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THE \$30M DILEMMA: A NEW AUDITOR FOR THE COLLEGE¹

Would political interference derail a \$30M loan and jeopardize a strategic transition?

Michelle Murphy-Brown, CFO at The Bahamas College (The College) rose early on September 28, 2017, and headed into the office, where many tasks awaited her. An online payment solution was urgently needed, to address the long line of students who queued up daily at the Business Office. In three weeks the College's annual budget was due; normally this would take three months to prepare. There were deadlines too, associated with several union negotiations. And, at a time of critical cash flow shortages, a three year audit backlog had put an important \$30M loan in jeopardy. The loan was needed to facilitate The College's strategic transition to university status. The Caribbean Development Bank had specified that The College's three-year audit backlog must be completed before the loan would be finalized.

The Bahamas, a country with a population of 350,000 people, was still reeling from the global recession. Murphy-Brown recognized that government-imposed austerity measures were creating hardship throughout the public sector including The College. Public funding to The College was unexpectedly cut by 15%, and additional cuts were proposed. In a further complication, the government announced plans to implement a value-added tax (VAT) on all goods and services, including education, within a matter of months. This would be the first time in the country's history that a direct tax would be imposed on citizens. Murphy-Brown was quite aware that nationally-imposed austerity measures could further worsen The College's operating budget should The College fail to secure the \$30M transition loan. In addition to the financial challenges, Murphy-Brown also contemplated whether political interference on the part of the governing College Council would jeopardize the loan. In recent weeks, the newspapers were littered with highly-publicized episodes of graft and corruption in several prominent public corporations. The newly elected Progressive Liberal Party (PLP) government had lost the election five years earlier, amid charges of widespread political interference, cronyism and corruption. Had they truly changed? Would the new Council promote shared governance of The College, and allow the management team to function?

Murphy-Brown's career thus far spanned about 25 years, with professional and managerial positions in public accounting, financial services and academia. The CFO was certain that current auditors--selected prior to her appointment--did not have the requisite staff, technical resources and ability to carry out a high-quality audit of a \$150 million institution of the size and complexity of The College. Now, the CFO was at an important turning point; she was seriously considering resigning from her position. This would not be an easy decision to make, and there were other options to consider.

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The Bahamas

The Bahamas, an archipelago of 700 islands and 2,400 cays, was a 30-minute flight from the United States at its nearest point in Florida (see Exhibit 1). The site of Columbus' first landfall in the New World in 1492, The Bahamas became a British Crown colony in 1718. Thousands of American Loyalists and their slaves settled in the Bahamas following the American War of Independence (1775–1783). Descendants of slaves made up nearly 90% of the population of approximately 350,000 people, dispersed among 29 inhabited islands. About six million tourists visited the Bahamas each year, mostly Americans.

The Bahamas was a democracy with a parliamentary system of government. The first Black majority-led government was elected in 1967, and the country gained its independence from Britain in 1973. A two-party political system was led by the Progressive Liberal Party (PLP) and the Free National Movement (FNM); they were comparable to Democrats and Republicans in the United States, in terms of political and economic ideology. The PLP government led by Lynden O. Pindling served from 1967 to 1992. Then, control shifted to the FNM government led by Hubert A. Ingraham from 1992 to 2002. Beginning in 2002, the Bahamian people elected a new government every five years. In 2002 the PLP party, led by Perry G. Christie, was elected. The Ingraham-led FNM party returned to power in 2007, but was unseated by the Christie-led PLP party in 2012.

The Bahamas economy was based primarily on tourism and finance. In terms of gross domestic product per capita (GDP), it was one of the wealthiest countries in the Americas (behind the United States and Canada), but had declined considerably following the 2008 global recession.

In 1967 the country was essentially debt-free. By 2007 its debt stood at more than \$3B, almost 40% of GDP. As shown in Exhibit 2, the national debt continued to increase each year. Meanwhile, real GDP growth trended downward. As a result, the country lost its once-stellar credit rating. In 2016, for the first time in the country's history, Standard and Poor's downgraded The Bahamas' credit rating to junk status; Moody's rated the country just one notch above junk status. The economy's poor performance was attributed to a culture of wastage, political interference, cronyism and corruption (see Exhibit 3).

The country faced a myriad of social and economic challenges. In addition to challenges experienced in delivering high quality education and healthcare, the country also struggled with illegal immigration, drug trafficking, unemployment and crime.

Education in The Bahamas

After World War II, major colonial empires disintegrated, and leaders of newly independent countries (and poorer countries more generally) looked to their higher education systems to help raise standards of living and alleviate poverty. It was also believed that higher education was essential to a democracy and could help strengthen human rights.

Government officials in The Bahamas were aware that urgent action was needed to address the student achievement gap. Each year about 4,000 students graduated from public schools while about 2,000 graduated from private schools in The Bahamas (Rolle, 2013). However, about half of public school students left with only a leaving certificate; they lacked the academic skills required to gain entrance into college (Rolle, 2013). In turn, more than 40% of employees fell below the minimum expected standard set by the Bahamas General Certificate of Secondary Education. Officials asserted that the future success of the country depended on the school system ("Education," 2011).

The Bahamas College

The Bahamas College, established in 1974 and the country's only public tertiary institution, enrolled about 5,000 students on three main campuses (small teaching and research centers were dispersed throughout the country). The College offered four-year baccalaureate degrees, associate degrees, certificates and diplomas in many disciplines ("The College's Strategic Plan," 2009). Most freshman students came from Bahamian private and public secondary schools. See Exhibits 4 and 5 for enrollment and graduation statistics.

In partnership with other colleges and universities (mostly in the United States), The College also facilitated master's degree programs in disciplines such as health administration, school counselling, teaching & learning with technology, library & information sciences, special education, educational administration, and early childhood & elementary teaching. In 2010 The College launched its first master's degree program (an MBA), followed by a Master of Science degree in reading.

Various staffing and labor union matters created challenges for the institution. The biggest problem was that the average time for an undergraduate student to complete a "four-year" undergraduate degree program was 5 1/2 to 6 years. Many high demand courses were oversubscribed, and low demand courses were routinely cancelled.

With about 600 employees, in 2013 The College reported revenue of \$46.2M against expenses of \$49.78M. Following the 2008 global recession, The College's revenues from government grants had declined (see Exhibit 6). In 2013, the newly elected PLP government announced plans to reduce public funding to the institution by 25%, during 2014 to 2017. Public funding would thus fall to its lowest level since 2003. The CFO was acutely aware of the financial challenges ahead:

The 25% funding cut puts considerable pressure on our operating budget. All three union contracts have expired, and the unions are demanding salary increases and other financial benefits, at a time when revenue streams are drying up. Tuition has not increased in 15 years!

The Bahamas College' tuition (\$100 per credit for first and second year courses and \$150 per credit for third and fourth year courses) was lower than comparable tertiary institutions in the region, and even lower than several secondary schools in the Bahamas. Under the 1995 College Act, The College could not increase tuition without prior approval of the government. As a result, tuition rates had remained unchanged since 2000. In 2013 a proposed tuition increase was met with fierce student and faculty protests. Protestors argued that many Bahamians could not afford a college education (Fielding, 2014). Once again, tuition was not allowed to increase. In a further complication, in 2014 the government announced plans to implement a value-added tax (VAT) on all goods and services, including education. This would be the first time in the country's history that a direct tax would be imposed on citizens.

To manage the situation, The College took steps to streamline operations, place greater reliance on technology, and eliminate non-essential costs. Revenue-generating business enterprises at the institution were expanded, including franchised telecommunication services, expanded food services and automated banking services.

Michelle Murphy-Brown

Born in 1968, Murphy-Brown and four older siblings were raised on the island of Andros in The Bahamas. The idyllic setting, with long stretches of sandy beaches, turquoise waters and warm climate,

masked a turbulent family life. Events in the U.S. during the 1940s through the 1960s had reverberated throughout the Bahamian archipelago, and shaped Murphy-Brown's family life:

My mother moved from Andros to Nassau at age 15, rebelling against her highly structured religious upbringing. She met my father in the late 1950s, shortly after he returned from the United States. He had worked there on the British West Indies Labor Program ("the Contract") which was started in 1943 to fill labor shortages caused when Americans left farms to work in war industries or to serve in the armed forces during World War II. About 30,000 Bahamians served in this program until 1964. My parents soon married and returned to Andros.

In the 1960s, while U.S. Blacks were fighting for civil rights, Black Bahamians took control of their government, achieving majority rule in 1967. My parents worked hard to provide a good life for our family. My father was quiet and supportive of my mother, who was ambitious and entrepreneurial. Together, they built and operated multiple businesses, including real estate, a restaurant, a wholesale business, a food store, and a night club. Great American entertainers--like Otis Redding and BB King--regularly performed at our night club.

When her mother died suddenly (at age 29), Murphy-Brown and two older sisters were sent to live with relatives temporarily. When they returned to their father's home a year later, the situation had deteriorated:

My father's 16 year-old live-in girlfriend was an ill-tempered category 5 hurricane passing through our lives. She practiced witchcraft and beat us often. At age seven, I had a strong sense of right and wrong. One day, I had enough; I walked several miles to tell my aunt about my stepmother. My aunt told her, "If you ever again put your hands on my dead sister's children, you will live to regret it."

Despite fearing her stepmother, Murphy-Brown loved and admired her father. "We always knew our father loved us," she said. Hit by a truck at age five, she was hospitalized for six months. She recalled:

My father stayed by my side throughout the ordeal. I later learned that my gentle father, who rarely got upset, told the driver that if I died, the driver would die right after me.

My father did spank me, once. I took \$5 from the cash register, without permission, to buy candy. To make it clear that stealing was not tolerated, my father gave me a public spanking. In that moment, I understood that dishonesty was absolutely forbidden. I also learned, "Don't do in the dark what you would not want exposed to the light."

At age eight, she overheard her stepmother discussing an inappropriate subject with another adult. When Murphy-Brown repeated the story, her stepmother was livid.

I locked myself in the bathroom, and stayed in there for hours, praying. I promised God I would do whatever He wanted, for the rest of my life, if He saved me from another beating. I fell asleep, and when I woke several hours later, my step mother was no longer angry; I was not punished. My faith in God started then, and has continued throughout my life.

From an early age Murphy-Brown realized that education was the key to her future.

I spent most of my waking hours studying. Late at night and very early each morning, I went into the bathroom, turned on the light and studied. My efforts paid off. I graduated from high school with top grades and won scholarships to attend college and university.

Murphy-Brown felt her values were reinforced by work experiences and supportive mentors who promoted high standards of integrity and professionalism. She completed two associate degrees in accounting and economics, graduating with distinction from The Bahamas College. In 1990, she earned an undergraduate degree in accounting, with high honors, from Florida International University. That year, while working as an auditor with KPMG Peat Marwick, she passed the CPA examination on her first attempt. She joined The College as its Director of Accounting in 2008, and in 2012 she earned an MBA at The Bahamas College.

The College Council

It was customary for members of the governing board--The College Council--to step down when a new government came into power. Thus, following the 2012 PLP victory, a new Council, led by Mr. Allen Sands (who had served as Attorney General and Minister of Education in the 2002 PLP Government), was sworn in (see Exhibit 7).

Despite an unsuccessful attempt to achieve university status ten years earlier (during the 2002-2007 PLP administration) the new PLP government was eager to try again. The equally-committed new Council called for establishment of the University of The Bahamas within three years (by July 2015). In order to exert tight oversight of the institution and the transition process, the Council required monthly updates from the College's management team. Capacity building--improving both the physical infrastructure (such as classroom capacity) and the College's operating processes--was another Council priority.

With three unions at the College, labor relations were another challenge. In The Bahamas unions were a significant voting bloc in national elections. They wielded so much influence that some government leaders acquiesced to their financial demands during contract negotiations. As of 2014, all three union agreements at The College had expired; management hoped to negotiate more favorable terms. Faculty were not required to publish research; previous attempts by management to increase faculty workloads and to introduce a research requirement had failed.

The current contract specified that a member of the faculty would teach no more than 12 hours per week, and that The College would pay an overload stipend for any course taught during either of the two summer sessions. As a consequence, summer classes were often not offered. The faculty union also insisted that most classes should be offered Monday through Thursday, because faculty preferred not to teach on Friday or Saturday. Many working students preferred weekend classes, and some private tertiary institutions were successfully growing, by catering to this segment of the market. The contract for adjunct faculty (who were paid much less than tenure-track faculty) specified they could teach no more than two courses per semester. Thus, it was difficult for the institution to expand course offerings by hiring less-expensive adjuncts. The country's archipelagic structure also posed an additional challenge because The College also faced the added cost of building a distance education program, to service students widely dispersed throughout the islands, at a time when public funding to the institution was drying up.

College Council Actions

Prior to Fall 2008, most of the day-to-day work in The College's Financial Affairs Department was performed by an external accounting firm, at a cost of about \$1 million per year. This contract--a legacy of the PLP 2002-2007 administration--was not renewed. There were significant backlogs in bank reconciliations, deposit postings, client billings, financial statement preparation, annual audits, and other accounting processes. It took more than a year to reduce the accounting department's backlog. Apart from Murphy-Brown and the CFO (both of whom joined The College in Fall 2008), employees in the accounting department had minimal or no formal accounting training. Under the Financial Affairs Department's new management team, employees were trained to perform various accounting duties, and KPMG was hired to conduct external audits for fiscal years 2007, 2008 and 2009. These audits were completed by December 2012. By then, The College CFO had stepped down and candidates were being interviewed.

In March 2013 Murphy-Brown was appointed CFO of The College. However, she was well aware that before the Council offered the CFO job to her, they first offered it to a candidate who lacked relevant experience but had strong ties to the new government. The unions criticized the Council for offering that candidate a salary much higher than the previous CFO's salary. To avoid controversy, the selected candidate turned down the job, and on March 1, 2013, Murphy-Brown became the new CFO.

I was conflicted about the appointment, on many levels. The PLP had lost the election five years earlier, amid charges of widespread political interference, cronyism and corruption. Had they truly changed? Would the new Council promote shared governance of The College, and allow the management team to function?

Since senior managers serve at the pleasure of the Council, accepting the CFO position meant relinquishing my permanent appointment as Director of Accounting. With three children in private schools, financial security was a concern. I had turned down another promotion about 18 months earlier, for that reason. However, I do relish new challenges, and The College was on the cusp of becoming a university--an ideal opportunity to utilize the full scope of my skills as an auditor, financial professional and manager. I wanted to strengthen the institution's corporate governance, to ensure accountability, transparency and fairness.

Murphy-Brown realized that The College resembled other Bahamian public institutions. Among many news stories about corruption and graft, one newspaper article, which focused on the Board of Directors at The Bank of Bahamas, stood out in her mind. The Bank's Chairman had warned: "A turnaround is impossible until fundamental corporate governance flaws are fixed..." Furthermore:

... the Chairman conceded that there was 'no question' that some lending decisions had been influenced by politics in the past... A shareholder suggested that the Board of Directors lacked experience to tackle what was 'a banking crisis,' given more than \$100 million in losses racked up by the Bank... [in] three financial years. He also warned that the Bank's reforms to date had failed to tackle perceptions that the directors were all government appointees, installed merely to do the present administration's bidding, such as making loans to family, friends and political supporters. He argued that Bank of the Bahamas needed to dispel such impressions if it was to restore marketplace confidence and enhance its credibility ... 'The perception is there that they [the directors] are mandated to make loans to the politically connected.'

Although The College Council was a policy-making board, in many respects it was functioning in an operational role, including hiring and firing several College Presidents in several years. Dr. Victor-Barns, an American, was the first casualty following the national election. Dr. Caren-Bain, a Bahamian who was appointed Acting President, served from January to September 2014. Like her predecessor, Dr. Caren-Bain's term in office was turbulent; her attempts to limit the Council's interference in day-to-day operations were not well received. In October 2014 Dr. Caren-Bain was replaced by Dr. Robert D. Sands, a Harvard-educated Bahamian who previously served as President of The College during the 2002-2007 PLP administration. Dr. Sand's previous attempt to upgrade The College to university status had failed, when he lost favor with the Council and left the institution, amid a high profile plagiarism controversy.

Several recent actions by the Council troubled Murphy-Brown. In early 2014, a Council member requested that appropriate members of The College's management team attend a meeting with the National Insurance Board (NIB), pursuant to a plan to borrow \$3.1M to purchase the vacant Dairymaid building on Thompson Boulevard. They requested "someone knowledgeable of what we want and what we are willing to do for the location acquisition." No building appraisal was provided, the purpose for the building was not specified, and there was no basis for setting the purchase price. The management team at the time, led by Acting President Caren-Bain, decided not to pursue this transaction. However, after Dr. Caren-Bain's departure in October 2014, the transaction was revisited.

The proposal to invest in Nettie's Place was another concern. In August 2015 the CFO was essentially directed to visit this privately-owned hotel property to assess the likely cost of renovating it (using College funds) to provide affordable housing to The College students. This property was situated in a tourist-focused hotel district, a substantial distance away from The College's existing student housing. After visiting the property Murphy-Brown did not support the proposal to invest public funds in it. In her judgment, the vetting/bidding processes for this and several other capital projects were "less than transparent." In another example, the price for a specific capital project jumped from \$600K in the initial contract to \$1.8M, yet the files showed no measurable change in the scope of work.

Financing the Transition to University Status

As The College's leadership turned its attention to the transition process, there was a clear recognition that capacity building, both in terms of physical infrastructure and operating processes, was required to meet the growing needs of students and the country as a whole. To coordinate the process, a University Transition Secretariat was appointed to execute the following top priorities:

1. Enact the University of The Bahamas Act
2. Enact the Higher Education Act
3. Renew Focus on Research and Graduate Studies
4. Rebrand the Institution
5. Create the University Zone
6. Initiate the Master Plan for Campus Expansion & Action Priority Capital Projects
7. Create a New Financial Model for the University
8. Develop a New Organization Structure and Culture
9. Establish an Academic Council
10. Build Capacity

The transition budget to fund the priorities listed above, inclusive of funding for extensive capital works to grow the physical infrastructure, remained fluid. The estimated cost to finance the capital works and transition to university status ranged from \$30M - \$100M.

Beginning in fall 2014, The College pursued multiple avenues to finance the transition to university status, including government funding, grants funding, development bank financing and public-private partnership funding. Following Dr. Sands' appointment as president in October 2014, The College undertook an aggressive public relations campaign to court the business community in search of grants to fund the transition. This option met with limited success. Then, in March 2015, The College requested \$100M in capital funding from the government, to upgrade and expand the campuses ahead of the transition to university. This request was denied.

In the summer of 2015, The College approached several capital markets firms in The Bahamas, to propose a public-private partnership arrangement to finance the transition. This attempt stalled. The firms required The College to produce current audited financial statements before any serious discussion could take place. Additionally, concerns were expressed that the funding would not likely yield the level of return that investors would expect, and that investors would require a government guarantee to secure their investment.

Finally, with the government's approval, The College approached the Caribbean Development Bank (CDB) to request a \$30M loan. The CDB offered below-market interest rates and an extended repayment period. The loan was approved, but with the proviso that two key conditions must be met before funds would be released: (1) Bring the backlog of audits up-to-date, through June 30, 2013. (2) Focus on institutional capacity building, to improve the College's service efficiency and effectiveness.

New Auditors for the College

The new CFO understood that a strong audit function would support good corporate governance and would signal to business partners that The College conducted its operations in accordance with sound business practices. Proper risk management, strong internal control processes, and maintenance of accurate and timely financial information were critical to the financial management of the institution.

Murphy-Brown had audited multiple organizations while at KPMG, and had overseen audits as financial controller at other institutions and at The College. She and the Finance Department were able to provide KPMG with access to necessary documents and systems as they undertook the 2010 audit in May 2013.

Since Murphy-Brown knew that KPMG was familiar with the complexities of auditing The College, she was surprised when, in May 2013, the Council announced that it would replace KPMG with new auditors for the 2012, 2013 and 2014 audits. They selected Backer Terry Gonzalez (BTG), a small local firm which lacked the necessary experience and technical skills to conduct a thorough audit of the \$150 million institution, in Murphy-Brown's opinion. It seemed to be a politically-expedient choice; BTG's managing partner had strong connections with the PLP. He was a close friend of the chairman of The College Council, and his brother was the managing partner of the firm that had provided accounting services to The College from 2002-2007.

By September 2013 KPMG completed the 2010 audit and issued its report; the 2011 audit started shortly thereafter. Business operations at The College were relatively consistent from one year to the next, so the 2011 audit was expected to be routine. Instead, it was especially difficult to complete, but for reasons that

had little to do with the complexity of the audit engagement itself: this audit stalled when key members of KPMG's audit team left the firm.

The 2011 Audit

In February 2014 BTG was hired to complete the 2011 audit. The CFO pondered whether BTG could properly audit a \$150 million institution of the size and complexity of The College. It did not take long before her fears were realized. By spring 2014 she shared with a confidante:

Their audit team is small and headed by an audit in-charge and audit manager for whom English is not their native language, so communicating with them is problematic! It is obvious that the audit team has no prior experience auditing a tertiary institution.

In spring and summer 2014 the College's accounting staff had to address many routine audit matters, because the BTG auditors seemed to have staffing challenges. Members of the BTG team would come to campus, stay a short while, and then "go missing." The audit firm was unresponsive when Murphy-Brown expressed her concern about this. She had already documented each challenge experienced with the new auditors, and now she began to copy both The College President and the Audit Sub-committee Chairperson on email communications sent to BTG.

By December 2014, the matter had reached a critical impasse. The transition to university was fast approaching, and The College's senior management team was participating in discussions with the CDB to organize the official launch and workshop to kick off the \$30M project. The launch was to include top officials from The Bahamas government, The College and the Bank.

On December 29, 2014 the CFO sent a memo to the BTG audit partner and manager. It stated, in part:

As previously discussed, The College shall only be able to access the proceeds from the CDB loan upon completion and submission of the 2011-2013 audited financial statements.

Accordingly, it is critical that the 2011 audited financial statements be finalized and the 2012 and 2013 audit engagements scheduled for completion by February 18th 2015 and March 31st 2015 respectively. Please note that CDB, The Government of The Bahamas and The College are actively coordinating the opening ceremony and official launch of this capital project, to take place in early 2015. ...CDB's requirement for the 2012 and 2013 audited financial statements is paramount.

When the auditors did not respond, the CFO sought the President's assistance to advance the matter. The CFO and the Audit Sub-committee chairperson were included on a memo from the President to the audit partner dated January 9, 2015. It read, in part:

Executives of The College and the Ministry of Education have just completed a planning session regarding the Caribbean Development Bank Loan and we are informed that we could lose the loan if we are not compliant by specified dates. It is therefore, a necessity of extreme proportions that we maintain momentum regarding the audits. I am sure you appreciate the sensitivity, on a national scale, of these time-sensitive matters. Progress of the entire institution, and subsequently the nation, is now dependent on maintaining a sense of urgency regarding the completion of these Audits.

On February 4, 2015, Mrs. Barn, the Audit Sub-committee chairperson, advised the President and the CFO that the Audit Sub-committee would reassess and consider retaining new auditors for the 2012 & 2013 audits. By then, Ministry of Education officials, serving as liaisons between The College and CDB, were holding weekly planning meetings with The College. These officials made it clear that the audits had to be regularized for the project to move ahead. As the gravity of the matter sunk in, the CFO wrote the President and the Audit Sub-committee chairperson on February 17, 2015 recommending that The College sever ties with BTG. The communication read in part:

Further to Mrs. Barn's February 4, 2015 communication and our meeting of yesterday, I strongly support the position that The College reassess and consider retaining new auditors for the 2012 and 2013 audits. Everything to transition The College to University is riding on the success of the CDB loan. It should be noted that:

- 1. BTG was hired and the previous auditors were dismissed because BTG committed to providing a quick turnaround on the 2011 audit. It is one year since BTG began its field work for the 2011 audit engagement and we do not have a commitment on when these financials will be issued;*
- 2. The 2011 audit has been unnecessarily grueling and excessively exhausting on The College's team. What is troubling about a one year audit is the excessive costs, the demands placed on the staff who must simultaneously perform their day-to-day functions while assisting with the audit fieldwork and the burden of starting another audit that does not seem to have an end in sight.*
- 3. I have participated in five audits at The College and this engagement stands alone as being the most protracted and frustrating. As reflected in the attached emails, The College has made numerous requests of Baker Tilly to provide a time line to start and finish the 2012 and 2013 audits and to-date Baker Tilly has been unresponsive.*

As a result of the auditors' unresponsiveness to-date, I have no confidence that the auditors share The College's commitment to deliver the audited accounts in a timely manner to key stakeholders. Given the foregoing, I recommend that The College consider retaining new auditors for the 2012 and 2013 audits.

On March 3, 2015, CDB officials travelled to The Bahamas to host the workshop as the final step before the official launch. During the workshop, CDB stated that The College's failure to be in full compliance with the terms of the loan had resulted in interest charges totaling \$162K on the loan facility and could trigger cancellation of the loan facility. The CFO again wrote the President and Mrs. Barn, recommending that the auditors be terminated. The President then wrote selected Council members, including Chairman Sands, to formally recommend that BTG be dismissed. Murphy-Brown was included in the communication, which read in part:

I was in the CDB workshop/meeting and Mrs. Murphy-Brown is correct in her communication. Furthermore, we have been informed that no funds will be released from CDB until such time that the audits are completed.

We have reiterated this same fact to the current Auditors repeatedly since November 2014 and before. I also went to see Mr. Gonzalez personally just a few weeks ago. More promises were made. At this point I have no confidence that they will be able to complete the work The College

desperately needs. I am recommending that we look to assign the work to a reputable firm, capable of doing the work and one that will assure us that the work will be completed as expeditiously as possible and within a stipulated time-frame.

It appears that the current Audit Firm is of the opinion that The College has no choice but to wait. They are effectively holding the institution and the Government hostage while the financial cost and reputational damage is ever increasing. I am requesting the Council's urgent intervention.

In response, the Council Chairman invited BTG's managing partner to attend the March 2015 Council meeting. During the meeting, BTG tabled the 2011 audited financial statements and informed the Council that the long delay in finalizing the 2011 financial statements was due to inefficiencies and inadequate internal controls within The College's Financial Affairs Department. BTG continued to serve as the auditors for The College.

The 2012 Audit

Following issuance of the 2011 audited financial statements, BTG and The College met and in concert with CDB, set September 30, 2015 as the deadline to submit the 2012 and 2013 audited financial statements. On June 8, 2015 The College provided BTG with the 2012 final trial balance and supporting schedules. Strict timelines were instituted to ensure that the audits would progress on schedule. The fieldwork for the 2012 audit was scheduled to be completed in six weeks.

The CFO was hopeful that The College had turned the page with BTG and that the remaining audits would move forward smoothly. Nevertheless, she continued to keep a detailed daily log that tracked all communications and dates when audit documents were provided to BTG.

With the deadline for completion of the 2012 audit fieldwork fast approaching, a high level meeting was called between The College and BTG. Once again, the BTG managing partner stated that the deadline for completion of the 2012 fieldwork would not be met, and once again attempted to shift blame to the College's Financial Affairs Department. However, the CFO provided all attendees with a copy of the daily log which spoke for itself. Also, when BTG asserted that they had still not received many supporting schedules from The College, the CFO placed two large audit binders on the conference table and advised the attendees that her office had many more such binders completed and available for the auditors' use; however, BTG had not chosen to collect them. BTG's managing partner stated that his staff would return to complete the audit. The 2012 audit continued as before.

With the September 30, 2015 deadline approaching, on September 17 the CFO again wrote BTG's managing partner. The communication read in part:

The College's transition to university is imminent and everything rises and falls on the institution's ability to access the CDB loan proceeds. ...Be reminded that September 30, 2015 is the deadline for submission of the 2012 and 2013 financial statements to CDB as the final condition precedent to accessing the loan proceeds. ...BTG's provision of the 2012 audited financial statements and 2013 draft accounts is of paramount importance... Please confirm that BTG will meet the September 30, 2015 deadline.

On September 18, 2015 The College President sent a follow up communication to BTG's managing partner:

Mr. Gonzalez:

Sir, I endorse the sense of urgency as expressed in the communication from Mrs. Murphy-Brown. I realize that there may be some challenges; however, at this point progression forward has become dependent on how much assistance and guidance The College receives from your firm. If there is anything within our power to assist you in expediting this work, PLEASE let us know promptly. Your support and cooperation are deeply appreciated.

On September 18, 2015, the managing partner, Mr. Gonzalez responded in part:

It is my view that it is highly unlikely that we will have the June 30, 2012 financial statements completed and issued by September 30, 2015. Our conclusion is based on several reasons, chief among which are:

- *Up to and including today, we are still obtaining supporting information from your department. As a result of the information provided and subject to information to be provided, we are continuing our audit fieldwork.*
- *Up to yesterday morning (September 16, 2015) we received two adjustments from the College, totaling \$244,000. Consequently, the numbers continue to change.*
- *It is my understanding that our IT team continues to uncover potential audit adjustments.*

On September 21, 2015, the CFO's response read in part:

The contents of the letter from BTG relative to the 2012 audit distorts the facts and misrepresents the truth of the circumstances surrounding the 2012 audit process. It is clear that BTG is understaffed and derelict in their duties and is making a concerted effort to redirect blame for their failure and inability to meet their own established deadlines for completion of both the 2012 and 2013 audits.

BTG's Strategy

As reflected in BTG's September 17, 2015 letter, BTG's strategy for The College's audit engagements is "frustrate, delay, and 'blame the client.'" Elements of BTG's strategy are as follows:

- *Duplicate the audit queries to make them appear excessive*
- *Refuse to remove audit queries from PBC list even though they have been resolved*
- *Ignore client emails which address audit queries*
- *Make repeated requests for information previously provided*
- *Visit the client's office for a few days, giving the impression that the audit field work is in progress, then disappear*
- *Incur inordinately long delays in providing audit status update by way of PBC list*
- *Incur inordinately long delays in facilitating meetings to understand and resolve queries*

- *Identify audit adjustments and then displace the responsibility on the client to quantify and prepare the required audit adjusting entries instead of providing the client with schedules of the completed audit adjustment entries*
- *Refuse to provide a time and cost analysis with respect to time charged against the audit engagement*

BTG's staffing challenges: *At the outset of the 2012 audit engagement, Mr. Gonzalez clearly stated that the only way BTG would be able to deliver the audited statements in accordance with the aggressive six weeks' time line was if BTG was successful in securing work permits for additional staff. Given the significant delay experienced during the 2012 audit, it is apparent that BTG has staffing issues.*

BTG's Audit adjustments: *Two types of adjustment are made during audits, **client adjustments** and **auditors' adjustments**. The "adjustments" referenced in BTG's September 17th letter were in fact auditors' adjustments for which BTG requested The College's assistance to quantify the amount; therefore, BTG's reference of "up to yesterday morning (September 16, 2015) we are still receiving two adjustments from The College totaling \$244,000," is a misrepresentation of the facts of the matter.*

It is both unfortunate and disappointing that BTG is being allowed to frustrate The College's effort to successfully complete the 2012 audit, misrepresent the circumstances surrounding the delay in the 2012 audit process, hold The College hostage by refusing to finalize and issue the associated audited accounts, incur excessive audit fees without reference to the agreed contract price and derail The College's ability to secure the much needed CDB loan proceeds....

Given that BTG refuses to clean up its PBC list and reflect the true status of the audit despite the recent Sept 9, 2015 meeting wherein BTG agreed that the queries were substantially resolved, it is counterintuitive and a waste of valuable time for The College's team to continue to subject itself to a process over which it has no control, is being totally disrespected and held hostage to an audit which has no end in sight.

During the 2011 audit process, The College's management, at the highest level, correctly recommended that BTG be discontinued as the College's auditors, and the position that we currently find ourselves in brings this recommendation back into focus.

The Decision

With September 30 2015 rapidly approaching, CFO Murphy-Brown considered her options.

Option 1 was to continue to accept the status quo. Murphy-Brown recognized that BTG was protected by The College's chairman and would mostly likely not be held accountable. She pondered whether she should just "go with the flow" and allow the situation to unfold.

Option 2 was to fight the decision. Murphy-Brown was acutely aware that a high-level of political interference permeated public institutions like The College. Politically appointed board members were directly involved in The College's day-to-day operations. The CFO had tried before to fight the Council, but with little success. Should she try again?

Option 3 was to resign her post as CFO. Removing herself from the situation would resolve her lingering concerns about the adverse impact of political interference on the duties and responsibilities of the CFO office. However, Murphy-Brown also recognized that no employee at The College could immediately step into the CFO position, and that therefore her resignation could further jeopardize the institution's ability to complete the audits within a reasonable timeframe--leading to further delay in gaining access to the much-needed loan.

As she weighed the pros and cons of the three options, Murphy-Brown remained unsettled. A self-described "eternal optimist," she had always believed it was possible to achieve a win-win situation, even in difficult circumstances. This time, however, she could identify no win-win scenario. To get a much-needed loan to support the transition to university status, The College would need to compromise its integrity. Was becoming a university worth that? Was I willing to compromise my personal integrity?

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Biographies



Marlo Murphy-Braynen is a financial management professional, having held management positions in various sectors including public accounting, financial services and academia. She began her professional career at KPMG Peat Marwick and most recently served as Vice President Finance at The University of The Bahamas. She is a Financial Consultant and serves as an Adjunct Instructor in The Faculty of Business Hospitality and Tourism Studies at The University of The Bahamas.

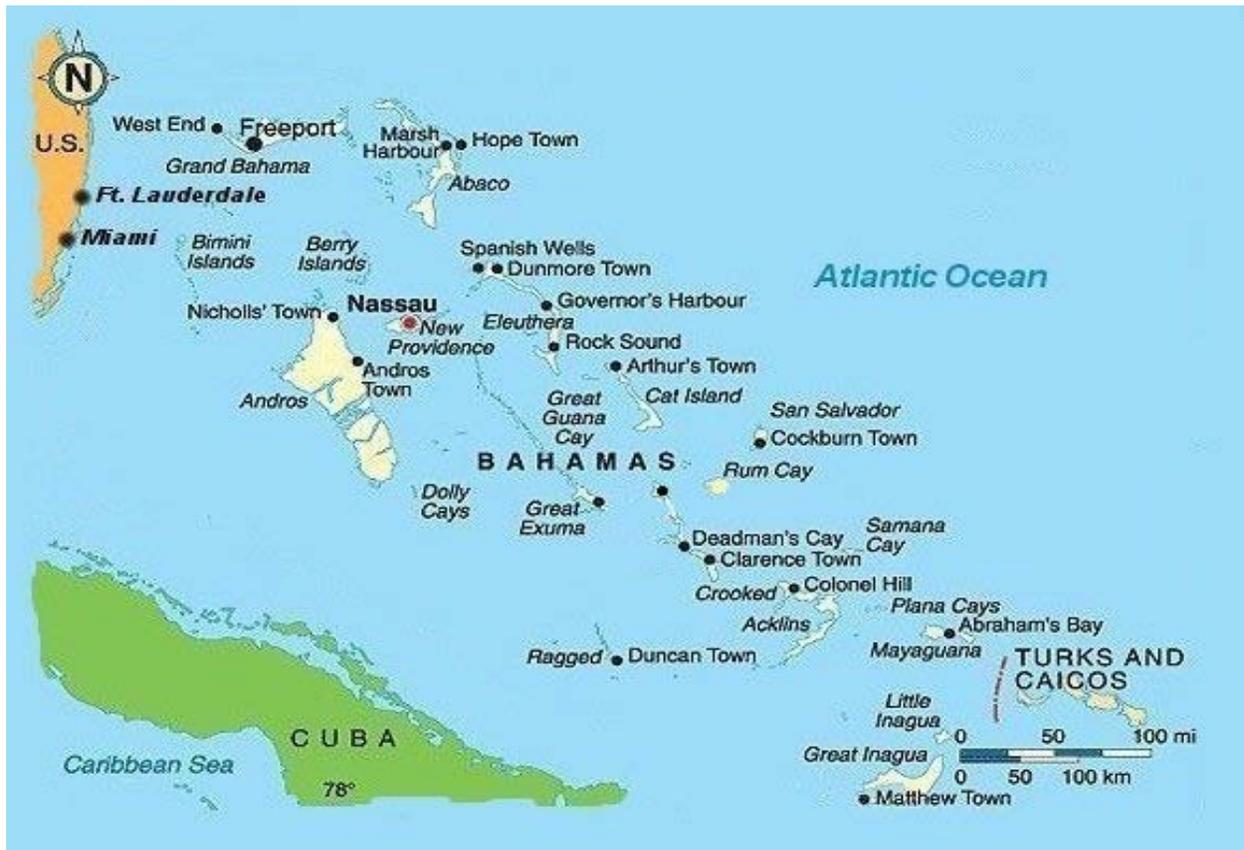
Marlo graduated with honors from Florida International University with a Bachelor of Accounting. She is a Certified Public Accountant licensed by the Georgia State Board of Accountancy (USA) and the Bahamas Institute of Chartered Accountants. She graduated top of the inaugural MBA class at The University of The Bahamas with a specialization in Finance and expects to earn her Doctorate degree in Business Administration (DBA) from the University of South Florida in December, 2018.



Abdoulie Jammeh (AJ) is the Chief of Environmental Management Services at Bay Pines VA Healthcare System, and oversees the operations of over 350 employees that support the organization to meet its mission of “honoring America’s Veterans by ensuring exceptional health outcomes that improve their well-being.”

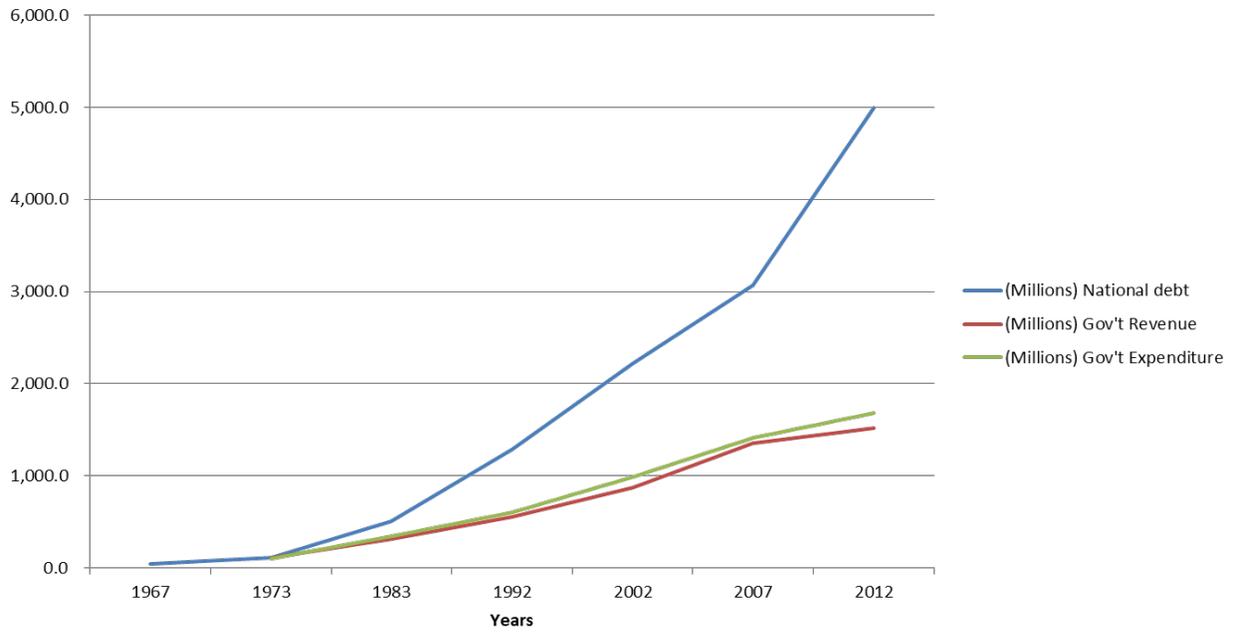
Mr. Jammeh earned his undergraduate degree in economics and received Certified Public Manager (CPM) certification from the University of Wisconsin – Madison. He earned his Executive MBA from the University of South Florida Muma College of Business. Mr. Jammeh is also a 2018 candidate for the Doctor of Business Administration (DBA) program at the USF Muma College of Business.

Exhibit 1: Map of The Bahamas



Source: <http://www.bahamas-longisland-properties.com/bahamas/bahamas.htm>

Exhibit 2: Bahamas' National Debt, Revenue & Expenditures



Source: Developed by case writer using data from The Commonwealth of The Bahamas Government Annual Revenue and Expenditure Reports.

Exhibit 3: Excerpts from Bahamian Newspaper Articles

\$300,000 Bribe Paid to Win Bahamas Electricity Corporation (BEC) Contract. *The Tribune*, December 23, 2014. Stunned Bahamian politicians reacted with disbelief yesterday after it was revealed that a French energy company paid more than \$300,000 in bribes to win a Bahamas Electricity Corporation (BEC) contract... Yesterday's \$772 million plea agreement ... reveals how the company covertly paid-off an unnamed Bahamian government "official" to win a bid to supply BEC with a generation unit more than a decade ago....

Watson Intervened after BEC Decision. Witness tells court Ramsey used access to then Deputy Prime Minister (DPM). *The Nassau Guardian*, April 21, 2016.

Fred Ramsey used his access to former Deputy Prime Minister Frank Watson to ensure that Alstom Power Espana, formerly ABB Generación, received a second contract for the expansion of the Bahamas Electricity Corporation's (BEC) generation capacity, a Supreme Court jury heard yesterday. Ramsey, a Free National Movement council member and former member of BEC's board and contracts committee, is accused of bribery in connection with payments totaling hundreds of thousands of dollars that he allegedly received to influence the board's decision to award the contract to Alstom...

U.S. Warning Over Gov't Corruption. *The Tribune*, April 14, 2016.

The U.S. State Department identified the government's ineffectiveness at implementing corruption laws, and the lack of consequences for illegal behavior as the reason officials engage in illegal practices... The State Department cited as evidence, a vulnerable contract procurement process in a newly released 2015 Country Report on Human Rights Practices in this country... The report noted that there were "frequent" reports of government corruption during the year... "The law provides criminal penalties for corruption by officials, however, the government did not implement the law effectively, and officials engaged in corrupt practices with impunity," the report says. "The procurement process was particularly susceptible to corruption, as it is opaque, contains no requirement to engage in open public tenders, and does not allow award decisions to be reviewed. On the subject of corruption and government transparency, the Human Rights Report also took issue that there was no independent verification of annual public disclosures from senior public officials, and called the annual submission rate "weak" unless it was an election year... In that report, the US warned potential Americans and other investors that there are "significant challenges" to doing business in this nation.

Miller: We Learned Corruption From U.S. *The Tribune*, April 14, 2016.

In an interview with *The Tribune* yesterday, the senior Progressive Liberal Party (PLP) MP added that if Bahamians "are crooked", it is because they were taught to be that way from the "damn Americans"... Mr. Miller, the former minister of trade and industry, said he doubts the report will have any serious implications for the country.

Asked about the government's bidding process and several instances that have gone public where contracts were given to party supporters, Mr. Miller said he viewed it as "political patronage" but not corruption... Mr. Miller added: "You have to do what you have to do to retain those people's confidence and retain their allegiance to you to make you win again – (there is) nothing wrong with it. It's not fair but in the world in which we live it's the norm and it's going to continue. It will never ever stop and that is just the way it is..." Miller yesterday insisted that the granting of government contracts to political supporters will "never stop" because politicians must "do what they have to do" to win elections.

Davis Defends Procurement Process as ‘Transparent’. Dismisses U.S. criticism as based on ‘anecdotal chatter’. *The Nassau Guardian*, April 21, 2016.

Deputy Prime Minister Philip Brave Davis said criticisms levied in a report by the U.S. Department of State of corruption in The Bahamas’ government procurement process are based on mere “anecdotal chatter” and might not be worthy of consideration... Davis said he thought it behooved any government to take note of constructive criticism on such matters. “And assess it to see how they can improve their governance protocols. But that’s if they find it to be constructive. But if it isn’t and it doesn’t reach that level of what I call constructive criticism that requires such an assessment and revisiting, then you don’t,” he said. Queried on whether he thought the U.S. state department’s criticisms did not rise to the level of serious consideration, Davis replied: “I will not go as far as to say that at this time.”...

Bank of Bahamas (BOB) Chair Admits Political Influence Over Past Lending. *The Tribune*, April 21, 2016.

Bank of the Bahamas Chairman has admitted that political considerations influenced lending decisions under previous Boards, amid warnings that a turnaround is impossible until fundamental corporate governance flaws are fixed... The Chairman conceded that there was “no question” some lending decisions had been influenced by politics in the past... Bank of Bahamas shareholder suggested that the Board of Directors lacked experience to tackle what was “a banking crisis”, given the more than \$100 million in losses racked up by Bank of the Bahamas over its past three financial years. He also warned that the bank’s reforms to-date had failed to tackle perceptions that the directors were all government appointees, installed merely to do the present administration’s bidding, such as making loans to its family, friends and political supporters. He argued that Bank of the Bahamas needed to dispel such impressions if it was to restore marketplace confidence and enhance its credibility... (because) “the perception is there that they [the directors] are mandated to make loans to the politically connected...”

Chamber Chair: ‘Cut Out Corruption Cancer’. *The Tribune*, April 28, 2016.

Speaking after the Auditor-General uncovered widespread fraud and corruption, and major internal control breakdowns ... the Chamber of Commerce chairman told Tribune Business: “Around corruption, we know there are challenges in a lot of government agencies. “There’s a concerted need for educational strengthening in many of our institutions.”... Pointing to other Auditor-General reports, which had exposed situations such as the Ministry of Education over-paying employees by almost \$1 million, the Chairman said the Government needed to manage its money just like the private sector... He said Bahamian companies and residents saw an inevitable increase in their tax burden from the combination of poor revenue administration/collection; wasteful and inefficient spending; and fraud and corruption within the public sector...

A culture of slackness – Stronger action needed to deal with fraud in public service. *Nassau Guardian, May 2, 2016.*

Last week, we got another report from the Auditor General making significant revelations about reported improprieties in yet another government agency — the **Department of Social Services**... Among the findings in the latest (Auditor General’s) report was that some staff members in the **Department of Social Services** participated in a fraudulent food coupon scheme. The employees reportedly used \$1,034 worth of food stamps intended for the poor...The Auditor General also found that more than \$4.2 million was paid to suppliers without the proper authorization. It was found that senior management did not approve seven vendor payments ranging between \$300,000 and \$900,000... Equally disturbing was that senior members of the Accounts Department had given instructions to destroy, by way of shredding, accounting records for the years 2010 to 2013.

In February, the Auditor General reported that there appears to be an “alarming amount of alleged misappropriation of funds” at the **Post Office Department**...In one case, a post office cashier told auditors about “borrowing” \$1,200...In 2014, we reported extensively on several **Public Hospitals Authority (PHA)** audits... One of the audits spoke about a personal bank account being opened in the name of the PHA “to help needy employees”...Last year, taxpayers were left with a bill to the tune of millions of dollars after the male dorm at the **Bahamas Agriculture and Marine Science Institute (BAMSI)** was destroyed in a fire. All we got from Deputy Prime Minister and Minister of Works Philip Brave Davis was that a clerical error led to the contractor being issued a contract without the requisite all risk insurance.

Where’s our money? No word six months after music festival ‘postponed’ *The Nassau Guardian, May 2, 2016.*

It has been six months since the Caribbean Muzik Festival was scheduled to take place in New Providence. The festival’s main events have yet to take place. Ordinarily, we would not care. But the festival’s organizers got \$650,000 from the Ministry of Tourism to sponsor the events. This is taxpayers’ money... The Minister of Tourism said the organizers are obligated to return the sponsorship money if the festival is not held. But he said he did not think a date was stipulated in the contract with the organizers for when the festival must take place before the obligation to return the money kicks in...

Two Officers Arrested Over Alleged Theft. *The Tribune, April 28, 2016.*

Two police constables were arrested over the weekend after they were allegedly caught on camera raiding a Bahamas Telecommunications Company (BTC) store...the officers were dispatched to investigate a breakin at the store...The officers allegedly helped themselves to cell phones and tablets. The theft was captured by the store’s hidden cameras...

\$47M Lost at Road Traffic. *The Tribune, May 10, 2016.*

The auditor general has warned of a severe lack of order and control surrounding safeguarding the assets and collection of revenue at the Road Traffic Department, while revealing an estimated \$47m in losses from vehicle license revenue resulting from employees and motorists “circumventing rules and regulations”...

U.S. Warns Government Tenders Exposed to ‘Corruption.’ *The Tribune*, July 6, 2016.

The US has again warned that the Government’s procurement processes are “particularly susceptible to corruption”, with the renewal of some public sector contracts left outstanding for more than a year. The State Department’s annual investment climate statement on the Bahamas, released this week, repeated concerns it has raised for the past three years over “a lack of transparency and undue political interference” with government procurement contracts. A perceived lack of government accountability and transparency featured frequently in the US assessment of the Bahamas, which argued that anti-corruption laws were “inconsistently applied”.

The timing of the annual US report’s release is unwelcome for the Bahamas, which is trying to stave off a further downgrade of its sovereign creditworthiness by Moody’s. The rating agency has warned it may slash this nation to ‘junk’ status by end-August, costing it its current investment grade standing, and the ‘ease of doing business’ and foreign direct investment (FDI) will be two key areas they target. “The procurement process is particularly susceptible to corruption, as it is opaque, contains no requirement to engage in open public tenders, and does not allow award decisions to be reviewed,” the US investment climate statement blasted. “The Government has laws to combat corruption of, and by, public officials, but they appear to be inconsistently applied. Reports of corruption, including allegations of widespread patronage and the routine directing of contracts to party supporters and benefactors, have plagued the political system for decades.”

Leslie Miller, the outspoken MP for Tall Pines, admitted that the awarding of government contracts to party supporters, family members and cronies had effectively become ‘a way of life’ in the Bahamas. Responding to a previous US report, he described the Bahamas’ system of patronage, and the awarding of government contracts to family and political supporters, as the most natural thing in the world, asserting that it will “never stop” because politicians must “do what they have to do” to win elections.

Sources: Developed by case writer using data from the two major newspapers in The Bahamas: *The Nassau Guardian* and *The Tribune*.

Exhibit 4: The College's Total Student Enrollment by School: Fall Semester 2008-2012

SCHOOL	YEAR OF FALL SEMESTER				
	2008	2009	2010	2011	2012
Total	4,686	5,025	5,004	4,936	4,884
Centre for Continuing Education & Extension Services (CEES)	899	933	762	736	619
Chemistry Environment & Life Sciences	2	153	480	712	743
Culinary & Hospitality Management Institute	332	319	342	345	347
Business	1,080	1,168	1,192	1,129	1,142
Communication & Creative Arts	89	94	107	116	126
Education	677	755	714	658	567
English Studies	21	22	29	26	29
Graduate Studies Business	0	0	0	0	0
Mathematics, Physics & Technology	1	29	166	282	347
Nursing & Allied Health Professionals	353	322	352	383	427
Science & Technology	734	717	360	113	67
Social Sciences	281	343	426	360	347
Undeclared	217	170	74	76	123

Source: The Bahamas Department of Statistics – Socio-Economic Report 2008-2012

Exhibit 5: The College's Graduates by School

GRADUATES BY SCHOOL AND SEX: 2011- 2012

TABLE 3.16

SCHOOL	TOTAL	FEMALE	MALE
Total	512	405	107
Business	88	65	23
Chemistry, Environmental & Life Sciences	38	37	1
Communication & Creative Arts	22	17	5
Culinary & Hospitality Management Institute	67	50	17
Education	145	126	19
English Studies	4	2	2
Mathematics, Physics & Technology	36	11	25
Nursing & Allied Health Professionals	50	47	3
Social Sciences	62	50	12

Source: The Bahamas Department of Statistics – Socio-Economic Report 2008-2012

Exhibit 6: The College's Financial Information

Selected Financial Information, 2009 - 2014						
	2009	2010	2011	2012	2013	2014
	Audited	Audited	Audited	Unaudited	Unaudited	Unaudited
Revenue	45,270,029	44,400,774	42,369,673	44,277,927	46,249,059	43,698,720
Expenses	44,455,818	42,574,603	44,315,401	48,431,936	49,761,571	49,392,859
Net Income (Loss)	814,211	1,826,171	(1,945,728)	(4,154,009)	(3,512,512)	(5,694,139)
Revenue						
Government grants	60%	56%	53%	56%	56%	49%
Tuition & other fees	33%	39%	40%	37%	37%	41%
Other	6%	6%	8%	8%	7%	10%
Total	100%	100%	100%	100%	100%	100%
Expenses						
Payroll & related expenses	68%	67%	71%	70%	67%	74%
General operating Expenses	14%	12%	16%	18%	17%	16%
Depreciation	7%	7%	9%	12%	14%	14%
Other	10%	9%	8%	9%	9%	8%
Total	98%	96%	104%	108%	107%	112%
Net Income (Loss)	2%	4%	-5%	-9%	-8%	-13%
Total assets	55,497,758	71,419,894	112,373,525	151,775,426	148,993,860	143,546,937
Total liabilities	28,166,315	40,247,987	82,674,405	126,142,831	126,610,663	125,935,813
Net assets	27,331,443	31,171,907	29,699,120	25,632,595	22,383,197	17,611,124
Total liabilities and net assets	55,497,758	71,419,894	112,373,525	151,775,426	148,993,860	143,546,937
Note: Data refer to fiscal years ending June 30.						

Sources: 2011 Private Placement Memorandum \$50M Note Program & The College's Annual Reports for 2013-2015

Exhibit 7: College Council Members

Council members

Mr. Allen Sands	Attorney. Council Chairman. Former Attorney General & Minister of Education (PLP)
Dr. Errol Carr	Attorney. Deputy Council Chairman.
Mrs. Aretha Barn	CPA. Audit Sub-committee Chairperson.
Mr. Loniel Miller	Business person
Mr. Arthur James	Business person
Mrs. Ruthie Notting	Retired judge & College Lecturer.
Marlon Long	Business person
Mr. Calvin Higgins	Permanent Secretary, Ministry of Works
Mr. Marc Holder	Faculty union representative
Mr. Darold Turner	Middle managers union representative
Mr. Matt Kamp	Student government representative
Mitchell Stevenson	Council Secretary

Selected Senior Administrators

Beryl Victor-Barns, Ph.D.	College President & Council Member (2011-2013)
Elaine Caren-Bain, Ph.D.	Acting College President & Council Member (Jan-Sep, 2014)
Robert D. Sands , Ed.D.	College President & Council Member (Sep 2014 -)
Margo Murphy-Brown, CPA, MBA	Chief Financial Officer (CFO)

Sources: The College's Annual Reports for 2013-2015 (names have been disguised).