election amounted to **\$921,383**.

The Political Parties accounted for 89% of the expenditure reported whereas Independent Candidates accounted for 11%. See table and graph below.

Entity	Expenditure	(%)
Political Parties	818,832	89%
Independent Candidates	102,551	11%
<b>Total</b>	<b>921,383</b>	<b>100%</b>

### Composition of Expenditure Reported

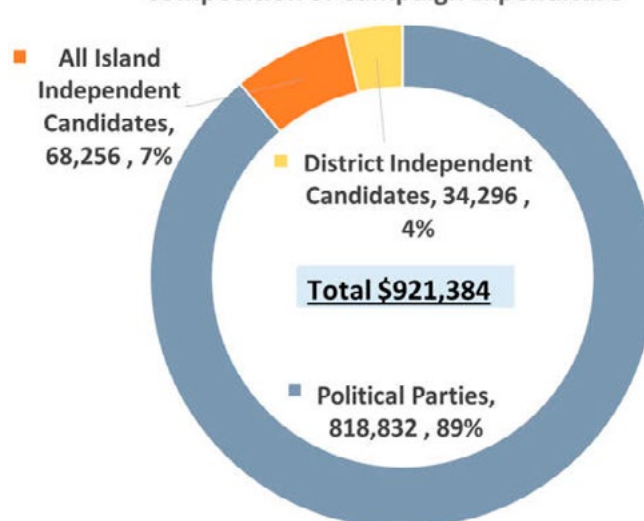


### Composition of Expenditure

Of the total expenditure reported, Political Parties expenditure represented 89% of the total, while expenditure by the All Island Independent Candidates accounted for 7% and District Independent Candidates for 4%. See table and chart below.

Entity	Expenditure Reported	%
Political Parties	818,832	89%
All Island Independent Candidates	68,256	7%
District Independent Candidates	34,296	4%
<b>Total</b>	<b>921,384</b>	<b>100%</b>

### Composition of Campaign Expenditure



### Total Expenditure Reported versus Legal Expenditure Limit for Political Parties and Independent Candidates

A comparison of the total expenditure reported by the Political Parties and the Independent Candidates against the legal expenditure limits was done. This comparison is described in the sections below.

The overall expenditure limit for the December 2016 elections is \$2,590,000. The basis for determining the overall expenditure limit is as follows.

- The total legal limit for expenditure by each party is \$600,000. The maximum combined expenditure permitted for the three (3) parties who contested the December 2016 election would amount to \$1.8M. Detailed comparison for each Political Party is shown in the [Comparison of Political Parties Expenditure with legal expenditure limit](#) section below.
- Seven (7) independent candidates were nominated to run in the All Island constituency while three (3) ran in the Individual/District Constituencies. The legal limit for expenditure by each candidate at the All Island Constituency is \$100,000 while the expenditure limit at the Individual Constituency is \$30,000. The maximum combined expenditure permitted for the seven (7) candidates at the All Island Constituency amounts to \$700,000 and \$90,000 at the Individual Constituency level. Detailed comparison for each Independent Candidate is shown in the [Comparison of All Island Independent Candidate Expenditure with legal expenditure limit](#) and [Comparison of District Independent Candidate Expenditure with legal expenditure limit](#) sections below.

### Comparison of Overall Expenditure with legal expenditure limit

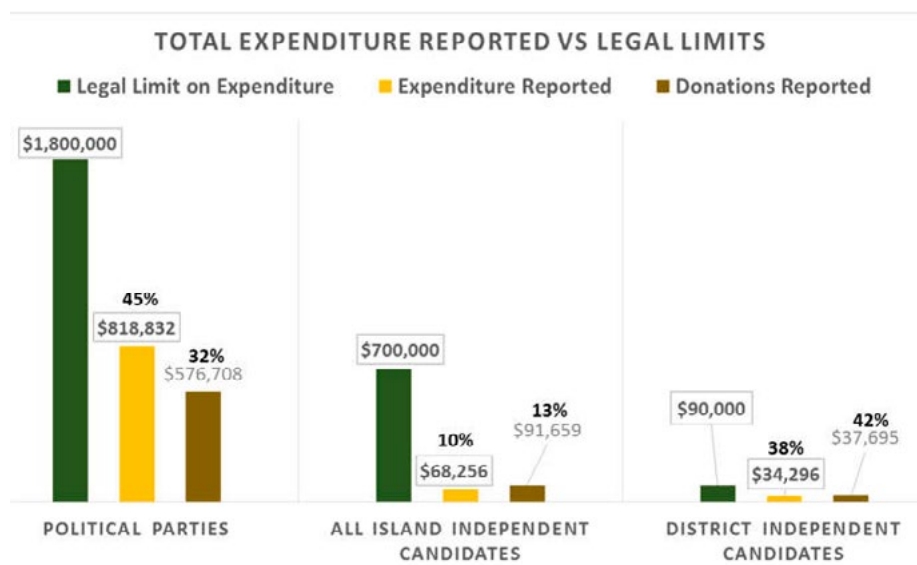
The overall reported expenditure of \$921,383 amounts to 36% of the overall combined expenditure limit of \$2.6M for the Political Parties and the Independent Candidates.

Reported expenditure of \$818,832 by the Political Parties were 45% of the combined legal expenditure limit of \$1.8M.

The All Island Independent Candidates reported expenditure of \$68,256 was 10% of the combined legal expenditure limit of \$700,000.

The District Independent Candidates reported

expenditure of \$34,296 was 38% of the combined legal expenditure limit of \$90,000. See chart above and table below.



## Report on Political Expenditure for December 2016 General Elections

Entity	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Expenditure Reported as a % of Expenditure Limit	Donation Reported as a % of Expenditure Limit
Political Parties	1,800,000	818,832	576,708	45%	32%
All Island Independent Candidates	700,000	68,256	91,659	10%	13%
District Independent Candidates	90,000	34,296	37,695	38%	42%
<b>Total</b>	<b>2,590,000</b>	<b>921,384</b>	<b>706,062</b>	<b>36%</b>	<b>27%</b>

When the reported donations are added to the comparison, the results indicate the Political Parties donations represents 32% of the combined legal limit, the All Island Candidates 13% and the District Independent Candidates 42%. The Political Parties reported more expenditure during the election period (Oct-Dec) than the donations collected during the period while the Independent Candidates reported more donations collected during the election period than the expenditure incurred. See table below.

Entity	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Variation (Donation - Expenditure)	Variation % (shortfall in donations)
Political Parties	1,800,000	818,832	576,708	(242,124)	-42%
All Island Independent Candidates	700,000	68,256	91,659	23,403	26%
District Independent Candidates	90,000	34,296	37,695	3,399	9%
<b>Total</b>	<b>2,590,000</b>	<b>921,384</b>	<b>706,062</b>	<b>(215,322)</b>	<b>-30%</b>

An analysis of these variations are outlined in the sections below.

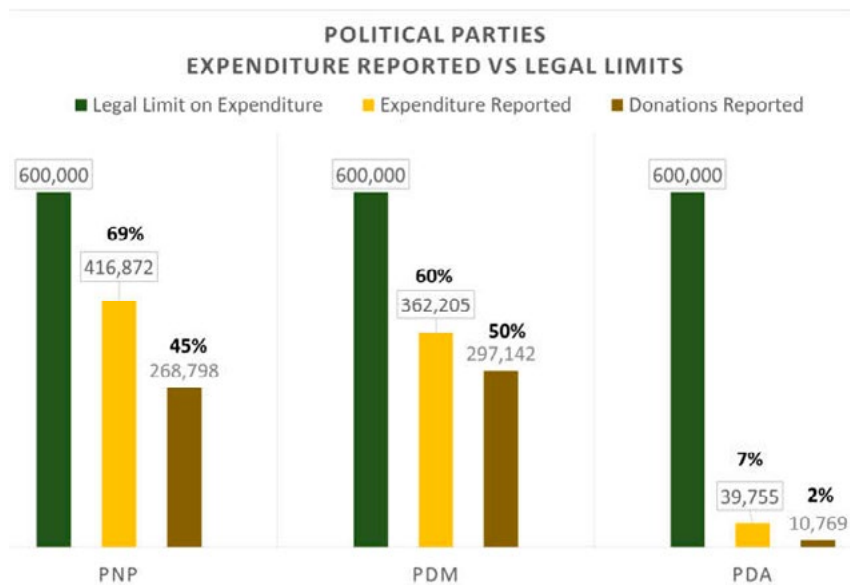
### Comparison of Political Parties Expenditure with legal expenditure limit

Reported expenditure of \$818,832 by the Political Parties were 45% of the combined legal expenditure limit of \$1.8M.

The PNP reported expenditure of \$416,872 was 69% of the legal expenditure limit of \$600,000.

The PDM reported expenditure of \$362,205 was 60% of the legal expenditure limit of \$600,000.

The PDA reported expenditure of \$39,755 was 7% of the legal expenditure limit of \$600,000. See chart to the right and table below.





## Report on Political Expenditure for December 2016 General Elections

Political Parties	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Expenditure Reported as a % of Expenditure Limit	Donation Reported as a % of Expenditure Limit
PNP	600,000	416,872	268,798	69%	45%
PDM	600,000	362,205	297,142	60%	50%
PDA	600,000	39,755	10,769	7%	2%
<b>Total</b>	<b>1,800,000</b>	<b>818,832</b>	<b>576,708</b>	<b>45%</b>	<b>32%</b>

When the reported donations are added to the comparison with the legal expenditure limit, the result indicate the PNP donations represents 45% of the expenditure limit, the PDM 50% and the PDA 2%. Further comparison also indicates the total donations reported by the political parties was \$242,124 or 42% lower than the expenditure reported. All three parties reported more expenditure during the period than their reported donations for the period. See table below. Reasons for the variations could be:

1. expenditure reported above donations was funded thru cash already on hand before the election period or
2. there may be unreported donations for the election period.

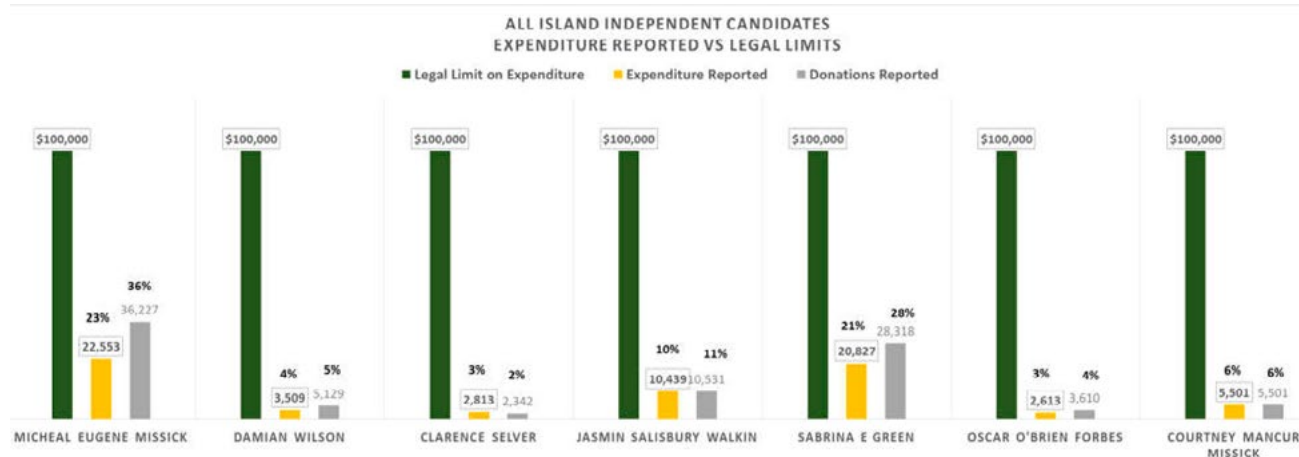
Political Parties	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Variation (Donation - Expenditure)	Variation % (shortfall in donations)
PNP	600,000	416,872	268,798	(148,074)	-55%
PDM	600,000	362,205	297,142	(65,063)	-22%
PDA	600,000	39,755	10,769	(28,986)	-269%
<b>Total</b>	<b>1,800,000</b>	<b>818,832</b>	<b>576,708</b>	<b>(242,124)</b>	<b>-42%</b>

### Comparison of All Island Independent Candidate Expenditure with legal expenditure limit

The seven (7) All Island Independent Candidates reported expenditure of \$68,256 was 10% of the combined legal expenditure limit of \$700,000.

The highest level of expenditure amongst this group was reported by Micheal E Missick with \$22,553. This represent 23% of the legal limit. The 2<sup>nd</sup> highest amount of \$20,827 was reported by Sabrina Green which is 21 of the legal limit. Jasmin Walkin reported expenditure of \$10,439 which is 10 of the legal limit. The remaining four (4) candidates each reported expenditures 6% or less of the legal limit. See chart and table below.

## Report on Political Expenditure for December 2016 General Elections



All Island Independent Candidates	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Expenditure Reported as a % of Expenditure Limit	Donation Reported as a % of Expenditure Limit
Micheal Eugene Missick	100,000	22,553	36,227	23%	36%
Damian Wilson	100,000	3,509	5,129	4%	5%
Clarence Selver	100,000	2,813	2,342	3%	2%
Jasmin Salisbury Walkin	100,000	10,439	10,531	10%	11%
Sabrina E Green	100,000	20,827	28,318	21%	28%
Oscar O'Brien Forbes	100,000	2,613	3,610	3%	4%
Courtney Mancur Missick	100,000	5,501	5,501	6%	6%
<b>Total</b>	<b>700,000</b>	<b>68,256</b>	<b>91,659</b>	<b>10%</b>	<b>13%</b>

When the reported donations are added to the comparison with the legal expenditure limit, the result indicate the All Island Candidates donations represents 13% of the combined expenditure limit of \$700,000. Five (5) of the seven (7) candidates reported more donations than expenditure. This suggests that surplus donations are being held by these candidates and will have to be accounted for to the Commission. See table below.

The following scenarios may be reasons for the variance

1. potentially over reporting of donations, or
2. possible understated expenditure

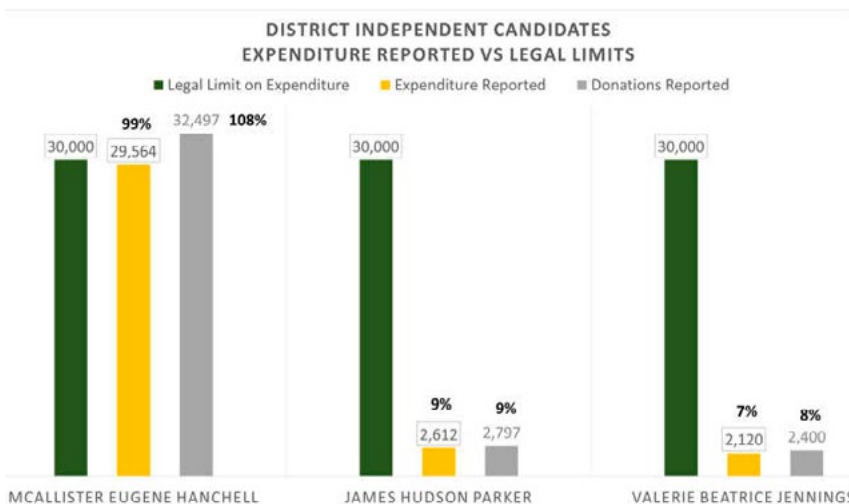
All Island Independent Candidates	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Variation (Donation - Expenditure)	Variation % (surplus donation)
Micheal Eugene Missick	100,000	22,553	36,227	13,675	38%
Damian Wilson	100,000	3,509	5,129	1,620	32%
Clarence Selver	100,000	2,813	2,342	(471)	-20%
Jasmin Salisbury Walkin	100,000	10,439	10,531	92	1%
Sabrina E Green	100,000	20,827	28,318	7,491	26%
Oscar O'Brien Forbes	100,000	2,613	3,610	997	28%
Courtney Mancur Missick	100,000	5,501	5,501	0	0%
<b>Total</b>	<b>700,000</b>	<b>68,256</b>	<b>91,659</b>	<b>23,403</b>	<b>26%</b>

## Comparison of District Independent Candidate Expenditure with legal expenditure limit

The three (3) District Independent Candidates reported expenditure of \$34,296 was 38% of the combined legal expenditure limit of \$90,000.

The highest level of expenditure reported by a candidate amongst this group was \$29,564 and represents 99% of the legal limit. This is the highest percentage use of the legal expenditure limit amongst all the political parties and all the independent candidates.

The other two (2) candidates reported expenditures with 9% or less of the legal limit. See chart and table below.



District Independent Candidates	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Expenditure Reported as a % of Expenditure Limit	Donation Reported as a % of Expenditure Limit
McAllister Eugene Hanchell	30,000	29,564	32,497	99%	108%
James Hudson Parker	30,000	2,612	2,797	9%	9%
Valerie Beatrice Jennings	30,000	2,120	2,400	7%	8%
<b>Total</b>	<b>90,000</b>	<b>34,296</b>	<b>37,695</b>	<b>38%</b>	<b>42%</b>

When the reported donations are added to the comparison with the legal expenditure limit, the result indicate the District Independent Candidates donations represents 42% of the combined expenditure limit of \$90,000. All three candidates expenditure was less than the donations they reported. One candidate's reported donations exceeded their legal spending limit. This suggests there should be surplus donations being held by these candidates and will be accounted for to the Commission. See table below

District Independent Candidates	Legal Limit on Expenditure	Expenditure Reported	Donations Reported	Variation (Donation - Expenditure)	Variation %
McAllister Eugene Hanchell	30,000	29,564	32,497	2,934	9%
James Hudson Parker	30,000	2,612	2,797	185	7%
Valerie Beatrice Jennings	30,000	2,120	2,400	280	12%
<b>Total</b>	<b>90,000</b>	<b>34,296</b>	<b>37,695</b>	<b>3,399</b>	<b>9%</b>

## EXPENDITURE REPORTED BY POLITICAL PARTIES

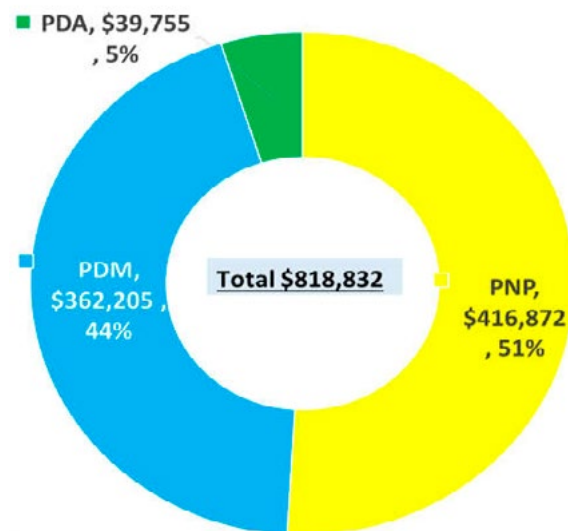
### Expenditure Reported by Political Parties

The total expenditure reported by the three (3) political parties amounted to **\$818,832**.

The PNP accounted for 51% of the expenditure reported while the PDM accounted for 44% and the PDA represented 5%. See table and chart below.

Party	Expenditure	(%)
PNP	416,872	51%
PDM	362,205	44%
PDA	39,755	5%
<b>Total</b>	<b>818,832</b>	<b>100%</b>

Composition of Expenditure Reported Per Political Party



### Composition of Total Expenditure by Political Party

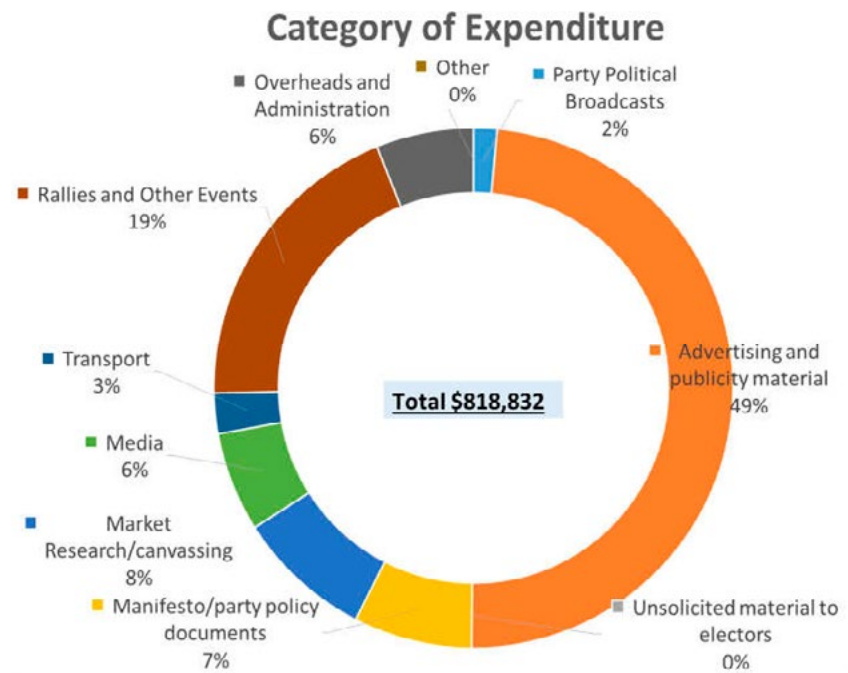
Expenditure reported by the three (3) political parties were broken down into ten (10) general categories. See table below

Categories of Expenditure	PNP	PDM	PDA	Total	%
Party Political Broadcasts	12,000	0	0	12,000	1%
Advertising and publicity material	168,767	223,700	5,868	398,335	49%
Unsolicited material to electors	0	0	0	0	0%
Manifesto/party policy documents	21,109	23,651	15,774	60,534	7%
Market Research/canvassing	69,266	0	0	69,266	8%
Media	49,455	0	1,165	50,620	6%
Transport	6,662	10,295	3,600	20,557	3%
Rallies and Other Events	70,081	80,999	6,754	157,834	19%
Overheads and Administration	19,532	23,560	6,594	49,686	6%
Other	0	0	0	0	0%
<b>Total</b>	<b>416,872</b>	<b>362,205</b>	<b>39,755</b>	<b>818,832</b>	<b>100%</b>



**Advertising and publicity material** accounted for 49% of the total reported expenditure while **Rallies and Other Events** represented 19%. These two (2) categories accounted for 68% of the reported expenditure while the remaining eight (8) categories combined for 32%.

Each of these eight (8) categories accounted for 8% or less of the total expenditure. See chart.



## Reported Expenditure by the PNP

Expenditure reported by the PNP amounted to \$416,872 and had expenditure in only 8 categories.

**Advertising and publicity material** accounted for 40% of the total reported expenditure.

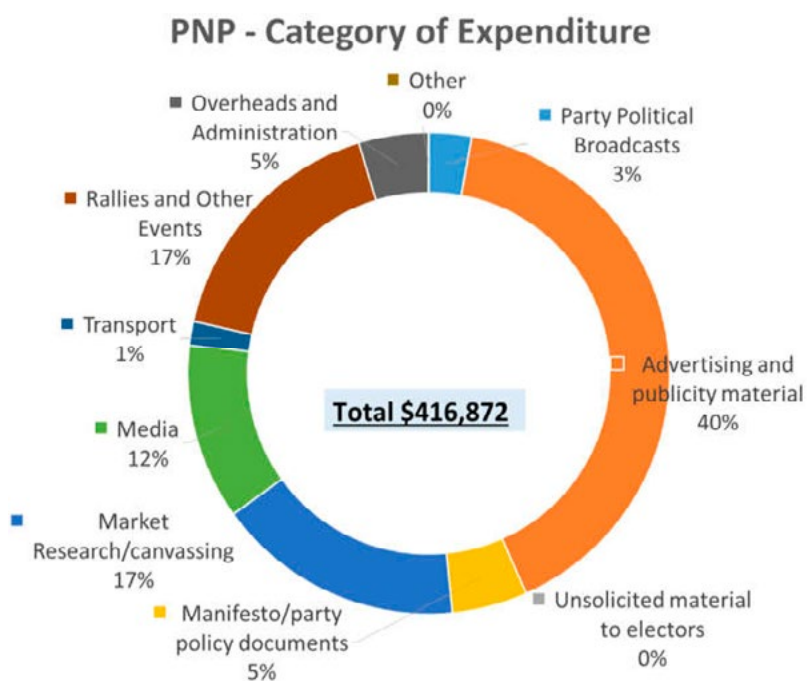
This was followed by **Market Research/canvassing & Rallies and Other Events** which each accounted for 17% of the amounts reported.

**Media** accounted for 12% of the reported expenditure.

These four (4) categories accounted for 86% of the reported expenditure while the remaining four (4) categories combined for 14%.

Each of these four (4) categories accounted for 5% or less of the total expenditure. See chart and table above.

Categories of Expenditure	PNP	%
Party Political Broadcasts	12,000	3%
Advertising and publicity material	168,767	40%
Unsolicited material to electors	0	0%
Manifesto/party policy documents	21,109	5%
Market Research/canvassing	69,266	17%
Media	49,455	12%
Transport	6,662	2%
Rallies and Other Events	70,081	17%
Overheads and Administration	19,532	5%
Other	0	0%
<b>Total</b>	<b>416,872</b>	<b>100%</b>



## Reported Expenditure by the PDM

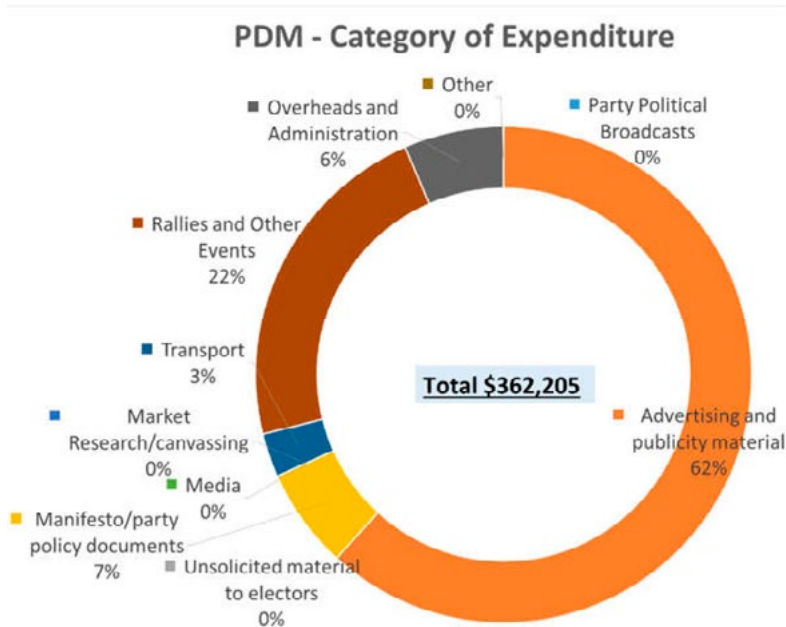
Expenditure reported by the PDM amounted to \$362,205 and had expenditure in only five (5) categories.

**Advertising and publicity material** accounted for 62% of the total reported expenditure.

This was followed by **Rallies and Other Events** which accounted for 22% of the amounts reported.

These two (2) categories accounted for 84% of the reported expenditure while the remaining three (3) categories combined for 16%. Each of these three (3) categories accounted for 7% or less of the total expenditure. See chart and table.

Categories of Expenditure	PDM	%
Party Political Broadcasts	0	0%
Advertising and publicity material	223,700	62%
Unsolicited material to electors	0	0%
Manifesto/party policy documents	23,651	7%
Market Research/canvassing	0	0%
Media	0	0%
Transport	10,295	3%
Rallies and Other Events	80,999	22%
Overheads and Administration	23,560	7%
Other	0	0%
<b>Total</b>	<b>362,205</b>	<b>100%</b>



## Reported Expenditure by the PDA

Expenditure reported by the PDA amounted to \$39,755 and had expenditure in six (6) categories.

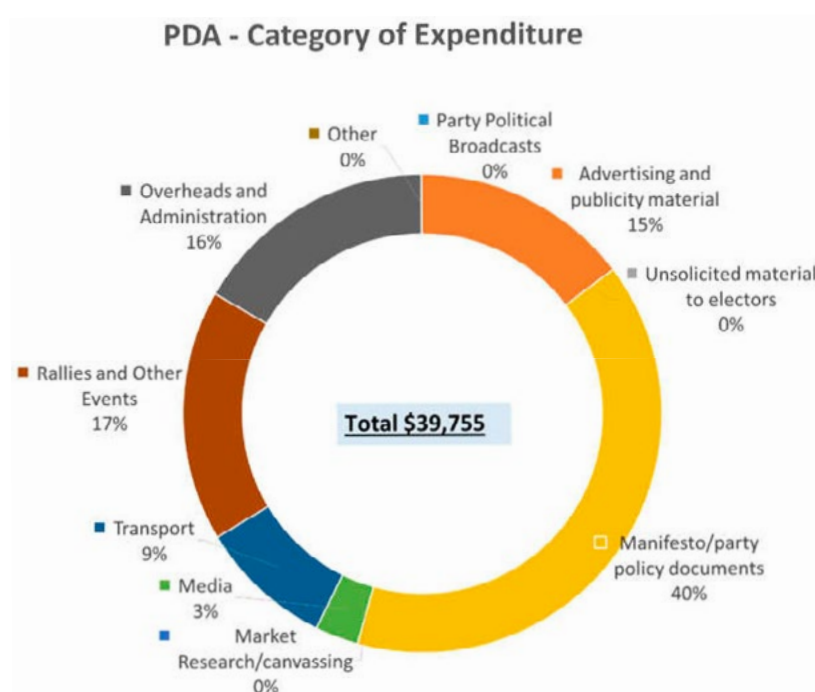
**Manifesto/party policy documents** accounted for 40% of the total reported expenditure.

This was followed by **Rallies and Other Events** and **Overheads and Administration** which each accounted for 17% of the amounts reported.

**Advertising and publicity material** accounted for 15% of the reported expenditure.

These four (4) categories combined accounted for 88% of the reported expenditure while the remaining two (2) categories combined for 12%. Each of these two (2) categories accounted for 9% or less of the total expenditure. See chart and table.

Categories of Expenditure	PDA	%
Party Political Broadcasts	0	0%
Advertising and publicity material	5,868	15%
Unsolicited material to electors	0	0%
Manifesto/party policy documents	15,774	40%
Market Research/canvassing	0	0%
Media	1,165	3%
Transport	3,600	9%
Rallies and Other Events	6,754	17%
Overheads and Administration	6,594	17%
Other	0	0%
<b>Total</b>	<b>39,755</b>	<b>100%</b>





## EXPENDITURE REPORTED BY INDEPENDENT CANDIDATES

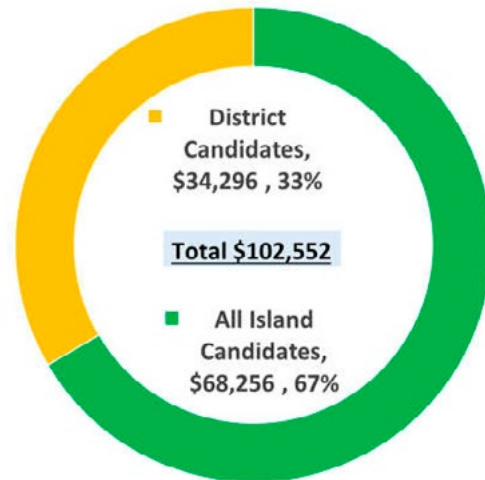
### Total Expenditure Reported by Independent Candidates

Total expenditure reported by the ten (10) Independent Candidates amounted to **\$102,551**.

All Island Candidates accounted for 67% of the reported expenditure while District Candidates reported expenditure amounted to 33%. See table and chart below.

Independent Candidate	Expenditure Reported	%
All Island Candidates	68,256	67%
District Candidates	34,296	33%
<b>Total</b>	<b>102,552</b>	<b>100%</b>

Composition of Expenditure by Independent Candidates



### Composition of Total Expenditure by each Candidate

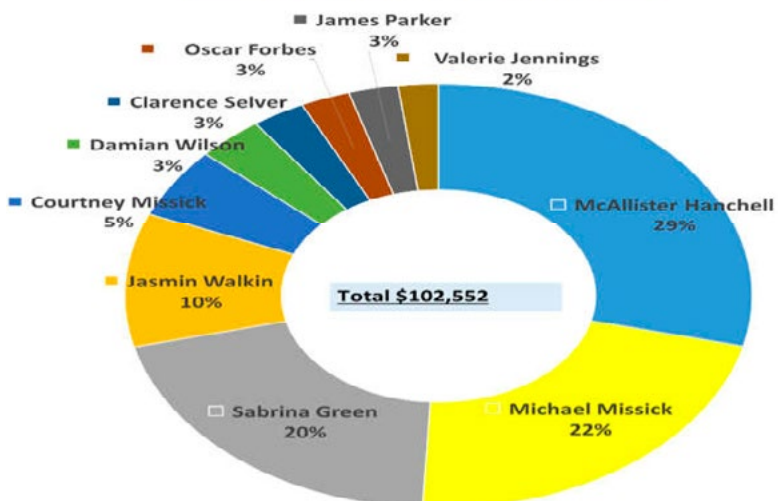
Amongst all the ten (10) Independent Candidates, McAllister Hanchell accounted for 29% of the total expenditure reported by Independent Candidates. This was followed by Michael Missick with 22%, Sabrina Green 20% and Jasmin Walkin 10%.

Candidate	Electoral District	Expenditure	Cumulative Expenditure	Total (%)	Cumulative %
McAllister Hanchell	ED3	29,564	29,564	29%	29%
Michael Missick	All Island	22,553	52,117	22%	51%
Sabrina Green	All Island	20,827	72,944	20%	71%
Jasmin Walkin	All Island	10,439	83,383	10%	81%
Courtney Missick	All Island	5,501	88,884	5%	87%
Damian Wilson	All Island	3,509	92,393	3%	90%
Clarence Selver	All Island	2,813	95,206	3%	93%
Oscar Forbes	All Island	2,613	97,819	3%	95%
James Parker	ED10	2,612	100,431	3%	98%
Valerie Jennings	ED2	2,120	102,551	2%	100%
<b>Total</b>		<b>\$102,551</b>		<b>100%</b>	

These four (4) candidates combined, accounted for 81% of the total expenditure reported by the Independent Candidates.

The remaining six (6) candidates accounted for a combined 19% and each represented 5% or less of the total expenditure reported for Independent Candidates. See table and chart.

Composition of Expenditure Reported Per Independent Candidate



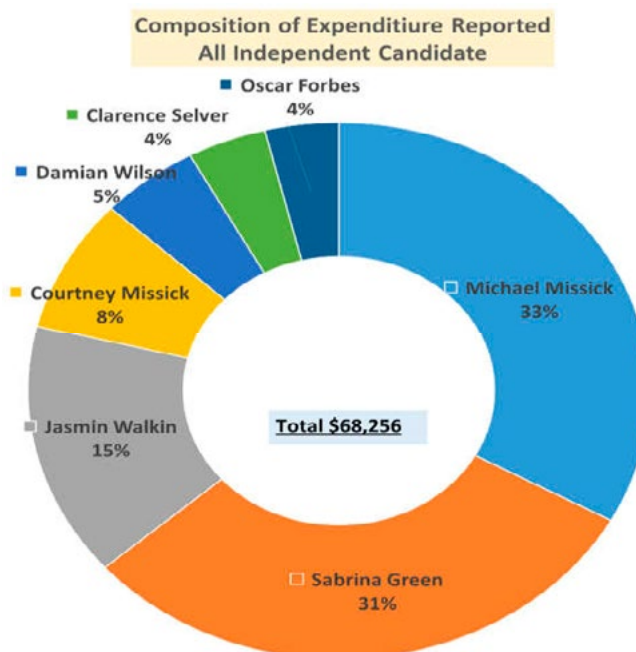
### Composition of Expenditure by All Island Independent Candidates

The seven (7) All Island Independent Candidates reported campaign expenditure amounting to \$68,256.

Amongst all the seven (7) All Island Independent Candidates, Michael Missick accounted for 33% of the total expenditure reported. This was followed by Sabrina Green 31% and Jasmin Walkin 15%.

These three (3) candidates combined, accounted for 79% of the total expenditure reported by the All Island Independent Candidates.

The remaining four (4) candidates accounted for a combined 21% and each represented 8% or less of the total expenditure reported for All Island Independent Candidates. See table and chart.

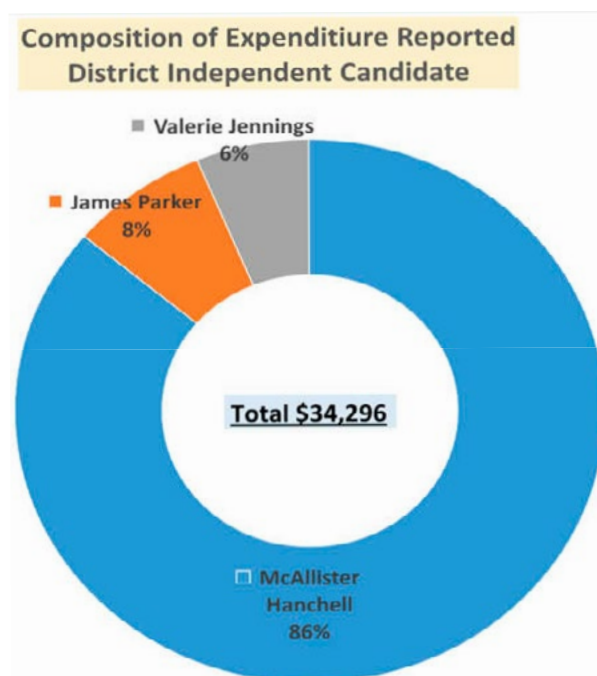


All Island Candidate	Expenditure	Cumulative Expenditure	Total (%)	Cumulative %
Michael Missick	22,553	22,553	33%	33%
Sabrina Green	20,827	43,380	31%	64%
Jasmin Walkin	10,439	53,819	15%	79%
Courtney Missick	5,501	59,320	8%	87%
Damian Wilson	3,509	62,830	5%	92%
Clarence Selver	2,813	65,643	4%	96%
Oscar Forbes	2,613	68,256	4%	100%
<b>Total</b>	<b>68,256</b>		<b>100%</b>	

### Composition of Expenditure by District Independent Candidates

The three (3) District Independent Candidates reported campaign expenditure amounting to \$34,296. McAllister Hanchell accounted for 86% of the total expenditure while James Parker accounted for 8% and Valerie Jennings 6%. See table and chart.

District Independent Candidate	Electoral District	Expenditure	Cumulative Expenditure	Total (%)	Cumulative %
McAllister Hanchell	ED3	29,564	29,564	86%	86%
James Parker	ED10	2,612	32,176	8%	94%
Valerie Jennings	ED2	2,120	<b>34,296</b>	6%	<b>100%</b>
<b>Total</b>		<b>34,296</b>		<b>100%</b>	



**TURKS AND CAICOS ISLANDS**



# APPENDIX 3

INQUIRY REPORTS  
AND DECISIONS



## **TURKS AND CAICOS ISLANDS**

**INQUIRY NO.CC/R-C/AM/1 – 14/1/16**

**RE: HON. AMANDA MISSICK  
(Former Minister)**

### **PANEL OF COMMISSIONERS:**

**SIR DAVID SIMMONS KA, BCH, QC (Chairman)  
MR. MARTIN GREEN  
CANON MARK KENDALL  
REV. JULIA WILLIAMS  
REV. PEDRO WILLIAMS**

### **APPEARANCES:**

**Mr. Richard Been for the Integrity Commission  
Ms. Akierra Missick of Misick & Stanbrook for Hon. Amanda Missick**

**DATES OF HEARING: 21 March 2017; 16-19 May 2017; 8 and 9 June 2017;  
31 August 2017;**

### **REPORT**

#### *(A) Introduction*

1. Section 102(3)(b) of the Constitution of the Turks and Caicos Islands requires the Integrity Commission (the Commission), *inter alia*, to formulate and publish a Code of Conduct for Persons in Public Life (the Code) and to investigate any alleged failures to abide by the Code by persons subject to it. As its title implies, the main objective of the Code is to regulate the behaviour of public officials including Ministers, Members of the House of Assembly, Public Officers, Special Advisers, Heads and Members of Statutory Boards or other Public Bodies. The Code obliges them to observe certain prescribed principles and standards of conduct.

2. On 7 November 2012, the Commission duly published the Code in which Parts 1 and 2 of Chapter I provide guidance to Ministers *qua* Ministers as

well as in respect of their membership of the House of Assembly in order to ensure that they conform to acceptable ethical standards of behaviour. The Code enumerates a set of principles which should apply in particular situations.

3. Part IX of the *Integrity Commission Ordinance, Cap.1.09*, empowers the Commission to investigate or inquire into alleged contraventions of the Code – s.83. In particular, the Commission may require a public official to attend an inquiry to be heard on an allegation of contravention of the Code, where the Commission is of the opinion that there are reasonable and probable grounds to believe that a public official contravened the Code. – s.84(1)(b).

4. By notice dated 5 September 2016 and addressed to Hon. Amanda Missick, then a Minister of the government of the Turks and Caicos Islands, the Commission particularised 4 allegations of contraventions of the Code by the Minister. The Commission further informed the Minister that it intended to hold an inquiry into the allegations and give her an opportunity to be heard in relation to the allegations.

5. When the inquiry commenced on 21 March 2017, the Hon. Amanda Missick was no longer a Minister, having lost her seat in the House of Assembly in the General Elections of November 2016. This was a circumstance of considerable significance since, under s.34(1)(d) of the Constitution, a Minister must vacate his or her office as Minister if the Commission determines that he or she has breached the Code. Nevertheless, the Commission may still hold an inquiry within two years from the date on which a person ceased to be in public life –s.83(2) of the *Integrity Commission Ordinance*.

6. For the purposes of this Report, we shall refer to Hon. Amanda Missick as “the Minister”, notwithstanding the result of the 2016 General Elections.

(B) *The Alleged Contraventions*

7. It is alleged that the Minister conducted herself contrary to the provisions of para.4 of Chapter 1 of the Code which provides, so far as material, as follows:

*"4. Ministers are expected to behave in a way that upholds the highest standards of integrity, honesty and propriety....."*

8. Particulars of the two breaches of the Code with which this inquiry is concerned are stated as follows:

*"That you, between January 2014 and March 2016 or thereabouts, as a public official, namely, Member of the House of Assembly and Minister of the Turks and Caicos Islands Government (TCIG) and, at some points within this period, responsible for the Road Safety (Traffic) Department (the Department):*

- (a) instructed the Director of the Department, Mr. Alonzo Malcolm and a Supervisor of the Department, Mr. Lewell Taylor, both of whom are public officers of TCIG, to cease the issuance of Public Service Vehicle Licence Plates (Plates) – a statutory function of the Director or his delegate, under the Road Traffic Ordinance and the Regulations made thereunder (the RT Ordinance). Subsequent to this instruction, you took over this responsibility by deciding and approving persons who should be given the Plates;*
- (b) directed Mr. Malcolm and Mr. Taylor to issue Plates to persons whom you have approved as qualified and whose names you either communicated to them by phone or recorded in a list you sent to them. Besides violating the Department's 'first come, first served' policy, some of the names you approved as qualified, did not meet the requirements of the RT Ordinance (including not being in possession of a vehicle or*



*Public Service Vehicle Licence) and resulting in legitimate and qualified applicants being denied opportunity to be licensed or to be issued Plates."*

9. During the hearings, two of the other original allegations were dismissed by the Commission because the evidence adduced at the inquiry was not of a nature and quality to support the allegations.

*(C) The Issue for Determination*

10. The real and substantial issue before us was whether the Minister usurped the statutory functions of the Director and Supervisor of the Road Safety Department to approve and issue licence plates for public service vehicles.

*(D) The Relevant Provisions of the Road Traffic Ordinance, Cap.13.01*

11. Identification of the issue for determination leads inexorably to a consideration of the *Road Traffic Ordinance* (the Ordinance). Section 3(1) of the Ordinance establishes the office of Director of Road Safety and Transportation and empowers officers subordinate to him as follows:

*"3.(1) There shall be a Director of Road Safety and Transportation, whose office shall be a public office and who shall be responsible, subject to the general control of the Minister, for the management and administration of the Department of Road Safety and Transportation and for the performance of the functions assigned to him under subsection (2); and there shall be such other officers under the supervision of the Director who shall assist the Director in performing his functions."*

12. Section 3(2)(c) empowers the Director "or any person appointed by him in that behalf" to issue licences in respect of motor vehicles and drivers.



13. It is common ground in this inquiry that Mr. Alonzo Malcolm (the Director) was, at all material times, the Director of Road Safety and Transportation and Mr. Lewell Taylor (Mr. Taylor) was duly authorised by the Director to issue licences (plates) for public service vehicles.

14. It is clear, upon an interpretation of s.3(1) and (2) of the Ordinance, that the Director is responsible for the management and administration of the department of Road Safety and Transportation and only he or his appointees shall issue motor vehicle licences (plates). The Ordinance expressly delimits Ministerial responsibility to "*general control*". The Minister cannot give specific directions to the Director. Thus, the Minister may lawfully set policies for the department (e.g. the fees payable for a licence), but should not seek to exercise *specific* control over the functions of the Director or his appointee, for example, instruct them to whom they must issue a licence.

15. Indeed, section 10 of the Ordinance reinforces the authority and responsibility of the Director in dealing with licences for public service vehicles. Thus, an application for the grant of a licence to operate a public service vehicle must be made to the Director – s.10(2)(a), and the Director must consider every application and, in his discretion, may grant or refuse a license – s.10(2)(b). No mention is made in these provisions of the Minister.

16. Section 10(2)(c) requires the Director, in making a determination on an application, to take into consideration a number of matters and these are further amplified in Regulation 12 of the *Road Traffic (Public Service Vehicles) Regulations*. In summary therefore, the effect of section 10 of the Ordinance and Regulation 12 is that only *the Director* may grant or refuse licences for public service vehicles taking into account the specific considerations laid down by the legislation.

17. The statutory framework demonstrates the wisdom of keeping the Minister out of the decision-making process for the grant or refusal of licences. By virtue of section 11(3) of the Ordinance, a person whose licence is revoked or suspended by the Director, may appeal in the manner prescribed, to the Minister whose decision shall be final. It is axiomatic that if a licence were granted by or at the request of the Minister, the Minister would be an incompetent authority to consider an appeal. It would be a classic case of "From Caesar to Caesar!"

18. With reference to public service vehicles, Regulation 30(1) provides that there shall be a right of appeal to the Minister against refusal to grant, renew, suspend or revoke a licence. The appeal must be in writing addressed to the Minister and must include the grounds on which the appeal is based and evidence in support of the grounds – Reg.31(1).

*(E) Summary of Evidence Adduced at the Inquiry*

19. We turn now to a review of the salient evidence adduced at the inquiry. Six public officers, two applicants for licences and the Minister gave evidence.

*Mr. Alonzo Malcolm (THE DIRECTOR)*

20. In 2014 Mr. Alonzo Malcolm (the Director) was the Director of Road Safety and Transportation. His appointment did not find favour with the Permanent Secretary in the Ministry viz. Mrs. Susan Malcolm (PS Malcolm). On 22 January 2013, she had sent an email to Mr. Mark Greenway and Mrs. Anya Williams (Deputy Governor) protesting the Director's appointment.

21. *Inter alia*, PS Malcolm expressed the opinion that the Director was "definitely not the best manager to lead the department forward and to continue

the battle against corruption". She described his management style as "lax, wobbly and somewhat unprofessional". We were told that the Director and PS Malcolm had previously been in business together but that relationship was subsequently fractured.

22. In his oral evidence, the Director told us that, in February 2014, the Minister called him and said that she had instructed Mr. Taylor to cease issuing taxi licences in Providenciales (Provo) but he, the Director, could continue issuing such licences in Grand Turk. The Minister, according to the Director, said that she felt that there was corruption in the department and licences were not being issued fairly. She would thereafter control the issuance of licences in Provo.

23. Sometime after this call, there was a meeting at the Office of the Premier and the Minister repeated her decision to issue licences in Provo. The Director said that, after this meeting, Mr. Taylor told him that "what the Minister was doing was wrong. It goes against the Ordinance." The Director said that he told Mr. Taylor that he would speak to PS Malcolm who would speak to the Minister and "soften matters".

24. At a subsequent meeting with PS Malcolm, Ms. Sharon Taylor and Mr. Amin McCartney (Head of Secretariat, Ministry of Home Affairs), the Director says that he repeated to those persons the instructions he had received from the Minister. After the meeting, the Director said that the Personal Assistant to the Minister viz. Mrs. Teresa Williams-Andrews, contacted him and said that she had a list for him from the Minister of persons she had approved for taxi licences in Provo. The Director claimed that he represented to Mrs. Williams-Andrews that this procedure was contrary to the Road Traffic Ordinance and she asked him "why don't you tell her?"



25. The Director further testified that, while on a visit to Provo, Mr. Taylor told him that he was getting instructions directly from the Minister as to whom he should issue taxi licences and he (Mr. Taylor) had a list of such persons. The Director said that Mr. Taylor told him that he was “not comfortable” with the way licences were being dealt with and he was receiving abuse and threats from members of the public.

*The Farrington Email of 22 July 2014*

26. A very important document was produced to Commissioners by the Director during our inquiry. It was an email of 22 July 2014 from Ms. Larasha Farrington, Administrative Officer in the Premier’s Office, to the Director and copied to Mrs. Williams-Andrew. The text of the email is as follows:

*"Good afternoon Director Malcolm. I trust that all is well with you. As per the Minister, Hon. Amanda Missick, you will find attached a list of drivers who are qualified for taxi licence plates. You will receive a faxed copy of same. Kindly be guided accordingly."*

27. The attachment to the email was headed “Taxi/VIP Plates” and there were 20 names or taxi operators on the document.

28. The Director said that he interpreted the list as consisting of persons to be issued with licence plates. He said that he spoke to PS Malcolm and told her that he would report the matter to the Integrity Commission. Her advice to him was not to issue licences to any unqualified persons and to send an email to the Minister voicing his concerns. He did not send any email to the Minister.



29. Under cross-examination by Ms. Akierra Missick, the Director stood by his evidence that the Minister had told him that she would issue approvals for licence plates. He said that he was “not lying on the Minister”. He admitted that he should have written his concerns to PS Malcolm but he only dealt with the matter orally because of a previous experience when he was placed on administrative leave “for pointing out to a Minister what the law was”. The Director described his communicating with the PS Malcolm orally as a “soft” approach.

30. It was put to the Director in cross-examination that the list of names was a list of persons who had appealed to the Minister and was not in fact an instruction. The Director said that no appeals were filed during the Minister’s tenure.

31. Much of the cross-examination focused on the Director’s competence and did not bear directly on the issue for our determination. It was clear, however, that the Director was given no training for his post, was reluctant to communicate in writing with PS Malcolm and the Minister and kept no written record of meetings or important matters.

*Mr. Lewell Taylor*

32. Mr. Taylor was in charge of the office in Provo as Supervisor, Road Safety Department. His evidence on the issue before us is that in January 2014, at a meeting in his office in Provo to discuss a quota for taxi and VIP licences, he told the Minister and the Director that the quota was full and to add any new applicants for licences would cause problems.

33. After the meeting, the Minister started calling him with the names of persons to whom he should issue licence plates. Mr. Taylor said that he wrote

down the names every time she called and signed and dated his notation. He said that, by 6 February 2014, the Minister had approved or issued licences for 9 persons and he began receiving threats from members of the public. The quota was eventually raised to allow 170 taxi licences and 40 VIP licences for Provo.

34. Mr. Taylor testified about a meeting with the Minister in her office in Provo at which the Director was present. He said that the Minister blamed him for problems being experienced by the department and told him and the Director that, thenceforth, she would take responsibility for issuing taxi and VIP licence plates in Provo. It was after this meeting that he told the Director that the Minister was acting contrary to the Ordinance. Thereafter, he directed applicants to the Minister.

35. Mr. Taylor spoke of the meeting at the Office of the Premier to which the Director had alluded in his evidence. Mr. Taylor insisted that, at this meeting, the Minister had said that she was going "to control" taxi and VIP licence plates for Provo. He agreed that he told the Director that he was "not comfortable" and the Director advised him to send an email to the Minister. However, he declined to accept this advice because he feared that he might lose his job. He simply sent applicants or persons who complained to the Minister.

*Mr. Taylor's Notes*

36. Mr. Taylor produced documents on which were recorded the names of persons allegedly sent to him by the Minister as follows:

- (1) *Typewritten Document dated 10 February 2015 and headed "List of person names that was email by Hon. Missick". On this list are 13 names of persons for taxi licences, 8 names*

for VIP licences and 1 name for an omnibus licence. (Exhibit LLT 3A)

- (2) *Undated Document headed "List of person names that was email by Hon. Missick for taxi plates".* On this list are 4 names and 3 licence plate numbers.
- (3) *An Undated Handwritten List headed "No Vehicle" and containing 6 names.* These 6 names are also on the document dated 10 February 2015.
- (4) *A Handwritten Document dated 10 February 2015 and headed "Taxi Cab".* (Exhibit LLT3). It contains 16 names and the licence plate number opposite each name. Some of the names on this document do not appear on the typewritten document referred to at (1) above.
- (5) *A Handwritten Document dated 10 February 2015 and headed "New Taxi Plates".* On this document are recorded 7 names and 6 licence plate numbers. Under the last name is Mr. Taylor's note "6 February No More Taxi-Cab Plates to be issue by the Ministry." (Exhibit LLT1)

It seems that the date "10 February 2015" inscribed on some of the documents is the date on which Mr. Taylor gave his witness statement to the Commission's Investigative Officer and not the actual date of his notations.



*Witness Statement*

37. In his witness statement given on 10 February 2015, Mr. Taylor explained that, having made handwritten notes of the names of persons sent to him by the Minister, he created "a typed version of the lists" of names because about a week after he received a list, he was approached by a gentleman outside his office. This gentleman asked him for his licence plate and when Mr. Taylor asked what he was talking about, the gentleman asked if he had not received the list. Shortly after, Mr. Taylor received the Farrington email through the Director. After the email, he received no more names in writing but, he said, the Minister would still call him and give him the names of persons to whom he should issue licence plates. One such person was "WB" who told him that the Minister had sent him for a plate. Mr. Taylor did not know what he was talking about but, soon after, Mr. Taylor received a phone call from the Minister who told him to "assist the gentleman and give him a plate because his Mummy is sick and I want to assist him". Mr. Taylor produced the form for vehicle registration in the name of "WB". The inspection date is shown as 9 July 2014.

38. When cross-examined, Mr. Taylor admitted that his first meeting with the Minister concerned the matter of a quota for licences and a discussion on his housing allowance. His transfer to Grand Turk had been contemplated but, owing to the fact that he had recently purchased a home in Provo, he was reluctant to move to Grand Turk. Although subjected to rigorous cross-examination, Mr. Taylor was unshaken in his testimony to the effect that the Minister said that, in future, she would be the person responsible for issuing licence plates in Provo.

39. Mr. Taylor said unequivocally that "the Minister would speak to me on the phone and give me instructions to issue a plate, for example, to WB. He was qualified." In answer to the Chairman, Mr. Taylor said, "After the meeting



with the Minister in early 2014, I did not issue any more plates as I had done before.” And with reference to the email from Ms. Farrington, he said, “I saw the list as instructions from the Minister”. He pointed out that, although the email referred to persons who were “qualified” for issuance of licence plates, in fact some of the persons were not qualified in accordance with the Regulations.

*Mrs. Teresa Williams-Andrews*

40. This witness’ evidence was relatively short. So far as is material to the issue in this inquiry, the essence of her evidence was that Ms. Farrington called her to say that she was sending her an email from the Minister who said that she (Mrs. Williams-Andrews) should ensure that the Director received it. She said that she printed the email and took it next door to the Director.

41. She told the Director that these were persons he kept referring to the Ministry for plates and he said “OK”. She told PS Malcolm that the attachment to the email was a list of persons who kept calling the Minister about licence plates. Mrs. Williams-Andrews seemed to have little respect for or trust in the Director. She bluntly said: “He told too many lies”. Commissioner Martin Green asked Mrs. Williams-Andrews if she ever inquired of the staff in Provo why they kept sending persons to the Minister. She said she did call once and she was told that the Department sent persons to the Minister because it is the Minister who approved plates not the Department. She said that a staff member also informed her that the entire staff of the Department knew that to be the case.

*Ms. Larasha Farrington*

42. Ms. Farrington explained her email of 22 July 2014. Her evidence was that the Minister told her, “Advise Mr. Malcolm that these are the persons

who are qualified for licence plates.” She said: “Hon. Missick said those words. I am sure she said ‘qualified’.”

43. Ms. Farrington further testified that the document she received from the Minister was a *white sheet of paper* on which the names were handwritten. She said, “I never received any names on yellow pad paper.” It was out of courtesy that she copied the list to Mrs. Williams-Andrews.

*Mrs. Susan Malcolm*

44. Mrs. Malcolm was the Permanent Secretary in the Ministry of the Environment and Home Affairs headed by Minister Missick in 2014. She first became aware of an issue relating to licence plates for public service vehicles when it was brought to her attention by Mr. Amin McCartney who inquired whether she had seen an email from the Director. It was an email from Mr. Taylor that was forwarded to her with an attachment headed “List of Person Names email by Hon. Missick”. It contained 12 names and the licence plate numbers opposite the names of 10 persons.

45. PS Malcolm said that she called the Director and asked him what was the situation. He said that he had been given a list of names by the Minister and told that the persons named should receive licence plates. She said that her advice to the Director was to follow the Ordinance and she cautioned him about taking instructions from the Minister.

46. When PS Malcolm later spoke to the Minister, the latter said that it was a list of persons “who had made an appeal to her because they had been dealing with the Road Safety department and felt that they were being treated unfairly and were having problems with the staff”. PS Malcolm said that the Minister told her that she never instructed the department to issue plates.

She said that Mr. Taylor had told her that he had received the list and the department was to issue the plates. PS Malcolm stated that the Minister explained that the administrative staff had compiled the list and, essentially, it was a list of persons who had complained to the Minister.

47. PS Malcolm did not recall seeing the Farrington email or having any discussions on it. She denied that either Mr. Taylor or the Director had informed her that the Minister was usurping their authority. She was scathing in her remarks about the Director and spoke of deficiencies in his management style. She also said he was “not very truthful”. She was shown a number of emails by Ms. Akierra Missick and her conclusion was that they showed that the Director was rather casual about his duties and had to be constantly reminded to follow up matters. None of these emails touched and concerned the issue before us.

#### *Evidence of Two Applicants*

48. We have refrained from publicizing in this Report the names of persons who were on the various lists. In a small society such as the Turks and Caicos Islands, publication of the names of persons can easily spark rumour and expose those persons to ridicule and opprobrium – especially where it is perceived that political patronage may have been involved.

49. Nevertheless, two applicants, Messrs. Donny Navil and Leroy (Lee) Penn, who were aggrieved by the actions or decisions of the Road Safety department, gave witness statements and oral evidence at the inquiry.

#### *Mr. Donny Navil*

50. Prior to 2013, Mr. Navil had two taxi licences but when he sought to have one renewed in the middle of 2014, he was unsuccessful. He said that



the Director told him that the Minister was about to issue licence plates and “they” would put him on the list but he should write to the Minister. He did so and copied the Director. When he received no response to his letters, he went to see the Minister in person.

51. Mr. Navil said that the Minister told him that there were no more licences available and his retort was that, certain persons who had no vehicle, had nevertheless been granted licences. The Minister promised to call him. He said that the Director had told him that his “hands were tied” and he “could not do his job”. He said to us that he had been waiting for 3 years just to have his “plate re-registered”.

52. Mr. Navil spoke of a lack of information from the department of Road Safety. For example, his vehicle was not functional in January 2014. He sought to have the licence renewed in February 2014 but he was unaware that he should have informed the department that his vehicle was not in service. The department did not publish information that if a vehicle is not in service, a licence could not be renewed.

*Mr. Leroy (Lee) Penn*

53. Mr. Penn, a former police officer, gave a witness statement on 20 July 2016. In that signed statement, he stated that he wrote to the Minister seeking a licence. Then that statement continues:

*“Sometime later she (the Minister) called telling me that she had approved two plates for me – one taxi, one VIP – and she had put my name on a list. She advised me to go to Mr. Taylor at the Road Safety department for them.”*



54. In his oral evidence before us on 9 June 2017, Mr. Penn changed his testimony and said that the Minister did not say that she had approved two plates for him. According to him, what the Minister said was that “the Cabinet had increased the quota and my name was included for the two I had asked for”.

55. We evaluate the reliability of Mr. Penn’s evidence later in this Report.

#### *Evidence of the Minister*

56. One of the statutory functions of the Commission is to advise and assist public bodies in changing practices or procedures in order to reduce the occurrence of corrupt acts – s.13(1)(g). A preliminary reading of the several witness statements suggested that the Road Safety Department had been plagued with problems for some time. Accordingly, we asked the Minister to give us the benefit of her experience in respect of deficiencies in the administration of the department as well as to respond to the allegations of the Director and Mr. Taylor especially.

57. In accordance with the Commission’s customary procedure, the Minister was supplied with all of the witness statements and exhibits of the witnesses. On 17 March 2017, she filed a written statement with the Commission.

#### *Minister’s Written Statement*

58. The Minister assumed responsibility for the Ministry of Transportation and Home Affairs after the General Elections of November 2012 and a By-Election in 2013. She served in that capacity from 26 March 2013 to April 2015.

59. In para.4 of her statement, the Minister wrote:

*"I make it clear that I at no time instructed the Director, Taylor or anyone in the Road Safety Department to issue and/or grant taxi plates to any applicant. Nor did I issue a cessation of the grant of taxi plates on any Island." – para.4.*

Thus, on the issue for our determination, there is a clear dispute between the Minister and other witnesses.

60. With respect to the administration and public perception of the Department, the Minister was quite expansive and informative. She stated that, when she was appointed, she was already aware of problems in the Department including delays in obtaining drivers' licences, a dearth of registration stickers, the inordinate length of time in obtaining registration documents and "many concerns with the Department". She learnt that an audit had been requested to review the functions of the Department.

61. During the first few months of her tenure, the Premier brought to her attention that there was a serious matter concerning taxi drivers in Provo. In late 2013 or early January 2014 she and the Premier met with some taxi drivers to ascertain their concerns and seek a resolution of them. Both the Director and Mr. Taylor attended the meeting. The Minister said that she asked them to remain after the meeting to discuss the matters raised by the taxi drivers.

62. The Minister stated that, during the meeting with the Director and Mr. Taylor, she inquired into the functions of the Department and these were explained by the Director. She learnt that persons aggrieved by a refusal of a taxi licence had a right to appeal to her as Minister. She said that she advised the Director and Mr. Taylor to treat all applicants fairly and she did not wish her name to be embroiled in allegations of corruption.

63. It was after this meeting that the Minister claims that she observed a trend of persons seeking a meeting with her to discuss their applications for licences and problems with the Department. After noticing the trend, the Minister asked Ms. Farrington to make a record of persons seeking to meet with her and to let Mrs. Williams-Andrew know of persons' requests for meetings in order that appointments could be scheduled.

64. As a result of the large number of complaints, the Minister said that she asked Mrs. Williams-Andrews to send a list of the persons with whom she had met to the Director and ask him to inquire into the complaints.

65. The Minister stated at para.13 of her statement:

*"I know that, as Minister, I cannot grant an applicant a taxi plate and/or licence, and by providing this list of persons **and their complaints** was in no way me instructing the Director to issue applicants with taxi plates."*

She said that at no time did she instruct the Director to cease issuing taxi plates in Provo. If she were issuing a directive or instruction, she would do so through PS Malcolm.

66. Acting upon the Director's advice, the Minister sought Cabinet's approval for an increase in the quota and it was increased from 150 to 170 taxi licences for Provo. That increase led to even more persons seeking an audience with her. She said that Mrs. Williams-Andrews would communicate to the Director that the Minister had met with a particular person and the Director was asked to review the case.

67. Mr. Taylor did not raise concerns he had with regard to following up complaints brought to her attention. She denied calling Mr. Taylor with



names of persons to be approved for taxi licence plates. Specifically, the Minister stated:

*"At no time did I instruct Taylor to issue a taxi plate to any applicant, nor did I tell him not to issue a plate."*

68. The Minister and PS Malcolm met weekly. The Minister said that, at one such meeting, she expressed concern that the Director was sending persons to her for approval of licence plates. She said that she disapproved of that process and confirmed to PS Malcolm that she never instructed the Director or Mr. Taylor to issue taxi licence plates.

69. The Minister said that what she was in fact doing was listening to the several complaints of persons aggrieved by the functioning of the Road Safety Department.

#### *Minister's Oral Evidence*

70. On 18 May 2017, the Minister began her oral testimony. She emphasised that, upon assuming office, the heads of departments within the Ministry did not "outline" her role. She said, "It was left to me to learn about it on my own." She had an early meeting in Provo with the Director and a few members of his staff and sought their views on improving the Road Safety Department. At this meeting Mr. Taylor raised his concerns about a possible transfer to Grand Turk and expressed reluctance to move. The Minister reiterated that she did not instruct Mr. Taylor to cease issuing plates.

71. The meeting with taxi drivers at the Office of the Premier and attended by the Premier took place about two months later and, after the



meeting, she asked the Director and Mr. Taylor to remain. She never told them to cease issuing licence plates in Provo.

72. The Minister admitted that, during 2013, she did not know her role as Minister. At a meeting sometime in 2014 she invited PS Malcolm and the Attorney General to assist herself, the Director and Mr. Taylor with an interpretation of the *Road Traffic Ordinance*.

73. As to recording the names of persons who complained to her, the Minister said that she recorded their names on yellow pad paper *together with their complaints* and, in their presence, she telephoned the Director and apprised him. She said the list bearing 20 names is "a list of persons who came to the office with various complaints and it was a request to consider the applications of the persons who complained to me". She said: "I gave the names from my yellow pad to Ms. Farrington. I told her to type it and give it to my PA to send on to the Director." The Minister showed us a yellow pad with names written on it but we saw no notes of complaints on the yellow pad.

74. The Minister confessed that she "first had an appreciation of (her) powers under the Ordinance sometime in the last quarter of 2013".

75. With regard to Ms. Farrington's email, the Minister said that she had not seen it before it was sent and was not aware that it had been sent to the Director. She said Ms. Farrington should have sent it to Mrs. Williams-Andrews since her instructions were to send it to "Teresa" to pass on to the Director.

76. She learnt in November 2014 that the Director had reported her to the Commission. According to the Minister, the Farrington list "is a record of people who came to see me." She said that she called the Director after the list

was sent, told him that it was a list of complainants and he should speak to them.

77. In answer to the Chairman, the Minister explained that she sought advice from the Attorney General because she did not understand certain things in the Ordinance. To Commissioner Green, the Minister said that it was her intention that the persons on Ms. Farrington's list "should be given priority.....I felt that those persons were badly treated and should be moved up the queue. I did not know that it was not my job to do that". She said that she was not aware that she did not have the power to say to whom licence plates should be issued and she did not think she was doing anything wrong. She was only trying to help.

78. In answer to Canon Kendall, the Minister said that among the names were persons who had appealed. She was of the view that appeals could be made orally or in writing.

*(F) Evaluating the Evidence*

79. In evaluating the evidence set out extensively above, we make the following observations and findings:

- (i) In both her written witness statement and in her oral evidence, the Minister categorically denied instructing the Director and Mr. Taylor to issue licence plates to applicants. The gravamen of her evidence is that, because several persons were complaining to her about their experiences with the Road Safety Department, she decided to make notes of these persons and their complaints. She therefore asked Mrs. Williams-Andrews to send the names of the complainants to the Director and request him to inquire into the complaints. The Minister's evidence is in direct conflict

with that of the Director and Mr. Taylor so that questions of credibility and reliability are immediately raised.

- (ii) We are asked to believe that the Director and Mr. Taylor deliberately lied against the Minister. But the cross-examination of these two witnesses did not undermine their evidence. They were not shown to be untruthful.
- (iii) An early question that must be asked is "Why did the complainants go to see the Minister personally?" This circumstance strongly suggests that they went to the Minister because the Director and Mr. Taylor had been denuded of their statutory power to issue licences. In other words, the conduct of the complainants was consistent with the evidence of the Director and Mr. Taylor to the effect that the Minister had directed them to cease the issuance of licences in Provo. Accordingly, they sent applicants directly to the Minister.
- (iv) There is support for this view of the evidence in the testimony of Mrs. Williams-Andrews. As we recounted at para.41, she told Commissioner Martin Green that, when on one occasion, she inquired of the staff in Provo why they kept sending persons to the Minister, the response she received was that they did so because it was the Minister who was approving the issuance of licence plates and not the Department. We find it hard to accept that the staff in Provo would have made such statements if they did not accord with the truth and reality of the situation.
- (v) We believe that the Minister, for many months, neglected to make herself conversant with the provisions of the *Road Traffic Ordinance* and the Regulations. When she signed her witness statement on 21 March 2017, she said: "I know that I could not grant licences". This statement was



made a few years after the Attorney General had interpreted the Ordinance for the Minister in 2014 and, we believe, explained what powers were reserved to the Director and Minister respectively. In the Minister's oral evidence on 18 May 2017 she admitted that, during 2013, she did not know her role as Minister. Moreover, her answers to Commissioner Green that she was unaware that she did not have the power to approve and issue licence plates and did not think that she was doing anything wrong, lead to the inference that she did in fact approve and issue licence plates.

- (vi) One outstanding feature in this inquiry was the lack of documentation on the part of the Minister, PS Malcolm and the Director. These officials appeared not to have made notes of meetings or discussions or decisions taken. The Director's proffered reason for not writing to either the Minister or PS Malcolm to express his concern at the usurpation of his statutory responsibilities was that, because of a previous experience, he preferred to adopt a soft approach and not communicate in writing. PS Malcolm told the inquiry that the Director never brought the Minister's conduct to her attention as he had said. She was therefore not aware of the Director's allegations. This evidence does not sit comfortably with us. In our opinion, these two public officers treated a very serious matter far too casually. If either of them had reduced the allegations into writing or discussed them properly and tried to take decisive action, this matter may not have developed as it did.
- (vii) When pressed by Commissioner Green, PS Malcolm said that, on numerous occasions, she had to tell the Minister not to give instructions or directives to the Director and she had to remind the Director constantly to follow the Ordinance and not the instructions or directives of the Minister. None of this was written down anywhere.



- (viii) Arising from the evidence of PS Malcolm must surely be this question: Why would PS Malcolm feel constrained to give those reminders unless it had been drawn to her attention that the Minister was approving or issuing licence plates? In the circumstances, it is our finding that PS Malcolm was aware of the allegations against the Minister for some time before 5 September 2014.
- (ix) In her witness statement of 22 July 2016, PS Malcolm stated that she first became aware of the issue of licence plates and the involvement of the Minister on 5 September 2014 when Mr. McCartney asked her if she had seen an email from the Director. At that time, she had not read the email but subsequently she did read it. The email had been sent to the Minister, Mr. McCartney and the Director by Mr. Taylor. The email stated "Please find attached copy of list by email and phone call by Hon. Missick" and it was forwarded to PS Malcolm with the message "please see attached from officer Taylor". The heading of the attachment was: "List of person names that was e-mail by Hon. Missick". When PS Malcolm asked the Director "what the situation was", he told her that "he had been given a list of names by the Minister, Ms. Amanda Missick, and that those people were to receive taxi licences". She continued: "I reminded him to follow his Ordinance and I cautioned him as to taking instructions from the Minister." When PS Malcolm spoke to the Minister about the list, the Minister said that it was a list of people "who had made an appeal to her" basically complaining of unfair treatment by the Department of Road Safety or other difficulties. According to PS Malcolm, the Minister told her that she never instructed the Department to issue licence plates. We do not accept that Mr. Taylor wrote this email without a factual basis and sought to mislead the officials to whom the email was sent as to its true nature and purport. Accordingly, we find that the Minister had, in fact, emailed the names of persons to Mr. Taylor.

- (x) On the first day of the inquiry, Counsel for the Minister suggested that the list contained the names of persons who had “appealed”, in the strict sense, from decisions of the Director or Mr. Taylor. By the second day, however, this interpretation was abandoned. In any event, the evidence was plain that no persons ever made appeals in the strict legal sense to the Minister.
- (xi) In our opinion, the oral evidence apart – an even more reliable key to a determination of the issue is to be found both in the documents produced by Mr. Taylor and in Ms. Farrington’s email of 22 July 2014. Asking ourselves the question, why would Mr. Taylor consider it necessary to make a written record of the names of grantees of licence plates in his handwriting and/or by typing a list, we conclude that he wished to have a paper trail of Ministerial instructions. It was never suggested to him in cross-examination that he concocted the lists. We think that he was being careful and meticulous because the Minister was, in reality, making the decisions which he ought to have been making. We find that Mr. Taylor was a witness of the truth.
- (xii) Ms. Farrington’s email is of equal significance in assisting us in our determination of the issue in this inquiry. The email began: “As per the Minister”. These words indicate that she was clearly acting on the instructions of the Minister. It continued: “You will find attached a list of drivers who are qualified for taxi licence plates.” We do not accept that Ms. Farrington, of her own notion, coined the words “qualified for taxi licence plates”. We find that those words were used by the Minister when she requested that the names be sent to the Director. Ms. Farrington was an impressive witness who was confident in her delivery and recall of matters. For example, the Minister’s evidence was that she took a pad with yellow paper on which the names were written to Ms. Farrington.

Ms. Farrington's clear evidence is that the Minister brought names written on white paper to her. She said that, if the paper were from a yellow pad, there would have been lines. But the paper brought by the Minister had no lines. It was a white sheet of paper. We do not believe that an Administrative Officer would take the initiative to presume that she could, unilaterally, construct the phrases that formed the text of the email message. In the circumstances, we prefer Ms. Farrington's evidence to that given by the Minister and we find that the Minister did tell Ms. Farrington that it was a list of names of persons who were qualified for taxi licence plates.

- (xiii) Before concluding our analysis and evaluation of the evidence, we feel obliged to comment on the evidence of Mr. Leroy (Lee) Penn. As we pointed out at paras.53 and 54, there was a very material change in his oral evidence vis-à-vis his witness statement. In the latter, he had stated that the Minister had called him to say that she had approved two licence plates for him. In oral evidence, he resiled from that statement and said that Cabinet had increased the quota and his name was included for two licence plates. The impression he wished to leave with us in his oral evidence was that Cabinet had taken the decision to grant him two licence plates and not the Minister. Without making any finding on whether Cabinet did so or not, we must point out that, under the provisions of the Ordinance, Cabinet has no authority to approve or grant licence plates. To do so would be an act *ultra vires* the Cabinet. However that may be, we cannot rely on Mr. Penn's testimony because of the material discrepancy between his witness statement and his oral testimony on the very issue that we are asked to determine.



*(G) Conclusions and Disposal*

80. In our judgment, the weight of oral and documentary evidence, on a balance of probabilities, leads to the conclusion that the Minister, during 2014, approved lists of persons to be issued licence plates. These actions were in breach of s.3(2)(c) of the *Road Traffic Ordinance* and were a usurpation of the statutory powers vested in the Director and his appointee, Mr. Lewell Taylor.

81. Accordingly, we find that the Minister did not conduct herself in a way that upheld the highest standards of integrity, honesty and propriety as mandated by Part I para.4 of Chapter 1 of the Code.

82. To the extent, however, that the Minister is no longer a person in public life holding Ministerial office, the sanction provided in s.34(1)(d) of the Constitution cannot apply to her. There is no Ministerial office to be vacated.

*(H) Recommendations*

83. In exercise of the powers vested in the Commission under s.13(1)(g) of the *Integrity Commission Ordinance*, we desire to make the following recommendations arising out of the inquiry.


- (a) Upon appointment to Ministerial office, Ministers should make themselves conversant with all legislation relevant to their portfolios and, in particular, observe all legislative provisions which disaggregate Ministers' powers from those of other public officials. This obligation is clearly envisaged under Chapter 1, Part I, para.2 of the Code in relation to Ministers.




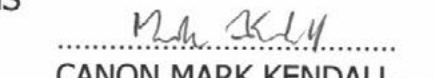
- (b) When attending meetings departmentally or with a Minister, Permanent Secretaries and Heads of Department must take notes of all persons present at the meeting, the purpose of the meeting, the decisions taken and any persons who should follow up particular matters.
- (c) Where a matter of serious import is drawn to the attention of a Permanent Secretary, he or she should convene a meeting of all relevant persons as soon as is practicable to discuss the matter and determine the appropriate next steps. Casual conversations about important matters should be followed by a contemporaneous record made of the conversations and pursued by such timely action as may be required.
- (d) With a view to ensuring that applicants for licences are cognisant of the statutory requirements for the grant of licences, the Road Safety Department should prepare and publish a pamphlet containing those requirements and explain the relevant practices and procedures of the Department and inform applicants of their right of appeal to the Minister.

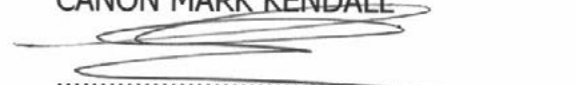
Dated the 8<sup>th</sup> day of FEBRUARY 2018

  
 MARTIN GREEN

  
 REV. JULIA WILLIAMS

  
 DAVID A.C. SIMMONS

  
 CANON MARK KENDALL

  
 REV. PEDRO WILLIAMS



**IN THE MATTER OF THE INTEGRITY  
COMMISSION ORDINANCE, Cap. 1.09**

**AND IN THE MATTER OF THE  
EXAMINATION OF A COMPLAINT BY THE  
DIRECTOR OF PUBLIC PROSECUTIONS  
AGAINST THE DEPUTY DIRECTOR OF  
PUBLIC PROSECUTIONS**

**REPORT OF THE INTEGRITY COMMISSION**

*Introduction*

1. On 11 May 2016, the Integrity Commission (the Commission) held a meeting to examine a complaint made on 6 April 2016 by Mr. John Masters, the Director of Public Prosecutions (DPP) against the Deputy Director of Public Prosecutions, Mrs. Angela Brooks (Mrs. Brooks).
2. The Commission was fully constituted save that Rev. Julia Williams recused herself from participation in the deliberations of the Commission because of her family relationship with Mrs. Brooks.
3. Section 80(1) of the Integrity Commission Ordinance, Cap.1.09 (the Ordinance) provides as follows:

"80(1) Where the Commission receives a complaint, the Commission on examination of the complaint may –

- (a) reject the complaint if it considers it is frivolous, or that it does not relate to a matter the Commission is empowered to deal with;

- (b) hold an inquiry into the complaint giving an opportunity to the specified person in public life to be heard;
- (c) on conclusion of an inquiry, forward the complaint, and any documents and a report containing recommendations of the Commission to the Director of Public Prosecutions if it considers that a criminal offence may have been committed."

4. Section 80(2) of the Ordinance enacts:

"(2) Where a specified person in public life has been exonerated following an inquiry into an allegation of corruption, the Commission –

- (a) shall in writing inform the person who made the complaint of the finding of the inquiry;
- (b) shall in writing inform the specified person in public life of the finding of the inquiry;
- (c) publish the finding of the inquiry in the GAZETTE."

*Basis of Commission's Assumption of Jurisdiction*

5. By reason of the matters more particularly set out hereunder at paras.6 to 14, the Commission examined the complaint of the DPP under the provisions of section 80(1)(a).

*Background*

6. In late 2015 and early 2016, several professional and administrative staff of the Office of the DPP lodged complaints with the Commission against the DPP alleging acts of corruption and breaches of the Code of Conduct. The Commission is in the process of investigating these complaints. The investigation, which is very extensive, is nearing completion. The DPP is aware of the Commission's investigations and has issued press releases in respect of the complaints and the Commission's ongoing investigations. The Commission takes the view that this is not a practice that it considers appropriate or to be encouraged.

7. As indicated above, on 6 April 2016, the DPP filed an official complaint against Mrs. Brooks via e-mail, to the Director of the Commission copied to the Auditor General and the Senior Investigative Officer of the Commission.

*Terms of DPP's Complaint*

8. On p.1 of his complaint, the DPP states the substance of allegations against Mrs. Brooks in these terms:

"That Ms. Angela Brooks, whilst interim Director of Public Prosecutions between 2 February and 27 April 2015 did engage in a course of conduct designed to hide \$800, 000 in the Professional and Consultancy Account of the Office of the DPP that was to be



used for Special Investigations Prosecution Team purposes in a bid to mislead the House of Assembly of the Government of the Turks and Caicos Islands.”

9. In para.1 of his complaint, the DPP states that, upon his appointment, he inherited a financial budget that was bid for during Mrs. Brooks’ tenure as interim DPP. He then states –

“It has come to my attention that the placement of this amount could not have been genuine anticipated expenditure of the ODPP [Office of the DPP] because, as will be shown, an amount of \$800, 000 was deposited into the Professional and Consultancy Budget to facilitate false accounting: namely, secreting Special Investigation Prosecution Team (SIPT) funds from the House of Assembly to cover an anticipated overspend and an attempt to pass the \$800, 000 off as expenditure of the Office of the DPP. In fact, the hiding of the funds was most unfortunately described in official correspondence as “some nimble footwork” (see email strings).”

10. The “email strings” refer to an email of the Governor, His Excellency, Mr. Peter Beckingham, informing the head of SIPT and others of the approval by the relevant UK Minister, Mr. Swire, of the additional sum of \$800, 000 for inclusion in the budget of the ODPP in connection with a specific prosecution viz. “the Emerald Cay” prosecution.

### *Summary of DPP's Complaint*

11. The DPP's complaint makes the most serious allegations not only against Mrs. Brooks but also against the Governor, the Commissioner of Police (Mr. James Smith), the Chief Financial Officer of the Government of the Turks and Caicos Islands (Mr. Stephen Turnbull) and the UK Minister (Mr. Hugo Swire). We summarise those allegations as follows:

- (i) There appeared to be concern that SIPT was overspending its budget and an unlawful arrangement was made "to hide" an anticipated overspend of up to \$800, 000 in the budget of the DPP "with a view to falsely representing that it was legitimate expenditure for the Emerald Cay prosecution" – para.20.
- (ii) There was an overspend for fiscal year 2014/2015 which required financing by the Government of Turks and Caicos Islands (TCIG) since the UK Government insisted that TCIG must bear the costs of SIPT. For the 2015/2016 fiscal year, it was projected that there would be an overspend and there seemed to be a plan to conceal this overspend from the TCIG. The DPP relied on a confidential email from the Governor that, *inter alia*, stated as follows:

"On the projected overspend for 15/16, the better news is that, thanks to some nimble footwork here and in London, TCIG have been instructed by Mr. Swire this week to allocate additional funds of \$0.8M to the budget. The instruction refers to the DPP's budget, partly to

take into account Emerald Cay costs, but hopefully the money can be set against SIPT's costs generally. Jim will of course be reviewing costs at meetings of the Oversight Group." - see paras.23 and 24 of the complaint.

- (iii) In para.25 of his complaint, the DPP described the contents of the Governor's confidential email as –

"a highly inappropriate plan to hide funds which could not have taken place without the approval or acquiescence of Ms. Angela Brooks as interim DPP. She must have bid for it before the Appropriations Committee or at least discovered it when she received the DPP budget. There was no way it could or should have been included in the DPP budget without a specific bid with justification. In fact, as indicated below, Ms. Brooks informed me that this money was not for the ODPP when I raised the issue after my appointment as DPP. She clearly knew about the irregular/illegal funding within the budget." – para.25.

- (iv) At para.26, the DPP suggested that a separate budget for the costs of the Emerald Cay prosecution would have required "proper estimates but it was clear that the instructions were to attach funds to the DPP budget to partly cover the costs of Emerald Cay and thereafter the



substantial remainder to be set against SIPT's costs more generally".

- (v) The DPP characterised the instructions to appropriate the funds to the DPP's budget as "an example of classic 'money laundering'." He said –

"Once the funds were acquired by deception into the account of the DPP, the DPP was arguably in possession of criminal property contrary to the Proceeds of Crime Ordinance, besides any other corruption offences." – para.26.

- (vi) In August 2015, four months after his appointment, the DPP was requested to transfer the \$800, 000 from the account of the DPP to that of SIPT. He refused. He says that "It was not until 13 August 2015 that I was made aware of the secret arrangement to circumvent alerting the TCIG". – para.31. He sent an email to the Commissioner of Police, Mr. Smith, requesting that no transfers be made that are not compliant with the laws of TCI and pointing out that he was not authorising disbursements. The complaint states that, contrary to his direction, the monies were transferred from the DPP's budget and included in "the pot" controlled by Mr. Smith on behalf of the SIPT. In para.33, the DPP asserts:

"The House of Assembly and the TCIG had no way of knowing any of this".



At para.34, he states that the accounts of the DPP “are being used for false accounting and possibly money laundering”.

- (vii) The DPP alleged that “Ms. Brooks was a major participant in the budget deception concerning \$800K”. He claims that the matter “could not have progressed without her assistance in either the bidding process or reporting the anomaly when she discovered the additional \$800, 000. This was corroborated by the fact that she was able to tell me when I took office why the funds were in the budget in the first place.” – para.45.
- (viii) On 10 March 2016 the DPP was to appear before the House of Assembly Appropriations Committee and he took the decision not to have Mrs. Brooks accompany him. In defiance of his instruction to remain at the office, Mrs. Brooks attended before the Committee “for some ulterior motive”.
- (ix) The DPP accuses Mrs. Brooks of facilitating the misleading of the House of Assembly (a contempt); being an integral part of facilitating false accounting; and being complicit in using the accounts of the ODPP unlawfully to launder funds to avoid detection by the House of Assembly.

*Action by the Commission following Receipt of the DPP's Complaint*

12. The Director of the Commission sent a copy of the DPP's complaint to the Chairman of the Commission, Sir David Simmons, and sought his instructions. Having considered the complaint, Sir David instructed the Director to send copies confidentially to the Governor, the Commissioner of Police (CoP), the Special Prosecutor, and the Chief Financial Officer (CFO) for their comments, firstly, because of the grave allegations and potentially far-reaching implications in the complaint and, secondly, with a view to determining whether there was any merit in the complaint such as would require the Commission to hold an Inquiry under Section 80(1)(b) of the Ordinance.

*Response by Attorney-General*

13. At its meeting on 11 May 2016, the Commission had copies of a response dated 25 April 2016 from the Attorney-General, Mrs. Rhondalee Brathwaite-Knowles, on behalf of the Governor, the CoP and the CFO. In para.1 of the response, the Attorney-General wrote:

"The Commission would appreciate that the contents of that correspondence caused a great deal of distress on a professional and personal level to all those mentioned in that correspondence, given their key roles in the protection of good governance and financial management and law enforcement and their close, regular interactions and support of the DPP. All those implicated in the complaint made by the DPP totally refute as baseless and without merit, the potentially libelous allegations made against them."

*Summary of Attorney-General's Response*

14. The following is summary of the response of the Attorney-General:

- (i) The UK Minister for Overseas Territories, Mr. Hugo Swire, approved the sum of \$800, 000 as part of the budget of the TCIG for fiscal year 2015/2016 and in accordance with the budget negotiation process.
- (ii) That sum was required to fund the cost of the Emerald Cay prosecution which, at the request of the former DPP, Ms. Joanne Meloche, was assigned to SIPT since the ODPP did not have the requisite expertise or capacity to prosecute the matter. It was only late in the budget process that it was realised that provision should be sought for the sum. Because of the urgency of the matter and the short time frame, the Governor, the Chief Financial Officer and the Budget Office moved urgently to have the sum included in the budget. Approval was sought and obtained from Minister Swire as well as the TCI Minister of Finance to have the sum of \$800, 000 added to the DPP's budget since the Emerald Cay prosecution would normally have been handled by the ODPP but for its complicated nature.
- (iii) Minutes before she appeared before the Appropriations Committee to present the budget estimates for ODPP, Mrs. Brooks found out the details about the sum and, even then, she needed the assistance of the Budget Director, Ms. Nordia Campbell, in order to explain the necessity for and the allocation of the money.



- (iv) The Governor, the Premier, the Minister of Finance, the CFO, officials of the Ministry of Finance and the Budget Office, the Attorney-General and the Appropriations Committee, were all fully aware of the appropriation of the \$800, 000, its allocation to the budget of the DPP and the purpose for its allocation.
- (v) The audio record of Mrs. Brooks' presentation and the written record of the proceedings of the Appropriations Committee were in the possession of the Commission at the request of the Director. On the audio, Mrs. Brooks is heard saying:

"I am trying to find the best way to answer. Initially, the budget was \$270, 000 and it was reduced to \$250, 000. Then I was just told as I was walking in that it was further reduced to \$155, 000. So this amount that the House is seeing of \$955, 618 is not actually in the DPP's control. I understand that a further explanation is going to be given by Ms. Campbell from the Budget Office in relation to the amounts that are in my budget."

- (vi) In para.45 of his complaint, the DPP, on his own admission, stated that when he took office, Mrs. Brooks explained to him "why the funds were in the budget in the first place". The CoP had also briefed him on the issue.



- (vii) It is of significance that the DPP lodged a complaint against Mrs. Brooks only on 6 April 2016, at least 8 months after he had been briefed by Mrs. Brooks and 4 months after she had joined in complaints against him to the Commission and after the close of fiscal year 2015/2016.

### *Conclusions of the Commission*

15. Having examined the complaint, the response of the Attorney-General, and having read copies of the relevant part of the proceedings before the Appropriations Committee, the Commission came to the following conclusions:

- (1) The sum of \$800, 000 was not concealed from and could not have been concealed from either the UK Government or the TCIG. The UK Minister, the Minister of Finance TCIG, the Appropriations Committee, officials in the Ministry of Finance and the Budget Office were all aware of the appropriation of the sum of \$800, 000 and the special purpose to which it was to be applied.
- (2) Mrs. Brooks made full and frank disclosure to the Appropriations Committee to the extent of her knowledge of the facts and was assisted by Ms. Campbell.
- (3) Mrs. Brooks did not mislead the House of Assembly or falsify any account and certainly did not engage in money laundering, and/or was not complicit in money laundering.
- (4) The Governor, the Commissioner of Police and the Chief Financial Officer were not engaged in money laundering. The transfer of the \$800, 000 was not an unusual budgetary or public accounting

mechanism because the SIPT was acting on behalf of the ODPP in relation to the Emerald Cay case. The transfer was in the nature of virement. Furthermore, the allocations of \$800, 000 to the DPP's budget could hardly be construed as money laundering since the allocation provided no tangible benefit to Mrs. Brooks, the Governor, the Commissioner of Police or Mr. Swire. The need to increase the budget by \$800, 000 arose late in the budget process and required urgent action. As a result, the Governor and his advisors moved swiftly to seek the concurrence of the UK Government to add that sum to the budget and it was appropriated to the account of the DPP where it would normally have been assigned but for the exceptional circumstances relating to the Emerald Cay prosecution. There was full and frank disclosure to all relevant persons including members of the House of Assembly and it could not reasonably be said that Mrs. Brooks concealed information, misled the House of Assembly or was part of any conspiracy to launder money. We also think it important to state that the relevant proceedings of the Appropriations Committee and the House of Assembly were in the public domain having been broadcast live on national radio and television stations.

- (5) The DPP's complaint was false. He either knew that it was false or he ought to have known of its falsity since he had been briefed by Mrs. Brooks in August 2015 and the Commissioner of Police in respect of the circumstances surrounding the appropriation of \$800, 000 to the vote of the DPP. It seems to the Commission that, in making his complaint, interlarded with allegations of criminality on the part of high officials in the TCIG, the DPP was reckless in the extreme. We are not surprised that these officials are greatly distressed by the conduct of the DPP. Having regard to

the importance of his office, the DPP should have verified the facts from the public record. A simple request to the Speaker of the House of Assembly for a copy of the audio record of the proceedings before the Appropriations Committee or discussion with the Budget Office, the Governor or the Attorney-General would have shown the DPP the error of his beliefs and confirmed the true nature of the appropriation. The Commission finds that the DPP's allegations of criminality, articulated variously as "false accounting", "secreting funds", "a highly inappropriate plan to hide funds", "budget deception", and "misleading the House of Assembly" were and are false. Moreover, whatever concerns the DPP may have entertained as to the accounting of the sum of \$800, 000, the incendiary language employed by him was unwarranted. To the extent that criminality is suggested against anyone, including but not limited to Mrs. Brooks, we reject it unreservedly.

- (6) Notwithstanding the DPP's view of the accounting of the sum of \$800, 000, the evidence is clear that Mrs. Brooks' role in the exercise was tangential. Having regard to the timing of the DPP's complaint viz. approximately 4 months after being aware of Mrs. Brooks' own complaint against him, along with many others, and after the close of the fiscal year to which the appropriation related, the Commission is forced to conclude that the DPP's complaint was brought in bad faith and for an ulterior purpose.



16. We observe that, not only is the complaint false, but it also seems to be malicious and offends section 77 of the Ordinance. It is provided in that section as follows:

"77. A person who maliciously makes a false allegation or maliciously provides false information related to an act of corruption commits an offence and is liable –

(a) on conviction on indictment to a fine of \$20, 000 or to imprisonment for a term of two years or to both;

(b) on summary conviction to a fine of \$10, 000 or to a term of imprisonment of two years or to both."

17. In her response on behalf of the Governor and the other officials mentioned above, the Attorney-General referred to a meeting on 13 April 2016 in which the DPP is reported to have said that he did not intend that his complaint be perceived as an attack on the Governor, Mr. Smith, Mr. Swire or any other person. He is reported to have said that his complaint was "a response to the attack from the Deputy DPP, through the Integrity Commission".

18. It seems to the Commission that to attribute conspiratorial acts to engage in money laundering to the officials mentioned and to accuse Mrs. Brooks of falsification of accounts and deception of the House of Assembly, without any basis whatsoever, may well be evidence of malice. Bearing in mind the status and responsibilities of the DPP under the Constitution, the Commission deprecates his irresponsible conduct in filing a groundless complaint laced with the gravest imputations against the character of highly



placed officials in the governance structure of the Turks and Caicos Islands. It was unworthy of his office.

19. To prosecute the DPP under Section 77 would have far reaching implications and could cause inestimable damage to the DPP, his office and the TCI. In the circumstances, the Commission is reluctant to recommend pursuit of that option.

20. On the other hand, the Commission is of opinion that the competent authority may wish to consider whether to invoke the procedure under section 91(4) of the Constitution for removal of the DPP from office for misbehaviour.

21. Finally, to the extent that the investigations into the complaints filed by members of staff of the ODPP are still continuing (even though nearing completion) and the necessity to hold a full-blown enquiry into those complaints, the Commission recommends that, in the interests of good administration, the Governor should order the DPP to go on administrative leave forthwith and have no involvement, directly or indirectly, in the day-to-day affairs of the Office of Director of Public Prosecutions.

22. The Commission notes that, in para.54 of his complaint, the DPP gave as his reasons for removing "all delegations" from Mrs. Brooks, her misleading of the House of Assembly and her "integral part of facilitating the false accounting exercise". To the extent that the Commission has found the DPP's complaint against Mrs. Brooks to be false and frivolous, the Commission sees no reason to preclude Mrs. Brooks from performing her substantive duties as Deputy DPP. We are aware that Mrs. Brooks is currently suspended although we are unaware of the precise grounds. If the suspension relates to the allegations made in this complaint, then it follows from our decision that we are firmly of the view that the suspension should be lifted immediately.

*Disposal*

23. In the circumstances, having fully and carefully examined the complaint, the Commission rejects it in accordance with the provisions of section 80(1)(a) of the Ordinance on the ground that it is *frivolous, vexatious and an abuse*. The complaint is one which no reasonable person, possessed of all the facts, could treat as *bona fide* and genuine.

Dated the 25<sup>th</sup> day of May 2016



Sir David Simmons K.A., B.C.H., Q.C.  
CHAIRMAN



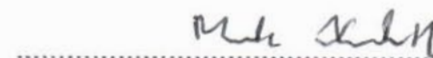
Martin Green  
Commissioner



Nick Haywood  
Commissioner



Rev. Pedro Williams  
Commissioner



Canon Mark Kendall  
Commissioner

## **TURKS AND CAICOS ISLANDS**

**FORMAL INQUIRY No.FI/NBS/3-12/3/15**

### **IN THE MATTER OF THE INTEGRITY COMMISSION ORDINANCE 2008 AND IN THE MATTER OF THE DECLARATION OF HON. NORMAN B. SAUNDERS**

**Before:**

**SIR DAVID SIMMONS K.A., BCH, Q.C. – Chairman  
REV. REUBEN HALL ]  
MR. MARTIN GREEN ] Members of the Integrity Commission  
MR. PAUL HARVEY ]**

**Mr. Eugene Otuonye Q.C. on behalf of the Integrity Commission  
Hon. Norman Saunders in person**

**Date of Hearing: 7 October 2015**

### **REPORT**

#### *Introduction and Background to the Inquiry*

[1] On 7 October 2015, the Integrity Commission held a formal inquiry pursuant to s.46(2) of the Integrity Commission Ordinance to further examine the Declaration of Income, Assets and Liabilities filed by Hon. Norman Saunders (Hon. Saunders) for the period 2010-2012.

[2] Hon. Saunders filed a Declaration on 18 February 2013 in respect of the declaration period 2010-2012. By letter dated 12 February 2013, he wrote the Commission stating that he had deliberately omitted to disclose that two boats registered in his name were not owned or bought by him. He

stated further, that the two boats were both paid for by Mr. Trevor Saunders (Trevor) but he, Hon. Saunders, had agreed to manage one of them as a commercial fishing vessel. The two boats were (a) “Heidi and Heather”, and (b) “Sweet Charlotte”.

[3] In view of the apparent anomaly, the Integrity Commission requested Hon. Saunders to provide additional information.

[4] Thus, on 24 April 2013, Hon. Saunders produced Bills of Sale for the two boats. The Bills of Sale showed that the boats were registered in the name of Hon. Saunders and he said that he was in the process of having his name removed as owner of the two boats. Further clarification was sought by the Commission and, on 18 April 2014, Hon. Saunders produced a Bill of Sale showing that the boat “Heidi and Heather” had been sold to Mr. Gary Stubbs.

[5] In similar vein, on 28 June 2014, Hon. Saunders submitted another Bill of Sale showing that the boat “Sweet Charlotte” had been transferred to a company registered as East Harbour Nominees Ltd. On its face, the Bill of Sale transferring ownership in “Sweet Charlotte” to East Harbour Nominees Ltd states:

“This transfer is to rectify an error on the transfer of title to the property in my name, on 23 May 2012, and is being transferred to East Harbour Nominees Ltd (as trustee) and as security for loans advanced to Trevor Saunders, Provo Construction Supplies Ltd; HDOSG Ltd; Club Nowhere Ltd, and Cruise Entertainment Promotions Ltd. I declare that I hold no interest in the vessel.”



[6] The Bill of Sale is signed at the foot or end thereof by Hon. Saunders.

*Other Documents Evidencing Title*

[7] At the Inquiry, we saw a Bill of Sale for “Heidi and Heather” showing that this boat was sold by Mr. Richard Burgess of Manchester, Massachusetts on 12 April 2012 to Hon. Saunders for “\$1 and other valuable consideration”. A Bill of Sale dated 20 November 2013 evidences the sale of “Heidi and Heather” to Mr. Gary Stubbs. There is no mention of consideration.

[8] With regard to “Sweet Charlotte”, there were two documents showing that Hon. Saunders purchased this boat for \$59 000 from the Customs Department of the Turks and Caicos Islands on 23 May 2012 in a public auction following the confiscation of this boat by the Government.

*Issues Inquired Into*

[9] The Notice of the Inquiry informed Hon. Saunders of matters of which the Commission required further information and clarification concerning the two boats. For example, information was sought, *inter alia*, of:

- the nature and extent of Hon. Saunders’ interests in the boats;
- the market value and actual purchase price of the boats;
- the source of funds to facilitate the purchases;

- the circumstances of re-sale and/or transfer to Mr. Stubbs and the company East Harbour Nominees Ltd.;
- the earnings of the boats and the beneficiaries of such earnings.
- the locations and activities of the boats;
- the earnings from the boats and the recipients of such earnings after the dates of purchase.

### *Summary of Evidence Adduced*

#### *(a) Re: “Heidi and Heather”*

[10] At the hearing on 7 October 2015, Hon. Saunders admitted that his name appeared on the Bill of Sale as purchaser of this boat but he said that he did not buy the boat or transfer any payments for its purchase. The purchase price was \$97 000.

[11] According to Hon. Saunders, the boat was advertised on the Internet, Trevor made the offer to purchase and he (Hon. Saunders) “acted as an agent and a friend in helping him to get the boat”. Most of the correspondence was by email. As to the source of funds, it was Hon. Saunders’ understanding that the funds to purchase the boat were the proceeds of a loan by CIBC to Trevor who remitted the purchase price to the vendor “directly”.

[12] Hon. Saunders was not sure if he told the vendor, Mr. Burgess, that he was acting as an agent but he said he was “sure the owner understood that I was the agent”.

[13] When “Heidi and Heather” was transferred to Gary Stubbs on 20 November 2013, the Bill of Sale showed Hon. Saunders as vendor. He said that Trevor “just asked me to sign it over to Gary”. He said that he had asked Trevor to “take it out of” his name and the transfer to Stubbs was to ensure that the boat ceased to be in his name. The Commission, he said, knew since February 2013 that he wished his name removed as owner of the boat.

[14] In his letter to the Commission of 12 February 2013, Hon. Saunders stated:

“I have deliberately omitted the mention of two boats which until recently were in my name but which I don’t own and did not pay for. The two boats were paid for directly by Mr. Trevor Saunders. One is a commercial fishing boat which I agreed to manage along with my other boat, of similar size. That boat is still in the USA. The other is a small tug which I understand Trevor bought at auction from the government and is at the Shipyard in Provo. I instructed him to remove my name from ownership of both those boats and he indicated that he had done so.”

[15] Hon. Saunders testified that when he originally signed the Bill of Sale as purchaser, he did so willingly to facilitate the transaction. “Trevor asked me to execute it in my name and I did it...My name being on it was done for convenience.” The boat was purchased for fishing and his authority from Trevor to sell to Stubbs was oral.

[16] A broker was involved in the original sale. Hon. Saunders said that he signed a document for the broker on 27 March 2012 but Trevor paid a

deposit of \$5 000 before that date and the broker knew that Trevor was buying the boat.

[17] At the time of the sale, Trevor was in Providenciales and Hon. Saunders was in South Caicos and Trevor told him to go ahead and sign.

[18] The boat came to the Turks and Caicos Islands in 2013 and, according to Hon. Saunders' evidence, it is probably lying in Providenciales because of Trevor's inability to operate it. It made only one trip.

*(b) Re: "Sweet Charlotte"*

[19] Hon. Saunders stated that he received a telephone call one morning from Trevor who told him that he had bought "Sweet Charlotte" at auction in his (Hon. Saunders) name. Hon. Saunders said that he asked him why he used his name and Trevor said "he wanted it in my name". Hon Saunders did not see this boat before he bought it but he signed relevant documentation as the purchaser and the Customs official received the purchase price.

[20] Although the Government's receipt shows that the sum of \$59 000 was received from Hon. Saunders, he said in oral evidence that "they did not get any money from me". His explanation was that:

"I was in Provo and somebody brought me a document to sign and I signed it. I knew the boat was in my name but I did not pay any money for it. I was not an MP at the time."



[21] Hon. Saunders' oral evidence about the transfer to East Harbour Nominees Ltd. is to this effect: Trevor had arranged to transfer both boats to that company and Hon. Saunders transferred "Sweet Charlotte" to the company "on the instructions of Trevor". He said:

"I wanted it out of my name, he produced the name and I signed."

[22] Hon. Saunders said that he has no interest in East Harbour Nominees Ltd. but his son is "the owner" of that company. He was not aware that his son, wife and daughter-in-law are directors of the company.

[23] "Sweet Charlotte" has never worked and remains at the shipyard. Hon. Saunders admitted that the transfers out of his name took place after the Integrity Commission wrote to him. In his words:

"I told Trevor I am not the owner and those are the names he produced and I did as I was told."

### *Trevor Saunders' Evidence*

[24] Trevor Saunders was called as a witness and asserted that Hon. Saunders is his uncle. A summary of Trevor's evidence appears below at paras. [24] to [30]. Soon after he opened a restaurant, "Miss Mooney's", he bought a parcel of land on which he wished to open a meat and fish market. Hon. Saunders called him about going into the fish business. They discussed the plan for a market and doing business together but Trevor

would own the boat. Hon. Saunders located the boat “Heidi and Heather” but Trevor paid for it.

[25] Trevor said he bought the boat for approximately \$200 000 and the first payment was \$105 000 from monies advanced to him by the Royal Bank of Canada. Hon. Saunders contributed nothing but he owned a fish processing business in South Caicos and had a crew for the boat. Trevor said that because Hon. Saunders had a fishing licence, the boat was put in his name. It was easier that way.

[26] Gary Stubbs was Trevor’s uncle and “Heidi and Heather” was put in his name but later re-transferred to Trevor so that he could use it as security with Meridien Trust. The first trip made by “Heidi and Heather” yielded \$80 000. As Hon. Saunders was part of the business, he stored the fish, paid the crew and dealt with customers.

[27] “Sweet Charlotte” was also registered in the name of Hon. Saunders because he had the fishing licence but Trevor paid \$59 000 in the public auction to purchase the boat. He said that Hon. Saunders knew of his intention to bid on “Sweet Charlotte” and, when he won the bid, he put this boat in Hon. Saunders’ name because he wanted to go into business with Hon. Saunders. He agreed that “Sweet Charlotte” has never worked but it was the responsibility of Hon. Saunders to provide the licence and storage facilities and they would split revenues on a 50/50 basis.

[28] Trevor said that Hon. Saunders told him that the Integrity Commission called and there was a problem with the boats so he agreed to

transfer them to Stubbs and East Harbour Nominees Ltd. respectively. “Sweet Charlotte” was transferred to the company since he was indebted to Norman Saunders Jnr.

[29] He claimed that Saunders Jnr. is holding “Sweet Charlotte” “as collateral”. Trevor also stated that Hon. Saunders did not tell him why he wished his name removed as owner of the boats. But he said: “I wouldn’t wish him to get into problems with the Integrity Commission”.

[30] With regard to the transfer of “Sweet Charlotte”, Trevor’s evidence is that Saunders Jnr. told him that he (Saunders Jnr.) had told Hon. Saunders to transfer the boat to his company, East Harbour Nominees.

### *Findings*

[31] Hon. Saunders was an unconvincing witness. If his evidence is taken at its face value, he was either a very naïve person or he was economical with the truth. It is simply incredible that a parliamentarian of many years’ experience, a mature person, would simply allow another person to cause his name to be registered as the owner of two boats without more. As the tribunal of fact, we believe that Hon. Saunders knowingly accepted the Bills of Sale and other documentation in his own name because he was either the sole or joint owner of the boats.

[32] At no time, during his oral evidence, did Hon. Saunders disclose to Commissioners that the fact that he held a fishing licence and was the owner of a fish processing plant were material considerations in the arrangements

between himself and Trevor. We believe that these were indeed material considerations in having the Bills of Sale and related documents in his name.

[33] There is a clear discrepancy between Hon. Saunders and Trevor as to the purchase price of “Heidi and Heather”. The Bill of Sale from Mr. Burgess to Hon. Saunders states the consideration of the sale as “\$1.00 and other valuable consideration”. But whereas Hon. Saunders testified that the real purchase price was \$97 000 of which \$5 000 was paid as a deposit, Trevor told us that he paid \$200 000 for the boat and deposited \$105 000.

[34] We are unable to comprehend why Hon. Saunders took 9 months to ensure that his name was removed as owner of “Heidi and Heather”. In the case of “Sweet Charlotte” it took him more than 2 years to do so. In his letter to the Commission on 12 February 2013, he stated that he had instructed Trevor to remove his name from ownership of both of the boats and Trevor indicated that he had done so. The actual transfer document to Stubbs (the Bill of Sale) shows the date of change of ownership as 20 November 2013. For “Sweet Charlotte, the change of ownership (Bill of Sale) was dated 27 June 2014 but purported to take effect from 23 May 2012.

[35] Since Hon. Saunders was a Member of the House of Assembly from November 2012 and, as such, a specified person in public life to whom the Integrity Commission Ordinance applied, we should have thought that regularisation of the ownership of “Heidi and Heather” was a matter which required the most urgent attention from Hon. Saunders. There was no evidence adduced to us that Hon. Saunders himself checked to verify that



Trevor's indication that he removed his name as owner was in fact done. Such an important matter deserved to have been treated by Hon. Saunders with greater urgency and dispatch.

[36] So far as "Sweet Charlotte" is concerned, Hon. Saunders' evidence that somebody brought the document to be signed and he signed it knowing that the boat was in his name but he did not contribute towards the purchase price is again quite unbelievable. Why would any person allow his name to be shown on a government document as the owner of a substantial asset unless he was the true owner? In our opinion, Hon. Saunders' name was used because he was the true purchaser and owner of the boat or, at the very least, a co-owner.

[37] Further, in contradistinction to what would reasonably be expected of a person in Hon. Saunders' circumstances, he preferred to transfer the boats to third parties rather than to Trevor who he says was the original owner. We did not believe his evidence that he effected the transfers of the boats because Trevor instructed him to do so.

[38] We have no doubt that Hon. Saunders was not being truthful with the Commissioners when he testified that he did not know that his wife was a director of East Harbour Nominees Ltd. He knew that his son was director and owner of that company. A company search at the Financial Services Commission revealed that Mrs. Emily Saunders was appointed as a Director and Secretary of East Harbour Nominees Ltd on 10 January 2000 but she ceased holding these positions on 29 March 2012. However, although Mrs. Saunders ceased being Secretary on 29 March 2012, she was re-appointed as

a director on that date and has continued being a director up to 13 March 2015, the date of the company search. Thus, according to the results of the search, Mrs. Saunders was both director and Secretary for at least 12 years, including the year to which the Declaration applied. We find that Hon. Saunders was well aware that his wife was a director of the company during the period to which his Declaration applied.

[39] A feature of Hon. Saunders' oral evidence is that it is contradicted by documentary evidence as follows:

- (a) The original Bills of Sale show him as owner of the boats contrary to his oral evidence;
- (b) The Government receipt for the purchase of "Sweet Charlotte" also shows him as the purchaser and payer contrary to his evidence that he did not pay any money for the boat;
- (c) His wife is named as a director and the secretary of East Harbour Nominees Ltd on returns filed with the Financial Services Commission since the year 2000. But in 2015, Hon. Saunders told us that he did not know that she was a director of a company which he knew was owned by his son.

Where the oral evidence of Hon. Saunders conflicts with documentary evidence on the same matter, we have preferred the documentary evidence.

*Notice of Preliminary Adverse Findings and Responses Thereto*

[40] On 22 January 2016 the Commission gave written notice to Hon. Saunders of its disposition to make the adverse findings more particularly set out at paras.[31] to [39] above and sought his responses thereto. By letter dated 16 February 2016, Misick & Stanbrook, attorneys-at-law, responded on behalf of Hon. Saunders.

*Summary of Responses*

[41] A summary of the responses on behalf of Hon. Saunders is to this effect: See (i) to (ix) below.

- (i) Misick & Stanbrook submit that the Commission ought not to find it incredible that Hon. Saunders, as an experienced and mature person and parliamentarian, would allow his name to be shown as the legal owner of the two boats unless he was either the sole or joint owner of the boats. There is nothing inherently wrong in a person having an asset in his own name where the beneficial interest belongs to some other person. Hon. Saunders declared his legal ownership and testified that the beneficial ownership was vested in Trevor who provided the funds to purchase the boats.
- (ii) Misick & Stanbrook submit that the Commission could have required evidence of Hon. Saunders' bank account to show that the funds came from Trevor. Documentary evidence of the

source of funds would have established where the beneficial interest in the boats lay.

### *Commission's Comments*

The issue of the true ownership of the boats was a question of fact to be determined by the Commission upon an assessment and evaluation of the totality of the evidence. The Commission is entitled, as the tribunal of fact, to determine the credibility of Hon. Saunders and Trevor and to determine the truth of the evidence.

With regard to the suggestion that the Commission ought to have sought and obtained documentary evidence from a bank as to the source of funds, the Commission wishes to point out that, in its notice to Hon. Saunders that a formal inquiry was to be conducted, the Commission made specific reference to “the source of funds for the price paid and other consideration given” for the boats. The onus was therefore placed on Hon. Saunders to produce to the Commission at the inquiry such documentary evidence as was available to him to substantiate the source of funds and the price paid.

In the circumstances, having re-considered the issue in light of the response of Misick & Stanbrook, the Commission is not persuaded to amend its finding at para.[31].

- (iii) Misick & Stanbrook submit that in respect of the discrepancy between the evidence of Hon. Saunders and Trevor as to the



price of “Heidi and Heather”, the Commission has not indicated whether it is of the view that Hon. Saunders was untruthful as to his knowledge of the purchase price or whether it preferred Trevor’s evidence as to the purchase price. Hon. Saunders’ evidence related to the initial cost of the vessel whereas Trevor incurred additional costs in transporting “Heidi and Heather”. The discrepancy in price supports Hon. Saunders’ evidence that he was not the beneficial owner of the boat.

### *Commission’s Comments*

Neither Hon. Saunders nor his witness testified in such a way as to make a distinction between initial costs and other costs, for example, transportation costs. And the notice to Hon. Saunders directed his attention to “the actual price paid” for the boat. At paras. [10] and [25] the Commission reproduced the evidence of Hon. Saunders and Trevor as to the purchase price. No attempt was made by either witness to explain the discrepancy in the purchase price as is now sought by Misick & Stanbrook. In the opinion of the Commission, it is now too late to seek to provide an *ex post facto* rationalisation of the discrepancy. The purchase price of the boat was a matter of the greatest significance and should not have been the subject of such a vast disparity in the evidence. Accordingly, the Commission is not persuaded to amend its finding at para. [33].

- (iv) Misick & Stanbrook submit that the delay in removing Hon. Saunders’ name as the owner of “Heidi and Heather” does not, in itself, lead to an inference that he was the owner of the boat.

Delay was attributable to Trevor. It is true that Hon. Saunders could have been more diligent in following up on his request to have his name removed as the owner of the boat.

### *Commission's Comments*

The Commission reiterates its comments at paras. [34] and [35] that, as a specified person in public life, Hon. Saunders displayed no urgency in ensuring that his name was removed as owner of the boat, well-knowing the requirements of the Integrity Commission Ordinance 2008.

- (v) Misick & Stanbrook submit that the Commission was influenced by the fact that the Bill of Sale was dated 27 June 2014 and purported to take effect from 23 May 2012. No adverse inference should be drawn from this evidence. The backdating only evidenced the fact that Trevor was the owner of the boat from 2012. Misick & Stanbrook submit a document purporting to have been written by Hon. Saunders on 14 July 2013 to Trevor suggesting that a request was first made in November 2012.

### *Commission's Comments*

The Commission does not make any adverse finding on the backdated document. The Commission merely recited the terms of the documents. The letter purporting to have been written on 14 July 2013 cannot be accepted by the Commission as proof of a request made in November 2012. It was not

tendered by Hon. Saunders or Trevor at the original hearing and, its authenticity, coming after the close of the inquiry, cannot be substantiated. Accordingly, the Commission rejects the letter on the ground that it is of no probative value and ought to have been produced at the inquiry. Hon. Saunders was advised, prior to the hearing, to bring before the Commission, any relevant documentation in his possession.

- (vi) Misick & Stanbrook take issue with the Commission on its finding that it is quite unbelievable that “somebody brought the document to be signed and he signed it knowing that the boat was in his name but did not contribute towards its purchase price”. – see para.[36]. It is submitted that “it was not just somebody who approached Hon. Saunders. It was Trevor Saunders.”

### *Commission’s Comments*

Hon. Saunders did not testify that it was Trevor Saunders. He used the word “somebody”. It was a simple thing for Hon. Saunders to have said that it was Trevor.

In the circumstances, the Commission sees no good reason to change para.[36] of its Report.

- (vii) Misick & Stanbrook submit that it would be a mistake for the Commission to draw any adverse inference from the evidence that Hon. Saunders took instructions from Trevor as to whom

the boats should be transferred. Hon. Saunders was a trustee of the boats and he was simply acting on the instructions of the beneficiary.

### *Commission's Comments*

The Commission sees no reason to amend its finding that it did not believe Hon. Saunders that he effected the transfers because Trevor instructed him to do so. This was a matter of credibility and entirely within the province of the Tribunal.

- (viii) Misick & Stanbrook submit that the fact that public documents show Hon. Saunders' wife as a director of East Harbour Nominees Ltd. does not necessarily mean that he knew that his wife was a director. He would only know the facts if his wife or son told him or if he conducted a search.

### *Commission's Comments*

The Commission is not persuaded to alter or amend its finding at para.[38]. Again, it was a matter of credibility for the Commission. On the evidence, the Commission found it incredible that Hon. Saunders knew that his son owned the company but did not know that his wife was a director of the same company for in excess of 15 years.



- (ix) Misick & Stanbrook submit that there is no conflict between the oral evidence and the documentary evidence referred to at para.[39].

### *Commission's Comments*

As part of its function as a tribunal finding the facts, the Commission is entitled to make a determination of which evidence it finds reliable. The Commission accordingly preferred the documentary evidence to the oral evidence adduced at the inquiry.

### *Conclusion*


[41] The Commission finds that the real and substantial reason for Hon. Saunders' decision to have his name removed from ownership of the two boats was the fact that, having become a specified person in public life for the purposes of the Integrity Commission Ordinance, his ownership of the boats would have required disclosure in his Declaration. He therefore sought to conceal his true status by taking steps to have his name removed as owner.

[42] Having regard to the foregoing, the Integrity Commission is satisfied that, during the period to which his Declaration related, Hon. Saunders was either the owner or part owner of the boats "Heidi and Heather" and "Sweet Charlotte" respectively. He should have disclosed these ownership interests in his Declaration. To the extent that he did not do so, nor disclose his wife's interest in East Harbour Nominees Ltd, we are satisfied that his

Declaration for the period ending 31 March 2012 was deliberately incomplete and false.

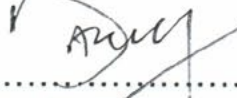
NOTE: Rev. Reuben Hall and Mr. Paul Harvey were members of the Integrity Commission on 7 October 2015 at the Inquiry. They both agreed the preliminary findings which were sent to Hon Saunders for his comments. Rev. Hall and Mr. Harvey are no longer members of the Commission but they have read this Report and signified their agreement with it.

Dated this 17<sup>th</sup> day of August 2016

  
 .....  
 Sir David Simmons K.A., B.C.H., Q.C.

  
 .....  
 Rev. Reuben Hall

  
 .....  
 Mr. Martin Green

  
 .....  
 Mr. Paul Harvey

**TURKS AND CAICOS ISLANDS**



# APPENDIX 4

HISTORICAL VIEW

## HISTORICAL VIEW OF THE TCI INTEGRITY COMMISSION'S GOVERNMENT SUBVENTION, STAFF COMPLEMENT & STATUTORY RESPONSIBILITIES SINCE ITS INCEPTION.

YEAR	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Government Subvention Received		\$448,834.00 Through Smart Stream	\$514,508.58 Opened a Bank account	\$1,165,376.00	\$1,165,377.00	\$1,200,338.00	\$1,230,346.00	\$1,450,346.00
Staff Complement	2	4	4	10	11	11	11	13
Statutory Responsibilities	• IC Ordinance	• IC Ordinance	• IC Ordinance • Political Activities Ordinance	• IC Ordinance • Political Activities Ordinance	• IC Ordinance • Political Activities Ordinance	• IC Ordinance • Political Activities Ordinance	• IC Ordinance • Political Activities Ordinance	• IC Ordinance • Political Activities Ordinance • Bribery Ordinance



# NOTES

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