

FOR PUBLICATION

Board of Governance of the Comptroller and Auditor General

MEETING

held on 14 October 2019 at 10:00 am

**at the Jersey Audit Office, de Carteret House, Castle Street, St Helier,
Jersey JE2 3BT and by video conference**

MINUTES

Present	Peter Price	Chairman (by video conference)
	Grace Nesbitt	Independent Member
	Karen McConnell	Comptroller and Auditor General
Apologies	Russel Griggs	Independent Member
In attendance	Lynn Pamment	Comptroller and Auditor General Designate
	Stephen Warren	Deputy Comptroller and Auditor General
	Rozena Pedley	Communications and Administration Officer (Item 14 only)

The Chairman welcomed the Comptroller and Auditor General Designate to the meeting.

19/29 Item 1: Declarations of interest

Members of the Board confirmed that:

- their declarations of interest were up to date.
- they had no items in which they had specific interests.

The Comptroller and Auditor Designate declared an interest in Item 7 in so far as it related to the appointment of auditors to the Public Employees' Pension Fund and the Jersey Teachers' Superannuation Fund as the audits were undertaken by PricewaterhouseCoopers LLP in which she was currently a partner and would not take part in the deliberations on that matter.

19/30 Item 2: Chairman's update

The Chairman reported that his main focus since the previous meeting had been on the recruitment and press releases concerning the appointment of the incoming Comptroller and Auditor General.

19/31 Item 3: Minutes of the meeting held on 24 July 2019

The Board received and agreed to adopt the minutes of its meeting held on 24 July 2019.

19/32 Item 4: Matters arising from the minutes of the meeting held on 24 July 2019

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 24 July 2019 and the steps subsequently taken.

The Board noted the report.

19/33 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.

19/34 Item 6: The Comptroller and Auditor General's report

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

The Board noted the report.

19/35 Item 7: Auditors appointed by the Comptroller and Auditor General: Annual Review

The Board received a report from the Deputy Comptroller and Auditor General and noted the plans to seek feedback from the bodies to which the Comptroller and Auditor General appointed auditors.

The Comptroller and Auditor General Designate withdrew from the meeting.

The Board noted that:

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- the Comptroller and Auditor General had appointed PricewaterhouseCoopers LLP to audit the accounts of the Public Employees' Pension Fund and the Jersey Teachers' Superannuation Fund; and
- the Comptroller and Auditor General Designate was a partner in PricewaterhouseCoopers LLP.

The Board recognised the conflict of interest that arose and the importance of addressing it.

The Comptroller and Auditor General Designate rejoined the meeting.

19/36 Item 8: Financial Update

The Board received a report from the Deputy Comptroller and Auditor General, including an analysis of performance against budget for the period to 30 September 2019.

19/37 Item 9: Gifts and hospitality register

The Board received a report from the Deputy Comptroller and Auditor General and reviewed the register for 2019 to date.

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

19/38 Item 10: Risk register

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

The Comptroller and Auditor General reported that she planned to discuss the risk register with the Comptroller and Auditor General Designate as part of the handover process.

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

19/39 Item 11: Review of the operation of the Board of Governance

The Board agreed to defer consideration of this item until a subsequent meeting.

The Board decided that it should commission a short independent review of Board effectiveness involving interviews with Board members and the Secretary to the Board.

The Comptroller and Auditor General agreed to make enquiries to identify a suitable person to undertake an independent review of Board effectiveness.

19/40 Item 12: Handover to the incoming Comptroller and Auditor General

The Comptroller and Auditor General briefed the Board on progress on the handover process and further steps planned. She referred in particular to:

- a wide ranging meeting between the Comptroller and Auditor General, the Comptroller and Auditor General Designate and the Deputy Comptroller and Auditor General; and
- signing of a written agreement that would permit access to confidential information by the Comptroller and Auditor General Designate in the period up to 31 December 2019.

The Board expressed the view that there had been excellent progress on the handover.

The Board agreed, the draft protocol for handover at the end of the term of office of the Comptroller and Auditor General.

19/41 Item 13: Forward look and Item 15: Date of next meeting

The Board reviewed and noted the draft forward look.

The Board agreed to hold a further meeting in London on 17 December 2019.

19/42 Item 14: Review of media coverage

The Communications and Administration Officer joined the meeting.

The Board received a presentation from the Communications and Administration Officer on media coverage of the work of the Comptroller and Auditor General.

The Board thanked the Communications and Administration Officer for her presentation.

The meeting closed at 12:30