

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

**MEETING**

**held via Teams 16 October 2025 at 10:00**

**MINUTES**

<b>Present</b>	Michael Whitehouse	Chair
	Rob Tinlin	Senior Independent Member
	Peter Pichler	Independent Member
	Cosette Reczek	Independent Member
	Lynn Pamment	Comptroller and Auditor General (C&AG)
<b>In attendance</b>	Andrea White	Finance and Governance Affiliate (FGA)
	<i>For all items except Item 07</i>	
	Helen Thompson	Deputy Comptroller and Auditor (DC&AG)
	<i>For all items except Item 07</i>	
	Andrea Robinson	Executive Recruitment Business Partner from the Government of Jersey
	<i>For Item 07</i>	
<b>Apologies for absence</b>	None	

**25/23 Item 01: Declarations of interests**

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

- entries for Michael Whitehouse were updated to reflect an additional designation as Senior Independent Director at the Medicines and Health Care Products Regulatory Agency (MHRA)

**The Board**

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

**25/24 Item 02: Chair's update**

The Chair reported that:

- he was encouraged with progress of the recruitment of a new C&AG
- that he would be visiting the island on 06-07 November 2025 with Cosette Reczek to attend the PAC networking event on 07 November 2025 and was pleased to have the opportunity gain greater understanding of the Jersey context

The Board noted that this was the last meeting that Andrea White would attend the Board and joined the Chair in thanking Andrea for her service and wish her well for the future.

**The Board noted the Chair's update**

**25/25 Item 03: Minutes of the meeting held on 29 July 2025**

**The Board received and adopted the minutes of the meeting of the Board held on 29 July 2025**

**25/26 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 29 July 2025.

The Board noted that:

- that, at the last meeting the Board agreed to focus on Board risks for during this agenda item and that any changes to JAO Office risks would be reported as part of the C&AG's strategic report
- Board risks were reported at paper 04B
- all risks had been reviewed by the CAG, DCAG & Finance and Governance Affiliate on 29 September 2025 and were included on the Office Risk Heatmap at paper 10B
- one new risk had been added to the Board register:
  - BG10 The C&AG Law is not passed and there is no revised timetable for debate and consideration of the Law
- Work on cyber risk mitigation was ongoing. The Office would be assessing its progress against IASME Cyber Essential standards. When the work on cyber essentials is complete, the impact on the Board would need to be assessed
- JAO Office climate change risks and mitigations are reported at paper 04C for the Board to carry out its annual review of climate change risks.

The Board made the following observations:

- it welcomed the slimmer, more focused and better calibrated reporting of risks to the Board
- now that the Board had a full compliment of members in place and had completed the Board skills matrix, it felt the likelihood of the inherent risk for BG02 Board members lack appropriate knowledge, skill and expertise, should reduce and change from a score of 2 to 1
- in relation to cyber security
  - the Board recognises cyber security is not just a reputational risk for the Office and the Board, it also encompasses cyber resilience, including data privacy and data recovery
  - it would be helpful to measure JAO cyber resilience measures against other jurisdictions to provide the Board with some independent assessment of the Office measures in place

- a distinction should be drawn between operational and broader strategic risks in this area.

In relation to climate change risks the Board noted that the greatest environmental impact of the office relates to travel. The Board felt that JAO policies minimized the Office environmental impact as far as practically possible and noted the most recent move to using on island taxi services with an electric vehicle fleet. The noted that there was a balance to be struck between the efficiency and cost effectiveness of the Office and reducing the impact of climate change. The Board was satisfied that the Office climate change risks were being managed well.

**The Board:**

- **noted the changes made to the risk register since the last meeting**
- **requested that likelihood of the inherent risk for BG02 Board members lack appropriate knowledge, skill and expertise, should be reduced from a score of 2 to 1**
- **an assessment of cyber security risk mitigations should be brought to the next Board meeting including, where possible, a comparison of measures against other jurisdictions**

**25/27 Item 05: Annual strategic review**

The Board received carried out an annual review of its governing documents which included:

- The Strategic Framework
- Board Standing Orders
- The Board Relationship Code
- The Board Code of Conduct

The Board noted that:

- an extensive review of the documents was carried out by the Board on 09 March 2022
- subsequent changes to the documents were approved by the Board at its meeting on 28 June 2022, 23 October 2023, 24 October 2024 and 02 December 2024
- no changes have been made to the key principles upon which the Board Code of Governance is based, including the seven Principles of Public Life, the International Organization of Supreme Audit Institutions ISSAI 130 Code of Ethics ISSAI 130 and Jersey Audit Office values
- a fundamental review of the documents would need to be undertaken once a new C&AG Law is passed.

The Board was satisfied that the documents articulated well the current duties and responsibilities of the Board and that no changes were required.

**The Board:**

- **confirmed that no changes were required to the governing documents**
- **agreed that each member of the Board should complete the Code of Conduct declaration**

**25/28 Item 06: Board Succession Planning**

The Board carried out its annual review of:

- its succession plan
- the role descriptors for each of the Board positions
- the skills and expertise for membership of the Board
- the development and support required by the Board

The Board noted:

- that it last reviewed its role descriptors on 24 October 2024
- that the descriptor for the Chair has been updated to reflect his role in the recruitment of a new C&AG
- the completed skills matrix for the Board
- the proposed Board member review and appraisal form was used last year.

The Board agreed that a combined area of development would be around cyber security. It would be useful to have a briefing from an external speaker outlining the current cyber security landscape.

**The Board**

- **approved the succession plan, role descriptors, skills matrix and Board member review and appraisal form**
- **agreed that the Chair of the Board will carry out 121s with each Board member in the first quarter of 2026**
- **the Senior Independent Member to collate feedback on the Chair during the fourth quarter of 2025 and feedback to the Chair**
- **requested an external speaker to be appointed to provide a briefing to the next Board on the current cyber security landscape**

**25/29 Item 07: Board Performance**

The Board reviewed the results of the Board Effectiveness Review survey noting that:

- all questions were answered with either partly agree or strongly agree
- whilst all responses were positive, the three questions scoring lowest, with 43% of responses being partially agree were:
  - Q17 The Board is provided with post evaluation reviews for internal Office projects judge high risk by the Office, including whether all intended benefits were realised
  - Q24 The Board is aware of the Office's information needs. Any exceptions to best practice over data acquisition, usage, storage and destruction are reported
  - Q32 The Board engages with the Chief Minister and Chairman of PAC (or their representatives) to develop a documented succession plan for the board covering contingency, medium term and long term planning

The Board made the following observations:

- it noted the questions had been derived from the first external review of the Board held in 2022
- some of the questions are not as focused on the role and responsibilities of this Board as they could be
- the current board is relatively new and inevitably, doesn't currently have the same level of insight as the previous membership and this may be reflected two tone responses to some of the questions
- we would not necessarily expect the Board as a collective to have contact with the Chief Minister, this would be through the Chair and through the C&AG
- in relation to Q12 The Board satisfies itself that the scheme of delegation is appropriate, it was noted that the scheme of delegation is posted on the JAO website [How we work | Jersey Audit Office](#) and that any changes to the scheme are reported to the Board
- reporting of internal projects (Q17) requires further reflection on what data could usefully be provided to the Board. Currently, there is no internal project methodology. There was some discussion on whether the focus should be on benefit realization. Overall, the Board is content with the level of information it receives and recognizes:

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- it is provided with more detailed information than is strictly needed which provides for a richer understanding of the surrounding context
- the need to balance reporting needs with the size and resources of the office

The Board commended the C&AG on the level of reporting provided with a small team.

- it is difficult to obtain straight comparisons with other relevant organizations due to the unique nature of the Board, the JAO and its responsibilities which impacts on the ability to assess Board performance. The external review of the Board will provide greater insight into this. There was some discussion about who could carry out the external review and it was agreed a proposal on this should be presented to the next Board meeting.

### **The Board:**

- **noted the survey results**
- **requested that a proposal for an external review of Board performance should come to the next Board meeting**
- **the C&AG should consider what reporting should come to the Board on internal projects**

*Andrea Robinson, Executive Recruitment Business Partner from the Government of Jersey, joined the meeting*

*Helen Thompson and Andrea White left the meeting.*

**25/29 Item 08: Recruitment of the new C&AG**

The Board received a verbal update from Andrea Robinson on the Government of Jersey's (GoJ) progress in recruiting a new C&AG following the end of the current C&AG's term of office on 31 December 2026.

The Board noted that since the last meeting:

- a recruitment agency had been appointed to assist with the appointment
- the search for a new C&AG commenced on Monday 8th September 2025
- the position advertised on the Jersey Audit Office website, with Jersey Public Service Careers, LinkedIn, and via the recruitment agency's website
- the closing date for applications was on 6th October 2025
- weekly progress meetings have been held with recruitment agency
- the Chair of the C&AG Board has agreed to have informal conversations with applicants
- the Auditor General for Scotland, had agreed to act as a Technical Assessor, to interview shortlisted candidates, and provide feedback to the interview panel
- an independent panel member has yet to be secured
- the recruitment is being overseen by Chris Stephenson, the Chair of the Jersey Appointments Commission
- longlisting and shortlisted to be undertaken during October 2025, interviews to take place during November 2025

**The Board:**

- **noted the report**

*Andrea Robinson left the meeting*

*Helen Thompson and Andrea White rejoined the meeting*

**25/30 Item 09: Matters arising**

The Board received a presentation on the progress made on matters arising including that the 2026-2029 Estimates for the Office of the Comptroller and Auditor General, as reviewed by the Board, were included in the GoJ Government Plan 2026-2029 which is due to be debated on 9 December 2025.

**The Board noted:**

- **that all items are on track or are completed**
- **noted the update on the progress of the Government Plan estimates for 2026-2029**

**25/31 Item 10: Jersey Audit Office Strategy Update**

The Board received the following presentations on the activities being undertaken 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 results of the independent quality review of financial statements audits has been confirmed with the Quality Assurance Department (QAD)
- 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**

### **Supporting effective scrutiny and accountability**

- Work closely with the Public Accounts Committee (PAC). The current work programme of the PAC was discussed.
- Work effectively with internal audit, audit committees and with other independent bodies and office holders. The Board discussed
  - the current resourcing arrangements of the internal audit function
  - C&AG reports which commented on the work of internal audit
- Hold stakeholder events to share our findings and discuss best practice
- Hold outreach events to engage Islanders in the work of the JAO

### **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.
- 2025 Performance Audit Plan
- Share good practice more proactively
- Implement our Corporate Social Responsibility Strategy
- Celebrate the 20<sup>th</sup> Anniversary of the JAO in 2025.

### **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
  - Management Accounts for the 8 months to August 2025
  - Project work programme
  - Target operating model
- Implement effective succession plans for the Chair of the Board of Governance and the C&AG as they reach the end of their terms of office
- 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
- Implement a revised target operating model

The Board discussed the report and noted:

- the current profiled underspend is expected to correct over the next quarter
- a variety of issues are leading to project overspends. Budget and project monitoring remains a work in progress
- the updated policy schedule and the policies presented to the Board. The Board supported the change in review term of the Accounts
- the updated position on the C&AG (Jersey) Law and the discussions that had taken place with the Chief Minister, the Chair of PAC and Attorney General on the matter. The Board reiterated its support of the recommendations made by the C&AG in her mid-term review whilst acknowledging the current issues arising. The Board supported the current approach being taken by the C&AG
- the current progress in implementing the updated operating model for the Office

#### **The Board:**

- **noted the report on activities relating to Building a more resilient organization**
- **endorsed the C&AG's approach in progressing the C&AG Law**

**25/32 Item 10: Items relating to future meetings**

The Board received and considered:

- the forward look
- dates of future meetings

The Board noted that:

- Michael Whitehouse, Peter Pichler and Cossette Reczek would represent the Board at the PAC networking event on 07 November 2025. The C&AG and Deputy C&AG would also be attending the event. The Board thanked Peter Pichler for his offer of hospitality during island their visit to the island.
- the 2026 Board meetings had been previously agreed as follows:
  - 22 April 2026 - in London
  - 15 July 2026 - via Teams
  - 03 November 2026 - on Island

The Board noted that the timing of the 2026 elections on Jersey impacted the both the GoJ and JAO planned 2025 Annual Report and Accounts publication dates and therefore the timing of the Spring Board meeting which would now need to be brought forward.

**The Board:**

- **noted the forward look schedule**
- **agreed the next meeting to be in London on Tuesday 14 April 2026 facilities to attend on Teams will be made for those who cannot attend in person**

*The meeting closed at 12.15*