

UNRESTRICTED

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

**MEETING**

held on 10 July 2017 at 10:00 am  
at the Jersey Audit Office, 31 Broad Street, St Helier, Jersey JE2 3RR

**MINUTES**

<b>Present</b>	Peter Price	Chairman
	Russel Griggs	Independent Member
	Karen McConnell	Comptroller and Auditor General
<b>In attendance</b>	Stephen Warren	Deputy Comptroller and Auditor General
	Rozena Pedley	Communications and Administration Officer (Item 6 only)

**17/15 Item 1: Declarations of interest**

No members of the Board declared an interest.

**17/16 Item 2: Chairman's update**

The Chairman reported that since the last meeting, apart from follow-up to that meeting, his focus had been on preparation for his visit to Jersey, including the current meeting, and progressing the appointment of the additional independent member of the Board.

**17/17 Item 3: Minutes of the meeting held on 24 March 2017**

The Board received the draft minutes of its meeting held on 24 March 2017.

**The Board agreed to adopt the minutes of its meeting held on 24 March 2017.**

**17/18 Item 4: Public minutes of the meetings held on 15 December 2016 and 24 March 2017**

The Board received draft public minutes of the meetings held on 15 December 2016 and 24 March 2017.

**The Board agreed the minutes for publication on the Jersey Audit Office website by 31 July 2017.**

**17/19 Item 5: Matters arising from the minutes of the meeting held on 24 March 2017**

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 24 March 2017 and the steps subsequently taken.

The Board noted the matters arising from its meeting of 24 March 2017.

**17/20 Item 6: Media coverage of the Comptroller and Auditor General**

The Board received a presentation from the Communications and Administration Officer.

There was a wide-ranging discussion with members of the Board.

**17/21 Item 8: Schedule of potential changes in legislation**

The Board received a schedule prepared by the Deputy Comptroller and Auditor General.

**The Board agreed that for future meetings the schedule would be expanded to include a section detailing matters on which the advice of the Attorney General had been sought and a summary of any advice received.**

At 12:30 the Board adjourned for a lunch meeting with the Chairman of the Public Accounts Committee and the Public Accounts Committee Officer.

**17/22 Item 9: The Comptroller and Auditor General's general report**

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

The Board:

- noted the reasons for changes to office accommodation;
- noted the objectives of the Comptroller and Auditor General in relation to existing affiliates and extending the affiliate pool;
- suggested appropriate places to advertise for affiliates.

**The Comptroller and Auditor General agreed to prepare a business case for extending existing affiliate contracts.**

**17/23 Item 7: Standing Orders, Relationship Code and Code of Conduct**

The Board received a report from the Deputy Comptroller and Auditor General and revised drafts of the Standing Orders, Relationship Code and Code of Conduct.

**The Board approved finalised versions of the Standing Orders, Relationship Code and Code of Conduct.**

**The Comptroller and Auditor General agreed to ensure that finalised versions of the Standing Orders, Relationship Code and Code of Conduct were placed on the Jersey Audit Office's website.**

**17/24 Item 10: Financial update**

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

**The Comptroller and Auditor General agreed to publish this and subsequent quarterly reports on the Jersey Audit Office's website subject to minor presentational changes.**

**17/25 Item 11: Draft Annual Report and Accounts of the Office of the Comptroller and Auditor General**

The Board received a paper from the Deputy Comptroller and Auditor General and drafts of financial statements and the Annual Report.

Members of the Board made suggestions for changes to the content and order of the annual report to strengthen the key messages and promote the Jersey Audit Office and its achievements more clearly.

**The Comptroller and Auditor General agreed to share a revised draft of the Annual Report with the Board.**

**17/26 Item 12: Draft assurance statement on the expenses of the Comptroller and Auditor General**

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

**The Board agreed to:**

- **prepare an assurance statement for the year ending 31 December 2017 and subsequently;**
- **adopt the wording and scope of procedures contained in the report from the Deputy Comptroller and Auditor General; and**
- **require the inclusion of the statement within the Annual Report issued by the Comptroller and Auditor General for the year ending 31 December 2017 and subsequently.**

**17/27 Item 13: Risk register**

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

The Board made observations on the risk register.

The Board expressed its wish to be alerted to any important changes in risk.

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

- **consider the observations of the Board in updating the risk register; and**
- **advise the Board outside the normal cycle of any residual risks that increased to 'red'.**

**17/28 Item 14: Working methods of the Board of Governance**

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

**The Board agreed that:**

- **it would hold three meetings a year;**
- **one meeting would be held in Jersey, one in London and one by video conference;**
- **there would be short lunch breaks in physical meetings; and**
- **it would seek to develop themes for consideration at individual meetings.**

**17/28 Item 15: Forward Look**

The Board reviewed forward look.

The Deputy Comptroller and Auditor General proposed a review of the gifts and hospitality register as an additional routine item for meetings.

**The Board agreed:**

- **the proposed agendas contained in the forward look; and**
- **to review of the gifts and hospitality register at each meeting.**

**17/28 Chairman's Closing Remarks**

The Board agreed to consult informally on the date and time of the next meeting.

The meeting closed at 16:20.