

FOR PUBLICATION

Board of Governance of the Comptroller and Auditor General

MEETING

held on 24 July 2019 at 11:40 am

at the Government of Jersey London Office, 4th Floor, 2 Queen Anne's Gate
Buildings, Dartmouth Street, London SW1H 9BP

MINUTES

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

19/15 Item 1: Declarations of interest

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

The Board noted that the Deputy Comptroller and Auditor General had an interest in Item 14: Appointment Process for the next Comptroller and Auditor General and would withdraw from the meeting for that item.

19/16 Item 2: Chairman's update

The Chairman reported that his main focus since the previous meeting had been:

- preparation of his introduction for the Annual Report; and
- the arrangements for the appointment of the next Comptroller and Auditor General.

19/17 Item 3: Minutes of the meeting held on 7 March 2019

The Board received and agreed to adopt, subject to one amendment, the minutes of its meeting held on 7 March 2019.

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19/18 Item 4: Matters arising from the minutes of the meeting held on 7 March 2019

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 9 October 2018 and the steps subsequently taken.

The Board noted the report.

19/19 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.

19/20 Item 6: The Comptroller and Auditor General's report

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

The Board noted and endorsed the business case in respect of a variation in the agreement for the provision of serviced office accommodation.

19/21 Item 7: Handover Protocol

The Board received a report from the Deputy Comptroller and Auditor General and a draft 'handover protocol' relating to securing an effective handover at the end of the term of the Comptroller and Auditor General.

The Board considered and commented on the draft protocol.

The Board agreed that:

- **a revised draft protocol should be circulated to members of the Board for comment; and**
- **the revised draft protocol should be considered at the next meeting of the Board.**

19/22 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 June 2019.

The Board noted the report and in particular the additional resources made available by the Treasurer of the States to fund potential

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additional costs, in particular in relation to the recruitment of and handover to a new Comptroller and Auditor General.

19/23 Item 9: Annual Report and Accounts

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

- the final audited Annual Report and Accounts;
- the Report to Those Charged with Governance received from the external auditor of the Office.

The Board noted the report, the audited Annual Report and Accounts and the Report to Those Charged with Governance.

The Board expressed their appreciation for the work involved in producing the Annual Report and Accounts to Andrea White and Graham Liddell, the two affiliates involved.

The Board requested to see a copy of the representation letter provided to the external auditor.

19/24 Item 10: 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.

19/25 Item 11: Risk register

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

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

The Board welcomed the development of systematic arrangements by the Government of Jersey, referred to in the comments on risk R02, for monitoring the implementation of recommendations made by the Comptroller and Auditor General.

19/26 Item 12: Forward look

The Board reviewed the draft forward look.

Subject to inclusion of a further review of the handover protocol, the Board approved the agenda for its meeting scheduled for 14 October 2019.

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The Board deferred consideration of discussion of the agenda for its first 2020 meeting until its meeting scheduled for 14 October 2019.

19/27 Item 13: Date and time of next meetings

The Board confirmed that it would meet on Monday 14 October 2019 in Jersey.

The Board deferred consideration of the timing of its first 2020 meeting until its meeting scheduled for 14 October 2019.

The Deputy Comptroller and Auditor General withdrew from the meeting. The Comptroller and Auditor General took the minute for the remaining item.

19/28 Item 14: Appointment process for the next Comptroller and Auditor General

The Board discussed progress to date in the appointment of a new Comptroller and Auditor General and noted next steps.

The meeting closed at 14.15