

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

**MEETING**

**held on 17 December 2019 at 10:45 am**

**at the Government of Jersey London Office, 4<sup>th</sup> Floor, 2 Queen Anne's Gate  
Buildings, Dartmouth St, London SW1H 9BP**

**MINUTES**

<b>Present</b>	Peter Price	Chairman
	Grace Nesbitt	Independent Member (from Minute 19/51)
	Russel Griggs	Independent Member
	Karen McConnell	Comptroller and Auditor General
	Russel Griggs	Independent Member
<b>In attendance</b>	Lynn Pamment	Comptroller and Auditor General Designate
	Stephen Warren	Deputy Comptroller and Auditor General

The Chairman welcomed Lynn Pamment, Comptroller and Auditor General Designate, as an observer.

**19/43 Item 1: Declarations of interests**

Peter Price advised that he disclosed that he was no longer a Director of CJA Consultants Ltd and his declaration of interests should be amended accordingly.

Russel Griggs advised that he would notify the Deputy Comptroller and Auditor General of changes to his declaration of interests.

Members did not make any specific declarations of interests relevant to any items on the agenda.

The Comptroller and Auditor General Designate declared an interest in Items 4 and 7 in so far as they 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. She said that she would therefore not take part in the deliberations on those matters.

**19/44 Item 2: Chairman's update**

The Chairman reported that there had been an unusually short time since the previous meeting and this had been a quiet period for him in his capacity as Chairman.

**19/45 Item 3: Minutes of the meeting held on 14 October 2019**

The Board received and agreed to adopt the minutes of its meeting held on 14 October 2019.

**19/46 Item 4: Matters arising from the minutes of the meeting held on 14 October 2019**

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 14 October 2019 and the steps subsequently taken.

In relation to Minute 14/35, the Comptroller and Auditor General reported that, subsequent to the preparation of agenda papers, she had:

- notified PricewaterhouseCoopers LLP of the exercise of her options to extend the contracts for the audit of the Public Employees' Pension Fund and the Jersey Teachers' Superannuation Fund for a further year and was awaiting their response; and
- formally delegated, in a letter to the Greffier of the States, the Comptroller and Auditor General's functions in relation to the management of the contracts with PricewaterhouseCoopers LLP for the audit of the Public Employees' Pension Fund and the Jersey Teachers' Superannuation Fund to the Deputy Comptroller and Auditor General.

The Board noted the report.

**19/47 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.

**19/48 Item 8: 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.

**19/49 Item 9: 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 highlighted the change in the post-mitigation risk assessment for risk G05: Disruption associated with the end of the period of office of the current Comptroller and Auditor General that had moved from Amber to Green. She highlighted that the steps taken would be considered under Item 11.

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

**19/50 Item 12: Forward look**

The Board reviewed the draft forward programme of business.

**Subject to the inclusion of an additional item in Summer 2020 covering the incoming Comptroller and Auditor General's initial impressions of the Office, the Board approved the forward programme of business.**

*Grace Nesbitt joined the meeting at 11:10.*

**19/51 Item 6: The Comptroller and Auditor General's report**

The Board received a report from the Comptroller and Auditor General, including details of:

- reports issued, including the initial reaction to the reports issued;
- reports planned, including *Governance – A Thinkpiece* that had been released under embargo;
- interaction with the States Assembly, including the Public Accounts Committee;
- developments within the States of Jersey;
- developments within the Jersey Audit Office; and
- external engagement.

The Board thanked the Comptroller and Auditor General for her report and for all her work over the previous seven years.

The Comptroller and Auditor General expressed her thanks to the Board.

The Board received an update from the Comptroller and Auditor General on the projected out-turn against budget for the year ending 31 December 2019.

**The Board agreed that it should include a financial update as an item on the agenda for every meeting of the Board, even where a further quarter's financial information was not available.**

**19/52 Item 7: Auditors appointed by the Comptroller and Auditor General: Annual Review: Follow-up**

Given her declaration of interest at minute 19/43 above, the Comptroller and Auditor General designate took no part in discussion on this item.

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

The Board noted the report.

**19/53 Item 10: Review of the operation of the Board of Governance**

The Board received an update on proposals received from the National Audit Office to undertake the effectiveness review of the Board that the Board had requested.

**The Board decided, pending receipt and consideration of the findings of the review by the National Audit Office to:**

- **make no changes to its Standing Orders, Code of Conduct and Relationship Code;**
- **make no changes to the arrangements for serving as Secretary to the Board.**

**19/54 Item 11: Handover to the incoming Comptroller and Auditor General**

The Comptroller and Auditor General and Comptroller and Auditor General Designate briefed the Board on progress on the handover process.

**The Comptroller and Auditor General Designate agreed to include reflections on the handover process in her report to the Summer 2020 meeting of the Board.**

**19/55 Item 13: Date of next meetings**

**The Board agreed that, subject to confirmation of availability, it would hold its next meeting on 17 March 2020 at 11:00 in the Government of Jersey's London Office.**

**The Board agreed that the Deputy Comptroller and Auditor General would establish potential dates for a meeting of the Board of Governance in Jersey in Summer 2020.**

*The meeting closed at 12:30*