Board of Governance of the Comptroller and Auditor General

MEETING

held via Teams 14 April 2026 at 10:00

MINUTES

Present	Michael Whitehouse	Chair
	Rob Tinlin	Senior Independent Member
	Peter Pichler	Independent Member
	Cosette Reczek	Independent Member
	Lynn Pamment	Comptroller and Auditor General (C&AG)
In attendance	Helen Thompson	Deputy Comptroller and Auditor (DC&AG)
Apologies for absence	None	

26/01 Item 01: Declarations of interests

The Board received a presentation highlighting the changes to the Register since the last meeting:

- entries for Lynn Pamment were updated to reflect she has stepped down from her role at Swansea Building Society and is a Senior Advisor to the Financial Reporting Council Conduct Committee from 1 April 2026.

The Board noted that the incoming C&AG will be asked to declare his interests on the register once he has a signed contract.

The Board

- **noted the report**
- **confirmed there were no interests to be declared relevant to the**

- **items on the agenda**
- **agreed it was appropriate to request the incoming C&AG to declare his interests on the register once he has signed his contract**

26/02 Item 02: Chair's update

The Chair reported that he was pleased to note the completion of the recruitment process for a new C&AG

The Board noted the Chair's update

26/03 Item 03: Minutes of the meeting held on 16 October 2025

The Board received and adopted the minutes of the meeting of the Board held on 16 October 2025

26/04 Item 04: Risk register

The Board received a presentation highlighting the changes to the register since the last meeting highlighting key changes to the register since 16 October 2025.

The Board noted that:

- Board risks were reported at paper 04B
- all risks had been reviewed by the CAG and DCAG on 18 March 2026 and were included on the Office Risk Heatmap at paper 12C
- no new risks have been identified
- the key changes have been to update the risks in relation to the appointment of the new C&AG (covered further at Agenda Item 9) and the implementation of the new C&AG Law (covered further at Agenda Item 8).

The Board:

- **noted the changes made to the risk register since the last meeting**

26/05 Item 05: Annual Report and Accounts of the Office of the Comptroller and Auditor General

The Board received the JAO Annual Report and Accounts. They commended the C&AG for the quality of the report and appreciated early sight of the report before the meeting papers were circulated. They asked for this to be repeated in future years.

The Board noted:

- an overall underspend of £48,300 for 2025 which was largely due delay in the anticipated expansion of the audit boundary for the States of Jersey accounts for 2025
- the completion of the audit of the JAO Annual Report and Accounts, the content of the closure and representation letters from the auditor and that the auditor had no audit issues to report
- the confirmation by Grant Thornton that they will be conflicted from undertaking the 2026 audit of the JAO in light of Paul Dossett's appointment as C&AG from 1 January 2027 (Paul is currently a Grant Thornton UK audit partner). The appointment is made by the Public Accounts Committee

The Board sought clarification over the timing of the audit appointment process, given the elections in June. The C&AG confirmed she and the DC&AG had made the current Chair of the PAC aware that this would need to be progressed at pace post-election. The Board were assured that Grant Thornton had agreed not to resign as auditor until a new appointment is made.

The Board sought confirmation there is no independence risk to the 2025 audit following the appointment of Paul Dossett. The C&AG noted there is no risk as he does not take up post until 1 January 2027.

The Board:

- **noted the report**
- **noted the Grant Thornton position and the need for an audit tender to be undertaken for the 2026 audit**

26/06 **Item 06: Assurance Statement on the expenses of the Comptroller and Auditor General**

The Board reviewed its 2025 assurance report to be included in the JAO 2025 Annual Report. The Board noted that:

- it received information on C&AG expenses in the financial reports to its meetings held on 12 May 2025, 29 July 2025, 16 October 2025 and at this meeting on 14 April 2026
- a complete schedule of the C&AG's expenses for 2025 is included on this agenda
- the C&AG's expenditure is approved by the DC&AG

- the C&AG's expenses have been audited as part of the JAO Annual Report and Accounts audit for the year ended 31 December 2025

The Board also noted the intention to include subsistence expenses in the C&AG expense disclosures going forwards, and these are included in the management accounts on this agenda.

The Board

- **approved the 2025 assurance statement for inclusion in the JAO Annual Report and Accounts**
- **confirmed there were no matters it wished to draw to the attention of the States Assembly**

26/07 Item 07: Estimates of the Office of the Comptroller and Auditor General

The Board noted that:

- the Office expects to be required to submit estimates for 2027-2030 to the States during May 2026
- the Office does not intend to amend the previously submitted budgets for 2027-2029 and intends to submit an estimate for 2030 based solely on inflationary uplift.

The Board asked whether there are uncertainties that could put pressure on the budget, for example there is a risk of an increase in the JAO audit fee given the tender award is not controlled by the Office.

The Board:

- **noted the approach to be taken to the budget submission**
- **challenged itself whether there are sufficient resources available for the Board and C&AG to discharge their statutory functions**
- **noted that uncertainties are being actively managed by the Office**

26/08 Item 08: Update on the C&AG Law

The Law update has been approved by the States Assembly. The Law:

- clarifies that the Board must be consulted and its views taken into account on the appointment and any proposed revocation of the appointment of the C&AG
- extends statutory limitation of civil liability to the Board
- recognises those acting for the C&AG as members of the C&AG's staff, even if they hold States employment contracts

- enhances annual reporting by requiring the C&AG to publish an Annual Report of Findings, tracking recommendations issued and progress made
- creates a Regulation-making power (Article 27A) to enable the States to provide for the appointment of auditors or independent examiners for specified bodies and to make necessary consequential amendments in the future; and
- confirms the C&AG is not a States' employee by amendment to Schedule 1 to the Employment of States of Jersey Employees (Jersey) Law 2005.

The C&AG confirmed that the Law update allows all recommendations from her Mid Term Reflections Report to be enabled without further legislation, although the recommendations relating to the appointment of auditors will only be implemented if a future Treasury Minister uses the Regulation-making power. That said, amendments have been made to the Memoranda of Understanding with States-Owned Entities and to the Public Finances Manual for States Established Delivery Entities which require these bodies to consult with the C&AG prior to the appointment of auditors.

The next stage for the Office is to update all relevant Board and JAO Codes and Policies, including the Code of Audit Practice, to reflect the changes. This is planned to be complete by Autumn 2026. An updated paper documenting compliance against INTOSAI standards will be brought to the July Board meeting.

The Board:

- **noted the update**
- **noted that a paper documenting Office compliance against INTOSAI standards will be presented in July and Board Codes and Policies will be updated in Autumn 2026.**

26/09 Item 09: C&AG Recruitment and Handover

The Board noted that the States Assembly have approved Paul Dossett to become C&AG from 1 January 2027. A draft contract has been provided to the Board for comments, alongside a draft handover protocol for Board review and comment.

The Board had no comments in relation to the draft contract. The Board discussed the draft handover protocol and requested the draft handover protocol clarifies what is meant by 'facilitate' and includes reference to more active engagement.

The Board:

- **noted the update**
- **requested an amendment to the draft handover protocol**
- **requested an opportunity to meet with the incoming C&AG around the July Board meeting**

26/10 Item 10: Update on Annual Assessment of Board member performance and Board performance

The Board received a report summarising the Board Effectiveness Review led by the Chair holding discussions with each Board member and the Senior Independent Member seeking feedback from each Board member on the Chair.

The report identified four areas of focus:

- the need for a plan to support the transition to a new C&AG and covering the first six month's on the new incumbent's term
- the need for the Board to have a sufficient understanding of local issues and context following the June election of the States Assembly
- assurance over the implementation of the new C&AG Law; and
- ongoing assurance over the value for money provided by the Office through relevant comparable data.

The Chair's assessment of C&AG performance is planned for late April 2026.

The Board discussed the timing of an external review of Board effectiveness and requested this be completed before the new C&AG takes up post.

The Board:

- **noted the report**
- **requested a paper setting out options for a Board effectiveness review be circulated for agreement before the July Board meeting.**

26/11 Item 11: Matters arising

The Board received a report on the progress made on matters arising.

The Board noted:

- **that all items are on track or are completed**

26/12 **Item 12: Jersey Audit Office Strategy Update**

The Board received the following presentations on the activities being undertake in relation to each of the JAO's key strategic aims

High performing audit organisation

The Board received a presentation on the activities being undertaken to progress objectives in the following areas:

- Deliver and enhanced Audit Quality Framework including the draft Audit Transparency Report
- Enhancement of JAO project management and use of technology, including peer review arrangements
- Measure and action stakeholder feedback
- Benchmark our performance against our peers

The Board noted the report on activities relating to achieving a high performing audit organisation and requested that Audit Wales is invited to a Board meeting to present their peer review findings

Supporting effective scrutiny and accountability

- Work closely with the Public Accounts Committee (PAC). The plans for induction of the new PAC post election were discussed.
- Work effectively with internal audit, audit committees and with other independent bodies and office holders.
- Hold stakeholder events to share our findings and discuss best practice – specifically referring to the policy forum on sustainability reporting
- Hold outreach events to engage Islanders in the work of the JAO – specifically a session run with the Jersey Youth Assembly

The Board noted the report on activities relating to supporting effective scrutiny and accountability

Making a difference

- Make effective recommendations. The Board discussed the updated schedule of performance work being undertaken and the response to the recommendations made.

- 2026 Performance Audit Plan
- Share good practice more proactively
- Implement our Corporate Social Responsibility Strategy

The Board noted the report on activities relating to making a difference

Building a more resilient organization

- Support the Board of Governance to perform its role effectively, including
    - Office risk heat map
    - Management Accounts for the 2 months to February 2026
    - Project work programme
    - Target operating model
- Implement effective succession and transition plan for the C&AG during 2026 and 2027
- Refresh policies and procedures including the service level agreement with the States of Jersey
- Support the drafting and implementation of an updated C&AG (Jersey) Law

The Board discussed the report and noted:

- there have been no information security or data protection incidents to report
- there have been no entries of the gifts and hospitality register
- there are no current areas of concern with the budget to date
- the current progress in implementing the updated operating model for the Office
- the updated policy schedule and the policies presented to the Board
- the updated position on the C&AG (Jersey) Law and the plans to put in place a Memorandum of Understanding with the Chief Minister regarding the signing of contracts by the C&AG

The Board:

- **noted the report on activities relating to Building a more resilient organisation**

26/13 Item 13: Items relating to future meetings

The Board received and considered:

- the forward look
- dates of future meetings

The Board noted that:

- the 2026 Board meetings had been previously agreed as follows:
  - 15 July 2026 – via Teams
  - 03 November 2026 – on Island

The Board noted that after discussions between the C&AG and Chair, it is proposed to move the November Board meeting for the following reasons:

- A later date will provide a more timely opportunity the incoming C&AG to meet the Board and key stakeholders within States of Jersey
- Planned on-Island events lend themselves to a later visit
- A meeting in early December provides an opportunity to discuss and approve the JAO Strategy.

The Board:

- **noted the forward look schedule**
- **agreed the next meeting to be in London on 15 July at the Government of Jersey London Office**
- **the November meeting to be moved to 3rd/4th December dependent on the practicalities of flights from Scotland**

The meeting closed at 12.08