

CANDIDATE BRIEF

Membership of the Board of Governance of
the Comptroller and Auditor General (C&AG)

The role of the C&AG

The Comptroller and Auditor General (C&AG) is responsible for public audit in Jersey. The office of C&AG was established in 2005. The Comptroller and Auditor General (Jersey) Law 2014 requires the C&AG to provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with relevant laws. To discharge this overarching responsibility, under the Comptroller and Auditor General (Jersey) Law 2014 the remit of the C&AG includes:

- appointing auditors to audit the financial statements of the States and certain other public bodies; and
- undertaking studies leading to reports to the States Assembly on internal financial control, value for money and corporate governance of the States and States-funded bodies.

The C&AG issues a 'Code of Audit Practice' which describes how the duties of the C&AG should be exercised.

The C&AG's independence is enhanced by:

- a fixed term of office;
- limited grounds for removal during the term of office;
- a statutory right to the resources necessary for the performance of their functions; and
- a statutory prohibition that the C&AG may not be directed on how any function of the office of C&AG is to be carried out.

Further information about the role of the C&AG and how the functions are discharged may be found on the Jersey Audit Office website at

<http://www.jerseyauditoffice.je>.

Size and composition of the Board of Governance

The Board of Governance comprises a Chair, up to two other independent members and the C&AG. The quorum for the Board is C&AG and two other members.

The independent members of the Board of Governance currently comprise the Chair and one other another independent member, both of whom have experience of public audit in the UK. The States are seeking to recruit a further independent member with the specific purposes of:

- broadening the collective experience and outlook of the Board; and
- minimising the risk of being inquorate.

Functions of the Board

The principal function of the Board of Governance is to keep under review whether the Comptroller and Auditor General has used and is using the resources provided by the States properly, efficiently and effectively.

The specific powers and duties of the Board include

- reporting, to the Chief Minister and the Chairman of the Public Accounts Committee, any concern that the Board has regarding the C&AG's use of the resources or governance arrangements;
- advising the Chairman of the Public Accounts Committee on the appointment of auditors to audit the accounts of the C&AG;
- reviewing, and commenting to the Chairman of the Public Accounts Committee, on estimates for the Office of the C&AG;
- reviewing the annual accounts of the Office of the C&AG; and
- preparing an assurance statement on the expenses of the C&AG;

Person specification

Board Members should ideally possess the following skills, experience and knowledge:

Area	Essential	Desirable
Experience	<ul style="list-style-type: none">• experience of Board level working in complex organisations in the public or private sectors• proven record of exercising sound judgement	<ul style="list-style-type: none">• experience of the challenges facing a smaller jurisdiction• a good understanding of the operation of government and/or public bodies• some knowledge of the key elements in public audit
Motivation	<ul style="list-style-type: none">• commitment to high quality, effective and accountable public services	
Relationships	<ul style="list-style-type: none">• strong understanding of ethical conduct independence and confidentiality• experience of providing constructive challenge alongside support	

Area	Essential	Desirable
Partnership Working	<ul style="list-style-type: none"> • proven record of effective influencing 	

Nolan principles

All those appointed will be expected to behave according to those principles of public life which are set out below.

- Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

- Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

- Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

- Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

- Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

- Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

- Leadership

Holders of public office should promote and support these principles by leadership and example.

Statutory bar

An individual cannot be appointed if he or she –

(a) is or, during the period of 5 years preceding the date of the proposition recommending the appointment, has been, a States' employee;

(b) is a member of the States; or

(c) is an officer of, employed by, or engaged under a contract for services by, any States funded body (including any non-Ministerial States funded body) or independently audited States body.

Time commitment

The Board normally meets three times a year.

Meetings may be held at the States of Jersey Government London office, in Jersey or by video conference.

Appointments are made by the States Assembly on a proposition of the Chief Minister and Chairman of the Public Accounts Committee. They run for a four year fixed term basis with potential for renewal for one subsequent term.

Remuneration

Independent Board members are unpaid.

Reasonable expenses, including travel and accommodation where necessary, will be payable.

Further information

For further information about the role please contact Stephen Warren, Secretary to the Board of Governance (stephen.warren@jerseyauditoffice.je)

The recruitment process

Interviews will be arranged in early 2018 either in London or by video conference.

How to apply

Please send a CV and covering letter to enquiries@jerseyauditoffice.je.

Closing date for applications is 15 January 2018.