

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

**MEETING**

**held on 28 June at 13:30**

**by Video Conference**

**MINUTES**

<b>Present</b>	Grace Nesbitt	Chair
	Russel Griggs	Senior Independent Member
	Rob Tinlin	Independent Member
	Lynn Pamment	Comptroller and Auditor General
<b>In attendance</b>	Stephen Warren	Deputy Comptroller and Auditor General and Secretary to the Board of Governance

**22/21 Election of Acting Chair**

As the Chair was recovering from illness, the Chair had requested Professor Griggs to chair the meeting.

**22/22 Item 1: Declarations of interests**

Members of the Board:

- noted that the Register of interests was up to date; and
- confirmed that they had no specific interests in the matters on the agenda.

**22/23 Item 2: Chair's update**

With reference to Board Minute 22/11, the Board noted that the annual evaluation of independent members of the Board of Governance had been successfully completed.

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The Board noted that the Chair had completed the annual evaluation of the Board Secretary.

### **22/24 Item 3: Minutes of the meeting held on 9 March 2022**

The Board received and agreed to adopt the minutes of the meeting of the Board held on 9 March 2022.

### **22/25 Item 4: Board of Governance Standing Orders, Code of Conduct and Relationship Code - annual review**

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

#### **The Board:**

- **adopted the proposed revised Standing Orders**
- **adopted the proposed revised Code of Conduct**
- **adopted the proposed revised Relationship Code; and**
- **authorised the publication of the revised Standing Orders, Code of Conduct and Relationship Code on the Jersey Audit Office website, formatted in the Jersey Audit Office's new house style.**

### **22/26 Item 5: Jersey Audit Office policies**

The Board received and considered a report from the Deputy Comptroller and Auditor General, including a draft Whistleblowing Policy.

**The Board approved the Whistleblowing Policy in so far as it specifically referred to the Board.**

#### **The Comptroller and Auditor General agreed to:**

- **consider technological and organisational arrangements to facilitate access to the Chair of the Board of Governance by those covered by the Whistleblowing Policy**
- **consider the need for supporting guidance for the Whistleblowing Policy; and**
- **cover the Whistleblowing Policy at a forthcoming team event.**

The Board noted the Comptroller and Auditor General's plans for future policy development.

**22/27 Item 6: Risk Register**

The Board received and considered a report from the Deputy Comptroller and Auditor General and the current version of the Risk Register.

The Board:

- noted the changes to the risk register; and
- highlighted risk F01: Insufficient resources available to discharge responsibilities, noting the discussions that the Comptroller and Auditor General had already had with the Treasurer of the States about cost pressures for 2022 and the mechanisms for mitigating the risk for 2023 and subsequent years.

**The Comptroller and Auditor General agreed to review and revise as necessary the wording of the mitigation for risk F01: Insufficient resources available to discharge responsibilities.**

**22/28 Item 7: Matters arising**

The Board received and considered a schedule of matters arising prepared from the Deputy Comptroller and Auditor General and an Appendix including a revised draft Board Succession Plan.

The Board approved the Board Succession Plan.

**22/29 Item 8: Comptroller and Auditor General's report**

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

**22/30 Item 9: External communications**

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

The Board:

- welcomed the improved website engagement; and
- noted the report.

**22/31 Item 10: Compliance with principles and standards of the International Organisation of Supreme Audit Institutions (INTOSAI)**

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

The Board:

- noted the report
- noted the proposed timetable for delivery of agreed actions prior to participation in a peer review in 2024; and
- emphasised the importance of delivery of actions at a pace that did not detract from delivery of the Office's work programme.

**22/32 Item 11: Cyber security review**

The Board received and considered a report from the Deputy Comptroller and Auditor General detailing of the outcomes of a review of cyber security and intended next steps relating to:

- internal systems
- external personal systems; and
- external corporate systems.

The Board noted the report.

**22/33 Item 12: Finance update**

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

- performance against budget for the year to 31 March 2022
- performance against budget for the year to 31 May 2022 and pressures on the budget for the 2022 year
- preparations of estimates for the Government Plan 2023 to 2026; and
- development of financial procedures for the Office. the detailed budget for the Office for the year ending 31 December 2022.

The Board:

- noted the report;

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- noted the discussions that the Comptroller and Auditor General had held with the Treasurer of the States about the management of cost pressures for 2022;
- noted the timescales for preparation of a business case for funding of cost pressures for 2023 and subsequent years;
- supported submission of estimates to the Chair of Public Accounts Committee for the Government Plan for 2023 to 2025 covering all the identified cost pressures; and
- noted its statutory role in respect of estimates to be submitted by the Comptroller and Auditor General to the Chair of the Public Accounts Committee.

### **The Board agreed:**

- **in principle to support estimates by the Comptroller and General for submission to the Chair of the Public Accounts Committee for submission to the Minister for Treasury and Resources reflecting the full cost pressures faced by the Office**
- **to consider the estimates prepared by the Comptroller and Auditor virtually in the first instances; and**
- **to authorise the Chair of the Board of Governance to write a letter to the Chair of the Public Accounts Committee to accompany the estimates.**

### **22/34 Item 13: Schedule of potential changes in legislation and advice sought from H M Attorney General**

The Board received and noted a report from the Deputy Comptroller and Auditor General without discussion.

### **22/35 Item 14: Gifts and hospitality register**

The Board received and noted a report from the Deputy Comptroller and Auditor General without discussion.

### **22/36 Item 15: Annual Report and Accounts of the Office of the Comptroller and Auditor General for the year ended 31 December 2021**

The Board received and noted without discussion:

- a report from the Deputy Comptroller and Auditor General

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- the Audit Findings Report issued to the Comptroller and Auditor General by Grant Thornton Limited, the external auditor of the Office of the Comptroller and Auditor General; and
- the final published Annual Report and Accounts of the Office of the Comptroller and Auditor General for the year ended 31 December 2021.

### **22/37 Item 16: Forward look**

The Board received and considered a draft forward look prepared by the Deputy Comptroller and Auditor General comprising:

- a forward look for the next two meetings
- items identified for consideration beyond the next two meetings; and
- a schedule of stakeholders for potential engagement during Autumn visits to Jersey.

The Board noted the forward look.

**The Board agreed that, in addition to the persons with whom to seek meetings during its Autumn 2022 visit to Jersey detailed in Section C of the forward look, it should seek a meeting with the Chief Minister.**

### **22/38 Item 17: Dates of future meetings**

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

**The Board agreed that it should seek to arrange a meaningful series of meetings with interested parties around its Autumn 2022 meeting to Jersey.**

**The Comptroller and Auditor General agreed to:**

- **liaise with the Public Accounts Committee officer about suitable dates for a meeting with the Chair of the Public Accounts Committee, once appointed, or the Public Accounts Committee; and**
- **in light of this and other availability and travel constraints, identify and communicate to the Board of Governance an appropriate week in October 2022 for a visit to Jersey.**

**22/39 Any other business**

The Board received an oral update on the States of Jersey Board Apprenticeship scheme.

**The Board agreed that Board Apprenticeship applications forwarded to the Office would be passed in the first instance to the Chair of the Board of Governance.**

The Board received an oral update on progress in implementation of agreed changes to the Comptroller and Auditor General (Board of Governance) Order 2015.

**The Board agreed that, should it prove necessary, the Chair of the Board of Governance would write to the new Chief Minister and Chair of the Public Accounts Committee to facilitate progress in making the agreed changes.**

*The meeting closed at 15:20.*