

Board of Governance of the Comptroller and Auditor General

MEETING

held on 22 April 2020 at 14:30 am

by Video Conference

MINUTES

Present	Peter Price	Chairman
	Grace Nesbitt	Independent Member
	Russel Griggs	Independent Member
	Lynn Pamment	Comptroller and Auditor General
In attendance	Stephen Warren	Deputy Comptroller and Auditor General

20/18 Item 1: Declarations of interests

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

The members of the Board confirmed that:

- their declarations of interest were up to date; and
- they had no specific interests to declare in the matters on the agenda.

20/19 Item 2: Minutes of the meeting held on 17 March 2020

The Board received and agreed to adopt the minutes of its meeting held on 17 March 2020.

20/20 Item 3: Matters arising from the minutes of the meeting held on 17 March 2020

The Board received a report from the Deputy Comptroller and Auditor General detailing the actions agreed at its meeting of 17 March 2020 and the steps subsequently taken. The Board also received:

- the entries in the risk register in respect of the Covid-19 emergency prepared by the Comptroller and Auditor General and Deputy Comptroller and Auditor General; and

- the final version of the Office's vision statement prepared by the Comptroller and Auditor General.

The Deputy Comptroller and Auditor General provided an update to the Board about a potential extension to the terms of office of the Chairman of the Board and Professor Griggs.

The Board discussed the addition to the risk register in respect of Covid-19 risks. In response to questions, the Comptroller and Auditor General explained that:

- the existing working arrangements of the Office had reduced the risk to service delivery;
- increased risks relating to engagement with stakeholders would arise at the point where face to face meetings resumed on the island but travel to the island remained restricted; and
- the Office would be writing to the auditors of bodies to which the Comptroller and Auditor General appointed auditors who had yet to complete their 2019 audits to secure advance notice of any proposed non-standard independent auditor's reports.

The Board noted the report and attachments.

20/21 Item 4: Amendment to Standing Orders

The Board received a report from the Deputy Comptroller and Auditor General and attached proposed changes to Standing Orders arising from the discussion at the meeting of the Board held on 17 March 2020 and subsequent communications between Board members.

The Board:

- **approved the revisions to its Standing Orders; and**
- **agreed that the revised Standing Orders should be placed on the Office's website.**

20/22 Item 5: Review of the operation of the Board of Governance – response to the report from the UK National Audit Office

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

- the final version of the report on the effectiveness of the Board of Governance prepared by the UK National Audit Office; and
- a draft action plan in response to the report prepared by the Deputy Comptroller and Auditor General.

The Board had a wide ranging discussion about the draft report and the proposed response. The Chairman emphasised principles that he believed relevant to the framing of a response:

- proportionality to the size of the Office in responding to the recommendations; and
- recognition that in some cases the Board could respond by seeking to influence others who were the decision-makers.

The Board discussed the importance of working with others within and beyond Jersey to develop appropriate succession planning for the Board.

The Board agreed:

- **the terms of its initial response to the report, subject to agreement of the final text;**
- **to receive the agreed action plan at subsequent meetings of the Board and monitor progress against it;**
- **to forward the UK National Audit Office's report and the agreed response to the Chief Minister and Chairman of the Public Accounts Committee in May 2020; and**
- **to discuss the UK National Audit Office report and the agreed response with the Chairman of the Public Accounts Committee at the scheduled meeting on 30 June 2020.**

20/23 Item 6: Annual Report and Accounts of the Office of the Comptroller and Auditor General for the year ended 31 December 2019

The Board received a report from the Deputy Comptroller and Auditor General, an updated version of the Annual Report and Accounts and the Report to Those Charged with Governance prepared by Grant Thornton Limited, the external auditor of the Office.

The Deputy Comptroller and Auditor General provided an oral update on the meeting held with Grant Thornton Limited on 21 April 2020 and highlighted that the target date for completion of the audit was 30 April 2020.

The Board noted the report and the progress in finalising the Annual Report and Accounts.

20/24 Item 7: Comptroller and Auditor General's work programme

The Board received a paper from the Comptroller and Auditor General and a copy of her updated work programme prepared in light of the Covid-19 emergency. The Comptroller and Auditor General emphasised:

- the process of engagement with the Public Accounts Committee and officers in understanding the risks posed by the Covid-19 emergency

and the Government's response;

- the adaptation of the programme to respond to elevated risks, reflect changes in the plans of Government and reduce the demands on officers arising from the Office's work programme. She emphasised that continuing work in certain areas had been welcomed by officers; and
- the need to continue to monitor the situation and amend the programme further as necessary.

The Board welcomed the Comptroller and Auditor General's report and adaptation of her work programme.

20/25 Any other business – Autumn 2020 meeting

The Chairman raised the question of the timing of the Autumn 2020 meeting.

The Board agreed that the Deputy Comptroller and Auditor General would consult with members of the Board on potential dates for a Board meeting in Jersey in October 2020 to coincide with a stakeholder event.

20/26 Any other business – Board of Governance agenda papers

The Comptroller and Auditor General questioned whether hard copies of Board of Governance agenda papers were necessary.

The Board agreed that for virtual meetings of the Board held while Covid-19 travel restrictions remain in place it would receive agenda papers only in soft copy.

The meeting closed at 15:51.