

FOR PUBLICATION

**Board of Governance of the Comptroller and Auditor General**

**MEETING**

held on 19 July 2018 at 10:30 am  
at the Government of Jersey London Office, 4th Floor, 2 Queen Anne's Gate  
Buildings, Dartmouth Street, London SW1H 9BP

**MINUTES**

<b>Present</b>	Peter Price	Chairman
	Russel Griggs	Independent Member
	Karen McConnell	Comptroller and Auditor General
<b>In attendance</b>	Grace Nesbitt	
	Stephen Warren	Deputy Comptroller and Auditor General

The Chairman welcomed Mrs Nesbitt to the meeting as an observer explaining that:

- following a competitive recruitment process, the selection panel had unanimously recommended that she was recommended to the Chief Minister and the Chairman of the Public Accounts Committee for membership of the Board of Governance; and
- appointment could only be made by the States Assembly on a proposition signed by the Chief Minister and Chairman of the Public Accounts Committee.

**18/16 Item 1: Declarations of interest**

Professor Griggs explained that his work for the British Bankers' Association had ceased and that his term on the Board of Audit Scotland ended in September 2018.

Members of the Board confirmed that their declarations of interest were in other respects up to date.

**The Board agreed that the Register of Interests should be updated to reflect Professor Griggs' change of interests.**

Mrs Nesbitt confirmed that she had no interest to declare in any of the matters on the agenda for the meeting.

**18/17 Item 2: Chairman's update**

The Chairman reported on the recruitment process for an independent member of the Board of Governance and thanked the Greffier of the States and Senior HR Business Partner for their participation.

The Chairman welcomed the continuing interest in the reports published by the Comptroller and Auditor General.

**18/18 Item 3: Minutes of the meeting held on 26 March 2018**

The Board received and agreed to adopt the minutes of its meeting held on 26 March 2017.

**18/19 Item 4: Matters arising from the minutes of the meeting held on 26 March 2018**

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 26 March 2018 and the steps subsequently taken.

The Board noted the report.

**18/20 Item 5: Schedule of potential changes to legislation and advice sought from H M Attorney General**

The Board received a report from the Deputy Comptroller and Auditor General detailing potential changes to legislation previously identified by the Board and the advice received from H M Attorney General.

The Board noted the report.

**18/21 Item 6: The Comptroller and Auditor General's report**

The Board received a report from the Comptroller and Auditor General.

**18/22 Item 7: Financial Update**

The Board received a report and a verbal update from the Deputy Comptroller and Auditor General on the provisional out-turn at 30 June 2018.

The Board noted the report and update.

The Board noted that the key process in budget setting was the preparation of the Medium Term Financial Plan and that it had a power

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to comment on estimates submitted by the Comptroller and Auditor General to the Chairman of the Public Accounts Committee.

**The Board agreed that it would receive a report at its October 2018 meeting on the Comptroller and Auditor General's initial thoughts on the estimates she would propose in respect of the Medium Term Financial Plan for 2020 to 2023.**

**18/23 Item 8: Annual accounts of the Office of the Comptroller and Auditor General for the year ended 31 December 2017**

The Board received a report from the Deputy Comptroller and Auditor General and the report on audit findings prepared by the external auditors.

The Board noted the report from the Deputy Comptroller and Auditor General and the audit findings report.

**18/24 Item 9: Annual Report of the Comptroller and Auditor General**

The Board received a report from the Deputy Comptroller and Auditor General.

The Board endorsed:

- the overall approach to the content and style of the Annual Report proposed; and
- the inclusion in the Annual Report of an introduction from the Chairman of the Board of Governance.

**The Comptroller and Auditor General agreed to forward a draft Annual Report in August 2018 to members of the Board of Governance for comment.**

**18/25 Item 10: Gifts and hospitality register**

The Board received a report from the Deputy Comptroller and Auditor General and reviewed the register for 2018 to date.

The Board noted the report and the contents of the register.

**18/26 Item 11: Risk register**

The Board received a paper from the Deputy Comptroller and Auditor General and reviewed the risk register.

The Board noted the report and reviewed the contents of the register.

**18/27 Item 12: Appointment process for the next Comptroller and Auditor General: initial discussion**

The Board received a paper.

The Board noted the contractual obligation on the Comptroller and Auditor General to prepare a paper on proposed handover arrangements to a successor.

**18/28 Item 13: Forward look**

The Board reviewed the draft forward look.

**Subject to the addition under Autumn 2018 of papers covering:**

- **provisional views on the estimates for the Office of the Comptroller and Auditor General for the period 2020 to 2013; and**
- **public profile of the work of the Jersey Audit Office**

**the Board agreed the forward look.**

**18/29 Item 14: Date and time of forthcoming meetings**

The Board received and noted a paper from the Deputy Comptroller and Auditor General.

**The Board:**

- **confirmed that it would meet on Tuesday 9 October 2018 at de Carteret House, St Helier, Jersey at 10:00 and finishing no later than 15:00; and**
- **agreed that the independent members of the Committee would meet on the morning of Monday 8 October 2018 prior to meetings arranged for the day.**

**18/30 Chairman's closing remarks**

The Chairman thanked the members of the Board and Mrs Nesbitt for their input.

*The meeting closed at 12:50*